

FILED

2023 SEP 11 AM 10:25

Brown Burrell
COUNTY CLERK
FRANKLIN COUNTY, TX

FRANKLIN COUNTY, TEXAS

2024

ADOPTED

BUDGET

ADOPTED ON THIS THE 11th DAY OF SEPTEMBER, 2023.

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FRANKLIN COUNTY, TEXAS



2024 ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by \$617,216, effectively a 9.34% revenue increase over last year's budget, and of that total, \$239,345 is revenue to be raised from new property added to the tax roll this year. [LGC 111.008(d)] The ad valorem tax rate required to fund this budget is proposed to be set at the Voter Approval Rate (VAR), which is higher than the No New Revenue (NNR) tax rate.

Tax Rate Year	2021	2022	2023
Calendar Budget Year	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Property Tax Rate	.48952	.40012	.38336
No New Revenue Rate	.47952	.40012	.35687

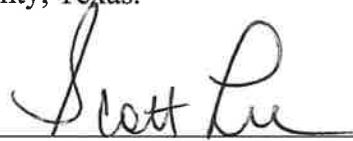
BUDGET CERTIFICATE

Budget year January 1, 2024 through December 31, 2024

STATE OF TEXAS **

COUNTY OF FRANKLIN **

We, Scott Lee, County Judge; Marla White, County Auditor; and Brook Bussell, County Clerk of Franklin County, Texas, do hereby certify the attached budget is a true and correct copy of the budget of Franklin County, Texas, for the period January 1, 2024 through December 31, 2024, as passed and approved by the Commissioners' Court of Franklin County, Texas, on the 11th day of September, 2023, as the same appears on file in the office of the County Clerk of Franklin County, Texas.



Scott Lee, County Judge



Marla White, County Auditor

STATE OF TEXAS **

COUNTY OF FRANKLIN **

I, Brook Bussell, County Clerk of Franklin County, Texas, and Ex-Officio Clerk of the Commissioners' Court, do hereby certify that the above and foregoing is true and correct as reflected by the records in my office.

Given under my hand and seal of office in Mt. Vernon, Texas, this the 11th day of September, 2023.



Brook Bussell, County Clerk

**FRANKLIN COUNTY, TEXAS
ORDER ADOPTING
THE 2024 BUDGET**

WHEREAS, the Court met on SEPTEMBER 11, 2023 to consider the proposed budget of estimated revenues and expenditures for FY 2024, covering January 1 through December 31, 2024;

WHEREAS, the proposed Budget was duly filed for inspection; public notice was given for public hearing on the adoption of said Budget; and said Budget having been duly considered by the Court;

IT IS HEREBY ORDERED by the Commissioners' Court of Franklin County, State of Texas, on September 11, 2023 that the proposed budget be and the same is hereby adopted as the annual budget for FY 2024 for Franklin County.

Commissioner Charlie Emerson moved for adoption of order.

Commissioner Scott Smith seconded the motion.

Adopted by the following vote:

County Judge – Scott Lee	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 1 – Jerry Cooper	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 2 – Toby Godfrey	Yes	Abstain	No	<u>Absent</u>
Commissioner Pct 3 – Charlie Emerson	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 4 – Scott Smith	<u>Yes</u>	Abstain	No	Absent

Motion 4 Carried 0 Failed 1 Absent

APPROVED and ADOPTED by the Franklin County Commissioner's Court on this the 11th day of September, 2023.

Scott Lee
Scott Lee-County Judge

Jerry Cooper
Jerry Cooper, Commissioner Pct. #1

ABSENT
Toby Godfrey, Commissioner Pct #2

Charlie Emerson
Charlie Emerson, Commissioner Pct. #3

Scott Smith
Scott Smith, Commissioner Pct. #4

ATTEST: Brook Bussell
Brook Bussell, County Clerk

9-11-2023
Date



**FRANKLIN COUNTY, TEXAS
ORDER FOR ADOPTION OF 2023 TAX RATE FOR 2024 BUDGET**

WHEREAS, the Franklin County Commissioners' Court has voted to adopt the proposed FY 2024 budget requiring a funding tax rate of .38336, which is over the No New Revenue tax rate of .35687.

THIS TAX RATE WILL RAISE MORE TAXES THAN LAST YEAR'S TAX RATE.

The No new Revenue tax rate will effectively be raised by 7.40% and will raise the property taxes on a \$250,000 home by approximately \$66.22.

IT IS HEREBY ORDERED BY AFFIRMATIVE VOTE OF THE COMMISSIONERS' COURT OF FRANKLIN COUNTY, on this the 11th day of September, 2023:

That the property tax rate for Tax Year 2023 / Budget Year 2024 is \$.38336 per \$100 assessed valuation on all taxable property within the county.

The proposed Voter Approval tax rate for Franklin County contains the following components:

General Fund	.25960
Lateral Road Fund	.09451
Special Road & Bridge Fund	.01538
Interest & Sinking Fund	<u>.01387</u>
TOTAL TAX RATE	<u>.38336</u>

Commissioner Scott Smith moved for adoption of order.
 Commissioner Charlie Emerson seconded the motion.

Adopted by the following vote:

County Judge – Scott Lee	<input checked="" type="radio"/> Yes	<input type="radio"/> Abstain	<input type="radio"/> No	<input type="radio"/> Absent
Commissioner Pct 1 – Jerry Cooper	<input checked="" type="radio"/> Yes	<input type="radio"/> Abstain	<input type="radio"/> No	<input type="radio"/> Absent
Commissioner Pct 2 – Toby Godfrey	<input checked="" type="radio"/> Yes	<input type="radio"/> Abstain	<input type="radio"/> No	<input checked="" type="radio"/> Absent
Commissioner Pct 3 – Charlie Emerson	<input checked="" type="radio"/> Yes	<input type="radio"/> Abstain	<input type="radio"/> No	<input type="radio"/> Absent
Commissioner Pct 4 – Scott Smith	<input checked="" type="radio"/> Yes	<input type="radio"/> Abstain	<input type="radio"/> No	<input type="radio"/> Absent

Motion 4 Carried 0 Failed 1 Absent

This year's adopted tax rate is over the calculated No New Revenue (effective) tax rate. This budget will raise more revenue from property taxes than last year's budget by \$617,116, and of that total \$239,345 is tax revenue to be raised from new property added to the tax roll this year.

APPROVED AND ADOPTED by the Franklin County Commissioner's Court on this the 11th day of September, 2023.

Scott Lee
Scott Lee, County Judge

Jerry Cooper
Jerry Cooper, Commissioner Precinct #1

Absent
Toby Godfrey, Commissioner Precinct #2

Charlie Emerson
Charlie Emerson, Commissioner Precinct #3

Scott Smith
Scott Smith, Commissioner Precinct #4

ATTEST:

Brook Bussell
Brook Bussell, County Clerk



**FRANKLIN COUNTY
COMMISSIONERS COURT**

August 4, 2023

Commissioners Court reviewed the following items and took the following action regarding the proposal of the 2023 tax rates for the Franklin County FY 2024 calendar budget year:

- 1) Review and determine the level of funding required for the FY 2024 budget.
- 2) The No New Revenue Rate is as follows: General Fund .24414 RBS .01482
Lateral Road .09089 I&S .00702
Total 2023 No New Revenue Rate: .35687
- 3) After review of the expenses presented, it is determined that the level of the proposed 2023 tax rates needed to fund FY 2024 budget are as follows:

General Fund .25960 RBS .01538
Lateral Road .09451 I&S .01387

Total Proposed 2023 Tax Rate For FY2024 Budget .38336

- 4) Take a record vote on the proposed 2023 tax rate increase for the FY2024 budget.

2023 Proposed Tax Rate (Voter Approval Rate) .38336

2023 No New Revenue Rate .35687

Increase over No New Revenue Rate .02649

- 5) Public hearing set for August 28, 2023 at 9 a.m.
- 6) Schedule of meeting to set the FY2024 budget and adopt the 2023 tax rate.

Date: Monday, August 28, 2023 Time: 9 a.m.

Motion by Jerry Cooper Seconded by Scott Smith

County Judge – Scott Lee	<input checked="" type="radio"/>	Abstain	No	Absent
Commissioner Pct. 1 – Jerry Cooper	<input checked="" type="radio"/>	Abstain	No	Absent
Commissioner Pct. 2 – Toby Godfrey	<input checked="" type="radio"/>	Abstain	No	Absent
Commissioner Pct. 3 – Charlie Emerson	<input checked="" type="radio"/>	Abstain	No	Absent
Commissioner Pct. 4 – Scott Smith	<input checked="" type="radio"/>	Abstain	No	Absent

MOTION: 5 CARRIED 0 FAILED

APPROVED BY ORDER OF THE COMMISSIONER'S COURT on this the 4th day of August, 2023.
Scott Lee ATTEST: Brook Bussell
Scott Lee, County Judge Brook Bussell, County Clerk



CALCULATE INCREASE IN TAX DOLLARS

<u>Tax Fund</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>
General Fund	\$ 4,888,216.00	\$ 4,509,342.00	\$ 378,874.00
R&B Special	\$ 316,852.00	\$ 297,477.00	\$ 19,375.00
Lateral Road	\$ 1,778,044.00	\$ 1,680,687.00	\$ 97,357.00
Debt Service	\$ 244,594.00	\$ 122,984.00	\$ 121,610.00
Total Taxes	\$ 7,227,706.00	\$ 6,610,490.00	\$ <u>617,216.00</u>
			\$ 617,216.00

CALCULATE % INCREASE IN TAX \$s OVER LAST YEAR

Proposed Increase in Tax \$s over Prior Year	\$ 617,216.00
Prior Year Total Tax \$s	\$ <u>6,610,490.00</u>
% Increase in Proposed Tax \$s	<u><u>9.34%</u></u>

**FRANKLIN COUNTY, TEXAS
COUNTY OFFICIALS
January 1, 2024**

County Judge.....Scott Lee

Commissioner Precinct 1.....Jerry Cooper

Commissioner Precinct 2.....Toby Godfrey

Commissioner Precinct 3.....Charlie Emerson

Commissioner Precinct 4.....Scott Smith

County Clerk.....Brook Bussell

District Clerk.....Ellen Jaggers

County Treasurer.....Paris Tillery

Tax Assessor-Collector.....Melissa McSwain-Clawson

County Auditor.....Marla White

Sheriff.....Ricky Jones

County Attorney.....Landon Ramsay

Justice of the Peace.....Robert Zinn

Constable.....Brantin Carr

STATISTICAL DATA

In presenting this budget to the Commissioner's Court of Franklin County, and to the taxpayers of Franklin County, Texas, the following statistics are set out:

VALUATION-GENERAL FUND/DEBT SERVICE	\$1,763,472,660
VALUATION-LATERAL ROAD/FLOOD	\$1,758,894,193
VALUATION-ROAD & BRIDGE SPECIAL	\$2,102,182,161

The Franklin County levy per \$100 valuation in this budget is as follows:

RATES

.25960 X 1,763,472,660	=	\$4,577,975	General Ad Valorem Operating
.01387 X 1,763,472,660	=	\$ 244,594	Debt Service
.09451 X 1,758,894,193	=	\$1,662,331	Lateral Road/Flood
.01538 X 2,102,182,161	=	\$ 323,316	Road & Bridge Special

PROPERTY TAXES

Gross Taxes-General M&O	\$ 4,577,975
Over 65/Disabled	+ 410,000
Less 2% delinquent	<u>(99,759)</u>
Net Taxes-General M&O	\$ 4,888,216
Lateral/Road Flood	\$ 1,662,331
Over 65/Disabled	152,000
Less 2% Delinquent	<u>(36,287)</u>
Net Taxes-Lateral/Road Flood	\$1,778,044
Road & Bridge Special	\$ 323,316
Less 2% Delinquent	<u>(6,464)</u>
Net Taxes-Road & Bridge Special	\$ 316,852

STATEMENT OF INDEBTEDNESS

As of July 31, 2023

County Limited Tax Notes

<u>Financer / Description</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued Amount</u>	<u>Retired Amount</u>	<u>Balance 7/31/2023</u>
Alliance Bank-Equip-Pct 1,2,3,4	3/15/2020	3/15/2027	2.00%	\$ 800,000	\$ 342,858	\$ 457,142
Alliance Bank-Equip	9/1/2023	9/1/2028	5.25%	\$ 466,000	\$ -	\$ 466,000

Financing agreements as of July 31, 2023

Alliance Bank-S200 Weiler Reclaim	1/31/2020	1/31/2024	2.35%	\$ 272,000	\$ 201,856	\$ 70,144
Alliance Bank-Equip-Pct #2	7/1/2023	7/1/2026	5.25%	\$ 76,838	\$ -	\$ 76,838

Debt Service Requirements for 2024

<u>Classification</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Alliance Bank-800K-Equipment	\$ 114,286	\$ 8,000	\$ 122,286
Alliance Bank-Equipment	\$93,200	\$24,873	\$ 118,073

**FRANKLIN COUNTY
APPROVED PERSONNEL POSITIONS FOR FY 2024**

<u>DEPARTMENT</u>	<u>JOB TITLE</u>	<u>QTY</u>	<u>Full Time / Part Time</u>
County Judge	Emergency Mgmt. Coordinator &		
	Fire Marshall	1	FT
	Maintenance	2	FT
County Clerk	Clerk	2	FT
District Clerk	Clerk	2	FT
Justice of the Peace	Clerk	2	FT
County Attorney	Court Coordinator	1	FT
Auditor	Clerk	0	FT
Treasurer	Clerk	2	FT
Tax Assessor / Collector	Clerk	3	FT
	Clerk	1	PT
Sheriff's Department	Chief Deputy	1	FT
	CID	1	FT
	Deputy	10	FT
Dispatch	Dispatcher	5	FT
Jail	Chief Jailer	1	FT
	Administrative Assistant	1	FT
	Jailer	13	FT
Elections Administrator	Administrator	1	FT
	Assistant	1	FT
Constable	Deputy	0	FT
Library	Librarian	1	FT
	Assistant Librarian	1	FT
	Clerks	2	PT
	Janitor	1	PT
Extension	Agent	1	PT
The Hub	Cook/Manager	1	PT
Recreation Facility	Sports Complex Manager	1	PT
Road & Bridge Mtnce - Pct #1	Maintenance / Road Crew	4	FT
Road & Bridge Mtnce - Pct #2	Maintenance / Road Crew	3	FT
Road & Bridge Mtnce - Pct #3	Maintenance / Road Crew	3	FT
Road & Bridge Mtnce - Pct #4	Maintenance / Road Crew	3	FT
Total Positions	Full-time:	64	
	Part-time:	7	

Road and Bridge Allocation

2024 Budget

Franklin County has a total of 282 miles. The budgeted allocation was changed January 1, 2006, from a base with remaining funds split by percentage to all road funds being divided by the percentages noted below:

Precinct #1-88 miles of road - 31.20%

Precinct #2-60 miles of road - 21.28%

Precinct #3-70 miles of road - 24.82%

Precinct #4-64 miles of road - 22.70%

BUDGET SUMMARY - FRANKLIN COUNTY											
ACTUAL 2022											
ESTIMATED - 2023-2024											
	2022 ACTUAL BEGIN FUND BALANCE	2022 ACTUAL REVENUE	2022 ACTUAL EXPENSES	2022 ACTUAL ENDING FUND BALANCE	2023 BUDGETED REVENUE	2023 BUDGETED EXPENSES	2023 ESTIMATED ENDING FUND BALANCE	2024 BUDGETED REVENUE	2024 BUDGETED EXPENSES	2024 ESTIMATED ENDING FUND BALANCE	2024
GENERAL	\$ 3,191,172	\$ 6,943,801	\$ (6,767,091)	\$ 3,367,882	\$ 6,600,772	\$ (6,766,308)	\$ 3,202,346	\$ 7,055,296	\$ 7,178,848	\$ 3,078,794	
ROAD & BRIDGE #1	1,119,203	1,025,910	(1,144,075)	1,001,038	775,429	(902,907)	873,560	827,588	1,249,950	451,198	
ROAD & BRIDGE #2	362,034	541,271	(803,833)	99,472	532,048	(577,680)	53,840	565,585	732,230	(112,805)	
ROAD & BRIDGE #3	303,920	632,157	(665,448)	270,629	617,518	(706,400)	181,747	655,902	859,110	(21,461)	
ROAD & BRIDGE #4	134,218	589,126	(562,893)	160,451	565,444	(623,115)	102,780	601,371	664,575	39,576	
COUNTY WIDE R&B	71,108	1,985,853	(1,994,128)	62,833	2,036,187	(2,036,187)	62,833	2,156,044	2,156,044	62,833	
HEALTHCARE	186,574	30,000	(19,614)	196,960	30,000	(35,000)	191,960	30,000	35,000	186,960	
INDIGENT HEALTH	39,203	24,638	(50,364)	13,457	103,000	(113,000)	3,457	104,000	104,000	3,457	
THE HUB	12,356	68,239	(75,727)	4,868	62,600	(64,625)	2,843	70,200	71,025	2,018	
SPORTS COMPLEX	14,573	74,036	(77,498)	11,111	52,265	(56,120)	7,256	56,300	59,145	4,411	
CO FREE LIBRARY	19,703	238,818	(245,061)	13,460	237,300	(241,413)	9,347	250,000	252,665	6,682	
DEBT SERVICE	16,833	120,550	(126,835)	10,548	110,185	(122,290)	(1,557)	246,350	240,359	4,434	
TRANSFERS		(2,359,648)	2,359,648		(2,481,987)	2,481,987		(2,624,044)	(2,624,044)		
TOTAL TAX FUNDS	5,470,897	9,914,751	(10,172,939)	5,212,709	9,240,761	(9,763,058)	4,690,412	9,994,592	10,978,907	3,706,097	
BRUCE ENDOWMENT	274,683	1,647	(4,000)	272,330	2,000	(4,000)	270,330	3,000	4,000	269,330	
RECORDS RETENTION	276,172	61,041	(29,437)	307,776	47,700	(157,900)	197,576	49,000	155,000	91,576	
CO RECORD RETENT.	46,939	7,391	-	54,330	2,800	(30,000)	27,130	5,000	35,000	(2,870)	
ARCHIVAL FUND	221,172	42,135	(721)	262,586	26,250	(71,000)	217,836	30,500	71,000	177,336	
RECORD MGMT-DCLK	8,332	701	-	9,033	2,600	(3,000)	8,633	800	7,000	2,433	
C/DCLK TECHNOLOGY	5,988	570	-	6,558	1,200	(3,000)	4,758	400	6,000	(842)	
C/HOUSE SECURITY	77,537	13,859	(2,985)	88,411	9,500	(48,500)	49,411	12,000	42,250	19,161	
JP TECHNOLOGY	7,768	3,071	(1,865)	9,174	3,000	(7,000)	5,174	2,200	10,000	(2,626)	
REVOLVING LOAN FUND	345,585	7,031	-	352,616	2,650	-	355,266	2,650	2,650	357,916	
HOTEL/MOTEL TAX	116,320	94,891	(33,610)	177,601	60,000	(66,000)	171,601	80,000	116,400	135,201	
COUNTY LAW LIBRARY	57,878	7,956	(8,488)	57,346	6,350	(8,200)	55,496	6,500	10,200	51,796	
AIRPORT	823,028	13,365	(11,386)	825,007	14,000	(11,500)	827,507	14,000	11,500	830,007	
CAPITAL PROJECT FUND	830,231	1,076,104	(366,664)	1,539,671	7,000	(200,000)	1,346,671	25,000	1,350,000	21,671	
SHERIFF COMMISSARY	93,593	111,301	(134,525)	70,369	96,800	(161,856)	5,313	101,000	107,300	(987)	
INMATE HOUSING	725,669	430,251	(388,399)	767,521	405,000	(440,000)	732,521	415,000	478,200	669,321	
TOTAL OTHER FUNDS	3,910,895	1,871,314	(981,880)	4,800,329	686,850	(1,211,956)	4,275,223	747,050	2,403,850	2,618,423	
TOTAL ALL FUNDS	\$ 9,381,792	\$ 11,786,065	\$ (11,154,819)	\$ 10,013,038	\$ 9,927,611	\$ (10,975,014)	\$ 8,965,635	\$ 10,741,642	\$ 13,382,757	\$ 6,324,520	

