

BUDGET CERTIFICATE

MORRIS COUNTY ADOPTED BUDGET October 1, 2022 – September 30, 2023

SEP 14 2022 14:08
MORRIS COUNTY CLERK'S OFFICE

This budget will raise more revenue from property taxes than last year's budget by \$21,062.00 which is a 0.54% increase from last year's budget, and of that amount, \$30,664.00 is tax revenue to be raised from new property added to the tax roll this year.

Record vote for the adoption of the budget: Aye

- County Judge, Doug Reeder
- Commissioner Precinct 1, Greg Frazier
- Commissioner Precinct 2, Kerry McCoy
- Commissioner Precinct 3, Michael Clair
- Commissioner Precinct 4, Todd Freeman

Property Tax Rate Comparison

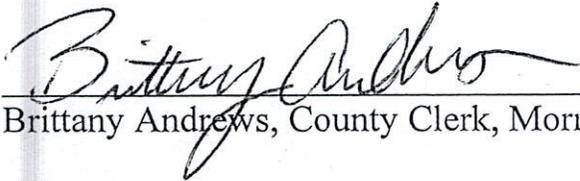
	<u>2021</u>	<u>2022</u>
Property Tax Rate:	.469502	.441738
No New Revenue Rate	.469502	.441738
M&O Tax Rate:	.469502	.443579
Voter Approval Rate:	.544685	.513534
The Debt Rate:	.000000	.000000

BUDGET CERTIFICATE

We, Doug Reeder, County Judge; Brittany Andrews, County Clerk; and Corina Rubiano, County Auditor, Morris County, Texas do hereby certify that the attached budget is a true and correct copy of Budget of Morris County, Texas as passed and approved by the Commissioners' Court of said County on the 31st day of August 2022. As the same appears on file in the office of the County Clerk of said County.



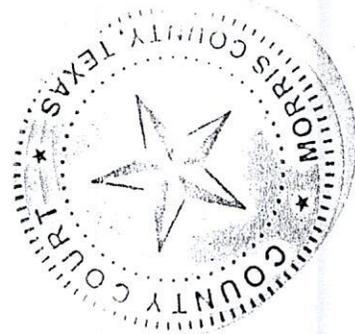
Doug Reeder, County Judge, Morris County



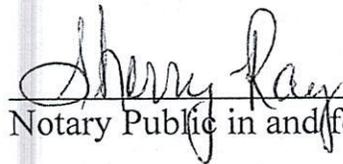
Brittany Andrews, County Clerk, Morris County



Corina Rubiano, County Auditor, Morris County



Subscribed and sworn to before me the undersigned authority, this 14th
day of September, 2022.



Notary Public in and for the State of Texas

MORRIS COUNTY
 Adopted Budget - Ad Valorem Taxes
 Fiscal Year Oct. 2022 - Sept. 2023

Certified Appraised Values as of : 882,305,149

No New Revenue Rates:

General Fund 0.355597

Road and Bridge Funds 0.086141

Debt Service Fund

Total No New Revenue Rate \$0.4417380

Voter Approval Rate:

General Fund \$0.3718920

Road and Bridge Funds \$0.1416420

Debt Service Fund

Total Voter Tax Rate \$0.5135340

	Prior Year 2021	Proposed Current Year 2022
Tax Value	\$828,118,210	\$882,305,149
General	0.387947	0.355597
Road & Bridge	0.081555	0.086141
Debt		
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	0.469502	0.441738
levy	\$3,888,031.56	\$3,897,477.12
Budgeted:		
general	\$3,135,316.00	\$3,137,450.64
r/b	\$191,514.66	\$193,350.74
	\$184,691.01	\$186,510.50
	\$175,289.54	\$177,086.17
	\$201,219.42	\$203,079.08
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	\$3,888,030.63	\$3,897,477.13
	100.00%	100.00%

**Adopted Budget
Recap Report
October 2022- September 2023**

	Next Years Revenue	Current Year Ending Revenue	Total Available Funds	Next Year Expenditures	Next Year's Ending Balance
General	\$4,417,485.00	4,856,453.25	9,273,938.25	(4,506,884.65)	4,767,053.60
Reserve Fund	10,200.00	632,831.00	643,031.00	(300,000.00)	343,031.00
RB#1	322,101.00	579,368.09	901,469.09	(461,292.18)	440,176.91
RB#2	311,161.00	711,186.25	1,022,347.25	(532,179.73)	490,167.52
RB#3	294,786.00	151,487.31	446,273.31	(375,481.48)	70,791.83
RB#4	339,529.00	492,067.78	831,596.78	(509,893.25)	321,703.53
Law Library	41,750.00	20,497.06	62,247.06	(40,000.00)	22,247.06
ARP	2,250.00	2,389,538.12	2,391,788.12	(2,387,864.00)	3,924.12
Sheriff Seizure & Forfeiture	1.00	289.00	290.00	(289.00)	1.00
Records Preservation	32,158.00	143,184.85	175,342.85	(94,900.00)	80,442.85
Records Archive	21,730.00	169,123.82	190,853.82	(55,000.00)	135,853.82
Records Management	5,755.00	50,894.61	56,649.61	(36,000.00)	20,649.61
Courthouse Security	59,686.00	40,410.98	100,096.98	(69,110.97)	30,986.01
Jury	12,301.10	11,968.00	24,269.10	(12,200.00)	12,069.10
County-Wide R&B	20,630.00	27,417.51	48,047.51	(41,776.13)	6,271.38
County Prosecutor Fee	6,717.00	19,042.98	25,759.98	(11,000.00)	14,759.98
DA Seizure & Forfeiture	194.10	4,324.81	4,518.91	(4,000.00)	518.91
Pretrial Intervention	54,130.00	21,464.82	75,594.82	(48,085.00)	27,509.82
Constable Seizure & Forfeiture	2.00	675.53	677.53	(650.00)	27.53
Technology	1,747.15	11,220.78	12,967.93	(4,000.00)	8,967.93
Specialty Court	872.00	1,351.60	2,223.60	0.00	2,223.60
Time Payment Fee	454.60	1,058.71	1,513.31	0.00	1,513.31
TXDOT ROAD GRANT	110,234.00	0.00	110,234.00	(110,233.45)	0.55
Truancy Prevention	1,730.00	3,416.46	5,146.46	0.00	5,146.46
Interest & Sinking	0.00	0.00	0.00	0.00	0.00
Court facility Fee	2,850.00	1,972.42	4,822.42	(2,850.00)	1,972.42
Court Reporter Fee	3,500.00	2,465.52	5,965.52	(3,500.00)	2,465.52
Language access fee	640.00	466.88	1,106.88	(640.00)	466.88
	<u>6,067,603.95</u>	<u>10,344,178.14</u>	<u>16,418,772.09</u>	<u>(9,600,839.86)</u>	<u>6,810,942.23</u>

