

GREGG COUNTY, TEXAS

FY23 Adopted Budget



For the Period of
October 1, 2022 through
September 30, 2023



LGC 111.003(b) Compliance Statement

This budget will raise more total property taxes than last year's budget by \$2,604,297, 9.89%, and of that amount \$484,562 is tax revenue to be raised from new property added to the tax roll this year.

GREGG COUNTY, TEXAS: Local Government Code (LGC) Compliance Page

LGC 111.008 (d)(1) (A): This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,604,297 which is a 9.89 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$484,562.

LGC 111.008(d)(2): On the 22nd day of August, 2022, at a regular meeting of the Gregg County Commissioners' Court, upon motion made by Ronnie McKinney, Commissioner Precinct 1, and seconded by Floyd Wingo, Commissioner Precinct 2, and upon record vote, the motion to adopt the FY23 Budget passed 4 votes in favor, 0 vote opposed as follows:

Voting For: Ronnie McKinney, Commissioner Precinct 1; Bill Stoudt, County Judge; Floyd Wingo, Commissioner Precinct 3; Shannon Brown, Commissioner Precinct 4.

Absent: R. Darryl Primo, Commissioner Precinct 2

<u>LGC 111.008(d)(3):</u>	<u>Tax Year</u> <u>2021-22</u>	<u>Tax Year</u> <u>2022-23</u>
(A) Property Tax Rates Adopted:		
General Fund	0.24690	0.25692
Airport Maintenance Fund	0.02300	0.00000
Special Road & Bridge Fund	0.02230	0.02002
Farm to Market/Flood Control Fund	<u>0.00530</u>	<u>0.00476</u>
Total Property Tax Rate	0.29750	0.28170
(B) No New Revenue Tax Rate:		
General Fund	0.23907	0.23193
Special Road & Bridge Fund	0.01720	0.01911
Farm to Market/Flood Control Fund	<u>0.00527</u>	<u>0.00455</u>
Total Effective Tax Rate	0.26154	0.25559
(C) No New Revenue Maintenance & Operations Rate:		
General Fund	0.25908	0.23570
Special Road & Bridge Fund	0.01735	0.01935
Farm to Market/Flood Control Fund	<u>0.00532</u>	<u>0.00460</u>
Total Effective M&O Tax Rate	0.28175	0.25965
(D) Voter Approval Tax Rate:		
General Fund	0.45517	0.44073
Special Road & Bridge Fund	0.01795	0.02002
Farm to Market/Flood Control Fund	<u>0.00550</u>	<u>0.00476</u>
Total Property Tax Rate	0.47862	0.46551
(E) Debt Tax Rate:		
General Fund	0.00000	0.00000
Special Road & Bridge Fund	0.00000	0.00000
Farm to Market/Flood Control Fund	<u>0.00000</u>	<u>0.00000</u>
Total Property Tax Rate	0.00000	0.00000

LGC 111.008(d)(4), LGC: Gregg County's total debt obligations is \$0.00.



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Note: The budget cover shows pictures of the newly remodeled County Courtroom and County Judge's Offices.



Bill
Stoudt
Gregg County Judge

101 East Methvin, Suite 300
Longview, Texas 75601

903/236-8420
903/237-2699 (Fax)

DATE: August 22, 2022

TO: Gregg County Constituents
The Honorable Commissioners Court
Gregg County Officials and Department Heads

SUBJECT: FY23 Adopted Budget

The FY23 Adopted Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY23 Budget was held after the required public hearing on Monday, August 22, 2022 during the 9:00 a.m. Commissioners Court meeting. After the budget was adopted, the Court adopted the 2022 tax rate to fund the FY23 Budget.

The Commissioner's Court decision to maintain strong reserves continues despite the residual effects of last year's pandemic and economic downturns. The largest setback is the ability to hire and maintain a capable workforce, particularly law enforcement positions. Solutions to this dilemma include increasing pay for law enforcement staff to compete with surrounding agencies.

Tax Rate and Tax Revenue

The 2022 tax rate, which funds the FY23 budget, was adopted at the rate of \$.28170 per \$100 valuation, a decrease of \$.0158 from last year. This rate exceeds the no-new-revenue tax rate, but does not exceed the voter-approval tax rate.

Revenue and Expenditures

This document is itemized to provide a clear comparison of actual revenue and expenditures in prior years, the current budget, and the FY23 adopted budget for the county's fiscal year which begins October 1 and ends September 30.

Grants often span several years and typically are not concurrent with the County's fiscal year. Therefore, they are excluded from detailed schedules in this document to avoid false assumptions and comparisons. All grant applications are approved by Commissioners Court throughout the year and special budgets are adopted when the Court certifies the grant. Grant budgets roll forward at year end until funds are spent or returned to the granting agency. Notations have been made throughout this document concerning major COVID-19 grants.

Revenue is estimated at \$63,360,628. Revenue sources include 47% property tax; 31% sales and other tax; 7% intergovernmental revenue and 15% fines, fees, licenses, interest and miscellaneous revenue.

Proposed expenditures are \$67,476,898. Capital/interagency projects of \$9,137,567 include a \$3.63 million dollar runway project at the East Texas Regional Airport. Expenditures are approved categorically as salaries, fringe benefits, operating, capital, and debt/capital lease. The FY23 proposed budget includes cost of living adjustments (COLA) of 3% for eligible County employees and elected officials, except law enforcement positions. All licensed law enforcement positions were increased by \$2,000. The FY23 budget does not include raises for members of the Commissioners Court.

Capital Improvement Plan

The Capital Improvement Plan (CIP) is reviewed and approved each year as part of the annual budget and serves as a tool to prioritize new projects and address the needs of the County's aging infrastructure. Funds for all unfinished capital projects roll forward at year end until the project is complete.

Outstanding Obligation (Debt & Capital Lease)

Gregg County does not have long term debt at this time.

Please visit our transparency page on the County's website at www.co.gregg.tx.us for disclosure of county financial data, including county budgets. The FY23 Budget provides accountability and serves as a management control tool to ensure taxpayer dollars are secured and spent legally and wisely.

Sincerely,

Bill Stoudt

County Judge

Linda Bailey

Budget Director

GREGG COUNTY COMMISSIONERS COURT



Bill Stoudt
County Judge



Ronnie McKinney
Precinct #1



R. Darryl Primo
Precinct #2



Floyd Wingo
Precinct #3



Shannon Brown
Precinct #4

COUNTY LEADERSHIP

County Clerk Michelle Gilley
County Sheriff Maxey Cerliano
County Tax Assessor-Collector Michelle Terry
District Clerk Trey Hattaway
District Attorney Tom Watson
County Auditor Rebekah Acres
County Purchasing Agent Kelli Davis

OPERATIONS AND PROCEDURES

BUDGET OPERATIONS

As in most Texas counties, the annual budget process is the core planning process for Gregg County. Planning processes for budget operations continue year-round in the form of five-year plans, capital needs assessments, and monitoring increased operational costs.

Texas statutes forbid spending not included in the budget; however, statutes do allow for transfers within the existing budget. When unplanned projects are proposed during the year and a transfer within the existing budget is not possible, issues are noted and addressed during the next annual budget process. If the situation constitutes an emergency or unforeseen circumstance, the statutes provide the means to amend the budget.

Budget Calculations

Revenue calculations are based on several factors. Historical appraisal data is gathered to determine annual percentage of increase to property values and ultimately determine property tax collections. State Comptroller information is reviewed for various tax collections patterns for sales, motor vehicle, and mixed beverage taxes. Licensing and fees of office are reviewed after each state Legislative session and changes are incorporated into the revenue planning process. Other sources of revenue are evaluated to determine stability as a viable source of income. The Auditor's office provides revenue estimates during the budget process.

The primary function of county government is to provide state mandated services to the constituents. Like most service-driven organizations, salaries and fringe benefits form the majority of the expenses. County officials and department heads submit budget requests each year, and the requested amounts are evaluated based on historical trends and investigation of variances from year to year. After all other expenditures are considered, scenarios are created for providing no raises as well as various cost of living adjustments. The FY23 Budget includes a 3% cost of living adjustment (COLA) for eligible employees and elected officials, except law enforcement positions. All Sheriff's Office licensed law enforcement positions were increased by \$2,000 per year. The FY23 budget does not include raises for members of the Commissioners Court.

Capital Expenditures

Accounting practices and policies are used to classify projects as capital or operating expense. Capital projects are proposed by department officials, other governmental agencies, citizens groups, or originate due to emergencies. Capital projects are listed and budgeted in the Capital Improvement Plan (CIP) and adopted with the annual budget.

Building improvements and improvements other than building costing over \$25,000 and all equipment costing over \$5,000 is capitalized and depreciated at year end to conform to Generally Accepted Accounting Principles (GAAP). Equipment costing over \$25,000.00 is budgeted in Fund 476, the Renovations and Acquisitions. Equipment costing between \$5,000 and \$24,999.99 is budgeted at the department level.

The FY23 budget includes a detailed list of approved equipment purchases. During the year unplanned capital requests are individually approved by Commissioners Court prior to making the purchase.

The FY23 budget includes the approved Capital Improvement Plan (CIP), which serves as a blueprint of major projects the County will face during the next five years. This plan is reviewed annually for modification and approval of specific projects. The CIP includes capitalized equipment costing over \$25,000 and capital road and bridge projects.

For the benefit of our constituents, Gregg County partners with other governmental entities on regional capital projects such as safety upgrades to roads, assisting with city street improvement programs, or purchasing rights-of-way. These interagency projects are listed in Fund 208 and shown with the capital project section of the budget. Interagency projects are presented individually to Commissioners Court for approval.

Capital improvements at the East Texas Regional Airport are recommended and/or mandated by the Federal Aviation Administration (FAA). Due to the high security nature of all airport matters, the County relies heavily on FAA recommendations.

The airport follows a master plan approved by the FAA first, then approved by Commissioners Court. The auditor and purchasing agent work with the airport director to ensure compliance with appropriate accounting principles and budget and purchasing statutes.

Debt Reduction Plan

Gregg County is free from long-term debt obligations at this time.

The Budget Process

The formal budget process begins in April with the formulation of the budget packet. The packet includes a tentative calendar of budget activity for the year and serves as a guide for county departments in the budget process. The annual budget process is based on requirements outlined by the Texas State Legislature in the Local Government Code (LGC), Tax Code, Election Code, and Government Code (GC).

Budget requests are due in May or early June. These are reviewed by the budget office on an individual basis and analyzed in terms of input, output, outcomes, objectives, and historical trend.

Revenue estimates and estimated beginning fund balances are received throughout the budget process from the county auditor. These estimates provide the necessary parameters for evaluating budgetary requests. Meetings are conducted between the budget office and the department officials by appointment.

The budget process is governed by several statutes in the Local Government Code and the Tax Code. The County Judge serves as the budget officer for the Commissioners Court of the county. Duties of the budget officer includes gathering and compiling information from all county offices and proposing an annual budget that meets all statutory criteria. Budget workshops with the Commissioners Court are held, as needed, to discuss funding levels, requests, and policy issues. By August 15th, the proposed budget must be filed with the county clerk and posted to the county website. The Court must hold a public hearing on the budget and adopt the budget not later than the 25th day after the budget is filed, but before the court adopts the county's ad valorem tax rate. The adopted budget is filed with the county clerk and placed on the county website.

Budgetary Accounting and Reporting

By statute, the County Judge serves as the budget officer of the county and proposes the annual budget. The County Auditor serves as the county's accountant, audits all financial activity (including grant funds), and provides financial reports. Both offices work closely together to maintain integrity in financial reporting.

Gregg County adheres to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Continued grant funding from both federal and state agencies is contingent on the County adhering to GASB and GAAP.

The auditor's office prepares the Annual Comprehensive Financial Report (ACFR) that is audited by an external audit firm for compliance. All governmental fund types are accounted for using the modified accrual basis of accounting in both the budgetary process and accounting process. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received and become measurable, and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

The FY23 Budget is legally adopted as a fixed budget, which sets a specific estimate for revenues and expenditures. A fixed budget establishes a maximum spending cap that cannot be exceeded without special authorization from Commissioners Court.

Comparison of the Budget and Financial Reports

Similarities include:

- Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collected within the current period (within 60 days of the end of the current fiscal period). Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.
- Expenditures generally are recorded when a liability is incurred in the form of a purchase order. Debt service expenditures (if any) and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.
- Both the budget and financial reports use the same fiscal year. To ensure congruity with the financial statements, other financing sources and uses are shown in the budget.
- The same chart of accounts structure is used for both reports.

Differences include:

- The budget document and financial reports serve two corresponding purposes. The budget relates to planning for future operations, provides the means to fund those operations, and establishes maximum spending levels.
 - Financial statements report on the County's adherence to the budget plan and its financial stability.
- The budget only includes annual operating, discretionary and capital funds under the direct oversight of Commissioners Court.
 - Financial statements include all budgeted funds and all other fund types: internal service, trust and agency, enterprise, grants and component units.

- The budget focus is estimated revenue and appropriations, and beginning and ending fund balances.
 - Financial statements focus on a broader picture including cash, assets, depreciation, liabilities and fund balance accounts.

Budget Administration

State law forbids overall spending above the amount specified in the adopted budget. Gregg County defines a balanced budget as one in which the total expenditures do not exceed the total resources (total estimated revenues plus reserves).

Level of Control

The Gregg County budget is adopted in categorical format with total budget amounts for salaries, fringes, operating and capital expenses. Departments are required to adhere to purchasing and accounting policies for all categories. Operating budget line items provide transparency so taxpayers can understand where their tax dollars are spent; these ‘pooled’ line items are limited by the total operating budget. This allows department heads flexibility to manage their operations at an efficient and effective level according to approved policies.

The county maintains the encumbrance accounting system as a method of budgetary control. Departments must enter requisitions and obtain purchase orders before making purchases. The financial software system suspends encumbrances if the cost exceeds a departmental/project budget, and the purchase order is not created until funds are transferred to cover the purchase. Commissioners Court approval is required for non-budgeted capital items and transfers that cross categories, organization, or funds. All operating encumbrances are closed at the fiscal year end by county policy.

Gregg County uses a positions budget system to control payroll-related spending. Budgets are adopted for each job/position during the annual budget process. The County Auditor manages the positions budget and all payroll-related fringe benefits with payroll software and enforces the Base Pay Policy for new hires and position transfers. The Commissioners Court must individually approve any position-related change outside established policies.

Capital expenditures items are budgeted by account and listed in detail in the budget. The Commissioners Court approves the purchase of capital items listed when adopting the budget. Controls are in place through the purchasing agent and auditor’s offices to ensure adherence to the approved purchases. All mid-year changes to capital accounts must be approved individually by Commissioners Court.

Budget Changes

Changes to the budget are submitted to the County Judge’s office in the form of budget transfers or budget amendments. Budget transfers are changes that have corresponding budget reductions and increases between categories, departments, or funds.

Budget amendments are changes that will increase the ‘bottom line,’ or total budget expenditures. Budget amendments that draw from reserves are considered only in emergency situations as allowed by Texas Vernon’s Statutes, Local Government Code 111.010 (c).

Special Budgets

Throughout the course of the year, departments seek grant and other funding sources for specific programs or departmental functions. In keeping the Texas statutes, the Commissioners Court reviews and approves or denies these grants or special funding that are external to the county's operating budget. Upon their approval, individual budgets are adopted for each grant.

Grants are usually funded on different fiscal year cycles and often span several years. Therefore, detailed grant information is not included in this document. The Annual Comprehensive Financial Report (ACFR) includes financial reporting for all grants and detailed grant information can be obtained in the County Auditor's office.

In FY21, the County received an award of \$24,074,863 from the American Rescue Plan (ARP). Commissioners Court hired a grant consultant to provide guidance on the use of these funds. During FY22, the Court designated most of these funds with the focus of impacting large sectors of the County. Some of the funds were used to pay PPE supplies and equipment needed during the height of the pandemic and hazard pay to essential county workers.

Major designations of the ARP funds include infrastructure upgrades to the county-wide public safety communications system; water and sewer upgrades for community water supply companies; nurse retention and employee incentive pay for Christus Good Shepherd and Longview Regional-CMS and broadband upgrades in assistance with East Texas Council of Governments (ETCOG) to reach areas that lack internet services.

The FY23 proposed budget includes the use of \$1,250,000 ARP funds for law enforcement wage adjustments; \$150,000 for an auxiliary court to reduce the court system backlog created by Covid-19 and \$500,000 for utilities at the main Courthouse and North Jail campuses.

In addition to the ARP grant, the airport received several Covid-19 grants to reimburse salaries and utilities and other uses as designated by the FAA. Approximately \$500,000 of these reimbursed funds is expected to offset the replacement cost of the airport terminal's HVAC system. All grant are approved by Commissioners Court and the County must comply with all grant guidelines or risk the loss of other state and federal funding.

FY23 Budget Calendar

Date	Activity
April 7, 2022	Budget Instruction Packet sent to departments
April 25, 2022	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
May 9, 2022	Deadline for departments to enter and return all budget forms
June, July 2022	Budget workshops <u>may</u> be held immediately after Commissioners Court; please see agenda posting
July 25, 2022	Deadline for Chief Appraiser to deliver certified appraisal rolls due
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
August 3, 2022	Provide written notice to elected county officials of the official’s salary and personal expenses to be included in the budget
August 7, 2021 or a.s.a.p. thereafter	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners Court required schedules, statements and notices of effective and rollback tax rates.
August 8, 2022	Commissioners Court Meeting 10:00 a.m. – Propose tax rate and announce public hearing concerning the proposed tax rate.
August 15, 2022	Proposed Budget work papers to Commissioners and departments
August 15, 2022	FY23 Proposed Budget filed with County Clerk
August 22, 2022	At the Commissioners Court meeting : Court holds public hearing on budget and after the public hearing votes to adopt the FY23 Budget and votes to ratify the tax revenue increase. Court holds a public hearing on proposed tax rate and votes to adopt the tax rate

OUTSTANDING DEBT OBLIGATIONS

Gregg County is one of the few Texas counties not encumbered with major debt obligations at this time. Over the years, the Commissioners Court has aggressively sought refinancing and early retirement of debt obligations to build a strong financial foundation for the County. As a result, Gregg County is currently free from long term debt obligations.

The County does not have any outstanding bonds or long term obligations at this time. Short-term obligations, such as capital lease purchases are paid from current revenue and are recorded according to GAAP on all documentation. The adopted FY23 Budget does not include any increase in the overall tax rate to fund outstanding obligations required in future years.

The County has diligently sought a solution to the insufficient parking areas for jurors and constituents transacting business at the downtown courthouse facility. The Court may consider short term debt obligations when construction plans are adopted.

CASH MANAGEMENT

The Commissioners Court established strong financial policies to avoid dependency on economic fluctuation. The fund balance policy is to maintain a minimum unassigned fund

balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for anticipated needs approved by the Court. Estimates for ending fund balance are based on the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY22 and FY23.

The current operating ratio is 73.47%, while the combined adopted reserve ratio for FY23 is estimated at 62.77%. The estimated beginning fund balances are slightly elevated due to COVID 19 grant accounting procedures in FY22. This change in accounting procedures also inflates the reserve ratio amounts for FY23.

Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and as well as for emergencies.

Thus far, Gregg County’s strategic investment and reserve policies and increased ad valorem taxable values have enabled the county to pay for capital improvement projects with cash and without tax increases or additional debt; establish a self-insurance plan; and pay for early retirement of the 1993 bond series in FY04. Accumulated reserves will be used to fund State mandated costs for health care, law enforcement, judicial expense, etc. Additionally reserves will be used to fund capital roads, capital buildings, and capital equipment.

FUND BALANCE PROJECTIONS

Fund balance projections are provided throughout the course of the budget process by the County Auditor’s office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY22 audited figures are expected to be provided in spring of calendar year 2023, well into the new budget year.

The estimated FY23 beginning balance for all funds is \$73,650,829; estimated revenue is \$63,302,228; appropriations are \$67,370,298; other financing sources and uses are (\$253,750). Ending reserved fund balance is estimated at \$27,043,712, and unrestricted fund balance is estimated at \$42,285,297.

2022 TAX DATA

Tax Base - The 2022 tax base valuations used for the FY23 Budget are \$9,490,451,166 a 1.76% increase from 2020 valuations. Fluctuations in the tax base have primarily been due to changes in mineral valuations, economic declines due to decreased oil prices and area layoffs.

<u>Tax Year</u>	<u>General / Constitutional</u>	<u>Road & Bridge</u>
2010	8,093,971,573	8,048,237,756
2011	8,274,304,580	8,228,881,990
2012	8,531,427,424	8,487,523,138
2013	8,551,471,159	8,508,856,500
2014	8,668,365,415	8,626,111,231
2015	8,651,079,813	8,609,094,772
2016	8,508,354,050	8,467,519,618
2017	8,613,348,448	8,573,394,404
2018	8,807,335,194	8,768,016,612
2019	9,271,817,888	9,232,777,913
2020	9,326,166,678	9,292,529,775
2021	9,490,451,166	9,452,407,020
2022	10,938,185,854	10,900,200,187

Tax Freezes – On January 12, 2004, the Commissioners Court adopted Proposition 13, a constitution amendment to Article VIII, Section 1-b(h) of the Texas Constitution. This Proposition authorizes a county to establish an ad valorem tax freeze on residence homesteads of the disabled and of the elderly and their spouses. Simply put, the total amount taxed to qualifying residents is fixed from the point of eligibility until certain criterion affects the eligibility. *This Commissioners Court action resulted in sending \$6.84 million dollars back to the disabled and elderly residents of the County.*

Mineral Values - Overall mineral values have significantly declined over the last 29 years. In 1992, mineral taxable valuations were \$1.9 billion, today the valuations are \$219,360,650, a 38% increase over last year’s value of \$158,067,613. Production levels in the East Texas oilfield will continue to vary due to legislative policies and companies migrating to oil and gas fields in West and Southwest Texas. Past experience reveals that decreased production adversely affects other areas of economy and ultimately the local tax base.

Average Home Values - Since 1996, the sustained increase in home values have helped stabilize the overall tax base by substantially offsetting the mineral value decreases. Economic diversification and growth, population increases, and rising property values are crucial to the recovery and stabilization of Gregg County’s tax base.

As the nation’s housing trends fluctuate, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. The average home value increased 7.1% from \$168,428 to \$180,474.

Property Tax Rate –

For the FY23 budget the 2022 tax rate is proposed at .2817 per \$100 valuation, a decrease of \$0.0158 from last year.

The proposed property tax rate disbursement for FY2022-23 follows:

<u>Fund</u>	<u>Rate</u>	<u>Tax Revenue @ 96.5%</u>
General Fund	.25692	\$26,381,187
Road and Bridge	.02002	2,055,704
FM Lateral Road	.00476	<u>493,381</u>
 Total Tax Rate & Distribution	 <u>.28170</u>	 <u>\$28,930,272</u>

The 2022 tax distribution is for maintenance and operations (M&O) only. The County does not have interest and sinking (I&S) obligations at this time.

PERSONNEL ISSUES

Human resources are the most valuable asset of all service organizations. The Court's number one goal is to provide quality service to the citizens of Gregg County. Employees are the 'public face' of the County. They are the sheriff's deputy who works 24/7 to protect and serve, the clerical worker who maintains records and the blue collar worker who maintains the roads and county facilities. The Commissioners Court uses several administrative policies to fulfill the task of balancing the demands of public service and exercising control of taxpayer dollars.

The positions budget is a tool used to maintain a level of control over payroll changes that occur throughout the year. By adopting the FY23 Budget, the Court adopts the positions budget schedule that corresponds with the payroll line items for each department.

The FY23 budgeted positions are based on the FY20 Base Compensation and Grade Policy. This policy, also called the base pay plan, requires the vacancy be filled at the levels approved in the policy. When a tenured employee vacates a position, the budget will be reduced for the incoming employee.

Another administrative tool used for human resource matters is the personnel policy. An appointed committee reviewed and evaluated the personnel policy manual to ensure compliance with laws and fairness of policy issues. In FY15, recommended policy changes were adopted by Commissioners Court.

Merit, COLAs, and Longevity Pay

The FY23 budget includes cost of living adjustments (COLA) for eligible employees and elected officials, except law enforcement personnel. All licensed law enforcement positions were increased by \$2,000. The FY23 budget does not include raises for members of the Commissioners Court.

Longevity pay is \$4 per month of service and is awarded at 5, 10, 15, and 20 years of service. Longevity is paid annually as follows: \$240 for employees with 5-9 years of service, \$480 for 10-14 years, \$720 for 15-19 years, and \$960 for employees with 20+ years of service.

Fringe Benefits

The County's medical insurance is a self-insured plan administered by a third party administrator. The county established an internal service fund to properly account for the fund's activity. As an accounting practice, internal service funds are not budgeted. The court contracts with a consultant to assist with bid preparations and evaluation of stop loss, health, dental, life, long term disability and other payroll-related insurance. The consultant also evaluates and advises the county regarding the management of the self-insurance funds. Data concerning this fund's activities is available to the public as analysis is provided on an ongoing basis. In addition to health and dental insurance, the county provides group life, accidental death and dismemberment and long-term disability insurance.

Over the last 10 years, the self-insurance fund reserves were depleted due to major claims and drug costs. In FY20 the County began implementing changes to the health insurance plan based on the recommendations of the insurance consultants. These changes included employee premium contributions of \$300k, increased deductibles, and revisions to the pharmaceutical plan. Preliminary results show these changes are working to ensure the stability of the plan.

Gregg County participates in the Texas District and County Retirement System (TCDRS) and the federal Social Security System. The TCDRS performs actuarial studies each year and presents minimum required contribution rates to participating entities. The Commissioners Court is required to annually review these schedules and approve at least the minimum required contribution rate for all employees of the County. The 2023 employer contribution rate is 12.20%. The employee contribution rate remained at 7%. The retirement system operates on a calendar year.

Positions Budget

A chart of all full-time positions is shown on the next page. The chart reflects full-time positions only, and decimals represent full-time positions with duties spanning two departments. Part-time positions are not shown. Grant funds are not included in the operating budget and are not reflected on this schedule.

All changes to positions are approved by Commissioners Court, preferably during the budget process. Department heads are not required to fill positions, and they can hire employees below the recommended minimum base pay for the job grade. Department heads cannot fill positions at a level higher than the policies approved in the base pay plan. Once a position becomes vacant, it is the responsibility of the department head to justify the need for the position to be filled.

New Positions

Requests for new employees must be supported by data indicating the new position is mandated by state or federal regulations, or that a department's workload has increased significantly. The request is considered more favorably when outside sources will fund the new position. Grant positions are evaluated at the end of the grant term to determine if the position is viable for future funding in the operating budget.

In FY23, a full-time Operator III position was eliminated in Road & Bridge Precinct 1 through attrition and this position was re-established in FY23. A full-time probate clerk position was added to the County Clerk's office. The Sheriff's office added one school resource officer, on a cost-share program with the school district.

Deleted or Restructured Positions

Positions can be restructured within a department to maximize productivity and efficiency, and reduce costs. Positions can also be deleted through attrition, restructuring, workforce reduction, or a combination of these processes. Employees affected by restructured or workforce reduction are allowed to apply for vacancies in other departments.

In May 2022, a new jail deputy position was approved by the Court when one of the jail deputy positions was upgraded to the role of Transportation Coordinator. In FY23, four detention officer positions were eliminated by attrition to offset the cost of the Sheriff's restructuring.

