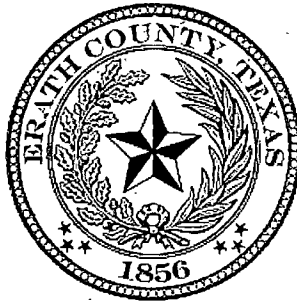


Erath County, Texas

Proposed Budget 2025

Fiscal Year Ending
September 30, 2025



FILED FOR RECORDS
At 4:00 o'clock, P M

AUG 15 2024

GWINDA JONES, COUNTY CLERK
ERATH COUNTY, TEXAS
BY G DEPUTY

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Tax Calculation Worksheets

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	0.3913

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

Proposed Budget 2025

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	15,000.00	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	5,000.00	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:		22,762,251.00	21,740,459.72	18,698,296.57
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	3,415.00	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	14,097.00	15,270.00	11,172.67

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
010-400-2020	INSURANCE - GROUP	24,000.00	41,400.00	24,720.00
010-400-2030	RETIREMENT	18,059.00	19,562.00	14,020.61
010-400-2060	DISABILITY	1,106.00	678.00	496.56
010-400-2070	UNEMPLOYMENT	350.00	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	1,800.00	1,800.00	1,800.00
010-400-5900	EQUIPMENT - CAPITALIZED	0.00	0.00	2,500.00
Total Department: 400 - County Judge:		262,887.00	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	302,000.00	283,000.00	275,603.00
010-403-1080	PART-TIME	19,000.00	18,000.00	18,087.00
010-403-1150	OVERTIME	2,000.00	12,000.00	10,000.00
010-403-1200	LONGEVITY	19,006.00	19,371.00	4,935.00
010-403-2010	FICA	32,181.00	31,240.00	29,196.99
010-403-2020	INSURANCE - GROUP	96,000.00	96,600.00	98,880.00
010-403-2030	RETIREMENT	41,225.00	40,020.00	36,639.36
010-403-2060	DISABILITY	2,524.00	1,388.00	1,297.64
010-403-2070	UNEMPLOYMENT	799.00	775.00	725.15
010-403-3100	SUPPLIES	12,000.00	12,000.00	12,000.00
010-403-3120	POSTAGE	3,500.00	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
Total Department: 403 - County Clerk:		625,895.00	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	3,332.00	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	450.00	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:		45,072.00	43,070.00	41,944.77
Department: 409 - Non-Departmental				
010-409-1030	SALARY	36,000.00	0.00	0.00
010-409-1200	LONGEVITY	5,000.00	50,000.00	3,500.00
010-409-2010	FICA	3,137.00	0.00	0.00
010-409-2020	INSURANCE - GROUP	12,000.00	0.00	0.00
010-409-2030	RETIREMENT	4,018.00	0.00	0.00
010-409-2040	INSURANCE - WORKERS COMP	60,000.00	74,000.00	65,000.00
010-409-2060	DISABILITY	246.00	0.00	0.00
010-409-2070	UNEMPLOYMENT	18,000.00	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	10,000.00	20,000.00	20,000.00

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	7,500.00	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	15,000.00	15,000.00	15,000.00
010-409-4807	INSURANCE - PUBLIC OFFICIAL	25,000.00	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	485,000.00	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:		3,647,615.00	3,735,700.00	2,010,390.93
Department: 426 - County Court				
010-426-1010	ELECTED OFFICIAL	104,000.00	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	6,452.00	7,252.00	1,450.00
010-426-1300	SALARY SUPPLEMENT - STATE	84,000.00	84,000.00	84,000.00
010-426-2010	FICA	19,542.00	19,197.00	17,446.97
010-426-2020	INSURANCE - GROUP	24,000.00	27,600.00	24,970.00
010-426-2030	RETIREMENT	25,034.00	24,593.00	23,169.24
010-426-2060	DISABILITY	1,533.00	853.00	825.42
010-426-2070	UNEMPLOYMENT	485.00	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
Total Department: 426 - County Court:		331,186.00	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	11,206.00	15,058.00	3,875.00
010-435-1250	SALARY SUPPLEMENT - LOCAL	3,600.00	0.00	0.00
010-435-2010	FICA	21,060.00	20,200.00	19,037.03
010-435-2020	INSURANCE - GROUP	36,000.00	55,200.00	37,450.00
010-435-2030	RETIREMENT	26,979.00	25,877.00	23,889.60
010-435-2060	DISABILITY	1,652.00	1,247.00	966.09
010-435-2070	UNEMPLOYMENT	523.00	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	2,500.00	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
Total Department: 435 - District Court:		372,505.00	380,233.00	349,995.54
Department: 450 - District Clerk				
010-450-1010	ELECTED OFFICIAL	78,660.00	76,000.00	73,035.00