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
1	004-3010	AD VALOREM TAXES	\$3,135,316.00	\$3,137,451.00	\$2,135.00	0%
1	004-3020	1/2% SALES TAX	\$400,000.00	\$450,000.00	\$50,000.00	13%
1	004-3030	TAX COLLECTOR FEES	\$66,000.00	\$70,000.00	\$4,000.00	6%
1	004-3040	DISTRICT CLERK FEES	\$70,000.00	\$70,000.00	\$0.00	0%
1	004-3050	COUNTY CLERK FEES	\$70,000.00	\$77,000.00	\$7,000.00	10%
1	004-3051	JUDICIAL PROBATE FEES	\$2,000.00	\$1,300.00	(\$700.00)	-35%
1	004-3052	GUARDIANSHIP FEES	\$1,000.00	\$1,500.00	\$500.00	50%
1	004-3060	SHERIFF FEES	\$9,000.00	\$12,000.00	\$3,000.00	33%
1	004-3070	COUNTY COURT FINES	\$30,000.00	\$25,000.00	(\$5,000.00)	-17%
1	004-3080	JP#1	\$21,000.00	\$15,000.00	(\$6,000.00)	-29%
1	004-3110	JP#2	\$50,000.00	\$50,000.00	\$0.00	0%
1	004-3120	CONSTABLE FEES	\$500.00	\$500.00	\$0.00	0%
1	004-3130	JUVENILE PROBATION FEES	\$0.00	\$600.00	\$600.00	#DIV/0!
1	004-3131	BOND FORFEITURE FEES - COURTR0	\$0.00	\$0.00	\$0.00	#DIV/0!
1	004-3150	IN-COUNTY FEES	\$12,000.00	\$12,000.00	\$0.00	0%
1	004-3190	MIXED BEVERAGE TAX	\$3,800.00	\$1,800.00	(\$2,000.00)	-53%
1	004-3191	LIQUOR FEES	\$500.00	\$500.00	\$0.00	0%
1	004-3210	ANNEX	\$7,500.00	\$3,200.00	(\$4,300.00)	-57%
1	004-3220	APPRAISAL DISTRICT RENT	\$9,600.00	\$9,600.00	\$0.00	0%
1	004-3280	INTEREST	\$60,000.00	\$15,000.00	(\$45,000.00)	-75%
1	004-3300	INTERGOVERNMENTAL REVENUE	\$4,000.00	\$4,000.00	\$0.00	0%
1	004-3310	GAME ROOM FEES	\$10,000.00	\$10,000.00	\$0.00	0%
1	004-3350	COUNTY JUDGE'S SUPPLEMENT	\$25,200.00	\$25,200.00	\$0.00	0%
1	004-3380	REVENUES - ADULT PROBATION (CS	\$0.00	\$350.00	\$350.00	#DIV/0!
1	004-3400	STATE REVENUES	\$48,884.00	\$48,884.00	\$0.00	0%
1	004-3401	LEOSE	\$1,800.00	\$2,000.00	\$200.00	11%
1	004-3500	FEDERAL REVENUES	\$44,000.00	\$45,000.00	\$1,000.00	2%
1	004-3520	INSURANCE CLAIMS	\$0.00	\$0.00	\$0.00	#DIV/0!
1	004-3540	MISC.	\$20,000.00	\$20,600.00	\$600.00	3%
1	004-3550	SALE OF PROPERTY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	004-3560	TELEPHONE COMMISSIONS	\$11,000.00	\$9,000.00	(\$2,000.00)	-18%
1	004-3920	TRANSFER FROM:	\$270,000.00	\$300,000.00	\$30,000.00	11%
			<u>\$4,383,100.00</u>	<u>\$4,417,485.00</u>	<u>\$34,385.00</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		EXPENSES				
		COUNTY JUDGE				
1	005-4010	SALARY	\$48,307.33	\$48,307.33	\$0.00	0%
1	005-4020	STATE SUPPLEMENT	\$25,200.00	\$25,200.00	\$0.00	0%
1	005-4050	SECRETARY SALARY	\$28,261.84	\$29,109.70	\$847.86	3%
1	005-4060	EXTRA LABOR	\$1,700.00	\$7,700.00	\$6,000.00	353%
1	005-4080	LONGEVITY PAY	\$65.00	\$125.00	\$60.00	92%
1	005-4090	FICA	\$7,920.00	\$8,448.82	\$528.82	7%
1	005-4100	RETIREMENT	\$13,011.00	\$13,767.00	\$756.00	6%
1	005-4110	HEALTH	\$21,120.00	\$22,200.00	\$1,080.00	5%
1	005-4120	TWC	\$300.00	\$300.00	\$0.00	0%
1	005-4130	CAR ALLOWANCE	\$2,300.00	\$2,300.00	\$0.00	0%
1	005-4150	CONTINUING ED. / ELECTED OFF.	\$3,000.00	\$3,000.00	\$0.00	0%
1	005-4151	PROBATE SCHOOL	\$500.00	\$500.00	\$0.00	0%
1	005-4160	CONTINUING ED. / OTHER	\$1,000.00	\$1,000.00	\$0.00	0%
1	005-4170	OFFICE/ROAD SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	0%
1	005-4210	TELEPHONE	\$1,000.00	\$1,000.00	\$0.00	0%
1	005-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	005-4900	OTHER	\$100.00	\$1,500.00	\$1,400.00	1400%
1	005-4940	COMPUTER MAINT	\$12,708.00	\$12,708.00	\$0.00	0%
			<u>\$168,493.17</u>	<u>\$179,165.85</u>	<u>\$10,672.68</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		SHERIFF DEPARTMENT				
1	010-4010	SALARY	\$47,056.67	\$47,056.67	\$0.00	0%
1	010-4030	DEPUTY/EMP SALARIES	269582.5	\$277,669.97	\$8,087.47	3%
1	010-4040	DISPATCHER/JAILER SALARIES	\$423,057.48	\$435,641.22	\$12,583.74	3%
1	010-4050	SECRETARY SALARY	\$28,261.84	\$29,109.70	\$847.86	3%
1	010-4060	EXTRA LABOR	\$6,900.00	\$9,800.00	\$2,900.00	42%
1	010-4070	OVERTIME	\$0.00	\$0.00	\$0.00	#DIV/0!
1	010-4080	LONGEVITY PAY	\$3,565.00	\$3,515.00	(\$50.00)	-1%
1	010-4090	FICA	\$60,315.00	\$61,413.63	\$1,098.63	2%
1	010-4100	RETIREMENT	\$100,800.00	\$98,843.83	(\$1,956.17)	-2%
1	010-4110	HEALTH	\$232,320.00	\$244,200.00	\$11,880.00	5%
1	010-4120	TWC	\$6,090.00	\$6,090.00	\$0.00	0%
1	010-4140	UNIFORMS	\$10,000.00	\$10,000.00	\$0.00	0%
1	010-4150	CONTINUING ED. / ELECTED OFF.	\$2,800.00	\$2,800.00	\$0.00	0%
1	010-4160	CONTINUING ED. / OTHER	\$6,000.00	\$6,000.00	\$0.00	0%
1	010-4170	OFFICE/ROAD SUPPLIES	\$16,000.00	\$16,000.00	\$0.00	0%
1	010-4180	FUEL & OIL	\$48,000.00	\$48,000.00	\$0.00	0%
1	010-4190	AUTO/EQUIP MAINTENANCE	\$25,000.00	\$25,000.00	\$0.00	0%
1	010-4200	COMMUNICATIONS	\$1,500.00	\$1,500.00	\$0.00	0%
1	010-4210	TELEPHONE	\$7,000.00	\$4,000.00	(\$3,000.00)	-43%
1	010-4230	ELECTRIC	\$25,000.00	\$25,000.00	\$0.00	0%
1	010-4240	GAS	\$6,000.00	\$3,000.00	(\$3,000.00)	-50%
1	010-4250	WATER	\$10,000.00	\$12,000.00	\$2,000.00	20%
1	010-4260	BUILDING MAINT./REPAIR	\$40,000.00	\$40,000.00	\$0.00	0%
1	010-4270	INMATE FEEDING	\$75,000.00	\$75,000.00	\$0.00	0%
1	010-4280	INMATE TRANSPORT	\$3,000.00	\$3,000.00	\$0.00	0%
1	010-4290	INMATE MEDICAL	\$25,000.00	\$25,000.00	\$0.00	0%
1	010-4300	JAIL OPERATIONS	\$25,000.00	\$25,000.00	\$0.00	0%
1	010-4310	INSURANCE & BONDS	\$45,000.00	\$47,000.00	\$2,000.00	4%
1	010-4620	SCHOOL REGISTRATIONS	\$2,000.00	\$2,000.00	\$0.00	0%
1	010-4630	MISC.	\$1,000.00	\$1,000.00	\$0.00	0%
1	010-4890	CAPITAL OUTLAY	\$46,000.00	\$14,000.00	(\$32,000.00)	-70%
1	010-4940	COMPUTER MAINT	\$28,000.00	\$28,000.00	\$0.00	0%
			<u>\$1,625,248.49</u>	<u>\$1,626,640.02</u>	<u>\$1,391.53</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		TAX OFFICE				
1	015-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
1	015-4030	DEPUTY/EMP SALARIES	\$56,523.68	\$58,219.40	\$1,695.72	3%
1	015-4060	EXTRA LABOR	\$8,000.00	\$8,000.00	\$0.00	0%
1	015-4080	LONGEVITY PAY	\$180.00	\$240.00	\$60.00	33%
1	015-4090	FICA	\$8,500.00	\$8,592.18	\$92.18	1%
1	015-4100	RETIREMENT	\$14,140.00	\$14,000.00	(\$140.00)	-1%
1	015-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
1	015-4120	TWC	\$720.00	\$720.00	\$0.00	0%
1	015-4150	CONTINUING ED. / ELECTED OFF.	\$2,500.00	\$2,500.00	\$0.00	0%
1	015-4170	OFFICE/ROAD SUPPLIES	\$3,800.00	\$3,800.00	\$0.00	0%
1	015-4210	TELEPHONE	\$1,100.00	\$900.00	(\$200.00)	-18%
1	015-4330	COMPUTER SERVICE	\$1,500.00	\$1,500.00	\$0.00	0%
1	015-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	015-4900	OTHER	\$4,000.00	\$4,000.00	\$0.00	0%
			<u>\$178,500.35</u>	<u>\$181,628.25</u>	<u>\$3,127.90</u>	
		COUNTY CLERK				
1	020-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
1	020-4030	DEPUTY/EMP SALARIES	\$56,523.68	\$58,219.40	\$1,695.72	3%
1	020-4060	EXTRA LABOR	\$7,500.00	\$7,500.00	\$0.00	0%
1	020-4080	LONGEVITY PAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	020-4090	FICA	\$8,410.00	\$8,535.57	\$125.57	1%
1	020-4100	RETIREMENT	\$14,050.00	\$14,000.00	(\$50.00)	0%
1	020-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
1	020-4120	TWC	\$720.00	\$720.00	\$0.00	0%
1	020-4150	CONTINUING ED. / ELECTED OFF.	\$2,700.00	\$3,000.00	\$300.00	11%
1	020-4151	PROBATE SCHOOL	\$1,500.00	\$1,800.00	\$300.00	20%
1	020-4170	OFFICE/ROAD SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	0%
1	020-4174	CITATION SERVICE FEES	\$500.00	\$500.00	\$0.00	0%
1	020-4210	TELEPHONE	\$1,600.00	\$1,600.00	\$0.00	0%
1	020-4350	ELECTRONIC IMAGING	\$38,000.00	\$38,000.00	\$0.00	0%
1	020-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	020-4900	OTHER	\$2,500.00	\$2,500.00	\$0.00	0%
1	020-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$215,540.35</u>	<u>\$219,531.64</u>	<u>\$3,991.29</u>	

Morris County
General Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		DISTRICT CLERK				
1	025-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
1	025-4030	DEPUTY/EMP SALARIES	\$56,523.68	\$58,219.40	\$1,695.72	3%
1	025-4060	EXTRA LABOR	\$11,000.00	\$11,000.00	\$0.00	0%
1	025-4080	LONGEVITY PAY	\$1,495.00	\$1,615.00	\$120.00	8%
1	025-4090	FICA	\$8,790.00	\$8,926.87	\$136.87	2%
1	025-4100	RETIREMENT	\$14,700.00	\$14,500.00	(\$200.00)	-1%
1	025-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
1	025-4120	TWC	\$720.00	\$720.00	\$0.00	0%
1	025-4150	CONTINUING ED. / ELECTED OFF.	\$3,500.00	\$3,800.00	\$300.00	9%
1	025-4170	OFFICE/ROAD SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	0%
1	025-4210	TELEPHONE	\$1,400.00	\$1,400.00	\$0.00	0%
1	025-4350	ELECTRONIC IMAGING	\$0.00	\$0.00	\$0.00	#DIV/0!
1	025-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	025-4900	OTHER	\$0.00	\$1,500.00	\$1,500.00	#DIV/0!
1	025-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$179,665.35</u>	<u>\$184,837.94</u>	<u>\$5,172.59</u>	
		TREASURER				
1	030-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
1	030-4060	EXTRA LABOR	\$2,500.00	\$2,500.00	\$0.00	0%
1	030-4080	Longevity Pay	\$0.00	\$0.00	\$0.00	#DIV/0!
1	030-4090	FICA	\$3,700.00	\$3,700.00	\$0.00	0%
1	030-4100	RETIREMENT	\$6,071.00	\$6,071.00	\$0.00	0%
1	030-4110	HEALTH	\$10,560.00	\$11,100.00	\$540.00	5%
1	030-4120	TWC	\$0.00	\$0.00	\$0.00	#DIV/0!
1	030-4150	CONTINUING ED. / ELECTED OFF.	\$2,400.00	\$2,650.00	\$250.00	10%
1	030-4170	OFFICE/ROAD SUPPLIES	\$2,200.00	\$2,200.00	\$0.00	0%
1	030-4210	TELEPHONE	\$700.00	\$700.00	\$0.00	0%
1	030-4890	CAPITAL OUTLAY	\$2,600.00	\$0.00	(\$2,600.00)	-100%
1	030-4900	OTHER	\$0.00	\$200.00	\$200.00	#DIV/0!
1	030-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$76,587.67</u>	<u>\$74,977.67</u>	<u>(\$1,610.00)</u>	
		JUSTICE OF PEACE 1				
1	035-4010	SALARY	\$37,854.41	\$37,854.41	\$0.00	0%
1	035-4090	FICA	\$2,972.36	\$2,972.36	\$0.00	0%
1	035-4100	RETIREMENT	\$4,840.00	\$4,840.00	\$0.00	0%
1	035-4110	HEALTH	\$10,560.00	\$11,100.00	\$540.00	5%
1	035-4130	CAR ALLOWANCE	\$1,000.00	\$1,000.00	\$0.00	0%
1	035-4150	CONTINUING ED. / ELECTED OFF.	\$2,000.00	\$2,000.00	\$0.00	0%
1	035-4170	OFFICE/ROAD SUPPLIES	\$1,200.00	\$1,200.00	\$0.00	0%
1	035-4210	TELEPHONE	\$1,100.00	\$1,100.00	\$0.00	0%
1	035-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	035-4900	OTHER	\$250.00	\$250.00	\$0.00	0%
1	035-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$61,776.77</u>	<u>\$62,316.77</u>	<u>\$540.00</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		JUSTICE OF PEACE 2,3,4				
1	050-4010	SALARY	\$41,301.78	\$41,301.78	\$0.00	0%
1	050-4060	EXTRA LABOR	\$13,500.00	\$13,500.00	\$0.00	0%
1	050-4090	FICA	\$4,300.00	\$4,300.00	\$0.00	0%
1	050-4100	RETIREMENT	\$7,011.00	\$7,011.00	\$0.00	0%
1	050-4110	HEALTH	\$10,560.00	\$11,100.00	\$540.00	5%
1	050-4120	TWC	\$270.00	\$270.00	\$0.00	0%
1	050-4130	CAR ALLOWANCE	\$1,000.00	\$1,000.00	\$0.00	0%
1	050-4150	CONTINUING ED. / ELECTED OFF.	\$2,000.00	\$2,000.00	\$0.00	0%
1	050-4170	OFFICE/ROAD SUPPLIES	\$1,200.00	\$1,200.00	\$0.00	0%
1	050-4210	TELEPHONE	\$1,100.00	\$1,100.00	\$0.00	0%
1	050-4900	OTHER	\$300.00	\$300.00	\$0.00	0%
1	050-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$82,542.78</u>	<u>\$83,082.78</u>	<u>\$540.00</u>	
		CONSTABLE				
1	056-4010	SALARY	\$12,484.80	\$12,484.80	\$0.00	0%
1	056-4090	FICA	\$956.00	\$956.00	\$0.00	0%
1	056-4100	RETIREMENT	\$1,597.00	\$1,597.00	\$0.00	0%
1	056-4110	HEALTH	\$10,560.00	\$11,100.00	\$540.00	5%
1	056-4120	TWC	\$0.00	\$0.00	\$0.00	#DIV/0!
1	056-4130	CITATION SERVICE FEES	\$0.00	\$0.00	\$0.00	#DIV/0!
1	056-4150	CONTINUING ED. / ELECTED OFF.	\$650.00	\$650.00	\$0.00	0%
1	056-4170	OFFICE SUPPLIES	\$200.00	\$200.00	\$0.00	0%
1	056-4211	INTERNET	\$500.00	\$0.00	(\$500.00)	-100%
1	056-4310	INSURANCE	\$300.00	\$300.00	\$0.00	0%
1	056-4900	OTHER	\$200.00	\$0.00	(\$200.00)	-100%
			<u>\$27,447.80</u>	<u>\$27,287.80</u>	<u>(\$160.00)</u>	
		IT DEPARTMENT				
1	057-4010	SALARY/CONTRACT	\$0.00	\$0.00	\$0.00	#DIV/0!
1	057-4090	FICA	\$0.00	\$0.00	\$0.00	#DIV/0!
1	057-4100	RETIREMENT	\$0.00	\$0.00	\$0.00	#DIV/0!
1	057-4110	HEALTH	\$0.00	\$0.00	\$0.00	#DIV/0!
1	057-4120	TWC	\$0.00	\$0.00	\$0.00	#DIV/0!
1	057-4150	CONTINUING ED.	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
1	057-4540	PROFESSIONAL FEES	\$10,000.00	\$5,000.00	(\$5,000.00)	-50%
1	057-4890	CAPITAL OUTLAY	\$5,000.00	\$5,000.00	\$0.00	0%
1	057-4940	COMPUTER MAINTENANCE	\$10,000.00	\$35,000.00	\$25,000.00	250%
			<u>\$35,000.00</u>	<u>\$50,000.00</u>	<u>\$15,000.00</u>	