010-GENERAL FUND

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-340-800 FEES-JUSTICE COURT	14,362	15,558	21,052	25,000	11,539	0	0	12,500
010-340-801 FEES - DSC - JP	110	10	0	0	0	0	0	0
010-340-802 FEES-TRUANCY PREVENTION FUND	1,973	2,743	2,987	3,000	1,728	0	0	2,000
010-340-808 FEES-TIME PAYMENT 1/2020	796	1,885	1,599	3,000	875	0	0	2,000
010-340-900 FEES-COUNTY TREASURER	21,213	23,647	20,033	25,000	11,770	0	0	25,000
010-340-950 FEES-CONSTABLE	16,295	15,978	22,518	25,000	13,229	0	0	25,000
010-340-951 FEES-CO SPECIALTY COURT-1/20	486	1,779	1,210	2,000	752	0	0	1,000
010-340-952 FEE-CO JURY FUND	55	140	1,967	250	1,480	0	0	1,000
010-340-953 FEES-LANGUAGE ACCESS	0	0	930	1,000	727	0	0	1,500
010-340-955 FEES-TRAFFIC	1,412	1,547	1,325	1,000	678	0	0	1,000
010-340-957 FEES-GRAFFITI ERADICATION	0	1	0	0	0	0	0	0
010-340-958 FEES-COURT FACILITY	0	0	3,600	5,000	2,824	0	0	3,000
010-342-500 FEES-TAX CERTIFICATE	10,730	11,350	9,140	9,500	3,160	0	0	9,500
010-344-000 FEES-WASTE MGMT	8,120	5,063	5,561	8,000	4,045	0	0	8,000
010-348-000 FEES-JUDICIAL EDUCATION	325	333	355	350	215	0	0	350
010-350-100 FINES-COUNTY COURT	15,069	46,259	32,753	30,000	12,364	0	0	30,000
010-350-101 REMOTE ACCESS (BC 1.83)	11	4	24	0	13	0	0	0
010-350-200 FINES-DISTRICT COURT	20,600	25,246	29,246	30,000	20,222	0	0	30,000
010-350-300 FINES-JUSTICE COURT	90,392	104,969	92,595	130,000	52,291	0	0	100,000
010-360-000 INTEREST EARNED-TREASURER	37,019	26,892	59,648	28,000	234,936	0	0	80,000
010-360-500 INTEREST EARNED-TAX	3,860	2,490	10,543	2,500	21,547	0	0	25,000
010-360-700 INTEREST EARNED-DISTRICT CLE	0	0	0	0	0	0	0	0
010-360-800 INTEREST EARNED-COUNTY CLERK	114	101	324	100	403	0	0	500
010-360-900 INTEREST EARNED - JP	0	3	0	0	0	0	0	0
010-364-000 SALE OF FIXED ASSETS	26,000	25,000	5,795	10,000	0	0	0	10,000
010-370-400 OTHER INCOME	72,446	35,424	(1,048,646)	10,000	1,082,398	0	0	10,000
010-370-450 OTHER INCOME-PAYROLL	50,976	0	1	3,000	20	0	0	3,000
010-370-451 CO ATTNY STATE SUPPLEMENT	0	28,000	17,111	28,000	0	0	0	25,000
010-370-452 CO JUDGE STATE SUPPLEMENT	0	25,231	25,200	25,200	15,150	0	0	25,200
010-370-475 OTHER INCOME DONATIONS	0	14	0	0	0	0	0	0
010-370-480 OTHER INCOME S.O. PHONE TECH	0	0	0	0	0	0	0	0
010-370-600 FEES-PHONE COMMISSION	14,152	18,562	18,603	18,000	12,456	0	0	18,000
010-370-605 FEES - TOWER LEASE	1,800	1,800	1,800	2,000	1,200	0	0	2,000
010-370-610 CAPITAL CREDIT FUNDS	3,868	4,344	3,726	2,000	0	0	0	2,000
010-370-700 OTHER INCOME-P&W FUEL	993	0	0	0	0	0	0	0
010-390-010 INS PROCEEDS- CLOCK TOWER	0	0	7,277	0	24,691	0	0	0
010-390-022 TRANSFER FROM PCT#2	0	0	0	0	0	0	0	0
010-390-070 TRANSFER FROM ARPA	0	23,529	169,150	0	0	0	0	0
010-390-082 TRANSFER FROM INMATE HOUSING	100,000	50,000	25,000	265,000	150,000	0	0	285,000
TOTAL REVENUES	6,001,363	6,122,727	5,867,097	6,600,772	7,212,060	0	0	7,055,296

010-GENERAL FUND
 COUNTY JUDGE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-400-101 ELECTED SALARIES	56,227	56,227	61,227	61,227	40,033	0	0	67,227
010-400-102 SALARY-JUV PROBATION	2,000	2,000	2,000	2,000	1,308	0	0	2,000
010-400-103 STATE SALARY SUPPLEMENT	25,200	25,200	25,200	25,200	16,477	0	0	25,200
010-400-104 SALARIES-EMPLOYEE	0	0	0	0	0	0	0	0
010-400-106 LONGEVITY PAY	500	600	700	800	800	0	0	900
010-400-200 FICA	6,438	6,445	6,818	6,840	4,484	0	0	7,300
010-400-202 HEALTH/LIFE INSURANCE	46	348	358	450	236	0	0	450
010-400-203 RETIREMENT & DEATH	10,286	10,290	10,847	11,000	7,072	0	0	11,520
010-400-204 WORKERS COMP INSURANCE	248	128	148	300	54	0	0	200
010-400-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
010-400-330 SUPPLIES	3,076	1,581	1,114	1,850	485	0	0	1,850
010-400-403 PER DIEM	1,060	1,065	1,154	3,000	2,035	0	0	3,000
010-400-420 TELEPHONE	0	0	0	0	0	0	0	0
010-400-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-400-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY JUDGE	105,081	103,884	109,566	112,667	72,984	0	0	119,647

010-GENERAL FUND
COUNTY CLERK
EXPENDITURES

APPROVED GET
AS OF: AUGUST 31ST, 2023

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-403-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
010-403-104 EMPLOYEE SALARIES	95,110	95,333	118,576	69,272	47,249	0	0	80,080
010-403-106 LONGEVITY PAY	5,400	4,700	4,800	4,900	4,900	0	0	3,000
010-403-200 FICA	11,292	10,631	13,192	9,983	6,536	0	0	11,150
010-403-202 HEALTH/LIFE INSURANCE	33,332	36,200	38,693	30,600	18,104	0	0	32,040
010-403-203 RETIREMENT & DEATH	19,715	19,082	23,249	16,218	11,133	0	0	17,925
010-403-204 WORKERS COMP INSURANCE	408	384	296	300	129	0	0	300
010-403-206 UNEMPLOYMENT INSURANCE	576	756	27	540	13	0	0	500
010-403-330 SUPPLIES	2,799	4,659	3,120	5,000	2,228	0	0	5,000
010-403-403 PER DIEM	295	597	846	3,000	853	0	0	3,000
010-403-420 TELEPHONE	0	0	0	0	0	0	0	0
010-403-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY CLERK	220,028	223,441	258,899	195,913	127,827	0	0	215,095

ELECTIONS EXPENDITURES	2020	2021	2022	2023		2024		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-405-102 ELECTION ADMIN SALARIES	0	0	0	42,640	19,680	0	0	45,500
010-405-103 ELECT ADMIN ASST SALARIES	0	0	0	31,200	10,302	0	0	34,320
010-405-104 ELECTION WORKER SALARIES	35,054	10,721	39,294	20,000	0	0	0	28,000
010-405-200 FICA	1,862	677	2,468	7,200	2,010	0	0	8,300
010-405-202 HEALTH/LIFE INSURANCE	0	0	0	20,400	5,760	0	0	21,360
010-405-203 RETIREMENT & DEATH	47	0	1	9,200	3,700	0	0	9,875
010-405-204 WORKERS COMP INSURANCE	52	44	54	300	111	0	0	300
010-405-206 UNEMPLOYMENT INSURANCE	469	249	33	540	15	0	0	500
010-405-329 SUPPLIES-ELECTIONS	0	0	0	10,000	0	0	0	12,000
010-405-330 OFFICE SUPPLIES	8,522	6,780	8,605	5,000	5,490	0	0	5,000
010-405-331 GRANT EXPENSE-CTCL FUNDS	531	0	0	0	0	0	0	0
010-405-332 GRANT EXPENSE-HAVA CARES 10K	12,312	0	0	0	0	0	0	0
010-405-335 SUPPLIES - REPUBLICAN ELECTI	0	0	0	0	0	0	0	0
010-405-336 SUPPLIES - DEMOCRATIC ELECTI	0	0	0	0	0	0	0	0
010-405-403 PER DIEM	72	203	760	3,000	2,461	0	0	3,000
010-405-500 NOTE PAYMENT-VOTER MACHINES	0	0	0	0	0	0	0	0
010-405-573 CAPITAL PURCHASES	31,301	0	0	0	0	0	0	0
TOTAL ELECTIONS	90,223	18,673	51,214	149,480	49,529	0	0	168,155

010-GENERAL FUND
NON-DEPARTMENTAL
EXPENDITURES

APPROVED BUDGET
AS OF: AUGUST 31ST, 2023

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
010-409-420 TELEPHONE/CO WIDE INTERNET	44,598	45,499	39,018	43,000	27,711	0	0	47,000
010-409-421 POSTAGE EXPENSE	27,032	22,286	24,782	18,500	11,173	0	0	24,000
010-409-422 COPIER SUPPLIES	8,769	9,442	11,538	10,000	3,183	0	0	10,000
010-409-427 DRUG TESTING	0	0	0	0	0	0	0	0
010-409-428 DOCUMENT SHRED FEES	450	1,400	1,579	1,500	1,738	0	0	2,000
010-409-429 COMMUNITY CRIME PREVENTION	0	0	556	20,000	0	0	0	20,000
010-409-471 MEMBERSHIPS & DUES	2,346	3,871	5,696	5,000	4,605	0	0	6,000
010-409-480 INSURANCE & BONDS	119,245	119,279	128,388	145,000	125,548	0	0	145,000
010-409-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
010-409-500 CONTINGENCY	0	0	0	1,506	0	0	0	15,000
TOTAL NON-DEPARTMENTAL	202,439	201,777	211,557	244,506	173,957	0	0	269,000

010-GENERAL FUND
 OTHER CONTRACTS
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
010-411-572 C/HOUSE-CLOCK TOWER DISASTER	0	0	0	0	23,845	0	0	0	0
010-411-573 CAPITAL PURCHASES	0	24,000	162,868	77,600	77,787	0	0	0	0
010-411-575 BASEBALL-REIMB UTILITIES	0	0	0	0	0	0	0	0	0
010-411-576 CELL PHONE-P&W	0	0	0	0	0	0	0	0	0
010-411-577 ESTRAY	249	28	825	1,000	0	0	0	0	1,000
010-411-578 NETO BLDG - FIRE	0	0	0	0	0	0	0	0	0
010-411-580 2013 LMTD TAX NOTE PYMTS	0	0	0	0	0	0	0	0	0
TOTAL OTHER CONTRACTS	621,799	713,993	1,336,220	848,205	733,489	0	0	0	779,006

AS OF: AUGUST 31ST, 2023

010-GENERAL FUND
DISTRICT CLERK
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
010-450-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	0	62,100
010-450-104 EMPLOYEE SALARIES	51,426	46,576	57,391	69,680	27,574	0	0	0	70,720
010-450-106 LONGEVITY PAY	1,400	1,500	1,600	2,200	1,700	0	0	0	1,800
010-450-200 FTCA	7,712	7,392	8,467	9,800	4,758	0	0	0	10,300
010-450-202 HEALTH/LIFE INSURANCE	26,083	23,347	23,369	30,600	12,344	0	0	0	32,040
010-450-203 RETIREMENT & DEATH	13,016	12,411	14,329	15,950	8,139	0	0	0	16,650
010-450-204 WORKERS COMP INSURANCE	300	276	222	400	129	0	0	0	350
010-450-206 UNEMPLOYMENT INSURANCE	288	620	26	540	18	0	0	0	500
010-450-330 SUPPLIES	3,529	1,881	1,966	3,500	3,417	0	0	0	3,500
010-450-403 PER DIEM	1,064	2,860	1,872	2,500	101	0	0	0	2,500
010-450-420 TELEPHONE	0	0	0	0	0	0	0	0	0
010-450-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0	0
TOTAL DISTRICT CLERK	155,917	147,963	165,343	191,270	94,861	0	0	0	200,460

AS OF: AUGUST 31ST, 2023

010-GENERAL FUND
JUSTICE OF THE PEACE
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-455-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
010-455-104 EMPLOYEE SALARIES	53,820	60,806	82,840	76,440	49,980	0	0	83,720
010-455-106 LONGEVITY PAY	2,500	2,700	2,900	3,100	3,100	0	0	3,300
010-455-200 FICA	8,093	8,205	10,207	10,670	6,387	0	0	11,700
010-455-202 HEALTH/LIFE INSURANCE	21,027	27,150	29,020	30,600	19,750	0	0	32,040
010-455-203 RETIREMENT & DEATH	13,453	14,341	17,668	16,850	11,077	0	0	18,420
010-455-204 WORKERS COMP INSURANCE	328	296	241	400	139	0	0	400
010-455-206 UNEMPLOYMENT INSURANCE	366	504	18	540	18	0	0	500
010-455-330 SUPPLIES	8,139	8,983	4,933	5,000	492	0	0	5,000
010-455-403 PER DIEM	409	1,200	1,937	3,000	1,351	0	0	3,000
010-455-420 TELEPHONE	0	0	0	0	0	0	0	0
010-455-426 TRAVEL ALLOWANCE	3,600	3,600	3,600	3,600	2,354	0	0	3,600
010-455-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL JUSTICE OF THE PEACE	162,834	178,885	209,465	206,300	131,328	0	0	223,780