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	9,293.00	26,101.00	4,900.00
010-450-2010	FICA	16,865.00	18,138.00	16,735.83
010-450-2020	INSURANCE - GROUP	48,000.00	55,200.00	49,440.00
010-450-2030	RETIREMENT	21,604.00	23,235.00	21,001.82
010-450-2060	DISABILITY	1,323.00	806.00	743.81
010-450-2070	UNEMPLOYMENT	419.00	450.00	415.66
010-450-3100	SUPPLIES	6,500.00	5,200.00	4,900.00
010-450-3120	POSTAGE	1,000.00	1,000.00	0.00
010-450-4150	CONTINUING EDUCATION	5,500.00	5,500.00	7,100.00
010-450-4600	LEASE - EQUIPMENT	2,500.00	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
Total Department: 450 - District Clerk:		324,164.00	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	810.00	863.00	3,105.00
010-455-2010	FICA	16,063.00	15,557.00	15,057.18
010-455-2020	INSURANCE - GROUP	48,000.00	55,200.00	49,440.00
010-455-2030	RETIREMENT	20,577.00	19,929.00	18,895.28
010-455-2060	DISABILITY	1,260.00	691.00	669.21
010-455-2070	UNEMPLOYMENT	399.00	386.00	373.97
010-455-3100	SUPPLIES	4,000.00	4,000.00	4,000.00
010-455-3120	POSTAGE	2,000.00	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	1,100.00	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:		315,169.00	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	1,832.00	1,913.00	1,850.00
010-456-2010	FICA	11,972.00	11,315.00	10,149.30
010-456-2020	INSURANCE - GROUP	36,000.00	41,400.00	37,080.00
010-456-2030	RETIREMENT	15,337.00	14,495.00	12,736.37
010-456-2060	DISABILITY	939.00	502.00	496.08
010-456-2070	UNEMPLOYMENT	297.00	281.00	252.07
010-456-3100	SUPPLIES	2,000.00	2,000.00	2,000.00
010-456-3120	POSTAGE	500.00	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	1,100.00	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

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
010-456-5910	EQUIPMENT - NON CAPITAL	1,000.00	0.00	0.00
Total Department: 456 - Justice of Peace - II:		231,847.00	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	14,335.00	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	27,399.00	26,657.00	22,601.48
010-475-2020	INSURANCE - GROUP	48,000.00	55,200.00	49,440.00
010-475-2030	RETIREMENT	35,100.00	34,148.00	28,361.34
010-475-2060	DISABILITY	2,149.00	1,184.00	1,004.51
010-475-2070	UNEMPLOYMENT	681.00	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	500.00	500.00	540.00
010-475-4284	MILEAGE REIMBURSEMENT	750.00	500.00	500.00
010-475-4600	LEASE - EQUIPMENT	1,100.00	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:		483,239.00	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	308,495.00	297,000.00	272,034.13
010-476-1150	OVERTIME	1,300.00	1,300.00	1,600.00
010-476-1200	LONGEVITY	1,680.00	10,327.00	2,455.00
010-476-1250	SALARY SUPPLEMENT - LOCAL	3,600.00	0.00	0.00
010-476-2010	FICA	25,480.00	24,925.00	22,260.67
010-476-2020	INSURANCE - GROUP	60,000.00	69,000.00	62,420.00
010-476-2030	RETIREMENT	32,641.00	31,931.00	28,034.96
010-476-2060	DISABILITY	1,998.00	1,507.00	1,239.36
010-476-2070	UNEMPLOYMENT	633.00	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
010-476-4808	INSURANCE - VEHICLE	450.00	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	3,600.00	0.00	0.00
Total Department: 476 - District Attorney:		502,277.00	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	39.00	60.00	255.00
010-480-1250	SALARY SUPPLEMENT - LOCAL	3,600.00	0.00	0.00
010-480-2010	FICA	4,715.00	4,291.00	4,289.13
010-480-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,360.00
010-480-2030	RETIREMENT	6,041.00	5,497.00	5,382.43

