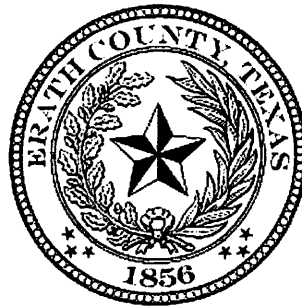


Erath County, Texas

Adopted Budget 2025

Fiscal Year Ending
September 30, 2025



FILED FOR RECORDS
At 1:35 o'clock, PM

SEP 9 2024

GWINDA JONES, COUNTY CLERK
ERATH COUNTY, TEXAS
By [Signature] DEPUTY

Table of Contents

Notices and Addendums

| | |
|--------------------------------------|------|
| Tax Rate Notice and AD Valorem Rates | Pg 4 |
| Statement of Debt | Pg 5 |
| Statement of Projected Reserves | Pg 6 |
| Statement of Prior Year Revenue | Pg 7 |

Major Funds

| | |
|------------------------------|-------|
| General Fund | Pg 8 |
| Judicial Operations | Pg 23 |
| Capital Projects | Pg 25 |
| Road and Bridge | Pg 27 |
| Road and Bridge - Precinct 1 | Pg 28 |
| Road and Bridge - Precinct 2 | Pg 29 |
| Road and Bridge - Precinct 3 | Pg 31 |
| Road and Bridge - Precinct 4 | Pg 33 |

Special and Dedicated Funds Pg 35 - 44

| |
|---------------------------------------|
| Law Library |
| Jury |
| Grants |
| Elections - Contracted |
| Court Reporter |
| Records Management - County |
| Records Management - County Clerk |
| Archived Records - County Clerk |
| Records Preservation - County Clerk |
| Records Management - District Clerk |
| Records Preservation - District Clerk |
| Specialty Court - County |
| Technology - County Clerk |
| Technology - District Clerk |
| Technology - Justice Peace - I |
| Technology - Justice Peace - II |
| Security - Courthouse |
| Security - Justice Court - I |
| Security - Justice Court - II |

Table of Contents

Pretrial Intervention
Supplemental Court Initiated Guardianship
Local Truancy Prevention Diversion
Forfeiture - County Attorney
Forfeiture - District Attorney
Forfeiture - Sheriff
Bail Bond
Hot Check - County Attorney
Hot Check - District Attorney
LEOSE
Debt Service

Appendix

Tax Calculation Worksheets Pg 45

Records Management & Archive Plan - County Clerk Pg 67

Erath County
History of Tax Rates

This budget will raise more total property taxes than last year's budget by \$1,032,393 which is a 5.1 % increase, and of that amount \$987,937 is tax revenue to be raised from new property added to the tax roll this year

| Tax | Proposed | M & O | Debt | NNR | VAR |
|-------------|-----------------|-----------------|-------------|-----------------|-----------------|
| <u>Year</u> | <u>Tax Rate</u> | <u>Tax Rate</u> | <u>Rate</u> | <u>Tax Rate</u> | <u>Tax Rate</u> |
| 2016 | 0.4700 | 0.4477 | 0.0223 | 0.4581 | 0.5020 |
| 2017 | 0.4700 | 0.4498 | 0.0202 | 0.4412 | 0.4816 |
| 2018 | 0.4458 | 0.4458 | 0.0000 | 0.4315 | 0.4500 |
| 2019 | 0.4560 | 0.4403 | 0.0157 | 0.4129 | 0.4660 |
| 2020 | 0.4444 | 0.4305 | 0.0139 | 0.4263 | 0.4446 |
| 2021 | 0.4355 | 0.4230 | 0.0125 | 0.4193 | 0.4362 |
| 2022 | 0.4119 | 0.4007 | 0.0112 | 0.4119 | 0.4264 |
| 2023 | 0.3927 | 0.3825 | 0.0102 | 0.3742 | 0.3937 |
| 2024 | 0.3913 | 0.3829 | 0.0084 | 0.3726 | 0.4044 |

NNR No New Revenue Rate

VAR Voter Approval Rate

Statement of Indebtedness

| <u>Description</u> | <u>Date of Issue</u> | <u>Date of Maturity</u> | <u>Net Interest Cost</u> | <u>Original Principal</u> | <u>Balance 9/30/2020</u> |
|--|----------------------|-------------------------|--------------------------|---------------------------|--------------------------------|
| General Obligation Refunding Bonds Series 2020 | 1/16/2020 | 4/1/2025 | 1.99% | 2,410,000 | 2,385,000 |
| | <u>Period Ending</u> | <u>Principal</u> | <u>Interest</u> | <u>Debt Service</u> | <u>Balance Fiscal Year End</u> |
| | 9/30/2020 | | | | 2,385,000 |
| | 9/30/2021 | 495,000 | 47,462 | 542,462 | 1,890,000 |
| | 9/30/2022 | 485,000 | 37,611 | 522,611 | 1,405,000 |
| | 9/30/2023 | 480,000 | 27,960 | 507,960 | 925,000 |
| | 9/30/2024 | 470,000 | 18,408 | 488,408 | 455,000 |
| | 9/30/2025 | 455,000 | 9,055 | 464,055 | - |

Projected
Statement of Cash Reserves

| <u>Fund</u> | <u>Projected Cash & Invested</u> | <u>Projected Cash</u> | <u>Projected Investments</u> |
|--------------------------------------|--|---------------------------|----------------------------------|
| General Fund | 16,500,000 | 500,000 | 16,000,000 |
| Judicial | 1,000,000 | 1,000,000 | - |
| Indigent | 2,200,000 | - | 2,200,000 |
| | - | | |
| <i>Total General Fund</i> | <u>19,700,000</u> | <u>1,500,000</u> | <u>18,200,000</u> |
| | | | |
| R & B | 200,000 | 200,000 | - |
| Pct 1 | 1,225,000 | 125,000 | 1,100,000 |
| Pct 2 | 1,350,000 | 150,000 | 1,200,000 |
| Pct 3 | 2,435,000 | 135,000 | 2,300,000 |
| Pct 4 | 1,125,000 | 125,000 | 1,000,000 |
| | | | |
| <i>Total Road & Bridge</i> | <u>6,335,000</u> | <u>735,000</u> | <u>5,600,000</u> |
| | - | | |
| Law Library | 180,000 | 180,000 | - |
| Jury | 33,000 | 33,000 | - |
| Grants | 3,400,000 | 400,000 | 3,000,000 |
| Contractual | 180,000 | 180,000 | |
| Court Reporter | 40,000 | 40,000 | |
| Records Mgmt County | 192,000 | 42,000 | 150,000 |
| Records Mgmt CC | 780,000 | 330,000 | 450,000 |
| Archived Records CC | 375,000 | 375,000 | |
| Records Preservation CC | 12,000 | 12,000 | |
| Records Mgmt DC | 73,000 | 73,000 | |
| Records Preservation DC | 16,000 | 16,000 | |
| Specialty Court | 20,000 | 20,000 | |
| Technology CC | 6,400 | 6,400 | |
| Technology DC | 33,000 | 33,000 | |
| Technology JPI | 150,000 | 150,000 | |
| Technology JPII | 22,000 | 22,000 | |
| Security CH | 326,000 | 91,000 | 235,000 |
| Security JPI | 25,000 | 25,000 | |
| Security JPII | 100 | 100 | |
| Pretrial Intervention | 40,000 | 40,000 | |
| Supp Court Init Guardianship | 45,000 | 45,000 | |
| Child Abuse Prevention | 300 | 300 | |
| Local Truancy Prevention Div | 31,000 | 31,000 | |
| Forfeiture County Attorney | 5,000 | 5,000 | |
| Forfeiture District Attorney | 46,000 | 46,000 | |
| Forfeiture Sheriff | 5,000 | 5,000 | |
| Bail Bond | 16,000 | 16,000 | |
| Hot Check County Attorney | 15,000 | 15,000 | |
| Hot Check District Attorney | 7,000 | 7,000 | |
| LEOSE | 35,000 | 35,000 | |
| Debt Service | 225,000 | 225,000 | |
| Capital Projects | 850,000 | 200,000 | 650,000 |
| Unclaimed Funds | 55,000 | 55,000 | |
| | | | |
| <i>Total Special & Dedicated</i> | <u>7,238,800</u> | <u>2,753,800</u> | <u>4,485,000</u> |
| | - | | |
| Total Reserves | <u><u>33,273,800</u></u> | <u><u>4,988,800</u></u> | <u><u>28,285,000</u></u> |

Erath County
Statement of Prior Year Revenues
For the year ending September 30, 2023

| Fund | Original Budget | Final Budget | YTD Activity | (Under) Budget |
|--|----------------------------|---------------------|---------------------|---------------------------|
| 010 - GENERAL | 18,698,297 | 18,698,297 | 23,473,167 | 4,774,870 |
| 015 - JUDICIAL | 425,000 | 425,000 | 434,878 | 9,878 |
| 020 - ROAD & BRIDGE | 440,000 | 440,000 | 440,000 | - |
| 021 - PRECINCT - 1 | 1,131,118 | 1,131,118 | 1,326,907 | 195,788 |
| 022 - PRECINCT - 2 | 1,345,397 | 1,345,397 | 1,584,864 | 239,467 |
| 023 - PRECINCT - 3 | 1,452,213 | 1,452,213 | 1,728,473 | 276,260 |
| 024 - PRECINCT - 4 | 1,317,520 | 1,317,520 | 1,506,509 | 188,989 |
| 025 - LAW LIBRARY | 17,000 | 17,000 | 24,000 | 7,000 |
| 026 - JURY | 3,000 | 3,000 | 7,110 | 4,110 |
| 027 - GRANTS | 30,000 | 30,000 | 1,980,789 | 1,950,789 |
| 029 - ELECTIONS - CONTRACTED | 27,500 | 27,500 | 71,433 | 43,933 |
| 030 - COURT REPORTER | 4,000 | 4,000 | 19,107 | 15,107 |
| 031 - RECORDS MANAGEMENT - COUNTY | 8,000 | 8,000 | 20,471 | 12,471 |
| 032 - RECORDS MANAGEMENT - CC | 75,000 | 75,000 | 106,088 | 31,088 |
| 033 - ARCHIVED RECORDS - CC | 75,000 | 75,000 | 75,435 | 435 |
| 034 - RECORDS PRESERVATION - CC | 2,500 | 2,500 | 1 | (2,499) |
| 036 - RECORDS MANAGEMENT - DC | 5,000 | 5,000 | 7,311 | 2,311 |
| 037 - RECORDS PRESERVATION - DC | 5,000 | 5,000 | 881 | (4,119) |
| 038 - SPECIALTY COURT - COUNTY | 3,000 | 3,000 | 4,036 | 1,036 |
| 039 - TECHNOLOGY - CC | 500 | 500 | 644 | 144 |
| 040 - TECHNOLOGY - DC | 200 | 200 | 167 | (33) |
| 041 - TECHNOLOGY - JP I | 8,000 | 8,000 | 7,682 | (318) |
| 042 - TECHNOLOGY - JP II | 1,000 | 1,000 | 737 | (263) |
| 043 - SECURITY - COURTHOUSE | 5,000 | 5,000 | 37,292 | 32,292 |
| 044 - SECURITY - JUSTICE COURT I | 1,500 | 1,500 | 1,452 | (48) |
| 045 - SECURITY - JUSTICE COURT II | 100 | 100 | 144 | 44 |
| 046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY | 15,000 | 15,000 | 3,401 | (11,599) |
| 047 - SUPPLEMENTAL COURT INITIATED GUARDIANSH- | 3,500 | 3,500 | 4,141 | 641 |
| 048 - CHILD ABUSE PREVENTION - COUNTY | - | - | 90 | 90 |
| 049 - LOCAL TRUANCY PREVENTION DIVERSION | 6,000 | 6,000 | 6,527 | 527 |
| 051 - FORFEITURE - DA | - | - | 4,326 | 4,326 |
| 056 - BAIL BOND | 500 | 500 | 1,150 | 650 |
| 057 - HOT CHECK - COUNTY ATTORNEY | 500 | 500 | 525 | 25 |
| 059 - LEOSE | 5,150 | 5,150 | 5,583 | 433 |
| 060 - DEBT SERVICE | 511,311 | 511,311 | 577,946 | 66,635 |
| 070 - CAPITAL PROJECTS | 3,010,000 | 3,010,000 | 2,135,950 | (874,050) |
| | <u>28,632,805</u> | <u>28,632,805</u> | <u>35,599,215</u> | <u>6,966,410</u> |