The Office Administrator III position in Road and Bridge Precinct 3 was restructured to an Operator I position with assigned job duties in both General and Road and Bridge Funds.

FY23 Personnel Positions by Department

Department	FY19	FY20	FY21	FY22	Proposed FY23
AgriLife Extension Office	1	1	1	1	1
Airport Administration & Operations	5	5	5	5	5
County Auditor	11	11	11	11	11
County Clerk- incl. discretionary funds	22.5	22.5	22.5	22.5	23.82
Co-Wide Records Management	1	1	1	1	0.36
County Judge	3	3	3	3	3
Elections	4	4	4	4	4
Human Resources	3	3	3	4	4
Information Technology	8	8	8	9	9
Postal Service/Print Shop	1	1	1	1	1
Purchasing	4	5	5	5	5
Tax Assessor-Collector	29	29	29	29	29
Total General Government	93.5	93.5	94.5	95.5	96.18
Emergency Management	1	1	1	2	2
Health Department	9	9	9	9	9
Veterans Service	2	2	2	2	2
Total Health/Welfare	12	12	12	13	13
124 th District Court	2	2	2	2	2
188 th District Court	2	2	2	2	2
307 th District Court	2	2	2	2	2
Collections	5	5	5	5	5
County Court-at Law #1	3.5	3.5	3.5	3.5	3.5
County Court-at-Law #2	3.5	3.5	3.5	3.5	3.5
District Attorney	32	34	33	33	33
District Clerk	20	20	20	20	20.32
Pre-Trial Services	1	1	1	1	1
Justice of the Peace Precinct #1	8	8	8	8	8
Justice of the Peace Precinct #2	3	4	4	4	4
Justice of the Peace Precinct #3	4	4	4	4	4
Justice of the Peace Precinct #4	4	4	4	4	4
Law Library	0.5	0.5	0.5	0.5	0.5
Total Judicial	90.5	93.5	92.5	92.5	92.82
Airport Public Safety	13	13	13	13	13
Constable Precinct #1	1	1	1	1	1
Constable Precinct #2	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1
Constable Precinct #4	1	1	1	1	1
MAS Criminal Justice Center	8	8	8	8	8
Sheriff's Office, Contract Jail	238	243	243	242	240
Total Public Safety	263	268	268	267	265
Airport Maintenance & Terminal	7	7	7	7	7
Community Buildings	2	2	1	0	.6
Courthouse Maintenance/Housekeeping	17	18	18	18	18
Total Public Facilities	26	26	26	25	25.6
Road & Bridge Administration	4	4	4	4	4
Road & Bridge Precinct #1	14	14	13	13	14
Road & Bridge Precinct #2	1	1	1	1	1
Road & Bridge Precinct #3	15	15	15	16	15.4
Road & Bridge Precinct #4	13	13	12	13	13
Total Transportation	47	47	45	47	47.4
Grand Totals	532	540	538	540	540

COUNTY POLICY AND LONG RANGE GOALS

Mission Statement

Our mission is to provide quality services that are responsive, respectful, and effective in a fair and equitable manner that will enhance the quality of life for Gregg County residents.

Vision

- We will treat the residents of Gregg County with dignity and respect;
 - We will continually strive to maintain the trust and credibility that the residents of Gregg County expect and deserve;
 - We will be accountable to our citizens of Gregg County and responsive to their needs;
 - We will embrace our historical heritages;
 - We will continually explore new ways of innovation and service capabilities.
-

Gregg County Goals

- 1) Provide quality service to the citizens of Gregg County
- 2) Manage the public's resources with the highest integrity
- 3) Strive for efficiencies in all departments
- 4) Maintain accountability in all departments
- 5) Provide an equitable justice system that is equal to all
- 6) Promote the values of every employee, treating them with respect, fairness, and diversity
- 7) Preserve the historical culture of Gregg County
- 8) Retain community communications and improve relationships with all cities in Gregg County
- 9) Maintain a leadership role in regional issues
- 10) Promote and preserve the health, safety, and welfare of the citizens of Gregg County

Budget Policies

- ◆ **Gregg County shall maintain a balanced budget.**
 - Accordingly, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus unrestricted reserves. Optimally, the goal in balanced budgeting is for expenditures not to exceed revenues, while maintaining a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.

- ◆ **A comprehensive budget shall be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.**
 - Texas Local Government Code Section 111 establishes the rules for all county budgets. It provides the Commissioners' Court and the general public with the necessary financial information to evaluate the overall financial condition of the county.

- ◆ **The budget shall be prepared in such a manner as to facilitate its understanding by the general public and the Commissioners' Court.**
 - The County Judge, as the statutory budget officer, strives to provide the general public and the court with an informative and comprehensive budget document that not only provides financial data, but addresses policy statements and issues pertinent to the decisions of the county. This budget document is designed to give a more complete understanding of the facts and circumstances supporting the decisions being made by county officials.

- ◆ **The Commissioners' Court shall hold public hearings on the budget and tax rate as required by statutes.**
 - Texas Local Government Code Section 111.007 requires a public hearing on the proposed budget, subject to the Texas Open Meetings Act. Texas Tax Code Section 26 establishes the rules for setting the tax rate. In the event of a tax revenue increase, counties are required to have a separate vote on the proposed tax increase, a public hearing on the tax rate, and public notification in budget documents, local newspapers, and on the County's website. If the proposed tax rate exceeds the allowable tax increase limits, an election to approve or reject a proposed tax rate is required.

- ◆ **The budget shall be prepared in such a manner to support GASB reporting requirements.**
 - A goal of the budget department is to corroborate the financial reporting requirements of GASB by coordinating budget documentation with financial reports provided through the County Auditor's office.

- ◆ **Gregg County shall maintain a budgetary control system for adherence to the adopted budget.**
 - The county maintains an encumbrance accounting system as a method of budgetary control of expenditures. Appropriations in the annual budget are expended through the issuance and approval of purchase orders. All purchase orders are cancelled at year end according to county policy. Additionally, payroll software ties to the financial system to maintain budgetary compliance with the adopted positions budget.

- ◆ **Budgets for ongoing capital projects roll forward into the new fiscal year until the project is complete.**

Accounting Policies

(Including Revenue & Expenditures)

- ◆ **Financial statements will be prepared and maintained in conformity with GAAP and GASB standards.**
 - Gregg County prepares its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) for local governmental units and the Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

- ◆ **Revenue policies are as follows:**
 - Funding sources are sought for various programs throughout the County in order to offset the loss of state and federal funding and to compensate increased expenditures due to mandates.
 - State laws predominantly mandate flat rates or minimum/maximum amounts for fees and charges for service, leaving some discretion to the Commissioners' Court. Justification is required by departments before Commissioners' Court will increase a fee, unless the change is mandated. The statutory fees collected by the County rarely, if ever, cover the cost of services provided.
 - One-time revenues are not considered for ongoing expenditures.

- ◆ **Expenditures policies are as follows:**
 - Local Government Code 111.010 provides that once the budget is approved by the Commissioners' Court, the county may spend funds only in strict compliance with the budget, except in the case of an emergency.
 - The goal of the Commissioners' Court is to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.
 - The county maintains accountability for actual expenditures to budget comparison through the use of financial reports, which are compiled by the county auditor's office and acknowledged by Commissioners' Court monthly. Additionally, the financial software is set to restrict spending from insufficient funds at the requisition level.
 - Capital items (\$5,000.00 and up) and Non-Capital items (\$1,500.00 to \$4,999.99) not shown in the adopted budget detail schedule must be approved individually by Commissioners' Court prior to encumbering funds for the purchase.
 - Payroll-related changes for wages must be approved individually by Commissioners' Court prior to submitting changes to the payroll department.

Cash Management: Investments and Reserves Policies

- ◆ **The County's most recent bond rating with S&P Global Rating was A+ and, should the County seek debt obligations, it is the county's goal to maintain this rating or improve it.**
- ◆ **The Commissioners' Court established an Investment Committee comprised of the County Judge, one Commissioner, the County Auditor, a Lead Internal Auditor and two citizens involved in the financial market. The County Auditor and Lead Internal Auditor serve as Co-Investment Officers for the County. This committee recommends policy for adoption by the Commissioners' Court.**

Investment Policy

Gregg County's investment policy is to:

- 1) Ensure the security of its principal in the overall portfolio as the foremost objective;
- 2) Structure the investment portfolio in a manner which will provide the liquidity necessary to pay its obligations as they come due;
- 3) Optimize return on investments within the constraints of safety and liquidity;
- 4) Diversify its investments and restrict its investment vehicles to only those high grade instruments which qualify under the law;
- 5) Maintain accountability of investments, subjecting them to internal controls, quarterly reporting and independent audit.
- 6) To pursue an active versus a passive portfolio management philosophy, securities may be sold or exchanged before they mature if market conditions present an opportunity for Gregg County to benefit from the trade or if necessary to meet the cash needs of Gregg County. Under this investment policy, all investments will be made with the intent of pursuing, at the time of the purchase, the best rate of return on securities held until maturity, and not with the intent of speculative trading; and
- 7) To maintain the highest professional and ethical standards, with capable and high quality investment management, as custodians of public trust.

Fund Balance / Reserve Policy

- ◆ **Gregg County defines fund balance as the excess of the assets of a fund over its liabilities, reserves and carryover.**
 - Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.
- ◆ **It is the goal of the Gregg County Commissioners' Court to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.**

Debt Policies

- ◆ **The county shall adhere to all laws regarding debt issuance, including tax limitations.**
 - ◆ Article III, Section 52 of the Texas Constitution authorizes counties, upon a vote of two-thirds majority of the voting qualified voters in the county, to issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property in the County as long as it doesn't exceed the limits imposed by other provisions of the Constitution.
 - ◆ The Constitutional limit for debt is stipulated in Article VIII, Section 9 of the Texas Constitution stating that no county shall levy an ad valorem tax rate in excess of \$.80 per \$100 of assessed valuation for any one year for general, permanent improvement, road & bridge and jury fund purposes.
- ◆ **The county adheres to its goals of early retirement of all of its callable bonds and plans to continue this policy for future debt service.**
- ◆ **In the event of Gregg County securing debt, the county seeks to maintain a level of indebtedness within available resources.**

Capital Acquisition and Capital Improvement Policies

- ◆ **The county will adhere to the Capital Asset Guide as approved by Commissioners' Court in October, 2016.**
- ◆ **The Commissioners' Court will attempt to pay all capital improvement project costs on a cash basis.**
- ◆ **The Capital Improvement Plan (CIP) will be annually reviewed during the budget process for modifications to the plan and to approve specific projects.**
 - Capital improvement projects approved for funding will be evaluated according to community impact and service needs, total costs, and short term and long term financial impact on operating funds.
- ◆ **The Commissioners' Court desires transparency when accounting for capital assets.**
 - All capital equipment over \$25,000, capital road projects over \$100,000 with \$50,000 in materials, and all capital building renovation projects exceeding the capitalization threshold are moved to a capital project fund for tracking purposes.

Economic Development Policies

- ◆ **The Commissioners' Court is committed to the development and maintenance of a high quality, modern infrastructure.**
 - The Court recognizes that economic development is vital to the health, wealth, and stability of Gregg County.
 - The Commissioners' Court is committed to building and maintaining a strong infrastructure which includes maintaining roads and bridges to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry seeking to relocate or expand.
- ◆ **The County is dedicated to development at the Gregg County Industrial Airpark.**
 - The Gregg County Industrial Airpark is a 300 acre site located at the East Texas Regional Airport, formerly called the Gregg County Airport. The Commissioners' Court developed and funded an airport economic development board to oversee the development of this industrial airpark which was designated as a foreign trade zone in 1998. To continue economic growth, sub-trade zones were established in the cities of Kilgore and Longview. The long range goal of the Commissioners' Court is to develop a thriving industrial region

capable of bringing economic growth and jobs to the community. In addition to the foreign trade zone designation, tenants include the LeTourneau University aeronautics school and many other private aviation departments of companies located in East Texas.

- ◆ **The County will continue to support area regional economic development to attract and maintain business and industry.**
 - The Commissioners' Court continues to support area regional economic development corporations and assists in their efforts to attract and maintain business and industry. The Commissioners' Court also executes interlocal agreements with the incorporated cities within the county to continue to provide additional services to taxpayers.
 - Gregg County provides property tax abatements, when appropriate, to encourage business and industry to locate new facilities in the county and to encourage the expansion of existing business property, plant, and equipment.

Community Involvement Policies

- ◆ **Gregg County reduces duplication of facilities and personnel through interlocal agreements.**
 - Section 251.015 of the Transportation Code allows the use of road equipment, other construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on any project so long as the cost does not exceed \$15,000; and 1) the use of the equipment or employees does not interfere with the county's work schedule; and 2) the county does not pay any costs related to the use of the equipment or employees that the county would not pay if the assistance were not given to the other governmental entity.
 - Mutual aid agreements help to avoid the unnecessary duplication of services by allowing the county to assist the other governmental entities with roadwork in turn for their assistance in ambulance and fire protection within the jurisdictional limits of the unincorporated areas of Gregg County. Additionally, Section 251.012 of the Transportation Code allows counties to assist cities with street repair projects via reimbursement or in-kind services.
- ◆ **Gregg County has continued to fund qualifying community organizations to assist with the development and maintenance of preventive, informative, and special needs programs for the citizens of the county.**
 - These programs and organizations, such as literacy programs, drug and alcohol programs, and health organizations, offer many long-term benefits to the community and help to reduce the costs associated with the judicial processes and indigent costs through preventive measures and enhanced earning capacities of individuals being served.
- ◆ **The County continues to explore ways and concepts to enhance the quality of life and meet the needs of its citizens.**

CAPITAL ASSETS AND IMPROVEMENTS

Overview

To conform to Generally Accepted Accounting Practices (GAAP), the capital project section of the budget includes capital equipment, capital road projects and infrastructure projects.

Capital projects spanning several years are budgeted in separate funds and remaining budget balances are carried forward each year end, until the project is completed. Capital expenses that will not span several years are budgeted in the Renovation and Acquisition Fund.

Impact of Capital Projects on County Labor Force - Projects scheduled for FY23 will not impact the county's labor force through either reduction or addition of job positions. Payroll and operating expenses may increase slightly when inmate labor or road and bridge resources are utilized, but the cost impact is negligible when compared to outside contractors performing the work. The impact on regional labor force has not been recorded when the project is overseen by engineers and/or architects.

Projects completed during the past few years include courtroom renovations; upgrades for computer software and hardware; upgrades for elevators; ADA compliance modifications; energy efficiency at the courthouse; projects at the airport; and numerous county, state and municipal road projects.

Through its prudent management of funds, Gregg County annually dedicates reserves to Capital Improvement Funds and has adhered to the Court's pay-as-you-go policy for the past 19 years. Reductions to revenues and unfunded state mandates affect the ability to plan for additional capital projects.

Summary of Capital Asset Guide

The most recent revisions to the Capital Asset Guide were approved by Commissioners' Court in October, 2016. The guide was compiled to comply with new reporting requirements of the Governmental Accounting Standards Board (GASB), and Generally Accepted Accounting Procedures (GAAP).

Copies of the Capital Asset Guide can be obtained in the County Auditor's office. Copies of the Gregg County Purchasing Policies and Procedure Manual can be obtained in the County Purchasing Agent's office. Both copies are on file in the County Clerk's Office. These two policies describe the responsibilities of all employees, department heads, the County Auditor and the Purchasing agent and their staff and encompass purchasing, tagging, inventorying, accounting and capitalization of assets. *The following summarization is not intended to replace these guides.*

Comparison of Inventory vs. Capitalization

Property inventory requirements and capitalization thresholds are different subjects that are commonly confused because of their overlapping terminology.

- An **inventory** is an itemized list for tracking and controlling property.
- **Capitalization** is an accounting treatment whereby an item is recorded as an asset on the balance sheet rather than as an expense of the current period.

- **Capital assets** are those assets that meet the estimated useful life and monetary cost criteria and warrant capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them.

The Gregg County Purchasing department is responsible for all procurement processes and county inventory, including disposition of county assets. Inventory consists of all county property valued over \$500.00 with a useful life of at least two years.

Capital Asset Definitions and Guidelines

- (a) Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County’s operations. Major categories and capitalization thresholds are:

Class of Asset	Account	Threshold
Land/Land improvements	751000	Capitalize all
Building/building improvements	752000	\$ 25,000
Improvements other than buildings	752500	\$ 25,000
Infrastructure – incl. road & bridge construction	756000	\$100,000
Machinery, Equipment and Other Assets	753000	\$ 5,000
Leasehold improvements & Construction in Progress	755000	\$ 25,000

The County Auditor sets the uniform life and residual value standards for each class of assets, determines appropriate depreciation methods, and advises the Commissioners’ Court and county offices about the capitalization process. Routine capital expenditures are defined as ongoing projects with phases for completion but no final project completion date. Non-routine capital expenditures are defined as projects that are scheduled for a specific completion date.

Additional accounts used for tracking and monitoring county assets:

<u>Account Description</u>	<u>Account</u>
Non-Capital Building & Other Improvements under \$25,000	757000
Non-Capital Equipment \$1,500 to \$4,999.99	754000
Furnishings & Equipment \$500 to \$1,499.99	732900

FY23 DETAIL CAPITAL EXPENDITURES

<u>FUND/ORG</u>	<u>ITEM DESCRIPTION</u>	<u>AMOUNT</u>	<u>G/L ACCOUNT</u>
110 – GENERAL FUND			
Non-Departmental	Courtroom Equipment	20,000	110-100451-754000-100
Inf Technology	Replace EOL printers, computers, equipment	10,000	110-100560-754000-100
215 - ROAD & BRIDGE FUND			
Precinct 1	Drum Planer 24”	21,500	215-160810-753000-160
Precinct 3	Zero-Turn mower	12,320	215-160830-753000-160
Precinct 3	Fuel Master System	21,930	476-160830-752500-170
218 – AIRPORT MAINTENANCE FUND			
Airport Shop	Zero-Turn Mower	12,760	218-100696-753000-100
Airport Shop	Rotary Cutter	2,090	218-100696-754000-100
Airport Shop	Air Compressor	3,025	218-100696-754000-100
Airport Shop	Megger	1,605	218-100696-754000-100
Airport Shop	Truck headache rack/equipment	5,200	218-100696-754000-100
273 - JUSTICE COURT TECHNOLOGY			
JP 1	Technology upgrades	6,205	273-110491-754000-110
Total FY23 Capital Budget (\$1,500 to \$25,000)		\$116,635	
410 - CAPITAL IMPROVEMENTS FUND			
Other Facility	Professional Services	\$ 50,000	410-150900-731516-170
Other Facility	Capital	100,000	410-150900-752000-170
420 – CAPITAL ROADS			
Precinct 1	Northridge Road	280,000	420- -756000-170
Precinct 3	Old Hw 135: I20 to Wilkens Road	698,600	420-160920-756000-170
Precinct 3	East Goforth Rd	352,340	420- -756000-170
Precinct 3	S Fritz-Swanson Rd	87,735	420- -756000-170
Precinct 3	N Fritz-Swanson Rd	74,780	420- -756000-170
Precinct 3	McQueen Rd	84,585	420- -756000-170
Precinct 4	Old Easton Road	147,750	420-160929-756000-170
450 – PERMANENT IMPROVEMENT FUND			
Other Facility	Professional Services	50,000	450-150900-731516-170
Other Facility	Capital	200,000	450-150900-752000-170
460 – AIRPORT IMPROVEMENTS FUND			
Airport Improv.	Project Overlay 13/13, taxiway Charlie	3,633,000	460-100692-756946-170
465 – PARKING FACILITY FUND			
Other Facility	Professional Services	850,000	465-150465-731516-170
472 – COMPUTER UPGRADE FUND			
Inf Technology	Other Professional Services - Website	50,000	472-100570-731516-170
Inf Technology	Software Licensing – finance, inventory, etc.	250,000	472-100570-732801-170
476 – RENOVATIONS AND ACQUISITIONS FUND			
Other Facility	Capital Buildings	170,000	476-150900-752000-170
Precinct 1	Chevrolet Crew Cap Pickup	60,340	476-160810-753000-170
Precinct 3	2 Ford F-150 4x4 Crew cab trucks \$53,361 ea	106,725	476-160830-753000-170
Precinct 3	2 Ford F-250 4x4 Crew cab trucks \$49,650 ea	99,300	476-160830-753000-170
Precinct 3	Asphalt Roller	49,740	476-160830-753000-170
Precinct 3	620G Motor Grader	287,700	476-160830-753000-170
Precinct 4	Fence Replacement (at precinct yard)	34,000	476-160840-752500-170
Total FY23 Capital Budget (over \$25,000)		\$7,716,595	
GRAND TOTAL		\$7,833,230	

Note: The airport CRRSA grant reimburses salaries and utilities expensed at the East Texas Regional Airport. Approximately, \$500,000 of these reimbursed funds will offset the cost to replace the airport terminal’s HVAC system.

Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) contains an approved five-year plan for airport projects, capital improvements (including infrastructure), capital road and bridge projects, intergovernmental capital projects, and capital acquisitions and is approved as part of the FY23 budget. This document is not static in nature and will be updated and extended as a part of the County's annual budget process. Input from all Precinct Commissioners is imperative to develop a clear path for future capital improvements.

Adopted Capital Budget - The FY23 Capital Improvement Plan includes all approved major infrastructure projects, major road projects and major equipment. All subsequent year estimates are for planning purposes only and will be reevaluated for approval during the annual budget process. *To reiterate, the CIP serves as a map for planning purposes. During the fiscal year and after review for legal compliance and adherence to purchasing statutes each project is approved individually by Commissioners Court. Approved capital equipment items are procured through the county purchasing agent who ensures all purchases are legally compliant.*

The CIP is organized by project type with descriptions, estimated initial cost to Gregg County (by year), and the intended sources of funding. The project totals shown are estimates of the cost of the entire project and do not necessarily reflect Gregg County's portion of the project.

Remaining funds at year end are rolled into the next fiscal year until the capital project is complete.

Capital Equipment Replacement Plan

Capital equipment purchases exceeding \$25,000 are accounted for in capital project funds; listed on a detailed schedule and on the Capital Improvement Plan in the annual budget; and, are capitalized at year end. Departmental budgets are charged when the cost of equipment is \$24,999.99 and below.

Most major equipment purchases are budgeted as acquisitions in Fund 476 the Building Renovations and Acquisitions Fund. The FY23 budget includes funds for new equipment to replace aging, defective equipment.

Major technology purchases (i.e. computer hardware, software, etc.) are recorded in Fund 472 the Computer Upgrade Projects Fund. Recent purchases include upgrades to financial software and network servers and storage equipment. Per policy, the auditor's office decides when these items are capitalized. Items that are not capitalized are typically expensed in the Information Technology department.

Airport Projects

Gregg County is committed to an ongoing airport improvement program to further advance economic development in the East Texas region. The airport is a portal to our community and the first thing that many business and leisure travelers experience when they arrive and it is very important to make that visit a safe and pleasant one.

Airport projects are initially funded by Gregg County, with expected reimbursements from the Federal Aviation Administration (FAA) at a rate of 80-95%. The airport master plan serves as a guideline for airport projects based on the priority decided by the FAA. The County and the FAA work together to ensure our airport facility and grounds are maintained in excellent condition. The FY23 Budget includes \$3,633,000 for the first phase of a \$19 million dollar project: Runway 13/31 overlay and Taxiway Charlie. The FAA has the final determination on airport project timelines.

Generally the engineering/design for an airport project occurs in one year and the actual construction begins during the next fiscal year. The County retains an engineering firm to oversee the construction projects and

assist with coordinating the FAA grant documentation. The FAA approved project schedule for the airport is available in the airport manager's office.

Capital improvement projects are vital to maintaining compliance with required FAA regulations. Upgrades allow safe operations of commercial and general aviation, as well as stimulate the local economy. Development at the airport property brings new and expanded business opportunities, which benefit the community through potential employment and tax revenue.

Interagency Transportation Projects

Gregg County participates in interagency transportation and other projects by providing matching funds and in-kind services through contractual and/or interlocal agreements with other agencies such as the North East Texas Regional Mobility Authority (NETRMA), Texas Department of Transportation (TxDOT), and various cities and economic development corporations within Gregg County.

In keeping with its community policy, the County seeks to minimize duplication to taxpayers by assisting in various state highway projects. Projects approved in recent years include:

- SH135 from IH20 to US271
- SH42 between I20 and SH31
- George Richey Road / FM2275 project
- Improvements at FM349 in Kilgore
- Improvements at SH 149 and SH322
- Safety improvements in White Oak and Gladewater
- Safety upgrades at Loop 281/Pine Tree Parkway
- Safety upgrades at Smelley Road/FM2208
- Sabine ISD elementary school crossings zones
- Safety upgrades at Hawkins Parkway and SH259
- Improvements to FM2206 Harrison Road

The TxDOT project to widen SH42 is currently underway, with a projected cost of \$60 million. Texas state highway projects require counties to pay 10% of the cost for right-of-way/utility relocation. Gregg County's portion of \$2,841,944 will be paid in two payments of \$1,420,972. The first payment was paid in FY22 and the second payment is budgeted in the FY23 budget.

The County participated in TxDOT's County Infrastructure Transportation Fund (CTIF) project in FY21 and FY22. Estimated funding for this program \$637k with a County match of \$185,000. The projects included a bridge at Witcher Creek on Big Woods Rd; the bridge at Little Caney Creek on Mt Pisgah Rd; and overlay projects for Huckaby Road.

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. County involvement may be in the form of like-kind services and/or project funding. Estimated costs for these projects are unknown at this time.

Because state highway projects are for state roads, and the roads do not belong to the county at the end of the project, the County does not capitalize these roads. The County continues to partner with TxDOT and other government agencies for other transportation improvements on a cash basis, pay as we go approach.

Other County Projects

Major County Road and Bridge Projects are capitalized at year end to conform with GAAP. Road projects that cost over \$100,000 with at least \$50,000 in materials, and bridge projects costing \$25,000 or more are capitalized at year end. Road and bridge projects costing under the capital thresholds are considered operating expense. Statutes require the County to classify the condition of each county road and develop a multi-year plan for road repairs and major road projects. The appendix includes a list of capital road projects funded in the FY23 budget.

Parking Facility and Courthouse Facility - A parking facility has been widely discussed. Parking spaces surrounding the Courthouse are always filled, and on days with high volume court dockets, juror summons, and Attorney General child support court, people are parking and walking several blocks to the Courthouse, often in inclement weather. A new parking facility would be available to employees and the public.

In FY18 the County purchased property at the corner of Methvin and Center streets, across from the Courthouse square. These city lots included an existing parking area and a motor bank which will be demolished to make a larger parking area. In FY21 Commissioners' Court contracted with an engineering firm to design a parking facility including much needed office space for the elections, veterans services and human resources offices. With rising inflation costs, construction bids exceeded initial estimated costs by several million dollars. A committee is currently reviewing options to reduce costs. Plan changes and financing options will be brought to Court for final approval. The FY23 budget includes \$850,000 in professional services for pre-construction work.