010-GENERAL FUND
 COURTS
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-465-104 EMPLOYEE SALARIES	11,730	12,307	13,487	13,300	9,482	0	0	17,000
010-465-105 TEMP COURT REPORTERS	0	0	0	1,500	0	0	0	1,500
010-465-200 FICA	897	941	1,032	1,050	725	0	0	1,350
010-465-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
010-465-203 RETIREMENT & DEATH	1,469	1,540	1,679	1,675	1,170	0	0	2,100
010-465-204 WORKERS COMP INSURANCE	36	20	37	100	12	0	0	100
010-465-206 UNEMPLOYMENT INSURANCE	144	252	9	100	7	0	0	100
010-465-330 SUPPLIES	385	30	2,350	1,000	363	0	0	1,000
010-465-406 ATTORNEY - PRO TEM	0	0	0	0	0	0	0	0
010-465-407 ATTORNEY-COURT APPOINTED	0	0	0	0	0	0	0	0
010-465-409 REG PUBLIC DEF - APPOINTED	11,158	11,158	11,158	12,000	11,158	0	0	12,000
010-465-410 ATTORNEY-JUVENILE APPOINTED	0	0	0	0	0	0	0	0
010-465-412 ATTORNEY-CAPITAL APPOINTED	0	0	0	0	0	0	0	0
010-465-413 ATTY - APPEAL CAPITAL APPT'D	0	0	0	0	0	0	0	0
010-465-414 ATTORNEY - 8TH DIST APPOINTED	30,326	26,788	32,821	45,000	21,496	0	0	45,000
010-465-415 ATTY- APPEAL 8TH APPOINTED	0	0	0	0	0	0	0	0
010-465-416 ATTORNEY - COUNTY APPOINTED	650	2,600	1,750	3,000	2,370	0	0	3,000
010-465-417 ATTY - APPEAL COUNTY APPT'D	0	0	0	0	0	0	0	0
010-465-418 ATTY-CHILD/PARENT APPOINTED	10,550	5,550	3,925	8,000	625	0	0	8,000
010-465-419 ATTORNEY - PARENT APPOINTED	0	0	0	0	0	0	0	0
010-465-420 TELEPHONE	0	0	0	0	0	0	0	0
010-465-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-465-460 COMPENSATION-G/JURY COMMISSI	0	0	0	0	0	0	0	0
010-465-461 COMPENSATION-GRAND JURORS	486	1,428	922	1,500	1,134	0	0	1,500
010-465-463 COMPENSATION-ALL OTHER JUROR	239	654	432	1,800	0	0	0	1,800
010-465-464 OTHER TRIAL EXP-COUNTY COURT	750	717	720	2,000	360	0	0	2,000
010-465-465 OTHER TRIAL EXPENSE-UP	0	0	0	500	0	0	0	500
010-465-469 OTHER EXPENSE-DISTRICT COURT	4,633	5,057	6,619	6,000	3,288	0	0	7,000
010-465-470 OTHER TRIAL EXP-CAPITAL MURD	0	0	0	0	0	0	0	0
010-465-480 STATUTORY PROBATE JUDGE	0	0	0	750	0	0	0	750
010-465-481 STATUTORY PROB JUDGE MILEAGE	0	0	0	250	0	0	0	250
010-465-485 10TH ADMIN JUDICIAL REGION	1,168	1,168	1,168	1,500	1,114	0	0	2,000
010-465-495 JUVENILE PROBATION	0	0	0	0	0	0	0	0
TOTAL COURTS	74,621	70,210	78,108	101,025	53,304	0	0	106,950

010-GENERAL FUND
 COUNTY ATTORNEY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-475-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
010-475-102 STATE SUPPLEMENTS-ATTORNEY	25,666	25,666	21,000	28,000	15,256	0	0	23,500
010-475-104 EMPLOYEE SALARIES	34,944	34,944	45,320	44,200	27,540	0	0	46,280
010-475-106 LONGEVITY PAY	1,900	2,100	1,400	1,500	1,500	0	0	1,600
010-475-200 FICA	8,137	8,054	8,460	9,950	5,324	0	0	10,225
010-475-202 HEALTH/LIFE INSURANCE	17,314	15,925	18,932	20,400	12,885	0	0	21,360
010-475-203 RETIREMENT & DEATH	14,237	14,242	15,416	16,100	9,993	0	0	16,500
010-475-204 WORKERS COMP INSURANCE	280	212	222	400	118	0	0	400
010-475-206 UNEMPLOYMENT INSURANCE	144	252	9	270	9	0	0	250
010-475-330 SUPPLIES	1,830	929	1,899	2,000	840	0	0	2,000
010-475-403 PER DIEM	50	125	125	2,500	75	0	0	2,500
010-475-420 TELEPHONE	0	0	0	0	0	0	0	0
010-475-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-475-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY ATTORNEY	155,601	153,549	168,883	181,420	110,221	0	0	186,715

010-GENERAL FUND
 COUNTY AUDITOR
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-495-101 AUDITOR-SALARY	51,100	51,100	56,100	56,100	36,681	0	0	67,000
010-495-104 EMPLOYEE SALARIES	0	0	0	0	0	0	0	0
010-495-106 LONGEVITY PAY	0	0	0	0	0	0	0	500
010-495-107 CONTRACT LABOR	0	0	0	0	0	0	0	0
010-495-200 FICA	3,913	3,913	4,292	4,300	2,806	0	0	5,150
010-495-202 HEALTH/LIFE INSURANCE	8,694	9,050	9,673	10,200	6,583	0	0	10,680
010-495-203 RETIREMENT & DEATH	6,405	6,400	6,984	7,020	4,526	0	0	8,350
010-495-204 WORKERS COMP INSURANCE	148	128	94	200	54	0	0	200
010-495-206 UNEMPLOYMENT INSURANCE	144	252	9	270	9	0	0	250
010-495-330 SUPPLIES	1,874	1,941	1,335	2,500	1,789	0	0	2,500
010-495-403 PER DIEM	485	245	285	2,500	685	0	0	2,500
010-495-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-495-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY AUDITOR	72,764	73,029	78,772	83,090	53,133	0	0	97,130

010-GENERAL FUND
 COUNTY TREASURER
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-497-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
010-497-104 EMPLOYEE SALARIES	55,952	57,720	79,200	75,920	49,640	0	0	80,080
010-497-106 LONGEVITY PAY	2,200	2,400	2,600	2,800	2,800	0	0	900
010-497-107 CONTRACT LABOR	0	0	0	0	0	0	0	0
010-497-200 FICA	7,814	7,758	9,812	10,350	6,204	0	0	10,975
010-497-202 HEALTH/LIFE INSURANCE	25,360	27,150	29,020	30,600	17,281	0	0	32,040
010-497-203 RETIREMENT & DEATH	13,691	13,927	17,168	16,750	10,997	0	0	17,675
010-497-204 WORKERS COMP INSURANCE	320	276	241	425	139	0	0	350
010-497-206 UNEMPLOYMENT INSURANCE	258	504	18	540	18	0	0	500
010-497-330 SUPPLIES	7,634	7,386	3,223	4,500	3,917	0	0	4,500
010-497-403 PER DIEM	425	1,231	2,111	3,700	2,905	0	0	3,700
010-497-420 TELEPHONE	0	0	0	0	0	0	0	0
010-497-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY TREASURER	164,754	169,451	199,493	201,685	130,583	0	0	212,820

APPROVED BUDGET
AS OF: AUGUST 31ST, 2023

010-GENERAL FUND
TAX ASSESSOR/COLLECTOR
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-499-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
010-499-104 EMPLOYEE SALARIES	94,689	94,770	123,564	118,040	72,896	0	0	114,400
010-499-105 PARTTIME SALARIES	11,499	9,660	16,899	17,500	8,225	0	0	18,750
010-499-106 LONGEVITY PAY	3,200	3,500	3,800	4,100	4,100	0	0	2,900
010-499-200 FICA	11,334	11,389	14,804	15,000	8,899	0	0	15,175
010-499-202 HEALTH/LIFE INSURANCE	34,777	36,200	38,693	40,800	24,687	0	0	42,720
010-499-203 RETIREMENT & DEATH	20,200	19,974	25,017	24,300	15,050	0	0	24,475
010-499-204 WORKERS COMP INSURANCE	464	404	352	650	203	0	0	500
010-499-206 UNEMPLOYMENT INSURANCE	576	1,008	36	1,080	38	0	0	750
010-499-330 SUPPLIES	7,036	10,855	10,344	7,700	238	0	0	7,700
010-499-403 PER DIEM	369	903	358	3,000	1,586	0	0	3,000
010-499-420 TELEPHONE	0	0	0	0	0	0	0	0
010-499-426 TRAVEL ALLOWANCE	447	361	475	500	300	0	0	500
010-499-572 LEASE-DMV COMPUTER STATIONS	722	0	722	750	718	0	0	0
010-499-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL TAX ASSESSOR/COLLECTOR	236,412	238,317	291,163	289,520	173,622	0	0	292,970

010-GENERAL FUND
 DATA PROCESS
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
010-503-330 SUPPLIES	5,501	2,040	3,658	5,000	6,388	0	0	5,000
010-503-403 PER DIEM	0	0	0	0	0	0	0	0
010-503-412 TECH SUPPORT	161,746	162,320	190,552	182,000	152,711	0	0	195,000
010-503-413 TECH SUPPORT - T A/C	4,944	4,908	0	0	0	0	0	0
010-503-420 TELEPHONE	0	0	0	0	0	0	0	0
010-503-573 CAPITAL PURCHASES	9,260	5,220	144	0	0	0	0	0
TOTAL DATA PROCESS	181,451	174,488	194,354	187,000	159,099	0	0	200,000

010-GENERAL FUND
C/HOUSE MAINT/UTILITIES
EXPENDITURES

APPROVED BUDGET
AS OF: AUGUST 31ST, 2023

	2020	2021	2022	CURRENT	2023	PROJECTED	2024	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
010-510-104 EMPLOYEE SALARIES	33,280	33,280	38,560	39,520	25,520	0	0	41,600
010-510-105 EMPLOYEE SALARY-MAINT/DUMP	3,878	5,216	24,979	32,240	21,080	0	0	34,320
010-510-106 LONGEVITY PAY	0	500	600	700	700	0	0	800
010-510-150 JANITORIAL/LAWN SERVICES	134	0	0	0	0	0	0	0
010-510-200 FICA	2,843	2,983	4,891	5,549	3,601	0	0	5,900
010-510-202 HEALTH/LIFE INSURANCE	8,694	9,050	15,324	20,400	13,166	0	0	21,360
010-510-203 RETIREMENT & DEATH	4,167	4,226	7,825	9,014	5,837	0	0	9,475
010-510-204 WORKERS COMP INSURANCE	1,108	1,072	1,463	1,500	1,021	0	0	2,500
010-510-206 UNEMPLOYMENT INSURANCE	206	398	20	540	18	0	0	500
010-510-330 SUPPLIES	15,463	7,854	4,309	12,000	9,452	0	0	15,000
010-510-420 TELEPHONE EXPENSE-CO OFFICE(25)	0	0	0	0	0	0	0
010-510-424 VEHICLE/EQMT REPAIRS	4,019	2,347	2,575	2,500	1,820	0	0	2,500
010-510-425 FUEL/OIL	1,269	1,590	2,517	3,000	1,684	0	0	3,000
010-510-440 UTILITIES/COURTHOUSE/JAIL	109,031	107,694	116,715	115,000	76,072	0	0	123,000
010-510-441 UTILITIES/SENIOR CENTER	0	0	0	0	0	0	0	0
010-510-442 UTILITIES - 208 TAYLOR ST	0	0	0	0	0	0	0	0
010-510-443 UTILITIES-EMS BUILDING	4,719	5,414	4,718	5,000	3,321	0	0	6,000
010-510-450 C/HOUSE-REPAIRS/MAINT	6,997	11,924	21,931	15,000	18,511	0	0	18,000
010-510-452 OLD JAIL-REPAIRS/MAINT	0	0	0	0	0	0	0	0
010-510-453 OTHER BLDGS-REPAIRS	31,174	15,438	28,658	12,000	7,909	0	0	15,000
010-510-454 EMS RESIDENCE-REPAIR/MAINT	506	9	410	0	280	0	0	0
010-510-573 CAPITAL PURCHASES	6,900	11,811	30,508	145,000	129,363	0	0	30,000
TOTAL C/HOUSE MAINT/UTILITIES	234,363	220,806	306,003	418,963	319,356	0	0	328,955

010-GENERAL FUND
 CONSTABLE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-550-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
010-550-106 LONGEVITY PAY	1,900	1,700	1,800	1,900	1,900	0	0	2,000
010-550-107 OTHER SALARY-CELL PHONE ALLO	0	0	0	0	0	0	0	0
010-550-109 CONSTABLE-CERTIFICATE PAY	0	0	0	0	0	0	0	3,900
010-550-200 FICA	3,765	3,747	4,071	4,450	2,734	0	0	5,250
010-550-202 HEALTH/LIFE INSURANCE	8,694	9,050	9,667	10,200	6,583	0	0	10,680
010-550-203 RETIREMENT & DEATH	6,638	6,607	7,208	7,200	4,761	0	0	8,400
010-550-204 WORKERS COMP INSURANCE	828	656	922	950	731	0	0	1,600
010-550-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
010-550-330 SUPPLIES	4,230	4,856	0	2,000	984	0	0	2,000
010-550-403 PER DIEM	677	3,063	1,920	3,000	2,465	0	0	3,500
010-550-404 PER DIEM - LEOSE	114	62	0	0	0	0	0	0
010-550-420 TELEPHONE	0	0	0	0	0	0	0	0
010-550-425 FUEL	1,574	1,821	2,708	2,500	683	0	0	3,000
010-550-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-550-450 REPAIRS-CAR/RADIO	159	174	202	1,000	640	0	0	1,000
010-550-573 CAPITAL PURCHASES	0	44,879	4,038	0	0	0	0	0
TOTAL CONSTABLE	79,679	127,714	88,636	89,300	58,162	0	0	103,430

010-GENERAL FUND
 DEPT OF PUBLIC SAFETY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
010-555-330 SUPPLIES	1,389	1,214	1,891	2,000	75	0	0	2,000
010-555-420 TELEPHONE	0	0	0	0	0	0	0	0
010-555-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL DEPT OF PUBLIC SAFETY	1,389	1,214	1,891	2,000	75	0	0	2,000

010-GENERAL FUND
 LAW ENFORCEMENT
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-560-101 ELECTED SALARIES	57,480	57,480	62,480	62,480	40,852	0	0	75,000
010-560-102 SALARY-CITY PORTION	17,418	17,418	17,418	17,450	11,388	0	0	17,450
010-560-103 DEPUTY SALARIES-STEP GRANT	0	0	0	0	0	0	0	0
010-560-104 SALARIES - DEPUTIES	499,558	473,502	559,378	571,662	338,707	0	0	617,526
010-560-105 OVERTIME-DEPUTIES	15,252	17,816	24,049	20,000	34,744	0	0	24,000
010-560-106 LONGEVITY PAY	11,700	6,700	7,600	8,100	8,100	0	0	8,600
010-560-107 GRANT ADMIN SALARY	0	0	0	0	0	0	0	5,000
010-560-108 SALARY - STEP GRANT	0	0	1,256	0	0	0	0	0
010-560-109 DEPUTIES-CERTIFICATE PAY	0	0	0	0	0	0	0	44,200
010-560-200 FICA	44,900	43,338	49,938	53,000	31,809	0	0	60,600
010-560-202 HEALTH/LIFE INSURANCE	98,498	109,236	116,143	132,600	77,973	0	0	138,840
010-560-203 RETIREMENT & DEATH	75,337	73,462	84,777	85,000	53,543	0	0	97,800
010-560-204 WORKERS COMP INSURANCE	9,770	7,692	10,764	11,000	7,693	0	0	13,000
010-560-206 UNEMPLOYMENT INSURANCE	2,078	3,276	114	3,300	99	0	0	3,300
010-560-330 SUPPLIES	50,896	39,032	39,691	45,000	33,874	0	0	45,000
010-560-403 PER DIEM	8,925	12,645	9,352	15,000	16,247	0	0	15,000
010-560-404 PER DIEM - LEOSE	89	67	0	0	0	0	0	0
010-560-420 CELL PHONE EXPENSE-OFFICERS	6,238	5,838	6,731	5,500	7,819	0	0	5,500
010-560-425 FUEL/OIL	40,433	54,730	74,000	75,000	44,786	0	0	85,000
010-560-428 TRANSPORT-OFFICER EXPENSE	1,808	93	0	0	0	0	0	0
010-560-450 CAR/RADIO-REPAIRS	27,961	17,405	21,777	18,000	22,888	0	0	18,000
010-560-486 UNIFORMS-OFFICERS	5,804	3,956	5,373	12,000	8,457	0	0	12,000
010-560-573 CAPITAL PURCHASES	87,735	134,022	126,565	120,000	82,324	0	0	120,000
TOTAL LAW ENFORCEMENT	1,061,879	1,077,708	1,217,405	1,255,092	821,305	0	0	1,405,816