Morris County
 General Fund
 2023 Budget

FUND	ACCOUNT	DESCRIPTION	2022 BUDGET	2023 BUDGET	\$ CHANGE	% CHANGE
		EMERGENCY MANAGEMENT				
1	058-4010	SALARY	\$8,401.61	\$8,653.66	\$252.05	3%
1	058-4090	FICA	\$700.00	\$700.25	\$0.25	0%
1	058-4120	TWC	\$200.00	\$200.00	\$0.00	0%
1	058-4130	AUTO ALLOWANCE	\$500.00	\$500.00	\$0.00	0%
1	058-4160	CONTINUING ED	\$2,000.00	\$2,000.00	\$0.00	0%
1	058-4170	OFFICE SUPPLIES	\$200.00	\$200.00	\$0.00	0%
			<u>\$12,001.61</u>	<u>\$12,253.91</u>	<u>\$252.30</u>	
		COUNTY PROSECUTOR				
1	060-4020	STATE SUPPLEMENT	\$0.00	\$0.00	\$0.00	#DIV/0!
1	060-4021	COUNTY SUPPLEMENT	\$10,800.00	\$10,800.00	\$0.00	0%
1	060-4045	INVESTIGATOR SALARY	\$44,715.31	\$46,056.77	\$1,341.46	3%
1	060-4050	SECRETARY SALARY	\$56,523.68	\$58,219.40	\$1,695.72	3%
1	060-4055	ASSISTANT PROSECUTOR	\$37,142.28	\$38,256.55	\$1,114.27	3%
1	060-4060	EXTRA LABOR	\$0.00	\$0.00	\$0.00	#DIV/0!
1	060-4070	OVERTIME	\$0.00	\$0.00	\$0.00	#DIV/0!
1	060-4080	LONGEVITY PAY	\$1,160.00	\$1,340.00	\$180.00	16%
1	060-4090	FICA	\$11,510.00	\$11,832.46	\$322.46	3%
1	060-4100	RETIREMENT	\$19,230.00	\$19,044.08	(\$185.92)	-1%
1	060-4110	HEALTH	\$42,240.00	\$44,400.00	\$2,160.00	5%
1	060-4120	TWC	\$1,050.00	\$1,350.00	\$300.00	29%
1	060-4131	BOND FORFEITURES - MISC.	\$1,725.00	\$1,165.00	(\$560.00)	-32%
1	060-4150	CONTINUING ED/ELECTED OFF	\$1,500.00	\$1,500.00	\$0.00	0%
1	060-4170	OFFICE/ROAD SUPPLIES	\$180.00	\$180.00	\$0.00	0%
1	060-4210	TELEPHONE	\$2,000.00	\$1,500.00	(\$500.00)	-25%
1	060-4360	SPECIAL PROSECUTOR	\$0.00	\$0.00	\$0.00	#DIV/0!
1	060-4900	OTHER	\$200.00	\$200.00	\$0.00	0%
1	060-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$229,976.27</u>	<u>\$235,844.26</u>	<u>\$5,867.99</u>	
		AUDITOR				
1	065-4010	SALARY	\$42,861.08	\$51,000.00	\$8,138.92	19%
1	065-4080	Longevity Pay	\$865.00	\$0.00	(\$865.00)	-100%
1	065-4060	PART TIME	\$0.00	\$4,500.00	\$4,500.00	#DIV/0!
1	065-4090	FICA	\$3,350.00	\$3,901.50	\$551.50	16%
1	065-4100	RETIREMENT	\$5,600.00	\$6,280.00	\$680.00	12%
1	065-4110	HEALTH	\$10,560.00	\$11,100.00	\$540.00	5%
1	065-4120	TWC	\$270.00	\$270.00	\$0.00	0%
1	065-4150	CONTINUING ED. / ELECTED OFF.	\$1,350.00	\$1,350.00	\$0.00	0%
1	065-4170	OFFICE/ROAD SUPPLIES	\$1,500.00	\$1,500.00	\$0.00	0%
1	065-4210	TELEPHONE	\$600.00	\$400.00	(\$200.00)	-33%
1	065-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	065-4900	OTHER	\$125.00	\$125.00	\$0.00	0%
1	065-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$67,081.08</u>	<u>\$80,426.50</u>	<u>\$13,345.42</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		VETERAN SERVICE OFFICER				
1	070-4010	SALARY	\$7,515.64	\$7,741.11	\$225.47	3%
1	070-4090	FICA	\$570.00	\$592.19	\$22.19	4%
1	070-4120	TWC	\$222.00	\$230.00	\$8.00	4%
1	070-4160	CONTINUING ED. / OTHER	\$2,000.00	\$2,000.00	\$0.00	0%
1	070-4170	OFFICE/ROAD SUPPLIES	\$350.00	\$400.00	\$50.00	14%
1	070-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$10,657.64</u>	<u>\$10,963.30</u>	<u>\$305.66</u>	
		DPS				
1	075-4170	OFFICE/ROAD SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	0%
1	075-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$3,000.00</u>	<u>\$3,000.00</u>	<u>\$0.00</u>	
		EXTENSION OFFICE				
1	080-4010	SALARY	\$13,311.79	\$13,711.14	\$399.35	3%
1	080-4050	SECRETARY SALARY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	080-4080	LONGEVITY PAY	\$405.00	\$465.00	\$60.00	15%
1	080-4090	FICA	\$1,320.00	\$1,352.22	\$32.22	2%
1	080-4100	RETIREMENT	\$0.00	\$0.00	\$0.00	#DIV/0!
1	080-4110	HEALTH	\$0.00	\$0.00	\$0.00	#DIV/0!
1	080-4120	TWC	\$270.00	\$270.00	\$0.00	0%
1	080-4130	CAR ALLOWANCE	\$3,500.00	\$3,500.00	\$0.00	0%
1	080-4150	CONTINUING ED. / ELECTED OFF.	\$6,500.00	\$6,500.00	\$0.00	0%
1	080-4171	CEA-AG	\$1,500.00	\$1,500.00	\$0.00	0%
1	080-4210	TELEPHONE	\$1,600.00	\$1,150.00	(\$450.00)	-28%
1	080-4890	CAPITAL OUTLAY	\$1,500.00	\$1,500.00	\$0.00	0%
1	080-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$29,906.79</u>	<u>\$29,948.36</u>	<u>\$41.57</u>	
		COURT REPORTERS				
1	085-4010	SALARY	\$30,500.00	\$33,408.11	\$2,908.11	10%
1	085-4090	FICA	\$2,660.00	\$2,555.72	(\$104.28)	-4%
1	085-4100	RETIREMENT	\$3,900.00	\$4,113.37	\$213.37	5%
1	085-4110	HEALTH	\$4,600.00	\$5,106.00	\$506.00	11%
1	085-4120	TWC	\$360.00	\$540.00	\$180.00	50%
1	085-4150	CONTINUING ED. / ELECTED OFF.	\$1,200.00	\$1,200.00	\$0.00	0%
1	085-4170	OFFICE/ROAD SUPPLIES	\$600.00	\$600.00	\$0.00	0%
1	085-4210	TELEPHONE	\$600.00	\$400.00	(\$200.00)	-33%
1	085-4370	VISITING COURT REPORTERS	\$2,000.00	\$2,000.00	\$0.00	0%
1	085-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$46,420.00</u>	<u>\$49,923.20</u>	<u>\$3,503.20</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		DISTRICT JUDGES				
1	090-4210	TELEPHONE	\$600.00	\$500.00	(\$100.00)	-17%
1	090-4380	VISITING JUDGES	\$0.00	\$0.00	\$0.00	#DIV/0!
1	090-4390	ADMINISTRATIVE JUDGE FEE	\$1,450.00	\$1,600.00	\$150.00	10%
1	090-4400	TRANSCRIPTS	\$5,000.00	\$5,000.00	\$0.00	0%
1	090-4900	OTHER	\$200.00	\$200.00	\$0.00	0%
			<hr/>	<hr/>	<hr/>	
			\$7,250.00	\$7,300.00	\$50.00	
		ADULT PROBATION				
1	095-4160	CONTINUING ED. / OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
1	095-4210	TELEPHONE	\$1,000.00	\$800.00	(\$200.00)	-20%
1	095-4630	MISC.	\$200.00	\$200.00	\$0.00	0%
			<hr/>	<hr/>	<hr/>	
			\$1,200.00	\$1,000.00	(\$200.00)	
		JUVENILE PROBATION				
1	100-4160	CONTINUING ED. / OTHER	\$500.00	\$500.00	\$0.00	0%
1	100-4170	OFFICE/ROAD SUPPLIES	\$500.00	\$500.00	\$0.00	0%
1	100-4210	TELEPHONE	\$600.00	\$400.00	(\$200.00)	-33%
1	100-4410	JUVENILE DETENTION	\$36,500.00	\$36,500.00	\$0.00	0%
1	100-4411	JUVENILE MEDICAL	\$1,500.00	\$1,500.00	\$0.00	0%
1	100-4420	CONTRACT-TITUS COUNTY	\$38,500.00	\$38,500.00	\$0.00	0%
1	100-4900	OTHER	\$700.00	\$700.00	\$0.00	0%
			<hr/>	<hr/>	<hr/>	
			\$78,800.00	\$78,600.00	(\$200.00)	
		BUILDING SERVICES				
1	105-4030	EMPLOYEE SALARY	\$21,896.00	\$29,109.69	\$7,213.69	33%
1	105-4090	FICA	\$1,675.00	\$2,227.00	\$552.00	33%
1	105-4100	RETIREMENT	\$2,836.00	\$3,585.00	\$749.00	26%
1	105-4110	HEALTH	\$7,020.00	\$11,100.00	\$4,080.00	58%
1	105-4120	TWC	\$270.00	\$270.00	\$0.00	0%
1	105-4173	BDLG SUPPLIES	\$5,500.00	\$5,500.00	\$0.00	0%
1	105-4174	COURTHOUSE RENOVATION	\$23,265.00	\$24,595.00	\$1,330.00	6%
1	105-4230	ELECTRIC	\$24,500.00	\$28,000.00	\$3,500.00	14%
1	105-4240	GAS	\$6,000.00	\$3,000.00	(\$3,000.00)	-50%
1	105-4250	WATER	\$6,000.00	\$6,800.00	\$800.00	13%
1	105-4260	BUILDING MAINT./REPAIR	\$16,000.00	\$16,000.00	\$0.00	0%
1	105-4261	TAX NOTES CH IMPROVEMENTS	\$25,626.52	\$47,966.39	\$22,339.87	87%
1	105-4430	GROUNDS UPKEEP	\$2,000.00	\$2,000.00	\$0.00	0%
1	105-4890	CAPITAL OUTLAY	\$363,303.00	\$0.00	(\$363,303.00)	-100%
1	105-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!