Erath County, TX

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|----------------------------|--------------------------------|----------------------|----------------------|----------------------|
| Fund: 010 - GENERAL | | | | |
| Revenue | | | | |
| 010-310-1100 | TAXES - PROPERTY | 15,165,351.00 | 13,748,875.00 | 13,203,004.57 |
| 010-310-1200 | TAXES - PROPERTY DELINQUENT | 100,000.00 | 100,000.00 | 100,000.00 |
| 010-310-1205 | TAXES - REFUNDS | -25,000.00 | -25,000.00 | -50,000.00 |
| 010-318-0000 | TAXES - SALES | 3,500,000.00 | 3,500,000.00 | 2,800,000.00 |
| 010-318-0005 | TAXES - MIXED BEVERAGE | 120,000.00 | 120,000.00 | 100,000.00 |
| 010-318-1100 | TAXES - MOTOR VEHICLE | 300,000.00 | 300,000.00 | 250,000.00 |
| 010-319-1200 | PENALTY & INTEREST | 100,000.00 | 100,000.00 | 75,000.00 |
| 010-319-2200 | PENALTY & INTEREST - RENDITION | 15,000.00 | 15,000.00 | 10,000.00 |
| 010-320-1000 | PERMITS - ALCOHOLIC BEVERAGES | 5,000.00 | 3,000.00 | 2,000.00 |
| 010-321-8000 | LAND DEVELOPMENT FILING FEES | 10,000.00 | 0.00 | 0.00 |
| 010-321-9000 | ENVIRONMENTAL | 85,000.00 | 85,000.00 | 75,000.00 |
| 010-333-0000 | GRANT - STATE SAVNS | 19,000.00 | 19,000.00 | 18,592.00 |
| 010-333-1000 | GRANT - STATE HEALTH SERVICES | 50,000.00 | 45,000.00 | 0.00 |
| 010-333-1005 | GRANT - STATE GENERAL | 0.00 | 77,262.50 | 0.00 |
| 010-340-2000 | SHERIFF | 40,000.00 | 35,000.00 | 50,000.00 |
| 010-340-2500 | ESTRAY | 10,000.00 | 10,000.00 | 10,000.00 |
| 010-340-4000 | COUNTY CLERK | 350,000.00 | 300,000.00 | 350,000.00 |
| 010-340-5000 | TAX A/C | 180,000.00 | 180,000.00 | 175,000.00 |
| 010-340-7000 | DISTRICT CLERK | 100,000.00 | 125,000.00 | 125,000.00 |
| 010-340-8000 | JP - I | 200,000.00 | 150,000.00 | 125,000.00 |
| 010-340-8100 | JP - II | 20,000.00 | 20,000.00 | 25,000.00 |
| 010-340-8500 | CONSTABLE - I | 30,000.00 | 30,000.00 | 30,000.00 |
| 010-340-8510 | BALIFF FEES | 13,200.00 | 13,200.00 | 10,000.00 |
| 010-340-8600 | CONSTABLE - II | 8,000.00 | 5,000.00 | 5,000.00 |
| 010-342-2100 | INMATE HOUSING | 250,000.00 | 400,000.00 | 480,000.00 |
| 010-342-2200 | INMATE PHONE | 70,000.00 | 30,000.00 | 30,000.00 |
| 010-342-2300 | DISPATCH FEES | 125,000.00 | 125,000.00 | 125,000.00 |
| 010-342-2400 | FEES - SRO PROGRAM | 185,000.00 | 185,000.00 | 0.00 |
| 010-342-3050 | FEES-PRETRIAL SERVICES | 1,500.00 | 1,500.00 | 1,500.00 |
| 010-342-5400 | EMS | 250,000.00 | 250,000.00 | 200,000.00 |
| 010-360-0000 | INTEREST | 1,300,000.00 | 1,500,000.00 | 100,000.00 |
| 010-370-1000 | SUPPLEMENT - CJ | 25,200.00 | 25,200.00 | 25,200.00 |
| 010-370-1300 | SUPPLEMENT - CA | 84,000.00 | 84,000.00 | 84,000.00 |
| 010-370-1350 | SUPPLEMENT - CCL | 84,000.00 | 84,000.00 | 84,000.00 |
| 010-370-1600 | SUPPLEMENT - DA | 0.00 | 5,000.00 | 0.00 |
| 010-370-9200 | REIMBURSEMENTS - JUROR | 0.00 | 0.00 | 5,000.00 |
| 010-370-9500 | REIMBURSEMENTS - OTHER | 0.00 | 50,000.00 | 75,000.00 |
| 010-370-9800 | INSURANCE - PROCEEDS | 0.00 | 19,422.22 | 0.00 |
| 010-370-9990 | REVENUE - OTHER | 0.00 | 25,000.00 | 0.00 |
| Total Revenue: | | 22,770,251.00 | 21,740,459.72 | 18,698,296.57 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------------------|----------------------|----------------------|----------------------|
| Expense | | | | |
| Department: 400 - County Judge | | | | |
| 010-400-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 71,848.00 |
| 010-400-1030 | SALARY | 59,000.00 | 93,000.00 | 46,000.00 |
| 010-400-1150 | OVERTIME | 0.00 | 2,000.00 | 2,000.00 |
| 010-400-1200 | LONGEVITY | 3,800.00 | 7,016.00 | 1,025.00 |
| 010-400-1250 | SALARY SUPPLEMENT - LOCAL | 18,000.00 | 0.00 | 0.00 |
| 010-400-1300 | SALARY SUPPLEMENT - STATE | 25,200.00 | 25,200.00 | 25,200.00 |
| 010-400-2010 | FICA | 14,126.00 | 15,270.00 | 11,172.67 |
| 010-400-2020 | INSURANCE - GROUP | 24,000.00 | 41,400.00 | 24,720.00 |
| 010-400-2030 | RETIREMENT | 18,115.00 | 19,562.00 | 14,020.61 |
| 010-400-2060 | DISABILITY | 1,108.00 | 678.00 | 496.56 |
| 010-400-2070 | UNEMPLOYMENT | 351.00 | 379.00 | 277.49 |
| 010-400-3100 | SUPPLIES | 2,100.00 | 2,100.00 | 2,068.00 |
| 010-400-4150 | CONTINUING EDUCATION | 10,000.00 | 10,000.00 | 10,975.00 |
| 010-400-4200 | TELEPHONE | 500.00 | 500.00 | 532.00 |
| 010-400-4284 | MILEAGE REIMBURSEMENT | 4,000.00 | 2,000.00 | 2,400.00 |
| 010-400-4600 | LEASE - EQUIPMENT | 2,600.00 | 2,600.00 | 1,100.00 |
| 010-400-4900 | IT - SOFTWARE | 0.00 | 1,800.00 | 1,800.00 |
| 010-400-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 2,500.00 |
| Total Department: 400 - County Judge: | | 261,560.00 | 299,505.00 | 218,135.33 |
| Department: 403 - County Clerk | | | | |
| 010-403-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 73,035.00 |
| 010-403-1030 | SALARY | 262,000.00 | 283,000.00 | 275,603.00 |
| 010-403-1080 | PART-TIME | 0.00 | 18,000.00 | 18,087.00 |
| 010-403-1150 | OVERTIME | 2,000.00 | 12,000.00 | 10,000.00 |
| 010-403-1200 | LONGEVITY | 21,500.00 | 19,371.00 | 4,935.00 |
| 010-403-2010 | FICA | 27,858.00 | 31,240.00 | 29,196.99 |
| 010-403-2020 | INSURANCE - GROUP | 84,000.00 | 96,600.00 | 98,880.00 |
| 010-403-2030 | RETIREMENT | 35,724.00 | 40,020.00 | 36,639.36 |
| 010-403-2060 | DISABILITY | 2,185.00 | 1,388.00 | 1,297.64 |
| 010-403-2070 | UNEMPLOYMENT | 692.00 | 775.00 | 725.15 |
| 010-403-3100 | SUPPLIES | 12,000.00 | 12,000.00 | 12,000.00 |
| 010-403-3120 | POSTAGE | 3,000.00 | 3,500.00 | 3,500.00 |
| 010-403-4150 | CONTINUING EDUCATION | 7,000.00 | 7,300.00 | 6,750.00 |
| 010-403-4600 | LEASE - EQUIPMENT | 10,000.00 | 10,000.00 | 26,000.00 |
| 010-403-4900 | IT - SOFTWARE | 0.00 | 0.00 | 25,000.00 |
| 010-403-4990 | CONTINGENCY | 0.00 | 0.00 | 950.00 |
| 010-403-5910 | EQUIPMENT - NON CAPITAL | 6,500.00 | 0.00 | 0.00 |
| Total Department: 403 - County Clerk: | | 553,119.00 | 611,194.00 | 622,599.14 |
| Department: 405 - Veterans' Services | | | | |
| 010-405-1080 | PART-TIME | 34,000.00 | 32,000.00 | 30,624.70 |
| 010-405-1200 | LONGEVITY | 0.00 | 0.00 | 55.00 |
| 010-405-2010 | FICA | 2,601.00 | 2,448.00 | 2,342.79 |
| 010-405-2030 | RETIREMENT | 3,335.00 | 3,136.00 | 2,939.97 |
| 010-405-2060 | DISABILITY | 204.00 | 108.00 | 104.12 |
| 010-405-2070 | UNEMPLOYMENT | 65.00 | 58.00 | 58.19 |
| 010-405-3100 | SUPPLIES | 1,000.00 | 500.00 | 500.00 |
| 010-405-4150 | CONTINUING EDUCATION | 2,500.00 | 2,500.00 | 2,500.00 |
| 010-405-4200 | TELEPHONE | 420.00 | 420.00 | 420.00 |
| 010-405-4284 | MILEAGE REIMBURSEMENT | 500.00 | 500.00 | 500.00 |
| 010-405-4900 | IT - SOFTWARE | 250.00 | 450.00 | 450.00 |
| 010-405-4990 | CONTINGENCY | 0.00 | 0.00 | 500.00 |
| 010-405-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 950.00 | 950.00 |
| Total Department: 405 - Veterans' Services: | | 44,875.00 | 43,070.00 | 41,944.77 |
| Department: 409 - Non-Departmental | | | | |
| 010-409-1030 | SALARY | 36,000.00 | 0.00 | 0.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-----------------------------|----------------------|----------------------|----------------------|
| 010-409-1150 | OVERTIME | 500.00 | 0.00 | 0.00 |
| 010-409-1200 | LONGEVITY | 5,000.00 | 50,000.00 | 3,500.00 |
| 010-409-2010 | FICA | 3,175.00 | 0.00 | 0.00 |
| 010-409-2020 | INSURANCE - GROUP | 12,000.00 | 0.00 | 0.00 |
| 010-409-2030 | RETIREMENT | 4,071.00 | 0.00 | 0.00 |
| 010-409-2040 | INSURANCE - WORKERS COMP | 80,000.00 | 74,000.00 | 65,000.00 |
| 010-409-2060 | DISABILITY | 249.00 | 0.00 | 0.00 |
| 010-409-2070 | UNEMPLOYMENT | 25,000.00 | 20,500.00 | 10,000.00 |
| 010-409-3100 | SUPPLIES | 15,000.00 | 15,000.00 | 15,000.00 |
| 010-409-3105 | SUPPLIES - COUNTY FUNCTIONS | 15,000.00 | 15,000.00 | 15,000.00 |
| 010-409-3120 | POSTAGE | 20,000.00 | 20,000.00 | 20,000.00 |
| 010-409-4000 | PROFESSIONAL SERVICES | 75,000.00 | 75,000.00 | 82,491.00 |
| 010-409-4010 | APPRAISAL | 692,214.00 | 550,000.00 | 538,164.93 |
| 010-409-4030 | AUDIT | 80,000.00 | 80,000.00 | 85,620.00 |
| 010-409-4080 | LEGAL | 20,000.00 | 5,000.00 | 5,000.00 |
| 010-409-4160 | DUES | 20,000.00 | 20,000.00 | 20,000.00 |
| 010-409-4180 | PERSONNEL COSTS | 20,000.00 | 20,000.00 | 20,500.00 |
| 010-409-4300 | ADVERTISING | 5,000.00 | 5,000.00 | 5,000.00 |
| 010-409-4500 | R & M - EQUIPMENT | 0.00 | 2,500.00 | 2,500.00 |
| 010-409-4600 | LEASE - EQUIPMENT | 8,000.00 | 6,500.00 | 7,225.00 |
| 010-409-4801 | INSURANCE - BOND | 15,000.00 | 19,200.00 | 16,450.00 |
| 010-409-4803 | INSURANCE - CLAIMS | 0.00 | 25,000.00 | 36,500.00 |
| 010-409-4806 | INSURANCE - LIABILITY | 22,500.00 | 15,000.00 | 15,000.00 |
| 010-409-4807 | INSURANCE - PUBLIC OFFICIAL | 30,000.00 | 25,000.00 | 20,000.00 |
| 010-409-4810 | FEES | 9,500.00 | 12,500.00 | 6,360.00 |
| 010-409-4838 | REFUNDS | 0.00 | 3,000.00 | 0.00 |
| 010-409-4900 | IT - SOFTWARE | 750,000.00 | 836,000.00 | 480,000.00 |
| 010-409-4990 | CONTINGENCY | 2,000,000.00 | 1,841,500.00 | 541,080.00 |
| Total Department: 409 - Non-Departmental: | | 3,963,209.00 | 3,735,700.00 | 2,010,390.93 |
| Department: 426 - County Court | | | | |
| 010-426-1010 | ELECTED OFFICIAL | 86,000.00 | 101,000.00 | 101,000.00 |
| 010-426-1030 | SALARY | 59,000.00 | 57,000.00 | 52,115.00 |
| 010-426-1070 | TEMPORARY | 1,500.00 | 1,200.00 | 2,000.00 |
| 010-426-1150 | OVERTIME | 500.00 | 500.00 | 500.00 |
| 010-426-1200 | LONGEVITY | 6,825.00 | 7,252.00 | 1,450.00 |
| 010-426-1250 | SALARY SUPPLEMENT - LOCAL | 18,000.00 | 0.00 | 0.00 |
| 010-426-1300 | SALARY SUPPLEMENT - STATE | 84,000.00 | 84,000.00 | 84,000.00 |
| 010-426-2010 | FICA | 19,571.00 | 19,197.00 | 17,446.97 |
| 010-426-2020 | INSURANCE - GROUP | 24,000.00 | 27,600.00 | 24,970.00 |
| 010-426-2030 | RETIREMENT | 25,096.00 | 24,593.00 | 23,169.24 |
| 010-426-2060 | DISABILITY | 1,535.00 | 853.00 | 825.42 |
| 010-426-2070 | UNEMPLOYMENT | 486.00 | 476.00 | 458.32 |
| 010-426-3100 | SUPPLIES | 2,100.00 | 2,100.00 | 2,100.00 |
| 010-426-4150 | CONTINUING EDUCATION | 2,200.00 | 2,200.00 | 2,200.00 |
| 010-426-4200 | TELEPHONE | 840.00 | 840.00 | 840.00 |
| 010-426-4900 | IT - SOFTWARE | 0.00 | 0.00 | 5,000.00 |
| 010-426-4990 | CONTINGENCY | 0.00 | 0.00 | 500.00 |
| 010-426-5910 | EQUIPMENT - NON CAPITAL | 2,500.00 | 0.00 | 0.00 |
| Total Department: 426 - County Court: | | 334,153.00 | 328,811.00 | 318,574.95 |
| Department: 435 - District Court | | | | |
| 010-435-1010 | ELECTED OFFICIAL | 18,000.00 | 18,000.00 | 18,000.00 |
| 010-435-1030 | SALARY | 236,985.00 | 229,000.00 | 221,500.00 |
| 010-435-1070 | TEMPORARY | 1,500.00 | 1,500.00 | 1,500.00 |
| 010-435-1150 | OVERTIME | 4,000.00 | 4,000.00 | 4,000.00 |
| 010-435-1200 | LONGEVITY | 12,100.00 | 15,058.00 | 3,875.00 |
| 010-435-1250 | SALARY SUPPLEMENT - LOCAL | 3,600.00 | 0.00 | 0.00 |
| 010-435-2010 | FICA | 21,128.00 | 20,200.00 | 19,037.03 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| 010-435-2020 | INSURANCE - GROUP | 36,000.00 | 55,200.00 | 37,450.00 |
| 010-435-2030 | RETIREMENT | 27,094.00 | 25,877.00 | 23,889.60 |
| 010-435-2060 | DISABILITY | 1,657.00 | 1,247.00 | 966.09 |
| 010-435-2070 | UNEMPLOYMENT | 525.00 | 501.00 | 472.82 |
| 010-435-3100 | SUPPLIES | 3,500.00 | 2,950.00 | 3,500.00 |
| 010-435-4150 | CONTINUING EDUCATION | 5,000.00 | 4,200.00 | 3,800.00 |
| 010-435-4600 | LEASE - EQUIPMENT | 2,600.00 | 2,500.00 | 2,500.00 |
| 010-435-4900 | IT - SOFTWARE | 0.00 | 0.00 | 5,000.00 |
| 010-435-4990 | CONTINGENCY | 0.00 | 0.00 | 355.00 |
| 010-435-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 4,150.00 |
| 010-435-5910 | EQUIPMENT - NON CAPITAL | 3,000.00 | 0.00 | 0.00 |
| Total Department: 435 - District Court: | | 376,689.00 | 380,233.00 | 349,995.54 |
| Department: 450 - District Clerk | | | | |
| 010-450-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 73,035.00 |
| 010-450-1030 | SALARY | 132,000.00 | 135,000.00 | 142,759.00 |
| 010-450-1150 | OVERTIME | 500.00 | 300.00 | 0.00 |
| 010-450-1200 | LONGEVITY | 9,900.00 | 26,101.00 | 4,900.00 |
| 010-450-2010 | FICA | 16,911.00 | 18,138.00 | 16,735.83 |
| 010-450-2020 | INSURANCE - GROUP | 48,000.00 | 55,200.00 | 49,440.00 |
| 010-450-2030 | RETIREMENT | 21,686.00 | 23,235.00 | 21,001.82 |
| 010-450-2060 | DISABILITY | 1,326.00 | 806.00 | 743.81 |
| 010-450-2070 | UNEMPLOYMENT | 420.00 | 450.00 | 415.66 |
| 010-450-3100 | SUPPLIES | 6,500.00 | 5,200.00 | 4,900.00 |
| 010-450-3120 | POSTAGE | 0.00 | 1,000.00 | 0.00 |
| 010-450-4150 | CONTINUING EDUCATION | 5,500.00 | 5,500.00 | 7,100.00 |
| 010-450-4600 | LEASE - EQUIPMENT | 2,600.00 | 2,500.00 | 3,000.00 |
| 010-450-4900 | IT - SOFTWARE | 0.00 | 0.00 | 30,100.00 |
| 010-450-4990 | CONTINGENCY | 0.00 | 0.00 | 975.00 |
| 010-450-5910 | EQUIPMENT - NON CAPITAL | 4,500.00 | 0.00 | 0.00 |
| Total Department: 450 - District Clerk: | | 328,503.00 | 349,430.00 | 355,106.12 |
| Department: 455 - Justice of Peace - I | | | | |
| 010-455-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 73,035.00 |
| 010-455-1030 | SALARY | 130,000.00 | 126,000.00 | 120,210.83 |
| 010-455-1150 | OVERTIME | 500.00 | 500.00 | 500.00 |
| 010-455-1200 | LONGEVITY | 1,500.00 | 863.00 | 3,105.00 |
| 010-455-2010 | FICA | 16,115.00 | 15,557.00 | 15,057.18 |
| 010-455-2020 | INSURANCE - GROUP | 48,000.00 | 55,200.00 | 49,440.00 |
| 010-455-2030 | RETIREMENT | 20,666.00 | 19,929.00 | 18,895.28 |
| 010-455-2060 | DISABILITY | 1,264.00 | 691.00 | 669.21 |
| 010-455-2070 | UNEMPLOYMENT | 400.00 | 386.00 | 373.97 |
| 010-455-3100 | SUPPLIES | 4,000.00 | 4,000.00 | 4,000.00 |
| 010-455-3120 | POSTAGE | 0.00 | 2,000.00 | 1,710.00 |
| 010-455-4150 | CONTINUING EDUCATION | 5,000.00 | 4,000.00 | 4,000.00 |
| 010-455-4200 | TELEPHONE | 500.00 | 500.00 | 545.00 |
| 010-455-4284 | MILEAGE REIMBURSEMENT | 3,000.00 | 3,000.00 | 1,100.00 |
| 010-455-4600 | LEASE - EQUIPMENT | 1,200.00 | 1,100.00 | 1,145.00 |
| 010-455-4833 | JUROR - DONATIONS | 300.00 | 300.00 | 300.00 |
| 010-455-4834 | JUROR - FEES | 3,000.00 | 3,000.00 | 3,000.00 |
| 010-455-4900 | IT - SOFTWARE | 0.00 | 0.00 | 15,000.00 |
| 010-455-4990 | CONTINGENCY | 0.00 | 0.00 | 275.00 |
| 010-455-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 2,100.00 |
| Total Department: 455 - Justice of Peace - I: | | 314,105.00 | 313,026.00 | 314,461.47 |
| Department: 456 - Justice of Peace - II | | | | |
| 010-456-1010 | ELECTED OFFICIAL | 64,170.00 | 62,000.00 | 55,429.00 |
| 010-456-1030 | SALARY | 90,000.00 | 84,000.00 | 75,391.54 |
| 010-456-1150 | OVERTIME | 500.00 | 0.00 | 0.00 |
| 010-456-1200 | LONGEVITY | 2,525.00 | 1,913.00 | 1,850.00 |