010-GENERAL FUND
 JAIL
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-570-102 CHIEF JAIL ADMINISTRATOR	41,391	27,580	47,216	45,864	18,790	0	0	49,868
010-570-103 SALARY-JAILERS	270,109	278,906	330,674	503,412	254,514	0	0	555,672
010-570-104 SALARY-ADMIN ASST	36,481	36,645	47,443	44,200	28,427	0	0	46,280
010-570-105 SALARY-DISPATCH	133,158	147,106	196,416	208,026	115,692	0	0	229,064
010-570-106 LONGEVITY PAY	2,600	2,900	3,700	3,500	3,500	0	0	3,800
010-570-108 OVERTIME-JAILERS	52,776	77,964	87,957	15,000	30,102	0	0	17,500
010-570-109 OVERTIME-DISPATCHERS	18,031	27,153	38,895	10,000	38,403	0	0	10,000
010-570-110 SALARY-JAIL NURSE	45,709	51,205	58,320	54,080	36,040	0	0	60,320
010-570-111 OVERTIME-JAIL NURSE	344	507	358	1,000	0	0	0	1,000
010-570-112 JAILERS-CERTIFICATE PAY	0	0	0	0	0	0	0	2,600
010-570-113 DISPATCHERS-CERTIFICATE PAY	0	0	0	0	0	0	0	3,900
010-570-200 FICA	44,473	47,195	60,249	67,900	38,523	0	0	74,300
010-570-202 HEALTH/LIFE INSURANCE	124,733	119,414	112,503	214,200	89,553	0	0	224,280
010-570-203 RETIREMENT & DEATH	75,176	79,544	99,872	110,000	63,151	0	0	119,975
010-570-204 WORKERS COMP INSURANCE	9,040	8,012	11,067	15,500	9,874	0	0	16,500
010-570-206 UNEMPLOYMENT INSURANCE	2,884	5,789	233	6,000	197	0	0	6,000
010-570-330 SUPPLIES	46,226	46,388	40,702	45,000	35,042	0	0	45,000
010-570-335 SUPPLIES - JAIL NURSE	1,734	3,533	483	3,000	417	0	0	3,000
010-570-402 PER DIEM - JAIL NURSE	505	2,239	998	2,000	2,211	0	0	2,000
010-570-403 PER DIEM	3,972	6,796	5,784	12,000	6,842	0	0	12,000
010-570-404 PER DIEM - LEOSE	0	0	472	0	61	0	0	0
010-570-405 MEALS-INMATES	71,017	71,757	72,293	70,000	49,042	0	0	85,000
010-570-406 MEDICAL-INMATES	36,707	43,767	37,981	30,000	23,905	0	0	30,000
010-570-420 TELEPHONE	0	0	0	0	0	0	0	0
010-570-428 TRANSPORT-INMATE EXPENSE	2,930	652	2,954	5,000	1,615	0	0	5,000
010-570-450 REPAIRS-JAIL	49,471	58,395	58,837	30,000	22,966	0	0	30,000
010-570-451 REPAIRS-DISPATCH REMODEL	0	0	0	0	0	0	0	0
010-570-486 UNIFORMS-JAILERS/DISPATCH	4,321	2,842	6,785	5,000	3,929	0	0	5,000
010-570-571 SECURITY CAMERAS INSTALLATIO	0	0	0	0	0	0	0	0
010-570-573 CAPITAL PURCHASES	0	0	0	20,000	15,663	0	0	20,000
TOTAL JAIL	1,073,789	1,146,288	1,322,193	1,520,682	876,336	0	0	1,658,059

AS OF: AUGUST 31ST, 2023

010-GENERAL FUND
EMERGENCY MGMT
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-580-104 EMPLOYEE SALARIES	43,430	43,430	47,538	43,680	28,560	0	0	47,840
010-580-105 SALARY-GRANT ADMIN	0	0	0	5,000	3,269	0	0	0
010-580-106 LONGEVITY PAY	0	0	0	0	0	0	0	0
010-580-107 CONTRACT LABOR	0	0	0	0	0	0	0	0
010-580-109 EMC. F/MARSHALL-CERTIFICATE P	0	0	0	0	0	0	0	3,900
010-580-200 FICA	3,280	3,312	3,631	3,750	2,435	0	0	4,000
010-580-202 HEALTH/LIFE INSURANCE	8,694	9,050	7,587	10,200	7,165	0	0	10,680
010-580-203 RETIREMENT & DEATH	5,438	5,433	5,932	6,100	3,954	0	0	6,400
010-580-204 WORKERS COMP INSURANCE	704	328	692	600	366	0	0	750
010-580-206 UNEMPLOYMENT INSURANCE	144	252	18	300	9	0	0	250
010-580-330 SUPPLIES	4,156	6,481	6,533	3,000	66	0	0	3,500
010-580-335 SUPPLIES - ETMC 1ST RESPONDE	317	1,047	2,121	4,000	3,062	0	0	4,000
010-580-403 PER DIEM	0	0	0	0	0	0	0	0
010-580-420 TELEPHONE	1,568	3,258	2,091	2,000	907	0	0	2,500
010-580-425 FUEL	0	0	0	0	0	0	0	0
010-580-426 TRAVEL ALLOWANCE	3,521	2,531	1,286	1,500	1,173	0	0	1,500
010-580-450 REPAIRS-CAR/RADIO	2,119	1,649	1,503	1,500	0	0	0	1,500
010-580-460 911-1ST RESPONDER S/SCRIPTIO	2,426	6,825	6,825	6,850	7,412	0	0	7,500
010-580-465 CODE RED	0	0	0	50,500	46,447	0	0	0
010-580-573 CAPITAL PURCHASES								
TOTAL EMERGENCY MGMT	75,797	83,598	85,758	138,980	104,825	0	0	94,320

APPROVED BUDGET
AS OF: AUGUST 31ST, 2023

010-GENERAL FUND
WASTE MANAGEMENT
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
010-595-104 EMPLOYEE SALARIES	9,112	6,936	0	500	0	0	0	500
010-595-200 FICA	697	530	0	40	0	0	0	40
010-595-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
010-595-203 RETIREMENT & DEATH	119	817	0	0	0	0	0	0
010-595-204 WORKERS COMP INSURANCE	212	180	0	0	0	0	0	0
010-595-206 UNEMPLOYMENT INSURANCE	146	194	0	0	0	0	0	0
010-595-330 SUPPLIES	610	343	634	400	229	0	0	4,500
010-595-354 HAULING	7,000	10,000	6,050	10,000	6,050	0	0	11,000
010-595-450 REPAIRS/MAINT	0	201	6	500	9	0	0	1,000
010-595-486 UNIFORMS	0	0	0	0	0	0	0	0
010-595-573 CAPITAL PURCHASES	22,036	0	0	0	0	0	0	0
TOTAL WASTE MANAGEMENT	39,932	18,516	6,690	11,440	6,288	0	0	17,040

010-GENERAL FUND
 EXTENSION
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-665-102 SALARY-COUNTY AGENT	11,000	11,000	12,600	11,000	7,192	0	0	15,000
010-665-103 SALARY-FCS AGENT	0	0	0	0	0	0	0	0
010-665-104 SECRETARY SALARY	0	0	0	0	0	0	0	0
010-665-200 FICA	841	841	964	850	550	0	0	1,200
010-665-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
010-665-203 RETIREMENT & DEATH	0	0	0	0	0	0	0	0
010-665-204 WORKERS COMP INSURANCE	0	0	0	150	0	0	0	0
010-665-206 UNEMPLOYMENT INSURANCE	144	252	9	270	6	0	0	200
010-665-330 SUPPLIES	1,404	41	1,627	2,500	1,610	0	0	4,000
010-665-403 PER DIEM - COUNTY AGENT	615	3,190	1,778	500	2,782	0	0	500
010-665-404 PER DIEM - FCS AGENT	0	0	0	0	0	0	0	0
010-665-420 TELEPHONE	0	0	0	0	0	0	0	0
010-665-426 TRAVEL ALLOWANCE	2,500	2,500	2,500	3,600	2,400	0	0	3,600
010-665-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL EXTENSION	16,505	17,743	19,478	18,870	14,540	0	0	24,500

FRANKLIN CO, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2023

010-GENERAL FUND
 TRANSFERS
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-700-018 TRANSFER TO HEALTH REIMB	65,000	50,000	30,000	30,000	20,000	0	0	30,000
010-700-019 TRANSFER TO INDIGENT HEALTH	150,000	70,000	20,000	100,000	20,000	0	0	100,000
010-700-022 TRANSFER TO PRECINCT 2	0	0	0	0	0	0	0	0
010-700-025 TRANSFER TO CO LIBRARY	165,000	176,800	200,000	212,000	100,000	0	0	228,000
010-700-034 TRANSFER TO COURTHOUSE RESTO	0	0	0	0	0	0	0	0
010-700-035 TRANSFER TO REV ECO	0	177,250	0	0	0	0	0	0
010-700-038 TRANSFER TO THE HUB	30,000	35,000	45,000	50,000	15,000	0	0	55,000
010-700-043 TRANSFER TO REC	55,000	65,000	65,000	48,000	20,000	0	0	53,000
010-700-046 TRANSFER TO PUBLIC HEALTH FA	0	0	0	0	0	0	0	0
010-700-060 TRANSFER-I&S FUND	0	0	0	0	0	0	0	0
010-700-080 TRANSFER TO AIRPORT	7,000	5,500	6,000	7,000	0	0	0	7,000
010-700-082 TRANSFER TO JAIL HOUSING	0	0	0	0	0	0	0	0
010-700-497 TRANSFER TO TREASURER	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	472,000	579,550	366,000	447,000	175,000	0	0	473,000
TOTAL EXPENDITURES	5,499,257	5,740,798	6,767,091	6,894,408	4,439,825	0	0	7,178,848
REVENUE OVER/(UNDER) EXPENDITURES	502,106	381,929	(899,994)	(293,636)	2,772,235	0	0	(123,552)

012-BAIL BOND

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
012-339-005 BAIL BOND APPLICATION FEE	10	1,000	0	500	530	0	0	0	500
012-340-400 FEES	0	0	0	200	0	0	0	0	200
012-360-000 BAIL BOND - INTEREST	0	0	0	20	0	0	0	0	20
TOTAL REVENUES	10	1,000	0	720	530	0	0	0	720

012-BAIL BOND
 BAIL BOND
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
012-512-104 SALARIES	0	0	0	0	0	0	0	0	0
012-512-200 FICA	0	0	0	0	0	0	0	0	0
012-512-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0	0
012-512-203 RETIREMENT/DEATH	0	0	0	0	0	0	0	0	0
012-512-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0	0
012-512-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0
012-512-330 SUPPLIES	0	867	867	500	0	0	0	0	500
TOTAL BAIL BOND	0	0	867	500	0	0	0	0	500
TOTAL EXPENDITURES	0	0	867	500	0	0	0	0	500
REVENUE OVER/(UNDER) EXPENDITURES	10	1,000	(867)	220	530	0	0	0	220

014-BRUCE ENDOWMENT-LIBRARY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
014-321-900 ENDOWMENT	0	0	0	0	0	0	0	0
014-360-000 INTEREST EARNED	8,368	1,664	1,647	2,000	3,166	0	0	3,000
TOTAL REVENUES	8,368	1,664	1,647	2,000	3,166	0	0	3,000

014-BRUCE ENDOWMENT-LIBRARY
Materials/Supplies
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
014-650-330 MATERIALS/SUPPLIES	8,495	8,575	4,000	4,000	4,000	0	0	4,000
TOTAL Materials/Supplies	8,495	8,575	4,000	4,000	4,000	0	0	4,000
TOTAL EXPENDITURES	8,495	8,575	4,000	4,000	4,000	0	0	4,000
REVENUE OVER/(UNDER) EXPENDITURES	(127)	(6,911)	(2,353)	(2,000)	(834)	0	0	(1,000)

APPROVED GET
AS OF: AUGUST 31ST, 2023

016-RECORD RETENTION

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
016-340-400 FEES-RECORD RETENTION	51,941	53,259	54,743	45,000	25,875	0	0	45,000
016-340-401 CIVIL/PROBATE FEE-\$10	760	770	0	700	0	0	0	0
016-360-000 INTEREST EARNED	1,766	1,259	6,298	2,000	8,572	0	0	4,000
TOTAL REVENUES	54,467	55,288	61,041	47,700	34,447	0	0	49,000

FRANKLIN COU' TEXAS
 APPROVED GET
 AS OF: AUGUST 31ST, 2023

016-RECORD RETENTION
 RECORD RETENTION
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
016-403-104 SALARIES-DEPUTIES	4,536	3,821	6,216	9,000	1,449	0	0	0
016-403-200 FICA	207	293	333	700	0	0	0	0
016-403-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
016-403-203 RETIREMENT/DEATH	388	480	557	1,200	0	0	0	0
016-403-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
016-403-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
016-403-330 SUPPLIES	29,656	1,819	1,515	50,000	3,878	0	0	50,000
016-403-331 SOFTWARE-DISASTER RECOVERY	18,808	20,052	20,818	22,000	21,621	0	0	30,000
016-403-573 CAPITAL PURCHASE	7,188	5,645	0	75,000	0	0	0	75,000
TOTAL RECORD RETENTION	60,782	32,110	29,437	157,900	26,949	0	0	155,000
TOTAL EXPENDITURES	60,782	32,110	29,437	157,900	26,949	0	0	155,000
REVENUE OVER/ (UNDER) EXPENDITURES	(6,315)	23,178	31,604	(110,200)	7,498	0	0	(106,000)

018-HEALTHCARE

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
018-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
018-390-010 TRANSFER FROM GENERAL	65,000	50,000	30,000	30,000	20,000	0	0	30,000
018-390-020 TRANSFER FROM DEPTS	0	0	0	0	0	0	0	0
TOTAL REVENUES	65,000	50,000	30,000	30,000	20,000	0	0	30,000

018-HEALTHCARE
 HEALTHCARE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
018-518-310 HEALTHCARE SERVICE FEES	16,500	0	0	0	0	0	0	0
018-518-320 HRA REIMBURSEMENTS	28,133	19,614	19,614	35,000	12,432	0	0	35,000
018-518-330 SUPPLIES	0	0	0	0	0	0	0	0
TOTAL HEALTHCARE	44,633	26,688	19,614	35,000	12,432	0	0	35,000
TOTAL EXPENDITURES	44,633	26,688	19,614	35,000	12,432	0	0	35,000
REVENUE OVER/(UNDER) EXPENDITURES	20,367	23,312	10,386	(5,000)	7,568	0	0	(5,000)

APPROVED BUDGET
AS OF: AUGUST 31ST, 2023

019-INDIGENT HEALTH CARE

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
019-342-000 GRANT-STATE REVENUE	2,239	4,505	4,638	3,000	4,476	0	0	4,000
019-345-000 UNCOMPENSATED CARE	0	0	0	0	0	0	0	0
019-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
019-390-010 TRANSFER FROM GENERAL	150,000	70,000	20,000	100,000	20,000	0	0	100,000
TOTAL REVENUES	152,239	74,505	24,638	103,000	24,476	0	0	104,000

FRANKLIN COUNTY, TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2023

019-INDIGENT HEALTH CARE
 INDIGENT HEALTH CARE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
019-630-330 IHC SOFTWARE	0	0	0	0	0	0	0	0
019-630-406 MEDICAL-IHC	116,915	49,871	37,645	100,000	8,392	0	0	91,000
019-630-412 IHC SOFTWARE-MONTHLY FEE	12,756	12,758	12,739	13,000	9,546	0	0	13,000
019-630-573 SOFTWARE PURCHASES	0	0	0	0	0	0	0	0
TOTAL INDIGENT HEALTH CARE	129,670	62,629	50,384	113,000	17,938	0	0	104,000
TOTAL EXPENDITURES	129,670	62,629	50,384	113,000	17,938	0	0	104,000
REVENUE OVER/(UNDER) EXPENDITURES	22,569	11,875	(25,746)	(10,000)	6,538	0	0	0

APPROVED BUDGET

AS OF: AUGUST 31ST, 2023

020-COUNTY RECORD RETENTION

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
020-340-900 FEES-CCLK RECORD PRESERVATIO	2,755	4,324	2,547	2,500	1,272	0	0	2,000
020-340-901 FEES-DCLK RECORD PRESERVATIO	0	0	3,722	0	3,196	0	0	2,000
020-360-000 INTEREST EARNED	294	221	1,122	300	1,644	0	0	1,000
TOTAL REVENUES	3,050	4,545	7,391	2,800	6,113	0	0	5,000

020-COUNTY RECORD RETENTION
 CO RECORD RETENTION
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
020-403-330 SUPPLIES	0	0	0	10,000	0	0	0	10,000
020-403-573 CAPITAL PURCHASE	0	0	0	20,000	0	0	0	25,000
TOTAL CO RECORD RETENTION	0	0	0	30,000	0	0	0	35,000
TOTAL EXPENDITURES	0	0	0	30,000	0	0	0	35,000
REVENUE OVER/(UNDER) EXPENDITURES	3,050	4,545	7,391	(27,200)	6,113	0	0	(30,000)

021-ROAD & BRIDGE #1

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
021-310-110 R&B SPECIAL-CURRENT	90,451	88,325	91,370	92,813	91,555	0	0	98,826
021-310-120 R&B SPECIAL-DELINQUENT	1,283	1,376	986	1,800	891	0	0	3,000
021-319-100 PENALTY & INTEREST/CURRENT	1,129	1,087	1,034	900	657	0	0	1,200
021-321-202 FEES-AUTO R&B	35,780	37,690	40,472	39,000	25,889	0	0	39,000
021-334-300 LATERAL ROAD-STATE	3,928	3,927	4,143	3,500	0	0	0	3,500
021-339-100 GRANT PROCEEDS	52,226	0	0	0	0	0	0	0
021-360-000 INTEREST EARNED	2,777	3,200	25,213	2,000	28,448	0	0	9,000
021-364-000 SALE OF FIXED ASSETS	0	0	38,450	0	0	0	0	0
021-370-400 OTHER INCOME	209	779,637	186,824	500	0	0	0	1,000
021-370-410 INSURANCE PROCEEDS	0	0	0	0	0	0	0	0
021-370-500 LOAN PROCEEDS	272,000	0	0	0	0	0	0	0
021-390-042 TRANSFER FROM CO WIDE	596,637	621,424	622,018	634,916	400,000	0	0	672,062
021-390-070 TRANSFER FROM ARPA	0	0	15,400	0	0	0	0	0
TOTAL REVENUES	1,056,420	1,536,666	1,025,910	775,429	547,440	0	0	827,588