\$472,194.52 \$180,153.08 (\$338,333.13)

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		GENERAL EXPENSES				
1	110-4150	ELECTION EDUCATION	\$1,500.00	\$1,500.00	\$0.00	0%
1	110-4211	OTHER PHONES/INTERNET	\$9,000.00	\$12,000.00	\$3,000.00	33%
1	110-4310	INSURANCE & BONDS	\$38,000.00	\$40,000.00	\$2,000.00	5%
1	110-4450	NEWSPAPER NOTICES	\$5,000.00	\$5,000.00	\$0.00	0%
1	110-4460	POSTAGE & MACHINE LEASE	\$25,000.00	\$25,000.00	\$0.00	0%
1	110-4470	DUES & MEMBERSHIPS	\$4,300.00	\$4,300.00	\$0.00	0%
1	110-4480	ELECTION SUPPLIES	\$15,000.00	\$15,000.00	\$0.00	0%
1	110-4490	ELECTION WORKERS	\$9,000.00	\$9,000.00	\$0.00	0%
1	110-4491	ELECTION MAINTENANCE	\$13,200.00	\$13,200.00	\$0.00	0%
1	110-4510	MITIGATION ACTION PLAN	\$0.00	\$0.00	\$0.00	#DIV/0!
1	110-4520	APPRAISAL DISTRICT	\$180,000.00	\$184,000.00	\$4,000.00	2%
1	110-4530	OAG-VINE	\$8,013.00	\$8,013.00	\$0.00	0%
1	110-4540	PROFESSIONAL FEES	\$25,000.00	\$25,000.00	\$0.00	0%
1	110-4541	LEGISLATIVE & ADMIN ACTIVITIES	\$0.00	\$0.00	\$0.00	#DIV/0!
1	110-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
1	110-4900	OTHER	\$5,000.00	\$5,000.00	\$0.00	0%
1	110-4940	COMPUTER MAINT	\$135,050.00	\$137,000.00	\$1,950.00	1%
			<u>\$473,063.00</u>	<u>\$484,013.00</u>	<u>\$10,950.00</u>	
		SUBSIDIES TO OTHER AGENCIES				
1	115-4550	AMBULANCE	\$0.00	\$0.00	\$0.00	#DIV/0!
1	115-4560	FIRE DEPARTMENT	\$52,800.00	\$52,800.00	\$0.00	0%
			<u>\$52,800.00</u>	<u>\$52,800.00</u>	<u>\$0.00</u>	
		HEALTH & HUMAN SERVICES				
1	120-4010	SALARY - EMC	\$0.00	\$0.00	\$0.00	#DIV/0!
1	120-4090	FICA	\$0.00	\$0.00	\$0.00	#DIV/0!
1	120-4120	TWC	\$0.00	\$0.00	\$0.00	#DIV/0!
1	120-4160	EMC EDUCATION	\$0.00	\$0.00	\$0.00	#DIV/0!
1	120-4170	STATE PARK TROUT PROJECT	\$1,400.00	\$1,400.00	\$0.00	0%
1	120-4570	AREA AGENCY ON AGING	\$2,100.00	\$2,100.00	\$0.00	0%
1	120-4575	CASA	\$4,200.00	\$4,200.00	\$0.00	0%
1	120-4580	MHMR	\$2,000.00	\$2,000.00	\$0.00	0%
1	120-4585	EAST TX ALCOHOL/DRUG COUNCIL	\$1,500.00	\$1,500.00	\$0.00	0%
1	120-4590	DIRECT ASSISTANCE	\$2,000.00	\$2,000.00	\$0.00	0%
1	120-4600	INDIGENT HEALTH	\$289,935.00	\$284,982.00	(\$4,953.00)	-2%
1	120-4650	AUTOPSIES	\$20,000.00	\$30,000.00	\$10,000.00	50%
1	120-4660	MENTAL COMMITMENT	\$5,000.00	\$5,000.00	\$0.00	0%
			<u>\$328,135.00</u>	<u>\$333,182.00</u>	<u>\$5,047.00</u>	

Morris County
 General Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		CRIMINAL JUSTICE ADMIN				
1	125-4361	REGIONAL PUBLIC DEFENDER OFFIC	\$5,562.00	\$0.00	(\$5,562.00)	-100%
1	125-4670	CRT APPOINTED ATTYS	\$90,000.00	\$90,000.00	\$0.00	0%
1	125-4680	COURT TRANSCRIPTS	\$2,200.00	\$2,200.00	\$0.00	0%
1	125-4700	INVESTIGATOR	\$0.00	\$0.00	\$0.00	#DIV/0!
1	125-4710	FORENSICS	\$4,000.00	\$4,000.00	\$0.00	0%
1	125-4715	TRANSLATOR	\$5,000.00	\$5,000.00	\$0.00	0%
1	125-4716	CIVIL APPT ATTORNEYS	\$40,000.00	\$80,000.00	\$40,000.00	100%
1	125-4720	MISC.	\$1,000.00	\$1,000.00	\$0.00	0%
			<u>\$147,762.00</u>	<u>\$182,200.00</u>	<u>\$34,438.00</u>	
1	132-5010	TRANSFER TO PRETRIAL:	\$0.00	\$27,100.00	\$27,100.00	#DIV/0!
1	132-5030	TRANSFER TO I&S	\$0.00	\$0.00	\$0.00	#DIV/0!
1	132-5040	TRANSFER TO JURY	\$9,000.00	\$9,000.00	\$0.00	0%
1	132-5060	TRANSFER TO LAW LIBRARY	\$34,000.00	\$34,000.00	\$0.00	0%
1	132-5090	TRANSFERS TO CHS	\$52,000.00	\$52,000.00	\$0.00	0%
			<u>\$95,000.00</u>	<u>\$122,100.00</u>	<u>\$27,100.00</u>	
		TOTAL EXPENDITURES	<u>\$4,706,050.64</u>	<u>\$4,506,884.65</u>	<u>(\$199,165.99)</u>	
		REVENUE OVER/(UNDER) EXPENDITURES	<u>(\$322,950.64)</u>	<u>(\$89,399.65)</u>		

Morris County
Reserve Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
5	004-3280	INTEREST	\$1,000.00	\$1,200.00	\$200.00	20%
5	004-3400	STATE REVENUE	\$6,000.00	\$9,000.00	\$3,000.00	50%
5	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$7,000.00</u>	<u>\$10,200.00</u>	<u>\$3,200.00</u>	
EXPENSES						
5	006-5010	TRANSFER TO:	\$270,000.00	\$300,000.00	\$30,000.00	11%
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$263,000.00)</u>	<u>(\$289,800.00)</u>		

Morris County
Road Bridge 1 Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
11	004-3010	AD VALOREM TAXES	\$191,514.66	\$193,351.00	\$1,836.34	1%
11	004-3240	COUNTY R&B FEE	\$29,000.00	\$28,000.00	(\$1,000.00)	-3%
11	004-3250	AUTO REGISTRATION	\$71,000.00	\$87,000.00	\$16,000.00	23%
11	004-3270	LATERAL ROAD FUND	\$3,650.00	\$5,450.00	\$1,800.00	49%
11	004-3280	INTEREST	\$2,000.00	\$1,100.00	(\$900.00)	-45%
11	004-3400	STATE REVENUES-TXDOT	\$0.00	\$0.00	\$0.00	#DIV/0!
11	004-3500	FEDERAL REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
11	004-3540	MISC.	\$6,000.00	\$7,200.00	\$1,200.00	20%
11	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$303,164.66</u>	<u>\$322,101.00</u>	<u>\$18,936.34</u>	
EXPENSES						
11	011-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
11	011-4030	DEPUTY/EMP SALARIES	\$75,817.70	\$78,092.24	\$2,274.54	3%
11	011-4060	EXTRA LABOR	\$11,000.00	\$17,000.00	\$6,000.00	55%
11	011-4080	LONGEVITY PAY	\$15.00	\$75.00	\$60.00	400%
11	011-4090	FICA	\$10,155.00	\$10,788.33	\$633.33	6%
11	011-4100	RETIREMENT	\$16,910.00	\$17,471.94	\$561.94	3%
11	011-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
11	011-4120	TWC	\$720.00	\$720.00	\$0.00	0%
11	011-4130	CAR ALLOWANCE	\$6,500.00	\$6,500.00	\$0.00	0%
11	011-4150	CONTINUING ED. / ELECTED OFF.	\$1,600.00	\$1,600.00	\$0.00	0%
11	011-4170	OFFICE/ROAD SUPPLIES	\$8,000.00	\$9,000.00	\$1,000.00	13%
11	011-4180	FUEL & OIL	\$14,000.00	\$16,000.00	\$2,000.00	14%
11	011-4190	AUTO/EQUIP MAINTENANCE	\$15,000.00	\$17,000.00	\$2,000.00	13%
11	011-4310	INSURANCE & BONDS	\$2,000.00	\$2,500.00	\$500.00	25%
11	011-4725	CULVERTS	\$8,000.00	\$6,000.00	(\$2,000.00)	-25%
11	011-4730	ROAD OIL & ASPHALT	\$81,000.00	\$74,000.00	(\$7,000.00)	-9%
11	011-4740	SLAG GRAVEL & DIRT	\$40,000.00	\$40,000.00	\$0.00	0%
11	011-4890	CAPITAL OUTLAY	\$55,000.00	\$55,000.00	\$0.00	0%
11	011-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
11	011-5010	TRANSFER TO:	\$25,300.00	\$25,300.00	\$0.00	0%
11	011-5050	TRANSFER TO CW R&B	\$5,088.00	\$5,088.00	\$0.00	0%
			<u>\$453,642.37</u>	<u>\$461,292.18</u>	<u>\$7,649.81</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$150,477.71)</u>	<u>(\$139,191.18)</u>		