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------------------|----------------------|----------------------|----------------------|
| 010-456-2010 | FICA | 12,025.00 | 11,315.00 | 10,149.30 |
| 010-456-2020 | INSURANCE - GROUP | 36,000.00 | 41,400.00 | 37,080.00 |
| 010-456-2030 | RETIREMENT | 15,421.00 | 14,495.00 | 12,736.37 |
| 010-456-2060 | DISABILITY | 943.00 | 502.00 | 496.08 |
| 010-456-2070 | UNEMPLOYMENT | 299.00 | 281.00 | 252.07 |
| 010-456-3100 | SUPPLIES | 2,000.00 | 2,000.00 | 2,000.00 |
| 010-456-3120 | POSTAGE | 0.00 | 500.00 | 0.00 |
| 010-456-4150 | CONTINUING EDUCATION | 2,000.00 | 2,000.00 | 2,700.00 |
| 010-456-4200 | TELEPHONE | 1,200.00 | 1,200.00 | 700.00 |
| 010-456-4284 | MILEAGE REIMBURSEMENT | 3,000.00 | 3,000.00 | 3,575.00 |
| 010-456-4600 | LEASE - EQUIPMENT | 1,200.00 | 1,100.00 | 1,050.00 |
| 010-456-4900 | IT - SOFTWARE | 0.00 | 0.00 | 14,800.00 |
| 010-456-4990 | CONTINGENCY | 0.00 | 0.00 | 25.00 |
| 010-456-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 1,000.00 | 1,000.00 |
| 010-456-5910 | EQUIPMENT - NON CAPITAL | 1,000.00 | 0.00 | 0.00 |
| Total Department: 456 - Justice of Peace - II: | | 232,283.00 | 226,706.00 | 219,234.36 |
| Department: 475 - County Attorney | | | | |
| 010-475-1010 | ELECTED OFFICIAL | 57,000.00 | 55,000.00 | 49,188.00 |
| 010-475-1030 | SALARY | 202,325.00 | 195,000.00 | 159,830.96 |
| 010-475-1150 | OVERTIME | 500.00 | 500.00 | 500.00 |
| 010-475-1200 | LONGEVITY | 12,900.00 | 13,959.00 | 2,225.00 |
| 010-475-1300 | SALARY SUPPLEMENT - STATE | 84,000.00 | 84,000.00 | 84,000.00 |
| 010-475-2010 | FICA | 27,289.00 | 26,657.00 | 22,601.48 |
| 010-475-2020 | INSURANCE - GROUP | 48,000.00 | 55,200.00 | 49,440.00 |
| 010-475-2030 | RETIREMENT | 34,995.00 | 34,148.00 | 28,361.34 |
| 010-475-2060 | DISABILITY | 2,140.00 | 1,184.00 | 1,004.51 |
| 010-475-2070 | UNEMPLOYMENT | 678.00 | 662.00 | 561.34 |
| 010-475-3100 | SUPPLIES | 3,500.00 | 3,500.00 | 3,500.00 |
| 010-475-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 2,455.00 |
| 010-475-4150 | CONTINUING EDUCATION | 5,800.00 | 3,500.00 | 3,500.00 |
| 010-475-4200 | TELEPHONE | 1,000.00 | 500.00 | 540.00 |
| 010-475-4284 | MILEAGE REIMBURSEMENT | 750.00 | 500.00 | 500.00 |
| 010-475-4600 | LEASE - EQUIPMENT | 1,200.00 | 1,100.00 | 1,300.00 |
| 010-475-4831 | COURT COSTS | 100.00 | 100.00 | 100.00 |
| 010-475-4900 | IT - SOFTWARE | 0.00 | 0.00 | 17,000.00 |
| 010-475-4990 | CONTINGENCY | 0.00 | 0.00 | 6,705.00 |
| 010-475-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 1,000.00 |
| Total Department: 475 - County Attorney: | | 482,177.00 | 475,510.00 | 434,312.63 |
| Department: 476 - District Attorney | | | | |
| 010-476-1010 | ELECTED OFFICIAL | 18,000.00 | 18,000.00 | 18,000.00 |
| 010-476-1030 | SALARY | 312,095.00 | 297,000.00 | 272,034.13 |
| 010-476-1150 | OVERTIME | 1,300.00 | 1,300.00 | 1,600.00 |
| 010-476-1200 | LONGEVITY | 3,000.00 | 10,327.00 | 2,455.00 |
| 010-476-1250 | SALARY SUPPLEMENT - LOCAL | 3,600.00 | 0.00 | 0.00 |
| 010-476-2010 | FICA | 25,857.00 | 24,925.00 | 22,260.67 |
| 010-476-2020 | INSURANCE - GROUP | 60,000.00 | 69,000.00 | 62,420.00 |
| 010-476-2030 | RETIREMENT | 33,157.00 | 31,931.00 | 28,034.96 |
| 010-476-2060 | DISABILITY | 2,028.00 | 1,507.00 | 1,239.36 |
| 010-476-2070 | UNEMPLOYMENT | 642.00 | 619.00 | 552.88 |
| 010-476-3100 | SUPPLIES | 8,000.00 | 8,000.00 | 8,000.00 |
| 010-476-4000 | PROFESSIONAL SERVICES | 15,000.00 | 10,000.00 | 10,000.00 |
| 010-476-4150 | CONTINUING EDUCATION | 8,500.00 | 8,500.00 | 8,500.00 |
| 010-476-4200 | TELEPHONE | 500.00 | 500.00 | 840.00 |
| 010-476-4250 | FUEL | 1,800.00 | 1,800.00 | 1,800.00 |
| 010-476-4284 | MILEAGE REIMBURSEMENT | 700.00 | 700.00 | 1,500.00 |
| 010-476-4540 | R & M - VEHICLE | 2,500.00 | 2,500.00 | 1,200.00 |
| 010-476-4600 | LEASE - EQUIPMENT | 2,400.00 | 2,100.00 | 150.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------------------|----------------------|----------------------|----------------------|
| 010-476-4808 | INSURANCE - VEHICLE | 500.00 | 450.00 | 400.00 |
| 010-476-4900 | IT - SOFTWARE | 0.00 | 0.00 | 17,000.00 |
| 010-476-4954 | LITIGATION | 5,000.00 | 3,600.00 | 5,000.00 |
| 010-476-4990 | CONTINGENCY | 0.00 | 0.00 | 15,900.00 |
| 010-476-5910 | EQUIPMENT - NON CAPITAL | 4,500.00 | 0.00 | 0.00 |
| Total Department: 476 - District Attorney: | | 509,079.00 | 492,759.00 | 478,887.00 |
| Department: 480 - PreTrial | | | | |
| 010-480-1030 | SALARY | 58,000.00 | 56,000.00 | 55,737.00 |
| 010-480-1150 | OVERTIME | 0.00 | 200.00 | 100.00 |
| 010-480-1200 | LONGEVITY | 100.00 | 60.00 | 255.00 |
| 010-480-1250 | SALARY SUPPLEMENT - LOCAL | 3,600.00 | 0.00 | 0.00 |
| 010-480-2010 | FICA | 4,720.00 | 4,291.00 | 4,289.13 |
| 010-480-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,360.00 |
| 010-480-2030 | RETIREMENT | 6,053.00 | 5,497.00 | 5,382.43 |
| 010-480-2060 | DISABILITY | 370.00 | 290.00 | 290.63 |
| 010-480-2070 | UNEMPLOYMENT | 117.00 | 106.00 | 106.53 |
| 010-480-3100 | SUPPLIES | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-480-4150 | CONTINUING EDUCATION | 1,440.00 | 1,240.00 | 1,000.00 |
| 010-480-4200 | TELEPHONE | 420.00 | 420.00 | 420.00 |
| 010-480-4990 | CONTINGENCY | 0.00 | 0.00 | 375.00 |
| 010-480-5910 | EQUIPMENT - NON CAPITAL | 1,500.00 | 0.00 | 0.00 |
| Total Department: 480 - PreTrial: | | 89,320.00 | 82,904.00 | 81,315.72 |
| Department: 490 - Elections | | | | |
| 010-490-1030 | SALARY | 155,000.00 | 0.00 | 0.00 |
| 010-490-1070 | TEMPORARY | 35,000.00 | 35,000.00 | 31,500.00 |
| 010-490-1150 | OVERTIME | 20,000.00 | 0.00 | 0.00 |
| 010-490-1200 | LONGEVITY | 10,300.00 | 0.00 | 0.00 |
| 010-490-2010 | FICA | 16,853.00 | 2,677.00 | 2,409.75 |
| 010-490-2020 | INSURANCE - GROUP | 36,000.00 | 0.00 | 0.00 |
| 010-490-2030 | RETIREMENT | 21,611.00 | 2,677.00 | 3,024.00 |
| 010-490-2060 | DISABILITY | 1,322.00 | 119.00 | 107.10 |
| 010-490-2070 | UNEMPLOYMENT | 419.00 | 66.00 | 59.85 |
| 010-490-3100 | SUPPLIES | 5,000.00 | 14,300.00 | 4,839.32 |
| 010-490-3120 | POSTAGE | 25,000.00 | 0.00 | 0.00 |
| 010-490-4000 | PROFESSIONAL SERVICES | 15,000.00 | 2,100.00 | 15,000.00 |
| 010-490-4150 | CONTINUING EDUCATION | 5,000.00 | 500.00 | 0.00 |
| 010-490-4200 | TELEPHONE | 1,000.00 | 1,100.00 | 860.68 |
| 010-490-4220 | INTERNET | 500.00 | 500.00 | 500.00 |
| 010-490-4284 | MILEAGE REIMBURSEMENT | 800.00 | 800.00 | 500.00 |
| 010-490-4300 | ADVERTISING | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-490-4500 | R & M - EQUIPMENT | 1,000.00 | 500.00 | 500.00 |
| 010-490-4680 | RENTAL - REAL PROPERTY | 500.00 | 500.00 | 500.00 |
| 010-490-4805 | INSURANCE - EQUIPMENT | 800.00 | 500.00 | 500.00 |
| 010-490-4900 | IT - SOFTWARE | 68,000.00 | 39,000.00 | 39,000.00 |
| 010-490-4990 | CONTINGENCY | 0.00 | 0.00 | 300.00 |
| 010-490-5910 | EQUIPMENT - NON CAPITAL | 6,000.00 | 2,500.00 | 0.00 |
| Total Department: 490 - Elections: | | 426,105.00 | 103,839.00 | 100,600.70 |
| Department: 495 - County Auditor | | | | |
| 010-495-1020 | APPOINTED OFFICIAL | 141,000.00 | 136,000.00 | 132,000.00 |
| 010-495-1030 | SALARY | 252,065.00 | 194,000.00 | 177,850.00 |
| 010-495-1150 | OVERTIME | 500.00 | 0.00 | 0.00 |
| 010-495-1200 | LONGEVITY | 10,800.00 | 9,080.00 | 1,585.00 |
| 010-495-2010 | FICA | 30,934.00 | 25,824.00 | 23,824.78 |
| 010-495-2020 | INSURANCE - GROUP | 72,000.00 | 69,000.00 | 61,800.00 |
| 010-495-2030 | RETIREMENT | 39,668.00 | 33,082.00 | 29,897.76 |
| 010-495-2060 | DISABILITY | 2,426.00 | 1,147.00 | 1,058.88 |
| 010-495-2070 | UNEMPLOYMENT | 768.00 | 641.00 | 591.73 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| 010-495-3100 | SUPPLIES | 5,000.00 | 6,700.00 | 6,000.00 |
| 010-495-4000 | PROFESSIONAL SERVICES | 5,000.00 | 0.00 | 0.00 |
| 010-495-4150 | CONTINUING EDUCATION | 8,000.00 | 7,500.00 | 7,500.00 |
| 010-495-4220 | INTERNET | 1,000.00 | 800.00 | 500.00 |
| 010-495-4284 | MILEAGE REIMBURSEMENT | 1,000.00 | 1,000.00 | 500.00 |
| 010-495-4600 | LEASE - EQUIPMENT | 1,500.00 | 1,400.00 | 1,400.00 |
| 010-495-4900 | IT - SOFTWARE | 2,500.00 | 2,500.00 | 5,000.00 |
| 010-495-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 2,000.00 | 3,000.00 |
| Total Department: 495 - County Auditor: | | 574,161.00 | 490,674.00 | 452,508.15 |
| Department: 497 - County Treasurer | | | | |
| 010-497-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 73,035.00 |
| 010-497-1030 | SALARY | 90,000.00 | 84,000.00 | 83,496.00 |
| 010-497-1150 | OVERTIME | 500.00 | 500.00 | 500.00 |
| 010-497-1200 | LONGEVITY | 1,900.00 | 1,308.00 | 590.00 |
| 010-497-2010 | FICA | 13,086.00 | 12,378.00 | 12,058.01 |
| 010-497-2020 | INSURANCE - GROUP | 36,000.00 | 41,400.00 | 37,080.00 |
| 010-497-2030 | RETIREMENT | 16,781.00 | 15,857.00 | 15,131.62 |
| 010-497-2060 | DISABILITY | 1,026.00 | 550.00 | 535.91 |
| 010-497-2070 | UNEMPLOYMENT | 325.00 | 307.00 | 299.48 |
| 010-497-3100 | SUPPLIES | 2,000.00 | 2,000.00 | 3,000.00 |
| 010-497-4150 | CONTINUING EDUCATION | 5,500.00 | 5,500.00 | 7,000.00 |
| 010-497-4200 | TELEPHONE | 420.00 | 210.00 | 630.00 |
| 010-497-4600 | LEASE - EQUIPMENT | 1,200.00 | 1,000.00 | 900.00 |
| 010-497-4900 | IT - SOFTWARE | 0.00 | 0.00 | 300.00 |
| 010-497-4990 | CONTINGENCY | 0.00 | 0.00 | 870.00 |
| 010-497-5910 | EQUIPMENT - NON CAPITAL | 1,500.00 | 290.00 | 0.00 |
| Total Department: 497 - County Treasurer: | | 248,898.00 | 241,300.00 | 235,426.02 |
| Department: 499 - Tax Assessor Collector | | | | |
| 010-499-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 73,035.00 |
| 010-499-1030 | SALARY | 585,000.00 | 546,000.00 | 466,235.48 |
| 010-499-1080 | PART-TIME | 0.00 | 18,000.00 | 300.00 |
| 010-499-1150 | OVERTIME | 2,000.00 | 10,000.00 | 10,000.00 |
| 010-499-1200 | LONGEVITY | 22,000.00 | 39,139.00 | 10,600.00 |
| 010-499-2010 | FICA | 52,606.00 | 52,994.00 | 42,826.27 |
| 010-499-2020 | INSURANCE - GROUP | 180,000.00 | 207,000.00 | 160,680.00 |
| 010-499-2030 | RETIREMENT | 67,459.00 | 67,888.00 | 53,742.77 |
| 010-499-2060 | DISABILITY | 4,126.00 | 3,105.00 | 1,943.39 |
| 010-499-2070 | UNEMPLOYMENT | 1,307.00 | 1,316.00 | 1,063.66 |
| 010-499-3100 | SUPPLIES | 30,000.00 | 30,000.00 | 24,619.37 |
| 010-499-3120 | POSTAGE | 25,000.00 | 48,250.00 | 41,700.00 |
| 010-499-4150 | CONTINUING EDUCATION | 9,500.00 | 5,000.00 | 5,000.00 |
| 010-499-4200 | TELEPHONE | 500.00 | 500.00 | 540.00 |
| 010-499-4284 | MILEAGE REIMBURSEMENT | 800.00 | 800.00 | 800.00 |
| 010-499-4320 | REQUIRED PUBLICATIONS | 3,500.00 | 3,500.00 | 3,500.00 |
| 010-499-4350 | PRINTING SERVICES | 11,000.00 | 9,329.84 | 6,426.40 |
| 010-499-4500 | R & M - EQUIPMENT | 5,100.00 | 3,400.00 | 3,500.00 |
| 010-499-4600 | LEASE - EQUIPMENT | 11,100.00 | 7,000.00 | 12,700.00 |
| 010-499-4803 | INSURANCE - CLAIMS | 0.00 | 5,000.00 | 5,000.00 |
| 010-499-4900 | IT - SOFTWARE | 20,000.00 | 49,270.16 | 40,564.23 |
| 010-499-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 3,400.00 | 6,240.00 |
| 010-499-5910 | EQUIPMENT - NON CAPITAL | 18,000.00 | 0.00 | 0.00 |
| Total Department: 499 - Tax Assessor Collector: | | 1,127,658.00 | 1,186,892.00 | 971,016.57 |
| Department: 500 - Human Resources | | | | |
| 010-500-1030 | SALARY | 103,750.00 | 92,000.00 | 60,000.00 |
| 010-500-1150 | OVERTIME | 500.00 | 350.00 | 0.00 |
| 010-500-1200 | LONGEVITY | 300.00 | 252.00 | 0.00 |
| 010-500-2010 | FICA | 7,998.00 | 7,045.00 | 4,590.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| 010-500-2020 | INSURANCE - GROUP | 24,000.00 | 27,600.00 | 12,360.00 |
| 010-500-2030 | RETIREMENT | 10,256.00 | 9,025.00 | 5,760.00 |
| 010-500-2060 | DISABILITY | 627.00 | 513.00 | 204.00 |
| 010-500-2070 | UNEMPLOYMENT | 199.00 | 174.00 | 114.00 |
| 010-500-3100 | SUPPLIES | 2,000.00 | 1,500.00 | 900.00 |
| 010-500-3300 | UNIFORMS | 500.00 | 500.00 | 0.00 |
| 010-500-4000 | PROFESSIONAL SERVICES | 500.00 | 0.00 | 0.00 |
| 010-500-4150 | CONTINUING EDUCATION | 3,500.00 | 3,000.00 | 2,200.00 |
| 010-500-4200 | TELEPHONE | 920.00 | 500.00 | 550.00 |
| 010-500-4284 | MILEAGE REIMBURSEMENT | 1,500.00 | 800.00 | 0.00 |
| 010-500-4600 | LEASE - EQUIPMENT | 1,200.00 | 1,100.00 | 1,200.00 |
| 010-500-4900 | IT - SOFTWARE | 0.00 | 200.00 | 500.00 |
| 010-500-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 5,000.00 | 1,850.00 |
| 010-500-5910 | EQUIPMENT - NON CAPITAL | 1,000.00 | 0.00 | 0.00 |
| Total Department: 500 - Human Resources: | | 158,750.00 | 149,559.00 | 90,228.00 |
| Department: 503 - IT | | | | |
| 010-503-1030 | SALARY | 62,100.00 | 60,000.00 | 57,661.00 |
| 010-503-1150 | OVERTIME | 0.00 | 10.00 | 0.00 |
| 010-503-1200 | LONGEVITY | 4,300.00 | 3,981.00 | 710.00 |
| 010-503-2010 | FICA | 5,080.00 | 4,894.00 | 4,535.47 |
| 010-503-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 23,690.00 |
| 010-503-2030 | RETIREMENT | 6,514.00 | 6,270.00 | 5,601.22 |
| 010-503-2060 | DISABILITY | 398.00 | 367.00 | 263.58 |
| 010-503-2070 | UNEMPLOYMENT | 126.00 | 121.00 | 112.06 |
| 010-503-3100 | SUPPLIES | 1,600.00 | 150.00 | 500.00 |
| 010-503-4150 | CONTINUING EDUCATION | 1,200.00 | 1,050.00 | 1,000.00 |
| 010-503-4200 | TELEPHONE | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-503-4284 | MILEAGE REIMBURSEMENT | 500.00 | 90.00 | 500.00 |
| 010-503-4990 | CONTINGENCY | 0.00 | 0.00 | 915.00 |
| 010-503-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 2,500.00 |
| 010-503-5910 | EQUIPMENT - NON CAPITAL | 1,500.00 | 0.00 | 0.00 |
| Total Department: 503 - IT: | | 96,318.00 | 91,733.00 | 98,988.33 |
| Department: 510 - Facilities - Staff | | | | |
| 010-510-1030 | SALARY | 264,750.00 | 0.00 | 0.00 |
| 010-510-1150 | OVERTIME | 2,500.00 | 0.00 | 0.00 |
| 010-510-1200 | LONGEVITY | 600.00 | 0.00 | 0.00 |
| 010-510-2010 | FICA | 20,491.00 | 0.00 | 0.00 |
| 010-510-2020 | INSURANCE - GROUP | 72,000.00 | 0.00 | 0.00 |
| 010-510-2030 | RETIREMENT | 26,276.00 | 0.00 | 0.00 |
| 010-510-2060 | DISABILITY | 1,607.00 | 0.00 | 0.00 |
| 010-510-2070 | UNEMPLOYMENT | 509.00 | 0.00 | 0.00 |
| 010-510-3100 | SUPPLIES | 1,000.00 | 0.00 | 0.00 |
| 010-510-3300 | UNIFORMS | 2,000.00 | 0.00 | 0.00 |
| 010-510-4150 | CONTINUING EDUCATION | 500.00 | 0.00 | 0.00 |
| 010-510-4250 | FUEL | 7,500.00 | 0.00 | 0.00 |
| 010-510-4284 | MILEAGE REIMBURSEMENT | 2,000.00 | 0.00 | 0.00 |
| 010-510-4540 | R & M - VEHICLE | 3,500.00 | 0.00 | 0.00 |
| 010-510-4600 | LEASE - EQUIPMENT | 1,200.00 | 0.00 | 0.00 |
| 010-510-4660 | LEASE - VEHICLES | 16,200.00 | 0.00 | 0.00 |
| 010-510-4808 | INSURANCE - VEHICLE | 2,000.00 | 0.00 | 0.00 |
| 010-510-5910 | EQUIPMENT - NON CAPITAL | 2,500.00 | 0.00 | 0.00 |
| Total Department: 510 - Facilities - Staff: | | 427,133.00 | 0.00 | 0.00 |
| Department: 516 - Facilities | | | | |
| 010-516-1030 | SALARY | 0.00 | 252,000.00 | 204,653.00 |
| 010-516-1150 | OVERTIME | 0.00 | 4,000.00 | 4,000.00 |
| 010-516-1200 | LONGEVITY | 0.00 | 2,661.00 | 695.00 |
| 010-516-2010 | FICA | 0.00 | 19,787.00 | 16,017.03 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|--------------------------|----------------------|----------------------|----------------------|
| 010-516-2020 | INSURANCE - GROUP | 0.00 | 82,800.00 | 61,800.00 |
| 010-516-2030 | RETIREMENT | 0.00 | 25,348.00 | 20,099.81 |
| 010-516-2060 | DISABILITY | 0.00 | 1,200.00 | 1,211.87 |
| 010-516-2070 | UNEMPLOYMENT | 0.00 | 491.00 | 397.81 |
| 010-516-3100 | SUPPLIES | 25,000.00 | 36,000.00 | 34,050.00 |
| 010-516-3300 | UNIFORMS | 0.00 | 1,750.00 | 1,750.00 |
| 010-516-4200 | TELEPHONE | 7,500.00 | 7,500.00 | 7,500.00 |
| 010-516-4220 | INTERNET | 12,000.00 | 10,500.00 | 8,800.00 |
| 010-516-4225 | DATA SERVICES | 300,000.00 | 230,000.00 | 215,000.00 |
| 010-516-4250 | FUEL | 1,000.00 | 11,500.00 | 9,580.00 |
| 010-516-4284 | MILEAGE REIMBURSEMENT | 0.00 | 2,000.00 | 1,500.00 |
| 010-516-4400 | UTILITIES | 300,000.00 | 290,800.00 | 279,500.00 |
| 010-516-4520 | R & M - GENERAL | 275,000.00 | 258,500.00 | 278,295.00 |
| 010-516-4540 | R & M - VEHICLE | 0.00 | 6,000.00 | 13,500.00 |
| 010-516-4600 | LEASE - EQUIPMENT | 0.00 | 200.00 | 175.00 |
| 010-516-4660 | LEASE - VEHICLES | 0.00 | 16,000.00 | 16,000.00 |
| 010-516-4802 | INSURANCE - PROPERTY | 150,000.00 | 123,000.00 | 94,000.00 |
| 010-516-4803 | INSURANCE - CLAIMS | 0.00 | 5,000.00 | 0.00 |
| 010-516-4808 | INSURANCE - VEHICLE | 0.00 | 1,800.00 | 1,000.00 |
| 010-516-4843 | SERVICES - JANITORIAL | 0.00 | 5,000.00 | 0.00 |
| 010-516-5900 | EQUIPMENT - CAPITALIZED | 100,000.00 | 21,500.00 | 29,000.00 |
| 010-516-5910 | EQUIPMENT - NON CAPITAL | 0.00 | 12,500.00 | 0.00 |
| Total Department: 516 - Facilities: | | 1,170,500.00 | 1,427,837.00 | 1,298,524.52 |
| Department: 540 - Ambulance EMS | | | | |
| 010-540-1030 | SALARY | 647,834.00 | 599,280.00 | 575,000.00 |
| 010-540-1080 | PART-TIME | 125,000.00 | 125,000.00 | 97,000.00 |
| 010-540-1150 | OVERTIME | 350,000.00 | 308,720.00 | 287,000.00 |
| 010-540-1200 | LONGEVITY | 36,000.00 | 32,746.00 | 5,920.00 |
| 010-540-2010 | FICA | 88,651.00 | 81,529.00 | 73,816.38 |
| 010-540-2020 | INSURANCE - GROUP | 168,000.00 | 193,200.00 | 160,680.00 |
| 010-540-2030 | RETIREMENT | 113,682.00 | 104,443.00 | 92,632.32 |
| 010-540-2040 | INSURANCE - WORKERS COMP | 15,000.00 | 13,500.00 | 11,995.00 |
| 010-540-2060 | DISABILITY | 6,953.00 | 4,123.00 | 3,535.73 |
| 010-540-2070 | UNEMPLOYMENT | 2,202.00 | 2,024.00 | 1,833.35 |
| 010-540-3100 | SUPPLIES | 5,000.00 | 5,000.00 | 6,000.00 |
| 010-540-3102 | SUPPLIES - AMBULANCE | 40,000.00 | 36,500.00 | 37,000.00 |
| 010-540-3300 | UNIFORMS | 10,000.00 | 8,200.00 | 8,600.00 |
| 010-540-4000 | PROFESSIONAL SERVICES | 0.00 | 1,250.00 | 1,250.00 |
| 010-540-4108 | MEDICAL TRANSPORT | 100,000.00 | 100,000.00 | 80,000.00 |
| 010-540-4150 | CONTINUING EDUCATION | 10,000.00 | 10,000.00 | 7,500.00 |
| 010-540-4200 | TELEPHONE | 2,500.00 | 2,500.00 | 2,500.00 |
| 010-540-4220 | INTERNET | 1,800.00 | 1,800.00 | 1,800.00 |
| 010-540-4250 | FUEL | 20,000.00 | 20,000.00 | 16,600.00 |
| 010-540-4284 | MILEAGE REIMBURSEMENT | 0.00 | 500.00 | 500.00 |
| 010-540-4300 | ADVERTISING | 0.00 | 200.00 | 200.00 |
| 010-540-4400 | UTILITIES | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-540-4500 | R & M - EQUIPMENT | 25,000.00 | 25,000.00 | 17,860.00 |
| 010-540-4540 | R & M - VEHICLE | 20,000.00 | 18,500.00 | 15,640.00 |
| 010-540-4600 | LEASE - EQUIPMENT | 2,000.00 | 2,000.00 | 2,600.00 |
| 010-540-4660 | LEASE - VEHICLES | 24,000.00 | 24,000.00 | 13,000.00 |
| 010-540-4803 | INSURANCE - CLAIMS | 0.00 | 19,422.22 | 0.00 |
| 010-540-4806 | INSURANCE - LIABILITY | 10,000.00 | 9,920.00 | 9,120.00 |
| 010-540-4808 | INSURANCE - VEHICLE | 12,000.00 | 12,000.00 | 8,280.00 |
| 010-540-4900 | IT - SOFTWARE | 5,000.00 | 5,000.00 | 5,000.00 |
| 010-540-5900 | EQUIPMENT - CAPITALIZED | 375,000.00 | 61,700.00 | 82,500.00 |
| 010-540-5910 | EQUIPMENT - NON CAPITAL | 6,500.00 | 6,000.00 | 0.00 |
| Total Department: 540 - Ambulance EMS: | | 2,223,122.00 | 1,835,057.22 | 1,626,362.78 |