R & B #1
 EXPENDITURES

	2020	2021	2022	CURRENT	2023	PROJECTED	2024	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
021-611-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
021-611-104 EMPLOYEE SALARIES	106,050	102,960	140,397	161,200	98,128	0	0	166,400
021-611-106 LONGEVITY PAY	2,000	0	500	600	600	0	0	700
021-611-200 FICA	11,422	11,061	14,336	16,700	9,884	0	0	17,550
021-611-202 HEALTH/LIFE INSURANCE	30,443	36,200	37,907	52,500	32,093	0	0	53,400
021-611-203 RETIREMENT & DEATH	18,855	19,284	24,526	27,250	16,710	0	0	28,300
021-611-204 WORKERS COMP INSURANCE	3,632	2,836	1,877	6,300	1,903	0	0	6,300
021-611-206 UNEMPLOYMENT INSURANCE	576	756	45	1,100	36	0	0	1,100
021-611-330 SUPPLIES	9,058	3,936	47,101	6,000	31,931	0	0	6,000
021-611-350 MATERIALS-ROAD/CULVERTS	198,202	357,696	552,667	310,000	175,790	0	0	475,000
021-611-403 PER DIEM	1,026	1,426	1,050	1,500	913	0	0	1,200
021-611-420 TELEPHONE	778	776	833	700	590	0	0	800
021-611-425 FUEL/OIL	12,562	23,961	38,453	25,000	22,284	0	0	30,000
021-611-426 TRAVEL ALLOWANCE	12,000	12,000	12,000	12,000	8,000	0	0	14,400
021-611-440 UTILITIES	1,110	1,069	1,201	1,500	701	0	0	1,500
021-611-450 EQUIP/TRUCKS-REPAIRS/MAINT	17,473	38,761	71,933	20,000	52,981	0	0	40,000
021-611-486 UNIFORMS	0	0	0	0	0	0	0	0
021-611-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
021-611-491 CTIF GRANT EXPENSE	109,700	0	0	0	0	0	0	0
021-611-496 OTHER CONTRACTS	0	0	0	0	0	0	0	0
021-611-500 NOTE PAYMENTS	0	104,449	104,449	104,457	71,792	0	0	70,200
021-611-573 CAPITAL PURCHASES	397,000	0	38,700	100,000	0	0	0	275,000
TOTAL R & B #1	982,988	768,270	1,144,075	902,907	561,017	0	0	1,249,950

TOTAL EXPENDITURES

REVENUE OVER/(UNDER) EXPENDITURES

TOTAL EXPENDITURES	982,988	768,270	1,144,075	902,907	561,017	0	0	1,249,950
REVENUE OVER/(UNDER) EXPENDITURES	73,431	768,396	(118,166)	(127,478)	(13,577)	0	0	(422,362)

022-ROAD & BRIDGE #2

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
022-310-110 R&B SPECIAL-CURRENT	61,692	60,242	62,319	63,303	62,445	0	0	67,405
022-310-120 R&B SPECIAL-DELINQUENT	875	939	999	1,500	608	0	0	1,500
022-319-100 PENALTY & INTEREST/CURRENT	770	742	705	650	448	0	0	1,000
022-321-202 FEES-AUTO R&B	24,404	25,706	27,604	28,000	17,658	0	0	28,000
022-330-100 LOAN PROCEEDS-GUARANTY	0	0	0	0	0	0	0	0
022-334-300 LATERAL ROAD-STATE	2,679	2,679	2,825	2,800	0	0	0	2,800
022-339-100 GRANT PROCEEDS	16,212	35,910	5,918	0	0	0	0	0
022-360-000 INTEREST EARNED	4,217	2,327	5,608	2,000	6,252	0	0	4,500
022-364-000 SALE OF FIXED ASSETS	0	15,357	0	0	26,637	0	0	0
022-370-400 OTHER INCOME	15,359	3,399	1,395	750	4,822	0	0	2,000
022-370-500 LOAN PROCEEDS	0	0	0	0	76,838	0	0	0
022-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
022-390-042 TRANSFER FROM CO WIDE	406,938	428,612	424,248	433,045	400,000	0	0	458,380
022-390-070 TRANSFER FROM AREA	0	0	9,650	0	0	0	0	0
TOTAL REVENUES	533,146	575,912	541,271	532,048	595,709	0	0	565,585

022-ROAD & BRIDGE #2
R & B #2
EXPENDITURES

	2020	2021	2022	CURRENT	2023	PROJECTED	2024	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
022-612-101 ELECTED SALARIES	50,000	50,000	56,100	56,100	36,681	0	0	62,100
022-612-104 EMPLOYEE SALARIES	111,912	98,457	90,754	122,720	62,560	0	0	131,560
022-612-106 LONGEVITY PAY	600	700	800	900	1,700	0	0	1,000
022-612-107 OTHER SALARY-CELL PHONE ALLO	0	0	0	0	0	0	0	0
022-612-200 FICA	11,903	10,838	10,778	13,750	7,313	0	0	14,900
022-612-202 HEALTH/LIFE INSURANCE	34,772	32,390	29,013	42,000	20,193	0	0	42,720
022-612-203 RETIREMENT & DEATH	20,367	18,680	18,110	22,500	12,456	0	0	24,050
022-612-204 WORKERS COMP INSURANCE	3,324	2,824	1,954	4,000	1,587	0	0	4,000
022-612-206 UNEMPLOYMENT INSURANCE	432	756	20	810	21	0	0	700
022-612-330 SUPPLIES	10,988	10,546	6,892	10,000	6,049	0	0	10,000
022-612-350 MATERIALS-ROAD/CULVERTS	240,277	298,545	543,326	200,000	39,130	0	0	300,000
022-612-403 PER DIEM	1,094	2,710	2,526	2,500	1,366	0	0	2,500
022-612-420 TELEPHONE	1,088	1,131	664	1,200	923	0	0	1,200
022-612-425 FUEL/OIL	9,517	12,844	16,385	17,000	5,262	0	0	20,000
022-612-426 TRAVEL ALLOWANCE	10,800	10,800	10,800	10,800	7,200	0	0	10,800
022-612-440 UTILITIES	1,554	1,184	1,453	1,400	805	0	0	1,400
022-612-450 EQUIPMENT/TRUCKS-REPAIRS/MAI	16,163	9,950	13,921	18,000	13,090	0	0	20,000
022-612-486 UNIFORMS	593	1,433	336	1,000	1,053	0	0	2,500
022-612-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
022-612-491 CTIF GRANT EXPENSE	36,740	30,617	0	0	0	0	0	0
022-612-492 PW307-GRANT FUNDS RETURNED	4,263	0	0	0	0	0	0	0
022-612-496 OTHER CONTRACTS	0	0	0	3,000	0	0	0	3,000
022-612-500 NOTE PAYMENT	0	0	0	0	0	0	0	29,800
022-612-573 CAPITAL PURCHASES	1,621	0	0	50,000	170,948	0	0	50,000
TOTAL R & B #2	568,007	594,405	803,833	577,680	388,337	0	0	732,230

022-ROAD & BRIDGE #2
 TRANSFER PCT #2
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
022-700-010 TRANSFER TO GENERAL	0	0	0	0	0	0	0	0
TOTAL TRANSFER PCT #2	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	568,007	594,405	803,833	577,680	388,337	0	0	732,230
REVENUE OVER/(UNDER) EXPENDITURES	(34,861)	(18,493)	(262,562)	(45,632)	207,371	0	0	(166,645)

023-ROAD & BRIDGE #3

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
023-310-110 R&B SPECIAL-CURRENT	71,955	70,264	72,686	73,384	72,833	0	0	78,618
023-310-120 R&B SPECIAL-DELINQUENT	1,020	1,095	785	1,650	709	0	0	1,650
023-319-100 PENALTY & INTEREST/CURRENT	898	865	823	800	523	0	0	1,000
023-321-202 FEES-AUTO R&B	28,464	29,983	32,196	31,500	20,595	0	0	31,500
023-330-100 LOAN PROCEEDS	0	0	0	0	0	0	0	0
023-334-300 LATERAL ROAD-STATE	3,125	3,124	3,295	3,100	0	0	0	6,000
023-339-100 GRANT PROCEEDS	52,226	0	0	0	0	0	0	0
023-360-000 INTEREST EARNED	1,832	1,919	7,752	1,500	9,455	0	0	1,500
023-364-000 SALE OF FIXED ASSETS	27,500	49,069	7,400	0	0	0	0	0
023-370-400 OTHER INCOME	209	4,976	847	500	3,125	0	0	1,000
023-390-042 TRANSFER FROM CO WIDE	474,633	497,418	494,823	505,084	400,000	0	0	534,634
023-390-070 TRANSFER FROM ARPA	0	0	11,550	0	0	0	0	0
TOTAL REVENUES	661,862	658,713	632,157	617,518	507,239	0	0	655,902

023--ROAD & BRIDGE #3
 R & B #3
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
023-613-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
023-613-104 EMPLOYEE SALARIES	100,938	103,073	122,325	120,640	77,980	0	0	128,440
023-613-106 LONGEVITY PAY	1,200	1,300	1,400	2,000	2,000	0	0	2,700
023-613-107 OTHER SALARY-CELL PHONE ALLO	0	0	0	0	0	0	0	0
023-613-200 FICA	11,088	11,320	13,142	13,700	8,511	0	0	14,800
023-613-202 HEALTH/LIFE INSURANCE	32,610	36,200	35,475	42,000	26,333	0	0	42,720
023-613-203 RETIREMENT & DEATH	19,198	19,473	22,388	22,350	14,396	0	0	23,900
023-613-204 WORKERS COMP INSURANCE	3,144	2,628	1,954	4,000	1,523	0	0	4,000
023-613-206 UNEMPLOYMENT INSURANCE	576	756	27	810	27	0	0	750
023-613-330 SUPPLIES	6,757	6,050	11,960	8,000	5,931	0	0	8,000
023-613-350 MATERIALS-ROADS/CULVERTS	118,183	177,628	220,441	250,000	101,086	0	0	400,000
023-613-403 PER DIEM	994	1,201	1,553	2,000	682	0	0	2,000
023-613-420 TELEPHONE	432	458	1,109	1,300	809	0	0	1,300
023-613-425 FUEL/OIL	15,252	18,434	23,789	50,000	8,170	0	0	35,000
023-613-426 TRAVEL ALLOWANCE	12,000	12,000	12,000	12,000	8,000	0	0	14,400
023-613-440 UTILITIES	1,272	1,174	2,273	1,500	1,886	0	0	4,000
023-613-450 EQUIPMENT/TRUCKS-REPAIRS	24,691	39,874	36,843	45,000	15,948	0	0	40,000
023-613-486 UNIFORMS	0	0	0	0	0	0	0	0
023-613-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
023-613-491 CTIF GRANT EXPENSE	76,051	0	0	0	0	0	0	0
023-613-496 OTHER CONTRACTS	0	0	0	0	0	0	0	0
023-613-500 NOTE PAYMENT	0	0	0	0	0	0	0	0
023-613-573 CAPITAL PURCHASES	121,649	104,147	102,670	75,000	64,099	0	0	75,000
TOTAL R & B #3	597,134	586,816	665,448	706,400	374,060	0	0	859,110
TOTAL EXPENDITURES	597,134	586,816	665,448	706,400	374,060	0	0	859,110
REVENUE OVER/(UNDER) EXPENDITURES	64,728	71,897	(33,291)	(88,882)	133,179	0	0	(203,208)

BUDGET

AS OF: AUGUST 31ST, 2023

024-ROAD & BRIDGE #4

REVENUES

	2020	2021	2022	CURRENT	2023	PROJECTED	2024	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
024-310-110 R&B SPECIAL-CURRENT	65,809	64,262	66,478	67,527	66,612	0	0	71,903
024-310-120 R&B SPECIAL-DELINQUENT	933	1,001	718	1,275	648	0	0	1,500
024-319-100 PENALTY & INTEREST/CURRENT	822	791	752	700	478	0	0	1,000
024-321-202 FEES-AUTO R&B	26,032	27,422	29,446	29,000	18,836	0	0	28,000
024-330-100 NOTE PROCEEDS-GURANTY	0	0	0	0	0	0	0	0
024-334-300 LATERAL ROAD-STATE	2,858	2,857	3,014	2,500	0	0	0	2,500
024-339-100 GRANT PROCEEDS	52,226	0	0	0	0	0	0	0
024-360-000 INTEREST EARNED	1,641	1,171	6,035	1,000	8,794	0	0	5,000
024-364-000 SALE OF FIXED ASSETS	51,648	0	0	0	19,401	0	0	0
024-370-400 OTHER INCOME	6,028	25,546	18,945	1,500	3,991	0	0	2,500
024-390-042 TRANSFER FROM CO WIDE	434,093	456,213	452,559	461,942	400,000	0	0	488,968
024-390-070 TRANSFER FROM AREA	0	0	11,550	0	0	0	0	0
TOTAL REVENUES	642,090	579,264	589,496	565,444	518,761	0	0	601,371

024-ROAD & BRIDGE #4
 R & B #4
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
024-614-101 ELECTED SALARIES	51,100	51,100	56,100	56,100	36,681	0	0	62,100
024-614-104 EMPLOYEE SALARIES	95,467	110,074	123,456	124,280	68,745	0	0	132,080
024-614-106 LONGEVITY PAY	2,500	2,700	2,900	3,100	3,100	0	0	1,200
024-614-200 FICA	10,490	11,653	13,033	14,075	8,227	0	0	14,975
024-614-202 HEALTH/LIFE INSURANCE	32,599	36,189	35,445	42,000	14,373	0	0	42,720
024-614-203 RETIREMENT & DEATH	18,684	20,517	22,716	22,950	13,392	0	0	24,150
024-614-204 WORKERS COMP INSURANCE	3,360	2,628	2,031	3,500	1,587	0	0	3,500
024-614-206 UNEMPLOYMENT INSURANCE	448	756	34	810	25	0	0	750
024-614-330 SUPPLIES	14,917	15,557	14,133	18,000	7,026	0	0	18,000
024-614-350 MATERIALS-ROAD/CULVERTS	164,441	241,130	198,489	200,000	101,201	0	0	225,000
024-614-403 PER DIEM	1,446	1,307	1,966	3,000	1,334	0	0	3,000
024-614-420 TELEPHONE	1,595	1,286	1,064	1,600	894	0	0	1,600
024-614-425 FUEL/OIL	12,364	19,023	27,576	40,000	11,737	0	0	40,000
024-614-426 TRAVEL ALLOWANCE	11,400	11,400	13,200	13,200	8,800	0	0	12,000
024-614-440 UTILITIES	2,072	2,136	2,590	3,000	1,344	0	0	3,000
024-614-450 EQUIPMENT/TRUCKS-REPAIRS	25,086	33,845	45,510	25,000	19,297	0	0	28,000
024-614-486 UNIFORMS	2,387	2,537	2,650	2,500	2,082	0	0	2,500
024-614-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
024-614-491 CTIF GRANT EXPENSE	53,455	0	0	0	0	0	0	0
024-614-496 OTHER CONTRACTS	0	0	0	0	0	0	0	0
024-614-500 NOTE PAYMENT	0	0	0	0	0	0	0	0
024-614-573 CAPITAL PURCHASES	63,268	48,180	0	50,000	68,849	0	0	50,000
TOTAL R & B #4	567,079	612,017	562,893	623,115	368,692	0	0	664,575
TOTAL EXPENDITURES	567,079	612,017	562,893	623,115	368,692	0	0	664,575
REVENUE OVER/(UNDER) EXPENDITURES	75,011	(32,753)	26,602	(57,671)	150,068	0	0	(63,204)

025-COUNTY FREE LIBRARY

REVENUES

	2020	2021	2022	CURRENT	2023	PROJECTED	2024	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	REQUESTED	BUDGET
025-339-000 CITY REVENUE	17,500	17,833	18,500	18,500	10,792	0	0	18,500
025-339-004 GRANT FUNDS-LONE STAR	0	0	0	0	0	0	0	0
025-339-005 GRANT FUNDS-GATES	0	0	0	0	0	0	0	0
025-339-006 GRANT FUNDS-TOCKER	0	0	0	0	0	0	0	0
025-339-007 GRANT FUNDS-EDGE	0	0	0	0	0	0	0	0
025-340-025 FEES-LIBRARY	2,637	3,080	3,061	3,000	2,702	0	0	3,000
025-340-035 FINES-LIBRARY	1,218	1,434	1,510	1,000	1,154	0	0	1,000
025-340-100 PROCEEDS-WILKINSON ESTATE	0	0	0	29,796	29,796	0	0	0
025-360-000 INTEREST EARNED	128	58	215	100	358	0	0	100
025-364-001 BOOK SALES	1,184	1,958	1,599	1,000	653	0	0	1,000
025-367-905 DONATIONS-PRIVATE/MEMORIAL	1,834	2,685	434	500	300	0	0	500
025-370-400 OTHER INCOME	800	0	0	1,200	900	0	0	900
025-390-010 TRANSFER FROM GENERAL	165,000	176,800	200,000	212,000	100,000	0	0	228,000
025-390-070 TRANSFER FROM ARPA	0	0	13,500	0	0	0	0	0
025-390-082 TRANSFER FROM INMATE HOUSING	0	0	0	0	0	0	0	0
025-391-010 CITY ADD'L LIBRARY REVENUE	0	0	0	0	0	0	0	0
TOTAL REVENUES	190,300	203,848	238,818	267,096	146,655	0	0	253,000