Morris County
Road Bridge 2 Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
22	004-3010	AD VALOREM TAXES	\$184,691.01	\$186,511.00	\$1,819.99	1%
22	004-3240	COUNTY R&B FEE	\$28,000.00	\$27,000.00	(\$1,000.00)	-4%
22	004-3250	AUTO REGISTRATION	\$68,000.00	\$84,000.00	\$16,000.00	24%
22	004-3270	LATERAL ROAD FUND	\$3,500.00	\$5,300.00	\$1,800.00	51%
22	004-3280	INTEREST	\$2,000.00	\$1,350.00	(\$650.00)	-33%
22	004-3500	FEDERAL REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
22	004-3540	MISC.	\$6,000.00	\$7,000.00	\$1,000.00	17%
22	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$292,191.01</u>	<u>\$311,161.00</u>	<u>\$18,969.99</u>	
EXPENSES						
22	022-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
22	022-4030	DEPUTY/EMP SALARIES	\$74,269.91	\$76,498.01	\$2,228.10	3%
22	022-4060	EXTRA LABOR	\$8,000.00	\$12,000.00	\$4,000.00	50%
22	022-4080	LONGEVITY PAY	\$0.00	\$0.00	\$0.00	#DIV/0!
22	022-4090	FICA	\$9,810.00	\$10,278.13	\$468.13	5%
22	022-4100	RETIREMENT	\$16,350.00	\$16,618.92	\$268.92	2%
22	022-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
22	022-4120	TWC	\$720.00	\$720.00	\$0.00	0%
22	022-4130	CAR ALLOWANCE	\$6,500.00	\$6,500.00	\$0.00	0%
22	022-4150	CONTINUING ED. / ELECTED OFF.	\$1,600.00	\$1,600.00	\$0.00	0%
22	022-4170	OFFICE/ROAD SUPPLIES	\$5,000.00	\$5,000.00	\$0.00	0%
22	022-4180	FUEL & OIL	\$12,000.00	\$16,000.00	\$4,000.00	33%
22	022-4190	AUTO/EQUIP MAINTENANCE	\$18,000.00	\$18,000.00	\$0.00	0%
22	022-4310	INSURANCE & BONDS	\$2,200.00	\$2,500.00	\$300.00	14%
22	022-4725	CULVERTS	\$10,000.00	\$10,000.00	\$0.00	0%
22	022-4730	ROAD OIL & ASPHALT	\$40,000.00	\$54,000.00	\$14,000.00	35%
22	022-4740	SLAG GRAVEL & DIRT	\$30,000.00	\$30,000.00	\$0.00	0%
22	022-4890	CAPITAL OUTLAY	\$150,000.00	\$170,000.00	\$20,000.00	13%
22	022-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
22	022-5010	TRANSFER TO:	\$18,400.00	\$18,400.00	\$0.00	0%
22	022-5050	TRANSFER TO CW R&B	\$4,908.00	\$4,908.00	\$0.00	0%
			<u>\$485,294.58</u>	<u>\$532,179.73</u>	<u>\$46,885.15</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$193,103.57)</u>	<u>(\$221,018.73)</u>		

Morris County
Road Bridge 3 Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
33	004-3010	AD VALOREM TAXES	\$175,289.54	\$177,086.00	\$1,796.46	1%
33	004-3240	COUNTY R&B FEE	\$26,000.00	\$26,000.00	\$0.00	0%
33	004-3250	AUTO REGISTRATION	\$65,000.00	\$79,800.00	\$14,800.00	23%
33	004-3270	LATERAL ROAD FUND	\$3,300.00	\$5,000.00	\$1,700.00	52%
33	004-3280	INTEREST	\$1,000.00	\$300.00	(\$700.00)	-70%
33	004-3500	FEDERAL REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
33	004-3540	MISC.	\$6,000.00	\$6,600.00	\$600.00	10%
33	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$276,589.54</u>	<u>\$294,786.00</u>	<u>\$18,196.46</u>	
EXPENSES						
33	033-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
33	033-4030	DEPUTY/EMP SALARIES	\$75,817.70	\$78,092.24	\$2,274.54	3%
33	033-4060	EXTRA LABOR	\$9,000.00	\$6,000.00	(\$3,000.00)	-33%
33	033-4080	LONGEVITY PAY	\$490.00	\$610.00	\$120.00	24%
33	033-4090	FICA	\$10,035.00	\$10,217.26	\$182.26	2%
33	033-4100	RETIREMENT	\$16,790.00	\$16,425.32	(\$364.68)	-2%
33	033-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
33	033-4120	TWC	\$720.00	\$720.00	\$0.00	0%
33	033-4130	CAR ALLOWANCE	\$6,500.00	\$6,500.00	\$0.00	0%
33	033-4150	CONTINUING ED. / ELECTED OFF.	\$1,600.00	\$1,600.00	\$0.00	0%
33	033-4170	OFFICE/ROAD SUPPLIES	\$13,000.00	\$13,000.00	\$0.00	0%
33	033-4180	FUEL & OIL	\$15,000.00	\$15,000.00	\$0.00	0%
33	033-4190	AUTO/EQUIP MAINTENANCE	\$10,000.00	\$10,000.00	\$0.00	0%
33	033-4310	INSURANCE & BONDS	\$3,000.00	\$3,500.00	\$500.00	17%
33	033-4725	CULVERTS	\$0.00	\$0.00	\$0.00	#DIV/0!
33	033-4730	ROAD OIL & ASPHALT	\$70,000.00	\$70,000.00	\$0.00	0%
33	033-4740	SLAG GRAVEL & DIRT	\$10,000.00	\$10,000.00	\$0.00	0%
33	033-4890	CAPITAL OUTLAY	\$40,000.00	\$20,000.00	(\$20,000.00)	-50%
33	033-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
33	033-5010	TRANSFER TO:	\$30,000.00	\$30,000.00	\$0.00	0%
33	033-5050	TRANSFER TO CW R&B	\$4,660.00	\$4,660.00	\$0.00	0%
33	033-5150	SUSPENSE	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$394,149.37</u>	<u>\$375,481.48</u>	<u>(\$18,667.89)</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$117,559.83)</u>	<u>(\$80,695.48)</u>		

Morris County
Road Bridge 4 Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
44	004-3010	AD VALOREM TAXES	\$201,219.42	\$203,079.00	\$1,859.58	1%
44	004-3240	COUNTY R&B FEE	\$29,000.00	\$29,000.00	\$0.00	0%
44	004-3250	AUTO REGISTRATION	\$75,000.00	\$91,500.00	\$16,500.00	22%
44	004-3270	LATERAL ROAD FUND	\$3,800.00	\$5,700.00	\$1,900.00	50%
44	004-3280	INTEREST	\$2,000.00	\$900.00	(\$1,100.00)	-55%
44	004-3500	FEDERAL REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
44	004-3540	MISC.	\$6,000.00	\$9,350.00	\$3,350.00	56%
44	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$317,019.42</u>	<u>\$339,529.00</u>	<u>\$22,509.58</u>	
EXPENSES						
44	044-4010	SALARY	\$45,856.67	\$45,856.67	\$0.00	0%
44	044-4030	DEPUTY/EMP SALARIES	\$72,722.12	\$74,903.78	\$2,181.66	3%
44	044-4060	EXTRA LABOR	\$12,000.00	\$12,000.00	\$0.00	0%
44	044-4080	LONGEVITY PAY	\$0.00	\$0.00	\$0.00	#DIV/0!
44	044-4090	FICA	\$9,990.00	\$10,156.17	\$166.17	2%
44	044-4100	RETIREMENT	\$16,640.00	\$16,422.63	(\$217.37)	-1%
44	044-4110	HEALTH	\$31,680.00	\$33,300.00	\$1,620.00	5%
44	044-4120	TWC	\$810.00	\$810.00	\$0.00	0%
44	044-4130	CAR ALLOWANCE	\$6,500.00	\$6,500.00	\$0.00	0%
44	044-4150	CONTINUING ED. / ELECTED OFF.	\$1,600.00	\$1,600.00	\$0.00	0%
44	044-4170	OFFICE/ROAD SUPPLIES	\$11,500.00	\$11,500.00	\$0.00	0%
44	044-4180	FUEL & OIL	\$12,000.00	\$12,000.00	\$0.00	0%
44	044-4190	AUTO/EQUIP MAINTENANCE	\$15,000.00	\$15,000.00	\$0.00	0%
44	044-4310	INSURANCE & BONDS	\$2,500.00	\$3,000.00	\$500.00	20%
44	044-4725	CULVERTS	\$10,000.00	\$10,000.00	\$0.00	0%
44	044-4730	ROAD OIL & ASPHALT	\$50,000.00	\$50,000.00	\$0.00	0%
44	044-4740	SLAG GRAVEL & DIRT	\$15,000.00	\$15,000.00	\$0.00	0%
44	044-4890	CAPITAL OUTLAY	\$150,000.00	\$150,000.00	\$0.00	0%
44	044-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
44	044-5010	TRANSFER TO:	\$36,500.00	\$36,500.00	\$0.00	0%
44	044-5050	TRANSFER TO CW R&B	\$5,344.00	\$5,344.00	\$0.00	0%
44	044-5150	SUSPENSE	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$505,642.79</u>	<u>\$509,893.25</u>	<u>\$4,250.46</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$188,623.37)</u>	<u>(\$170,364.25)</u>		

Morris County
 Law Library Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
99	004-3040	DISTRICT CLERK FEES	\$4,300.00	\$5,400.00	\$1,100.00	26%
99	004-3050	COUNTY CLERK FEES	\$2,000.00	\$2,300.00	\$300.00	15%
99	004-3280	INTEREST	\$50.00	\$50.00	\$0.00	0%
99	004-3540	MISC.	\$0.00	\$0.00	\$0.00	#DIV/0!
99	004-3920	TRANSFER FROM:	\$34,000.00	\$34,000.00	\$0.00	0%
			<u>\$40,350.00</u>	<u>\$41,750.00</u>	<u>\$1,400.00</u>	
EXPENSES						
99	099-4760	LL BOOKS	\$40,000.00	\$40,000.00	\$0.00	0%
99	099-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$40,000.00</u>	<u>\$40,000.00</u>	<u>\$0.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$350.00</u>	<u>\$1,750.00</u>		

Morris County
 ARP
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
100	004-3300	Intergovernmental revenue	\$1,203,112.00	\$0.00	(\$1,203,112.00)	-100%
100	004-3280	Interest	\$0.00	\$2,250.00	\$2,250.00	#DIV/0!
100	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$1,203,112.00</u>	<u>\$2,250.00</u>	<u>(\$1,200,862.00)</u>	
EXPENSES						
100	105-4060	premium pay	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4090	FICA CAT 3	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4100	retirement	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4120	TWC	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4290	Infrastructure	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4300	Revenue Replacement	\$0.00	\$1,333,824.00	\$1,333,824.00	#DIV/0!
100	105-4755	Revenue Loss- Airport	\$0.00	\$500,000.00	\$500,000.00	#DIV/0!
100	105-4260	Revenue Loss- Jail Plumbing	\$0.00	\$50,000.00	\$50,000.00	#DIV/0!
100	105-4261	Revenue Loss- Jail Roof	\$0.00	\$400,000.00	\$400,000.00	#DIV/0!
100	105-4590	negative economic support	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4600	public health emergency	\$0.00	\$0.00	\$0.00	#DIV/0!
100	105-4900	Administrative/ Other	\$2,406,224.00	\$104,040.00	(\$2,302,184.00)	-96%
			<u>\$2,406,224.00</u>	<u>\$2,387,864.00</u>	<u>(\$2,302,184.00)</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$1,203,112.00)</u>	<u>(\$2,385,614.00)</u>		

Morris County
 Sheriff Seizure Fofeiture Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
160	004-3280	INTEREST	\$10.00	\$1.00	(\$9.00)	-90%
160	004-3330	SHERIFF S&F FEES	\$2,000.00	\$0.00	(\$2,000.00)	-100%
160	004-3540	MISC.	\$1,000.00	\$0.00	(\$1,000.00)	-100%
160	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$3,010.00</u>	<u>\$1.00</u>	<u>(\$3,009.00)</u>	
EXPENSES						
160	160-4140	UNIFORMS	\$1,000.00	\$289.00	(\$711.00)	-71%
160	160-4720	MISC.	\$2,000.00	\$0.00	(\$2,000.00)	-100%
160	160-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$3,000.00</u>	<u>\$289.00</u>	<u>(\$2,711.00)</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$10.00</u>	<u>(\$288.00)</u>		