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|---------------------------|----------------------|----------------------|----------------------|
| Department: 543 - Fire Protection - VFD | | | | |
| 010-543-2040 | INSURANCE - WORKERS COMP | 32,000.00 | 32,000.00 | 29,600.00 |
| 010-543-3100 | SUPPLIES | 50,000.00 | 50,000.00 | 49,350.00 |
| 010-543-4030 | AUDIT | 7,000.00 | 8,500.00 | 7,000.00 |
| 010-543-4150 | CONTINUING EDUCATION | 5,000.00 | 7,500.00 | 5,000.00 |
| 010-543-4200 | TELEPHONE | 420.00 | 420.00 | 420.00 |
| 010-543-4220 | INTERNET | 1,800.00 | 1,800.00 | 1,800.00 |
| 010-543-4250 | FUEL | 15,000.00 | 15,000.00 | 20,025.00 |
| 010-543-4284 | MILEAGE REIMBURSEMENT | 2,000.00 | 2,000.00 | 1,900.00 |
| 010-543-4400 | UTILITIES | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-543-4500 | R & M - EQUIPMENT | 25,000.00 | 25,000.00 | 23,000.00 |
| 010-543-4520 | R & M - GENERAL | 5,000.00 | 5,000.00 | 5,000.00 |
| 010-543-4540 | R & M - VEHICLE | 25,000.00 | 25,000.00 | 35,000.00 |
| 010-543-4600 | LEASE - EQUIPMENT | 2,500.00 | 2,500.00 | 2,500.00 |
| 010-543-4780 | VFD AID - INTERLOCAL | 167,000.00 | 167,000.00 | 167,000.00 |
| 010-543-4782 | VFD AID - ECVFD | 234,350.00 | 234,350.00 | 248,350.00 |
| 010-543-4800 | INSURANCE - A & S | 8,000.00 | 8,000.00 | 8,000.00 |
| 010-543-4806 | INSURANCE - LIABILITY | 3,900.00 | 3,900.00 | 3,000.00 |
| 010-543-4808 | INSURANCE - VEHICLE | 21,000.00 | 21,000.00 | 19,750.00 |
| 010-543-4900 | IT - SOFTWARE | 20,000.00 | 20,000.00 | 12,875.00 |
| 010-543-4990 | CONTINGENCY | 20,000.00 | 15,100.00 | 0.00 |
| 010-543-5900 | EQUIPMENT - CAPITALIZED | 45,000.00 | 202,500.00 | 55,000.00 |
| Total Department: 543 - Fire Protection - VFD: | | 690,970.00 | 847,570.00 | 695,570.00 |
| Department: 544 - Fire Marshal | | | | |
| 010-544-1030 | SALARY | 58,750.00 | 56,000.00 | 53,538.00 |
| 010-544-1200 | LONGEVITY | 1,200.00 | 914.00 | 255.00 |
| 010-544-1250 | SALARY SUPPLEMENT - LOCAL | 3,600.00 | 0.00 | 0.00 |
| 010-544-2010 | FICA | 4,862.00 | 4,353.00 | 4,113.25 |
| 010-544-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,485.00 |
| 010-544-2030 | RETIREMENT | 6,234.00 | 5,577.00 | 5,161.73 |
| 010-544-2060 | DISABILITY | 381.00 | 343.00 | 242.81 |
| 010-544-2070 | UNEMPLOYMENT | 121.00 | 108.00 | 102.16 |
| 010-544-3100 | SUPPLIES | 500.00 | 500.00 | 750.00 |
| 010-544-3300 | UNIFORMS | 500.00 | 300.00 | 300.00 |
| 010-544-4000 | PROFESSIONAL SERVICES | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-544-4150 | CONTINUING EDUCATION | 2,500.00 | 2,500.00 | 2,500.00 |
| 010-544-4200 | TELEPHONE | 500.00 | 500.00 | 535.00 |
| 010-544-4250 | FUEL | 3,000.00 | 3,000.00 | 3,000.00 |
| 010-544-4540 | R & M - VEHICLE | 2,000.00 | 2,000.00 | 2,000.00 |
| 010-544-4660 | LEASE - VEHICLES | 12,000.00 | 16,800.00 | 0.00 |
| 010-544-4808 | INSURANCE - VEHICLE | 750.00 | 900.00 | 500.00 |
| 010-544-4900 | IT - SOFTWARE | 200.00 | 200.00 | 200.00 |
| 010-544-4990 | CONTINGENCY | 0.00 | 0.00 | 380.00 |
| 010-544-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 24,850.00 | 0.00 |
| 010-544-5910 | EQUIPMENT - NON CAPITAL | 4,500.00 | 0.00 | 0.00 |
| Total Department: 544 - Fire Marshal: | | 114,598.00 | 133,645.00 | 87,062.95 |
| Department: 550 - Constable - I | | | | |
| 010-550-1010 | ELECTED OFFICIAL | 60,000.00 | 58,000.00 | 55,636.99 |
| 010-550-1200 | LONGEVITY | 2,000.00 | 1,392.00 | 355.00 |
| 010-550-1250 | SALARY SUPPLEMENT - LOCAL | 16,000.00 | 16,000.00 | 12,000.00 |
| 010-550-2010 | FICA | 5,967.00 | 5,767.00 | 5,201.39 |
| 010-550-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,485.00 |
| 010-550-2030 | RETIREMENT | 7,652.00 | 7,388.00 | 6,527.23 |
| 010-550-2060 | DISABILITY | 468.00 | 256.00 | 231.17 |
| 010-550-2070 | UNEMPLOYMENT | 148.00 | 143.00 | 129.18 |
| 010-550-3100 | SUPPLIES | 1,000.00 | 1,600.00 | 1,000.00 |
| 010-550-3300 | UNIFORMS | 500.00 | 500.00 | 1,315.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|---------------------------|----------------------|----------------------|----------------------|
| 010-550-4200 | TELEPHONE | 420.00 | 420.00 | 420.00 |
| 010-550-4220 | INTERNET | 600.00 | 600.00 | 650.00 |
| 010-550-4250 | FUEL | 3,500.00 | 3,500.00 | 3,885.00 |
| 010-550-4540 | R & M - VEHICLE | 1,500.00 | 1,500.00 | 1,500.00 |
| 010-550-4660 | LEASE - VEHICLES | 12,000.00 | 8,000.00 | 8,800.00 |
| 010-550-4808 | INSURANCE - VEHICLE | 1,000.00 | 900.00 | 900.00 |
| 010-550-4900 | IT - SOFTWARE | 0.00 | 0.00 | 450.00 |
| 010-550-5900 | EQUIPMENT - CAPITALIZED | 15,000.00 | 0.00 | 0.00 |
| Total Department: 550 - Constable - I: | | 139,755.00 | 119,766.00 | 111,485.96 |
| Department: 552 - Constable - II | | | | |
| 010-552-1010 | ELECTED OFFICIAL | 60,000.00 | 58,000.00 | 52,636.99 |
| 010-552-1200 | LONGEVITY | 850.00 | 545.00 | 185.00 |
| 010-552-2010 | FICA | 4,655.00 | 4,478.00 | 4,038.97 |
| 010-552-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,485.00 |
| 010-552-2030 | RETIREMENT | 5,969.00 | 5,737.00 | 5,068.51 |
| 010-552-2060 | DISABILITY | 365.00 | 199.00 | 179.51 |
| 010-552-2070 | UNEMPLOYMENT | 116.00 | 111.00 | 100.31 |
| 010-552-3100 | SUPPLIES | 1,000.00 | 1,000.00 | 890.00 |
| 010-552-3300 | UNIFORMS | 500.00 | 500.00 | 1,100.00 |
| 010-552-4150 | CONTINUING EDUCATION | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-552-4200 | TELEPHONE | 500.00 | 500.00 | 535.00 |
| 010-552-4220 | INTERNET | 600.00 | 600.00 | 675.00 |
| 010-552-4250 | FUEL | 3,500.00 | 2,700.00 | 3,500.00 |
| 010-552-4540 | R & M - VEHICLE | 1,800.00 | 1,800.00 | 1,000.00 |
| 010-552-4660 | LEASE - VEHICLES | 8,000.00 | 8,000.00 | 9,000.00 |
| 010-552-4808 | INSURANCE - VEHICLE | 800.00 | 900.00 | 900.00 |
| 010-552-4900 | IT - SOFTWARE | 0.00 | 0.00 | 250.00 |
| 010-552-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 2,000.00 | 875.00 |
| 010-552-5910 | EQUIPMENT - NON CAPITAL | 3,000.00 | 0.00 | 0.00 |
| Total Department: 552 - Constable - II: | | 104,655.00 | 101,870.00 | 94,419.29 |
| Department: 560 - County Sheriff | | | | |
| 010-560-1010 | ELECTED OFFICIAL | 95,220.00 | 92,000.00 | 87,846.00 |
| 010-560-1030 | SALARY | 2,268,165.00 | 2,398,000.00 | 1,927,400.00 |
| 010-560-1150 | OVERTIME | 30,000.00 | 32,000.00 | 21,100.00 |
| 010-560-1200 | LONGEVITY | 73,000.00 | 55,602.00 | 12,220.00 |
| 010-560-1250 | SALARY SUPPLEMENT - LOCAL | 62,400.00 | 0.00 | 0.00 |
| 010-560-2010 | FICA | 193,452.00 | 196,268.00 | 156,340.45 |
| 010-560-2020 | INSURANCE - GROUP | 468,000.00 | 593,400.00 | 444,960.00 |
| 010-560-2030 | RETIREMENT | 248,074.00 | 251,428.00 | 196,191.94 |
| 010-560-2060 | DISABILITY | 15,173.00 | 12,223.00 | 6,948.46 |
| 010-560-2070 | UNEMPLOYMENT | 4,805.00 | 4,874.00 | 3,882.97 |
| 010-560-3100 | SUPPLIES | 31,500.00 | 29,900.00 | 24,900.00 |
| 010-560-3120 | POSTAGE | 2,000.00 | 2,000.00 | 2,000.00 |
| 010-560-3300 | UNIFORMS | 50,000.00 | 38,000.00 | 42,600.00 |
| 010-560-3900 | SUPPLIES - ESTRAY | 20,000.00 | 15,000.00 | 15,000.00 |
| 010-560-4150 | CONTINUING EDUCATION | 50,000.00 | 41,750.00 | 29,200.00 |
| 010-560-4180 | PERSONNEL COSTS | 2,000.00 | 1,500.00 | 4,000.00 |
| 010-560-4200 | TELEPHONE | 30,000.00 | 30,000.00 | 27,000.00 |
| 010-560-4220 | INTERNET | 13,000.00 | 13,000.00 | 13,000.00 |
| 010-560-4250 | FUEL | 225,000.00 | 220,000.00 | 185,660.00 |
| 010-560-4500 | R & M - EQUIPMENT | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-560-4540 | R & M - VEHICLE | 82,000.00 | 80,000.00 | 53,500.00 |
| 010-560-4600 | LEASE - EQUIPMENT | 6,000.00 | 6,000.00 | 3,640.00 |
| 010-560-4660 | LEASE - VEHICLES | 580,000.00 | 475,000.00 | 265,000.00 |
| 010-560-4803 | INSURANCE - CLAIMS | 0.00 | 10,750.00 | 2,550.00 |
| 010-560-4806 | INSURANCE - LIABILITY | 55,000.00 | 43,000.00 | 38,000.00 |
| 010-560-4808 | INSURANCE - VEHICLE | 60,000.00 | 48,000.00 | 33,500.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------------------|----------------------|----------------------|----------------------|
| 010-560-4900 | IT - SOFTWARE | 50,000.00 | 40,000.00 | 70,896.00 |
| 010-560-4953 | INVESTIGATION | 7,000.00 | 7,000.00 | 7,000.00 |
| 010-560-4956 | SWAT | 18,000.00 | 15,000.00 | 12,000.00 |
| 010-560-4957 | QUALIFICATIONS | 18,000.00 | 12,000.00 | 8,000.00 |
| 010-560-4958 | VICTIMS OF CRIME | 20,000.00 | 20,000.00 | 20,000.00 |
| 010-560-4990 | CONTINGENCY | 0.00 | 0.00 | 1,999.00 |
| 010-560-5900 | EQUIPMENT - CAPITALIZED | 222,000.00 | 557,275.50 | 186,005.00 |
| 010-560-5910 | EQUIPMENT - NON CAPITAL | 75,425.00 | 30,644.00 | 0.00 |
| Total Department: 560 - County Sheriff: | | 5,076,214.00 | 5,372,614.50 | 3,903,339.82 |
| Department: 561 - Jail | | | | |
| 010-561-1030 | SALARY | 1,767,035.00 | 1,681,000.00 | 1,565,000.00 |
| 010-561-1150 | OVERTIME | 20,000.00 | 21,500.00 | 18,925.00 |
| 010-561-1200 | LONGEVITY | 28,800.00 | 26,602.00 | 4,530.00 |
| 010-561-1250 | SALARY SUPPLEMENT - LOCAL | 9,600.00 | 0.00 | 0.00 |
| 010-561-2010 | FICA | 139,646.00 | 132,161.00 | 121,101.80 |
| 010-561-2020 | INSURANCE - GROUP | 420,000.00 | 483,000.00 | 420,240.00 |
| 010-561-2030 | RETIREMENT | 179,075.00 | 169,304.00 | 151,970.88 |
| 010-561-2060 | DISABILITY | 10,953.00 | 8,373.00 | 5,382.30 |
| 010-561-2070 | UNEMPLOYMENT | 3,468.00 | 3,282.00 | 3,007.76 |
| 010-561-3100 | SUPPLIES | 68,000.00 | 35,000.00 | 25,000.00 |
| 010-561-3300 | UNIFORMS | 22,000.00 | 21,500.00 | 5,150.00 |
| 010-561-3400 | SUPPLIES - JANITORIAL | 55,000.00 | 55,000.00 | 53,958.15 |
| 010-561-4150 | CONTINUING EDUCATION | 27,000.00 | 24,750.00 | 20,650.00 |
| 010-561-4180 | PERSONNEL COSTS | 8,000.00 | 7,000.00 | 2,595.00 |
| 010-561-4200 | TELEPHONE | 600.00 | 600.00 | 600.00 |
| 010-561-4250 | FUEL | 8,000.00 | 8,000.00 | 2,864.95 |
| 010-561-4500 | R & M - EQUIPMENT | 8,500.00 | 8,500.00 | 1,500.00 |
| 010-561-4520 | R & M - GENERAL | 5,000.00 | 5,000.00 | 41.85 |
| 010-561-4540 | R & M - VEHICLE | 6,000.00 | 5,000.00 | 3,000.00 |
| 010-561-4600 | LEASE - EQUIPMENT | 7,500.00 | 7,000.00 | 7,100.00 |
| 010-561-4660 | LEASE - VEHICLES | 40,000.00 | 31,000.00 | 12,000.00 |
| 010-561-4803 | INSURANCE - CLAIMS | 0.00 | 1,000.00 | 1,000.00 |
| 010-561-4808 | INSURANCE - VEHICLE | 2,100.00 | 2,800.00 | 900.00 |
| 010-561-4960 | EXTRADITION | 35,000.00 | 30,000.00 | 8,005.00 |
| 010-561-4966 | INMATE - MEALS | 200,000.00 | 175,000.00 | 170,782.00 |
| 010-561-4968 | INMATE - DENTAL | 15,000.00 | 15,000.00 | 12,000.00 |
| 010-561-5900 | EQUIPMENT - CAPITALIZED | 150,000.00 | 203,500.00 | 38,528.05 |
| 010-561-5910 | EQUIPMENT - NON CAPITAL | 0.00 | 91,000.00 | 0.00 |
| Total Department: 561 - Jail: | | 3,236,277.00 | 3,251,872.00 | 2,655,832.74 |
| Department: 574 - JuvProb - Local | | | | |
| 010-574-4680 | RENTAL - REAL PROPERTY | 21,000.00 | 21,000.00 | 18,000.00 |
| 010-574-4720 | JUVENILE - LOCAL | 52,469.00 | 52,469.00 | 52,469.00 |
| 010-574-4990 | CONTINGENCY | 100,000.00 | 100,000.00 | 0.00 |
| Total Department: 574 - JuvProb - Local: | | 173,469.00 | 173,469.00 | 70,469.00 |
| Department: 580 - EMC | | | | |
| 010-580-1030 | SALARY | 58,750.00 | 56,000.00 | 55,236.00 |
| 010-580-1200 | LONGEVITY | 200.00 | 95.00 | 100.00 |
| 010-580-2010 | FICA | 4,510.00 | 4,291.00 | 4,231.29 |
| 010-580-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,360.00 |
| 010-580-2030 | RETIREMENT | 5,783.00 | 5,497.00 | 5,309.86 |
| 010-580-2060 | DISABILITY | 354.00 | 390.00 | 188.06 |
| 010-580-2070 | UNEMPLOYMENT | 112.00 | 106.00 | 105.09 |
| 010-580-3100 | SUPPLIES | 3,500.00 | 3,500.00 | 2,955.00 |
| 010-580-3300 | UNIFORMS | 1,500.00 | 1,500.00 | 1,070.00 |
| 010-580-4150 | CONTINUING EDUCATION | 3,000.00 | 8,000.00 | 5,000.00 |
| 010-580-4200 | TELEPHONE | 600.00 | 600.00 | 620.00 |
| 010-580-4220 | INTERNET | 500.00 | 500.00 | 500.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|---------------------------|----------------------|----------------------|----------------------|
| 010-580-4250 | FUEL | 5,000.00 | 500.00 | 2,500.00 |
| 010-580-4540 | R & M - VEHICLE | 500.00 | 5,500.00 | 1,430.00 |
| 010-580-4660 | LEASE - VEHICLES | 14,400.00 | 0.00 | 0.00 |
| 010-580-4806 | INSURANCE - LIABILITY | 0.00 | 750.00 | 750.00 |
| 010-580-4808 | INSURANCE - VEHICLE | 1,500.00 | 900.00 | 500.00 |
| 010-580-4900 | IT - SOFTWARE | 0.00 | 6,800.00 | 0.00 |
| 010-580-5900 | EQUIPMENT - CAPITALIZED | 45,000.00 | 10,000.00 | 0.00 |
| 010-580-5910 | EQUIPMENT - NON CAPITAL | 22,000.00 | 0.00 | 0.00 |
| Total Department: 580 - EMC: | | 179,209.00 | 118,729.00 | 92,855.30 |
| Department: 581 - Communications | | | | |
| 010-581-1030 | SALARY | 569,000.00 | 545,000.00 | 490,000.00 |
| 010-581-1150 | OVERTIME | 80,000.00 | 60,000.00 | 75,500.00 |
| 010-581-1200 | LONGEVITY | 14,000.00 | 8,301.00 | 2,575.00 |
| 010-581-1250 | SALARY SUPPLEMENT - LOCAL | 16,800.00 | 0.00 | 0.00 |
| 010-581-2010 | FICA | 52,005.00 | 46,802.00 | 39,211.99 |
| 010-581-2020 | INSURANCE - GROUP | 144,000.00 | 165,600.00 | 123,600.00 |
| 010-581-2030 | RETIREMENT | 66,688.00 | 59,956.00 | 49,207.20 |
| 010-581-2060 | DISABILITY | 4,079.00 | 2,080.00 | 1,742.76 |
| 010-581-2070 | UNEMPLOYMENT | 1,292.00 | 1,162.00 | 973.89 |
| 010-581-3100 | SUPPLIES | 8,600.00 | 6,600.00 | 6,550.00 |
| 010-581-4000 | PROFESSIONAL SERVICES | 45,000.00 | 45,000.00 | 45,200.00 |
| 010-581-4150 | CONTINUING EDUCATION | 5,000.00 | 5,000.00 | 4,300.00 |
| 010-581-4180 | PERSONNEL COSTS | 2,000.00 | 2,200.00 | 200.00 |
| 010-581-4200 | TELEPHONE | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-581-4400 | UTILITIES | 5,000.00 | 5,000.00 | 4,950.00 |
| 010-581-4500 | R & M - EQUIPMENT | 90,000.00 | 90,000.00 | 63,550.00 |
| 010-581-4520 | R & M - GENERAL | 4,000.00 | 2,500.00 | 8,000.00 |
| 010-581-4600 | LEASE - EQUIPMENT | 1,500.00 | 1,500.00 | 600.00 |
| 010-581-4802 | INSURANCE - BUILDING | 3,000.00 | 0.00 | 2,000.00 |
| 010-581-4900 | IT - SOFTWARE | 14,000.00 | 14,000.00 | 14,450.00 |
| 010-581-5000 | LEASE - RADIO TOWERS | 60,000.00 | 52,000.00 | 53,700.00 |
| 010-581-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 5,000.00 |
| 010-581-5910 | EQUIPMENT - NON CAPITAL | 0.00 | 800.00 | 0.00 |
| Total Department: 581 - Communications: | | 1,186,964.00 | 1,114,501.00 | 992,310.84 |
| Department: 582 - DPS | | | | |
| 010-582-1030 | SALARY | 42,000.00 | 40,000.00 | 41,450.00 |
| 010-582-1150 | OVERTIME | 500.00 | 500.00 | 500.00 |
| 010-582-1200 | LONGEVITY | 4,700.00 | 4,246.00 | 760.00 |
| 010-582-2010 | FICA | 3,611.00 | 3,423.00 | 3,265.40 |
| 010-582-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,485.00 |
| 010-582-2030 | RETIREMENT | 4,630.00 | 4,385.00 | 4,097.76 |
| 010-582-2060 | DISABILITY | 283.00 | 302.00 | 195.13 |
| 010-582-2070 | UNEMPLOYMENT | 90.00 | 85.00 | 81.10 |
| 010-582-3100 | SUPPLIES | 500.00 | 500.00 | 675.00 |
| 010-582-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 4,850.00 | 1,500.00 |
| 010-582-5910 | EQUIPMENT - NON CAPITAL | 5,000.00 | 0.00 | 0.00 |
| Total Department: 582 - DPS: | | 73,314.00 | 72,091.00 | 65,009.39 |
| Department: 600 - Environmental | | | | |
| 010-600-1030 | SALARY | 63,000.00 | 115,500.00 | 106,516.00 |
| 010-600-1200 | LONGEVITY | 1,100.00 | 3,692.00 | 750.00 |
| 010-600-2010 | FICA | 4,904.00 | 9,118.00 | 8,203.94 |
| 010-600-2020 | INSURANCE - GROUP | 12,000.00 | 27,600.00 | 24,970.00 |
| 010-600-2030 | RETIREMENT | 6,288.00 | 11,680.00 | 10,295.14 |
| 010-600-2060 | DISABILITY | 385.00 | 405.00 | 484.62 |
| 010-600-2070 | UNEMPLOYMENT | 122.00 | 226.00 | 203.76 |
| 010-600-3100 | SUPPLIES | 2,500.00 | 2,500.00 | 2,200.00 |
| 010-600-3300 | UNIFORMS | 0.00 | 0.00 | 175.00 |