Juvenile Facility Renovations – The Juvenile facility was originally constructed in 1978, and additions were added in 1986 and 1992. In FY17, it was discovered that commercial properties constructed near the facility inadvertently created major drainage issues on the County's property and under the juvenile building. Road & Bridge Precinct 1 replaced a 30-year-old damaged culvert and alleviated most of the drainage issue. The drainage project materials cost \$88,138, and Precinct 1 saved the County \$166,839 in labor and equipment overhead costs. The drainage project also uncovered structural issues to the facility and the County hired an engineering firm for renovations and upgrades to the facility. The project cost was \$1.2 million. The design and construction spanned 2017-20 because the facility had a detention area and Texas Juvenile Justice Department (TJJD) procedures were required throughout the duration of the project.

Other Improvements –The Commissioners' Court contracted with Trane Corporation to perform an energy study at the courthouse and, after presentation of their findings, the County contracted with Trane to perform a \$3.2 million project to update the courthouse heating/cooling system. The final phase of this two year project was completed 2016. Scarcity of replacement parts and state mandates for energy cost controls were two major factors necessitating the replacement of aging HVAC systems at the courthouse and jail facilities.

In conjunction with the Trane project, the work performed in the county's ceilings uncovered other pressing needs including a variable frequency controller for air handler units, asbestos abatement before installing the heating and cooling handlers, replacement of ceiling tiles and a fire security alarm system. These projects were addressed in FY16.

Alternating seasons of drought, then abundant rain impacted the integrity of the aging Courthouse roof and building envelope. The Courthouse roof project was divided into two phases. Phase 1 was completed in FY17; Phase 2 was completed in FY18. Additionally, the outside envelope of the Courthouse building was cleaned and sealants were applied windows and damaged mortar to preserve and extend the life of the building.

When building renovations are performed, compliance with the Americans with Disability Act (ADA) is mandatory. Over 60% of the County's buildings/facilities were built prior to 1990, when the ADA was enacted by Congress. Renovations began several years ago in high traffic areas at the Courthouse: restrooms, countertops in all offices, doorways, devices for the hearing impaired, braille wall plaques, etc. The County owns six (6) community buildings and one park; all were built prior to 1990. Due to structural issues and major ADA compliance requirements, these facilities are being evaluated for feasibility of continued operations. The maintenance director oversees repairs and modification for ADA compliance, and expenditures are recorded in General Fund operations instead of the capital fund.

Over the last 15 years, four of six courtrooms have been renovated for better efficiency and ADA compliance. When drawing the plans, ADA compliance was addressed in courtroom jury boxes, jury rooms, and jury restrooms; at the judge's bench and witness stands, and in the judicial office space. Additionally modern media was incorporated to assist persons with hearing and visually disabilities. The renovation of the County Courtroom and County Judge's office was completed in the summer of 2022.

In conjunction with the approved Capital Improvement Plan, the FY23 budget includes professional services funding for an evaluation of all county structures and development of a multi-year plan for major upgrades to address aging roofs and other structural issues.

In the past separate capital project funds and organization numbers were created for each project. To simplify accounting for capital projects, Fund 476 the Renovations & Acquisitions Fund was created to account for both equipment acquisitions and renovations. Existing organization numbers are used to classify departmental purchases. Renovations are labeled by specific project.

Gregg County Capital Improvement Plan for Fiscal Years 2023 through 2027

Overview of 5 Year Capital Improvement Plan

These are projects identified as possible targets for completion over the next 5 years. All items listed must have approval of Commissioners' Court and can be adjusted at any time with Commissioners' Court approval.

Project Type / Project Description	Estimated County Funding Required:					Sources of Funding:		
	FY23	FY24	FY25	FY26	FY27	Project Total (All Agencies)	Federal /State Grants	Cash Reserves
Airport Projects (see Note a)								
Overlay 13/31 & Taxiway Charlie	\$3,633,000	\$9,540,000	\$3,841,000			\$17,014,000	\$15,312,600	\$1,701,400
Part Parallel taxiway between TXWY Echo and TXWY November				\$5,500,000		\$5,500,000	\$4,950,000	\$550,000
County Infrastructure Projects								
Capital improvements	\$150,000					\$150,000		\$150,000
Permanent Improvements	\$250,000					\$250,000		\$250,000
Parking Facility Project (see Note c)	\$850,000	TBD				TBD		TBD
Computer Upgrades	\$300,000					\$300,000		\$300,000
Courthouse Infrastructure	\$170,000					\$170,000		\$170,000
Precinct 4 perimeter fence	\$34,000					\$34,000		\$34,000
Airport HVAC system (see Note B)	\$500,000					\$500,000	\$500,000	
County Road and Bridge Projects								
Precinct 1: Major Road Projects	\$280,000					\$280,000		\$280,000
Precinct 3: Major Road Projects	\$1,298,040					\$1,298,040		\$1,298,040
Precinct 4: Major Road Projects	\$147,750					\$147,750		\$147,750
County Acquisitions Projects								
Precinct 1: Chev crew cab pickup	\$60,340					\$60,340		\$60,340
Precinct 3:2 Ford F150 4x4 Crew cab trucks	\$106,725					\$106,725		\$106,725
Precinct 3:2 Ford F250 4x4 Crew cab trucks	\$99,300					\$99,300		\$99,300
Precinct 3: Asphalt Roller	\$49,740					\$49,740		\$49,740
Precinct 3: 620G Motor Grader	\$287,700					\$287,700		\$287,700
<p>Note (a) Airport Projects are budgeted in full, then reimbursed at a 80-95% rate from the FAA.</p> <p>Note (b) Airport CRRSA grant reimbursements</p> <p>Note (c) Parking garage cost and sources of funding are to be determined.</p>								
Transportation Partnership Projects								
SH42 - from US 80 in White Oak to IH 20 in Kilgore - widen road, add lanes	\$1,420,972					\$55,829,618	\$40,000,000	\$2,841,944
US271/SL485 - Loop around Gladewater - widen road						\$9,000,000	\$9,000,000	\$0
IH20/SH31 Interchange - 100% funding from TxDOT				TBD		\$150,000,000	\$150,000,000	\$0
FM3272 in White Oak (resurface and sidewalk)						TBD		
Kilgore Traffic Circle Rehab						TBD		
IH20 Sabine River Bridge Replacements						TBD		
IH20 Widen to 6 lanes in Smith & Gregg Counties (FY2029)						TBD		

FY23 Recapitulation by Category

	General Fund	Road & Bridge Fund	Other Special Revenue Funds	Capital & Interagency Projects	Total All Funds
Est. Balance at 10/1/22	45,771,554	1,075,300	7,809,688	18,994,287	73,650,829
<u>Revenues</u>					
Property Taxes - Current	26,473,187	2,557,885	0	0	29,031,072
Property Taxes - Delinquent	580,129	64,432	57,198	0	701,759
Sales Tax	19,450,000	0	0	0	19,450,000
Other Taxes	435,000	0	0	0	435,000
Licenses & Permits	94,250	1,516,500	0	0	1,610,750
Intergovernmental	1,128,650	18,500	83,800	3,269,700	4,500,650
Fees of Office	3,273,790	0	535,875	70,000	3,879,665
Fines & Forfeitures	345,000	352,000	0	0	697,000
Interest	560,000	6,000	19,150	62,700	647,850
Rental Income	437,462	0	382,300	0	819,762
Miscellaneous	1,561,500	25,000	620	0	1,587,120
Total Revenues	54,338,968	4,540,317	1,078,943	3,402,400	63,360,628
Total Funds Available	100,110,522	5,615,617	8,888,631	22,396,687	137,011,457
Other Financing Sources (OFS)	0	200,000	1,948,835	10,818,936	12,967,771
Total Available Resources	100,110,522	5,815,617	10,837,466	33,215,623	149,979,228
<u>Expenditures by Category</u>					
Salary Expense	22,664,991	2,477,082	1,566,240	0	26,708,313
Fringe Benefits	12,020,426	1,255,361	857,260	0	14,133,047
Operating Expenses	14,749,403	1,548,560	1,081,873	0	17,379,836
Capital Outlay & Interagency Proj.	30,000	55,750	30,885	9,137,567	9,254,202
Debt Service	1,500	0	0	0	1,500
Total Expenditures	49,466,320	5,336,753	3,536,258	9,137,567	67,476,898
Other Financing Uses (OFU)	7,838,997	0	1,465,758	3,916,766	13,221,521
Est. Restricted Reserves 09-30-2023	473,077	478,864	5,823,881	20,161,290	26,937,112
Est. Unrestricted Reserves 09-30-2023	42,332,128	0	11,569	0	42,343,697
Total Expenditures, OFU & Reserves	100,110,522	5,815,617	10,837,466	33,215,623	149,979,228

FY23 Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/22	Revenues FY23	Expenditures FY23	OF Sources FY23	OF Uses FY23	Estimated Restricted Fund Balance at 9/30/23	Estimated Unrestricted Fund Balance at 9/30/23
Operating Funds							
General Fund	45,771,554	54,338,968	(49,466,320)	\$0	(\$7,838,997)	\$473,077	\$42,332,128
Road & Bridge Fund	1,075,300	4,540,317	(5,336,753)	200,000	0	478,864	\$0
Airport Maintenance Fund	1,923,729	481,598	(2,753,000)	1,825,000	(1,465,758)	0	\$11,569
Total Operating	48,770,583	59,360,883	(57,556,073)	2,025,000	(9,304,755)	951,941	42,343,697
<i>Operating Reserve Ratio (Note 3):</i>							<i>73.57%</i>
Discretionary Funds							
Dist. Court Technology Fund	7,279	1,650	0			8,929	
Co. Court Technology Fund	46,334	2,800	(17,000)			32,134	
Co. Court Records Preservation	88,009	18,000	(28,017)			77,992	
Dist Court Records Preservation	209,820	38,000	(64,062)			183,758	
Co. Clerk Records Management	743,468	228,650	(149,926)			822,192	
Law Library Fund	129,177	81,120	(85,127)			125,170	
Local Truancy	35,826	12,000	(2,000)			45,826	
Family Protection	13,175	0	(7,200)			5,975	
Social Security Incentive	192,358	6,500	(60,000)			138,858	
County-Wide Records Mgmt	35,040	0	0			35,040	
Building Security Fund	336,742	68,000	(11,400)			393,342	
Drug Court Program Fund	152,841	15,000	0			167,841	
County Facility Fee	22,000	25,000	(5,000)			42,000	
Workforce Investment Fund	259,341	0	(223,835)	123,835		159,341	
Justice Court Technology Fund	176,448	9,500	(66,441)			119,507	
Dist. Clerk Criminal Rec Mgmt	12,371	400	(5,000)			7,771	
Justice of the Peace Security	62,211	2,725	(18,250)			46,686	
Co. Clerk Criminal Rec Mgmt	45,883	17,000	0			62,883	
Health Care Fund	3,317,636	71,000	(40,000)			3,348,636	
Sub-Total	5,885,959	597,345	(783,258)	123,835	-	5,823,881	-
Debt Service Funds (Note 1)							
	0	0	0	0	0	0	0
Operating, Discretionary & Debt	54,656,542	59,958,228	(58,339,331)	2,148,835	(9,304,755)	6,775,822	42,343,697
Capital Projects and Interagency							
Highway Projects (see Note 2)							
Interagency Highway Projects	407,162	0	(1,420,972)	1,420,972	0	407,162	
Capital Improvement Fund	12,092,220	58,000	(150,000)	3,765,440	(3,916,766)	11,848,894	
Capital Road & Bridge Project Fund	1,360,686	1,500	(1,725,790)	2,182,466	0	1,818,862	
Permanent Improvement Fund	2,614,054	2,000	(250,000)	0	0	2,366,054	
Airport Improvement Fund	763,056	3,339,700	(3,633,000)	1,415,758	0	1,885,514	
Parking Facility	1,050,011	0	(850,000)	850,000	0	1,050,011	
Computer Upgrade Project	71,183	0	(300,000)	300,000	0	71,183	
Renovations & Capital Acquisitions	635,915	1,200	(807,805)	884,300	0	713,610	
Juvenile Building Renovation	0	0	0	0	0	0	
Sub-Total	18,994,287	3,402,400	(9,137,567)	\$10,818,936	(\$3,916,766)	\$20,161,290	\$0
Total - All Funds	73,650,829	63,360,628	(67,476,898)	12,967,771	(13,221,521)	26,937,112	42,343,697
<i>Overall Reserve Ratio (Note 3):</i>							<i>62.75%</i>
The following grants will be used to fund salaries and utilities in addition to the totals above.							
ARP-American Rescue Plan	4,841,271	0	(1,250,000)			3,591,271	
Lost Revenue ARP	500,000	0	(500,000)			0	
CRRSA Airport Grant	500,000	0	(500,000)			0	
	5,841,271	0	(2,250,000)	0	0	3,591,271	0

Note 1 - Gregg County does not have long-term debt at this time.

Note 2 - Unexpended budget rolls forward each year until project completion.

Note 3 - Estimated beginning balances are slightly inflated due to grant accounting procedures in FY22.

2022 Estimated Ad Valorem Tax Distribution

To Fund the FY22-23 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 96.5%
<i>Maintenance & Operations</i>			
General Fund	110-531100	0.25692	26,381,187
Road & Bridge	215-531100	0.02002	2,055,704
FM Lateral Road*	215-531100	0.00476	493,381
Total Maintenance & Operations (M&O)		0.28170	28,930,272
Debt Service - Interest & Sinking		0.00000	0
Total:		0.28170	28,930,272

DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.0%
<i>Maintenance & Operations</i>			
General Fund	110-531200	0.21690	455,129
Airport	218-531200	0.02300	42,398
Road & Bridge	215-531200	0.01730	41,107
FM Lateral Road*	215-531200	0.00530	9,825
Total Maintenance & Operations (M&O)		0.26250	548,459
Long Term Debt - Interest & Sinking		0.00000	0
Total:		0.26250	548,459

NOTE:

The 2022 Tax rate funds the FY22-23 Budget

2022 Certified Taxable Valuations were provided by GAD.

Collection rate is 98.5%. (Estimates reflect current tax at 96.5% and delinquent tax at 2.0%.)

Comparison of Taxable Valuations for Current and Prior Years

	2022 Certified Est.	2021 Certified	Inc/(Dec)	Shown as %
Constitutional	10,938,185,854	9,490,451,166	1,447,734,688	15.25%
Special R&B	10,938,185,854	9,490,451,166	1,447,734,688	15.25%
FM Lateral Road	10,900,200,187	9,452,407,020	1,447,793,167	15.32%

FY23 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
110 GENERAL FUND							
100000 Revenue							
		531100 Current Property Tax	19,531,116	18,976,198	19,069,853	21,846,170	26,381,187
		531199 Current Penalty & Interest	67,044	95,095	115,795	121,000	92,000
		531200 Delinquent Property Tax	387,051	361,369	431,362	517,510	455,129
		531299 Delinquent Penalty & Interest	117,759	111,633	133,881	112,000	125,000
		534400 Alcoholic Beverage tax	314,175	238,313	295,750	270,000	320,000
		537700 Bingo Tax	92,634	115,333	120,648	114,500	115,000
		539800 Sales Tax	16,560,691	15,387,770	16,977,068	15,750,000	17,500,000
		550400 Motor Vehicle Sales Tax	1,819,592	1,879,933	1,728,870	1,725,000	1,950,000
		<i>Taxes:</i>	<u>38,890,062</u>	<u>37,165,644</u>	<u>38,873,227</u>	<u>40,456,180</u>	<u>46,938,316</u>
		538100 Interest Income	1,028,780	801,748	401,947	450,000	560,000
		538150 Unrealized gains/losses	446,519	141,876	(187,153)	0	0
		<i>Intergovernmental Rev:</i>	<u>1,475,299</u>	<u>943,624</u>	<u>214,794</u>	<u>450,000</u>	<u>560,000</u>
		S/T 100000	<u>40,365,361</u>	<u>38,109,268</u>	<u>39,088,021</u>	<u>40,906,180</u>	<u>47,498,316</u>
100100 General Government							
		532100 Alcoholic Beverage Licenses	46,580	56,550	39,890	48,000	45,000
		<i>License/Permits:</i>	<u>46,580</u>	<u>56,550</u>	<u>39,890</u>	<u>48,000</u>	<u>45,000</u>
		537554 Fiscal Service Fee	16,166	14,610	6,000	14,610	6,000
		537960 Child Welfare Board Reimbursement	7,903	20,080	2,363	6,800	9,100
		<i>Intergovernmental Rev:</i>	<u>24,069</u>	<u>34,690</u>	<u>8,363</u>	<u>21,410</u>	<u>15,100</u>
		535400 County Clerk	813,317	800,617	887,730	778,000	890,000
		535425 County Clerk Archival Fees	98,996	197,995	216,110	192,000	212,500
		535500 Tax Assessor / Collector	717,715	592,260	638,791	562,000	705,000
		535502 Tax Collection Contract Fees	234,997	275,630	263,170	245,000	252,000
		539106 Computer Services	6,163	0	0	0	0
		<i>Charges for Services:</i>	<u>1,871,188</u>	<u>1,866,502</u>	<u>2,005,801</u>	<u>1,777,000</u>	<u>2,059,500</u>
		538202 Rent J-W Admin Co (former Borg Warner)	33,806	33,806	33,637	33,806	33,637
		538205 A&M Tower, Inc.	13,597	16,867	16,050	15,200	16,000
		538209 Other rent	10,500	9,600	19,500	18,000	12,900
		539102 Royalties	6,036	1,681	1,102	1,200	925
		<i>Rent/Commissions:</i>	<u>63,939</u>	<u>61,954</u>	<u>70,289</u>	<u>68,206</u>	<u>63,462</u>
		539112 Donations	10,000	0	0	0	0
		599000 Miscellaneous	276,420	174,124	175,336	92,000	98,000
		<i>Miscellaneous:</i>	<u>286,420</u>	<u>174,124</u>	<u>175,336</u>	<u>92,000</u>	<u>98,000</u>
		S/T 100100	<u>2,292,196</u>	<u>2,193,820</u>	<u>2,299,679</u>	<u>2,006,616</u>	<u>2,281,062</u>
100110 Judicial							
		535450 Bail Bond Applications	2,000	5,000	2,000	1,000	2,000
		<i>License/Permits:</i>	<u>2,000</u>	<u>5,000</u>	<u>2,000</u>	<u>1,000</u>	<u>2,000</u>
		533700 Juvenile Salary Supplement	10,000	5,000	5,000	5,000	5,000
		534900 State Supplement - County Courts at Law	168,000	168,000	168,000	168,000	168,000
		535000 State Supplement - County Judge	0	0		25,200	25,200
		535650 State Supplement - District Attorney	3,967	0		0	0

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		535999	State Supplement - Assistant Prosecutors	20,486	17,286	32,945	22,500	22,500
		537640	State - Title IV-E Legal Reimb.	22,533	24,259	21,653	24,000	24,000
		537650	State - Indigent Defense Funding	105,445	108,661	95,479	98,000	44,000
		537660	State - Juror Reimbursement	65,722	33,150	30,736	33,000	38,500
			<i>Intergovernmental Rev:</i>	<u>396,153</u>	<u>356,356</u>	<u>353,813</u>	<u>375,700</u>	<u>327,200</u>
		535401	County Clerk - Bond Adm Fee	8,143	3,925	3,342	5,200	12,000
		535402	Sheriff - Bond Admin Fee	800	1,872	0	0	6,100
		535403	District Clerk - Bond Admin Fee	100	50	0	0	0
		535426	District Clerk - Archival Fee	21,603	21,308	21,081	20,000	1,200
		535470	Lanuage Access Fee	0	0	0	0	10,200
		535600	District Attorney	24,124	15,332	22,216	20,500	21,000
		535700	District Clerk	346,835	282,867	311,423	263,000	322,000
		535801	Justice of the Peace #1	36,562	32,737	33,003	33,500	32,000
		535802	Justice of the Peace #2	26,404	19,990	19,548	18,000	23,750
		535803	Justice of the Peace #3	17,305	14,850	14,705	14,000	14,100
		535804	Justice of the Peace #4	21,161	17,025	16,467	16,250	20,000
		536200	Jury	10,434	11,879	16,207	12,500	19,700
		536500	Probate judges education	2,640	2,915	3,575	3,500	2,800
		536600	Other arrest fees	85,508	69,036	51,494	58,000	43,800
		536820	Judges Fee - Probate	3,053	3,565	3,960	3,900	3,000
		536850	State Fees - County Clerk	89,567	71,163	63,759	63,000	55,000
		536851	State Fee -TP - Judicial Efficiency	2,481	16,112	23,049	15,000	18,000
		536900	Court Reporter Service Fees	39,798	41,645	41,225	38,500	50,500
		536950	Family Protection Fees	0	0	1	0	0
		537402	DRO - filing fees	137	223	164	150	0
		537660	Criminal Jury Fees	0	385	1,083	0	750
		537670	Guardianship Fee	10,880	11,820	14,600	14,250	15,000
		539107	Defensive Driving Fees	59,489	64,000	39,746	48,000	31,000
		539110	Child Safety Fees	4,437	2,629	1,200	1,700	2,150
		539111	Traffic Fees	6,831	3,045	365	2,000	240
		550600	Video Fees	5,456	3,237	3,705	2,900	5,900
		599000	Miscellaneous	0	(17)		0	0
			<i>Charges for Services:</i>	<u>823,748</u>	<u>711,593</u>	<u>705,918</u>	<u>653,850</u>	<u>710,190</u>
		537101	Justice of the Peace #1	114,549	71,415	66,854	74,000	28,000
		537102	Justice of the Peace #2	74,877	73,825	65,866	64,000	75,000
		537103	Justice of the Peace #3	233,135	232,052	238,435	249,000	157,000
		537104	Justice of the Peace #4	128,264	96,871	102,347	90,000	85,000
			<i>Fines & Forfietures:</i>	<u>550,825</u>	<u>474,163</u>	<u>473,502</u>	<u>477,000</u>	<u>345,000</u>
			<i>S/T 100110</i>	<u>1,772,726</u>	<u>1,547,112</u>	<u>1,535,233</u>	<u>1,507,550</u>	<u>1,384,390</u>
100120	Law Enforcement/Corrections							
		532200	Sexually oriented businesses	25,000	22,400	30,600	31,000	15,500
			<i>License/Permits:</i>	<u>25,000</u>	<u>22,400</u>	<u>30,600</u>	<u>31,000</u>	<u>15,500</u>
		537556	Drug Enforcement Task Force	18,151	18,649	17,542	13,000	14,500
		537559	Sabine ISD Resource Officer	46,319	48,635	48,635	54,635	116,400
		537561	ATF Task Force	12,467	11,117	8,116	8,800	4,100
		537800	City of Longview - Prisoner Care	350,000	350,000	550,000	600,000	650,000
			<i>Intergovernmental Rev:</i>	<u>426,937</u>	<u>428,401</u>	<u>624,293</u>	<u>676,435</u>	<u>785,000</u>

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		535200	County Sheriff	323,533	252,438	269,120	268,000	270,000
		535301	Constable Fees - Pct #1	54,445	51,223	34,737	40,500	54,000
		535302	Constable Fees - Pct #2	70,545	40,835	38,225	38,000	63,000
		535303	Constable Fees - Pct #3	31,498	26,670	28,598	26,500	43,750
		535304	Constable Fees - Pct #4	62,700	47,382	40,564	40,500	68,500
			<i>Charges for Services:</i>	<u>542,721</u>	<u>418,548</u>	<u>411,244</u>	<u>413,500</u>	<u>499,250</u>
		539112	Donations	0	0	0	0	0
		550750	Inmate Reimbursement	12,140	9,881	8,044	8,200	8,500
			<i>Miscellaneous:</i>	<u>12,140</u>	<u>9,881</u>	<u>8,044</u>	<u>8,200</u>	<u>8,500</u>
			<i>S/T 100120</i>	<u>1,006,798</u>	<u>879,230</u>	<u>1,074,181</u>	<u>1,129,135</u>	<u>1,308,250</u>
100140 Health & Human Services								
		533200	Sewage disposal systems	32,400	28,400	31,200	30,500	31,750
			<i>License/Permits:</i>	<u>32,400</u>	<u>28,400</u>	<u>31,200</u>	<u>30,500</u>	<u>31,750</u>
		537550	State - Commercial Waste Management	190	198	166	150	150
		537551	City of Lakeport - Sewer Fees	1,100	1,100	1,200	1,400	1,200
			<i>Intergovernmental Rev:</i>	<u>1,290</u>	<u>1,298</u>	<u>1,366</u>	<u>1,550</u>	<u>1,350</u>
			<i>S/T 100140</i>	<u>33,690</u>	<u>29,698</u>	<u>32,566</u>	<u>32,050</u>	<u>33,100</u>
100150 Public Buildings								
		534199	FEMA Reimb-Direct Expenditures	0	0	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		539104	Parking Lot Fees	5,852	5,692	4,930	5,700	4,850
			<i>Charges for Services:</i>	<u>5,852</u>	<u>5,692</u>	<u>4,930</u>	<u>5,700</u>	<u>4,850</u>
		538206	Rent-Community Buildings	30,020	9,435	3,595	12,500	14,000
		538208	Rent-Longview Community Center	37,435	26,206	0	5,000	0
		539108	Telephone coin stations	317,301	344,680	427,852	450,000	360,000
			<i>Rent/Commissions:</i>	<u>384,756</u>	<u>380,321</u>	<u>431,447</u>	<u>467,500</u>	<u>374,000</u>
		539122	Federal - Jail Lease	1,225,224	1,210,451	1,391,824	1,325,000	1,450,000
		539123	Contract Jail Revenue	0	39,560	0	0	0
			<i>Miscellaneous:</i>	<u>1,225,224</u>	<u>1,250,011</u>	<u>1,391,824</u>	<u>1,325,000</u>	<u>1,450,000</u>
			<i>S/T 100150</i>	<u>1,615,832</u>	<u>1,636,024</u>	<u>1,828,201</u>	<u>1,798,200</u>	<u>1,828,850</u>
			Sub-Total General Fund 110 Revenue	47,086,603	44,395,152	45,857,881	47,379,731	54,333,968
298 E-Filing Fund (subsidiary of General Fund)								
100110 Judicial								
		535710	District Clerk Electronic Trans Fee	31,829	1,464	24	0	0
		535720	County Clerk Electronic Trans Fee	6,412	0	0	0	0
			<i>Charges for Services:</i>	<u>38,241</u>	<u>1,464</u>	<u>24</u>	<u>0</u>	<u>0</u>
			<i>S/T 100110</i>	<u>38,241</u>	<u>1,464</u>	<u>24</u>	<u>0</u>	<u>0</u>
Total Revenue - General Fund				47,124,844	44,396,616	45,857,905	47,379,731	54,333,968

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
	200000	Other Financing Sources						
	539200		Sale of Assets	50,593	65,692	42,929	35,000	5,000
	539300		Ins Proceeds - Loss of Fixed Assets	3,634	18,262	185,995	26,863	0
	539400		Right of Way	0	0	0	0	0
			<i>Miscellaneous:</i>	<u>54,227</u>	<u>83,954</u>	<u>228,924</u>	<u>61,863</u>	<u>5,000</u>
	841472		Transfer - Computer Upgrade Projects	0	1,800	0	0	0
	841476		Transfer - Renovations and Capital Acquisitions	0	28,735	0	0	0
	841478		Transfer - Juvenile Renovations	0	0	45,715	0	0
	841820		Transfer - A.R.P. Lost Revenue	0	0	0	7,000,000	0
			<i>Operating Transfers In:</i>	0	30,535	45,715	7,000,000	0
			<i>S/T 200000</i>	54,227	114,489	274,639	7,061,863	5,000
			Total Revenue + Other Fin. Sources:	47,179,071	44,511,105	46,132,544	54,441,594	54,338,968