Morris County
Records Preservation Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
170	004-3280	INTEREST	\$100.00	\$250.00	\$150.00	150%
170	004-3360	C.CLERK PRESERVATION FEES	\$18,000.00	\$21,150.00	\$3,150.00	18%
170	004-3361	RECORDS ARCHIVE FEE	\$0.00	\$8.00	\$8.00	#DIV/0!
170	004-3362	D.CLERK PRESERVATION FEES	\$1,250.00	\$660.00	(\$590.00)	-47%
170	004-3363	C.CLERK VITAL STATISTICS FEE	\$800.00	\$1,090.00	\$290.00	36%
170	004-3366	CIVIL COURT RECORDS PRESERVATI	\$600.00	\$0.00	(\$600.00)	-100%
170	004-3367	D.CLERK VITAL STATS FEE	\$0.00	\$0.00	\$0.00	#DIV/0!
170	004-3540	WEB ACCESS	\$10,000.00	\$9,000.00	(\$1,000.00)	-10%
170	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$30,750.00</u>	<u>\$32,158.00</u>	<u>\$1,408.00</u>	
EXPENSES						
170	170-4210	TELEPHONE	\$900.00	\$400.00	(\$500.00)	-56%
170	170-4351	COUNTY CLERK IMAGING DEPUTY	\$6,000.00	\$6,000.00	\$0.00	0%
170	170-4352	DISTRICT CLERK IMAGING DEPUTY	\$0.00	\$0.00	\$0.00	#DIV/0!
170	170-4720	WEB ACCESS	\$3,000.00	\$3,000.00	\$0.00	0%
170	170-4721	C.CLERK PRESERVATION EXPENSE	\$45,000.00	\$65,000.00	\$20,000.00	44%
170	170-4722	D.CLERK PRESERVATION EXPENSE	\$27,000.00	\$18,000.00	(\$9,000.00)	-33%
170	170-4723	C.CLERK VITAL STAT EXPENSE	\$2,500.00	\$2,500.00	\$0.00	0%
170	170-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$84,400.00</u>	<u>\$94,900.00</u>	<u>\$10,500.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$53,650.00)</u>	<u>(\$62,742.00)</u>		

Morris County
Records Archive Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
175	004-3280	INTEREST	\$120.00	\$300.00	\$180.00	150%
175	004-3361	ARCHIVE FEES	\$18,000.00	\$20,700.00	\$2,700.00	15%
175	004-3364	D.CLERK ARCHIVE FEES	\$1,500.00	\$730.00	(\$770.00)	-51%
			<u>\$19,620.00</u>	<u>\$21,730.00</u>	<u>\$2,110.00</u>	
EXPENSES						
175	175-4720	C.CLERK EXPENSES	\$109,000.00	\$35,000.00	(\$74,000.00)	-68%
175	175-4725	D.CLERK EXPENSES	\$15,000.00	\$20,000.00	\$5,000.00	33%
			<u>\$124,000.00</u>	<u>\$55,000.00</u>	<u>(\$69,000.00)</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$104,380.00)</u>	<u>(\$33,270.00)</u>		

Morris County
Records Management Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
180	004-3040	DISTRICT CLERK FEES	\$750.00	\$3,650.00	\$2,900.00	387%
180	004-3050	COUNTY CLERK FEES	\$400.00	\$950.00	\$550.00	138%
180	004-3280	INTEREST	\$50.00	\$90.00	\$40.00	80%
180	004-3364	COUNTY CLERK - RM	\$200.00	\$175.00	(\$25.00)	-13%
180	004-3365	DISTRICT CLERK RM	\$800.00	\$890.00	\$90.00	11%
180	004-3540	MISC.	\$0.00	\$0.00	\$0.00	#DIV/0!
180	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$2,200.00</u>	<u>\$5,755.00</u>	<u>\$3,555.00</u>	
EXPENSES						
180	180-4352	DISTRICT CLERK PROJECT	\$17,580.00	\$17,000.00	(\$580.00)	-3%
180	180-4720	MISC.	\$1,000.00	\$1,000.00	\$0.00	0%
180	180-4721	COUNTY CLERK PROJECT	\$0.00	\$18,000.00	\$18,000.00	#DIV/0!
180	180-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
180	180-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$18,580.00</u>	<u>\$36,000.00</u>	<u>\$17,420.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$16,380.00)</u>	<u>(\$30,245.00)</u>		

Morris County
 Courthouse Security Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
190	004-3040	DISTRICT CLERK FEES	\$1,100.00	\$2,500.00	\$1,400.00	127%
190	004-3050	COUNTY CLERK FEES	\$3,300.00	\$3,400.00	\$100.00	3%
190	004-3080	JP#1	\$200.00	\$110.00	(\$90.00)	-45%
190	004-3090	JP#2	\$1,500.00	\$1,550.00	\$50.00	3%
190	004-3100	JP#3	\$0.00	\$0.00	\$0.00	#DIV/0!
190	004-3110	JP#4	\$0.00	\$0.00	\$0.00	#DIV/0!
190	004-3111	JP BUILDING SECURITY	\$300.00	\$45.00	(\$255.00)	-85%
190	004-3280	INTEREST	\$50.00	\$81.00	\$31.00	62%
190	004-3920	TRANSFER FROM:	\$52,000.00	\$52,000.00	\$0.00	0%
			<u>\$58,450.00</u>	<u>\$59,686.00</u>	<u>\$1,236.00</u>	
EXPENSES						
190	190-4010	SALARY	\$38,016.71	\$39,157.21	\$1,140.50	3%
190	190-4060	METAL DETECTORS	\$8,000.00	\$8,000.00	\$0.00	0%
190	190-4090	FICA	\$3,525.00	\$3,607.53	\$82.53	2%
190	190-4100	RETIREMENT	\$5,885.00	\$5,806.23	(\$78.77)	-1%
190	190-4110	HEALTH	\$10,560.00	\$11,100.00	\$540.00	5%
190	190-4120	TWC	\$540.00	\$540.00	\$0.00	0%
190	190-4150	CONTINUING ED. / ELECTED OFF.	\$900.00	\$900.00	\$0.00	0%
190	190-4720	MISC.	\$0.00	\$0.00	\$0.00	#DIV/0!
190	190-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
190	190-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$67,426.71</u>	<u>\$69,110.97</u>	<u>\$1,684.26</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$8,976.71)</u>	<u>(\$9,424.97)</u>		

Morris County
 Jury Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
200	004-3040	DISTRICT CLERK FEES	\$0.00	\$960.00	\$960.00	#DIV/0!
200	004-3050	COUNTY CLERK FEES	\$0.00	\$302.00	\$302.00	#DIV/0!
200	004-3080	JP #1 FEES	\$0.00	\$3.00	\$3.00	#DIV/0!
200	004-3110	JP #2 FEES	\$0.00	\$30.00	\$30.00	#DIV/0!
200	004-3280	INTEREST	\$20.00	\$6.10	(\$13.90)	-70%
200	004-3400	STATE REVENUES	\$2,000.00	\$2,000.00	\$0.00	0%
200	004-3540	MISC.	\$250.00	\$0.00	(\$250.00)	-100%
200	004-3920	TRANSFER FROM:	\$9,000.00	\$9,000.00	\$0.00	0%
			<u>\$11,270.00</u>	<u>\$12,301.10</u>	<u>\$1,031.10</u>	
EXPENSES						
200	200-4170	OFFICE/ROAD SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	0%
200	200-4770	DISTRICT COURT JURORS	\$10,000.00	\$8,000.00	(\$2,000.00)	-20%
200	200-4780	COUNTY COURT JURORS	\$0.00	\$0.00	\$0.00	#DIV/0!
200	200-4790	JP JURORS	\$200.00	\$200.00	\$0.00	0%
200	200-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
200	200-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$14,200.00</u>	<u>\$12,200.00</u>	<u>(\$2,000.00)</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$2,930.00)</u>	<u>\$101.10</u>		

Morris County
County Wide Road Bridge Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
210	004-3280	INTEREST	\$30.00	\$30.00	\$13.00	43%
210	004-3500	FEDERAL REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
210	004-3540	MISC.	\$600.00	\$600.00	\$0.00	0%
210	004-3920	TRANSFER FROM:	\$20,000.00	\$20,000.00	\$0.00	0%
			<u>\$20,630.00</u>	<u>\$20,630.00</u>	<u>\$13.00</u>	
EXPENSES						
210	210-4150	CONTINUING ED. / ELECTED OFF.	\$0.00	\$0.00	\$0.00	#DIV/0!
210	210-4170	OFFICE/ROAD SUPPLIES	\$2,000.00	\$2,000.00	\$0.00	0%
210	210-4180	FUEL & OIL	\$2,500.00	\$2,500.00	\$0.00	0%
210	210-4190	AUTO/EQUIP MAINTENANCE	\$2,500.00	\$2,500.00	\$0.00	0%
210	210-4310	INSURANCE & BONDS	\$12,000.00	\$12,500.00	\$500.00	4%
210	210-4755	AIRPORT MAINTENANCE	\$12,935.64	\$21,276.13	\$8,340.49	64%
210	210-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
210	210-4900	OTHER	\$1,000.00	\$1,000.00	\$0.00	0%
210	210-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$32,935.64</u>	<u>\$41,776.13</u>	<u>\$8,840.49</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$12,305.64)</u>	<u>(\$21,146.13)</u>		

Morris County
 DA Fee Account
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
220	004-3280	INTEREST	\$30.00	\$32.00	\$2.00	7%
220	004-3320	HOT CHECK FEES	\$2,000.00	\$685.00	(\$1,315.00)	-66%
220	004-3540	MISC.	\$6,000.00	\$6,000.00	\$0.00	0%
220	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$8,030.00</u>	<u>\$6,717.00</u>	<u>(\$1,313.00)</u>	
EXPENSES						
220	220-4170	OFFICE/ROAD SUPPLIES	\$11,000.00	\$11,000.00	\$0.00	0%
220	220-5010	TRANSFER TO:	\$4,000.00	\$0.00	(\$4,000.00)	-100%
			<u>\$15,000.00</u>	<u>\$11,000.00</u>	<u>(\$4,000.00)</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$6,970.00)</u>	<u>(\$4,283.00)</u>		

Morris County
 DA Seizure Forfeiture Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
230	004-3280	INTEREST	\$0.00	\$8.10	\$8.10	#DIV/0!
230	004-3330	DA S&F FEES	\$3,000.00	\$186.00	(\$2,814.00)	-94%
230	004-3400	STATE REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
230	004-3540	MISC.	\$0.00	\$0.00	\$0.00	#DIV/0!
230	004-3920	TRANSFER FROM:	\$4,000.00	\$0.00	(\$4,000.00)	-100%
			<u>\$7,000.00</u>	<u>\$194.10</u>	<u>(\$6,805.90)</u>	
EXPENSES						
230	230-4045	INVESTIGATOR SALARY	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4050	SECRETARY SALARY	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4090	FICA	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4100	RETIREMENT	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4110	HEALTH	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4120	TWC	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4140	UNIFORMS	\$0.00	\$0.00	\$0.00	#DIV/0!
230	230-4190	AUTO MAINTENANCE	\$2,500.00	\$0.00	(\$2,500.00)	-100%
230	230-4310	INSURANCE	\$1,000.00	\$0.00	(\$1,000.00)	-100%
230	230-4720	MISC.	\$500.00	\$4,000.00	\$3,500.00	700%
230	230-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$3,000.00</u>	<u>(\$3,805.90)</u>		