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------------------|----------------------|----------------------|----------------------|
| 010-600-4000 | PROFESSIONAL SERVICES | 5,000.00 | 5,000.00 | 15,000.00 |
| 010-600-4150 | CONTINUING EDUCATION | 2,500.00 | 2,500.00 | 2,000.00 |
| 010-600-4200 | TELEPHONE | 0.00 | 0.00 | 500.00 |
| 010-600-4250 | FUEL | 3,500.00 | 3,500.00 | 3,500.00 |
| 010-600-4540 | R & M - VEHICLE | 2,500.00 | 2,500.00 | 2,000.00 |
| 010-600-4600 | LEASE - EQUIPMENT | 1,200.00 | 1,100.00 | 1,200.00 |
| 010-600-4808 | INSURANCE - VEHICLE | 800.00 | 800.00 | 800.00 |
| 010-600-4900 | IT - SOFTWARE | 500.00 | 500.00 | 500.00 |
| 010-600-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 4,000.00 | 0.00 |
| Total Department: 600 - Environmental: | | 106,299.00 | 190,621.00 | 179,298.46 |
| Department: 605 - SubDivision | | | | |
| 010-605-1030 | SALARY | 106,250.00 | 56,000.00 | 55,000.00 |
| 010-605-1150 | OVERTIME | 500.00 | 0.00 | 0.00 |
| 010-605-1200 | LONGEVITY | 4,500.00 | 522.00 | 0.00 |
| 010-605-1250 | SALARY SUPPLEMENT - LOCAL | 2,500.00 | 0.00 | 0.00 |
| 010-605-2010 | FICA | 8,702.00 | 4,323.00 | 4,207.50 |
| 010-605-2020 | INSURANCE - GROUP | 24,000.00 | 13,800.00 | 12,360.00 |
| 010-605-2030 | RETIREMENT | 11,159.00 | 5,539.00 | 5,280.00 |
| 010-605-2060 | DISABILITY | 683.00 | 342.00 | 187.00 |
| 010-605-2070 | UNEMPLOYMENT | 216.00 | 107.00 | 104.50 |
| 010-605-3100 | SUPPLIES | 8,000.00 | 4,250.00 | 1,000.00 |
| 010-605-3300 | UNIFORMS | 1,000.00 | 500.00 | 0.00 |
| 010-605-4000 | PROFESSIONAL SERVICES | 23,000.00 | 23,000.00 | 23,000.00 |
| 010-605-4150 | CONTINUING EDUCATION | 5,000.00 | 2,900.00 | 1,000.00 |
| 010-605-4200 | TELEPHONE | 500.00 | 500.00 | 500.00 |
| 010-605-4250 | FUEL | 1,500.00 | 1,500.00 | 1,500.00 |
| 010-605-4540 | R & M - VEHICLE | 1,500.00 | 1,500.00 | 1,500.00 |
| 010-605-4600 | LEASE - EQUIPMENT | 2,500.00 | 100.00 | 1,200.00 |
| 010-605-4808 | INSURANCE - VEHICLE | 800.00 | 800.00 | 500.00 |
| 010-605-4900 | IT - SOFTWARE | 14,000.00 | 8,435.00 | 12,500.00 |
| 010-605-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 3,615.00 | 2,500.00 |
| 010-605-5910 | EQUIPMENT - NON CAPITAL | 9,800.00 | 500.00 | 0.00 |
| Total Department: 605 - SubDivision: | | 226,110.00 | 128,233.00 | 122,339.00 |
| Department: 630 - Health & Welfare | | | | |
| 010-630-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 010-630-4102 | MEDICAL - HEALTH OFFICER | 6,000.00 | 6,000.00 | 6,000.00 |
| 010-630-4103 | MEDICAL - AUTOPSY | 75,000.00 | 75,000.00 | 90,000.00 |
| 010-630-4104 | MEDICAL - CREMATIONS | 20,000.00 | 10,000.00 | 8,000.00 |
| 010-630-4108 | MEDICAL - TRANSPORT | 50,000.00 | 50,000.00 | 50,000.00 |
| 010-630-4750 | PVMHMR | 25,750.00 | 51,750.00 | 25,750.00 |
| Total Department: 630 - Health & Welfare: | | 176,750.00 | 192,750.00 | 180,750.00 |
| Department: 645 - Indigent Health | | | | |
| 010-645-1030 | SALARY | 58,000.00 | 56,000.00 | 56,335.00 |
| 010-645-1150 | OVERTIME | 500.00 | 100.00 | 100.00 |
| 010-645-1200 | LONGEVITY | 9,750.00 | 9,305.00 | 1,240.00 |
| 010-645-2010 | FICA | 5,221.00 | 4,995.00 | 4,402.58 |
| 010-645-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,485.00 |
| 010-645-2030 | RETIREMENT | 6,695.00 | 6,399.00 | 5,524.80 |
| 010-645-2060 | DISABILITY | 410.00 | 522.00 | 295.67 |
| 010-645-2070 | UNEMPLOYMENT | 130.00 | 124.00 | 109.35 |
| 010-645-3100 | SUPPLIES | 2,000.00 | 2,000.00 | 1,250.00 |
| 010-645-4000 | PROFESSIONAL SERVICES | 2,000.00 | 2,000.00 | 0.00 |
| 010-645-4102 | MEDICAL - CONTRACTED | 200,000.00 | 175,000.00 | 140,000.00 |
| 010-645-4105 | MEDICAL - INDIGENT | 225,000.00 | 225,000.00 | 335,000.00 |
| 010-645-4106 | MEDICAL - JAIL | 400,000.00 | 300,000.00 | 300,000.00 |
| 010-645-4150 | CONTINUING EDUCATION | 2,000.00 | 2,350.00 | 2,000.00 |
| 010-645-4200 | TELEPHONE | 500.00 | 500.00 | 540.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| 010-645-4284 | MILEAGE REIMBURSEMENT | 0.00 | 0.00 | 100.00 |
| 010-645-4540 | R & M - VEHICLE | 0.00 | 700.00 | 0.00 |
| 010-645-4600 | LEASE - EQUIPMENT | 1,800.00 | 1,900.00 | 1,900.00 |
| 010-645-4900 | IT - SOFTWARE | 15,000.00 | 15,000.00 | 15,000.00 |
| 010-645-4990 | CONTINGENCY | 500,000.00 | 463,550.00 | 64,635.00 |
| 010-645-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 3,000.00 | 0.00 |
| 010-645-5910 | EQUIPMENT - NON CAPITAL | 3,000.00 | 0.00 | 0.00 |
| Total Department: 645 - Indigent Health: | | 1,444,006.00 | 1,282,245.00 | 940,917.40 |
| Department: 650 - Community Services | | | | |
| 010-650-4770 | HOPE | 0.00 | 40,000.00 | 40,000.00 |
| 010-650-4773 | COG | 0.00 | 10,000.00 | 10,000.00 |
| 010-650-4774 | HISTORICAL | 1,500.00 | 0.00 | 500.00 |
| 010-650-4776 | HUMANE | 18,000.00 | 18,000.00 | 18,000.00 |
| 010-650-4778 | SENIOR SERVICES | 25,000.00 | 25,000.00 | 25,000.00 |
| 010-650-4780 | VETERANS SERVICES | 0.00 | 20,000.00 | 20,000.00 |
| 010-650-4790 | PREDATOR CONTROL | 38,400.00 | 38,400.00 | 38,400.00 |
| Total Department: 650 - Community Services: | | 82,900.00 | 151,400.00 | 151,900.00 |
| Department: 665 - AgriLife | | | | |
| 010-665-1030 | SALARY | 139,360.00 | 134,000.00 | 127,138.00 |
| 010-665-1080 | PART-TIME | 19,000.00 | 18,000.00 | 17,250.00 |
| 010-665-1150 | OVERTIME | 500.00 | 500.00 | 500.00 |
| 010-665-1200 | LONGEVITY | 5,700.00 | 4,152.00 | 930.00 |
| 010-665-2010 | FICA | 12,589.00 | 11,983.00 | 11,155.08 |
| 010-665-2020 | INSURANCE - GROUP | 12,000.00 | 13,800.00 | 12,485.00 |
| 010-665-2030 | RETIREMENT | 6,396.00 | 6,456.00 | 5,284.80 |
| 010-665-2060 | DISABILITY | 987.00 | 532.00 | 495.78 |
| 010-665-2070 | UNEMPLOYMENT | 313.00 | 297.00 | 277.05 |
| 010-665-3100 | SUPPLIES | 6,000.00 | 5,500.00 | 5,910.00 |
| 010-665-4150 | CONTINUING EDUCATION | 10,000.00 | 10,000.00 | 7,090.00 |
| 010-665-4200 | TELEPHONE | 1,260.00 | 1,260.00 | 1,260.00 |
| 010-665-4250 | FUEL | 5,000.00 | 5,000.00 | 5,000.00 |
| 010-665-4284 | MILEAGE REIMBURSEMENT | 2,600.00 | 2,600.00 | 2,000.00 |
| 010-665-4540 | R & M - VEHICLE | 1,000.00 | 1,000.00 | 1,000.00 |
| 010-665-4600 | LEASE - EQUIPMENT | 3,000.00 | 3,100.00 | 3,100.00 |
| 010-665-4660 | LEASE - VEHICLES | 16,000.00 | 16,000.00 | 19,000.00 |
| 010-665-4808 | INSURANCE - VEHICLE | 1,200.00 | 1,900.00 | 1,200.00 |
| 010-665-4852 | PROGRAMMING | 5,500.00 | 5,500.00 | 10,000.00 |
| 010-665-4853 | LIVESTOCK SHOWS | 12,000.00 | 12,000.00 | 12,000.00 |
| 010-665-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 3,000.00 | 2,100.00 |
| 010-665-5910 | EQUIPMENT - NON CAPITAL | 3,000.00 | 0.00 | 0.00 |
| Total Department: 665 - AgriLife: | | 263,405.00 | 256,580.00 | 245,175.71 |
| Department: 900 - TRANSFERS | | | | |
| 010-900-9999 | TRANSFERS | 2,200,000.00 | 400,000.00 | 3,385,000.00 |
| Total Department: 900 - TRANSFERS: | | 2,200,000.00 | 400,000.00 | 3,385,000.00 |
| Total Expense: | | 29,416,612.00 | 26,773,695.72 | 24,292,348.89 |
| Total Fund: 010 - GENERAL: | | -6,646,361.00 | -5,033,236.00 | -5,594,052.32 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| Fund: 015 - JUDICIAL | | | | |
| Revenue | | | | |
| 015-334-0000 | GRANT - TIDC | 30,000.00 | 30,000.00 | 25,000.00 |
| 015-370-6100 | REIMBURSEMENTS - CAA | 20,000.00 | 15,000.00 | 15,000.00 |
| 015-390-0000 | TRANSFERS | 200,000.00 | 400,000.00 | 385,000.00 |
| Total Revenue: | | 250,000.00 | 445,000.00 | 425,000.00 |

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|------------------------------|----------------------|----------------------|----------------------|
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 015-426-4000 | PROFESSIONAL SERVICES | 2,000.00 | 2,000.00 | 2,000.00 |
| 015-426-4050 | ATTORNEY - AD LITEM CIVIL | 5,000.00 | 35,000.00 | 32,000.00 |
| 015-426-4052 | ATTORNEY - AD LITEM CRIMINAL | 25,000.00 | 35,000.00 | 75,000.00 |
| 015-426-4054 | ATTORNEY - AD LITEM JUVENILE | 10,000.00 | 10,000.00 | 8,000.00 |
| 015-426-4107 | MEDICAL - PSYCHIATRIC | 15,000.00 | 15,000.00 | 6,500.00 |
| 015-426-4831 | COURT COSTS | 2,500.00 | 2,500.00 | 2,500.00 |
| 015-426-4832 | COURT REPORTER | 15,000.00 | 25,000.00 | 22,000.00 |
| 015-426-4833 | JUROR - DONATIONS | 2,500.00 | 2,500.00 | 2,500.00 |
| 015-426-4834 | JUROR - FEES | 2,500.00 | 2,500.00 | 3,800.00 |
| 015-426-4990 | CONTINGENCY | 200,000.00 | 310,000.00 | 7,700.00 |
| Total Department: 426 - County Court: | | 279,500.00 | 439,500.00 | 162,000.00 |
| Department: 435 - District Court | | | | |
| 015-435-4000 | PROFESSIONAL SERVICES | 15,000.00 | 15,000.00 | 15,000.00 |
| 015-435-4050 | ATTORNEY - AD LITEM CIVIL | 50,000.00 | 120,000.00 | 25,000.00 |
| 015-435-4052 | ATTORNEY - AD LITEM CRIMINAL | 120,000.00 | 120,000.00 | 120,000.00 |
| 015-435-4710 | JUDICIAL ASSESSMENT | 3,500.00 | 3,500.00 | 2,900.00 |
| 015-435-4831 | COURT COSTS | 10,000.00 | 10,000.00 | 15,000.00 |
| 015-435-4832 | COURT REPORTER | 5,000.00 | 8,000.00 | 8,000.00 |
| 015-435-4833 | JUROR - DONATIONS | 4,000.00 | 3,600.00 | 3,610.00 |
| 015-435-4834 | JUROR - FEES | 25,000.00 | 36,000.00 | 21,390.00 |
| 015-435-4835 | TRANSCRIPTS | 12,000.00 | 12,000.00 | 12,000.00 |
| 015-435-4990 | CONTINGENCY | 800,000.00 | 334,500.00 | 100,000.00 |
| Total Department: 435 - District Court: | | 1,044,500.00 | 662,600.00 | 322,900.00 |
| Total Expense: | | 1,324,000.00 | 1,102,100.00 | 484,900.00 |
| Total Fund: 015 - JUDICIAL: | | -1,074,000.00 | -657,100.00 | -59,900.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|-------------------------------------|----------------|----------------------|----------------------|----------------------|
| Fund: 070 - CAPITAL PROJECTS | | | | |
| Revenue | | | | |
| 070-340-4000 | COUNTY CLERK | 3,000.00 | 0.00 | 0.00 |
| 070-340-7000 | DISTRICT CLERK | 5,000.00 | 0.00 | 0.00 |
| 070-360-0000 | INTEREST | 15,000.00 | 0.00 | 10,000.00 |
| 070-390-0000 | TRANSFERS | 2,000,000.00 | 0.00 | 3,000,000.00 |
| Total Revenue: | | 2,023,000.00 | 0.00 | 3,010,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------|----------------------|----------------------|-----------------------|
| Expense | | | | |
| Department: 680 - Capital Projects | | | | |
| 070-680-4900 | IT - SOFTWARE | 0.00 | 0.00 | 150,000.00 |
| 070-680-4990 | CONTINGENCY | 1,000,000.00 | 1,030,000.00 | 850,000.00 |
| 070-680-5000 | LAND | 0.00 | 175,000.00 | 0.00 |
| 070-680-5300 | BUILDINGS | 0.00 | 45,000.00 | 7,000,000.00 |
| 070-680-5500 | IMPROVEMENTS | 1,500,000.00 | 750,000.00 | 500,000.00 |
| Total Department: 680 - Capital Projects: | | 2,500,000.00 | 2,000,000.00 | 8,500,000.00 |
| Total Expense: | | 2,500,000.00 | 2,000,000.00 | 8,500,000.00 |
| Total Fund: 070 - CAPITAL PROJECTS: | | -477,000.00 | -2,000,000.00 | -5,490,000.00 |
| Report Total: | | -8,197,361.00 | -7,690,336.00 | -11,143,952.32 |