025-COUNTY FREE LIBRARY
 CO LIBRARY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
025-650-101 SALARY-LIBRARIAN	42,848	42,848	50,520	47,320	30,940	0	0	49,920
025-650-102 SALARIES-SUMMER TEMP WORKERS	855	6,209	4,537	4,600	4,120	0	0	4,600
025-650-104 SALARY-ASST LIBRARIAN	32,240	32,240	43,820	42,120	27,540	0	0	44,200
025-650-105 SALARIES - ASSISTANTS	34,803	31,491	45,913	44,408	27,630	0	0	48,880
025-650-106 LONGEVITY PAY	2,730	2,700	2,800	2,900	2,900	0	0	3,000
025-650-107 LONGEVITY PAY	0	0	0	0	0	0	0	0
025-650-150 SALARY-SUMMER READING	2,250	2,250	2,250	2,250	2,250	0	0	2,250
025-650-200 FICA	8,474	8,727	11,215	10,825	7,052	0	0	11,530
025-650-202 HEALTH/LIFE	17,388	18,100	19,347	21,000	13,166	0	0	21,360
025-650-203 RETIREMENT/DEATH	13,867	13,616	17,866	16,990	10,984	0	0	18,050
025-650-204 WORKERS COMP INSURANCE	476	356	313	700	204	0	0	700
025-650-206 UNEMPLOYMENT INSURANCE	714	1,412	49	1,500	40	0	0	1,500
025-650-330 SUPPLIES	12,087	11,466	7,956	11,500	6,447	0	0	11,500
025-650-332 DATA PROCESS-TECH SUPPORT	1,329	1,806	2,049	2,000	319	0	0	2,000
025-650-335 GRANT-LONE STAR EXPENSE	0	0	0	0	0	0	0	0
025-650-336 GRANT EXPENSE-EDGE	0	0	0	0	0	0	0	0
025-650-337 TOCKER GRANT FUND EXPENSES	0	0	0	0	0	0	0	0
025-650-403 PER DIEM	811	1,341	3,114	3,000	3,315	0	0	3,000
025-650-420 PUBLIC INTERNET	0	0	0	0	0	0	0	0
025-650-440 UTILITIES	5,832	5,976	7,322	6,000	4,506	0	0	6,000
025-650-450 BUILDING-REPAIR/MAINTENANCE	2,462	702	2,325	1,500	263	0	0	1,500
025-650-451 EQUIPMENT-REPAIRS/MAINT	0	0	0	0	0	0	0	0
025-650-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
025-650-589 E-BOOK EXPENSE	5,000	2,500	5,800	3,500	0	0	0	3,500
025-650-590 BOOKS	12,253	14,587	14,201	13,500	8,673	0	0	14,000
025-650-591 PERIODICALS	937	884	1,135	1,300	1,435	0	0	1,300
025-650-592 AUDIO /VISUAL	3,736	3,734	2,529	4,500	1,661	0	0	4,500
TOTAL CO LIBRARY	201,091	202,944	245,061	241,413	153,446	0	0	253,290
TOTAL EXPENDITURES	201,091	202,944	245,061	241,413	153,446	0	0	253,290
REVENUE OVER/(UNDER) EXPENDITURES	(10,790)	904	(6,242)	25,683	(6,790)	0	0	(290)

APPROVED BUDGET

AS OF: AUGUST 31ST, 2023

026-ARCHIVAL FUND

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
026-340-400 FEES-ARCHIVAL	36,975	39,400	36,298	25,000	17,620	0	0	25,000
026-340-401 FEES-VISUAL	329	374	430	500	239	0	0	500
026-340-700 TECHNOLOGY FEES	0	0	0	0	0	0	0	0
026-360-000 INTEREST EARNED	1,239	996	5,407	750	7,861	0	0	5,000
TOTAL REVENUES	38,543	40,770	42,135	26,250	25,720	0	0	30,500

026-ARCHIVAL FUND
 ARCHIVAL FUND
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
026-403-104 SALARIES-DEPUTIES	0	0	0	0	0	0	0	0
026-403-200 FICA	0	0	0	0	0	0	0	0
026-403-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
026-403-203 RETIREMENT/DEATH	0	0	0	0	0	0	0	0
026-403-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
026-403-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
026-403-330 SUPPLIES	15,196	0	0	20,000	39	0	0	20,000
026-403-412 TECH SERVICES/RECORD ARCHIVA	0	0	0	30,000	0	0	0	30,000
026-403-413 VSP - VITAL STAT PRESVN FUND	903	328	721	1,000	0	0	0	1,000
026-403-573 CAPITAL PURCHASE	6,330	0	0	20,000	0	0	0	20,000
TOTAL ARCHIVAL FUND	22,429	328	721	71,000	39	0	0	71,000
TOTAL EXPENDITURES	22,429	328	721	71,000	39	0	0	71,000
REVENUE OVER/ (UNDER) EXPENDITURES	16,114	40,442	41,414	(44,750)	25,681	0	0	(40,500)

027-RECORD MGMT-DISTRICT COUR

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
027-340-700 FEES-REC PRESERVE-CRIMINAL	1,231	1,173	274	1,100	160	0	0	300
027-340-701 FEES-RECORD PRESERVE-CIVIL	1,402	1,661	237	1,400	40	0	0	300
027-360-000 INTEREST EARNED	28	35	190	100	266	0	0	200
TOTAL REVENUES	2,661	2,869	701	2,600	465	0	0	800

027-RECORD MGMT-DISTRICT COUR
 RECORD MGMT-DISTRICT COUR
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
027-450-104 EMPLOYEE SALARIES	0	0	0	0	0	0	0	0
027-450-330 SUPPLIES	0	0	0	3,000	0	0	0	7,000
027-450-573 CAPITAL PURCHASE	0	0	0	0	0	0	0	0
TOTAL RECORD MGMT-DISTRICT COUR	0	0	0	3,000	0	0	0	7,000
TOTAL EXPENDITURES	0	0	0	3,000	0	0	0	7,000
REVENUE OVER/(UNDER) EXPENDITURES	2,661	2,869	701	(400)	465	0	0	(6,200)

028-CO/DIST CLK TECHNOLOGY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
028-340-700 TECHNOLOGY FEES-DCLK	1,686	1,889	259	1,000	100	0	0	150
028-340-701 TECHNOLOGY FEES-CCLK	118	317	174	150	76	0	0	150
028-360-000 INTEREST EARNED	27	24	137	50	193	0	0	100
TOTAL REVENUES	1,831	2,231	570	1,200	368	0	0	400

028-CO/DIST CLK TECHNOLOGY
 CO/DST CLERK TECHNOLOGY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
028-450-330 SUPPLIES - DIST CLERK	1,680	0	0	3,000	0	0	0	6,000
028-450-573 Capital Purchases	0	0	0	0	0	0	0	0
TOTAL CO/DST CLERK TECHNOLOGY	1,680	0	0	3,000	0	0	0	6,000
TOTAL EXPENDITURES	1,680	0	0	3,000	0	0	0	6,000
REVENUE OVER/(UNDER) EXPENDITURES	151	2,231	570	(1,800)	368	0	0	(5,600)

029-COURTHOUSE SECURITY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
029-340-956 FEES-C/HOUSE SECURITY	8,690	10,162	12,012	9,000	7,185	0	0	10,000
029-360-000 INTEREST EARNED	533	368	1,847	500	2,656	0	0	2,000
029-390-082 TRANSFER FROM INMATE HOUSING	0	0	0	0	0	0	0	0
TOTAL REVENUES	9,223	10,530	13,859	9,500	9,841	0	0	12,000

029-COURTHOUSE SECURITY
 COURTHOUSE SECURITY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
029-580-104 SALARY-BAILLIFF	2,203	1,396	1,770	15,000	0	0	0	10,000
029-580-200 FICA	169	107	129	1,500	0	0	0	1,000
029-580-203 RETIREMENT/DEATH	276	175	209	2,000	0	0	0	1,250
029-580-330 SUPPLIES	697	1,880	877	10,000	360	0	0	10,000
029-580-420 TELEPHONE-ALARM	0	0	0	0	0	0	0	0
029-580-573 CAPITAL PURCHASE	18,643	0	0	20,000	0	0	0	20,000
TOTAL COURTHOUSE SECURITY	21,987	3,558	2,985	48,500	360	0	0	42,250
TOTAL EXPENDITURES	21,987	3,558	2,985	48,500	360	0	0	42,250
REVENUE OVER/(UNDER) EXPENDITURES	(12,764)	6,972	10,874	(39,000)	9,481	0	0	(30,250)

030--JUSTICE COURT TECHNOLOGY

APPROVED BUDGET
AS OF: AUGUST 31ST, 2023

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
030-340-801 FEES--TECHNOLOGY	2,753	3,031	2,877	3,000	1,640	0	0	2,000
030-360-000 INTEREST EARNED	20	32	195	0	277	0	0	200
030-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,774	3,063	3,071	3,000	1,918	0	0	2,200

AS OF: AUGUST 31ST, 2023

030-JUSTICE COURT TECHNOLOGY
JUSTICE TECHNOLOGY
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
030-455-330 SUPPLIES	1,095	485	1,665	7,000	525	0	0	5,000
030-455-403 PER DIEM	0	0	0	0	0	0	0	0
030-455-573 CAPITAL PURCHASE/SOFTWARE	0	0	0	0	0	0	0	5,000
TOTAL JUSTICE TECHNOLOGY	1,095	485	1,665	7,000	525	0	0	10,000
TOTAL EXPENDITURES	1,095	485	1,665	7,000	525	0	0	10,000
REVENUE OVER/(UNDER) EXPENDITURES	1,679	2,578	1,406	(4,000)	1,393	0	0	(7,800)

038-THE HUB MEAL CENTER

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
038-360-000 INTEREST EARNED	34	37	193	100	113	0	0	200
038-365-100 DONATIONS/CONTRIBUTIONS	14,057	18,602	21,096	12,500	19,172	0	0	15,000
038-365-300 RENTAL FEES	0	0	0	0	0	0	0	0
038-390-010 TRANSFER FROM GENERAL	30,000	35,000	45,000	50,000	15,000	0	0	55,000
038-390-070 TRANSFER FROM ARPA	0	0	1,950	0	0	0	0	0
TOTAL REVENUES	44,091	53,639	68,239	62,600	34,285	0	0	70,200

038-THE HUB MEAL CENTER
 THE HUB
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
038-516-104 SALARY-COOK	8,821	9,662	21,373	21,600	12,591	0	0	21,650
038-516-200 FICA	675	739	1,635	1,675	963	0	0	1,675
038-516-203 RETIREMENT/DEATH	1,104	1,209	2,661	2,700	1,554	0	0	2,700
038-516-204 WORKERS COMP INSURANCE	60	40	58	500	35	0	0	350
038-516-206 UNEMPLOYMENT	141	252	9	150	9	0	0	150
038-516-330 SUPPLIES	3,018	6,136	8,542	4,000	6,421	0	0	7,000
038-516-331 MEAL EXPENSE	13,399	21,408	27,461	22,500	17,916	0	0	24,000
038-516-440 UTILITIES	7,692	7,795	9,158	8,000	5,898	0	0	10,000
038-516-450 REPAIRS/MAINT	2,051	2,481	4,830	3,500	1,354	0	0	3,500
TOTAL THE HUB	36,961	49,721	75,727	64,625	46,740	0	0	71,025
TOTAL EXPENDITURES	36,961	49,721	75,727	64,625	46,740	0	0	71,025
REVENUE OVER/ (UNDER) EXPENDITURES	7,130	3,917	(7,488)	(2,025)	(12,455)	0	0	(825)

040-CO ATTN CHECK COLLECTION

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
040-340-300 FEES-HOT CHECK COLLECT	225	857	135	400	76	0	0	300
040-360-000 INTEREST EARNED	61	44	206	20	284	0	0	100
TOTAL REVENUES	286	901	341	420	360	0	0	400

040-CO ATTNY CHECK COLLECTION
 CO ATTORNEY CHECK COLLECT
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
040-475-104 EMPLOYEES SALARIES	0	0	0	0	0	0	0	0
040-475-200 FICA	0	0	0	0	0	0	0	0
040-475-203 RETIREMENT/DEATH	0	0	0	0	0	0	0	0
040-475-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
040-475-330 SUPPLIES	0	0	0	2,000	0	0	0	2,000
040-475-403 PER DIEM	0	0	0	0	0	0	0	0
040-475-420 TELEPHONE EXPENSE	0	0	0	0	0	0	0	0
040-475-573 CAPITAL PURCHASE	0	0	0	6,000	0	0	0	6,000

TOTAL CO ATTORNEY CHECK COLLECT

0 0 0 8,000 0 0 0 8,000

TOTAL EXPENDITURES

0 0 0 8,000 0 0 0 8,000

REVENUE OVER/ (UNDER) EXPENDITURES

286 901 341 (7,580) 360 0 (7,600)

041-STATE AGENCY

REVENUES

	2020	2021	2022	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
041-350-301 FEES-COURT COSTS 9/91-8/97	0	0	0	100	0	0	0	0
041-350-302 FEES-COURT COST-9/95-8/97	142	0	0	100	0	0	0	0
041-350-303 FEES-COURT COST-9/97-8/99	0	0	0	50	0	0	0	0
041-350-304 FEES-COURT COST-9/99-8/01	79	0	0	100	0	0	0	0
041-350-305 FEES-COURT COSTS-9/01-8/03	76	0	0	100	0	0	0	0
041-350-306 FEES-COURT COSTS-1/04-12/201	20,456	27,047	16,536	15,000	9,466	0	0	12,000
041-350-307 MOVING VIOLATION FEE	255	9	5	70	3	0	0	50
041-350-309 FEES-STATE ARREST	14,193	16,167	13,478	18,500	8,249	0	0	15,000
041-350-310 FEES-SEAT BELT-JUSTICE	25	126	88	50	75	0	0	100
041-350-311 FEES-STATE TRAFFIC	3,520	4,178	2,358	7,000	1,333	0	0	5,000
041-350-312 FEES-CERTIFIED BIRTH-STATE	335	445	405	100	218	0	0	700
041-350-313 FEES-COMP GROSS WEIGHT	500	62	0	1,000	0	0	0	500
041-350-314 CRIMINAL COURT COSTS-1/1/20	24,437	33,951	36,976	30,000	21,419	0	0	20,000
041-350-315 FEES-FAILURE TO APPEAR	0	0	0	0	0	0	0	0
041-350-316 FEES-CLSI-OTHER CIVIL	1,884	2,128	357	1,500	50	0	0	100
041-350-317 FEES-TIME PAYMENT	2,867	1,949	1,106	2,000	618	0	0	1,000
041-350-318 FEES-EMS TRAUMA	997	2,330	1,572	2,000	683	0	0	1,000
041-350-319 FEES-BAIL BOND	3,950	3,105	2,915	2,000	2,075	0	0	3,000
041-350-320 CIVIL-OTHER-DCLK-\$50	3,673	5,205	1,729	3,000	200	0	0	500
041-350-321 FEES-FAMILY PROJECT	810	780	0	650	0	0	0	0
041-350-322 FEES-CJSUP-\$15-CCLK	140	75	15	500	0	0	0	0
041-350-323 FEES-STATE MARRIAGE	1,665	1,680	1,649	1,700	809	0	0	1,000
041-350-324 FEES-JUDICIAL-\$4/\$6 ASSESS	1,932	1,295	750	2,000	420	0	0	1,000
041-350-325 FEES-JUDICIAL-CIVIL--\$40 \$42	12,450	13,573	1,209	2,000	168	0	0	500
041-350-326 FEES - JURY REIMBURSE	1,539	1,389	511	1,000	283	0	0	500
041-350-327 FEES-ADOPTION-STATE	45	165	0	0	0	0	0	0
041-350-328 CIVIL-DIVORCE/FAMILY-\$45	3,005	2,925	0	1,000	0	0	0	0
041-350-329 FEES-CLSI-FAMILY	570	500	3	400	0	0	0	0
041-350-330 OMNI FEE-\$30-PRIOR TO 1/1/20	4,806	4,335	2,640	5,000	1,440	0	0	2,000
041-350-331 FEES-STF50 9/19	17,879	18,230	18,491	25,000	9,556	0	0	15,000
041-350-332 NON-DISCLOSURE FEE	0	0	0	0	0	0	0	0
041-350-333 DNA TESTING FEE	199	350	276	400	341	0	0	500
041-350-334 DRUG COURT FEE-9/1/07	861	644	407	1,000	192	0	0	500
041-350-335 INDIGENT DEFENSE FEE	1,244	1,030	239	1,000	137	0	0	500
041-350-336 APPELLATE JUDICIAL FEE	879	950	935	900	711	0	0	1,000
041-350-337 CRIMINAL JUSTICE FEE	23	165	25	100	20	0	0	100
041-350-338 SBIT CHILD FEE-CCLK/JP (.15)	0	0	0	0	0	0	0	0
041-350-339 FEES - ELECTRONIC FILING - C	9,089	9,412	570	1,000	90	0	0	500
041-350-340 FEES- ELECTRONIC FILING - CR	200	134	72	275	45	0	0	500
041-350-341 FEES-TRUANCY PREVENTION FUND	435	232	158	1,000	91	0	0	100
041-350-342 TEXAS HOME VISITING PROGRAM	0	0	0	0	5	0	0	0
041-350-343 FEES-CIVIL TRAINING FEE	2,080	2,080	73	0	15	0	0	100
041-350-344 COURT COSTS - 1/1/20 FORWARD	87	0	0	0	0	0	0	0
041-350-345 JUROR DONATE-CVC	0	9	24	0	0	0	0	0
041-350-346 OMNI FEE-\$10 EFFECT 1/1/20	130	570	630	1,000	459	0	0	500
041-350-347 FEE-STATE OTHER CIV/FAM 1/22	0	0	5,251	4,000	5,851	0	0	6,000
041-350-348 FEE-STATE-CIVIL 1/2022	0	0	183	1,000	45	0	0	0

041-STATE AGENCY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
041-350-349 FEE-STATE DISPUTE RESOL 1/22	0	0	3,430	3,500	2,638	0	0	3,500
041-350-350 FEE-STATE JP CIVIL 1/2022	0	0	2,625	2,000	2,121	0	0	3,000
TOTAL REVENUES	137,454	157,224	117,691	139,095	69,851	0	0	95,750