General Fund - Summary of Revenues by Function				FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
100000	Revenue			40,365,361	38,109,268	39,088,021	40,906,180	47,498,316
100100	General Government			2,292,196	2,193,820	2,299,679	2,006,616	2,281,062
100110	Judicial			1,810,967	1,548,576	1,535,257	1,507,550	1,384,390
100120	Law Enforcement/Corrections			1,006,798	879,230	1,074,181	1,129,135	1,308,250
100140	Health & Human Services			33,690	29,698	32,566	32,050	33,100
100150	Public Buildings			1,615,832	1,636,024	1,828,201	1,798,200	1,828,850
100160	Transportation & Roads			0	0	0	0	0
100170	Capital Projects			0	0	0	0	0
200000	Other Financing Sources			54,227	83,954	228,924	61,863	5,000
200000	OFS Transfers			0	30,535	45,715	7,000,000	0
	Total Revenue + Other Financing Sources			47,179,071	44,511,105	46,132,544	54,441,594	54,338,968

General Fund - Summary of Revenues by Type				FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
			<i>Property Taxes - Current:</i>	19,598,160	19,071,293	19,185,648	21,967,170	26,473,187
			<i>Property Taxes - Delinquent:</i>	504,810	473,002	565,243	629,510	580,129
			<i>Other Taxes:</i>	406,809	353,646	416,398	384,500	435,000
			<i>Sales Tax:</i>	18,380,283	17,267,703	18,705,938	17,475,000	19,450,000
			<i>Licenses & Permits:</i>	105,980	112,350	103,690	110,500	94,250
			<i>Intergovernmental Rev:</i>	848,449	820,745	987,835	1,075,095	1,128,650
			<i>Charges for Services:</i>	3,281,750	3,003,799	3,127,917	2,850,050	3,273,790
			<i>Fines & Forfeitures:</i>	550,825	474,163	473,502	477,000	345,000
			<i>Interest:</i>	1,475,299	943,624	214,794	450,000	560,000
			<i>Rent/Commissions:</i>	448,695	442,275	501,736	535,706	437,462
			<i>Miscellaneous:</i>	1,523,784	1,434,016	1,575,204	1,425,200	1,556,500
			<i>Other Financing Sources (all)</i>	54,227	114,489	274,639	7,061,863	5,000
			Total Revenue + Other Financing Sources:	47,179,071	44,511,105	46,132,544	54,441,594	54,338,968

215 ROAD & BRIDGE FUND								
100000 Revenue								
531100	Current Property Tax			618,190	1,976,210	1,986,862	2,444,722	2,549,085
531199	Current Penalty & Interest			(1,575)	11,099	12,064	12,500	8,800
531200	Delinquent Property Tax			24,696	11,590	44,941	60,068	50,932
531299	Delinquent Penalty & Interest			7,513	3,579	13,948	5,800	13,500
	<i>Taxes:</i>			<u>648,824</u>	<u>2,002,478</u>	<u>2,057,815</u>	<u>2,523,090</u>	<u>2,622,317</u>
538100	Interest Income			70,559	36,410	12,203	18,000	6,000

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		538150	Unrealized gains/losses	9,527	2,424	(9,106)	0	0
			<i>Interest income:</i>	80,086	38,834	3,097	18,000	6,000
			<i>S/T 100000</i>	728,910	2,041,312	2,060,912	2,541,090	2,628,317
	100160	Transportation & Roads						
		533100	Motor vehicle registration	1,541,676	1,517,810	1,547,793	1,525,000	1,495,000
		534200	State weight permits	24,037	25,806	21,494	21,000	21,500
			<i>License/Permits:</i>	1,565,713	1,543,616	1,569,287	1,546,000	1,516,500
		501300	Donation of RAP	85,400	0	31,400	0	0
		534198	FEMA Reimb-Overhead/Admin Exp	0	50,964	0	0	0
		534800	State - Lateral Road	18,928	18,915	18,875	18,875	18,500
			<i>Intergovernmental Revenue:</i>	104,328	69,879	50,275	18,875	18,500
		537201	Misdemeanor Fines	334,005	302,803	249,889	295,000	205,000
		537202	Felony Fines	96,945	65,889	212,772	175,000	135,000
		537203	Civil / BF Fines	54,936	12,956	17,245	23,000	12,000
			<i>Fines & Forfeitures:</i>	485,886	381,648	479,906	493,000	352,000
		550800	Reimburse Capital Project Overhead	0	36,770	148,715	0	0
		599000	Miscellaneous	1,885	1,697	8,423	2,200	5,000
			<i>Miscellaneous:</i>	1,885	38,467	157,138	2,200	5,000
			<i>S/T 100160</i>	2,157,812	2,033,610	2,256,606	2,060,075	1,892,000
			Total Revenue - Road & Bridge Fund	2,886,722	4,074,922	4,317,518	4,601,165	4,520,317
	200000	Other Financing Sources						
		539200	Sale of Assets	16,317	95,963	7,422	15,000	20,000
		539300	Ins Proceeds - Loss of Fixed Assets	4,124	0	0	0	0
			<i>Miscellaneous:</i>	20,441	95,963	7,422	15,000	20,000
		841010	Transfer in - General Fund	140,000	200,000	160,000	250,000	200,000
		840201	Transfer in FM349 project	0	0	0	19,506	0
		841420	Transfer in - Capital Road & Bridge Projects	288,823	23,416	0	0	0
		841476	Transfer in - Renovations & Capital Acquisitions	14,867	0	0	0	0
			<i>Operating Transfers In:</i>	443,690	223,416	160,000	269,506	200,000
			<i>S/T 200000</i>	464,131	319,379	167,422	284,506	220,000
			Total Revenue + Other Fin. Sources:	3,350,853	4,394,301	4,484,940	4,885,671	4,740,317
	Road & Bridge Fund - Summary of Revenues by Function			FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
		100000	Revenue	728,910	2,041,312	2,060,912	2,541,090	2,628,317
		100100	General Government	0	0	0	0	0
		100110	Judicial	0	0	0	0	0
		100120	Law Enforcement/Corrections	0	0	0	0	0
		100140	Health & Human Services	0	0	0	0	0
		100150	Public Buildings	0	0	0	0	0
		100160	Transportation & Roads	2,157,812	2,033,610	2,256,606	2,060,075	1,892,000
		100170	Capital Projects	0	0	0	0	0
		200000	Other Financing Sources	20,441	95,963	7,422	15,000	20,000
		200000	OFS Transfers	443,690	223,416	160,000	269,506	200,000
			Total Revenue + Other Financing Sources	3,350,853	4,394,301	4,484,940	4,885,671	4,740,317
	Road & Bridge Fund - Summary of Revenues by Type			FY18/19	FY19/20	FY20/21	FY21/22	FY22/23

FY23 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		<i>Property Taxes - Current:</i>	616,615	1,987,309	1,998,926	2,457,222	2,557,885
		<i>Property Taxes - Delinquent:</i>	32,209	15,169	58,889	65,868	64,432
		<i>Other Taxes:</i>	0	0	0	0	0
		<i>Sales Tax:</i>	0	0	0	0	0
		<i>Licenses & Permits:</i>	1,565,713	1,543,616	1,569,287	1,546,000	1,516,500
		<i>Intergovernmental Rev:</i>	104,328	69,879	50,275	18,875	18,500
		<i>Charges for Services:</i>	0	0	0	0	0
		<i>Fines & Forfeitures:</i>	485,886	381,648	479,906	493,000	352,000
		<i>Interest:</i>	80,086	38,834	3,097	18,000	6,000
		<i>Rent/Commissions:</i>	0	0	0	0	0
		<i>Miscellaneous:</i>	1,885	38,467	157,138	2,200	5,000
		<i>Other Financing Sources (all)</i>	464,131	319,379	167,422	284,506	220,000
		Total Revenue + Other Financing Sources:	3,350,853	4,394,301	4,484,940	4,885,671	4,740,317

218 Airport Maintenance Fund

100000 Revenue

531100	Current Property Tax	1,481,978	2,011,869	2,022,172	2,035,083	0
531199	Current Penalty & Interest	3,935	10,581	12,279	13,000	0
531200	Delinquent Property Tax	36,253	27,456	45,741	54,877	42,398
531299	Delinquent Penalty & Interest	11,029	8,481	14,196	10,750	14,800
	<i>Taxes:</i>	<u>1,533,195</u>	<u>2,058,387</u>	<u>2,094,388</u>	<u>2,113,710</u>	<u>57,198</u>
538100	Interest Income	35,004	16,354	3,734	6,000	2,500
538150	Unrealized gains/losses	10,615	(1,364)	(2,791)	0	0
	<i>Interest Income:</i>	<u>45,619</u>	<u>14,990</u>	<u>943</u>	<u>6,000</u>	<u>2,500</u>
	<i>S/T 100000</i>	<u>1,578,814</u>	<u>2,073,377</u>	<u>2,095,331</u>	<u>2,119,710</u>	<u>59,698</u>

100100 General Government

534150	Terminal Security Agreement	23,760	21,960	21,900	20,500	22,300
	<i>Intergovernmental Rev:</i>	<u>23,760</u>	<u>21,960</u>	<u>21,900</u>	<u>20,500</u>	<u>22,300</u>
538900	Water service	10,810	10,740	9,685	10,000	9,800
539000	Sewer service	8,380	8,280	6,990	7,600	7,000
	<i>Charges for Services:</i>	<u>19,190</u>	<u>19,020</u>	<u>16,675</u>	<u>17,600</u>	<u>16,800</u>
538300	Terminal Building Rental Space	6,800	11,790	13,312	7,200	13,300
538400	Hangar & Other Ground Rentals	210,856	215,572	225,638	221,000	222,000
538500	Rent/Commissions	65,604	52,458	87,053	68,500	90,000
538600	Fuel flowage	76,617	42,234	54,601	60,500	57,000
	<i>Rent/Commissions:</i>	<u>359,877</u>	<u>322,054</u>	<u>380,604</u>	<u>357,200</u>	<u>382,300</u>
599000	Miscellaneous	540	653	630	500	500
	<i>Miscellaneous:</i>	<u>540</u>	<u>653</u>	<u>630</u>	<u>500</u>	<u>500</u>
	<i>S/T 100100</i>	<u>403,367</u>	<u>363,687</u>	<u>419,809</u>	<u>395,800</u>	<u>421,900</u>
	Total Revenue - Airport Maintenance Fund	<u>1,982,181</u>	<u>2,437,064</u>	<u>2,515,140</u>	<u>2,515,510</u>	<u>481,598</u>

200000 Other Financing Sources

539200	Sale of Assets	4,209	0	0	250	0
539300	Ins Proceeds - Loss of Fixed Assets	0	15,397	6,911	0	0

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
			<i>Miscellaneous:</i>	4,209	15,397	6,911	250	0
	841010		Transfer in - General Fund	0	0	376,248	0	1,825,000
			<i>Operating Transfers In:</i>	0	0	376,248	0	1,825,000
			<i>S/T 200000</i>	4,209	15,397	383,159	250	1,825,000
			Total Revenue + Other Fin. Sources:	1,986,390	2,452,461	2,898,299	2,515,760	2,306,598

Airport Maint. Fund - Summary of Revenues by Function	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
100000 Revenue	1,578,814	2,073,377	2,095,331	2,119,710	59,698
100100 General Government	403,367	363,687	419,809	395,800	421,900
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	4,209	15,397	6,911	250	0
200000 OFS Transfers	0	0	376,248	0	1,825,000
Total Revenue + Other Financing Sources	1,986,390	2,452,461	2,898,299	2,515,760	2,306,598

Airport Maint. Fund - Summary of Revenues by Type	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
<i>Property Taxes - Current:</i>	1,485,913	2,022,450	2,034,451	2,048,083	0
<i>Property Taxes - Delinquent:</i>	47,282	35,937	59,937	65,627	57,198
<i>Other Taxes:</i>	0	0	0	0	0
<i>Sales Tax:</i>	0	0	0	0	0
<i>Licenses & Permits:</i>	0	0	0	0	0
<i>Intergovernmental Rev:</i>	23,760	21,960	21,900	20,500	22,300
<i>Charges for Services:</i>	19,190	19,020	16,675	17,600	16,800
<i>Fines & Forfeitures:</i>	0	0	0	0	0
<i>Interest:</i>	45,619	14,990	943	6,000	2,500
<i>Rental Income:</i>	359,877	322,054	380,604	357,200	382,300
<i>Miscellaneous:</i>	540	653	630	500	500
<i>Other Financing Sources (all)</i>	4,209	15,397	383,159	250	1,825,000
Total Revenue + Other Financing Sources:	1,986,390	2,452,461	2,898,299	2,515,760	2,306,598

DISCRETIONARY FUNDS - Revenue by Fund

204 District Court Technology Fund							
100110 Judicial							
	537856	District Court Technology Fee	1,210	1,274	1,941	1,975	1,650
		<i>S/T 100110</i>	1,210	1,274	1,941	1,975	1,650
		Total Revenue - Dist. Court Technology	1,210	1,274	1,941	1,975	1,650

205 County Court Technolgy Fund							
100100 General Government							
	537857	County Court Technology Fee	3,983	3,075	3,933	3,650	2,800
		<i>S/T 100100</i>	3,983	3,075	3,933	3,650	2,800
		Total Revenue - Co. Court Technology	3,983	3,075	3,933	3,650	2,800

206 County Court Records Preservation

FY23 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
100100 General Government							
	537301	County Court Records Preservation Fee	8,470	8,850	9,210	8,800	18,000
		<i>S/T 100100</i>	<u>8,470</u>	<u>8,850</u>	<u>9,210</u>	<u>8,800</u>	<u>18,000</u>
		Total Revenue - Co.Court Rec. Pres.	8,470	8,850	9,210	8,800	18,000
207 District Court Records Preservation							
100110 Judicial							
	537951	District Court Records Pres. Fee	19,082	18,896	18,572	17,250	38,000
		<i>S/T 100110</i>	<u>19,082</u>	<u>18,896</u>	<u>18,572</u>	<u>17,250</u>	<u>38,000</u>
		Total Revenue - Dist. Court Rec. Pres.	19,082	18,896	18,572	17,250	38,000
213 County Clerk Records Management							
100000 Revenue							
	538100	Interest Income	4,974	2,302	203	250	650
	538150	Unrealized gains/losses	0	0	0	0	0
		<i>S/T 100000</i>	<u>4,974</u>	<u>2,302</u>	<u>203</u>	<u>250</u>	<u>650</u>
100100 General Government							
	537300	County Clerk Records Management	106,809	211,099	229,144	312,000	228,000
		<i>S/T 100100</i>	<u>106,809</u>	<u>211,099</u>	<u>229,144</u>	<u>312,000</u>	<u>228,000</u>
		Total Revenue - Co Clerk Rec Mgmt	111,783	213,401	229,347	312,250	228,650
200000 Other Financing Sources							
	841010	Transfer In - Fund 110 General Fund	0	0	29,772	0	0
		<i>S/T 200000</i>	<u>0</u>	<u>0</u>	<u>29,772</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	111,783	213,401	259,119	312,250	228,650
217 Law Library Fund							
100110 Judicial							
	536300	Law Library Fees	90,446	91,231	91,887	88,000	81,000
		<i>Charges for Services:</i>	<u>90,446</u>	<u>91,231</u>	<u>91,887</u>	<u>88,000</u>	<u>81,000</u>
	599000	Miscellaneous	315	279	86	120	120
		<i>Miscellaneous:</i>	<u>315</u>	<u>279</u>	<u>86</u>	<u>120</u>	<u>120</u>
		<i>S/T 100110</i>	<u>90,761</u>	<u>91,510</u>	<u>91,973</u>	<u>88,120</u>	<u>81,120</u>
		Total Revenue - Law Library Fund	90,761	91,510	91,973	88,120	81,120
220 Local Truancy Prevention/Diversion							
100110 Judicial							
	560100	Local Truancy Prev & Diversion Fee	0	0	0	0	12,000
		<i>S/T 100110</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
		Total Revenue - Local Truancy Prev & Diversion Fee	0	0	0	0	12,000
224 Family Protection Fund							
100140 Health & Human Service							
	536950	Family Protection Fees	7,780	8,730	8,572	9,100	0
		<i>S/T 100140</i>	<u>7,780</u>	<u>8,730</u>	<u>8,572</u>	<u>9,100</u>	<u>0</u>
		Total Revenue - Family Protection Fund	7,780	8,730	8,572	9,100	0
230 Social Security Incentive							
100120 Public Safety Revenue							
	536000	Social Security Incentive Payments	21,000	24,400	7,800	14,750	6,500
		<i>S/T 100120</i>	<u>21,000</u>	<u>24,400</u>	<u>7,800</u>	<u>14,750</u>	<u>6,500</u>

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
			Total Revenue - S.S. Incentive Fund	21,000	24,400	7,800	14,750	6,500
232 County-Wide Records Management								
			100100 General Government					
		537900	County-Wide Records Management Fees	43,735	44,345	41,988	40,000	0
		550900	Miscellaneous	0	0	0	0	0
			<i>S/T 100100</i>	<u>43,735</u>	<u>44,345</u>	<u>41,988</u>	<u>40,000</u>	<u>0</u>
			Total Revenue - County-Wide Records Mgmt.	43,735	44,345	41,988	40,000	0
			200000 Other Financing Sources					
		841010	Transfer in - General Fund	38,360	45,000	30,000	33,926	0
		841206	Transfer in - Co Court Rec Mgmt	5,100	5,100	5,100	5,100	0
		841213	Transfer in - Co Clk Rec Mgmt	1,700	1,700	1,700	1,700	0
		841274	Transfer in - Dist Clk Civil Rec Mgmt	2,000	2,000	2,000	2,000	0
		841275	Transfer in - DC Criminal RM	1,500	1,500	1,500	1,500	0
			<i>S/T 200000</i>	<u>48,660</u>	<u>55,300</u>	<u>40,300</u>	<u>44,226</u>	<u>0</u>
			Total Revenue + Other Fin. Sources:	92,395	99,645	82,288	84,226	0
233 Security Fund								
			100120 Public Safety Revenue					
		550100	Security fees	54,766	54,724	62,066	59,500	68,000
			<i>S/T 100120</i>	<u>54,766</u>	<u>54,724</u>	<u>62,066</u>	<u>59,500</u>	<u>68,000</u>
			Total Revenue - Security Fund	54,766	54,724	62,066	59,500	68,000
			200000 Other Financing Sources					
		841450	Transfer In - Fund 410 Permanent Improvement Fund	0	83,618	0	0	0
			<i>S/T 200000</i>	<u>0</u>	<u>83,618</u>	<u>0</u>	<u>0</u>	<u>0</u>
			Total Revenue + Other Fin. Sources:	54,766	138,342	62,066	59,500	68,000
235 Drug Court Retained Fees								
			100110 Judicial					
		536852	State Fee-Drug Court Program	22,176	21,806	27,195	24,000	15,000
			<i>S/T 100110</i>	<u>22,176</u>	<u>21,806</u>	<u>27,195</u>	<u>24,000</u>	<u>15,000</u>
			Total Revenue - Drug Court Retained Fees	22,176	21,806	27,195	24,000	15,000
245 County Facility Fee								
			100150 Public Buildings					
		535460	County Facility Fee	0	0	0	0	25,000
			<i>S/T 100110</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
			Total Revenue - County Facility Fee	0	0	0	0	25,000
272 Workforce Investment Fund								
			200000 Other Financing Sources					
		841010	Transfer in - General Fund	0	0	0	0	123,835
			<i>S/T 200000</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123,835</u>
			Total Revenue + Other Fin. Sources:	0	0	0	0	123,835
273 Justice Court Technology Fund								
			100110 Judicial					
		537851	JP 1 - Justice Court Technology	3,938	2,201	1,764	2,200	800
		537852	JP 2 - Justice Court Technology	3,324	3,089	2,594	2,800	2,100
		537853	JP 3 - Justice Court Technology	8,119	7,307	6,764	7,100	4,500
		537854	JP 4 - Justice Court Technology	3,960	5,364	3,078	5,100	2,100
			<i>S/T 100110</i>	<u>19,341</u>	<u>17,961</u>	<u>14,200</u>	<u>17,200</u>	<u>9,500</u>

FY23 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		Total Revenue - Justice Court Technology	19,341	17,961	14,200	17,200	9,500
274	District Clerk Civil Records Management						Fund Closed in FY22
	100110 Judicial						
	537950	District Clerk Records Mgmt Fees	11,070	10,661	10,687	10,250	0
		<i>S/T 100110</i>	<u>11,070</u>	<u>10,661</u>	<u>10,687</u>	<u>10,250</u>	<u>0</u>
		Total Revenue - DC Civil Rec Mgmt	11,070	10,661	10,687	10,250	0
275	District Clerk Criminal Records Management						
	100110 Judicial						
	537950	District Clerk Records Mgmt Fees	2,323	1,422	1,237	1,325	400
		<i>S/T 100110</i>	<u>2,323</u>	<u>1,422</u>	<u>1,237</u>	<u>1,325</u>	<u>400</u>
		Total Revenue - DC Criminal Rec Mgmt	2,323	1,422	1,237	1,325	400
276	Justice of the Peace Security						
	100110 Judicial						
	550151	JP Security Fees - Pct 1	986	578	503	550	100
	550152	JP Security Fees - Pct 2	827	841	781	740	625
	550153	JP Security Fees - Pct 3	2,031	1,993	2,024	2,225	1,350
	550154	JP Security Fees - Pct 4	992	890	919	900	650
		<i>S/T 100110</i>	<u>4,836</u>	<u>4,302</u>	<u>4,227</u>	<u>4,415</u>	<u>2,725</u>
		Total Revenue - JP Security	4,836	4,302	4,227	4,415	2,725
277	County Clerk Criminal Records Management						
	100100 General Government						
	537300	County Clerk Records Mgmt Fees	2,502	7,067	19,753	16,000	17,000
		<i>S/T 100100</i>	<u>2,502</u>	<u>7,067</u>	<u>19,753</u>	<u>16,000</u>	<u>17,000</u>
		Total Revenue - CC Criminal Rec Mgmt	2,502	7,067	19,753	16,000	17,000
282	Health Care Fund						
	100000 Revenue						
	538100	Interest Income	62,008	54,368	21,998	30,000	16,000
	538150	Unrealized gains/losses	16,029	10,712	(16,881)	0	0
		<i>S/T 100000</i>	<u>78,037</u>	<u>65,080</u>	<u>5,117</u>	<u>30,000</u>	<u>16,000</u>
	100140 Health & Human Services						
	534500	State - Tobacco Settlement	63,273	53,528	64,181	58,000	55,000
		<i>S/T 100140</i>	<u>63,273</u>	<u>53,528</u>	<u>64,181</u>	<u>58,000</u>	<u>55,000</u>
		Total Revenue - Health Care Fund	141,310	118,608	69,298	88,000	71,000
ALL SPECIAL REVENUE FUNDS SUMMARY							
		Total Revenue	566,128	651,032	621,999	716,585	572,345
		Total Other Financing Sources	48,660	55,300	70,072	44,226	123,835
		Grand Total Special Revenue Funds	614,788	706,332	692,071	760,811	696,180
All Discretionary Fund Revenue - Summary by Function			FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
	100000 Revenue		83,011	67,382	5,320	30,250	16,650
	100100 General Government		165,499	274,436	304,028	380,450	265,800
	100110 Judicial		170,799	167,832	170,032	164,535	160,395
	100120 Public Safety		75,766	79,124	69,866	74,250	74,500
	100140 Health & Human Services		71,053	62,258	72,753	67,100	55,000
	100150 Public Buildings		0	0	0	0	25,000

FY23 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		100160 Transportation & Roads	0	0	0	0	0
		100170 Capital Projects	0	0	0	0	0
		200000 Other Financing Sources	0	0	0	0	0
		200000 OFS Transfers	48,660	138,918	70,072	44,226	123,835
		Total Revenue + Other Financing Sources	614,788	789,950	692,071	760,811	721,180

All Discretionary Revenue -Summary of Revenues by Type	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
Property Taxes - Current:	0	0	0	0	0
Property Taxes - Delinquent:	0	0	0	0	0
Other Taxes:	0	0	0	0	0
Sales Tax:	0	0	0	0	0
Licenses & Permits:	0	0	0	0	0
Intergovernmental Rev:	84,273	77,928	71,981	72,750	61,500
Charges for Services:	398,529	505,443	544,612	613,465	519,075
Fines & Forfeitures:	0	0	0	0	0
Interest:	83,011	67,382	5,320	30,250	16,650
Rent/Commissions:	0	0	0	0	0
Miscellaneous:	315	279	86	120	120
Other Financing Sources (all)	48,660	138,918	70,072	44,226	123,835
Total Revenue + Other Financing Sources:	614,788	789,950	692,071	760,811	721,180

DEBT SERVICE FUNDS

Gregg County does not currently have long term debt.

CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)

208 Interagency Highway Projects

200000 Other Financing Sources					
841010 Transfer In - General Fund	0	0	0	1,420,972	1,420,972
<i>S/T 200000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,420,972</i>	<i>1,420,972</i>
Total Revenue + Other Fin. Sources:	0	0	0	1,420,972	1,420,972

410 Capital Improvement Fund

100000 Revenue					
538100 Interest Income	162,693	127,116	46,535	55,000	58,000
538150 Unrealized gains/losses	49,800	9,068	(17,034)	0	0
	212,493	136,184	29,501	55,000	58,000
<i>S/T 100000</i>	<i>212,493</i>	<i>136,184</i>	<i>29,501</i>	<i>55,000</i>	<i>58,000</i>
Total Revenue - Capital Impr. Fund	212,493	136,184	29,501	55,000	58,000
200000 Other Financing Sources					
841010 Transfer in - General Fund	265,000	3,953,932	5,575,688	2,236,982	3,765,440
841218 Transfer in - Airport Maintenance Fund	0	0	0	96,396	0
841478 Transfer in - Juvenile Bldg Renovation	0	0	55,395	0	0
<i>S/T 200000</i>	<i>265,000</i>	<i>3,953,932</i>	<i>5,631,083</i>	<i>2,333,378</i>	<i>3,765,440</i>
Total Revenue + Other Fin. Sources:	477,493	4,090,116	5,660,584	2,388,378	3,823,440

420 Capital Road & Bridge Project Fund

100000 Revenue

FY23 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
		538100	Interest Income	19,196	356,817	294	0	1,500
		538150	Unrealized gains/losses	0	0	0	0	0
				<u>19,196</u>	<u>356,817</u>	<u>294</u>	<u>0</u>	<u>1,500</u>
			<i>S/T 100000</i>	<i>19,196</i>	<i>356,817</i>	<i>294</i>	<i>0</i>	<i>1,500</i>
			Total Revenue - Capital R&B Project Fund	19,196	356,817	294	0	1,500
	200000		Other Financing Sources					
		841215	Transfer in - Road & Bridge Fund	0	0	0	0	0
		841410	Transfer in - Capital Improvement Fund	860,000	934,972	427,130	1,866,779	2,182,466
			<i>S/T 200000</i>	<i>860,000</i>	<i>934,972</i>	<i>427,130</i>	<i>1,866,779</i>	<i>2,182,466</i>
			Total Revenue + Other Fin. Sources:	879,196	1,291,789	427,424	1,866,779	2,183,966

450 Permanent Improvement Fund

100000 Revenue

		531200	Delinquent Property Tax	1,633	0	0	0	0
		531299	Delinquent Penalty & Interest	22	0	0	0	0
			<i>Taxes:</i>	<u>1,655</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		538100	Interest Income	43,952	69,093	7,513	8,000	2,000
		538150	Unrealized gains/losses	22,356	(12,227)	(2,383)	0	0
			<i>Interest Income:</i>	<u>66,308</u>	<u>56,866</u>	<u>5,130</u>	<u>8,000</u>	<u>2,000</u>
			<i>S/T 100000</i>	<i>67,963</i>	<i>56,866</i>	<i>5,130</i>	<i>8,000</i>	<i>2,000</i>
			Total Revenue - Permanent Impr. Fund	67,963	56,866	5,130	8,000	2,000

460 Airport Improvement Fund

100170 Capital Projects

		534100	Federal grant - airport projects	1,059,468	1,639,363	206,622	1,055,411	3,269,700
			<i>Intergovernmental Rev:</i>	<u>1,059,468</u>	<u>1,639,363</u>	<u>206,622</u>	<u>1,055,411</u>	<u>3,269,700</u>
		539120	Passenger facility charge	122,032	69,961	75,561	70,000	70,000
			<i>Charges for Services:</i>	<u>122,032</u>	<u>69,961</u>	<u>75,561</u>	<u>70,000</u>	<u>70,000</u>
			<i>S/T 100170</i>	<i>1,181,500</i>	<i>1,709,324</i>	<i>282,183</i>	<i>1,125,411</i>	<i>3,339,700</i>
			Total Revenue - Airport Imp. Fund	1,181,500	1,709,324	282,183	1,125,411	3,339,700

200000 Other Financing Sources

		841218	Transfer in - Airport Maintenance Fund	0	0	0	0	1,415,758
		841410	Transfer in - Capital Improvement Fund	13,226	394,401	0	0	0
		841450	Transfer in - Permanent Improvement Fund	247,000	0	0	0	0
			<i>S/T 200000</i>	<u>260,226</u>	<u>394,401</u>	<u>0</u>	<u>0</u>	<u>1,415,758</u>
			Total Revenue + Other Fin. Sources:	1,441,726	2,103,725	282,183	1,125,411	4,755,458

465 Parking Facility

200000 Other Financing Sources

		841410	Transfer in - Capital Improvement Fund	0	250,000	750,000	750,000	850,000
			<i>S/T 200000</i>	<u>0</u>	<u>250,000</u>	<u>750,000</u>	<u>750,000</u>	<u>850,000</u>
			Total Revenue + Other Fin. Sources:	0	250,000	750,000	750,000	850,000

472 Computer Upgrade Fund

200000 Other Financing Sources

		841010	Transfer in - General Fund	0	0	0	150,746	300,000
		841410	Transfer in - Capital Improvement Fund	59,000	87,000	0	0	0
			<i>S/T 200000</i>	<u>59,000</u>	<u>87,000</u>	<u>0</u>	<u>150,746</u>	<u>300,000</u>
			Total Revenue + Other Fin. Sources:	59,000	87,000	0	150,746	300,000

476 Renovations and Capital Acquisitions

FY23 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY18/19	Audited Revenue FY19/20	Audited Revenue FY20/21	Est.Rev Revenue FY21/22	Est.Rev Revenue FY22/23
100000 Revenue							
	538100	Interest Income	74,158	15,549	1,053	0	1,200
	538150	Unrealized gains/losses	1,789	(1,317)	0	0	0
		<i>Interest Income:</i>	<u>75,947</u>	<u>14,232</u>	<u>1,053</u>	<u>0</u>	<u>1,200</u>
		<i>S/T 100000</i>	<u>75,947</u>	<u>14,232</u>	<u>1,053</u>	<u>0</u>	<u>1,200</u>
200000 Other Financing Sources							
	539200	Sale of Assets	76,631	0	0	94,295	0
	539300	Ins Proceeds - Loss of Fixed Assets	75,438	0	0	46,618	0
	539500	Gain/Loss-Disposal of Fixed Assets	0	0	0	0	0
		<i>Miscellaneous:</i>	<u>152,069</u>	<u>0</u>	<u>0</u>	<u>140,913</u>	<u>0</u>
	841010	Transfer In - General Fund	20,984	71,317	1,000	0	0
	841215	Transfer In - Road & Bridge Fund	23,500	0	288,165	1,850	0
	841410	Transfer In - Capital Improvement Fund	1,716,037	1,433,970	0	2,015,225	884,300
	841420	Transfer In - Capital Road & Bridge Funds	61,000	0	0	0	0
	841450	Transfer In - Permanent Improvement Fund	670,395	0	150,000	0	0
		<i>Operating Transfers In:</i>	<u>2,491,916</u>	<u>1,505,287</u>	<u>439,165</u>	<u>2,017,075</u>	<u>884,300</u>
		<i>S/T 200000</i>	<u>2,643,985</u>	<u>1,505,287</u>	<u>439,165</u>	<u>2,157,988</u>	<u>884,300</u>
		Total Revenue + Other Fin. Sources:	<u>2,719,932</u>	<u>1,519,519</u>	<u>440,218</u>	<u>2,157,988</u>	<u>885,500</u>

478 Juvenile Building Renovation

100000 Revenue							
	538100	Interest Income	26,275	5,241	0	0	0
		<i>Interest Income:</i>	<u>26,275</u>	<u>5,241</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<i>S/T 100000</i>	<u>26,275</u>	<u>5,241</u>	<u>0</u>	<u>0</u>	<u>0</u>
200000 Other Financing Sources							
	841450	Transfer in - Permanent Improvement Fund	20,000	0	0	0	0
		<i>S/T 200000</i>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	<u>46,275</u>	<u>5,241</u>	<u>0</u>	<u>0</u>	<u>0</u>

ALL CAPITAL PROJECT FUNDS SUMMARY

Total Revenue	1,735,443	2,278,664	318,161	1,329,324	3,402,400
Total Other Financing Sources	3,956,142	7,125,592	7,247,378	8,538,950	10,818,936
Grand Total Capital Project Funds	<u>5,691,585</u>	<u>9,404,256</u>	<u>7,565,539</u>	<u>9,868,274</u>	<u>14,221,336</u>

All Capital Project Funds - Summary by function

	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
100000 Revenue	401,874	569,340	35,978	63,000	62,700
100100 General Government	0	0	0	0	0
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	1,181,500	1,709,324	282,183	1,125,411	3,339,700
200000 Other Financing Sources	152,069	0	0	140,913	0
200000 OFS Transfers	3,956,142	7,125,592	7,247,378	8,538,950	10,818,936
Total Revenue + Other Financing Sources	<u>5,691,585</u>	<u>9,404,256</u>	<u>7,565,539</u>	<u>9,868,274</u>	<u>14,221,336</u>

FY23 Estimated Revenue

Fund	Audited	Audited	Audited	Est.Rev	Est.Rev
Organization	Revenue	Revenue	Revenue	Revenue	Revenue
Account Revenue Description	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
All Capital Project Funds -Summary of Revenues by Type					
Property Taxes - Current:	0	0	0	0	0
Property Taxes - Delinquent:	1,655	0	0	0	0
Other Taxes:	0	0	0	0	0
Sales Tax:	0	0	0	0	0
Licenses & Permits:	0	0	0	0	0
Intergovernmental Rev:	1,059,468	1,639,363	206,622	1,055,411	3,269,700
Charges for Services:	122,032	69,961	75,561	70,000	70,000
Fines & Forfeitures:	0	0	0	0	0
Interest:	400,219	569,340	35,978	63,000	62,700
Rent/Commissions:	0	0	0	0	0
Miscellaneous:	0	0	0	0	0
Other Financing Sources (all)	4,108,211	7,125,592	7,247,378	8,679,863	10,818,936
Total Revenue + Other Financing Sources:	5,691,585	9,404,256	7,565,539	9,868,274	14,221,336

Total Revenues - All Budgeted Funds

Summary of Revenue by Function	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
100000 Revenue	43,157,970	42,860,679	43,285,562	45,660,230	50,265,681
100100 General Government	2,861,062	2,831,943	3,023,516	2,782,866	2,968,762
100110 Judicial	1,981,766	1,716,408	1,705,289	1,672,085	1,544,785
100120 Law Enforcement/Corrections	1,082,564	958,354	1,144,047	1,203,385	1,382,750
100140 Health & Human Services	104,743	91,956	105,319	99,150	88,100
100150 Public Buildings	1,615,832	1,636,024	1,828,201	1,798,200	1,853,850
100160 Transportation & Roads	2,157,812	2,033,610	2,256,606	2,060,075	1,892,000
100170 Capital Projects	1,181,500	1,709,324	282,183	1,125,411	3,339,700
200000 Other Financing Sources	230,946	195,314	243,257	218,026	25,000
200000 OFS Transfers	4,448,492	7,518,461	7,899,413	15,852,682	12,967,771
Total Revenue + Other Financing Sources	58,822,687	61,552,073	61,773,393	72,472,110	76,328,399

Less Operating Transfers In	(4,448,492)	(7,518,461)	(7,899,413)	(15,852,682)	(12,967,771)
Total Revenue	54,374,195	54,033,612	53,873,980	56,619,428	63,360,628

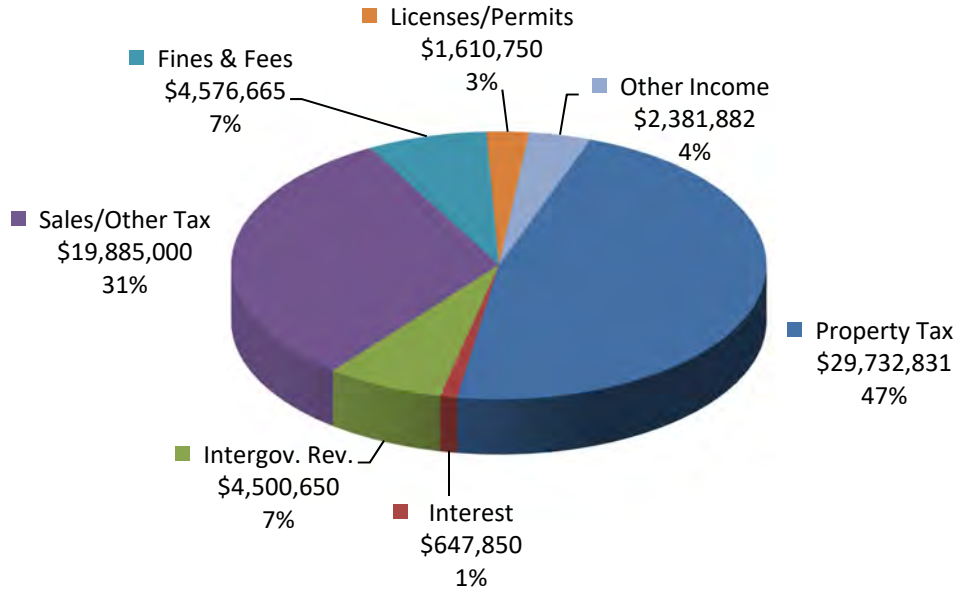
Summary of Revenues by Type

	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23
Property Taxes - Current:	21,700,688	23,081,052	23,219,025	26,472,475	29,031,072
Property Taxes - Delinquent:	585,956	524,108	684,069	761,005	701,759
Other Taxes:	406,809	353,646	416,398	384,500	435,000
Sales Tax:	18,380,283	17,267,703	18,705,938	17,475,000	19,450,000
Licenses & Permits:	1,671,693	1,655,966	1,672,977	1,656,500	1,610,750
Intergovernmental Rev:	2,120,278	2,629,875	1,338,613	2,242,631	4,500,650
Charges for Services:	3,821,501	3,598,223	3,764,765	3,551,115	3,879,665
Fines & Forfeitures:	1,036,711	855,811	953,408	970,000	697,000
Interest:	2,084,234	1,634,170	260,132	567,250	647,850
Rent/Commissions:	808,572	764,329	882,340	892,906	819,762
Miscellaneous:	1,526,524	1,473,415	1,733,058	1,428,020	1,562,120
Other Financing Sources (all)	4,679,438	7,713,775	8,142,670	16,070,708	12,992,771
Total Revenue + Other Financing Sources	58,822,687	61,552,073	61,773,393	72,472,110	76,328,399

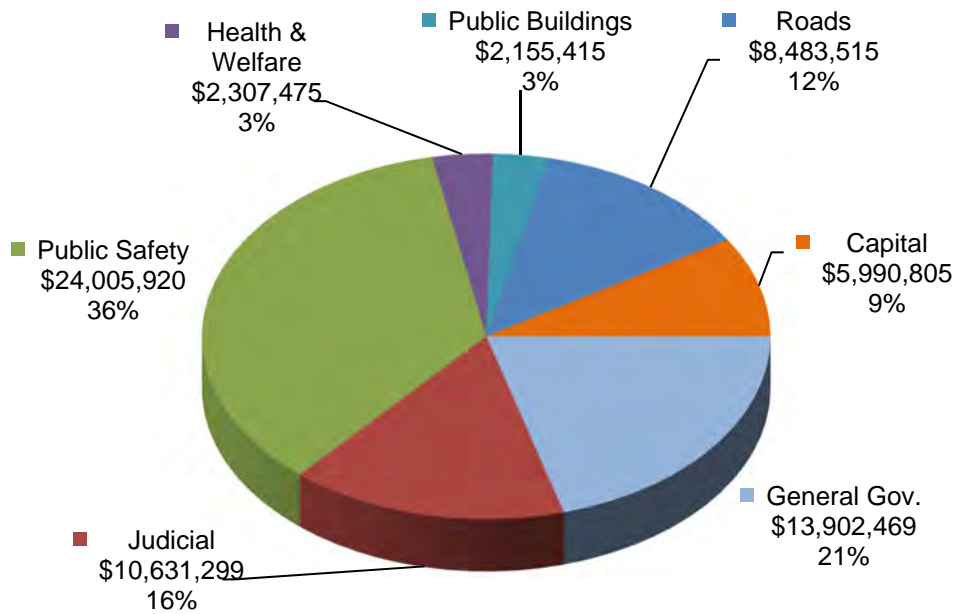
Less Other Financing Sources(all funds)	(4,679,438)	(7,713,775)	(8,142,670)	(16,070,708)	(12,992,771)
Plus Other Financing Sources Revenue	230,946	195,314	243,257	218,026	25,000
Total Revenue	54,374,195	54,033,612	53,873,980	56,619,428	63,360,628

FY23 ADOPTED BUDGET

WHERE THE MONEY COMES FROM...



WHAT THE MONEY IS USED FOR...



Comparison of FY22 to FY23

Department	FY22 Amended						Budget Inc. or (Decrease)	FY23 Adopted					
	Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
Airport Fund													
Administration	179,670	80,175	188,705	0	0	448,550	85,494	184,829	128,665	220,550	0	0	534,044
Terminal Building	59,918	42,090	130,500	0	0	232,508	(39,314)	60,679	41,815	90,700	0	0	193,194
Operations	121,288	54,030	7,025	1,530	0	183,873	10,984	121,775	53,435	19,647	0	0	194,857
Airfield	0	0	27,450	0	0	27,450	35,850	0	0	63,300	0	0	63,300
Maintenance Shop	217,246	117,400	72,000	157,101	0	563,747	(118,127)	216,890	115,345	88,705	24,680	0	445,620
Marketing	0	0	6,047	0	0	6,047	8,553	0	0	14,600	0	0	14,600
Fire Protection	0	0	53,127	0	0	53,127	17,458	0	0	70,585	0	0	70,585
Airport Public Safety	802,391	356,295	65,900	0	0	1,224,586	12,214	798,245	357,255	81,300	0	0	1,236,800
Total Airport Maint. Fund (218)	1,380,513	649,990	550,754	158,631	0	2,739,888	13,112	1,382,418	696,515	649,387	24,680	0	2,753,000
Other Funds													
District Court Technology Fund	0	0	3,900	0	0	3,900	(3,900)	0	0	0	0	0	0
Co. Court Technology Fund	0	0	10,319	0	0	10,319	6,681	0	0	17,000	0	0	17,000
Co. Court Records Preservation	0	0	0	0	0	0	28,017	12,297	7,100	8,620	0	0	28,017
Dist Court Records Preservation	0	0	26,000	0	0	26,000	38,062	16,497	7,945	39,620	0	0	64,062
County Clerk Rec Mgmt	34,627	14,145	109,343	0	0	158,115	(8,189)	35,246	14,280	100,400	0	0	149,926
Law Library Fund	16,332	10,420	57,770	0	0	84,522	605	16,822	10,545	57,760	0	0	85,127
Local Truancy Fund	0	0	0	0	0	0	2,000	0	0	2,000	0	0	2,000
Family Protection	0	0	7,200	0	0	7,200	0	0	0	7,200	0	0	7,200
Social Security Incentive	0	0	55,000	0	0	55,000	5,000	0	0	60,000	0	0	60,000
County-Wide Rec Mgmt	37,679	21,880	24,925	3,332	0	87,816	(87,816)	0	0	0	0	0	0
Building Security	0	0	10,000	0	0	10,000	1,400	0	0	11,400	0	0	11,400
Drug Court Program	0	0	0	0	0	0	0	0	0	0	0	0	0
County Facility Improvement	0	0	0	0	0	0	5,000	0	0	5,000	0	0	5,000
Workforce Investment Fund	0	100,000	0	0	0	100,000	123,835	102,960	120,875	0	0	0	223,835
Justice Court Technology Fund	0	0	48,300	19,000	0	67,300	(859)	0	0	60,236	6,205	0	66,441
Dist. Clerk Civil Rec Mgmt	4,200	865	5,000	0	0	10,065	(10,065)	0	0	0	0	0	0
Dist. Clerk Criminal Rec Mgmt	0	0	5,000	0	0	5,000	0	0	0	5,000	0	0	5,000
Justice of the Peace Security	0	0	29,098	0	0	29,098	(10,848)	0	0	18,250	0	0	18,250
Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0
Health Care Fund	0	0	40,000	0	0	40,000	0	0	0	40,000	0	0	40,000
Interagency Projects	0	0	1,434,762	0	0	1,434,762	(13,790)	0	0	1,420,972	0	0	1,420,972
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Improvement Fund	0	0	0	136,209	0	136,209	13,791	0	0	0	150,000	0	150,000
Capital Road Projects	0	0	0	1,299,118	0	1,299,118	426,672	0	0	0	1,725,790	0	1,725,790
Permanent Improvement Fund	0	0	0	250,000	0	250,000	0	0	0	250,000	0	0	250,000
Airport Improvements	0	0	0	1,055,411	0	1,055,411	2,577,589	0	0	0	3,633,000	0	3,633,000
Parking Facility	0	0	0	1,373,553	0	1,373,553	(523,553)	0	0	0	850,000	0	850,000
Longview Whaley Comm Bldg	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Upgrade Project	0	0	0	287,497	0	287,497	12,503	0	0	0	300,000	0	300,000
Renovations & Capital Acquisitions	0	0	0	2,336,109	0	2,336,109	(1,528,304)	0	0	0	807,805	0	807,805
Total Other Funds	92,838	147,310	1,866,617	6,760,229	0	8,866,994	1,053,831	183,822	160,745	1,853,458	7,722,800	0	9,920,825
Total All Funds	26,493,555	13,990,228	17,939,345	7,046,306	1,500	65,470,934	2,005,964	26,708,313	14,133,047	18,800,808	7,833,230	1,500	67,476,898

Summary of Changes From FY22 to FY23								
	FY22 Total	FY23 Total	Variance	Changes to	Changes to	Changes in	Changes in	Changes in
Department	Amended Budget	Adopted Budget	Amount	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
General Fund								
County Clerk	1,282,432	1,357,630	75,198	43,839	23,631	7,728	0	0
County Clerk Archive Restoration	211,268	118,491	-92,777	-11,193	-2,265	-75,919	-3,400	0
Telecommunications	66,160	66,365	205	50	155	0	0	0
Purchasing	390,817	408,919	18,102	20,097	2,705	-4,700	0	0
Human Resources	314,587	359,891	45,304	2,948	17,996	24,360	13,835	0
Records Management	0	28,241	28,241	13,835	8,235	6,171	0	0
Non -Departmental	3,433,855	3,820,902	387,047	0	-22,457	409,504	0	0
County Judge	334,453	389,727	55,274	15,320	35,154	4,800	0	0
Postal Service	32,178	36,572	4,394	346	248	3,800	0	0
Elections	582,157	558,645	-23,512	4,390	-13,448	-14,454	0	0
Auditor	966,230	950,797	-15,433	-15,413	-3,510	3,490	0	0
Tax Assessor-Collector	1,896,851	1,978,280	81,429	24,672	14,134	42,623	0	0
Information Services	1,925,935	1,957,318	31,383	2,917	410	19,846	8,210	0
Extension Service	126,564	129,156	2,592	2,307	285	0	0	0
Court of Appeals	17,298	17,298	0	0	0	0	0	0
County Court-at-Law #1	425,735	431,254	5,519	3,900	619	1,000	0	0
County Court-at-Law #2	434,335	441,469	7,134	4,450	684	2,000	0	0
Attorney General Master	550	550	0	0	0	0	0	0
124th District Court	210,395	194,417	-15,978	3,529	650	-12,557	-7,600	0
188th District Court	194,396	198,797	4,401	3,701	700	0	0	0
307th District Court	184,297	191,634	7,337	3,637	700	3,000	0	0
Judicial Expenses	2,534,815	2,539,815	5,000	0	0	5,000	0	0
District Clerk	1,164,834	1,180,433	15,599	13,190	2,409	0	0	0
Justice of the Peace #1	532,146	548,876	16,730	115	659	15,956	0	0
Justice of the Peace #2	296,718	299,435	2,717	4,253	794	-2,330	0	0
Justice of the Peace #3	298,850	304,380	5,530	4,661	869	0	0	0
Justice of the Peace #4	294,746	312,815	18,069	4,180	789	13,100	0	0
District Attorney	3,195,970	3,228,288	32,318	25,854	5,809	655	0	0
Bail Bond Board	4,960	4,960	0	0	0	0	0	0
Collections	297,671	301,055	3,384	2,884	500	0	0	0
Constable #1	87,397	86,737	-660	-2,500	-421	2,261	0	0
Constable #2	97,644	85,102	-12,542	-2,500	-421	-3,121	-6,500	0
Constable #3	93,078	100,525	7,447	2,500	217	4,730	0	0
Constable #4	94,543	100,008	5,465	7,500	455	4,010	-6,500	0
Sheriff - Corrections	7,124,507	7,422,241	297,734	104,385	30,244	176,105	-13,000	0
Contract Jail Operations	13,819,942	14,052,262	232,320	-265,135	-67,472	564,927	0	0
Criminal Justice Operations	621,421	604,982	-16,439	-20,000	-3,105	6,666	0	0
Department of Public Safety	10,516	10,516	0	0	0	0	0	0
Texas Parks & Wildlife	1,631	1,655	24	0	0	24	0	0
Texas Alcohol-Beverage Com.	225	225	0	0	0	0	0	0
Juvenile Board	183,678	183,675	-3	0	-3	0	0	0
Pre-Trial Officer	50,920	49,792	-1,128	-1,553	-325	750	0	0
Veterans Service	134,308	138,023	3,715	2,205	410	1,100	0	0
Civil Defense	32,475	39,000	6,525	0	0	6,525	0	0
Emergency Management	269,677	290,637	20,960	10,000	3,335	7,625	0	0
Health Department	1,259,753	1,318,712	58,959	10,079	2,260	46,620	0	0
Historical Commission	11,745	11,745	0	0	0	0	0	0
Contract Service Organizations	462,158	462,158	0	0	0	0	0	0
Damage to Building Insurance Claim	55,569	0	-55,569	0	0	-55,569	0	0
CSCD Annex	1,805	1,200	-605	0	0	-605	0	0
Records Building	0	14,160	14,160	0	0	14,160	0	0
ADA Compliance	35,000	35,000	0	0	0	0	0	0
Courthouse Building	1,261,943	879,307	-382,636	10,048	-705	-391,979	0	0
CH Housekeeping	407,345	423,387	16,042	1,972	10,070	4,000	0	0
Jail Building	409,215	375,400	-33,815	0	0	-33,815	0	0
Service Center Building	51,417	54,650	3,233	0	0	3,233	0	0
Comm. Bldg. - Longview Whaley St.	129,608	95,850	-33,758	-18,100	-4,040	-11,618	0	0
Comm. Bldg. - Judson	5,577	4,990	-587	0	0	-587	0	0
Comm. Bldg. - Greggton	33,201	29,450	-3,751	0	0	-3,751	0	0
Gladewater Commerce - Offices	3,500	3,000	-500	0	0	-500	0	0
Comm. Bldg. - Liberty City	1,000	0	-1,000	0	0	-1,000	0	0
Comm. Bldg. - Hugh Camp Park	49,981	87,101	37,120	22,556	14,345	219	0	0
Comm. Bldg. - Olivia Hilburn	400	0	-400	0	0	-400	0	0
Comm. Bldg. - Kilgore	24,001	25,150	1,149	0	0	1,149	0	0
Comm. Bldg. - Elderville	23,703	27,180	3,477	0	0	3,477	0	0
Longview Eastman Rd Offices	23,578	32,490	8,912	0	0	8,912	0	0
Purchasing Surplus Building	3,200	3,500	300	0	0	300	0	0
MAS Criminal Justice Center	57,061	58,600	1,539	0	0	1,539	0	0
Debt/Capital Lease	1,500	1,500	0	0	0	0	0	0
Total General Fund (110)	48,585,425	49,466,320	880,894	39,926	61,299	808,460	-14,955	0