Erath County, TX

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|--------------------------|----------------------|----------------------|----------------------|
| Fund: 020 - ROAD & BRIDGE | | | | |
| Revenue | | | | |
| 020-390-0000 | TRANSFERS | 440,000.00 | 440,000.00 | 440,000.00 |
| Total Revenue: | | 440,000.00 | 440,000.00 | 440,000.00 |
| Expense | | | | |
| Department: 610 - Road & Bridge | | | | |
| 020-610-1030 | SALARY | 211,140.00 | 204,000.00 | 169,000.00 |
| 020-610-1150 | OVERTIME | 5,000.00 | 5,000.00 | 5,000.00 |
| 020-610-1200 | LONGEVITY | 2,100.00 | 10,822.00 | 1,880.00 |
| 020-610-2010 | FICA | 16,695.00 | 16,000.00 | 13,454.82 |
| 020-610-2020 | INSURANCE - GROUP | 36,000.00 | 41,400.00 | 37,080.00 |
| 020-610-2030 | RETIREMENT | 21,409.00 | 21,542.00 | 16,884.48 |
| 020-610-2040 | INSURANCE - WORKERS COMP | 3,000.00 | 3,000.00 | 2,500.00 |
| 020-610-2060 | DISABILITY | 1,309.00 | 1,247.00 | 697.99 |
| 020-610-2070 | UNEMPLOYMENT | 415.00 | 417.00 | 334.17 |
| 020-610-3100 | SUPPLIES | 14,000.00 | 10,000.00 | 8,000.00 |
| 020-610-3300 | UNIFORMS | 3,000.00 | 4,000.00 | 3,500.00 |
| 020-610-4150 | CONTINUING EDUCATION | 3,000.00 | 2,000.00 | 1,400.00 |
| 020-610-4180 | PERSONNEL COSTS | 500.00 | 200.00 | 200.00 |
| 020-610-4200 | TELEPHONE | 840.00 | 840.00 | 1,340.00 |
| 020-610-4250 | FUEL | 10,000.00 | 10,000.00 | 7,375.00 |
| 020-610-4400 | UTILITIES | 24,900.00 | 24,900.00 | 30,050.00 |
| 020-610-4500 | R & M - EQUIPMENT | 45,000.00 | 40,000.00 | 58,000.00 |
| 020-610-4520 | R & M - GENERAL | 8,000.00 | 8,000.00 | 5,000.00 |
| 020-610-4540 | R & M - VEHICLE | 6,000.00 | 4,500.00 | 0.00 |
| 020-610-4600 | LEASE - EQUIPMENT | 400.00 | 200.00 | 200.00 |
| 020-610-4802 | INSURANCE - PROPERTY | 2,500.00 | 1,500.00 | 1,600.00 |
| 020-610-4805 | INSURANCE - EQUIPMENT | 1,000.00 | 500.00 | 600.00 |
| 020-610-4808 | INSURANCE - VEHICLE | 4,500.00 | 3,500.00 | 3,100.00 |
| 020-610-4990 | CONTINGENCY | 20,000.00 | 0.00 | 875.00 |
| 020-610-5900 | EQUIPMENT - CAPITALIZED | 117,000.00 | 46,000.00 | 48,000.00 |
| 020-610-5910 | EQUIPMENT - NON CAPITAL | 8,000.00 | 0.00 | 0.00 |
| Total Department: 610 - Road & Bridge: | | 565,708.00 | 459,568.00 | 416,071.46 |
| Total Expense: | | 565,708.00 | 459,568.00 | 416,071.46 |
| Total Fund: 020 - ROAD & BRIDGE: | | -125,708.00 | -19,568.00 | 23,928.54 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|--------------------------------|----------------------|----------------------|----------------------|
| Fund: 021 - PRECINCT - 1 | | | | |
| Revenue | | | | |
| 021-310-1100 | TAXES - PROPERTY | 1,089,106.00 | 986,436.00 | 961,618.07 |
| 021-310-1200 | TAXES - PROPERTY DELINQUENT | 7,000.00 | 7,000.00 | 7,000.00 |
| 021-310-1205 | TAXES - REFUNDS | -5,000.00 | -5,000.00 | -5,500.00 |
| 021-318-1150 | TAXES - AUTO OPTIONAL | 60,000.00 | 60,000.00 | 50,000.00 |
| 021-319-1200 | PENALTY & INTEREST | 5,000.00 | 5,000.00 | 5,000.00 |
| 021-319-2200 | PENALTY & INTEREST - RENDITION | 1,000.00 | 1,000.00 | 500.00 |
| 021-321-2000 | LICENSE - MOTOR VEHICLE | 80,000.00 | 80,000.00 | 80,000.00 |
| 021-321-2050 | GROSS WEIGHT AXLE | 20,000.00 | 20,000.00 | 20,000.00 |
| 021-333-2000 | GRANT - STATE LATERAL ROAD | 7,500.00 | 7,500.00 | 7,500.00 |
| 021-360-0000 | INTEREST | 30,000.00 | 10,000.00 | 5,000.00 |
| Total Revenue: | | 1,294,606.00 | 1,171,936.00 | 1,131,118.07 |
| Expense | | | | |
| Department: 611 - P1 | | | | |
| 021-611-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 71,035.15 |
| 021-611-1030 | SALARY | 326,100.00 | 314,000.00 | 286,860.00 |
| 021-611-1070 | TEMPORARY | 6,000.00 | 6,000.00 | 12,000.00 |
| 021-611-1080 | PART-TIME | 25,000.00 | 25,000.00 | 15,790.00 |
| 021-611-1150 | OVERTIME | 5,000.00 | 5,000.00 | 5,000.00 |
| 021-611-1200 | LONGEVITY | 12,000.00 | 20,814.00 | 3,750.00 |
| 021-611-2010 | FICA | 34,636.00 | 34,181.00 | 30,174.29 |
| 021-611-2020 | INSURANCE - GROUP | 84,000.00 | 96,600.00 | 86,520.00 |
| 021-611-2030 | RETIREMENT | 44,416.00 | 43,787.00 | 37,865.77 |
| 021-611-2040 | INSURANCE - WORKERS COMP | 12,000.00 | 12,150.00 | 8,750.00 |
| 021-611-2060 | DISABILITY | 2,717.00 | 1,519.00 | 1,341.08 |
| 021-611-2070 | UNEMPLOYMENT | 860.00 | 848.00 | 749.43 |
| 021-611-3100 | SUPPLIES | 3,500.00 | 3,250.00 | 3,500.00 |
| 021-611-3300 | UNIFORMS | 8,500.00 | 8,750.00 | 8,500.00 |
| 021-611-3500 | ROAD MATERIALS | 300,000.00 | 300,000.00 | 350,000.00 |
| 021-611-4150 | CONTINUING EDUCATION | 1,500.00 | 1,500.00 | 1,500.00 |
| 021-611-4180 | PERSONNEL COSTS | 500.00 | 500.00 | 500.00 |
| 021-611-4200 | TELEPHONE | 3,360.00 | 3,360.00 | 3,360.00 |
| 021-611-4250 | FUEL | 100,000.00 | 100,000.00 | 100,000.00 |
| 021-611-4300 | ADVERTISING | 200.00 | 200.00 | 200.00 |
| 021-611-4500 | R & M - EQUIPMENT | 100,000.00 | 100,000.00 | 127,500.00 |
| 021-611-4574 | R & M - BRIDGE | 45,000.00 | 45,000.00 | 22,200.00 |
| 021-611-4578 | R & M - FLOOD CONTROL | 10,000.00 | 10,000.00 | 10,000.00 |
| 021-611-4600 | LEASE - EQUIPMENT | 400.00 | 400.00 | 400.00 |
| 021-611-4802 | INSURANCE - PROPERTY | 2,500.00 | 1,500.00 | 1,400.00 |
| 021-611-4805 | INSURANCE - EQUIPMENT | 10,000.00 | 7,000.00 | 6,600.00 |
| 021-611-4806 | INSURANCE - LIABILITY | 0.00 | 700.00 | 700.00 |
| 021-611-4807 | INSURANCE - PUBLIC OFFICIAL | 1,500.00 | 1,500.00 | 1,500.00 |
| 021-611-4808 | INSURANCE - VEHICLE | 9,500.00 | 9,500.00 | 9,210.00 |
| 021-611-4990 | CONTINGENCY | 200,000.00 | 95,600.00 | 42,850.00 |
| 021-611-5900 | EQUIPMENT - CAPITALIZED | 200,000.00 | 195,000.00 | 195,000.00 |
| 021-611-5910 | EQUIPMENT - NON CAPITAL | 1,000.00 | 1,000.00 | 0.00 |
| Total Department: 611 - P1: | | 1,628,849.00 | 1,520,659.00 | 1,444,755.72 |
| Department: 900 - TRANSFERS | | | | |
| 021-900-9999 | TRANSFERS | 110,000.00 | 110,000.00 | 110,000.00 |
| Total Department: 900 - TRANSFERS: | | 110,000.00 | 110,000.00 | 110,000.00 |
| Total Expense: | | 1,738,849.00 | 1,630,659.00 | 1,554,755.72 |
| Total Fund: 021 - PRECINCT - 1: | | -444,243.00 | -458,723.00 | -423,637.65 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|------------------------------------|--------------------------------|----------------------|----------------------|----------------------|
| Fund: 022 - PRECINCT - 2 | | | | |
| Revenue | | | | |
| 022-310-1100 | TAXES - PROPERTY | 1,293,625.00 | 1,171,675.00 | 1,142,196.65 |
| 022-310-1200 | TAXES - PROPERTY DELINQUENT | 8,000.00 | 8,000.00 | 8,000.00 |
| 022-310-1205 | TAXES - REFUNDS | -5,000.00 | -5,000.00 | -5,500.00 |
| 022-318-1150 | TAXES - AUTO OPTIONAL | 60,000.00 | 60,000.00 | 60,000.00 |
| 022-319-1200 | PENALTY & INTEREST | 8,000.00 | 8,000.00 | 8,000.00 |
| 022-319-2200 | PENALTY & INTEREST - RENDITION | 1,000.00 | 1,000.00 | 700.00 |
| 022-321-2000 | LICENSE - MOTOR VEHICLE | 80,000.00 | 80,000.00 | 95,000.00 |
| 022-321-2050 | GROSS WEIGHT AXLE | 20,000.00 | 20,000.00 | 20,000.00 |
| 022-333-2000 | GRANT - STATE LATERAL ROAD | 9,000.00 | 9,000.00 | 9,000.00 |
| 022-360-0000 | INTEREST | 50,000.00 | 8,000.00 | 8,000.00 |
| Total Revenue: | | 1,524,625.00 | 1,360,675.00 | 1,345,396.65 |
| Expense | | | | |
| Department: 612 - P2 | | | | |
| 022-612-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 71,035.00 |
| 022-612-1030 | SALARY | 377,100.00 | 363,000.00 | 383,335.00 |
| 022-612-1070 | TEMPORARY | 6,000.00 | 6,000.00 | 6,000.00 |
| 022-612-1080 | PART-TIME | 25,000.00 | 25,000.00 | 26,350.00 |
| 022-612-1150 | OVERTIME | 5,000.00 | 5,000.00 | 5,000.00 |
| 022-612-1200 | LONGEVITY | 36,400.00 | 30,795.00 | 6,720.00 |
| 022-612-2010 | FICA | 40,404.00 | 38,693.00 | 38,130.66 |
| 022-612-2020 | INSURANCE - GROUP | 96,000.00 | 110,400.00 | 111,240.00 |
| 022-612-2030 | RETIREMENT | 51,812.00 | 49,567.00 | 47,850.24 |
| 022-612-2040 | INSURANCE - WORKERS COMP | 12,000.00 | 12,150.00 | 8,750.00 |
| 022-612-2060 | DISABILITY | 3,169.00 | 1,719.00 | 1,694.70 |
| 022-612-2070 | UNEMPLOYMENT | 1,004.00 | 961.00 | 947.04 |
| 022-612-3100 | SUPPLIES | 3,500.00 | 3,500.00 | 3,950.00 |
| 022-612-3300 | UNIFORMS | 6,000.00 | 9,000.00 | 9,000.00 |
| 022-612-3400 | SUPPLIES - JANITORIAL | 1,000.00 | 0.00 | 0.00 |
| 022-612-3500 | ROAD MATERIALS | 300,000.00 | 300,000.00 | 300,000.00 |
| 022-612-3502 | ROAD MATERIAL - DEDICATED | 0.00 | 0.00 | 122,000.00 |
| 022-612-4150 | CONTINUING EDUCATION | 3,000.00 | 3,000.00 | 1,500.00 |
| 022-612-4180 | PERSONNEL COSTS | 500.00 | 1,000.00 | 500.00 |
| 022-612-4200 | TELEPHONE | 3,300.00 | 3,300.00 | 3,800.00 |
| 022-612-4250 | FUEL | 150,000.00 | 150,000.00 | 110,000.00 |
| 022-612-4400 | UTILITIES | 10,000.00 | 10,000.00 | 10,000.00 |
| 022-612-4500 | R & M - EQUIPMENT | 125,000.00 | 105,000.00 | 100,000.00 |
| 022-612-4520 | R & M - GENERAL | 3,000.00 | 3,500.00 | 3,500.00 |
| 022-612-4578 | R & M - FLOOD CONTROL | 10,000.00 | 10,000.00 | 10,000.00 |
| 022-612-4600 | LEASE - EQUIPMENT | 2,000.00 | 2,000.00 | 2,000.00 |
| 022-612-4660 | LEASE - VEHICLES | 9,000.00 | 9,000.00 | 9,000.00 |
| 022-612-4802 | INSURANCE - PROPERTY | 2,500.00 | 1,200.00 | 1,000.00 |
| 022-612-4805 | INSURANCE - EQUIPMENT | 10,000.00 | 11,000.00 | 10,603.00 |
| 022-612-4806 | INSURANCE - LIABILITY | 0.00 | 0.00 | 700.00 |
| 022-612-4807 | INSURANCE - PUBLIC OFFICIAL | 1,500.00 | 1,400.00 | 1,400.00 |
| 022-612-4808 | INSURANCE - VEHICLE | 12,000.00 | 12,000.00 | 12,000.00 |
| 022-612-4900 | IT - SOFTWARE | 50.00 | 50.00 | 0.00 |
| 022-612-4990 | CONTINGENCY | 200,000.00 | 184,100.00 | 59,397.00 |
| 022-612-5900 | EQUIPMENT - CAPITALIZED | 450,000.00 | 850,000.00 | 300,000.00 |
| 022-612-5910 | EQUIPMENT - NON CAPITAL | 15,000.00 | 5,450.00 | 0.00 |
| Total Department: 612 - P2: | | 2,049,899.00 | 2,393,785.00 | 1,777,402.64 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|------------------------------------|--------------|----------------------|----------------------|----------------------|
| Department: 900 - TRANSFERS | | | | |
| 022-900-9999 | TRANSFERS | 110,000.00 | 110,000.00 | 110,000.00 |
| Total Department: 900 - TRANSFERS: | | 110,000.00 | 110,000.00 | 110,000.00 |
| Total Expense: | | 2,159,899.00 | 2,503,785.00 | 1,887,402.64 |
| Total Fund: 022 - PRECINCT - 2: | | -635,274.00 | -1,143,110.00 | -542,005.99 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|------------------------------------|--------------------------------|----------------------|----------------------|----------------------|
| Fund: 023 - PRECINCT - 3 | | | | |
| Revenue | | | | |
| 023-310-1100 | TAXES - PROPERTY | 1,394,443.00 | 1,262,989.00 | 1,231,212.77 |
| 023-310-1200 | TAXES - PROPERTY DELINQUENT | 8,000.00 | 8,000.00 | 8,000.00 |
| 023-310-1205 | TAXES - REFUNDS | -5,000.00 | -5,000.00 | -5,500.00 |
| 023-318-1150 | TAXES - AUTO OPTIONAL | 70,000.00 | 70,000.00 | 70,000.00 |
| 023-319-1200 | PENALTY & INTEREST | 8,000.00 | 8,000.00 | 8,000.00 |
| 023-319-2200 | PENALTY & INTEREST - RENDITION | 700.00 | 700.00 | 700.00 |
| 023-321-2000 | LICENSE - MOTOR VEHICLE | 100,000.00 | 100,000.00 | 100,000.00 |
| 023-321-2050 | GROSS WEIGHT AXLE | 20,000.00 | 20,000.00 | 20,000.00 |
| 023-333-0000 | GRANT - STATE | 0.00 | 286,200.00 | 0.00 |
| 023-333-2000 | GRANT - STATE LATERAL ROAD | 9,800.00 | 9,800.00 | 9,800.00 |
| 023-360-0000 | INTEREST | 60,000.00 | 10,000.00 | 10,000.00 |
| Total Revenue: | | 1,665,943.00 | 1,770,689.00 | 1,452,212.77 |
| Expense | | | | |
| Department: 613 - P3 | | | | |
| 023-613-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 71,035.00 |
| 023-613-1030 | SALARY | 377,100.00 | 314,000.00 | 299,200.00 |
| 023-613-1070 | TEMPORARY | 6,000.00 | 6,000.00 | 12,000.00 |
| 023-613-1080 | PART-TIME | 25,000.00 | 25,000.00 | 52,490.00 |
| 023-613-1150 | OVERTIME | 5,000.00 | 5,000.00 | 5,000.00 |
| 023-613-1200 | LONGEVITY | 20,300.00 | 24,245.00 | 4,425.00 |
| 023-613-2010 | FICA | 39,173.00 | 34,443.00 | 33,977.48 |
| 023-613-2020 | INSURANCE - GROUP | 96,000.00 | 96,600.00 | 87,390.00 |
| 023-613-2030 | RETIREMENT | 50,233.00 | 44,124.00 | 42,638.40 |
| 023-613-2040 | INSURANCE - WORKERS COMP | 12,000.00 | 12,150.00 | 8,750.00 |
| 023-613-2060 | DISABILITY | 3,072.00 | 1,530.00 | 1,510.11 |
| 023-613-2070 | UNEMPLOYMENT | 973.00 | 855.00 | 843.89 |
| 023-613-3100 | SUPPLIES | 5,000.00 | 5,000.00 | 9,500.00 |
| 023-613-3300 | UNIFORMS | 5,500.00 | 5,500.00 | 5,000.00 |
| 023-613-3500 | ROAD MATERIALS | 400,000.00 | 564,000.00 | 427,000.00 |
| 023-613-4000 | PROFESSIONAL SERVICES | 500,000.00 | 500,000.00 | 350,000.00 |
| 023-613-4150 | CONTINUING EDUCATION | 4,000.00 | 3,000.00 | 3,500.00 |
| 023-613-4180 | PERSONNEL COSTS | 500.00 | 500.00 | 500.00 |
| 023-613-4200 | TELEPHONE | 3,500.00 | 3,500.00 | 3,360.00 |
| 023-613-4250 | FUEL | 100,000.00 | 80,000.00 | 100,000.00 |
| 023-613-4284 | MILEAGE REIMBURSEMENT | 300.00 | 300.00 | 400.00 |
| 023-613-4300 | ADVERTISING | 0.00 | 0.00 | 200.00 |
| 023-613-4400 | UTILITIES | 1,200.00 | 1,200.00 | 1,200.00 |
| 023-613-4500 | R & M - EQUIPMENT | 70,000.00 | 70,000.00 | 80,000.00 |
| 023-613-4578 | R & M - FLOOD CONTROL | 10,000.00 | 10,000.00 | 10,000.00 |
| 023-613-4600 | LEASE - EQUIPMENT | 400.00 | 6,000.00 | 6,500.00 |
| 023-613-4660 | LEASE - VEHICLES | 11,500.00 | 11,500.00 | 12,100.00 |
| 023-613-4801 | INSURANCE - BOND | 0.00 | 200.00 | 0.00 |
| 023-613-4802 | INSURANCE - PROPERTY | 2,500.00 | 1,500.00 | 1,265.00 |
| 023-613-4805 | INSURANCE - EQUIPMENT | 10,000.00 | 7,000.00 | 6,730.00 |
| 023-613-4806 | INSURANCE - LIABILITY | 0.00 | 1,000.00 | 700.00 |
| 023-613-4807 | INSURANCE - PUBLIC OFFICIAL | 1,500.00 | 1,500.00 | 1,400.00 |
| 023-613-4808 | INSURANCE - VEHICLE | 15,000.00 | 15,000.00 | 13,616.00 |
| 023-613-4840 | SERVICES - GENERAL | 0.00 | 0.00 | 15,000.00 |
| 023-613-4990 | CONTINGENCY | 200,000.00 | 400.00 | 197,350.00 |
| 023-613-5900 | EQUIPMENT - CAPITALIZED | 150,000.00 | 250,000.00 | 369,105.00 |
| 023-613-5950 | GRANT MATCH | 0.00 | 318,200.00 | 0.00 |
| Total Department: 613 - P3: | | 2,204,411.00 | 2,495,247.00 | 2,233,685.88 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|------------------------------------|---|----------------------|----------------------|----------------------|
| Department: 900 - TRANSFERS | | | | |
| 023-900-9999 | TRANSFERS | 110,000.00 | 110,000.00 | 110,000.00 |
| | Total Department: 900 - TRANSFERS: | 110,000.00 | 110,000.00 | 110,000.00 |
| | Total Expense: | 2,314,411.00 | 2,605,247.00 | 2,343,685.88 |
| | Total Fund: 023 - PRECINCT - 3: | -648,468.00 | -834,558.00 | -891,473.11 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|------------------------------------|--------------------------------|----------------------|----------------------|----------------------|
| Fund: 024 - PRECINCT - 4 | | | | |
| Revenue | | | | |
| 024-310-1100 | TAXES - PROPERTY | 1,260,580.00 | 1,141,745.00 | 1,113,019.74 |
| 024-310-1200 | TAXES - PROPERTY DELINQUENT | 8,000.00 | 8,000.00 | 8,000.00 |
| 024-310-1205 | TAXES - REFUNDS | -5,000.00 | -5,000.00 | -5,500.00 |
| 024-318-1150 | TAXES - AUTO OPTIONAL | 70,000.00 | 70,000.00 | 70,000.00 |
| 024-319-1200 | PENALTY & INTEREST | 8,000.00 | 8,000.00 | 8,000.00 |
| 024-319-2200 | PENALTY & INTEREST - RENDITION | 500.00 | 500.00 | 500.00 |
| 024-321-2000 | LICENSE - MOTOR VEHICLE | 90,000.00 | 90,000.00 | 90,000.00 |
| 024-321-2050 | GROSS WEIGHT AXLE | 20,000.00 | 20,000.00 | 20,000.00 |
| 024-333-2000 | GRANT - STATE LATERAL ROAD | 8,500.00 | 8,500.00 | 8,500.00 |
| 024-360-0000 | INTEREST | 20,000.00 | 5,000.00 | 5,000.00 |
| Total Revenue: | | 1,480,580.00 | 1,346,745.00 | 1,317,519.74 |
| Expense | | | | |
| Department: 614 - P4 | | | | |
| 024-614-1010 | ELECTED OFFICIAL | 78,660.00 | 76,000.00 | 71,035.00 |
| 024-614-1030 | SALARY | 326,100.00 | 314,000.00 | 287,497.00 |
| 024-614-1070 | TEMPORARY | 6,000.00 | 6,000.00 | 12,000.00 |
| 024-614-1080 | PART-TIME | 0.00 | 0.00 | 25,490.00 |
| 024-614-1150 | OVERTIME | 5,000.00 | 5,000.00 | 5,000.00 |
| 024-614-1200 | LONGEVITY | 35,500.00 | 33,015.00 | 5,365.00 |
| 024-614-2010 | FICA | 34,521.00 | 33,202.00 | 31,086.69 |
| 024-614-2020 | INSURANCE - GROUP | 84,000.00 | 96,600.00 | 87,390.00 |
| 024-614-2030 | RETIREMENT | 44,269.00 | 42,533.00 | 39,010.75 |
| 024-614-2040 | INSURANCE - WORKERS COMP | 12,000.00 | 12,150.00 | 8,750.00 |
| 024-614-2060 | DISABILITY | 2,708.00 | 1,975.00 | 1,381.63 |
| 024-614-2070 | UNEMPLOYMENT | 857.00 | 824.00 | 772.09 |
| 024-614-3100 | SUPPLIES | 3,450.00 | 3,450.00 | 3,950.00 |
| 024-614-3300 | UNIFORMS | 7,000.00 | 7,000.00 | 6,600.00 |
| 024-614-3400 | SUPPLIES - JANITORIAL | 300.00 | 300.00 | 300.00 |
| 024-614-3500 | ROAD MATERIALS | 450,000.00 | 450,000.00 | 400,000.00 |
| 024-614-4150 | CONTINUING EDUCATION | 2,500.00 | 2,500.00 | 1,500.00 |
| 024-614-4180 | PERSONNEL COSTS | 500.00 | 500.00 | 500.00 |
| 024-614-4200 | TELEPHONE | 3,000.00 | 3,000.00 | 3,000.00 |
| 024-614-4250 | FUEL | 100,000.00 | 100,000.00 | 125,000.00 |
| 024-614-4284 | MILEAGE REIMBURSEMENT | 18,000.00 | 18,000.00 | 18,000.00 |
| 024-614-4300 | ADVERTISING | 200.00 | 200.00 | 200.00 |
| 024-614-4400 | UTILITIES | 5,000.00 | 5,000.00 | 6,035.00 |
| 024-614-4500 | R & M - EQUIPMENT | 80,000.00 | 80,000.00 | 80,000.00 |
| 024-614-4520 | R & M - GENERAL | 1,000.00 | 1,000.00 | 1,000.00 |
| 024-614-4578 | R & M - FLOOD CONTROL | 10,000.00 | 10,000.00 | 10,000.00 |
| 024-614-4600 | LEASE - EQUIPMENT | 400.00 | 175.00 | 175.00 |
| 024-614-4802 | INSURANCE - PROPERTY | 2,500.00 | 1,200.00 | 1,000.00 |
| 024-614-4805 | INSURANCE - EQUIPMENT | 10,000.00 | 7,000.00 | 6,700.00 |
| 024-614-4806 | INSURANCE - LIABILITY | 0.00 | 800.00 | 800.00 |
| 024-614-4807 | INSURANCE - PUBLIC OFFICIAL | 1,500.00 | 1,400.00 | 1,400.00 |
| 024-614-4808 | INSURANCE - VEHICLE | 12,000.00 | 12,000.00 | 9,500.00 |
| 024-614-4990 | CONTINGENCY | 200,000.00 | 148,600.00 | 170,465.00 |
| 024-614-5900 | EQUIPMENT - CAPITALIZED | 250,000.00 | 165,000.00 | 120,000.00 |
| 024-614-5910 | EQUIPMENT - NON CAPITAL | 1,000.00 | 2,500.00 | 0.00 |
| Total Department: 614 - P4: | | 1,787,965.00 | 1,640,924.00 | 1,540,903.16 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|------------------------------------|--------------|----------------------|----------------------|----------------------|
| Department: 900 - TRANSFERS | | | | |
| 024-900-9999 | TRANSFERS | 110,000.00 | 110,000.00 | 110,000.00 |
| Total Department: 900 - TRANSFERS: | | 110,000.00 | 110,000.00 | 110,000.00 |
| Total Expense: | | 1,897,965.00 | 1,750,924.00 | 1,650,903.16 |
| Total Fund: 024 - PRECINCT - 4: | | -417,385.00 | -404,179.00 | -333,383.42 |
| Report Total: | | -2,271,078.00 | -2,860,138.00 | -2,166,571.63 |



Erath County, TX

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| Fund: 025 - LAW LIBRARY | | | | |
| Revenue | | | | |
| 025-340-4000 | COUNTY CLERK | 6,000.00 | 6,000.00 | 8,000.00 |
| 025-340-7000 | DISTRICT CLERK | 9,000.00 | 9,000.00 | 9,000.00 |
| Total Revenue: | | 15,000.00 | 15,000.00 | 17,000.00 |
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 025-426-4230 | ONLINE RESOURCES | 2,500.00 | 2,500.00 | 2,500.00 |
| 025-426-4370 | PUBLICATIONS | 2,500.00 | 2,500.00 | 2,500.00 |
| Total Department: 426 - County Court: | | 5,000.00 | 5,000.00 | 5,000.00 |
| Department: 435 - District Court | | | | |
| 025-435-4230 | ONLINE RESOURCES | 2,500.00 | 2,500.00 | 2,500.00 |
| 025-435-4370 | PUBLICATIONS | 2,500.00 | 2,500.00 | 2,500.00 |
| Total Department: 435 - District Court: | | 5,000.00 | 5,000.00 | 5,000.00 |
| Department: 455 - Justice of Peace - I | | | | |
| 025-455-4230 | ONLINE RESOURCES | 2,500.00 | 0.00 | 2,500.00 |
| 025-455-4370 | PUBLICATIONS | 2,500.00 | 5,500.00 | 7,500.00 |
| Total Department: 455 - Justice of Peace - I: | | 5,000.00 | 5,500.00 | 10,000.00 |
| Department: 456 - Justice of Peace - II | | | | |
| 025-456-4230 | ONLINE RESOURCES | 2,500.00 | 0.00 | 2,500.00 |
| 025-456-4370 | PUBLICATIONS | 2,500.00 | 3,000.00 | 2,500.00 |
| Total Department: 456 - Justice of Peace - II: | | 5,000.00 | 3,000.00 | 5,000.00 |
| Department: 475 - County Attorney | | | | |
| 025-475-4230 | ONLINE RESOURCES | 2,500.00 | 2,500.00 | 2,500.00 |
| 025-475-4370 | PUBLICATIONS | 2,500.00 | 0.00 | 2,500.00 |
| Total Department: 475 - County Attorney: | | 5,000.00 | 2,500.00 | 5,000.00 |
| Department: 476 - District Attorney | | | | |
| 025-476-4230 | ONLINE RESOURCES | 2,500.00 | 2,500.00 | 3,300.00 |
| 025-476-4370 | PUBLICATIONS | 2,500.00 | 2,500.00 | 1,700.00 |
| Total Department: 476 - District Attorney: | | 5,000.00 | 5,000.00 | 5,000.00 |
| Department: 690 - Law Library | | | | |
| 025-690-4230 | ONLINE RESOURCES | 2,500.00 | 0.00 | 2,500.00 |
| 025-690-4370 | PUBLICATIONS | 2,500.00 | 0.00 | 2,500.00 |
| 025-690-4990 | CONTINGENCY | 150,000.00 | 144,000.00 | 95,000.00 |
| 025-690-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 30,000.00 |
| Total Department: 690 - Law Library: | | 155,000.00 | 144,000.00 | 130,000.00 |
| Total Expense: | | 185,000.00 | 170,000.00 | 165,000.00 |
| Total Fund: 025 - LAW LIBRARY: | | -170,000.00 | -155,000.00 | -148,000.00 |
| Fund: 026 - JURY | | | | |
| Revenue | | | | |
| 026-340-4000 | COUNTY CLERK | 1,500.00 | 1,500.00 | 1,000.00 |
| 026-340-7000 | DISTRICT CLERK | 2,500.00 | 2,500.00 | 2,000.00 |
| Total Revenue: | | 4,000.00 | 4,000.00 | 3,000.00 |
| Expense | | | | |
| Department: 692 - JURY | | | | |
| 026-692-3100 | SUPPLIES | 2,500.00 | 1,000.00 | 5,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|-------------------------|----------------------|----------------------|----------------------|
| 026-692-4990 | CONTINGENCY | 30,000.00 | 19,000.00 | 5,000.00 |
| Total Department: 692 - JURY: | | 32,500.00 | 20,000.00 | 10,000.00 |
| Total Expense: | | 32,500.00 | 20,000.00 | 10,000.00 |
| Total Fund: 026 - JURY: | | -28,500.00 | -16,000.00 | -7,000.00 |
| Fund: 027 - GRANTS | | | | |
| Revenue | | | | |
| 027-330-0000 | GRANT - FEDERAL | 700,000.00 | 700,000.00 | 0.00 |
| 027-333-0000 | GRANT - STATE OPIOD | 10,000.00 | 0.00 | 0.00 |
| 027-360-0000 | INTEREST | 100,000.00 | 125,000.00 | 30,000.00 |
| Total Revenue: | | 810,000.00 | 825,000.00 | 30,000.00 |
| Expense | | | | |
| Department: 409 - Non-Departmental | | | | |
| 027-409-5972 | GRANT - ARPA | 2,137,751.00 | 6,673,586.00 | 8,293,586.00 |
| Total Department: 409 - Non-Departmental: | | 2,137,751.00 | 6,673,586.00 | 8,293,586.00 |
| Department: 475 - County Attorney | | | | |
| 027-475-1030 | SALARY | 135,000.00 | 100,000.00 | 0.00 |
| 027-475-2010 | FICA | 10,328.00 | 7,650.00 | 0.00 |
| 027-475-2020 | INSURANCE - GROUP | 12,000.00 | 10,571.97 | 0.00 |
| 027-475-2030 | RETIREMENT | 13,244.00 | 9,800.00 | 0.00 |
| 027-475-2060 | DISABILITY | 810.00 | 533.02 | 0.00 |
| 027-475-2070 | UNEMPLOYMENT | 257.00 | 50.00 | 0.00 |
| 027-475-4990 | CONTINGENCY | 3,361.00 | 46,395.01 | 0.00 |
| Total Department: 475 - County Attorney: | | 175,000.00 | 175,000.00 | 0.00 |
| Department: 476 - District Attorney | | | | |
| 027-476-1030 | SALARY | 130,000.00 | 110,384.62 | 0.00 |
| 027-476-2010 | FICA | 9,945.00 | 8,444.42 | 0.00 |
| 027-476-2020 | INSURANCE - GROUP | 0.00 | 6,251.88 | 0.00 |
| 027-476-2030 | RETIREMENT | 12,753.00 | 10,817.69 | 0.00 |
| 027-476-2060 | DISABILITY | 780.00 | 289.28 | 0.00 |
| 027-476-2070 | UNEMPLOYMENT | 247.00 | 55.19 | 0.00 |
| 027-476-4990 | CONTINGENCY | 21,275.00 | 38,756.92 | 0.00 |
| Total Department: 476 - District Attorney: | | 175,000.00 | 175,000.00 | 0.00 |
| Department: 490 - Elections | | | | |
| 027-490-5974 | GRANT - HAVA SECURITY | 0.00 | 0.00 | 38,188.00 |
| Total Department: 490 - Elections: | | 0.00 | 0.00 | 38,188.00 |
| Department: 560 - County Sheriff | | | | |
| 027-560-1030 | SALARY | 218,000.00 | 270,000.00 | 0.00 |
| 027-560-2010 | FICA | 16,677.00 | 20,655.00 | 0.00 |
| 027-560-2020 | INSURANCE - GROUP | 48,000.00 | 28,544.32 | 0.00 |
| 027-560-2030 | RETIREMENT | 21,386.00 | 26,460.00 | 0.00 |
| 027-560-2060 | DISABILITY | 1,308.00 | 1,439.15 | 0.00 |
| 027-560-2070 | UNEMPLOYMENT | 414.00 | 135.00 | 0.00 |
| 027-560-4990 | CONTINGENCY | 44,215.00 | 2,766.53 | 0.00 |
| Total Department: 560 - County Sheriff: | | 350,000.00 | 350,000.00 | 0.00 |
| Total Expense: | | 2,837,751.00 | 7,373,586.00 | 8,331,774.00 |
| Total Fund: 027 - GRANTS: | | -2,027,751.00 | -6,548,586.00 | -8,301,774.00 |
| Fund: 029 - ELECTIONS - CONTRACTED | | | | |
| Revenue | | | | |
| 029-340-4050 | ELECTIONS - ADMIN | 5,000.00 | 5,000.00 | 2,500.00 |
| 029-342-4100 | ELECTIONS - CONTRACTING | 50,000.00 | 50,000.00 | 25,000.00 |
| Total Revenue: | | 55,000.00 | 55,000.00 | 27,500.00 |
| Expense | | | | |
| Department: 490 - Elections | | | | |
| 029-490-1070 | TEMPORARY | 25,000.00 | 25,000.00 | 10,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| 029-490-2010 | FICA | 1,913.00 | 1,912.00 | 765.00 |
| 029-490-2060 | DISABILITY | 150.00 | 85.00 | 0.00 |
| 029-490-2070 | UNEMPLOYMENT | 48.00 | 47.00 | 19.00 |
| 029-490-3100 | SUPPLIES | 15,000.00 | 15,000.00 | 19,400.00 |
| 029-490-3120 | POSTAGE | 15,000.00 | 0.00 | 500.00 |
| 029-490-4000 | PROFESSIONAL SERVICES | 10,000.00 | 10,000.00 | 10,000.00 |
| 029-490-4284 | MILEAGE REIMBURSEMENT | 500.00 | 500.00 | 200.00 |
| 029-490-4300 | ADVERTISING | 1,500.00 | 500.00 | 660.00 |
| 029-490-4900 | IT - SOFTWARE | 30,000.00 | 30,000.00 | 30,000.00 |
| 029-490-4990 | CONTINGENCY | 100,000.00 | 100,000.00 | 15,440.00 |
| 029-490-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 5,000.00 | 5,000.00 |
| Total Department: 490 - Elections: | | 199,111.00 | 188,044.00 | 91,984.00 |
| Total Expense: | | 199,111.00 | 188,044.00 | 91,984.00 |
| Total Fund: 029 - ELECTIONS - CONTRACTED: | | -144,111.00 | -133,044.00 | -64,484.00 |