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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
Total Department: 480 - PreTrial:		87,742.00	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	9,782.00	0.00	0.00
010-490-2010	FICA	16,813.00	2,677.00	2,409.75
010-490-2020	INSURANCE - GROUP	36,000.00	0.00	0.00
010-490-2030	RETIREMENT	21,539.00	2,677.00	3,024.00
010-490-2060	DISABILITY	1,319.00	119.00	107.10
010-490-2070	UNEMPLOYMENT	418.00	66.00	59.85
010-490-3100	SUPPLIES	5,000.00	14,300.00	4,839.32
010-490-3120	POSTAGE	320.00	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	500.00	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:		400,491.00	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	8,848.00	9,080.00	1,585.00
010-495-2010	FICA	30,785.00	25,824.00	23,824.78
010-495-2020	INSURANCE - GROUP	60,000.00	69,000.00	61,800.00
010-495-2030	RETIREMENT	39,436.00	33,082.00	29,897.76
010-495-2060	DISABILITY	2,414.00	1,147.00	1,058.88
010-495-2070	UNEMPLOYMENT	765.00	641.00	591.73
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	1,400.00	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:		559,713.00	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	1,357.00	1,308.00	590.00
010-497-2010	FICA	13,045.00	12,378.00	12,058.01

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
010-497-2020	INSURANCE - GROUP	36,000.00	41,400.00	37,080.00
010-497-2030	RETIREMENT	16,711.00	15,857.00	15,131.62
010-497-2060	DISABILITY	1,023.00	550.00	535.91
010-497-2070	UNEMPLOYMENT	324.00	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	210.00	210.00	630.00
010-497-4600	LEASE - EQUIPMENT	1,000.00	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	290.00	290.00	0.00
Total Department: 497 - County Treasurer:		246,620.00	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	26,684.00	39,139.00	10,600.00
010-499-2010	FICA	52,964.00	52,994.00	42,826.27
010-499-2020	INSURANCE - GROUP	180,000.00	207,000.00	160,680.00
010-499-2030	RETIREMENT	67,850.00	67,888.00	53,742.77
010-499-2060	DISABILITY	4,154.00	3,105.00	1,943.39
010-499-2070	UNEMPLOYMENT	1,315.00	1,316.00	1,063.66
010-499-3100	SUPPLIES	30,000.00	30,000.00	24,619.37
010-499-3120	POSTAGE	40,000.00	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	13,510.00	0.00	0.00
Total Department: 499 - Tax Assessor Collector:		1,143,637.00	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	171.00	252.00	0.00
010-500-2010	FICA	7,988.00	7,045.00	4,590.00
010-500-2020	INSURANCE - GROUP	24,000.00	27,600.00	12,360.00
010-500-2030	RETIREMENT	10,233.00	9,025.00	5,760.00
010-500-2060	DISABILITY	627.00	513.00	204.00
010-500-2070	UNEMPLOYMENT	198.00	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	500.00	500.00	550.00
010-500-4284	MILEAGE REIMBURSEMENT	1,500.00	800.00	0.00
010-500-4600	LEASE - EQUIPMENT	1,100.00	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	5,000.00	0.00	0.00
Total Department: 500 - Human Resources:		162,067.00	149,559.00	90,228.00