Summary of Changes From FY22 to FY23								
	FY22 Total	FY23 Total	Variance	Changes to	Changes to	Changes in	Changes in	Changes in
Department	Amended Budget	Adopted Budget	Amount	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
Road & Bridge Fund								
Administration	395,613	394,244	-1,369	-600	-769	0	0	0
General	49,715	50,100	385	0	0	385	0	0
Precinct #1	1,371,286	1,544,672	173,386	56,376	47,189	67,365	2,456	0
Precinct #2	91,440	87,189	-4,251	1,229	245	-5,725	0	0
Precinct #3	1,971,485	1,877,825	-93,660	-816	-24,340	-62,927	-5,577	0
Precinct #4	1,399,088	1,382,723	-16,365	25,754	-765	-31,569	-9,785	0
Total Road & Bridge Fund (215)	5,278,627	5,336,753	58,126	81,943	21,560	-32,471	-12,906	0
Airport Fund								
Administration	448,550	534,044	85,494	5,159	48,490	31,845	0	0
Terminal Building	232,508	193,194	-39,314	761	-275	-39,800	0	0
Operations	183,873	194,857	10,984	487	-595	12,622	-1,530	0
Airfield	27,450	63,300	35,850	0	0	35,850	0	0
Maintenance Shop	563,747	445,620	-118,127	-356	-2,055	16,705	-132,421	0
Marketing	6,047	14,600	8,553	0	0	8,553	0	0
Fire Protection	53,127	70,585	17,458	0	0	17,458	0	0
Security	1,224,586	1,236,800	12,214	-4,146	960	15,400	0	0
Total Airport Fund (218)	2,739,888	2,753,000	13,112	1,905	46,525	98,633	-133,951	0
Total Operations	56,603,940	57,556,073	952,132	123,774	129,384	874,622	-161,812	0
Discretionary Funds								
District Court Technology Fund	3,900	0	-3,900	0	0	-3,900	0	0
Co. Court Technology Fund	10,319	17,000	6,681	0	0	6,681	0	0
Co. Court Records Preservation	0	28,017	28,017	12,297	7,100	8,620	0	0
Dist Court Records Preservation	26,000	64,062	38,062	16,497	7,945	13,620	0	0
County Clerk Rec Mgmt	158,115	149,926	-8,189	619	135	-8,943	0	0
Law Library Fund	84,522	85,127	605	490	125	-10	0	0
Local Truancy Fund	0	2,000	2,000	0	0	2,000	0	0
Family Protection Fund	7,200	7,200	0	0	0	0	0	0
Social Security Incentive	55,000	60,000	5,000	0	0	5,000	0	0
County-Wide Rec Mgmt	87,816	0	-87,816	-37,679	-21,880	-24,925	-3,332	0
Building Security	10,000	11,400	1,400	0	0	1,400	0	0
Drug Court Program	0	0	0	0	0	0	0	0
County Facility Improvements	0	5,000	5,000	0	0	5,000	0	0
Workforce Investment Fund	100,000	223,835	123,835	102,960	20,875	0	0	0
Justice Court Technology Fund	67,300	66,441	-859	0	0	11,936	-12,795	0
Dist. Clerk Civil Rec Mgmt	10,065	0	-10,065	-4,200	-865	-5,000	0	0
Dist. Clerk Criminal Rec Mgmt	5,000	5,000	0	0	0	0	0	0
Justice of the Peace Security	29,098	18,250	-10,848	0	0	-10,848	0	0
Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0
Health Care Fund	40,000	40,000	0	0	0	0	0	0
Total Discretionary Funds	694,335	783,258	88,923	90,984	13,435	631	-16,127	0
Debt Service								
Debt Service	0	0	0	0	0	0	0	0
Capital & Interagency Project Funds								
Interagency Projects	1,434,762	1,420,972	-13,790	0	0	-13,790	0	0
Capital Improvements Funds	136,209	150,000	13,791	0	0	0	13,791	0
Capital Road and Bridge Projects	1,299,118	1,725,790	426,672	0	0	0	426,672	0
Permanent Improvement Fund	250,000	250,000	0	0	0	0	0	0
Airport Improvements	1,055,411	3,633,000	2,577,589	0	0	0	2,577,589	0
Parking Facility	1,373,553	850,000	-523,553	0	0	0	-523,553	0
Computer Upgrade Project	287,497	300,000	12,503	0	0	0	12,503	0
Renovations & Capital Acquisitions	2,336,109	807,805	-1,528,304	0	0	0	-1,528,304	0
Total Capital/Interagency Proj Funds	8,172,659	9,137,567	964,908	0	0	-13,790	978,698	0
Total All Funds	65,470,934	67,476,898	2,005,964	214,758	142,819	861,463	800,759	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
GENERAL FUND (by Department)							
110	100423	County Clerk					
		Total Salaries	700,921	715,370	710,565	750,294	794,133
		Total Fringe Benefits	372,005	403,049	408,317	467,700	491,331
		Total Operating Expenses	72,115	69,438	58,613	64,438	72,166
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,145,041	1,187,857	1,177,495	1,282,432	1,357,630
110	100425	County Clerk Archive Restoration					
		Total Salaries	56,388	48,441	45,141	65,248	54,055
		Total Fringe Benefits	21,472	22,110	22,353	27,405	25,140
		Total Operating Expenses	31,325	16,456	106,908	115,215	39,296
		Total Capital Outlay	0	0	2,799	3,400	0
		Departmental Total	109,185	87,007	177,201	211,268	118,491
110	100445	Telecommunications					
		Total Salaries	46,522	45,318	43,385	55,500	55,550
		Total Fringe Benefits	7,299	7,517	6,769	10,510	10,665
		Total Operating Expenses	65	47	46	150	150
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	53,886	52,882	50,200	66,160	66,365
110	100446	Purchasing Agent					
		Total Salaries	212,904	224,154	216,072	238,332	258,429
		Total Fringe Benefits	80,995	104,051	101,541	119,465	122,170
		Total Operating Expenses	23,057	15,163	27,576	33,020	28,320
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	316,956	343,368	345,189	390,817	408,919
110	100447	Human Resources					
		Total Salaries	147,219	158,123	170,451	187,557	190,505
		Total Fringe Benefits	56,106	64,349	63,396	94,840	112,836
		Total Operating Expenses	15,947	26,202	31,112	32,190	56,550
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	219,272	248,674	264,959	314,587	359,891
110	100448	Records Management					
		Total Salaries	0	0	0	0	13,835
		Total Fringe Benefits	0	0	0	0	8,235
		Total Operating Expenses	0	0	0	0	6,171
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	0	28,241
110	100451	Non-Departmental					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	600,035	161,702	29,523	364,322	341,865
		Total Operating Expenses	2,061,915	2,107,928	2,362,715	3,049,533	3,459,037
		Total Capital Outlay	0	0	0	20,000	20,000
		Departmental Total	2,661,950	2,269,630	2,392,238	3,433,855	3,820,902
110	100460	County Judge					
		Total Salaries	189,265	198,226	196,315	232,643	247,963

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Fringe Benefits	65,579	76,530	75,554	90,035	125,189
		Total Operating Expenses	8,780	7,543	5,905	11,775	16,575
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	263,624	282,299	277,774	334,453	389,727
110	100470	Postal Services					
		Total Salaries	0	0	4,082	11,618	11,964
		Total Fringe Benefits	0	0	2,757	8,110	8,358
		Total Operating Expenses	11,014	10,124	12,115	12,450	16,250
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	11,014	10,124	18,954	32,178	36,572
110	100520	Elections					
		Total Salaries	195,924	222,724	220,627	233,291	237,681
		Total Fringe Benefits	82,154	84,717	93,767	110,878	97,430
		Total Operating Expenses	105,437	135,331	191,944	237,988	223,534
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	383,515	442,772	506,338	582,157	558,645
110	100530	County Auditor					
		Total Salaries	592,134	619,069	607,939	624,160	608,747
		Total Fringe Benefits	224,257	261,000	284,126	321,625	318,115
		Total Operating Expenses	25,879	16,362	19,874	20,445	23,935
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	842,270	896,431	911,939	966,230	950,797
110	100550	Tax Assessor / Collector					
		Total Salaries	1,033,543	1,034,265	1,016,784	1,075,177	1,099,849
		Total Fringe Benefits	507,648	541,014	539,800	644,730	658,864
		Total Operating Expenses	175,824	155,582	171,340	176,944	219,567
		Total Capital Outlay	50,949	0	0	0	0
		Departmental Total	1,767,964	1,730,861	1,727,924	1,896,851	1,978,280
110	100560	Information Technology					
		Total Salaries	424,554	428,140	462,725	485,318	488,235
		Total Fringe Benefits	186,414	187,033	213,786	248,505	248,915
		Total Operating Expenses	988,099	1,049,989	1,050,694	1,190,322	1,210,168
		Total Capital Outlay	10,606	35,812	0	1,790	10,000
		Departmental Total	1,609,673	1,700,974	1,727,205	1,925,935	1,957,318
110	100900	AgriLife Extension Service					
		Total Salaries	72,510	68,621	75,180	77,134	79,441
		Total Fringe Benefits	19,571	21,585	22,891	24,005	24,290
		Total Operating Expenses	15,854	14,456	14,028	25,425	25,425
		Total Capital Outlay	0	3,943	0	0	0
		Departmental Total	107,935	108,605	112,099	126,564	129,156
110	110465	Court of Appeals					
		Total Salaries	16,070	16,008	16,008	16,008	16,008
		Total Fringe Benefits	1,230	1,235	1,229	1,290	1,290
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Departmental Total	17,300	17,243	17,237	17,298	17,298
110	110467	County Court at Law #1					
		Total Salaries	280,411	276,405	275,892	295,156	299,056
		Total Fringe Benefits	88,592	97,408	98,599	110,805	111,424
		Total Operating Expenses	12,020	13,796	12,233	19,774	20,774
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	381,023	387,609	386,724	425,735	431,254
110	110468	County Court at Law #2					
		Total Salaries	268,252	296,751	296,264	302,740	307,190
		Total Fringe Benefits	85,374	100,785	101,570	112,490	113,174
		Total Operating Expenses	10,037	11,869	19,183	19,105	21,105
		Total Capital Outlay	7,880	0	2,988	0	0
		Departmental Total	371,543	409,405	420,005	434,335	441,469
110	110470	Atty. General Master					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	550	550
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	550	550
110	110471	124th District Court					
		Total Salaries	117,765	114,928	114,450	120,313	123,842
		Total Fringe Benefits	43,331	48,099	49,393	52,795	53,445
		Total Operating Expenses	10,296	10,193	7,953	29,687	17,130
		Total Capital Outlay	0	0	0	7,600	0
		Departmental Total	171,392	173,220	171,796	210,395	194,417
110	110472	188th District Court					
		Total Salaries	111,970	110,739	112,058	117,801	121,502
		Total Fringe Benefits	42,373	47,275	49,190	52,270	52,970
		Total Operating Expenses	8,351	10,690	9,781	24,325	24,325
		Total Capital Outlay	2,310	0	0	0	0
		Departmental Total	165,004	168,704	171,029	194,396	198,797
110	110473	307th District Court					
		Total Salaries	100,334	104,381	111,552	115,427	119,064
		Total Fringe Benefits	40,018	45,724	48,711	51,770	52,470
		Total Operating Expenses	6,683	7,136	12,134	17,100	20,100
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	147,035	157,241	172,397	184,297	191,634
110	110474	Judicial Expenses					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,030,592	1,902,040	1,617,439	2,534,815	2,539,815
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	2,030,592	1,902,040	1,617,439	2,534,815	2,539,815
110	110480	District Clerk					

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Salaries	543,392	572,922	593,856	665,869	679,059
		Total Fringe Benefits	286,393	329,951	353,909	439,715	442,124
		Total Operating Expenses	59,892	45,215	47,737	59,250	59,250
		Total Capital Outlay	4,933	0	0	0	0
		Departmental Total	894,610	948,088	995,502	1,164,834	1,180,433
110	110491	Justice of the Peace - Precinct #1					
		Total Salaries	268,261	275,780	261,572	283,556	283,671
		Total Fringe Benefits	127,846	145,139	130,265	175,290	175,949
		Total Operating Expenses	60,063	86,203	36,869	73,300	89,256
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	456,170	507,122	428,706	532,146	548,876
110	110492	Justice of the Peace - Precinct #2					
		Total Salaries	136,767	145,645	147,026	151,803	156,056
		Total Fringe Benefits	57,801	86,599	79,620	101,795	102,589
		Total Operating Expenses	28,231	18,810	29,922	43,120	40,790
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	222,799	251,054	256,568	296,718	299,435
110	110493	Justice of the Peace - Precinct #3					
		Total Salaries	161,303	162,389	151,173	176,130	180,791
		Total Fringe Benefits	72,369	79,147	75,931	92,920	93,789
		Total Operating Expenses	32,362	24,986	16,509	29,800	29,800
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	266,034	266,522	243,613	298,850	304,380
110	110494	Justice of the Peace - Precinct #4					
		Total Salaries	139,984	138,352	144,699	149,346	153,526
		Total Fringe Benefits	61,979	59,924	69,000	87,500	88,289
		Total Operating Expenses	68,782	70,089	61,098	57,900	71,000
		Total Capital Outlay	0	2,290	0	0	0
		Departmental Total	270,745	270,655	274,797	294,746	312,815
110	110500	District Attorney					
		Total Salaries	1,787,257	2,021,679	1,888,041	2,101,815	2,127,669
		Total Fringe Benefits	630,896	802,129	757,060	904,310	910,119
		Total Operating Expenses	177,026	170,047	115,312	189,845	190,500
		Total Capital Outlay	10,133	8,160	0	0	0
		Departmental Total	2,605,312	3,002,015	2,760,413	3,195,970	3,228,288
110	110600	Bail Bond Board					
		Total Salaries	0	0	0	3,000	3,000
		Total Fringe Benefits	0	0	0	605	605
		Total Operating Expenses	20	35	35	1,355	1,355
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	20	35	35	4,960	4,960
110	110800	Collections					
		Total Salaries	158,692	171,850	161,491	175,831	178,715
		Total Fringe Benefits	83,088	96,734	89,595	106,660	107,160
		Total Operating Expenses	22,104	10,521	13,062	15,180	15,180

FY23 Categorical Expenditure Budget

			Audited Expenditures 18/19	Audited Expenditures 19/20	Audited Budget 20/21	Amended Budget 21/22	Adopted Budget 22/23
Fund	Org	Expenditures					
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	263,884	279,105	264,148	297,671	301,055
110	120731	Constable - Precinct #1					
		Total Salaries	45,847	46,565	46,565	52,443	49,943
		Total Fringe Benefits	18,670	9,730	9,661	25,790	25,369
		Total Operating Expenses	3,695	12,619	7,024	9,164	11,425
		Total Capital Outlay	0	0	8,891	0	0
		Departmental Total	68,212	68,914	72,141	87,397	86,737
110	120732	Constable - Precinct #2					
		Total Salaries	46,141	45,965	45,965	52,443	49,943
		Total Fringe Benefits	20,132	22,362	23,067	25,790	25,369
		Total Operating Expenses	3,901	7,970	4,095	12,911	9,790
		Total Capital Outlay	0	0	0	6,500	0
		Departmental Total	70,174	76,297	73,127	97,644	85,102
110	120733	Constable - Precinct #3					
		Total Salaries	62,948	47,538	46,565	52,443	54,943
		Total Fringe Benefits	21,854	21,912	23,122	25,790	26,007
		Total Operating Expenses	11,126	16,538	11,766	14,845	19,575
		Total Capital Outlay	0	0	8,892	0	0
		Departmental Total	95,928	85,988	90,345	93,078	100,525
110	120734	Constable - Precinct #4					
		Total Salaries	46,141	46,565	41,210	52,443	59,943
		Total Fringe Benefits	19,999	23,305	18,447	25,790	26,245
		Total Operating Expenses	10,905	10,014	7,043	9,810	13,820
		Total Capital Outlay	0	0	0	6,500	0
		Departmental Total	77,045	79,884	66,700	94,543	100,008
110	120742	Sheriff's Office					
		Total Salaries	3,593,877	3,930,039	4,123,674	4,328,977	4,433,362
		Total Fringe Benefits	1,493,663	1,720,333	1,784,907	2,076,685	2,106,929
		Total Operating Expenses	482,249	544,824	554,461	705,845	881,950
		Total Capital Outlay	44,600	109,396	50,275	13,000	0
		Departmental Total	5,614,389	6,304,592	6,513,317	7,124,507	7,422,241
110	120750	Jail Operations					
		Total Salaries	6,218,100	6,521,530	6,034,235	7,628,482	7,363,347
		Total Fringe Benefits	2,797,380	3,116,396	2,903,186	3,972,287	3,904,815
		Total Operating Expenses	1,717,907	2,189,960	2,167,625	2,219,173	2,784,100
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	10,733,387	11,827,886	11,105,046	13,819,942	14,052,262
110	120760	Criminal Justice Operation					
		Total Salaries	284,679	279,985	282,711	346,832	326,832
		Total Fringe Benefits	134,370	140,500	121,514	186,975	183,870
		Total Operating Expenses	48,277	56,136	35,635	87,614	94,280
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	467,326	476,621	439,860	621,421	604,982

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
110	120772	Department of Public Safety					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	14,589	13,247	9,637	10,516	10,516
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	14,589	13,247	9,637	10,516	10,516
110	120774	Parks & Wildlife					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,800	1,785	1,529	1,631	1,655
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,800	1,785	1,529	1,631	1,655
110	120775	Texas Alcoholic Beverage Comm.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	225	225
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	225	225
110	130750	Juvenile Board					
		Total Salaries	117,062	116,613	116,613	116,613	116,613
		Total Fringe Benefits	53,868	63,591	69,609	67,065	67,062
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	170,930	180,204	186,222	183,678	183,675
110	130760	Juvenile Probation					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	45,715	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	45,715	0	0
110	130772	Community Supervision					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	11,645	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	11,645	0	0	0	0
110	130774	Pre-Trial Services					
		Total Salaries	26,548	28,543	28,001	29,415	27,862
		Total Fringe Benefits	13,383	18,372	17,365	20,165	19,840
		Total Operating Expenses	1,202	1,058	1,220	1,340	2,090
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	41,133	47,973	46,586	50,920	49,792
110	140430	Veterans Services					

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Salaries	69,549	72,150	71,876	73,983	76,188
		Total Fringe Benefits	34,562	39,459	40,942	43,425	43,835
		Total Operating Expenses	13,799	13,111	14,866	16,900	18,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	117,910	124,720	127,684	134,308	138,023
110	140440	Civil Defense					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	28,982	24,739	34,727	32,475	39,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	28,982	24,739	34,727	32,475	39,000
110	140800	COVID-19					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	41,709	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	41,709	0	0
110	140870	Emergency Management					
		Total Salaries	58,725	67,495	74,673	147,372	157,372
		Total Fringe Benefits	12,156	14,144	15,545	58,930	62,265
		Total Operating Expenses	11,629	892	2,185	63,375	71,000
		Total Capital Outlay	0	0	600	0	0
		Departmental Total	82,510	82,531	93,003	269,677	290,637
110	140880	Health Department					
		Total Salaries	322,485	339,485	313,961	340,868	350,947
		Total Fringe Benefits	165,498	177,170	162,545	197,605	199,865
		Total Operating Expenses	420,168	457,531	448,432	721,280	767,900
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	908,151	974,186	924,938	1,259,753	1,318,712
110	140936	Historical Commission					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,240	668	9,985	11,745	11,745
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,240	668	9,985	11,745	11,745
110	140950	Contract Service Organizations					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	592,908	450,458	435,958	462,158	462,158
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	592,908	450,458	435,958	462,158	462,158
110	150100	Damage to Building Insurance Claim					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited Expenditures 18/19	Audited Expenditures 19/20	Audited Budget 20/21	Amended Budget 21/22	Adopted Budget 22/23
Fund	Org	Expenditures					
		Total Operating Expenses	0	0	126,097	55,569	0
		Total Capital Outlay	0	0	4,083	0	0
		Departmental Total	0	0	130,180	55,569	0
110	150447	CSCD Annex					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	23	0	0	1,805	1,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	23	0	0	1,805	1,200
110	150448	Records Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	14,160
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	0	14,160
110	150466	ADA Compliance					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	33,897	35,000	35,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	33,897	35,000	35,000
110	150570	Courthouse Building					
		Total Salaries	403,566	414,530	410,921	433,549	443,597
		Total Fringe Benefits	185,049	215,083	216,095	239,165	238,460
		Total Operating Expenses	567,230	586,252	591,524	589,229	197,250
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,155,845	1,215,865	1,218,540	1,261,943	879,307
110	150575	Housekeeping					
		Total Salaries	162,555	172,236	190,357	210,535	212,507
		Total Fringe Benefits	106,689	113,274	129,685	160,760	170,830
		Total Operating Expenses	32,360	35,254	29,023	36,050	40,050
		Total Capital Outlay	3,909	0	0	0	0
		Departmental Total	305,513	320,764	349,065	407,345	423,387
110	150585	Jail Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	359,043	334,242	394,912	409,215	375,400
		Total Capital Outlay	0	33,900	0	0	0
		Departmental Total	359,043	368,142	394,912	409,215	375,400
110	150590	Service Center Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	55,611	68,635	38,841	51,417	54,650
		Total Capital Outlay	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited Expenditures 18/19	Audited Expenditures 19/20	Audited Budget 20/21	Amended Budget 21/22	Adopted Budget 22/23
Fund	Org	Expenditures					
		Departmental Total	55,611	68,635	38,841	51,417	54,650
110	150610	Longview Whaley St. Community Bldg					
		Total Salaries	75,923	81,391	25,101	47,600	29,500
		Total Fringe Benefits	21,974	29,410	5,793	10,560	6,520
		Total Operating Expenses	37,036	75,580	33,495	71,448	59,830
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	134,933	186,381	64,389	129,608	95,850
110	150611	Judson Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	5,099	5,750	4,748	5,577	4,990
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	5,099	5,750	4,748	5,577	4,990
110	150620	Greggton Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,267	38,190	23,315	33,201	29,450
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	20,267	38,190	23,315	33,201	29,450
110	150632	Gladewater Commerce St. Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,024	4,350	2,785	3,500	3,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	7,024	4,350	2,785	3,500	3,000
110	150633	Liberty City Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	3,930	4,575	26,606	1,000	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	3,930	4,575	26,606	1,000	0
110	150634	Hugh Camp Memorial Park					
		Total Salaries	0	0	0	0	22,556
		Total Fringe Benefits	0	0	0	0	14,345
		Total Operating Expenses	28,227	44,665	34,683	49,981	50,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	28,227	44,665	34,683	49,981	87,101
110	150635	Olivia R. Hilburn Community Bldg.					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	17,809	18,050	6,661	400	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	17,809	18,050	6,661	400	0
110	150636	Kilgore Community Building					

FY23 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited	Audited	Audited	Amended	Adopted
			Expenditures	Expenditures	Budget	Budget	Budget
			18/19	19/20	20/21	21/22	22/23
		Total Salaries	34,824	35,709	30,883	0	0
		Total Fringe Benefits	18,360	20,560	17,059	0	0
		Total Operating Expenses	23,655	25,550	17,913	24,001	25,150
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	76,839	81,819	65,855	24,001	25,150
110	150640	Kilgore South Street Building					
		Leased to City of Kilgore in FY09					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	234	250	306	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	234	250	306	0	0
110	150641	Elderville Community Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	18,799	26,300	16,436	23,703	27,180
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	18,799	26,300	16,436	23,703	27,180
110	150643	Longview Eastman Rd Bldg					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	21,195	35,425	20,987	23,578	32,490
		Total Capital Outlay	0	24,000	0	0	0
		Departmental Total	21,195	59,425	20,987	23,578	32,490
110	150644	Purchasing Surplus Building					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,537	2,155	1,854	3,200	3,500
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,537	2,155	1,854	3,200	3,500
110	150645	Civil Air Patrol					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	10,500	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	10,500	0	0	0
110	150700	MA Smith Criminal Justice Ctr					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	47,096	53,700	45,637	57,061	58,600
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	47,096	53,700	45,637	57,061	58,600
110	150725	Youth Detention Center					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	0	0
SUB-TOTAL MAINTENANCE 150447 - 150725:							
		Total Salaries	676,868	703,866	657,262	691,684	708,160
		Total Fringe Benefits	332,072	378,327	368,632	410,485	430,155
		Total Operating Expenses	1,246,175	1,369,423	1,449,720	1,474,935	1,012,100
		Total Capital Outlay	3,909	57,900	4,083	0	0
		Maintenance Dept Grand Total	2,259,024	2,509,516	2,479,697	2,577,104	2,150,415
110	180911-2	Debt - Capital Lease					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Total Debt Service/Capital Lease	1,138	1,138	1,029	1,500	1,500
		Departmental Total	1,138	1,138	1,029	1,500	1,500
GENERAL FUND TOTAL EXPENSES							
		Total Salaries	19,331,312	20,416,619	19,926,659	22,625,065	22,664,991
		Total Fringe Benefits	8,962,432	9,620,407	9,327,194	11,959,127	12,020,426
		Total Operating Expenses	10,683,967	11,177,224	11,335,468	13,940,943	14,749,403
		Total Capital Outlay	135,320	217,501	78,528	58,790	30,000
		Total Debt Service/Capital Lease	1,138	1,138	1,029	1,500	1,500
		General Fund Total Expenses	39,114,169	41,432,889	40,668,878	48,585,425	49,466,320
110	300000	Other Financing Uses	542,492	4,975,673	6,298,598	4,392,515	7,838,997
Total General Fund Exp. & Other Financing Uses (OFU)			39,656,661	46,408,562	46,967,476	52,977,940	57,305,317
ROAD AND BRIDGE FUND (by Department)							
215	160790	Road & Bridge - Administration					
		Total Salaries	268,021	266,684	266,684	275,288	274,688
		Total Fringe Benefits	89,770	105,429	106,362	120,325	119,556
		Total Operating Expenses	1,039	0	(20,862)	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	358,830	372,113	352,184	395,613	394,244
215	160208	Interagency Projects					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	210,199	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	210,199	0	0
215	160800	Road & Bridge - General					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Operating Expenses	(18,561)	2,037	0	49,715	50,100
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	(18,561)	2,037	0	49,715	50,100
215	160810	Road & Bridge - Precinct #1					
		Total Salaries	661,897	664,314	658,772	689,422	745,798
		Total Fringe Benefits	259,364	302,840	292,176	332,835	380,024
		Total Operating Expenses	415,170	305,342	281,282	329,985	397,350
		Total Capital Outlay	14,867	32,117	15,943	19,044	21,500
		Departmental Total	1,351,298	1,304,613	1,248,173	1,371,286	1,544,672
215	160820	Road & Bridge - Precinct #2					
		Total Salaries	36,588	37,368	37,467	43,160	44,389
		Total Fringe Benefits	17,555	20,011	20,794	22,780	23,025
		Total Operating Expenses	22,590	10,519	2,771	25,500	19,775
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	76,733	67,898	61,032	91,440	87,189
215	160830	Road & Bridge - Precinct #3					
		Total Salaries	664,851	683,241	656,112	754,190	753,374
		Total Fringe Benefits	292,867	332,659	348,949	415,156	390,816
		Total Operating Expenses	532,564	400,480	398,443	762,312	699,385
		Total Capital Outlay	27,760	3,006	0	39,827	34,250
		Departmental Total	1,518,042	1,419,386	1,403,504	1,971,485	1,877,825
215	160840	Road & Bridge - Precinct #4					
		Total Salaries	595,790	602,149	556,335	633,079	658,833
		Total Fringe Benefits	262,624	293,250	267,194	342,705	341,940
		Total Operating Expenses	318,838	403,240	309,598	413,519	381,950
		Total Capital Outlay	2,601	39,547	24,439	9,785	0
		Departmental Total	1,179,853	1,338,186	1,157,566	1,399,088	1,382,723
ROAD & BRIDGE FUND TOTALS							
		Total Salaries	2,227,147	2,253,756	2,175,370	2,395,139	2,477,082
		Total Fringe Benefits	922,180	1,054,189	1,035,475	1,233,801	1,255,361
		Total Operating Expenses	1,271,640	1,121,618	1,181,431	1,581,031	1,548,560
		Total Capital Outlay	45,228	74,670	40,382	68,656	55,750
		Total Debt Service/Capital Lease	0	0	0	0	0
		Road & Bridge Fund Total	4,466,195	4,504,233	4,432,658	5,278,627	5,336,753
215	300000	Other Financing Uses	23,500	0	288,165	1,850	0
Total R & B Fund Exp. & Other Financing Uses (OFU)			4,489,695	4,504,233	4,720,823	5,280,477	5,336,753
AIRPORT MAINTENANCE FUND (by Department)							
218	100691	Airport - Administration					
		Total Salaries	160,819	148,552	170,818	179,670	184,829
		Total Fringe Benefits	65,669	62,014	75,260	80,175	128,665
		Total Operating Expenses	196,010	215,371	193,149	188,705	220,550
		Total Capital Outlay	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Departmental Total	422,498	425,937	439,227	448,550	534,044
218	100693	Airport - Terminal Building					
		Total Salaries	54,347	57,809	56,987	59,918	60,679
		Total Fringe Benefits	33,260	38,243	39,305	42,090	41,815
		Total Operating Expenses	97,018	70,965	78,161	130,500	90,700
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	184,625	167,017	174,453	232,508	193,194
218	100694	Airport Operations					
		Total Salaries	109,511	110,768	107,908	121,288	121,775
		Total Fringe Benefits	43,021	44,964	44,927	54,030	53,435
		Total Operating Expenses	6,386	4,222	1,382	7,025	19,647
		Total Capital Outlay	0	0	0	1,530	0
		Departmental Total	158,918	159,954	154,217	183,873	194,857
218	100695	Airport - Airfield					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	41,826	17,569	192,235	27,450	63,300
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	41,826	17,569	192,235	27,450	63,300
218	100696	Airport - Maintenance Shop					
		Total Salaries	170,811	196,751	178,115	217,246	216,890
		Total Fringe Benefits	84,086	105,716	93,460	117,400	115,345
		Total Operating Expenses	75,530	53,175	46,035	72,000	88,705
		Total Capital Outlay	45,675	52,500	0	157,101	24,680
		Departmental Total	376,102	408,142	317,610	563,747	445,620
218	100698	Airport - Marketing					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	13,945	8,206	2,264	6,047	14,600
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	13,945	8,206	2,264	6,047	14,600
218	100699	Airport - Fire Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	58,995	54,601	45,029	53,127	70,585
		Total Capital Outlay	0	2,425	0	0	0
		Departmental Total	58,995	57,026	45,029	53,127	70,585
218	130697	Airport - Security					
		Total Salaries	672,620	723,261	854,053	802,391	798,245
		Total Fringe Benefits	259,548	301,502	347,424	356,295	357,255
		Total Operating Expenses	50,607	30,023	42,469	65,900	81,300
		Total Capital Outlay	7,323	10,704	0	0	0
		Departmental Total	990,098	1,065,490	1,243,946	1,224,586	1,236,800