Fund: 030 - COURT REPORTER

| | | | | |
|----------------|----------------|----------|----------|----------|
| Revenue | | | | |
| 030-340-4000 | COUNTY CLERK | 4,000.00 | 4,000.00 | 3,000.00 |
| 030-340-7000 | DISTRICT CLERK | 5,000.00 | 5,000.00 | 1,000.00 |
| Total Revenue: | | 9,000.00 | 9,000.00 | 4,000.00 |

| | | | | |
|---|---------------|----------|----------|------|
| Expense | | | | |
| Department: 435 - District Court | | | | |
| 030-435-4900 | IT - SOFTWARE | 1,000.00 | 1,000.00 | 0.00 |
| Total Department: 435 - District Court: | | 1,000.00 | 1,000.00 | 0.00 |

| | | | | |
|---|-------------------------|------------|-----------|-----------|
| Department: 696 - COURT REPORTER | | | | |
| 030-696-3100 | SUPPLIES | 0.00 | 0.00 | 2,000.00 |
| 030-696-4990 | CONTINGENCY | 40,000.00 | 14,000.00 | 2,000.00 |
| 030-696-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 2,000.00 |
| Total Department: 696 - COURT REPORTER: | | 40,000.00 | 14,000.00 | 6,000.00 |
| Total Expense: | | 41,000.00 | 15,000.00 | 6,000.00 |
| Total Fund: 030 - COURT REPORTER: | | -32,000.00 | -6,000.00 | -2,000.00 |

Fund: 031 - RECORDS MANAGEMENT - COUNTY

| | | | | |
|----------------|----------------|----------|----------|----------|
| Revenue | | | | |
| 031-340-4000 | COUNTY CLERK | 0.00 | 500.00 | 4,000.00 |
| 031-340-7000 | DISTRICT CLERK | 8,000.00 | 8,000.00 | 4,000.00 |
| Total Revenue: | | 8,000.00 | 8,500.00 | 8,000.00 |

| | | | | |
|--|-------------------------|-------------|-------------|-------------|
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 031-426-3100 | SUPPLIES | 0.00 | 0.00 | 10,000.00 |
| 031-426-4000 | PROFESSIONAL SERVICES | 35,000.00 | 70,000.00 | 100,000.00 |
| 031-426-4900 | IT - SOFTWARE | 0.00 | 0.00 | 10,000.00 |
| 031-426-4990 | CONTINGENCY | 150,000.00 | 150,000.00 | 100,000.00 |
| 031-426-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 10,000.00 |
| Total Department: 426 - County Court: | | 185,000.00 | 220,000.00 | 230,000.00 |
| Total Expense: | | 185,000.00 | 220,000.00 | 230,000.00 |
| Total Fund: 031 - RECORDS MANAGEMENT - COUNTY: | | -177,000.00 | -211,500.00 | -222,000.00 |

Fund: 032 - RECORDS MANAGEMENT - CC

| | | | | |
|----------------|--------------|-----------|-----------|-----------|
| Revenue | | | | |
| 032-340-4000 | COUNTY CLERK | 50,000.00 | 70,000.00 | 75,000.00 |
| 032-360-0000 | INTEREST | 10,000.00 | 5,000.00 | 0.00 |
| Total Revenue: | | 60,000.00 | 75,000.00 | 75,000.00 |

| | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|
| Expense | | | | |
| Department: 403 - County Clerk | | | | |
| 032-403-1080 | PART-TIME | 57,000.00 | 18,000.00 | 17,060.00 |

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|-------------------------|----------------------|----------------------|----------------------|
| 032-403-2010 | FICA | 4,361.00 | 1,377.00 | 1,305.09 |
| 032-403-2030 | RETIREMENT | 5,592.00 | 1,764.00 | 1,637.76 |
| 032-403-2060 | DISABILITY | 342.00 | 61.00 | 58.00 |
| 032-403-2070 | UNEMPLOYMENT | 108.00 | 34.00 | 32.41 |
| 032-403-3100 | SUPPLIES | 0.00 | 0.00 | 10,000.00 |
| 032-403-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 50,000.00 |
| 032-403-4600 | LEASE - EQUIPMENT | 0.00 | 0.00 | 5,000.00 |
| 032-403-4900 | IT - SOFTWARE | 50,000.00 | 50,000.00 | 50,000.00 |
| 032-403-4990 | CONTINGENCY | 700,000.00 | 900,000.00 | 440,000.00 |
| 032-403-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 280,000.00 |
| Total Department: 403 - County Clerk: | | 817,403.00 | 971,236.00 | 855,093.26 |
| Total Expense: | | 817,403.00 | 971,236.00 | 855,093.26 |
| Total Fund: 032 - RECORDS MANAGEMENT - CC: | | -757,403.00 | -896,236.00 | -780,093.26 |
| Fund: 033 - ARCHIVED RECORDS - CC | | | | |
| Revenue | | | | |
| 033-340-4000 | COUNTY CLERK | 50,000.00 | 50,000.00 | 75,000.00 |
| Total Revenue: | | 50,000.00 | 50,000.00 | 75,000.00 |
| Expense | | | | |
| Department: 403 - County Clerk | | | | |
| 033-403-3100 | SUPPLIES | 0.00 | 0.00 | 20,000.00 |
| 033-403-4000 | PROFESSIONAL SERVICES | 0.00 | 50,000.00 | 50,000.00 |
| 033-403-4990 | CONTINGENCY | 350,000.00 | 250,000.00 | 150,000.00 |
| 033-403-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 20,000.00 |
| Total Department: 403 - County Clerk: | | 350,000.00 | 300,000.00 | 240,000.00 |
| Total Expense: | | 350,000.00 | 300,000.00 | 240,000.00 |
| Total Fund: 033 - ARCHIVED RECORDS - CC: | | -300,000.00 | -250,000.00 | -165,000.00 |
| Fund: 034 - RECORDS PRESERVATION - CC | | | | |
| Revenue | | | | |
| 034-340-4000 | COUNTY CLERK | 0.00 | 0.00 | 2,500.00 |
| Total Revenue: | | 0.00 | 0.00 | 2,500.00 |
| Expense | | | | |
| Department: 403 - County Clerk | | | | |
| 034-403-4000 | PROFESSIONAL SERVICES | 0.00 | 14,000.00 | 10,000.00 |
| 034-403-4900 | IT - SOFTWARE | 0.00 | 0.00 | 7,500.00 |
| 034-403-4990 | CONTINGENCY | 11,000.00 | 0.00 | 0.00 |
| Total Department: 403 - County Clerk: | | 11,000.00 | 14,000.00 | 17,500.00 |
| Total Expense: | | 11,000.00 | 14,000.00 | 17,500.00 |
| Total Fund: 034 - RECORDS PRESERVATION - CC: | | -11,000.00 | -14,000.00 | -15,000.00 |
| Fund: 036 - RECORDS MANAGEMENT - DC | | | | |
| Revenue | | | | |
| 036-340-7000 | DISTRICT CLERK | 5,000.00 | 5,000.00 | 5,000.00 |
| Total Revenue: | | 5,000.00 | 5,000.00 | 5,000.00 |
| Expense | | | | |
| Department: 450 - District Clerk | | | | |
| 036-450-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 036-450-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 20,000.00 |
| 036-450-4990 | CONTINGENCY | 70,000.00 | 64,000.00 | 30,000.00 |
| 036-450-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 5,000.00 |
| Total Department: 450 - District Clerk: | | 70,000.00 | 64,000.00 | 56,000.00 |
| Total Expense: | | 70,000.00 | 64,000.00 | 56,000.00 |
| Total Fund: 036 - RECORDS MANAGEMENT - DC: | | -65,000.00 | -59,000.00 | -51,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| Fund: 037 - RECORDS PRESERVATION - DC | | | | |
| Revenue | | | | |
| 037-340-7000 | DISTRICT CLERK | 0.00 | 0.00 | 5,000.00 |
| Total Revenue: | | 0.00 | 0.00 | 5,000.00 |
| Expense | | | | |
| Department: 450 - District Clerk | | | | |
| 037-450-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 037-450-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 5,000.00 |
| 037-450-4990 | CONTINGENCY | 15,000.00 | 15,000.00 | 10,000.00 |
| 037-450-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 2,000.00 |
| Total Department: 450 - District Clerk: | | 15,000.00 | 15,000.00 | 18,000.00 |
| Total Expense: | | 15,000.00 | 15,000.00 | 18,000.00 |
| Total Fund: 037 - RECORDS PRESERVATION - DC: | | -15,000.00 | -15,000.00 | -13,000.00 |
| Fund: 038 - SPECIALTY COURT - COUNTY | | | | |
| Revenue | | | | |
| 038-340-4000 | COUNTY CLERK | 1,500.00 | 1,500.00 | 1,500.00 |
| 038-340-7000 | DISTRICT CLERK | 500.00 | 500.00 | 1,500.00 |
| Total Revenue: | | 2,000.00 | 2,000.00 | 3,000.00 |
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 038-426-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 038-426-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 5,000.00 |
| 038-426-4990 | CONTINGENCY | 19,000.00 | 13,000.00 | 5,000.00 |
| Total Department: 426 - County Court: | | 19,000.00 | 13,000.00 | 11,000.00 |
| Total Expense: | | 19,000.00 | 13,000.00 | 11,000.00 |
| Total Fund: 038 - SPECIALTY COURT - COUNTY: | | -17,000.00 | -11,000.00 | -8,000.00 |
| Fund: 039 - TECHNOLOGY - CC | | | | |
| Revenue | | | | |
| 039-340-4000 | COUNTY CLERK | 500.00 | 0.00 | 500.00 |
| Total Revenue: | | 500.00 | 0.00 | 500.00 |
| Expense | | | | |
| Department: 403 - County Clerk | | | | |
| 039-403-3100 | SUPPLIES | 0.00 | 1,000.00 | 500.00 |
| 039-403-4900 | IT - SOFTWARE | 0.00 | 0.00 | 1,500.00 |
| 039-403-4990 | CONTINGENCY | 6,000.00 | 4,500.00 | 3,500.00 |
| Total Department: 403 - County Clerk: | | 6,000.00 | 5,500.00 | 5,500.00 |
| Total Expense: | | 6,000.00 | 5,500.00 | 5,500.00 |
| Total Fund: 039 - TECHNOLOGY - CC: | | -5,500.00 | -5,500.00 | -5,000.00 |
| Fund: 040 - TECHNOLOGY - DC | | | | |
| Revenue | | | | |
| 040-340-7000 | DISTRICT CLERK | 0.00 | 0.00 | 200.00 |
| Total Revenue: | | 0.00 | 0.00 | 200.00 |
| Expense | | | | |
| Department: 450 - District Clerk | | | | |
| 040-450-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 040-450-4900 | IT - SOFTWARE | 0.00 | 0.00 | 1,500.00 |
| 040-450-4990 | CONTINGENCY | 33,000.00 | 30,000.00 | 30,000.00 |
| Total Department: 450 - District Clerk: | | 33,000.00 | 30,000.00 | 32,500.00 |
| Total Expense: | | 33,000.00 | 30,000.00 | 32,500.00 |
| Total Fund: 040 - TECHNOLOGY - DC: | | -33,000.00 | -30,000.00 | -32,300.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---|-------------------------|----------------------|----------------------|----------------------|
| Fund: 041 - TECHNOLOGY - JP I | | | | |
| Revenue | | | | |
| 041-340-8000 | JP - I | 5,000.00 | 5,000.00 | 8,000.00 |
| Total Revenue: | | 5,000.00 | 5,000.00 | 8,000.00 |
| Expense | | | | |
| Department: 455 - Justice of Peace - I | | | | |
| 041-455-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 041-455-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 5,000.00 |
| 041-455-4900 | IT - SOFTWARE | 8,000.00 | 1,800.00 | 5,000.00 |
| 041-455-4990 | CONTINGENCY | 150,000.00 | 143,200.00 | 130,000.00 |
| 041-455-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 5,000.00 |
| Total Department: 455 - Justice of Peace - I: | | 158,000.00 | 145,000.00 | 146,000.00 |
| Total Expense: | | 158,000.00 | 145,000.00 | 146,000.00 |
| Total Fund: 041 - TECHNOLOGY - JP I: | | -153,000.00 | -140,000.00 | -138,000.00 |
| Fund: 042 - TECHNOLOGY - JP II | | | | |
| Revenue | | | | |
| 042-340-8100 | JP - II | 500.00 | 0.00 | 1,000.00 |
| Total Revenue: | | 500.00 | 0.00 | 1,000.00 |
| Expense | | | | |
| Department: 456 - Justice of Peace - II | | | | |
| 042-456-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |
| 042-456-4000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 500.00 |
| 042-456-4900 | IT - SOFTWARE | 8,000.00 | 13,800.00 | 2,000.00 |
| 042-456-4990 | CONTINGENCY | 15,000.00 | 16,200.00 | 25,000.00 |
| 042-456-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 28,000.00 |
| Total Department: 456 - Justice of Peace - II: | | 23,000.00 | 30,000.00 | 56,500.00 |
| Total Expense: | | 23,000.00 | 30,000.00 | 56,500.00 |
| Total Fund: 042 - TECHNOLOGY - JP II: | | -22,500.00 | -30,000.00 | -55,500.00 |
| Fund: 043 - SECURITY - COURTHOUSE | | | | |
| Revenue | | | | |
| 043-340-4000 | COUNTY CLERK | 8,000.00 | 8,000.00 | 0.00 |
| 043-340-7000 | DISTRICT CLERK | 5,000.00 | 5,000.00 | 0.00 |
| 043-340-8000 | JP - I | 3,000.00 | 3,000.00 | 5,000.00 |
| 043-360-0000 | INTEREST | 8,000.00 | 5,000.00 | 0.00 |
| Total Revenue: | | 24,000.00 | 21,000.00 | 5,000.00 |
| Expense | | | | |
| Department: 510 - Facilities - Staff | | | | |
| 043-510-3100 | SUPPLIES | 0.00 | 1,000.00 | 5,000.00 |
| 043-510-4150 | CONTINUING EDUCATION | 0.00 | 0.00 | 1,500.00 |
| 043-510-4900 | IT - SOFTWARE | 7,000.00 | 7,000.00 | 13,000.00 |
| 043-510-4990 | CONTINGENCY | 300,000.00 | 292,000.00 | 240,500.00 |
| Total Department: 510 - Facilities - Staff: | | 307,000.00 | 300,000.00 | 260,000.00 |
| Total Expense: | | 307,000.00 | 300,000.00 | 260,000.00 |
| Total Fund: 043 - SECURITY - COURTHOUSE: | | -283,000.00 | -279,000.00 | -255,000.00 |
| Fund: 044 - SECURITY - JUSTICE COURT I | | | | |
| Revenue | | | | |
| 044-340-8000 | JP - I | 1,000.00 | 1,000.00 | 1,500.00 |
| Total Revenue: | | 1,000.00 | 1,000.00 | 1,500.00 |
| Expense | | | | |
| Department: 455 - Justice of Peace - I | | | | |
| 044-455-3100 | SUPPLIES | 0.00 | 0.00 | 1,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|---------------------------|----------------------|----------------------|----------------------|
| 044-455-4990 | CONTINGENCY | 25,000.00 | 25,000.00 | 20,000.00 |
| Total Department: 455 - Justice of Peace - I: | | 25,000.00 | 25,000.00 | 21,000.00 |
| Total Expense: | | 25,000.00 | 25,000.00 | 21,000.00 |
| Total Fund: 044 - SECURITY - JUSTICE COURT I: | | -24,000.00 | -24,000.00 | -19,500.00 |
| Fund: 045 - SECURITY - JUSTICE COURT II | | | | |
| Revenue | | | | |
| 045-340-8100 | JP - II | 0.00 | 0.00 | 100.00 |
| Total Revenue: | | 0.00 | 0.00 | 100.00 |
| Expense | | | | |
| Department: 456 - Justice of Peace - II | | | | |
| 045-456-3100 | SUPPLIES | 0.00 | 3,300.00 | 1,000.00 |
| 045-456-4900 | IT - SOFTWARE | 0.00 | 700.00 | 0.00 |
| 045-456-4990 | CONTINGENCY | 0.00 | 0.00 | 2,000.00 |
| 045-456-5900 | EQUIPMENT - CAPITALIZED | 0.00 | 0.00 | 2,000.00 |
| Total Department: 456 - Justice of Peace - II: | | 0.00 | 4,000.00 | 5,000.00 |
| Total Expense: | | 0.00 | 4,000.00 | 5,000.00 |
| Total Fund: 045 - SECURITY - JUSTICE COURT II: | | 0.00 | -4,000.00 | -4,900.00 |
| Fund: 046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY | | | | |
| Revenue | | | | |
| 046-340-3000 | COUNTY ATTORNEY | 2,000.00 | 2,500.00 | 15,000.00 |
| Total Revenue: | | 2,000.00 | 2,500.00 | 15,000.00 |
| Expense | | | | |
| Department: 475 - County Attorney | | | | |
| 046-475-1080 | PART-TIME | 29,000.00 | 28,000.00 | 27,291.00 |
| 046-475-1250 | SALARY SUPPLEMENT - LOCAL | 10,000.00 | 0.00 | 0.00 |
| 046-475-2010 | FICA | 2,984.00 | 2,142.00 | 2,087.76 |
| 046-475-2030 | RETIREMENT | 3,826.00 | 2,744.00 | 2,619.94 |
| 046-475-2060 | DISABILITY | 234.00 | 95.00 | 92.79 |
| 046-475-2070 | UNEMPLOYMENT | 74.00 | 53.00 | 51.85 |
| 046-475-3100 | SUPPLIES | 2,500.00 | 500.00 | 5,000.00 |
| 046-475-4990 | CONTINGENCY | 5,000.00 | 49,500.00 | 110,000.00 |
| Total Department: 475 - County Attorney: | | 53,618.00 | 83,034.00 | 147,143.34 |
| Total Expense: | | 53,618.00 | 83,034.00 | 147,143.34 |
| Total Fund: 046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY: | | -51,618.00 | -80,534.00 | -132,143.34 |
| Fund: 047 - SUPPLEMENTAL COURT INITIATED GUARDIANSHIP | | | | |
| Revenue | | | | |
| 047-340-4000 | COUNTY CLERK | 3,000.00 | 2,500.00 | 3,500.00 |
| Total Revenue: | | 3,000.00 | 2,500.00 | 3,500.00 |
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 047-426-3100 | SUPPLIES | 0.00 | 0.00 | 5,000.00 |
| 047-426-4990 | CONTINGENCY | 44,000.00 | 40,000.00 | 30,000.00 |
| Total Department: 426 - County Court: | | 44,000.00 | 40,000.00 | 35,000.00 |
| Total Expense: | | 44,000.00 | 40,000.00 | 35,000.00 |
| Total Fund: 047 - SUPPLEMENTAL COURT INITIATED GUARDIANSHIP: | | -41,000.00 | -37,500.00 | -31,500.00 |
| Fund: 048 - CHILD ABUSE PREVENTION - COUNTY | | | | |
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 048-426-4990 | CONTINGENCY | 300.00 | 0.00 | 0.00 |
| Total Department: 426 - County Court: | | 300.00 | 0.00 | 0.00 |
| Total Expense: | | 300.00 | 0.00 | 0.00 |
| Total Fund: 048 - CHILD ABUSE PREVENTION - COUNTY: | | 300.00 | 0.00 | 0.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|-----------------------|----------------------|----------------------|----------------------|
| Fund: 049 - LOCAL TRUANCY PREVENTION DIVERSION | | | | |
| Revenue | | | | |
| 049-340-8000 | JP - I | 3,000.00 | 3,500.00 | 5,000.00 |
| 049-340-8100 | JP - II | 500.00 | 500.00 | 1,000.00 |
| Total Revenue: | | 3,500.00 | 4,000.00 | 6,000.00 |
| Expense | | | | |
| Department: 426 - County Court | | | | |
| 049-426-3100 | SUPPLIES | 0.00 | 0.00 | 5,000.00 |
| 049-426-4990 | CONTINGENCY | 30,000.00 | 25,000.00 | 10,000.00 |
| Total Department: 426 - County Court: | | 30,000.00 | 25,000.00 | 15,000.00 |
| Total Expense: | | 30,000.00 | 25,000.00 | 15,000.00 |
| Total Fund: 049 - LOCAL TRUANCY PREVENTION DIVERSION: | | -26,500.00 | -21,000.00 | -9,000.00 |
| Fund: 050 - FORFEITURE - COUNTY ATTORNEY | | | | |
| Expense | | | | |
| Department: 475 - County Attorney | | | | |
| 050-475-3100 | SUPPLIES | 2,000.00 | 2,000.00 | 2,000.00 |
| 050-475-4000 | PROFESSIONAL SERVICES | 500.00 | 975.00 | 0.00 |
| 050-475-4150 | CONTINUING EDUCATION | 2,500.00 | 2,000.00 | 2,000.00 |
| 050-475-4990 | CONTINGENCY | 0.00 | 3,525.00 | 8,000.00 |
| Total Department: 475 - County Attorney: | | 5,000.00 | 8,500.00 | 12,000.00 |
| Total Expense: | | 5,000.00 | 8,500.00 | 12,000.00 |
| Total Fund: 050 - FORFEITURE - COUNTY ATTORNEY: | | 5,000.00 | 8,500.00 | 12,000.00 |
| Fund: 051 - FORFEITURE - DA | | | | |
| Expense | | | | |
| Department: 476 - District Attorney | | | | |
| 051-476-3100 | SUPPLIES | 0.00 | 2,000.00 | 2,000.00 |
| 051-476-4150 | CONTINUING EDUCATION | 0.00 | 2,000.00 | 2,000.00 |
| 051-476-4284 | MILEAGE REIMBURSEMENT | 0.00 | 0.00 | 1,000.00 |
| 051-476-4779 | LOCAL AID | 0.00 | 500.00 | 500.00 |
| 051-476-4954 | LITIGATION | 0.00 | 5,000.00 | 5,000.00 |
| 051-476-4990 | CONTINGENCY | 45,000.00 | 34,000.00 | 29,500.00 |
| Total Department: 476 - District Attorney: | | 45,000.00 | 43,500.00 | 40,000.00 |
| Total Expense: | | 45,000.00 | 43,500.00 | 40,000.00 |
| Total Fund: 051 - FORFEITURE - DA: | | 45,000.00 | 43,500.00 | 40,000.00 |
| Fund: 053 - FORFEITURE - SHERIFF | | | | |
| Expense | | | | |
| Department: 560 - County Sheriff | | | | |
| 053-560-3100 | SUPPLIES | 500.00 | 3,000.00 | 3,000.00 |
| 053-560-4953 | INVESTIGATION | 0.00 | 2,200.00 | 2,000.00 |
| 053-560-4990 | CONTINGENCY | 4,500.00 | 0.00 | 0.00 |
| Total Department: 560 - County Sheriff: | | 5,000.00 | 5,200.00 | 5,000.00 |
| Total Expense: | | 5,000.00 | 5,200.00 | 5,000.00 |
| Total Fund: 053 - FORFEITURE - SHERIFF: | | 5,000.00 | 5,200.00 | 5,000.00 |
| Fund: 056 - BAIL BOND | | | | |
| Revenue | | | | |
| 056-342-0000 | BAIL BOND | 0.00 | 1,000.00 | 500.00 |
| Total Revenue: | | 0.00 | 1,000.00 | 500.00 |
| Expense | | | | |
| Department: 689 - Bail Bond | | | | |
| 056-689-3100 | SUPPLIES | 0.00 | 1,000.00 | 1,000.00 |
| 056-689-4150 | CONTINUING EDUCATION | 0.00 | 6,000.00 | 3,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|--|-----------------------------|----------------------|----------------------|----------------------|
| 056-689-4990 | CONTINGENCY | 16,000.00 | 10,000.00 | 10,000.00 |
| Total Department: 689 - Bail Bond: | | 16,000.00 | 17,000.00 | 14,000.00 |
| Total Expense: | | 16,000.00 | 17,000.00 | 14,000.00 |
| Total Fund: 056 - BAIL BOND: | | -16,000.00 | -16,000.00 | -13,500.00 |
| Fund: 057 - HOT CHECK - COUNTY ATTORNEY | | | | |
| Revenue | | | | |
| 057-340-3000 | COUNTY ATTORNEY | 0.00 | 0.00 | 500.00 |
| Total Revenue: | | 0.00 | 0.00 | 500.00 |
| Expense | | | | |
| Department: 475 - County Attorney | | | | |
| 057-475-4990 | CONTINGENCY | 2,500.00 | 2,000.00 | 2,800.00 |
| Total Department: 475 - County Attorney: | | 2,500.00 | 2,000.00 | 2,800.00 |
| Total Expense: | | 2,500.00 | 2,000.00 | 2,800.00 |
| Total Fund: 057 - HOT CHECK - COUNTY ATTORNEY: | | -2,500.00 | -2,000.00 | -2,300.00 |
| Fund: 058 - HOT CHECK - DISTRICT ATTORNEY | | | | |
| Expense | | | | |
| Department: 476 - District Attorney | | | | |
| 058-476-3100 | SUPPLIES | 0.00 | 1,000.00 | 1,000.00 |
| 058-476-4150 | CONTINUING EDUCATION | 0.00 | 0.00 | 1,000.00 |
| 058-476-4990 | CONTINGENCY | 7,500.00 | 6,500.00 | 5,000.00 |
| Total Department: 476 - District Attorney: | | 7,500.00 | 7,500.00 | 7,000.00 |
| Total Expense: | | 7,500.00 | 7,500.00 | 7,000.00 |
| Total Fund: 058 - HOT CHECK - DISTRICT ATTORNEY: | | 7,500.00 | 7,500.00 | 7,000.00 |
| Fund: 059 - LEOSE | | | | |
| Revenue | | | | |
| 059-340-2000 | SHERIFF | 4,000.00 | 3,800.00 | 3,500.00 |
| 059-340-6000 | DISTRICT ATTORNEY | 1,000.00 | 565.00 | 550.00 |
| 059-340-8500 | CONSTABLE - I | 1,000.00 | 565.00 | 550.00 |
| 059-340-8600 | CONSTABLE - II | 1,000.00 | 555.00 | 550.00 |
| Total Revenue: | | 7,000.00 | 5,485.00 | 5,150.00 |
| Expense | | | | |
| Department: 475 - County Attorney | | | | |
| 059-475-4150 | CONTINUING EDUCATION | 2,300.00 | 2,300.00 | 2,300.00 |
| Total Department: 475 - County Attorney: | | 2,300.00 | 2,300.00 | 2,300.00 |
| Department: 476 - District Attorney | | | | |
| 059-476-4150 | CONTINUING EDUCATION | 8,500.00 | 7,565.00 | 7,000.00 |
| Total Department: 476 - District Attorney: | | 8,500.00 | 7,565.00 | 7,000.00 |
| Department: 550 - Constable - I | | | | |
| 059-550-4150 | CONTINUING EDUCATION | 3,400.00 | 1,700.00 | 3,000.00 |
| Total Department: 550 - Constable - I: | | 3,400.00 | 1,700.00 | 3,000.00 |
| Department: 552 - Constable - II | | | | |
| 059-552-4150 | CONTINUING EDUCATION | 3,400.00 | 2,000.00 | 2,000.00 |
| Total Department: 552 - Constable - II: | | 3,400.00 | 2,000.00 | 2,000.00 |
| Department: 560 - County Sheriff | | | | |
| 059-560-4150 | CONTINUING EDUCATION | 26,000.00 | 17,500.00 | 5,500.00 |
| Total Department: 560 - County Sheriff: | | 26,000.00 | 17,500.00 | 5,500.00 |
| Total Expense: | | 43,600.00 | 31,065.00 | 19,800.00 |
| Total Fund: 059 - LEOSE: | | -36,600.00 | -25,580.00 | -14,650.00 |
| Fund: 060 - DEBT SERVICE | | | | |
| Revenue | | | | |
| 060-310-1100 | TAXES - PROPERTY | 454,474.00 | 488,636.00 | 503,811.29 |
| 060-310-1200 | TAXES - PROPERTY DELINQUENT | 4,000.00 | 4,000.00 | 4,000.00 |