041-STATE AGENCY
 STATE AGENCY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
041-465-477 STATE COMPTROLLER	113,735	131,803	96,961	84,000	39,675	0	0	75,000
041-465-480 FRANKLIN CO WATER DISTRICT	0	0	0	0	0	0	0	0
041-465-482 COUNTY TREASURER	20,196	23,454	19,267	52,000	8,426	0	0	19,750
041-465-485 NE TEXAS CHILD ADVOCACY	405	390	0	0	0	0	0	0
041-465-486 SAFE T SHELTER	405	390	0	0	0	0	0	0
041-465-487 CASA	0	0	0	0	0	0	0	0
041-465-488 CLERK OF SIXTH COURT OF APPE	879	935	935	1,000	561	0	0	500
041-465-489 VITAL STATISTICS	45	120	0	0	0	0	0	0
041-465-490 OMNIBASE SERVICES OF TEXAS	993	912	528	2,100	240	0	0	500
TOTAL STATE AGENCY	136,659	158,019	117,691	139,100	48,902	0	0	95,750

TOTAL EXPENDITURES

REVENUE OVER/ (UNDER) EXPENDITURES

TOTAL EXPENDITURES	136,659	158,019	117,691	139,100	48,902	0	0	95,750
REVENUE OVER/ (UNDER) EXPENDITURES	795	(795)	0	(5)	20,948	0	0	0

042-COUNTY WIDE ROAD & BRIDGE

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
042-310-110 LATERAL RD/FLOOD-CURRENT	1,633,071	1,597,195	1,654,359	1,680,687	1,656,742	0	0	1,778,044
042-310-120 LATERAL RD/FLOOD-DELINQUENT	20,062	22,618	19,629	42,000	14,654	0	0	42,000
042-319-100 P&I-Current/Delinquent	19,613	19,104	18,515	17,500	11,681	0	0	20,000
042-319-150 Attorney Fees-Current/Delq	9,011	9,009	7,817	6,000	2,398	0	0	6,000
042-321-200 FEES-AUTO REGISTRATION	283,693	282,307	273,862	285,000	294,919	0	0	285,000
042-330-100 LOAN PROCEEDS	0	0	0	0	0	0	0	0
042-360-000 INTEREST EARNED	6,038	4,609	11,671	5,000	32,852	0	0	25,000
042-370-400 OTHER INCOME	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,971,488	1,934,842	1,985,853	2,036,187	2,013,247	0	0	2,156,044

042-COUNTY WIDE ROAD & BRIDGE
DRUG TESTING
EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
042-670-490 FEE-DRUG TEST AND PHYSICALS	360	579	480	1,200	1,812	0	0	2,000
TOTAL DRUG TESTING	360	579	480	1,200	1,812	0	0	2,000

042-COUNTY WIDE ROAD & BRIDGE
 TRANSFERS
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
042-700-021 TRANSFER TO R&B #1	596,637	621,424	622,018	634,916	400,000	0	0	672,062
042-700-022 TRANSFER TO R&B #2	406,938	428,612	424,248	433,045	400,000	0	0	458,380
042-700-023 TRANSFER TO R&B #3	474,633	497,418	494,823	505,084	400,000	0	0	534,634
042-700-024 TRANSFER TO R&B #4	434,093	456,213	452,559	461,942	400,000	0	0	488,968
TOTAL TRANSFERS,	1,912,301	2,003,667	1,993,648	2,034,987	1,600,000	0	0	2,154,044
TOTAL EXPENDITURES	1,912,661	2,004,246	1,994,128	2,036,187	1,601,812	0	0	2,156,044
REVENUE OVER/(UNDER) EXPENDITURES	58,827	(69,404)	(8,275)	0	411,434	0	0	0

043-RECREATION FACILITY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
043-330-900 GRANT PROCEEDS	0	0	0	0	0	0	0	0
043-360-000 INTEREST EARNED	25	23	179	40	140	0	0	200
043-364-000 SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0
043-365-100 DONATIONS/CONTRIBUTIONS	56	112	0	100	0	0	0	0
043-365-200 FUNDRAISER REVENUE	0	0	0	0	0	0	0	0
043-365-201 FUNDRAISER REV - CIRCUS	0	0	0	0	0	0	0	0
043-365-300 ADVERTISING	0	0	0	0	0	0	0	0
043-365-400 TOURNAMENTS	0	0	0	0	0	0	0	0
043-365-410 LEAGUE FEES	480	2,000	2,175	3,875	2,190	0	0	3,000
043-365-500 CONCESSION SALES	0	0	0	0	0	0	0	0
043-370-000 RENTAL FEES	200	2,569	2,832	250	0	0	0	100
043-390-010 TRANSFER FROM GENERAL	55,000	65,000	65,000	48,000	20,000	0	0	53,000
043-390-070 TRANSFER FROM AREA	0	0	3,850	0	0	0	0	0
TOTAL REVENUES	55,761	69,705	74,036	52,265	22,330	0	0	56,300

043-RECREATION FACILITY
 RECREATIONAL FACILITY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
043-516-104 SALARY-PROJECT MANAGER	18,720	19,760	38,560	23,000	7,699	0	0	21,000
043-516-105 CONCESSION SALARIES	0	0	0	0	0	0	0	0
043-516-200 FICA	1,443	1,506	2,944	1,800	589	0	0	1,625
043-516-202 HEALTH/LIFE INSURANCE	8,694	9,050	9,673	0	0	0	0	0
043-516-203 RETIREMENT & DEATH	2,363	2,472	4,801	2,900	950	0	0	2,600
043-516-204 WORKERS COMP INSURANCE	508	256	352	650	185	0	0	650
043-516-206 UNEMPLOYMENT INSURANCE	144	252	9	270	6	0	0	270
043-516-301 CONTRACT LABOR	0	0	0	0	0	0	0	0
043-516-330 SUPPLIES	8,191	3,395	1,430	3,500	9,322	0	0	6,000
043-516-331 LANDSCAPING	0	0	0	0	0	0	0	0
043-516-332 MEMORIAL GARDEN	0	0	0	0	0	0	0	0
043-516-333 PARKING LOT	0	0	0	0	0	0	0	0
043-516-334 CONCESSION STAND	0	0	0	0	0	0	0	0
043-516-391 SALES TAX	0	0	0	0	0	0	0	0
043-516-403 PER DIEM	0	0	0	0	0	0	0	0
043-516-425 FUEL/OIL	715	683	1,668	2,000	322	0	0	2,000
043-516-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
043-516-440 UTILITIES	5,878	11,241	8,948	10,000	7,762	0	0	12,000
043-516-450 REPAIRS/MAINT	1,866	14,320	9,112	5,000	2,960	0	0	6,000
043-516-573 CAPITAL OUTLAY-CONSTRUCTION	5,500	0	0	7,000	0	0	0	7,000
TOTAL RECREATIONAL FACILITY	54,022	62,935	77,498	56,120	29,795	0	0	59,145
TOTAL EXPENDITURES	54,022	62,935	77,498	56,120	29,795	0	0	59,145
REVENUE OVER/(UNDER) EXPENDITURES	1,739	6,769	3,462	3,855	7,465	0	0	(2,845)

045-HOTEL/MOTEL TAX FUND

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
045-318-110 OCCUPANCY TAX REVENUE	86,137	83,743	94,891	60,000	48,168	0	0	80,000
045-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
TOTAL REVENUES	86,137	83,743	94,891	60,000	48,168	0	0	80,000

045-HOTEL/MOTEL TAX FUND
 HOTEL/MOTEL EXPENSE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
045-430-319 MV ROTARY-TOUR DE CYPRESS	0	0	3,751	5,000	3,854	0	0	5,500
045-430-320 FC SHERIFF POSSE-RODEO	0	4,000	8,750	7,500	7,500	0	0	67,000
045-430-321 FC ARTS ALLIANCE	0	4,000	9,482	5,000	5,000	0	0	8,000
045-430-322 FC HISTORICAL SOCIETY	0	4,000	0	0	25,000	0	0	0
045-430-323 FC ALAMO MUSEUM	0	0	1,137	5,000	1,800	0	0	6,900
045-430-324 FC GENEALOGICAL SOCIETY	0	3,865	7,039	7,500	0	0	0	5,000
045-430-325 MV KEY CLUB	0	1,478	3,452	5,000	0	0	0	5,000
045-430-326 FC BASEBALL/SOFTBALL ASSN	0	0	0	15,000	0	0	0	0
045-430-327 FC CHAMBER-DISC GOLF	0	3,000	0	2,500	0	0	0	4,000
045-430-328 SULPHUR RIVER SADDLE-AUCTION	0	2,500	0	3,500	2,580	0	0	5,000
045-430-329 BILLBOARD EXPENSE	0	10,140	0	10,000	0	0	0	10,000
045-430-330 HOTEL/MOTEL OCCUPANCY EXPENS	20,084	0	0	0	0	0	0	0
045-430-331 HOTEL/MOTEL - SUPPLIES	0	0	0	0	0	0	0	0
045-430-573 CAPITAL OUTLAY	99,728	44,200	0	0	0	0	0	0
TOTAL HOTEL/MOTEL EXPENSE	119,812	77,183	33,610	66,000	45,734	0	0	116,400

TOTAL EXPENDITURES	119,812	77,183	33,610	66,000	45,734	0	0	116,400
REVENUE OVER/(UNDER) EXPENDITURES	(33,675)	6,560	61,281	(6,000)	2,434	0	0	(36,400)

047-PRE-TRIAL DIVERSION

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
047-340-400 FEES- PRE-TRIAL DIVERSION	0	8,633	1,367	5,000	500	0	0	1,000
047-360-000 INTEREST EARNED	0	21	164	50	199	0	0	200
TOTAL REVENUES	0	8,655	1,530	5,050	699	0	0	1,200

FRANKLIN COUNTY, TEXAS
 APPROVAL BUDGET
 AS OF: AUGUST 31ST, 2023

047-PRE-TRIAL DIVERSION
 PRE-TRIAL DIVERSION
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
047-475-104 SALARIES	0	0	2,000	2,000	1,308	0	0	2,000
047-475-200 FICA	0	0	125	155	72	0	0	155
047-475-202 HEALTH/LIFE INSURANCE	0	0	414	0	281	0	0	0
047-475-203 RETIREMENT/DEATH	0	0	249	251	161	0	0	251
047-475-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
047-475-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
047-475-330 SUPPLIES	0	0	0	3,000	0	0	0	3,000
047-475-573 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL PRE-TRIAL DIVERSION	0	0	2,788	5,406	1,822	0	0	5,406
TOTAL EXPENDITURES	0	0	2,788	5,406	1,822	0	0	5,406
REVENUE OVER/ (UNDER) EXPENDITURES	0	8,655	(1,258)	(356)	(1,124)	0	0	(4,206)

APPROVED BUDGET

AS OF: AUGUST 31ST, 2023

051-COUNTY LAW LIBRARY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
051-340-050 FEES-LAW LIBRARY	6,786	7,267	6,720	6,000	4,977	0	0	5,000
051-360-000 INTEREST EARNED	441	294	1,236	350	1,642	0	0	1,500
TOTAL REVENUES	7,227	7,561	7,956	6,350	6,620	0	0	6,500

051-COUNTY LAW LIBRARY
 LAW LIBRARY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
051-650-330 SUPPLIES	0	1,155	0	200	0	0	0	200
051-650-420 TELEPHONE	0	0	0	0	0	0	0	0
051-650-573 CAPITAL PURCHASE	0	0	0	0	0	0	0	0
051-650-590 LAW BOOKS/PAMPHLETS	5,539	11,851	8,488	8,000	5,545	0	0	10,000
TOTAL LAW LIBRARY	5,539	13,006	8,488	8,200	5,545	0	0	10,200
TOTAL EXPENDITURES	5,539	13,006	8,488	8,200	5,545	0	0	10,200
REVENUE OVER/(UNDER) EXPENDITURES	1,689	(5,445)	(532)	(1,850)	1,074	0	0	(3,700)

FRANKLIN COUNTY TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2023

060-DEBT SERVICE

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
060-310-110 AD VALOREM-CURRENT	52,218	134,123	135,575	106,085	112,440	0	0	239,750
060-310-120 AD VALOREM-DELINQUENT	1,192	553	884	2,000	1,064	0	0	2,500
060-319-100 P&I-Current/Delq	816	1,390	1,375	1,200	1,798	0	0	1,800
060-319-150 Attorney Fees-Current/Delq	373	587	18,322	300	19,052	0	0	300
060-360-000 INTEREST EARNED	246	229	1,039	600	1,592	0	0	2,000
060-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
060-390-082 TRANSFER FROM JAIL HOUSING	0	0	0	0	0	0	0	0
TOTAL REVENUES	54,845	136,882	120,550	110,185	134,945	0	0	246,350

060-DEBT SERVICE
 DEBT SERVICE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
060-680-611 I&S-CERTIFICATE OBLIG-SOFTWA	0	0	0	0	0	0	0	0
060-680-612 I&S JAIL EXP-CERTIF OBLIG	0	0	0	0	0	0	0	0
060-680-613 I&S CH Renovation - Cert Obl	45,124	0	0	0	0	0	0	0
060-680-614 I&S-CERT OBL-PCT EQUIP-PRINC	0	114,286	114,286	114,290	114,286	0	0	207,486
060-680-651 I&S-CERT OBLIG-INT-SOFTWARE	0	0	0	0	0	0	0	0
060-680-652 I&S-JAIL EXP-INTEREST-CERT O	0	0	0	0	0	0	0	0
060-680-653 I&S CH Renovtn Int - CertObl	265	0	0	0	0	0	0	0
060-680-654 I&S-PCT EQUIPMENT-INTEREST	7,067	14,857	12,550	8,000	5,714	0	0	32,873
TOTAL DEBT SERVICE	52,455	129,143	126,835	122,290	120,000	0	0	240,359
TOTAL EXPENDITURES	52,455	129,143	126,835	122,290	120,000	0	0	240,359
REVENUE OVER/(UNDER) EXPENDITURES	2,390	7,739	(6,285)	(12,105)	14,945	0	0	5,991

070-CAPITAL PROJECT FUND

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
070-300-500 LOAN PROCEEDS-ALL PRECINCTS	800,008	0	0	0	0	0	0	0
070-333-100 GRANT REVENUE-TDEM-COVID19	80,157	471,273	0	0	0	0	0	0
070-333-200 GRANT REVENUE-CARES ELECTION	0	0	0	0	0	0	0	0
070-333-300 GRANT REVENUE-ARPA	0	1,041,603	1,041,603	0	0	0	0	0
070-360-000 INTEREST EARNED	206	4,081	34,501	7,000	42,411	0	0	25,000

TOTAL REVENUES 880,371 1,516,957 1,076,104 7,000 42,411 0 0 25,000

070-CAPITAL PROJECT FUND
 TDEM-GRANT EXPENSE
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
070-411-409 PROFESSIONAL FEES-ATTORNEY	0	12,841	1,742	0	0	0	0	0
070-411-410 PROFESS FEES-ARPA GRANT ADMI	0	0	10,416	0	49,164	0	0	60,000
070-411-572 CAPITAL OUTLAY-ARPA GRANT	0	149,865	98,800	1,700,000	105,953	0	0	1,290,000
070-411-573 TDEM/ARPA GRANT-EMS BLDG	113,833	467,029	15,256	0	0	0	0	0
TOTAL TDEM-GRANT EXPENSE	113,833	629,735	126,214	1,700,000	155,117	0	0	1,350,000

070-CAPITAL PROJECT FUND
 TRANSFERS
 EXPENDITURES

	2020	2021	2022	2023	PROJECTED	2024	APPROVED
	ACTUAL	ACTUAL	ACTUAL	Y-T-D	YEAR END	REQUESTED	BUDGET
			CURRENT				
			BUDGET	ACTUAL		BUDGET	
070-700-010 TRANSFER TO GENERAL	0	23,529	0	0	0	0	0
070-700-021 TRANSFER TO PCT 1	0	0	0	0	0	0	0
070-700-022 TRANSFER TO PCT 2	0	0	0	9,650	0	0	0
070-700-023 TRANSFER TO PCT 3	0	0	0	11,550	0	0	0
070-700-024 TRANSFER TO PCT 4	0	0	0	11,550	0	0	0
070-700-025 TRANSFER TO CO LIBRARY	0	0	0	13,500	0	0	0
070-700-038 TRANSFER TO HUB	0	0	0	1,950	0	0	0
070-700-043 TRANSFER TO BALLPARK	0	0	0	3,850	0	0	0
070-700-082 TRANSFER TO INMATE HOUSING	0	0	0	3,850	0	0	0
TOTAL TRANSFERS	0	23,529	0	240,450	0	0	0
TOTAL EXPENDITURES	113,833	653,264	1,700,000	155,117	0	0	1,350,000
REVENUE OVER/(UNDER) EXPENDITURES	766,538	863,693	(1,693,000)	(112,706)	0	0	(1,325,000)

080-AIRPORT

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
080-320-925 SALES-FUEL	0	0	0	0	0	0	0	0	0
080-321-900 SALES-LOT GROUND LEASE	3,762	3,765	3,765	4,000	3,627	0	0	0	4,000
080-321-950 FEES-COMM HALL RENTAL	3,200	5,800	3,600	3,000	2,400	0	0	0	3,000
080-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0	0
080-370-400 OTHER INCOME	0	0	0	0	0	0	0	0	0
080-390-010 TRANSFER FROM GENERAL	7,000	5,500	6,000	7,000	0	0	0	0	7,000
TOTAL REVENUES	13,962	15,065	13,365	14,000	6,027	0	0	0	14,000