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
Airport totals before CRRSSA reimbursements							
		Total Salaries	1,168,108	1,237,141	1,367,881	1,380,513	1,382,418
		Total Fringe Benefits	485,584	552,439	600,376	649,990	696,515
		Total Operating Expenses	540,317	454,132	600,724	550,754	649,387
		Total Capital Outlay	52,998	65,629	0	158,631	24,680
		Departmental Total	2,247,007	2,309,341	2,568,981	2,739,888	2,753,000
AIRPORT MAINTENANCE FUND TOTALS							
		Total Salaries	1,168,108	1,237,141	1,367,881	1,380,513	1,382,418
		Total Fringe Benefits	485,584	552,439	600,376	649,990	696,515
		Total Operating Expenses	540,317	454,132	600,724	550,754	649,387
		Total Capital Outlay	52,998	65,629	0	158,631	24,680
		Airport Maintenance Fund Total Exp.	2,247,007	2,309,341	2,568,981	2,739,888	2,753,000
218	300000	Other Financing Uses	50,000	50,000	50,000	146,396	1,465,758
Total Airport Maint. Exp. + Other Financing Uses			2,297,007	2,359,341	2,618,981	2,886,284	4,218,758
DISCRETIONARY FUNDS (by Fund)							
204	110480	District Court Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	1,530	1,721	3,900	0
		Total Capital Outlay	0	0	0	0	0
		District Court Technology Fund Total	0	1,530	1,721	3,900	0
205	100423	County Court Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	804	0	10,319	17,000
		Total Capital Outlay	0	0	0	0	0
		County Court Technology Fund Total	0	804	0	10,319	17,000
206	All	County Court Records Preservation					
		Total Salaries	0	0	0	0	12,297
		Total Fringe Benefits	0	0	0	0	7,100
		Total Operating Expenses	0	0	0	0	8,620
		Total Capital Outlay	0	0	0	0	0
		Co Court Records Preservation Total	0	0	0	0	28,017
206	300000	Other Financing Uses	5,100	5,100	5,100	5,100	0
		Fund 206 Total Exp. + OFU	5,100	5,100	5,100	5,100	28,017
207	All	District Court Records Preservation					
		Total Salaries	0	0	0	0	16,497
		Total Fringe Benefits	0	0	0	0	7,945
		Total Operating Expenses	2,808	0	0	26,000	39,620
		Total Capital Outlay	0	0	0	0	0
		Dist Court Records Preservation Total	2,808	0	0	26,000	64,062
213	100448	County Clerk Records Mgmt					

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Salaries	39,814	40,687	39,514	34,627	35,246
		Total Fringe Benefits	12,764	14,357	33,017	14,145	14,280
		Total Operating Expenses	52,441	58,377	92,819	109,343	100,400
		Total Capital Outlay	0	12,460	0	0	0
		County Clerk Rec Mgmt Total Exp.	105,019	125,881	165,350	158,115	149,926
213	300000	Other Financing Uses	1,700	1,700	1,700	1,700	0
		Fund 213 Total Exp. + OFU	106,719	127,581	167,050	159,815	149,926
217	110510	Law Library Fund					
		Total Salaries	15,453	15,856	13,778	16,332	16,822
		Total Fringe Benefits	8,022	9,425	8,304	10,420	10,545
		Total Operating Expenses	48,986	58,025	53,787	57,770	57,760
		Total Capital Outlay	2,400	0	0	0	0
		Law Library Fund Total	74,861	83,306	75,869	84,522	85,127
220	110474	Local Truancy Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	2,000
		Total Capital Outlay	0	0	0	0	0
		Local Truancy Fund	0	0	0	0	2,000
224	140950	Family Protection					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,200	7,200	7,200	7,200	7,200
		Total Capital Outlay	0	0	0	0	0
		Family Protection Fund Total	7,200	7,200	7,200	7,200	7,200
230	120742	Social Security Incentive					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	55,000	60,000
		Total Capital Outlay	0	0	0	0	0
		Social Security Incentive	0	0	0	55,000	60,000
232	100448	County-Wide Records Mgmt					
		Total Salaries	43,793	45,488	34,701	37,679	0
		Total Fringe Benefits	18,389	20,868	18,696	21,880	0
		Total Operating Expenses	30,875	18,832	18,891	24,925	0
		Total Capital Outlay	0	0	0	3,332	0
		County-Wide Rec Mgmt Total	93,057	85,188	72,288	87,816	0
233	120449	Building Security Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,518	20,601	4,220	10,000	11,400
		Total Capital Outlay	0	69,763	0	0	0
		Building Security Fund Total	6,518	90,364	4,220	10,000	11,400
235	110475	Drug Court -County Retained Fees					
		Total Salaries	0	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Drug Court Program Fund Total	0	0	0	0	0
245		County Facility Fee Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	5,000
		Total Capital Outlay	0	0	0	0	0
		County Facility Fee Fund Total	0	0	0	0	5,000
272	100451	Workforce Investment Fund					
		Total Salaries	0	0	0	0	102,960
		Total Fringe Benefits	0	0	0	100,000	120,875
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Workforce Investment Fund Total	0	0	0	100,000	223,835
272	300000	Other Financing Uses	0	0	0	0	0
		Fund 272 Total Exp. + OFU	0	0	0	100,000	223,835
273	All JPs	Justice Technology Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,532	6,158	10,213	48,300	60,236
		Total Capital Outlay	3,637	0	0	19,000	6,205
		Justice Technology Fund Total	11,169	6,158	10,213	67,300	66,441
274	110485	District Clerk Civil Rec Mgmt Fund Closed in FY22					
		Total Salaries	332	2,875	3,911	4,200	0
		Total Fringe Benefits	64	547	753	865	0
		Total Operating Expenses	780	0	0	5,000	0
		Total Capital Outlay	0	0	0	0	0
		Dist Clerk Civil RM Total Exp.	1,176	3,422	4,664	10,065	0
274	300000	Other Financing Uses	2,000	2,000	2,000	2,000	0
		Fund 274 Total Exp. + OFU	3,176	5,422	6,664	12,065	0
275	110485	District Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	5,000	5,000
		Total Capital Outlay	0	0	0	0	0
		Dist Clerk Criminal RM Total	0	0	0	5,000	5,000
275	300000	Other Financing Uses	1,500	1,500	1,500	1,500	0
		Fund 275 Total Exp. + OFU	1,500	1,500	1,500	6,500	5,000
276	All JPs	Justice of the Peace Security					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	3,290	0	29,098	18,250
		Total Capital Outlay	0	0	2,456	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		JP Security Total	0	3,290	2,456	29,098	18,250
277	100448	Co Clerk Criminal Rec Mgmt					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	900	0	0	0	0
		Total Capital Outlay	0	0	20,929	0	0
		Co Clerk Criminal RM Total Exp.	900	0	20,929	0	0
277	300000	Other Financing Uses	0	0	0	0	0
		Fund 277 Total Exp. + OFU	900	0	20,929	0	0
282	140950	Health Care Fund					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,000	40,000	40,000	40,000	40,000
		Total Capital Outlay	0	0	0	0	0
		Health Care Fund Total	20,000	40,000	40,000	40,000	40,000
TOTAL DISCRETIONARY FUNDS							
		Total Salaries	99,392	104,906	91,904	92,838	183,822
		Total Fringe Benefits	39,239	45,197	60,770	147,310	160,745
		Total Operating Expenses	178,040	214,817	228,851	431,855	432,486
		Total Capital Outlay	6,037	82,223	23,385	22,332	6,205
		Total Expenditures Other Funds	322,708	447,143	404,910	694,335	783,258
		Total Other Financing Uses	10,300	10,300	10,300	10,300	0
Total Discretionary Funds Exp. + Other Financing Uses			333,008	457,443	415,210	704,635	783,258
DEBT SERVICE FUNDS							
Gregg County does not currently have long term debt.							
CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS							
Note: Unexpended Capital Project budgets roll forward each year until project completion.							
208	various	Interagency Projects					
		Total Operating Expenses	0	0	0	1,434,762	1,420,972
		Total Capital Outlay	0	0	0	0	0
		Total Expenditures	0	0	0	1,434,762	1,420,972
208	300000	Other Financing Uses	0	0	0	0	0
		Fund 208 Expenditures + OFU	0	0	0	1,434,762	1,420,972
410	150999	Capital Improvement Project Fund					
		Capital Expenditures	0	0	0	136,209	150,000
		Total Expenditures	0	0	0	136,209	150,000
410	300000	Other Financing Uses	2,648,263	2,867,413	1,177,130	4,632,004	3,916,766
		Fund 410 Expenditures + OFU	2,648,263	2,867,413	1,177,130	4,768,213	4,066,766
420		Capital Road & Bridge Project Fund					

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
	160810	Precinct #1 Projects	0	136,211	126,484	307,777	280,000
	160820	Precinct #2 Projects	0	0	0	0	0
	160830	Precinct #3 Projects	563,857	364,376	207,250	776,841	1,298,040
	160840	Precinct #4 Projects	0	127,895	0	214,500	147,750
		Total Expenditures	563,857	628,482	333,734	1,299,118	1,725,790
420	300000	Other Financing Uses	349,823	0	0	0	0
		Fund 420 Expenditures + OFU	913,680	628,482	333,734	1,299,118	1,725,790
450	150999	Permanent Improvement Fund					
		Capital Expenditures	0	0	0	250,000	250,000
		Total Expenditures	0	0	0	250,000	250,000
450	300000	Other Financing Uses	937,395	83,618	150,000	0	0
		Fund 450 Expenditures + OFU	937,395	83,618	150,000	250,000	250,000
460	100692	Airport Improvements Fund					
		Capital Projects	1,373,482	2,066,956	208,321	1,055,411	3,633,000
		Total Expenditures	1,373,482	2,066,956	208,321	1,055,411	3,633,000
460	300000	Other Financing Uses	0	0	0	0	0
		Fund 460 Expenditures + OFU	1,373,482	2,066,956	208,321	1,055,411	3,633,000
465	150465	Parking Facility					
		Capital Expenditures	0	111,862	390,179	1,373,553	850,000
		Total Expenditures	0	111,862	390,179	1,373,553	850,000
465	300000	Other Financing Uses	0	0	0	0	0
		Fund 465 Expenditures + OFU	0	111,862	390,179	1,373,553	850,000
468	150610	Longview Whaley Community Bldg					
		Capital Expenditures	0	0	0	0	0
		Total Expenditures	0	0	0	0	0
468	300000	Other Financing Uses	0	200,000	0	0	0
		Fund 468 Expenditures + OFU	0	200,000	0	0	0
472	100570	Computer Upgrade Project					
		Capital Expenditures	9,060	74,084	0	287,497	300,000
		Total Expenditures	9,060	74,084	0	287,497	300,000
472	300000	Other Financing Uses	0	0	0	0	0
		Fund 472 Expenditures + OFU	9,060	74,084	0	287,497	300,000
476	various	Renovations & Capital Acquisitions					
		Land	0	0	8,514	0	0
		Projects - Building Renovations	258,831	299,835	695,694	706,338	170,000
		Other Improvements	152,547	28,515	0	37,888	34,000
		Acquisitions (vehicles, equipment, etc.)	1,826,344	978,909	746,494	1,591,883	603,805
		Debt/Capital Lease	529,380	0	0	0	0

FY23 Categorical Expenditure Budget

			Audited	Audited	Audited	Amended	Adopted
		Expenditures	Expenditures	Expenditures	Budget	Budget	Budget
Fund	Org		18/19	19/20	20/21	21/22	22/23
		Total Expenditures	2,767,102	1,307,259	1,450,702	2,336,109	807,805
476	300000	Other Financing Uses	14,867	28,735	0	0	0
		Fund 476 Expenditures + OFU	2,781,969	1,335,994	1,450,702	2,336,109	807,805
478	various	Juvenile Building Renovation					
		Capital Expenditures	896,263	202,250	66,693	0	0
		Total Expenditures	896,263	202,250	66,693	0	0
		Fund 478 Expenditures + OFU	896,263	202,250	66,693	0	0
478	300000	Other Financing Uses	0	0	101,110	0	0
		Fund 478 Expenditures + OFU	896,263	202,250	167,803	0	0
ALL CAPITAL & INTERAGENCY PROJECTS							
		Total Interagency Projects	0	0	0	1,434,762	1,420,972
		Total Capital Road Projects	563,857	628,482	333,734	1,299,118	1,725,790
		Total Capital Land	0	0	8,514	0	0
		Total Capital Buildings (renovations, other prof svc, etc.)	1,155,094	613,947	1,152,566	2,466,100	1,420,000
		Total Improvements - Other (includes FAA, other non-bldg impr)	1,526,029	2,095,471	208,321	1,093,299	3,667,000
		Total Acquisitions (vehicles, equipment, technology, etc.)	1,835,404	1,052,993	746,494	1,879,380	903,805
		Total Debt/Capital Lease	529,380	0	0	0	0
		Total Direct Expense	5,609,764	4,390,893	2,449,629	8,172,659	9,137,567
		Total Other Financing Uses - Transfers	3,950,348	3,179,766	1,428,240	4,632,004	3,916,766
Total Capital/Interagency Projects Exp. + OFU			9,560,112	7,570,659	3,877,869	12,804,663	13,054,333
Total Categorical Expenditures - All Budgeted Funds:							
		Total Salaries	22,825,959	24,012,422	23,561,814	26,493,555	26,708,313
		Total Fringe Benefits	10,409,435	11,272,232	11,023,815	13,990,228	14,133,047
		Total Operating Expenses	12,673,964	12,967,791	13,346,475	16,504,583	17,379,836
		Total Capital /Highway Projects	5,319,967	4,830,916	2,591,924	8,481,068	9,254,202
		Total Debt Service/Capital Lease	530,518	1,138	1,029	1,500	1,500
		Grand Total Expenditures	51,759,843	53,084,499	50,525,057	65,470,934	67,476,898
		Total Other Financing Uses	4,576,640	8,215,739	8,075,303	9,183,065	13,221,521
		Total Direct Exp + Other Financing Uses	56,336,483	61,300,238	58,600,360	74,653,999	80,698,419
		Total Direct Expenses	51,759,843	53,084,499	50,525,057	65,470,934	67,476,898

FY23 Elected Officials Compensation

Dept	FY22 Base Salary	FY23 COLA / Adj	600250 Travel All.	600230 Cell Phone	Other Supp.		Total Supp. /Allow.	Total FY23 Adopted	Total Benefits	Total Salary & Benefits
County Clerk	68,672.00	2,060.16	0	0			0	70,733	29,034	99,767
County Judge	68,503.00	0.00	0	0	25,200	(a)	25,200	93,703	33,879	127,582
Tax Assessor/Collector	74,393.00	2,231.79	0	0	1,950	(b)	1,950	78,575	30,679	109,254
County Court at Law #1	154,000.00	0.00	0	0			0	154,000	46,579	200,579
County Court at Law #2	168,000.00	0.00	0	0			0	168,000	49,534	217,534
District Clerk	68,672.00	2,060.16	0	0			0	70,733	29,034	99,767
Justice of Peace #1	50,544.00	1,516.32	9,300	0			9,300	61,361	27,064	88,425
Justice of Peace #2	49,263.00	1,477.89	9,300	480			9,780	60,521	26,889	87,410
Justice of Peace #3	49,263.00	1,477.89	9,300	0			9,300	60,041	26,789	86,830
Justice of Peace #4	49,263.00	1,477.89	9,300	480			9,780	60,521	26,889	87,410
District Attorney	21,640.00	0.00	0	0			0	21,640	18,654	40,294
Constable #1	47,343.00	2,000.00	0	600			600	49,943	25,369	75,312
Constable #2	47,343.00	2,000.00	0	600			600	49,943	25,369	75,312
Constable #3	47,343.00	2,000.00	0	600			600	49,943	25,369	75,312
Constable #4	47,343.00	2,000.00	0	600			600	49,943	25,369	75,312
Sheriff	76,246.00	2,000.00	0	0	5,400	(d)	5,400	83,646	33,109	116,755
Sheriff - Jail Administrator	0.00	0.00	0	0	11,100	(e)	11,100	11,100	2,510	13,610
Co Judge-Juv Bd Chairman	26,613.00	0.00	0	0			0	26,613	5,565	32,178
124th Judge-Juv Bd	18,000.00	0.00	0	0			0	18,000	17,989	35,989
188th Judge-Juv Bd	18,000.00	0.00	0	0			0	18,000	17,989	35,989
307th Judge-Juv Bd	18,000.00	0.00	0	0			0	18,000	17,989	35,989
CCL #1 - Juv Bd	18,000.00	0.00	0	0			0	18,000	3,765	21,765
CCL #2 - Juv Bd	18,000.00	0.00	0	0			0	18,000	3,765	21,765
Ct Appeals	2,668.00	0.00	0	0			0	2,668	215	2,883
Ct Appeals	2,668.00	0.00	0	0			0	2,668	215	2,883
Ct Appeals	2,668.00	0.00	0	0			0	2,668	215	2,883
Ct Appeals	2,668.00	0.00	0	0			0	2,668	215	2,883
Ct Appeals	2,668.00	0.00	0	0			0	2,668	215	2,883
Ct Appeals	2,668.00	0.00	0	0			0	2,668	215	2,883
General Fund Subtotals	1,220,452.00	22,302.10	37,200	3,360	43,650		84,210	1,326,967	550,471	1,877,438
Commissioner Pct#1	68,672.00	0.00	0	0			0	68,672	28,514	97,186
Commissioner Pct#2	68,672.00	0.00	0	0			0	68,672	28,514	97,186
Commissioner Pct#3	68,672.00	0.00	0	0			0	68,672	28,514	97,186
Commissioner Pct#4	68,672.00	0.00	0	0			0	68,672	28,514	97,186
Road & Bridge Fund S/T	274,688.00	0.00	0	0	0		0	274,688	114,056	388,744
Grand Total	1,495,140	22,302.10	37,200	3,360	43,650		84,210	1,601,655	664,527	2,266,182
Note: State statutes mandate compensations allowed for the District Attorney, all judicial salaries and judicial supplements.										
All figures are rounded.										
(a) State Supplement for statutory County Judges										
(b) State Certification Tax Assessor-Collector										
(d) Sheriff's Master Peace Officer License, \$4,200; Instructor License, \$1,200.										
(e) Sheriff's Jail Services Supplement, \$11,100.										

FY23 Positions Summary Budget

Fund	Org	Dept	650110 Salaries	Employee Suppl. (2)	650120 Overtime	650130 Part-Time	650140 & 650180 Temp	650173 Longevity	650230 Cell Allow.	650240 Uniform	Total Wage Expenses	# FT Pos.	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	100423	Co Clerk	704,121	0	4,000	0	10,000	5,280	0	0	723,401	21.00	462,297	1,185,698
110	100425	Co Clerk - Archives Pres.	32,335	0	0	21,000	0	720	0	0	54,055	1.00	25,140	79,195
110	100445	Telecommunications	0	0	500	51,050	4,000	0	0	0	55,550	0.00	10,675	66,225
110	100446	Purchasing	247,709	0	0	0	10,000	720	0	0	258,429	5.00	122,170	380,599
110	100447	Human Resources	188,445	0	500	0	0	960	600	0	190,505	4.00	112,836	303,341
110	100448	Records Management	13,705	0	0	0	0	129.60	0	0	13,835	0.36	8,235	22,070
110	100460	Co Judge	148,080	0	0	0	4,500	1,680	0	0	154,260	3.00	91,310	245,570
110	100470	Postal Services	11,964	0	0	0	0	96	0	0	12,060	0.40	8,358	20,418
110	100520	Elections	163,459	0	12,528	0	60,014	1,680	0	0	237,681	4.00	97,430	335,111
110	100530	Auditor	577,907	0	0	27,000	0	3,840	0	0	608,747	11.00	318,115	926,862
110	100550	Tax A/C	1,002,544	11,050	0	0	0	7,680	0	0	1,021,274	28.00	628,185	1,649,459
110	100560	Inf Tech	482,595	0	0	0	0	3,120	2,520	0	488,235	9.00	248,915	737,150
110	100900	AgriLife Extension Svc	31,359	0	0	0	0	240	0	0	31,599	1.00	20,600	52,199
110	100900	AgriLife Ext - Agents	47,842	0	0	0	0	0	0	0	47,842	0.00	3,690	51,532
110	110467	CCL #1	142,136	0	0	0	1,000	1,920	0	0	145,056	2.50	64,845	209,901
110	110468	CCL #2	136,270	0	0	0	1,000	1,920	0	0	139,190	2.50	63,640	202,830
110	110471	Dist Ct 124th	121,162	0	0	0	1,000	1,680	0	0	123,842	2.00	53,445	177,287
110	110472	Dist Ct 188th	118,822	0	0	0	1,000	1,680	0	0	121,502	2.00	52,970	174,472
110	110473	Dist Ct 307th	116,624	0	0	0	1,000	1,440	0	0	119,064	2.00	52,470	171,534
110	110480	Dist Clerk	602,647	0	4,000	0	0	1,680	0	0	608,327	19.00	413,090	1,021,417
110	110491	JP #1	220,871	0	0	0	0	1,440	0	0	222,311	7.00	148,885	371,196
110	110492	JP #2	95,295	0	0	0	0	240	0	0	95,535	3.00	75,700	171,235
110	110493	JP #3	101,030	0	0	19,000	0	720	0	0	120,750	3.00	67,000	187,750
110	110494	JP #4	92,765	0	0	0	0	240	0	0	93,005	3.00	61,400	154,405
110	110500	Dist Atty	2,067,749	33,720	0	0	0	4,560	0	0	2,106,029	32.00	891,465	2,997,494
110	110660	Bail Bond Board	0	3,000	0	0	0	0	0	0	3,000	0.00	605	3,605
110	110800	Collections	177,515	0	0	0	0	1,200	0	0	178,715	5.00	107,160	285,875
110	120733	Const #3	0	0	0	0	5,000	0	0	0	5,000	0.00	638	5,638
110	120734	Const #4	0	0	0	0	10,000	0	0	0	10,000	0.00	876	10,876
110	120742	Sheriff	3,927,376	289,000	50,000	0	35,000	25,920	22,420	0	4,349,716	77.00	2,073,820	6,423,536
110	120750	Sheriff Jail Operations	7,006,387	115,400	200,000	0	0	20,400	10,060	0	7,352,247	162.00	3,902,305	11,254,552
110	120760	Sher-Criminal Justice Ctr	301,832	0	25,000	0	0	0	0	0	326,832	8.00	183,870	510,702
110	130774	Pre-Trial Services	27,862	0	0	0	0	0	0	0	27,862	1.00	19,840	47,702
110	140430	Veterans Service Ofc.	75,708	0	0	0	0	480	0	0	76,188	2.00	43,835	120,023
110	140870	Emergency Management	129,732	16,200	10,000	0	0	240	1,200	0	157,372	2.00	62,265	219,637
110	140880	Health	349,267	0	0	0	0	720	960	0	350,947	9.00	199,865	550,812
110	150570	Maintenance	414,817	0	6,500	16,800	2,000	2,640	840	0	443,597	10.00	238,460	682,057
110	150575	Maint. Housekeeping	207,647	0	1,200	0	2,100	1,200	360	0	212,507	8.00	170,830	383,337
110	150610	Longview Comm Center	0	0	6,000	22,000	1,500	0	0	0	29,500	0.00	6,520	36,020
110	150634	Hugh Camp Park	22,196	0	0	0	0	0	360	0	22,556	0.60	14,345	36,901
		General Fund	20,107,775	468,370	320,228	156,850	149,114	96,465.60	39,320	0	21,338,123	450.36	11,128,100	32,466,223
215	160810	R & B #1	634,538	1,500	55,000	0	40,000	2,640	1,320	10,800	745,798	14.00	380,024	1,125,822
215	160820	R & B #2	42,169	0	0	0	1,500	720	0	0	44,389	1.00	23,025	67,414
215	160830	R & B #3	707,524	1,500	15,000	0	13,500	1,680	2,520	11,650	753,374	15.40	390,816	1,144,190
215	160840	R & B #4	608,903	1,000	17,500	0	15,500	4,560	1,920	9,450	658,833	13.00	341,940	1,000,773
		Road & Bridge	1,993,134	4,000	87,500	0	70,500	9,600	5,760	31,900	2,202,394	43.40	1,135,805	3,338,199
218	100691	Airport Administration	180,929	0	1,500	0	0	1,200	1,200	0	184,829	3.00	128,665	313,494
218	100693	Airport Terminal	57,459	0	2,500	0	0	720	0	0	60,679	2.00	41,815	102,494
218	100694	Airport Operations	91,385	0	5,000	22,000	0	240	1,800	1,350	121,775	2.00	53,435	175,210
218	100696	Airport Maintenance	183,365	1,000	5,000	0	21,120	480	1,200	4,725	216,890	5.00	115,345	332,235
218	130697	Airport Public Safety	677,165	90,200	25,000	0	0	5,280	600	0	798,245	13.00	357,255	1,155,500
		Airport	1,190,303	91,200	39,000	22,000	21,120	7,920	4,800	6,075	1,382,418	25.00	696,515	2,078,933
206	100448	Co Clerk Rec Mgmt	12,182	0	0	0	0	115.20	0	0	12,297	0.32	7,100	19,397
207	110485	Dist Clerk Rec Mgmt	12,182	4,200	0	0	0	115.20	0	0	16,497	0.32	7,945	24,442
213	100448	Co Clk Rec Mgmt	21,246	0	0	14,000	0	240	0	0	35,486	0.50	14,280	49,766
217	110510	Law Lib	16,822	0	0	0	0	120	0	0	16,942	0.50	10,545	27,487
		Other Funds	62,432	4,200	0	14,000	0	590.40	0	0	81,222	1.64	39,870	121,092
		Total Other Employees	23,353,644	567,770	446,728	192,850	240,734	114,576	49,880	37,975	25,004,157	520.40	13,000,290	38,004,447
		Total Elected Officials	1,517,442	80,850	0	0	0	0	3,360	0	1,601,652	23.00	664,527	2,266,179
		Total Budgeted Funds:	24,871,086	648,620	446,728	192,850	240,734	114,576	53,240	37,975	26,605,809	543.40	13,664,817	40,270,626
		Notes:												
		(1) Various other compensation includes accrued leave for retiring employees												
		(2) Supplements are listed for budgeting purposes and are subject to change depending on employee's level of certification, transfer to another position, and/or change in employment status.												