Adopted Budget

For Fiscal: 2024-2025 Period Ending: 09/30/2025

| Account Number | Account Name | 2024-2025 2024-25 | 2023-2024 2023-24 | 2022-2023 2022-23 |
|---------------------------------------|--------------------------|----------------------|----------------------|----------------------|
| 060-319-1200 | PENALTY & INTEREST | 3,000.00 | 3,000.00 | 3,000.00 |
| 060-360-0000 | INTEREST | 15,000.00 | 1,000.00 | 500.00 |
| Total Revenue: | | 476,474.00 | 496,636.00 | 511,311.29 |
| Expense | | | | |
| Department: 685 - Debt Service | | | | |
| 060-685-6100 | PRINCIPAL - DEBT SERVICE | 455,000.00 | 470,000.00 | 480,000.00 |
| 060-685-6500 | INTEREST - DEBT SERVICE | 9,055.00 | 32,767.00 | 28,000.00 |
| Total Department: 685 - Debt Service: | | 464,055.00 | 502,767.00 | 508,000.00 |
| Total Expense: | | 464,055.00 | 502,767.00 | 508,000.00 |
| Total Fund: 060 - DEBT SERVICE: | | 12,419.00 | -6,131.00 | 3,311.29 |
| Report Total: | | -4,490,364.00 | -9,081,311.00 | -10,551,333.31 |

Tax Calculations Worksheets



Form 50-856 General Fund Form 50-856 Farm to Market

The following forms are prepared by the Erath County Tax Assessor Collector

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

ERATH COUNTY

254-965-1452

Taxing Unit Name

Phone (area code and number)

100 W WASHINGTON

<http://co.erath.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. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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 | \$ 5,562,111,374 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 695,204,053 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,866,907,321 |
| 4. | Prior year total adopted tax rate. | \$ 0.2963 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 2,012,990 B. Prior year values resulting from final court decisions: - \$ 1,636,390 C. Prior year value loss. Subtract B from A. ³ | \$ 376,600 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 5,091,440 B. Prior year disputed value: - \$ 758,840 C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 4,332,600 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 4,709,200 |

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. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 4,871,616,521 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 5,594,892</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7,316,465</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 12,911,357 |
| 11. | Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 19,171,140</p> <p>B. Current year productivity or special appraised value: - \$ 173,890</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 18,997,250 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 31,908,607 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 4,839,707,914 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 14,340,054 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ | \$ 17,376 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 14,357,430 |
| 18. | Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 6,310,730,954</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 6,310,730,954 |

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. Current year 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 \$ 386,840 B. Current year 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. | \$ 386,840 |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 790,301,406 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 5,520,816,388 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ 284,669,208 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 284,669,208 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 5,236,147,180 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.2741 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ 0.3726 /\$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. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.2861 /\$100 |
| 29. | Prior year 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> . | \$ 4,871,616,521 |

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ 13,937,694 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 16,717 B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 16,717 E. Add Line 30 to 31D. | \$ 13,954,411 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,236,147,180 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.2665 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ A. Current year 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. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.0000 /\$100 |

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 129,629 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 127,860 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0001 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ 0.0000 /\$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 Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. 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 the prior year. 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 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.2665 /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 4,304,196 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0822 /\$100 C. Add Line 40B to Line 39. | \$ 0.3487 /\$100 |
| 41. | Current year 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. | \$ 0.3609 /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| D41. | <p>Disaster Line 41 (D41): Current year 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> | \$ 0.0000 /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 464,055</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. \$ 464,055</p> | \$ 464,055 |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 464,055 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.00 %</p> <p>C. Enter the 2022 actual collection rate. 99.00 %</p> <p>D. Enter the 2021 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p>100.00 %</p> | 100.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 464,055 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.0084 /\$100 |
| 49. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48. | \$ 0.3693 /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year 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> | \$ 0.0000 /\$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 current year county voter-approval tax rate. | \$ 0.4719 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 4,453,667 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.0806 /\$100 |
| 55. | Current year 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> . | \$ 0.3726 /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.3726 /\$100 |
| 57. | Current year 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> . | \$ 0.4719 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.3913 /\$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. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0.0000 /\$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)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|------------------|
| 62. | Current year 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). | \$ 0.3913 /\$100 |

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² 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. ⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁴

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|--|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.5087 /\$100 \$ 0.1150 /\$100 \$ 0.3937 /\$100 \$ 0.3927 /\$100 \$ 0.0010 /\$100 \$ 4,888,315,005 \$ 48,883 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.4271 /\$100 \$ 0.0007 /\$100 \$ 0.4264 /\$100 \$ 0.4119 /\$100 \$ 0.0145 /\$100 \$ 4,498,315,074 \$ 652,255 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.4362 /\$100 \$ 0.0001 /\$100 \$ 0.4361 /\$100 \$ 0.4355 /\$100 \$ 0.0006 /\$100 \$ 4,153,806,912 \$ 24,922 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 726,060 /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100 | \$ 0.0131 /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.4044 /\$100 |

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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 |
|------|--|------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.3657 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.0090 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.0084 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.3831 /\$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.⁴⁹

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.3927 /\$100 |
| 75. | Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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. | \$ 0.0000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.0000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,839,707,914 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,236,147,180 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹ | \$ 0.0000 /\$100 |

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate). | \$ 0.4044 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3726 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4044 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.3831 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

JENNIFER CAREY

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

ERATH COUNTY

Farm to Market/ Flood Control

254-965-1452

Taxing Unit Name

Phone (area code and number)

100 W WASHINGTON

http://co.erath.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. | Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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 | \$ 5,547,899,264 |
| 2. | Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 695,204,052 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,852,695,212 |
| 4. | Prior year total adopted tax rate. | \$ 0.0964 /\$100 |
| 5. | Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 2,012,990 B. Prior year values resulting from final court decisions: - \$ 1,636,390 C. Prior year value loss. Subtract B from A. ³ | \$ 376,600 |
| 6. | Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 5,091,440 B. Prior year disputed value: - \$ 758,840 C. Prior year undisputed value. Subtract B from A. ⁴ | \$ 4,332,600 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 4,709,200 |

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. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 4,857,404,412 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 5,592,994</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7,249,180</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 12,842,174 |
| 11. | Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 19,171,140</p> <p>B. Current year productivity or special appraised value: - \$ 173,890</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 18,997,250 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 31,839,424 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 4,825,564,988 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 4,651,844 |
| 16. | Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹ | \$ 6,157 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 4,658,001 |
| 18. | Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 5,800,221,620</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 5,800,221,620 |

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. Current year 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 \$ 386,840 B. Current year 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. | \$ 386,840 |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ 790,309,805 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 5,010,298,655 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ 284,641,467 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 284,641,467 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 4,725,657,188 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.0985 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ 0.3726 /\$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. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.0964 /\$100 |
| 29. | Prior year 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> . | \$ 4,857,404,412 |

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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ 4,682,537 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 6,157 B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 6,157 E. Add Line 30 to 31D. | \$ 4,688,694 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,725,657,188 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.0992 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ A. Current year 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. Prior year 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. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0 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 §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ 0.0000 /\$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 Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. 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 the prior year. 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. | \$ 0.0000 /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.0992 /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, 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 \$ 0.0000 /\$100 C. Add Line 40B to Line 39. | \$ 0.0992 /\$100 |
| 41. | Current year 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. | \$ 0.1026 /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| D41. | <p>Disaster Line 41 (D41): Current year 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> | \$ 0.0000 /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p> | |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 0 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.00 %</p> <p>C. Enter the 2022 actual collection rate. 99.00 %</p> <p>D. Enter the 2021 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> | 100.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 0 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,010,298,655 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.0000 /\$100 |
| 49. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48. | \$ 0.1026 /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year 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> | \$ 0.0000 /\$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 current year county voter-approval tax rate. | \$ 0.4719 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 4,453,667 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.0806 /\$100 |
| 55. | Current year 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> . | \$ 0.3726 /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.3726 /\$100 |
| 57. | Current year 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> . | \$ 0.4719 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.3913 /\$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. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0.0000 /\$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)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---|------------------|
| 62. | Current year 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). | \$ 0.3913 /\$100 |

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² 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. ⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁴

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|--|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.5087 /\$100 \$ 0.1150 /\$100 \$ 0.3937 /\$100 \$ 0.3927 /\$100 \$ 0.0010 /\$100 \$ 4,888,315,005 \$ 48,883 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.4271 /\$100 \$ 0.0007 /\$100 \$ 0.4264 /\$100 \$ 0.4119 /\$100 \$ 0.0145 /\$100 \$ 4,498,315,074 \$ 652,255 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.4362 /\$100 \$ 0.0001 /\$100 \$ 0.4361 /\$100 \$ 0.4355 /\$100 \$ 0.0006 /\$100 \$ 4,153,806,912 \$ 24,922 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 726,060 /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100 | \$ 0.0131 /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.4044 /\$100 |

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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 |
|------|--|------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.3657 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,520,816,388 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.0090 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.0084 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.3831 /\$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.⁴⁹

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.3927 /\$100 |
| 75. | Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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. | \$ 0.0000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.0000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,839,707,914 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 5,236,147,180 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹ | \$ 0.0000 /\$100 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate). | \$ 0.4044 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3726 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4044 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.3831 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

JENNIFER CAREY

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate). | \$ 0.4044 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3726 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4044 /\$100

As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 88

De minimis rate. \$ 0.3831 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.³²

**print
here** ➔

JENNIFER CAREY

Printed Name of Taxing Unit Representative

**sign
here** ➔

Jennifer Carey
Taxing Unit Representative

Date

8-2-2024

³² Tex. Tax Code §§26.04(c-2) and (d-2)

Records Management & Records Archive
Written Plan

Fiscal Year 2024-2025



Office of Erath County Clerk
Gwinda Jones

Records Management & Records Archive Plan

The County Clerk's office has taken advantage of preserving and maintaining documents with the use of the records management and archive fee. These fees are dedicated to that task. The vast majority of the permanent records in the County Clerk's office were paper based and used on a daily basis by the public making them vulnerable to loss by theft, wear and tear.

These records are preserved by adding the records management and archive fee to cover the cost of scanning and indexing the paper-based documents without additional cost to the County. In addition to preserving the documents, the images are added to our existing system which improves customer service and disaster recovery.

Revenue collected and not expended in the fiscal year will be carried forward and used toward new project. We will re-assess and prioritize what records and/or documents need to be completed on future projects and obtain pricing information to achieve those projects, as needed.

Completed Projects

Courts:

- Criminal records 1975 through present, Civil records 1993 through present, Probate/Guardianship 1978 through present, all Mental Health and Juvenile records have been indexed and scanned.

Land:

- Purchase and provide annual maintenance of Tyler Eagle Software and host all documents on county website.
- All Deed, Real Property, and Oil & Gas Records are scanned and indexed by volume and page and downloaded into software and are available on our website. (Sovereignty land records from 1876 to present)
- All Property Index Books have been scanned and recreated into smaller, more useable volumes and downloaded into software and are available on our website.
- All Subdivision Plats have been scanned and downloaded into software and are available on our website.
- All Birth, Death and Marriage Records have been indexed. Records from 1980 to present have been scanned.
- Vital Record Public Indexes are available on our website.
- All Military Discharge Records (DD214) have been indexed into our software.
- Replaced/or rebound or repaired various volumes as needed
- All records in the Tyler System are transferred multiple times daily to Tyler's off-site data base as a part of our disaster recovery plan.
- Purchased roller shelving for records vault in new building.

Plan 2024-2025

- Disaster Recovery Recording Maintenance
- Software Support Eagle Recorder Maintenance
- Systems Management Maintenance
- Index and scan the remaining Miscellaneous records into Tyler software
- Scan Birth and Death records that are not in the Tyler system
- Scan Marriage Records that are not in the Tyler system
- Scan All Military Discharge Records that are not in the Tyler system
- Scan and download Probate Index Books
- Scan and download Probate Minutes Books and have binders and/or pages repaired if needed
- Transfer all of the older probate paper files (1850 – 1950) into new acid free folders.
- Re-review the paper files in our possession and determine their condition, begin preservation of those records based on need from worst to least.
- Take inventory of damaged volumes and categorize them by need for repair and prepare a plan to have books repaired from worst to least.
- Have Deed Index books restored.
- Have Old Probate index books restored as space is available.
- Have Old Probate files restored and put in acid free folders.
- Hire and dedicate a part-time employee to work on and oversee 2024-2025 Plan