Morris County
 Pretrial Intervention Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
232	004-3280	INTEREST	\$30.00	\$30.00	\$0.00	0%
232	004-3510	PRETRIAL FEES	\$48,970.00	\$27,000.00	-\$21,970.00	-45%
232	004-3920	TRANSFER FROM GENERAL FUND	\$0.00	\$27,100.00	\$27,100.00	#DIV/0!
			<u>\$49,000.00</u>	<u>\$54,130.00</u>	<u>-\$21,970.00</u>	
EXPENSES						
232	060-4050	SECRETARY SALARY	\$0.00	\$0.00	\$0.00	#DIV/0!
232	060-4055	ASSISTANT PROSECUTOR	\$40,000.00	\$40,000.00	\$0.00	0%
232	060-4060	EXTRA LABOR	\$0.00	\$0.00	\$0.00	#DIV/0!
232	060-4090	FICA	\$3,060.00	\$3,060.00	\$0.00	0%
232	060-4100	RETIREMENT	\$5,115.00	\$4,925.00	-\$190.00	-4%
232	060-4120	TWC	\$100.00	\$100.00	\$0.00	0%
232	060-4160	EDUCATION/TRAVEL	\$0.00	\$0.00	\$0.00	#DIV/0!
232	060-4170	OFFICE/ROAD SUPPLIES	\$0.00	\$0.00	\$0.00	#DIV/0!
232	060-4890	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	#DIV/0!
232	060-4900	OTHER	\$0.00	\$0.00	\$0.00	#DIV/0!
232	060-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$48,275.00</u>	<u>\$48,085.00</u>	<u>-\$190.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$725.00</u>	<u>\$6,045.00</u>		

Morris County
 Constable Seizure Forfeiture
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
235	004-3280	INTEREST	\$15.00	\$2.00	-\$13.00	-87%
235	004-3331	CONSTABLE S&F FEES	\$0.00	\$0.00	\$0.00	#DIV/0!
235	004-3401	LEOSE	\$0.00	\$0.00	\$0.00	#DIV/0!
235	004-3540	MISC.	\$0.00	\$0.00	\$0.00	#DIV/0!
			<hr/>	<hr/>	<hr/>	<hr/>
			\$15.00	\$2.00	-\$13.00	
EXPENSES						
235	057-4161	LEOSE EDUCATION	\$568.00	\$568.00	\$0.00	0%
235	057-4170	OFFICE/ROAD SUPPLIES	\$82.00	\$82.00	\$0.00	0%
235	057-4720	MISC.	\$0.00	\$0.00	\$0.00	#DIV/0!
			<hr/>	<hr/>	<hr/>	<hr/>
			\$650.00	\$650.00	\$0.00	
REVENUE OVER/(UNDER) EXPENDITURES			<hr/>	<hr/>	<hr/>	<hr/>
			(\$635.00)	(\$648.00)		

Morris County
Specialty Court Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
255	004-3040	DISTRICT CLERK FEES	\$250.00	\$530.00	\$280.00	112%
255	004-3050	COUNTY CLERK FEES	\$300.00	\$340.00	\$40.00	13%
255	004-3280	INTEREST	\$0.00	\$2.00	\$2.00	#DIV/0!
255	004-3400	STATE REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
255	004-3920	TRANSFER FROM	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$550.00</u>	<u>\$872.00</u>	<u>\$322.00</u>	
EXPENSES						
255	120-4585	SPECIALTY PROGRAMS	\$0.00	\$0.00	\$0.00	#DIV/0!
255	255-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$550.00</u>	<u>\$872.00</u>		

Morris County
 Court Facility Fee
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
256	004-3040	DISTRICT CLERK FEES	\$0.00	\$2,100.00	\$2,100.00	#DIV/0!
256	004-3050	COUNTY CLERK FEES	\$0.00	\$650.00	\$650.00	#DIV/0!
256	004-3280	INTEREST	\$0.00	\$100.00	\$100.00	#DIV/0!
256	004-3400	STATE REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
256	004-3920	TRANSFER FROM	\$0.00	\$0.00	\$0.00	#DIV/0!
			<hr/>	<hr/>	<hr/>	
			\$0.00	\$2,850.00	\$2,850.00	
EXPENSES						
256	105-4260	CH FACILITY IMPROVEMENT	\$0.00	\$2,000.00	\$2,000.00	#DIV/0!
256	105-4261	JP FACILITY IMPROVEMENT	\$0.00	\$850.00	\$850.00	#DIV/0!
			<hr/>	<hr/>	<hr/>	
			\$0.00	\$2,850.00	\$2,850.00	
REVENUE OVER/(UNDER) EXPENDITURES			<hr/>	<hr/>		
			\$0.00	\$0.00		

Morris County
Court Reporter Fee
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
257	004-3040	DISTRICT CLERK FEES	\$0.00	\$2,600.00	\$2,600.00	#DIV/0!
257	004-3050	COUNTY CLERK FEES	\$0.00	\$800.00	\$800.00	#DIV/0!
257	004-3280	INTEREST	\$0.00	\$100.00	\$100.00	#DIV/0!
257	004-3400	STATE REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
257	004-3920	TRANSFER FROM	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$0.00</u>	<u>\$3,500.00</u>	<u>\$3,500.00</u>	
EXPENSES						
257	125-4370	VISITING COURT REPORTER	\$0.00	\$0.00	\$0.00	#DIV/0!
257	125-4680	COURT TRANSCRIPTS	\$0.00	\$0.00	\$0.00	#DIV/0!
257	125-4900	OTHER	\$0.00	\$3,500.00	\$0.00	
			<u>\$0.00</u>	<u>\$0.00</u>		
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$0.00</u>	<u>\$0.00</u>		

Morris County
Language Access Fee
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
258	004-3040	DISTRICT CLERK FEES	\$0.00	\$310.00	\$310.00	#DIV/0!
258	004-3050	COUNTY CLERK FEES	\$0.00	\$100.00	\$100.00	#DIV/0!
258	004-3080	JP1 FEES	\$0.00	\$40.00	\$40.00	#DIV/0!
258	004-3110	JP2 FEES	\$0.00	\$190.00	\$190.00	#DIV/0!
258	004-3280	INTEREST	\$0.00	\$0.10	\$0.10	#DIV/0!
258	004-3920	TRANSFER FROM	\$0.00	\$0.00	\$0.00	#DIV/0!
			\$0.00	\$640.10	\$640.10	
EXPENSES						
258	125-4715	LANGUAGE ACCESS	\$0.00	\$640.00	\$640.00	#DIV/0!
			\$0.00	\$640.00	\$640.00	
REVENUE OVER/(UNDER) EXPENDITURES			\$0.00	\$0.10		

Morris County
 Technology Fund
 2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
260	004-3040	DISTRICT CLERK FEES	\$400.00	\$227.00	(\$173.00)	-43%
260	004-3050	COUNTY CLERK FEES	\$165.00	\$80.00	(\$85.00)	-52%
260	004-3080	JP#1	\$200.00	\$98.00	(\$102.00)	-51%
260	004-3090	JP#2	\$1,500.00	\$1,322.00	(\$178.00)	-12%
260	004-3100	JP#3	\$0.00	\$0.00	\$0.00	#DIV/0!
260	004-3110	JP#4	\$0.00	\$0.00	\$0.00	#DIV/0!
260	004-3280	INTEREST	\$30.00	\$20.15	(\$9.85)	-33%
260	004-3500	FEDERAL REVENUES	\$0.00	\$0.00	\$0.00	#DIV/0!
260	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$2,295.00</u>	<u>\$1,747.15</u>	<u>(\$547.85)</u>	
EXPENSES						
260	260-4150	CONTINUING ED. / ELECTED OFF.	\$0.00	\$0.00	\$0.00	#DIV/0!
260	260-4170	JP OFFICE SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	0%
260	260-4175	COUNTY CLERK SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	0%
260	260-4176	DISTRICT CLERK SUPPLIES	\$1,000.00	\$1,000.00	\$0.00	0%
260	260-4890	CAPITAL OUTLAY	\$1,000.00	\$1,000.00	\$0.00	0%
260	260-4940	COMPUTER MAINT	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>(\$1,705.00)</u>	<u>(\$2,252.85)</u>		

Morris County
Time Payment Fee
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
265	004-3040	DISTRICT CLERK FEES	\$0.00	\$0.00	\$0.00	#DIV/0!
265	004-3050	COUNTY CLERK FEES	\$200.00	\$253.00	\$53.00	27%
265	004-3080	JP #1 FEES	\$0.00	\$0.00	\$0.00	#DIV/0!
265	004-3110	JP #2 FEES	\$250.00	\$200.00	(\$50.00)	-20%
265	004-3280	INTEREST	\$0.00	\$1.60	\$1.60	#DIV/0!
265	004-3500	FEDERAL REVENUEUS	\$0.00	\$0.00	\$0.00	#DIV/0!
265	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$450.00</u>	<u>\$454.60</u>	<u>\$4.60</u>	
EXPENSES						
265	110-4900	COLLECTION PROGRAMS	\$0.00	\$0.00	\$0.00	#DIV/0!
265	265-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$450.00</u>	<u>\$454.60</u>		

Morris County
TXDOT Grant
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
275	004-3400	STATE REVENUE	\$88,187.00	\$88,187.00	\$0.00	0%
275	004-3510	MATCH	\$0.00	\$0.00	\$0.00	#DIV/0!
275	004-3920	TRANSFER FROM:	\$22,047.00	\$22,047.00	\$0.00	0%
			<u>\$110,234.00</u>	<u>\$110,234.00</u>	<u>\$0.00</u>	
EXPENSES						
275	011-4730	ROAD OIL	\$22,105.00	\$22,105.00	\$0.00	0%
275	011-4960	IN-KIND LABOR	\$861.45	\$861.45	\$0.00	0%
275	011-4961	IN-KIND CONSTRUCTION	\$2,310.58	\$2,310.58	\$0.00	0%
			<u>\$25,277.03</u>	<u>\$25,277.03</u>	<u>\$0.00</u>	
275	022-4730	ROAD OIL	\$14,630.00	\$14,630.00	\$0.00	0%
275	022-4960	IN-KIND LABOR	\$980.63	\$980.63	\$0.00	0%
275	022-4961	IN-KIND CONSTRUCTION	\$2,768.66	\$2,768.66	\$0.00	0%
			<u>\$18,379.29</u>	<u>\$18,379.29</u>	<u>\$0.00</u>	
275	033-4730	ROAD OIL	\$22,685.00	\$22,685.00	\$0.00	0%
275	033-4960	IN-KIND LABOR	\$2,020.56	\$2,020.56	\$0.00	0%
275	033-4961	IN-KIND CONSTRUCTION	\$5,307.84	\$5,307.84	\$0.00	0%
			<u>\$30,013.40</u>	<u>\$30,013.40</u>	<u>\$0.00</u>	
275	044-4730	ROAD OIL	\$26,340.00	\$26,340.00	\$0.00	0%
275	044-4960	IN-KIND LABOR	\$2,643.39	\$2,643.39	\$0.00	0%
275	044-4961	IN-KIND CONSTRUCTION	\$7,580.34	\$7,580.34	\$0.00	0%
			<u>\$36,563.73</u>	<u>\$36,563.73</u>	<u>\$0.00</u>	
				\$110,233.45		
REVENUE OVER/(UNDER) EXPENDITURES			<u>\$107,923.42</u>	<u>\$107,923.42</u>		

Morris County
Truancy Prevention Fund
2023 Budget

<u>FUND</u>	<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2022 BUDGET</u>	<u>2023 BUDGET</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
REVENUE						
280	004-3080	JP #1 FEES	\$100.00	\$105.00	\$5.00	5%
280	004-3090	JP #2 FEES	\$1,000.00	\$1,470.00	\$470.00	47%
280	004-3280	INTEREST	\$0.00	\$5.00	\$5.00	#DIV/0!
280	004-3330	DA TRUANCY FEES	\$0.00	\$150.00	\$150.00	#DIV/0!
280	004-3920	TRANSFER FROM:	\$0.00	\$0.00	\$0.00	#DIV/0!
			\$1,100.00	\$1,730.00	\$630.00	
EXPENSES						
280	100-4411	JUVENILE PROGRAMS	\$0.00	\$0.00	\$0.00	#DIV/0!
280	100-4420	JUVENILE CASE MANAGER	\$0.00	\$0.00	\$0.00	#DIV/0!
280	280-5010	TRANSFER TO:	\$0.00	\$0.00	\$0.00	#DIV/0!
			\$0.00	\$0.00	\$0.00	
REVENUE OVER/(UNDER) EXPENDITURES			\$1,100.00	\$1,730.00		