080-AIRPORT
 AIRPORT
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
080-516-330 SUPPLIES	2,682	2,133	3,540	1,500	2,322	0	0	2,500
080-516-440 UTILITIES	4,366	5,479	6,300	6,000	3,321	0	0	6,000
080-516-450 EQUIPMENT-REPAIRS	2,856	768	1,547	4,000	201	0	0	3,000
080-516-455 TERMINAL/RUNWAY-REPAIRS	0	0	0	0	0	0	0	0
080-516-468 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
080-516-480 INSURANCE-U/GROUND TANK	0	0	0	0	0	0	0	0
080-516-496 OTHER MISC EXPENSE	0	0	0	0	0	0	0	0
080-516-550 IMP-OTHER THAN BLDGS	0	0	0	0	0	0	0	0
080-516-600 BAD DEBT	0	0	0	0	0	0	0	0
TOTAL AIRPORT	9,904	8,380	11,386	11,500	5,843	0	0	11,500

FRANKLIN COUNTY TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2023

080-AIRPORT
 EVAPORATION
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	2024 REQUESTED BUDGET	APPROVED BUDGET
080-517-466 COST INVENTORY PURCHASES	0	0	0	0	0	0	0	0
080-517-467 EVAPORATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL EVAPORATION	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	9,904	8,380	11,386	11,500	5,843	0	0	11,500
REVENUE OVER/(UNDER) EXPENDITURES	4,058	6,685	1,979	2,500	184	0	0	2,500

081-INMATE COMMISSARY

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
081-360-000 INTEREST EARNED	487	322	1,533	1,000	1,905	0	0	2,000
081-367-000 SALES-INMATE COMMISSARY	89,411	71,672	81,994	65,000	49,403	0	0	70,000
081-367-001 SALES TAX-INMATE COMMISSARY	4,658	6,827	6,901	7,800	4,175	0	0	7,000
081-367-002 COMMISSION-PHONE/COMMISSARY	27,030	50,699	20,872	23,000	14,780	0	0	22,000
081-370-400 OTHER INCOME	8,515	6,181	0	0	0	0	0	0
TOTAL REVENUES	130,100	135,702	111,301	96,800	70,263	0	0	101,000

081-INMATE COMMISSARY
 COMMISSARY
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
081-512-104 EMPLOYEE SALARIES	240	4,160	0	10,000	0	0	0	10,000
081-512-200 FICA/MED	18	320	0	306	0	0	0	500
081-512-203 RETIREMENT/DEATH	30	525	0	500	0	0	0	1,250
081-512-206 UNEMPLOYMENT INSURANCE	0	0	0	50	0	0	0	50
081-512-330 SUPPLIES	23,490	17,300	31,548	15,000	28,397	0	0	20,000
081-512-331 HOG MAINTENANCE	9,991	12,711	4,808	12,000	6,767	0	0	12,000
081-512-332 GARDEN EXPENSE	7,900	3,897	5,900	7,000	2,870	0	0	7,000
081-512-391 SALES TAX	6,258	6,716	6,987	7,500	4,114	0	0	7,000
081-512-405 INMATE MEALS	0	300	0	0	0	0	0	0
081-512-406 INMATE MEDICAL - DOC CHGS	0	0	0	0	0	0	0	0
081-512-425 FUEL/DYED DIESEL	221	1,035	269	1,500	0	0	0	1,500
081-512-451 REPAIRS/MAINT - VEHICLE/RADI	2,047	1,988	3,624	3,000	1,164	0	0	3,000
081-512-466 COST-INVENTORY PURCHASE	22,712	25,284	33,138	30,000	10,585	0	0	10,000
081-512-467 COST - CALLING CARDS	12,943	14,405	21,500	10,000	9,460	0	0	10,000
081-512-468 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
081-512-486 UNIFORMS - JAILERS	1,718	0	0	5,000	0	0	0	5,000
081-512-496 OTHER MISC EXPENSE	0	0	0	0	0	0	0	0
081-512-573 CAPITAL PURCHASE	67,563	27,479	26,750	60,000	0	0	0	20,000
TOTAL COMMISSARY	155,132	116,120	134,525	161,856	63,357	0	0	107,300
TOTAL EXPENDITURES	155,132	116,120	134,525	161,856	63,357	0	0	107,300
REVENUE OVER/(UNDER) EXPENDITURES	(25,031)	19,582	(23,224)	(65,056)	6,905	0	0	(6,300)

082-JAIL HOUSING/EXPANSION

REVENUES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
082-330-100 PROCEEDS-CERT OF OBLIG	0	0	0	0	0	0	0	0	0
082-333-100 GRANT-NIBRS-SOFTWARE	0	76,910	0	0	0	0	0	0	0
082-339-000 HOUSING-INMATES	477,176	427,544	411,425	400,000	250,110	0	0	0	400,000
082-339-003 TRANSPORT-FEDERAL REIM	0	0	0	0	0	0	0	0	0
082-339-004 OTHER INCOME	0	0	0	0	0	0	0	0	0
082-360-000 INTEREST EARNED	4,245	3,236	14,976	5,000	22,809	0	0	0	15,000
082-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0	0
082-390-070 TRANSFER FROM ARPA	0	0	3,850	0	0	0	0	0	0
TOTAL REVENUES	481,421	507,690	430,251	405,000	272,919	0	0	0	415,000

082-JAIL HOUSING/EXPANSION
 JAIL EXPENSES
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 REQUESTED BUDGET	APPROVED BUDGET
082-570-103 SALARY-JAILERS	0	0	12,696	0	0	0	0	0	15,000
082-570-104 EMPLOYEE SALARIES	0	0	0	0	0	0	0	0	0
082-570-106 LONGEVITY PAY	0	0	0	0	0	0	0	0	0
082-570-200 FICA	0	0	971	0	0	0	0	0	1,200
082-570-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0	0
082-570-203 RETIREMENT & DEATH	0	0	1,581	0	0	0	0	0	2,000
082-570-204 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	0	0
082-570-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	0
082-570-330 SUPPLIES	0	0	0	10,000	0	0	0	0	0
082-570-405 MEALS-INMATE	46,841	46,136	45,924	45,000	26,841	0	0	0	10,000
082-570-406 MEDICAL-INMATE	0	0	0	0	0	0	0	0	50,000
082-570-412 DATA PROCESS-EMAIL SERVER	0	0	0	0	3,600	0	0	0	0
082-570-420 TELEPHONE	0	0	0	0	0	0	0	0	0
082-570-428 TRANSPORT-FEDERAL INMATE	0	0	0	0	0	0	0	0	0
082-570-440 UTILITIES	0	0	0	0	0	0	0	0	0
082-570-450 BUILDING-REPAIR/MAINT	3,534	72,199	33,399	45,000	18,765	0	0	0	50,000
082-570-451 REPAIRS/MAINT-VEHICLE/RADIO	0	0	0	0	0	0	0	0	0
082-570-468 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0
082-570-486 UNIFORMS-JAILERS	0	0	0	0	0	0	0	0	0
082-570-573 CAPITAL PURCHASES	272,531	169,417	268,829	75,000	20,000	0	0	0	100,000
TOTAL JAIL EXPENSES	322,907	287,752	363,399	175,000	69,206	0	0	0	228,200

082-JAIL HOUSING/EXPANSION
 JAIL-TRANSFERS
 EXPENDITURES

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	CURRENT BUDGET	2023 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2024 APPROVED BUDGET
082-700-010 TRANSFER TO GENERAL FUND	100,000	50,000	25,000	265,000	150,000	0	0	285,000
TOTAL JAIL-TRANSFERS	100,000	50,000	25,000	265,000	150,000	0	0	285,000
TOTAL EXPENDITURES	422,907	337,752	388,399	440,000	219,206	0	0	513,200
REVENUE OVER/ (UNDER) EXPENDITURES	58,515	169,938	41,851	(35,000)	53,713	0	0	(98,200)

2024 Forfeiture Funds Budget

Red Ribbon Week	400
CountryFest	35
TX SAT	1000
Drug Money	1000

Beg Balance:	9929.84
End Balance:	7494.84

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

Mo. O / Debt

903-537-2358

Taxing Unit Name

Phone (area code and number)

208 Hwy 37 South

www.franklin.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,692,980,766
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	\$ 177,140,303
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,515,840,463
4.	2022 total adopted tax rate.	\$ 0.28145 /\$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.	\$ 1,515,840,463
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: \$ 2,776,730 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 1,673,190 C. Value loss. Add A and B. ⁶	\$ 4,449,920
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: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,449,920
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.	\$ 1,511,390,543
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,253,808
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	\$ 7,407
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,261,215
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: \$ 1,970,655,721 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 876,327 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.	\$ 1,971,532,048

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>208,059,388</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,763,472,660</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>66,920,743</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>66,920,743</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,696,551,917</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.25116</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>0.35687</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>0.27452</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>1,515,840,463</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	\$ 4,161,285
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<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. + \$ 7,407</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. \$ 7,407</p> <p>E. Add Line 30 to 31D.</p>	<p>4,168,692</p>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,696,551,917
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.24571 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<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. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>0 /\$100</p>
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<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. \$ 33,563</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. - \$ 8,060</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.00150 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>0.00150 /\$100</p>

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ 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.....</p> <p style="text-align: right;">\$ <u>48,445</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.....</p> <p style="text-align: right;">\$ <u>44,520</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.00023</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.00013</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00013</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.</p> <p style="text-align: right;">\$ <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.</p> <p style="text-align: right;">\$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</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.....</p> <p style="text-align: right;">\$ <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 style="text-align: right;">\$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.24734</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.....</p> <p style="text-align: right;">\$ <u>694,579</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.04094</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.26828</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>0.29836</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 /\$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 \$ 240,359</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. \$ 240,359</p>	<p>\$ 240,359</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ 1,241</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 239,118</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 48.00 %</p> <p>B. Enter the 2022 actual collection rate. 109.00 %</p> <p>C. Enter the 2021 actual collection rate. 97.94 %</p> <p>D. Enter the 2020 actual collection rate. 97.70 %</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>97.70 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 244,747</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>\$ 1,763,472,660</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.01387 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.31223 /\$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 §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.42212 /\$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.	\$ 683,500
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,763,472,660
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.03876 /\$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> .	\$ 0.35687 /\$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.	\$ 0.35687 /\$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> .	\$ 0.42212 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.38336 /\$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> .	\$ 1,763,472,660
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$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).	\$ 0.38336 /\$100

³² Tex. Tax Code §25.041(f)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(f)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §25.045(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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.40012 /\$100
	E. Subtract D from C.....	\$ -0.40012 /\$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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.48952 /\$100
	E. Subtract D from C.....	\$ -0.48952 /\$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).....	\$ 0.00000 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.00000 /\$100
	D. Adopted Tax Rate.....	\$ 0.50022 /\$100
	E. Subtract D from C.....	\$ -0.50022 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.00000 /\$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).	\$ 0.38336 /\$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> .	\$ 0.35352 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,763,472,660
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.02835 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01387 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.39574 /\$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> .	\$ 0.40012 /\$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 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,511,390,543
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> .	\$ 1,696,551,917
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ 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).	\$ <u>0.38336</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.35687 /\$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. \$ 0.38336 /\$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: 58

De minimis rate. \$ 0.39574 /\$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 ▶ Melissa McSwain Clawson Tax Assessor Collector
 Printed Name of Taxing Unit Representative

sign here ▶ *M. McSwain Clawson*
 Taxing Unit Representative

8/4/23
 Date

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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

Lateral Road Farm to Market/ Flood Control

903-537-2358

Taxing Unit Name

Phone (area code and number)

208 Hwy 37 South

www.franklin.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,689,222,726
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	\$ 177,140,303
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,512,082,423
4.	2022 total adopted tax rate.	\$ 0.10200 /\$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.	\$ 1,512,082,423
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.	<p>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.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ 2,776,730</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 1,457,700</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 4,234,430
11.	<p>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.</p> <p>A. 2022 market value: \$ 0</p> <p>B. 2023 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,234,430
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.	\$ 1,507,847,993
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,538,004
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	\$ 1,538,004
18.	<p>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</p> <p>A. Certified values: \$ 1,966,953,581</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>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</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,966,953,581

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>0</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>0</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>208,059,388</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,758,894,193</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>66,897,773</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>66,897,773</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,691,996,420</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.09089</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>0.35687</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>0.10200</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>1,512,082,423</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,542,324
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.	+ \$ 2,830
	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.	\$ 2,830
	E. Add Line 30 to 31D.	\$ 1,545,154
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,691,996,420
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.09132 /\$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.	\$ _____ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$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.	\$ _____ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100

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

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</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</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</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</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</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.09132</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</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.09132</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>0.09451</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 /\$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. ²⁹</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.</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 94.00 %</p> <p>B. Enter the 2022 actual collection rate. 109.00 %</p> <p>C. Enter the 2021 actual collection rate. 97.94 %</p> <p>D. Enter the 2020 actual collection rate. 97.70 %</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>97.70 %</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>\$ 1,758,894,193</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.00000 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.09451 /\$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 §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.42212</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 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.	\$ <u>0</u>
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.	\$ <u>683,500</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,763,472,660</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.03876</u> /\$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> .	\$ <u>0.35687</u> /\$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.	\$ <u>0.35687</u> /\$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> .	\$ <u>0.42212</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.38336</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,763,472,660</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$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).	\$ <u>0.38336</u> /\$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.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67) \$ 0 /\$100</p> <p>B. Unused increment rate (Line 66) \$ 0.00000 /\$100</p> <p>C. Subtract B from A \$ 0 /\$100</p> <p>D. Adopted Tax Rate \$ 0.40012 /\$100</p> <p>E. Subtract D from C \$ -0.40012 /\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67) \$ 0 /\$100</p> <p>B. Unused increment rate (Line 66) \$ 0.00000 /\$100</p> <p>C. Subtract B from A \$ 0 /\$100</p> <p>D. Adopted Tax Rate \$ 0.48952 /\$100</p> <p>E. Subtract D from C \$ -0.48952 /\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 65) \$ 0 /\$100</p> <p>B. Unused increment rate (Line 64) \$ 0 /\$100</p> <p>C. Subtract B from A \$ 0 /\$100</p> <p>D. Adopted Tax Rate \$ 0.50022 /\$100</p> <p>E. Subtract D from C \$ -0.50022 /\$100</p>	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$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).	\$ 0.38336 /\$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>	\$ 0.35352 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,763,472,660
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.02835 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01387 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.39574 /\$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> .	\$ 0.40012 /\$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 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,511,390,543
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> .	\$ 1,696,551,917
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.38336 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.35687 /\$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 \$ 0.38336 /\$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: 58

De minimis rate \$ 0.39574 /\$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 ▶ Melissa McSwain Clawson Tax Assessor Collector
 Printed Name of Taxing Unit Representative

sign here ▶ *M. McSwain Clawson*
 Taxing Unit Representative

8/4/23
 Date

⁵⁰ Tex. Tax Code §526.04(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Franklin County

RBS

Special Road and Bridge

903-537-2358

Taxing Unit Name

Phone (area code and number)

208 Hwy 37 South

www.franklin.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,810,801,036
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,810,801,036
4.	2022 total adopted tax rate.	\$ 0.01667 /\$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.	\$ 1,810,801,036
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.	<p>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.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 2,776,730</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 697,690</p> <p>C. Value loss. Add A and B.⁶</p>	 \$ 3,474,420
11.	<p>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.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	 \$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,474,420
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.	\$ 1,807,326,616
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 301,281
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	\$ 301,281
18.	<p>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</p> <p>A. Certified values:..... \$ 2,102,182,161</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0</p> <p>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</p> <p>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</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	 \$ 2,102,182,161

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	\$ 0
	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.	\$ 0
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,102,182,161
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	\$ 70,608,783
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 70,608,783
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 2,031,573,378
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.01482 /\$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	\$ 0.35687 /\$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.	\$ 0.01667 /\$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> .	\$ 1,810,801,036

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	\$ 301,860
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<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.</p> <p style="text-align: right;">+ \$ 121</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.</p> <p style="text-align: right;">- \$ 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.</p> <p style="text-align: right;">+/- \$ 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.</p> <p style="text-align: right;">\$ 121</p>	
	E. Add Line 30 to 31D.	\$ 301,981
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,031,573,378
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01486 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<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.</p> <p style="text-align: right;">\$ 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.</p> <p style="text-align: right;">- \$ 0</p>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<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.</p> <p style="text-align: right;">\$ 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.</p> <p style="text-align: right;">- \$ 0</p>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁴ 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</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</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</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</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</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.01486</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</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.01486</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>0.01538</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>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (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>	\$ 0
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ 0
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 94.00 %</p> <p>B. Enter the 2022 actual collection rate. 109.00 %</p> <p>C. Enter the 2021 actual collection rate. 97.94 %</p> <p>D. Enter the 2020 actual collection rate. 97.70 %</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>	97.70 %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 2,102,182,161
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0 /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.01538 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.42212 /\$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.	\$ 683,500
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,763,472,660
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.03876 /\$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> .	\$ 0.35687 /\$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.	\$ 0.35687 /\$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> .	\$ 0.42212 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.38336 /\$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> .	\$ 1,763,472,660
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$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).	\$ 0.38336 /\$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 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.00000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.40012 /\$100
E.	Subtract D from C.....	\$ -0.40012 /\$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 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.00000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.48952 /\$100
E.	Subtract D from C.....	\$ -0.48952 /\$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 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.50022 /\$100
E.	Subtract D from C.....	\$ -0.50022 /\$100
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ 0 /\$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).	\$ 0.38336 /\$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>	\$ 0.35352 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,763,472,660
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.02835 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01387 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.39574 /\$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> .	\$ 0.40012 /\$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 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,511,390,543
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> .	\$ 1,696,551,917
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ 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).	\$ 0.38336 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.35687 /\$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.** \$ 0.38336 /\$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: 58
- De minimis rate.** \$ 0.39574 /\$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 ▶ Melissa McSwain Clawson Tax Assessor Collector
Printed Name of Taxing Unit Representative

sign here ▶ M. McSwain Clawson
Taxing Unit Representative

2/4/23
Date

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