FY23 Positions Summary Budget

FY23 Supplementary Positions Summary

Supplemental positions are under Commissioners Court or Board of Judges oversight and are funded with other sources.

			650110	Employee	650120	650130/650140	650180	650173	650230	650240	Total	# FT	TOTAL	TOTAL SAL+
Fund	Org	Dept	Salaries	Supplement (3)	Overtime	Part-Time	Temporary	Longevity	Cell Allowance	Uniform All.	Wage Expenses	Positions	BENEFITS	BENEFITS
Supplementary Data for Grants and Print Shop:														
610	100800	Print Shop	17,946	0	0	0	0	144	0	0	18,090	0.60	12,320	30,410
472	110500	Workforce - Dist Atty	102,960	0	0	0	0	0	0	0	102,960		20,875	123,835
802	100110	Victims Asst. Grant	37,705	0	0	0	0	240	0	0	37,945	1.00	21,840	59,785
826	100110	VAWA Grant	95,958	0	0	0	0	0	0	0	95,958	2.00	47,745	143,703
		sub-total	254,569	0	0	0	0	384	0	0	254,953	3.60	102,780	357,733
81826	120742	Sheriff	257,600	0	0	0	0	0	0	0	257,600		52,195	309,795
81826	120750	Sheriff Jail Operations	567,200	0	0	0	0	0	0	0	567,200		114,920	682,120
81826	120760	Sher-Criminal Justice Ctr	28,000	0	0	0	0	0	0	0	28,000		5,690	33,690
81826	140870	Emergency Management	4,000	0	0	0	0	0	0	0	4,000		820	4,820
81826	130697	Airport Public Safety	66,800	0	0	0	0	0	0	0	66,800		13,550	80,350
		ARP grant sub-total	923,600	0	0	0	0	0	0	0	923,600	0.00	187,175	1,110,775
Supplementary Data for Juvenile:														
091	130726	Juvenile Detention	705,121	0	60,000	60,000	0	0	960	0	826,081	18.00	320,000	1,146,081
091	130760	Juvenile Probation	799,629	0	0	0	0	10,560	0	0	810,189	17.00	381,000	1,191,189
		sub-total	1,504,750	0	60,000	60,000	0	10,560	960	0	1,636,270	35.00	701,000	2,337,270
		Total Court approved positions	28,744,308	739,820	545,728	274,850	261,854	133,440	59,000	44,050	30,803,050	607.00	15,352,287	46,155,337

FY23 Capital Road Projects - Fund 420

Fund	Org.*	Acct.	Prog.	Location	FY23 Budget
420	new	756000	170	P1: Northridge Road	280,000
420	160920	756000	170	P3: Old Hwy 135 From SH31 to FM3053 / I-20	698,600
420	new	756000	170	P3: East Goforth Rd	352,340
420	new	756000	170	P3: S Fritz-Swanson Rd	87,735
420	new	756000	170	P3: N Fritz-Swanson Rd	74,780
420	new	756000	170	P3: McQueen Rd	84,585
420	160929	756000	170	P4: Old Easton Road	147,750
<i>Materials Budgeted for Fund 420 Capital Road Projects</i>					1,725,790

FY23 Non-Capital Road Projects - Fund 215

Fund	Org	Acct	Prog.	Location	Road Subtotal	FY22 Budget
215	160810	740200	160	P1: Pipe Culverts		3,000
215	160810	740300	160	P1: Gravel, Sand, etc.		9,500
215	160810	740400	160	P1: Road Materials (Misc.)		75,000
<u>S/T Precinct #1</u>						\$87,500
215	160820	740200	160	P2: Pipe & Culverts		0
215	160820	740400	160	P2: Road Materials (Misc.)		15,000
<u>S/T Precinct #2</u>						\$15,000
215	160830	740200	160	P3: Pipe & Culverts, including:		40,000
215	160830	740300	160	P3: Gravel, Sand, etc.		25,000
215	160830	740400	160	P3: Road Materials including:		285,235
215	160830	740400	160	P3: Road Materials (Misc.)	70,000	
215	160830	740400	160	Ray Street	61,332	
215	160830	740400	160	Barnett Rd	81,643	
215	160830	740400	160	Willow Lane	48,180	
215	160830	740400	160	Cairy Lane	14,520	
215	160830	740400	160	Clark Rd	10,560	
<u>S/T Precinct #3</u>						\$350,235
215	160840	740200	160	P4: Pipe & Culverts		8,500
215	160840	740300	160	P4: Gravel, Sand, Etc.		15,000
215	160840	740400	160	P4: Road Materials, including:		70,000
215	160840	740400	160	P3: Road Materials (Misc.)	70,000	
<u>S/T Precinct #4</u>						\$93,500
<i>Materials Budgeted for Fund 215 Road Projects</i>						\$546,235

FY23 Juvenile Budget

Beginning Fund Balance (estimated)	\$245,000
 REVENUE	
Intergovernmental Revenue	
TJJD Contract Grant A	\$790,458
TJJD Contract Grant C	\$52,400
TJJD Contract Grant N	\$10,698
TJJD Special Placements	\$0.00
Charges for Services	
Contract services	\$450,000
Other Financing Sources	
Transfer in - General Fund	\$1,411,000
 Total Resources	 \$2,959,556
 EXPENDITURES	
Probation Operations	
Salaries	\$810,189
Fringe Benefits	\$381,000
Operations	\$410,491
Capital-non-capital	\$15,000
Detention Operations	
Salaries	\$829,681
Fringe Benefits	\$320,000
Operations	\$147,000
Capital-non-capital	\$0
Total Expenditures	\$2,913,361
 Ending Fund Balance (estimated)	 \$46,195

The Gregg County Juvenile Probation Department is a Specialized Local Entity under the Local Government Code who reports directly to the Juvenile Board. The department receives funding from Gregg County as well as from state and federal grants.

The department's purpose is to facilitate the rehabilitation and reintegration of juvenile offenders back in to the community; to provide protection to the community; to ensure victims of crimes are afforded their rights; and to serve the Juvenile Court by providing supervision to the juveniles who come under the Court's jurisdiction.

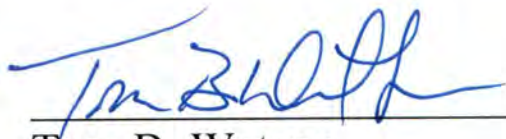
For the FY23 budget, expenditures have been reduced and there are no new positions.

Tom B. Watson

Criminal District Attorney
Seized Assets Forfeiture Fund
Budget FY 2023

[Please note: All amounts listed below are estimates.]

Fund Balance as of 09-30-2022	\$22,665.20
Anticipated Income FY 2023	\$10,000.00
Anticipated Expenses FY 2023	\$10,000.00
Anticipated expenditures are for law enforcement Training and equipment	
Balance Anticipated on 09-30-2023	\$22,665.20



Tom B. Watson
Criminal District Attorney



**OFFICE OF
TAX ASSESSOR-COLLECTOR
GREGG COUNTY**
POST OFFICE BOX 1431
LONGVIEW, TEXAS 75606-1431

August 3, 2022

To: Linda Bailey, Budget Director

From: Michelle Terry, Tax Assessor-Collector *mt*

2022-2023 Tax Office Budget for Special Inventory Tax Interest

Salaries and Fringe Benefits	\$19,500
Conferences and Workshops	\$ 1,500
Supplies and Other	\$ 1,000

LGC140.0045 Cost of Required Public Notices by Line Item

The 84th Legislature passed S.B. 622 amending Local Government Code Chapter 140 and requiring political subdivisions to itemize expenditures for notices required by law and include a line item in their budgets indicating these expenses.

Gregg County created an account to itemize these expenditures by department; however, the adopted budget is not published at the line item level. The following summary schedule is provided to comply with LGC 140.0045 by identifying the cost of required public notices.

Dept	Fund #	Org #	Description of Public Notice	FY19 Cost	FY20 Cost	FY21 Cost	FY22 Adj. Budget	FY23 Budget
Purchasing	110	100446	Purchasing statutes: auctions, sealed bids, sealed proposals	\$5,292	\$4,329	\$4,572	\$10,000	\$6,500
Budget	110	100451	Budget statutes: public hearings, tax rate, elected official compensation	\$1,434	\$1,105	\$1,762	\$5,400	\$6,000
Budget	110	100451	Clerk's Archival statutes: public hearings	\$127	\$204	\$211	\$0	\$0
LPPF	110	100451	LPPF: Hospitals public notice	\$330	\$172	\$194	\$0	\$0
Comm Ct	110	100451	ESD #3: Creation of Emergency Services District #3	\$1,256	\$0			
Elections	110	100520	Election code: Election notice, machine test notice (includes grant funding)	\$1,547	\$1,092	\$1,151	\$1,125	\$950
Auditor	110	100530	Local Government Code: Public hearing for auditor's budget, salaries and court reporters	\$100	\$218	\$122	\$150	\$300
Tax A/C	110	100550	Tax code: Tax rate	\$770	\$0	\$0	\$850	\$500
Dist Atty	110	110500	Citation notices	\$796	\$193	\$1,364	\$1,500	\$1,500
Sheriff	110	120742	Agriculture Code: Notice of Estray	\$53	\$177	\$145	\$250	\$250
Total Cost				\$11,704	\$7,490	\$9,521	\$19,275	\$16,000

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Gregg County	903-237-2552
Taxing Unit Name	Phone (area code and number)
101 E. Methvin, Longview, Texas 75601	www.co.gregg.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 9,355,203,931
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	\$ 1,056,875,320
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,298,328,611
4.	2021 total adopted tax rate.	\$ 0.26990 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 57,637,170	
	B. 2021 values resulting from final court decisions: - \$ 51,289,860	
	C. 2021 value loss. Subtract B from A. ³	\$ 6,347,310
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 96,323,290	
	B. 2021 disputed value: - \$ 72,639,950	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 23,683,340
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 30,030,650

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,328,359,261
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:..... \$ 24,695,070 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 79,006,562 C. Value loss. Add A and B. ⁶	\$ 103,701,632
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: \$ 1,046,559 B. 2022 productivity or special appraised value: - \$ 64,220 C. Value loss. Subtract B from A. ⁷	\$ 982,339
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 104,683,971
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.	\$ 3,514,287
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 8,220,161,003
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 22,186,214
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	\$ 68,583
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 22,254,797
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: \$ 10,938,185,854 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 6,397,850 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 - \$ 4,545,582 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 10,940,038,122

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,001,310
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.	\$ 2,001,310
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	\$ 1,174,944,184
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,767,095,248
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 exist-ing 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	\$ 172,013,509
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 172,013,509
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 9,595,081,739
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.23193 /\$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	\$ 0.25559 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.26990 /\$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> .	\$ 8,328,359,261

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 22,478,241
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>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.</p>	+ \$ 68,583
	<p>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.</p>	- \$ 6,205
	<p>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.</p>	+/- \$ 0
	<p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.</p>	\$ 62,378
	E. Add Line 30 to 31D.	\$ 22,540,619
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,595,081,739
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.23491 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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. \$</p>	376,986
	<p>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.</p>	- \$ 359,195
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00018 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00018 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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.</p>	\$ 2,400,612
	<p>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.</p>	- \$ 2,768,284
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ -0.00384 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ 1,471,076
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.	\$ 1,184,995
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00298 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.00061 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00061 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 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
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.23570 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 18,244,060
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.19013 /\$100
C.	Add Line 40B to Line 39.	\$ 0.42583 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.44073 /\$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. 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0</p>	\$ _____ 0
43.	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 98.50 %</p> <p>B. Enter the 2021 actual collection rate. 98.83 %</p> <p>C. Enter the 2020 actual collection rate. 98.79 %</p> <p>D. Enter the 2019 actual collection rate. 98.19 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;">98.50 %</p>	98.50 %
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> .	\$ 9,767,095,248
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.	\$ 0.44073 /\$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(7)

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

³⁰ Tex. Tax Code § 26.04(b)

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.46551 /\$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.	\$ 18,244,060
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,767,095,248
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.18679 /\$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> .	\$ 0.25559 /\$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.	\$ 0.25559 /\$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> .	\$ 0.46551 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.27872 /\$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> .	\$ 9,767,095,248
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).	\$ 0.27872 /\$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.	\$ 0.00298 /\$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.	\$ 0.00298 /\$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).	\$ 0.28170 /\$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>	\$ 0.25965 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,767,095,248
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00511 /\$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.	\$ 0.26476 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.28050 /\$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.	\$ 0.28050 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,220,161,003
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 23,057,551
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,595,081,739
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).	\$ 0.28170 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.25559 /\$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.	\$ 0.28170 /\$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>80</u>	
De minimis rate.	\$ 0.28476 /\$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 → Michelle Terry
Printed Name of Taxing Unit Representative

sign here → Michelle Jung
Taxing Unit Representative

Date 7/27/22

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

Gregg County	903-237-2552
Taxing Unit Name	Phone (area code and number)
101 E. Methvin, Longview, Texas 75601	www.co.gregg.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 9,316,770,576
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	\$ 1,056,866,408
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,259,904,168
4.	2021 total adopted tax rate.	\$ 0.00530 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 57,637,170	
	B. 2021 values resulting from final court decisions: - \$ 51,289,860	
	C. 2021 value loss. Subtract B from A. ³	\$ 6,347,310
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 96,323,290	
	B. 2021 disputed value: - \$ 72,639,950	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 23,683,340
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 30,030,650

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,289,934,818
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 freepport, 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:..... \$ 24,695,070 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 80,292,638 C. Value loss. Add A and B. ⁶	\$ 104,987,708
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: \$ 1,046,559 B. 2022 productivity or special appraised value: - \$ 64,220 C. Value loss. Subtract B from A. ⁷	\$ 982,339
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 105,970,047
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.	\$ 8,183,964,771
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 433,750
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	\$ 1,177
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 434,927
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: \$ 10,900,200,187 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 6,397,850 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 - \$ 4,545,582 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 10,902,052,455

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,001,310
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.	\$ 2,001,310
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	\$ 1,174,445,207
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,729,608,558
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 exist-ing 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	\$ 171,982,854
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 171,982,854
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 9,557,625,704
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.00455 /\$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	\$ 0.25559 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.00530 /\$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> .	\$ 8,289,934,818

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 439,366
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.	+ \$ 1,177
	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.	\$ 1,177
	E. Add Line 30 to 31D.	\$ 440,543
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,557,625,704
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.00460 /\$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

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0
B.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ _____ 0
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ _____ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ _____ 0
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ _____
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ _____ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.00460 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ _____ 0
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0/\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.00460 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.00476 /\$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. 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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, 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 98.50 %</p> <p>B. Enter the 2021 actual collection rate. 99.23 %</p> <p>C. Enter the 2020 actual collection rate. 98.78 %</p> <p>D. Enter the 2019 actual collection rate. 98.19 %</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>	98.50 %
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> .	\$ 9,729,608,558
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.	\$ 0.00476 /\$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(7)

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

³⁰ Tex. Tax Code § 26.04(b)

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.46551 /\$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.	\$ 18,244,060
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,767,095,248
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.18679 /\$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> .	\$ 0.25559 /\$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.	\$ 0.25559 /\$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> .	\$ 0.46551 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.27872 /\$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> .	\$ 9,767,095,248
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).	\$ 0.27872 /\$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.	\$ 0.00298 /\$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.	\$ 0.00298 /\$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).	\$ 0.28170 /\$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>	\$ 0.25965 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,767,095,248
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00511 /\$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.	\$ 0.26476 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.28050 /\$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.	\$ 0.28050 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,220,161,003
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 23,057,551
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,595,081,739
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).	\$ 0.28170 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.25559 /\$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	\$ 0.28170 /\$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>80</u>	
De minimis rate.	\$ 0.26476 /\$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 → Michelle Terry
Printed Name of Taxing Unit Representative

sign here → Michelle Terry
Taxing Unit Representative

Date 7/22/22

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

Gregg County	903-237-2552
Taxing Unit Name	Phone (area code and number)
101 E. Methvin, Longview, Texas 75601	www.co.gregg.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 9,355,203,931
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	\$ 1,056,875,320
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,298,328,611
4.	2021 total adopted tax rate.	\$ 0.02230 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 57,637,170
	B. 2021 values resulting from final court decisions:	- \$ 51,289,860
	C. 2021 value loss. Subtract B from A. ³	\$ 6,347,310
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 96,323,290
	B. 2021 disputed value:	- \$ 72,639,950
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 23,683,340
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 30,030,650

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,328,359,261
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: \$ 24,695,070 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 79,006,562 C. Value loss. Add A and B. ⁶	\$ 103,701,632
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: \$ 1,046,559 B. 2022 productivity or special appraised value: - \$ 64,220 C. Value loss. Subtract B from A. ⁷	\$ 982,339
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 104,683,971
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.	\$ 8,223,675,290
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,833,879
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	\$ 0
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,833,879
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: \$ 10,938,185,854 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 6,397,850 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 - \$ 4,545,582 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 10,940,038,122

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,001,310
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.	\$ 2,001,310
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	\$ 1,174,944,184
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,767,095,248
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 exist-ing 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	\$ 172,013,509
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 172,013,509
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 9,595,081,739
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.01911 /\$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	\$ 0.25559 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.02230 /\$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> .	\$ 8,328,359,261

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,857,224
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.	+ \$ 0
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 0
	E. Add Line 30 to 31D.	\$ 1,857,224
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,595,081,739
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01935 /\$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

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0
B.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ _____ 0 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ _____ 0
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ _____ 0 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ _____ 0 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ _____ 0
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ _____
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ _____ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0 /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.01935 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ _____ 0
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0 /\$100
C.	Add Line 40B to Line 39.	\$ _____ 0.01935 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.02002 /\$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. 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____ 0</p>	\$ _____ 0
43.	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 98.50%</p> <p>B. Enter the 2021 actual collection rate. 98.83%</p> <p>C. Enter the 2020 actual collection rate. 98.79%</p> <p>D. Enter the 2019 actual collection rate. 98.19%</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>	98.50%
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> .	\$ 9,767,095,248
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.	\$ 0.02002 /\$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(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.46551 /\$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.	\$ 18,244,060
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,767,095,248
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.18679 /\$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> .	\$ 0.25559 /\$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.	\$ 0.25559 /\$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> .	\$ 0.46551 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.27872 /\$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> .	\$ 9,767,095,248
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).	\$ 0.27872 /\$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.	\$ 0.00298 /\$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.	\$ 0.00298 /\$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).	\$ 0.28170 /\$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>	\$ 0.25965 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,767,095,248
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.00511 /\$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.	\$ 0.26476 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(8-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> .	\$ 0.28050 /\$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.	\$ 0.28050 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,220,161,003
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 23,057,551
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,595,081,739
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).	\$ 0.28170 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.25559 /\$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.	\$ 0.28170 /\$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>80</u>	
De minimis rate.	\$ 0.26476 /\$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 → Michelle Terry
Printed Name of Taxing Unit Representative

sign here → Michelle Terry Date 7/27/22
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)

**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2022-23 (FY23)**

§

BE IT REMEMBERED at a meeting of Commissioners Court of Gregg County, Texas held on the 22nd day of August, 2022 on a motion made by Commissioner Ronnie McKinney, and seconded by Commissioner Floyd Wingo, the following Court Order was adopted:

- WHEREAS, Chapters 111.003 through 111.013 of the Local Government Code of the State of Texas prescribes the method by which the Gregg County Commissioners Court shall adopt an annual budget; and
- WHEREAS, a budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023 has been proposed by the County Judge as the Budget Officer; and
- WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notifications were provided to the elected officials; and
- WHEREAS, notice regarding the proposed increases to elected official's compensation was published in a newspaper of general circulation as prescribed by law; and
- WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law; and
- WHEREAS, notice regarding the public hearing on the proposed budget was published in a newspaper of general circulation as prescribed by law; and
- WHEREAS, a public hearing on the proposed budget was conducted on August 22nd, 2022 as prescribed by law.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County adopts and approves the proposed budget, including attached changes shown as Exhibit A, for Gregg County for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

DONE IN OPEN COURT this the 22nd day of August, 2022.

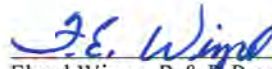


Bill Stoudt, County Judge



Ronnie McKinney, R & B Precinct 1

R. Darryl Primo, R & B Precinct 2



Floyd Wingo, R & B Precinct 3



Shannon Brown, R & B Precinct 4

Attest:



Michelle Gilley, County Clerk



**AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR GREGG COUNTY FOR FISCAL YEAR 2022-23 (FY23)**

Exhibit A

Approval of the changes described in this exhibit includes corrections to the affiliated schedules in the budget document.

1. Proposed new probate position in County Clerk was changed from JG10 to JG8, Deputy Clerk III. This reduces Fund 110 expenditures by \$3,689.
2. Proposed amount TX0014 Chief Deputy position in Tax Office should be \$56,000. Several supplements were corrected; supplements are based on certification of the individual. This reduces the FY110 expenditures by \$13,362.
3. Proposed budget amount for DC0014 (currently vacant) was reduced to base pay level, and DC0016 salary was corrected to base pay amount plus COLA. This reduces Fund 110 expenditures by \$5,006.
4. Property Fraud Alert support / maintenance was omitted in error from Proposed budget. This increases Fund 213 expenditures by \$5,500.
5. New statutes required restructuring for records management expenses formerly in Fund 232 which was eliminated. Expenditures were redistributed to Funds 110, 206 and 207. Fund 207 increases by \$1,800 to correct expenses inadvertently omitted.
6. Fund 476 increases by \$99,300 for two F-250 Crew Cab 4x4 pickups for Road and Bridge Precinct 3.
7. Transfer not needed from Fund 450 Permanent Improvement Fund to Fund 460 Airport Improvement Fund.
8. Increase General Fund revenue of \$58,400 for Sabine ISD Resource officer.
9. Proposed budget amount for SH0001 and SH0023 should have been the base pay amount in Sheriff's org 120742. Also, increase to certification/supplement pool. This increases Fund 110 expenditures by \$30,002.
10. Proposed budget amount for SH0127, SH0128, SH0227 should have been the base pay amount in Sheriff's org 120750. This increases Fund 110 expenditures by \$14,519.
11. On the FY23 Positions budget, the supplementary data for grants, the correct FY23 budget for the VAWA prosecutor VG0002 is \$63,513.
12. Decrease Non-Departmental by \$22,464 to offset all

See the attached schedule for net changes to account details.

Item #	Fund	Org	Account	Prog	Revenue	Expenditures	OFS/ Transfers In	OFU/ Transfers Out
1	110	100423	650110	100		(3,064)		
1	110	100423	650510	100		(235)		
1	110	100423	650523	100		(10)		
1	110	100423	650530	100		(375)		
1	110	100423	650550	100		(5)		
2	110	100550	650110	100		(11,107)		
2	110	100550	650510	100		(850)		
2	110	100550	650522	100		(15)		
2	110	100550	650523	100		(25)		
2	110	100550	650530	100		(1,355)		
2	110	100550	650550	100		(10)		
3	110	110480	650110	110		(4,161)		
3	110	110480	650510	110		(320)		
3	110	110480	650522	110		(5)		
3	110	110480	650523	110		(10)		
3	110	110480	650530	110		(510)		
8	110	100120	537559	100	58,400			
9	110	120742	650110	130		5,732		
9	110	120742	650150	130		19,200		
9	110	120742	650210	130		1,910		
9	110	120742	650522	130		40		
9	110	120742	650523	130		60		
9	110	120742	650530	130		3,035		
9	110	120742	650550	130		15		
10	110	120750	650110	130		12,074		
10	110	120750	650210	130		920		
10	110	120750	650522	130		15		
10	110	120750	650523	130		30		
10	110	120750	650530	130		1,475		
10	110	120750	650550	130		5		
12	110	100451	650590	130		(22,454)		
Net Change to Fund 110					58,400	0	0	0
4	213	100448	732800	100		5,500		
Net Change to Fund 213					0	5,500	0	0
5	207	110485	732500	110		800		
5	207	110485	730100	110		1,000		
Net Change to Fund 207					0	1,800	0	0
6	476	160830	753000	170		99,300		
Net Change to Fund 476					0	99,300	0	0
6	410	300000	870476	300				99,300
6	476	200000	841410	200			99,300	
7	450	300000	870460	300				(1,490,000)
7	460	200000	841450	200			(1,490,000)	
Total all associated transfers					0	0	(1,390,700)	(1,390,700)
Total Change Per Column					58,400	106,600	(1,390,700)	(1,390,700)

NOTE: The FY23 Adopted Budget document includes all changes listed in Exhibit A.

AN ORDER OF THE COMMISSIONERS COURT OF
GREGG COUNTY, TEXAS,
TO ADOPT THE 2022 TAX YEAR LEVY

§

BE IT REMEMBERED at a regular meeting of Commissioners Court of Gregg County, Texas held on the 22nd day of August, 2022 on a motion made by Judge Bill Stoudt, and seconded by Commissioner Floyd Wingo the following Court Order was adopted:

- WHEREAS, the Commissioners Court has considered all requests for County expenditures for Fiscal Year 2022-23 (FY23) beginning October 1, 2022; and
- WHEREAS, the 2022 tax year levy will fund the FY23 Adopted Budget; and
- WHEREAS, the Commissioners Court has been provided with estimated revenues for said year by the County Auditor; and
- WHEREAS, the County does not have outstanding debt obligations that require interest and sinking tax requirements; and
- WHEREAS, the Commissioners Court has adhered to all statutes in the Tax Code and Local Government Code pertaining to adopting a tax rate; and
- WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2022 and to levy such tax on each \$100 of assessed valuation of all taxable property within the County.

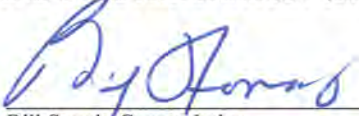
NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Gregg County hereby levies a tax of \$0.28170 on each \$100 assessed valuation of all taxable property in the County, as more fully described below:

\$.25692	for General Fund
.02002	for Road & Bridge Special
<u>.00476</u>	for FM Lateral Road
\$.28170	Total Tax Rate Distribution for Maintenance and Operations

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.21 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$22.05.

DONE IN OPEN COURT this the 22nd day of August, 2022.


Bill Stoudt, County Judge


Ronnie McKinney, R & B Precinct 1

R. Darryl Primo, R & B Precinct 2


Floyd Wingo, R & B Precinct 3


Shannon Brown, R & B Precinct 4

Attest:


Michelle Gilley, County Clerk