Morris County
Adopted Budget
October 1, 2022 – September 30, 2023

Appendices

1. Budget Supplementary Information
 - a. Salaries
 - b. Capital outlay items

2. Tax Calculation Worksheets

Budget Supplementary Information
For Fiscal Year 2022 - 2023

SALARY SCHEDULE	<u>Semi-Mon</u>	<u>Monthly</u>	<u>Yearly</u>
<u>Deputy Clerks / Admin Assistants</u>			
Step 1 - Start	1062.79	2,125.58	25506.95
Step 2 - 6 months	1097.99	2,195.98	26351.72
Step 3 - 1 year	1135.47	2,270.94	27251.31
Step 4 - 18 months	1171.39	2,342.78	28113.39
Step 5 - 2 years	1212.90	2,425.81	29109.70
Temporary secretaries - maximum \$11.50 per hour			
<u>Sheriff's Department</u>			
Chief Deputy			
Start	1702.67	3405.33	40863.97
1 Year	1734.74	3469.47	41633.66
Sergeant of Investigations	1677.09	3354.19	40250.26
Field Deputy/CHS Deputy Bailiff			
Step 1 - Start	1511.28	3,022.55	36270.61
Step 2 - 6 months	1541.00	3,082.00	36983.97
Step 3 - 1 year	1569.88	3,139.76	37677.06
Step 4 - 18 months	1600.32	3,200.64	38407.72
Step 5 - 2 years	1631.55	3,263.10	39157.21
(Fully certified officers may begin at pay grade 2)			
Dispatchers/Jailers			
Step 1 - Start	1198.77	2397.53	28770.38
Step 2 - 6 months	1242.51	2485.03	29820.30
Step 3 - 1 year	1287.09	2574.18	30890.19
Step 4 - 18 months	1333.18	2666.36	31996.32
Step 5 - 2 years	1384.75	2769.49	33233.94
(uniform allowance: 16.25 per payroll)			
(Prea Coordinator - monthly salary plus \$100)			
(Chief jailer: monthly salary plus \$100.00)			
(Chief Dispatcher & Jail Sergeant : monthly salary plus \$50)			
(part-time dispatcher/jailer maximum \$11.50 per hour)			
<u>Road and Bridge</u>			
Grader operator	1626.92	3,253.84	39046.12
Loader operator	1560.50	3,120.99	37451.89
Truck driver	1463.56	2,927.13	35125.54
(Part-time employee maximum \$12.00 per hour)			

Budget Supplementary Information (Continued)
For Fiscal Year 2022 - 2023

<u>DA</u>	semi-monthly	monthly	yearly
DA investigator	1919.03	3838.06	46056.77
DA Assistant Prosecutor- Gen Fu	1594.0229	3188.05	38256.55
DA Assistant Prosecutor/Pretrial fund	1666.67	3,333.33	40000.00

<u>Others</u>	semi-monthly	monthly	yearly
Veteran Officer	322.55	645.09	7741.11
Emergency Management	360.57	721.14	8653.66
Election Workers	10		
Metal Detector/Security Part-ti	11.5		
CHS Bailiff part time		15 (or regular deputy rate of pay)	
Daily Juror pay first day	\$10	second day	\$40

Elected / Appointed Officials

	car allowance	Semi	Salary Monthly	Yearly
County Judge	2300	2012.81	4025.61	48307.33
Sheriff (sheriff: \$100 extra month)		1910.69	3821.39	45856.67 1236.00
Tax Assessor / Collector		1910.69	3821.39	45856.67
County Clerk		1910.69	3821.39	45856.67
District Clerk		1910.69	3821.39	45856.67
Treasurer		1910.69	3821.39	45856.67
Justice of Peace Pct 1	1000	1577.27	3154.53	37854.41
Justice of Peace Pct 2	1000	1720.91	3441.82	41301.78
Constable		520.20	1040.40	12484.80
Auditor		2125.00	4250.00	51000.00
District Attorney Supplement		450.00	900.00	10800.00
Commissioners (1,2,3 & 4 each)	6500	1910.69	3821.39	45856.67
Extension Agent Agriculture	3500	571.30	1142.60	13711.14
Court Reporters (split between counties)		3163.65	6327.31	75927.69

Budget Supplementary Information (Continued)
For Fiscal Year 2022-2023

REIMBURSABLE TRAVEL EXPENSES	<u>2021</u>	<u>2022</u>	<u>203</u>
State Mileage Rate	0.560	0.585	0.625
Meal allowance per day	35.00	35.00	35.00

CAPITAL OUTLAYS FOR 2022-2023

Sheriff:		
Replace vehicle engine		14000
pct #1 equipment		55,000.00
pct #2 equipment		170,000.00
Pct #3 equipment		20,000.00
pct #4 equipment		150,000.00
federal revenue:		
payment in lieu of taxes		45000
state revenue:		
indigent attorney		19871
da state funds		21000
VINE		8013

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Morris County 903.645.2717
 Taxing Unit Name Phone (area code and number)
 500 Broadnax Daingerfield TX 75638 www.co.morris.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 I: 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.

No-New-Revenue Tax Rate Worksheet		Amount
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 825,571,800
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 825,571,800
4.	2021 total adopted tax rate.	\$ 0.377947 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

No. New Revenue Tax Rate Worksheet		Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 825,571,800
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:.....	\$ 272,140
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 1,730,690
	C. Value loss. Add A and B. ⁶	\$ 2,002,830
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:.....	\$ 42,350
	B. 2022 productivity or special appraised value:.....	- \$ 1,460
	C. Value loss. Subtract B from A. ⁷	\$ 40,890
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,043,720
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 823,528,080
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,112,499
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 274
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,112,773
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:.....	\$ 878,059,514
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 4,246,635
	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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 882,305,149

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

No New Revenue Tax Rate Worksheet		Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 882,305,149
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 6,941,780
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 6,941,780
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 875,363,369
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.355597 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.441738 /\$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.

Voter-Approval Tax Rate Worksheet		Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.377947 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 825,571,800

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(f)
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)

2022 Approval Tax Rate Worksheet		Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,120,223
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 274
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	- \$ 0
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 274
E.	Add Line 30 to 31D.	\$ 3,120,497
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 875,363,369
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.356480 /\$100
34.	Rate adjustment for state criminal justice mandate. ²¹	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$	\$ 0
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²²	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	\$ 164,196
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	- \$ 173,685
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ -0.001085 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

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

Voter Approval Tax Rate Worksheet		Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ 144,268</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ 130,468</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.001576 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000745 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000745 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁵</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 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>	\$ 0 /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.357225 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 442,050</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.050499 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.407724 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.421994 /\$100

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

Voter Approval Tax Rate Worksheet		Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____ 0
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 95.50 %</p> <p>B. Enter the 2021 actual collection rate. 95.36 %</p> <p>C. Enter the 2020 actual collection rate. 95.00 %</p> <p>D. Enter the 2019 actual collection rate. 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	95.50 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.421994 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(f)
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 2022 county voter-approval tax rate.	\$ 0.563636 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 442,050
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.050102 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.441738 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.441738 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.563636 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.513534 /\$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. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.513534 /\$100

¹² Tex. Tax Code § 26.041(d)
¹³ Tex. Tax Code § 26.041(f)
¹⁴ Tex. Tax Code § 26.041(d)
¹⁵ Tex. Tax Code § 26.04(c)
¹⁶ Tex. Tax Code § 26.04(c)
¹⁷ Tex. Tax Code § 26.045(d)
¹⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Unused Increment Rate Worksheet		Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.513534 /\$100

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet		Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.443579 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.056669 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.500248 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(o)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 25.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.002(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(9-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Emergency Revenue Rate Worksheet		Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.377947 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.377947 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 823,528,080
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,112,499
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 875,363,369
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.513534 / \$100

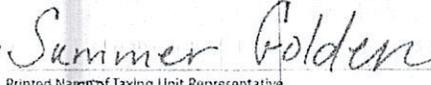
SECTION 8: Total Tax Rate

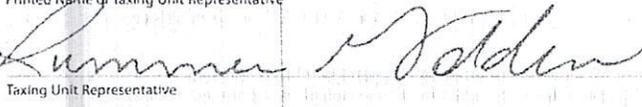
Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.441738 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.513534 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.500248 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here 
 Printed Name of Taxing Unit Representative

sign here 
 Taxing Unit Representative

Date July 29, 2022

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Morris County 903.645.2717
 Taxing Unit Name Phone (area code and number)
 500 Broadnax Daingerfield TX 75638 www.co.morris.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	Description	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 825,571,800
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 825,571,800
4.	2021 total adopted tax rate.	\$ 0.091555 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

No-New Revenue Tax Rate Worksheet		Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 825,571,800
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 272,140 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 1,730,690 C. Value loss. Add A and B. ⁶	\$ 2,002,830
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 42,350 B. 2022 productivity or special appraised value: - \$ 1,460 C. Value loss. Subtract B from A. ⁷	\$ 40,890
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,043,720
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 823,528,080
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 753,981
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 66
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 754,047
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 878,058,514 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 4,246,635 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 882,305,149

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)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁴	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 882,305,149
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 6,941,780
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 6,941,780
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 875,363,369
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.086141 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ 0.441738 /\$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.

Voter Approval Tax Rate Worksheet		Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.091555 /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 825,571,800

¹⁴ Tex. Tax Code § 26.01(c) and (d)
¹⁵ Tex. Tax Code § 26.01(c)
¹⁶ Tex. Tax Code § 26.01(d)
¹⁷ Tex. Tax Code § 26.012(6)(B)
¹⁸ Tex. Tax Code § 26.012(6)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.012(17)
²¹ Tex. Tax Code § 26.04(c)
²² Tex. Tax Code § 26.04(d)

Line	Vote/Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 755.852
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 66	
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 66	
E.	Add Line 30 to 31D.	\$ 755,918
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 875,363,369
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.086354 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²³ Reserved for expansion.

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0 /\$100
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022..... \$ 0</p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$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 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$</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>	\$ 0 /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.086354 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 442,050</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.050499 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.136853 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.141642 /\$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): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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 1.08.⁴⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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, 2022, verify if it meets the amended definition of debt before including it here.⁴⁸</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.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ⁴⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.⁵⁰ 95.50₅₀</p> <p>B. Enter the 2021 actual collection rate. 95.36₈₅</p> <p>C. Enter the 2020 actual collection rate. 95.00₈₆</p> <p>D. Enter the 2019 actual collection rate. 96.00₈₆</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%.⁵¹</p>	95.50 ₅₀
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.141642 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

⁴⁷ Tex. Tax Code § 26.042(a)
⁴⁸ Tex. Tax Code § 26.012(7)
⁴⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
⁵⁰ Tex. Tax Code § 26.04(b)
⁵¹ 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 2022 county voter-approval tax rate.	\$ 0.563636 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 442,050
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.050102 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.441738 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.441738 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.563636 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.513534 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.513534 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
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 before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.513534 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.443579 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 882,305,149
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.056669 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.500248 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

⁴² Tex. Local Gov't Code § 120.002(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.377947 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.377947 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 823,528,080
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,112,499
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 875,363,369
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.513534 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.441738 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.513534 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.500248 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Summer Golden
Printed Name of Taxing Unit Representative

sign here Summer Golden Date July 29, 2022
Taxing Unit Representative

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