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	3,981.00	3,981.00	710.00
010-503-2010	FICA	5,055.00	4,894.00	4,535.47
010-503-2020	INSURANCE - GROUP	12,000.00	13,800.00	23,690.00
010-503-2030	RETIREMENT	6,476.00	6,270.00	5,601.22
010-503-2060	DISABILITY	396.00	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
Total Department: 503 - IT:		94,434.00	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	711.00	0.00	0.00
010-510-2010	FICA	20,499.00	0.00	0.00
010-510-2020	INSURANCE - GROUP	72,000.00	0.00	0.00
010-510-2030	RETIREMENT	26,260.00	0.00	0.00
010-510-2060	DISABILITY	1,608.00	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	16,000.00	0.00	0.00
010-510-4808	INSURANCE - VEHICLE	1,500.00	0.00	0.00
010-510-5910	EQUIPMENT - NON CAPITAL	2,500.00	0.00	0.00
Total Department: 510 - Facilities - Staff:		426,537.00	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
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	200,000.00	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

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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:		1,070,500.00	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	32,815.00	32,746.00	5,920.00
010-540-2010	FICA	88,407.00	81,529.00	73,816.38
010-540-2020	INSURANCE - GROUP	168,000.00	193,200.00	160,680.00
010-540-2030	RETIREMENT	113,254.00	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	6,934.00	4,123.00	3,535.73
010-540-2070	UNEMPLOYMENT	2,196.00	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	0.00	6,000.00	0.00
Total Department: 540 - Ambulance EMS:		2,212,740.00	1,835,057.22	1,626,362.78
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

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	914.00	914.00	255.00
010-544-2010	FICA	4,564.00	4,353.00	4,113.25
010-544-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,485.00
010-544-2030	RETIREMENT	5,847.00	5,577.00	5,161.73
010-544-2060	DISABILITY	358.00	343.00	242.81
010-544-2070	UNEMPLOYMENT	113.00	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	16,800.00	16,800.00	0.00
010-544-4808	INSURANCE - VEHICLE	900.00	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
Total Department: 544 - Fire Marshal:		110,446.00	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	1,392.00	1,392.00	355.00
010-550-1250	SALARY SUPPLEMENT - LOCAL	19,600.00	16,000.00	12,000.00
010-550-2010	FICA	6,196.00	5,767.00	5,201.39
010-550-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,485.00
010-550-2030	RETIREMENT	7,937.00	7,388.00	6,527.23
010-550-2060	DISABILITY	486.00	256.00	231.17
010-550-2070	UNEMPLOYMENT	154.00	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
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	8,000.00	8,000.00	8,800.00
010-550-4808	INSURANCE - VEHICLE	900.00	900.00	900.00
010-550-4900	IT - SOFTWARE	0.00	0.00	450.00
Total Department: 550 - Constable - I:		124,185.00	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	540.00	545.00	185.00
010-552-2010	FICA	4,631.00	4,478.00	4,038.97
010-552-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,485.00
010-552-2030	RETIREMENT	5,933.00	5,737.00	5,068.51
010-552-2060	DISABILITY	363.00	199.00	179.51
010-552-2070	UNEMPLOYMENT	115.00	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

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	900.00	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:		104,382.00	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	72,981.00	55,602.00	12,220.00
010-560-1250	SALARY SUPPLEMENT - LOCAL	62,400.00	0.00	0.00
010-560-2010	FICA	193,451.00	196,268.00	156,340.45
010-560-2020	INSURANCE - GROUP	468,000.00	593,400.00	444,960.00
010-560-2030	RETIREMENT	247,819.00	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	1,500.00	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	575,000.00	475,000.00	265,000.00
010-560-4803	INSURANCE - CLAIMS	0.00	10,750.00	2,550.00
010-560-4806	INSURANCE - LIABILITY	45,000.00	43,000.00	38,000.00
010-560-4808	INSURANCE - VEHICLE	55,000.00	48,000.00	33,500.00
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	311,500.00	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:		5,144,939.00	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	28,528.00	26,602.00	4,530.00
010-561-1250	SALARY SUPPLEMENT - LOCAL	9,600.00	0.00	0.00
010-561-2010	FICA	139,625.00	132,161.00	121,101.80
010-561-2020	INSURANCE - GROUP	420,000.00	483,000.00	420,240.00
010-561-2030	RETIREMENT	178,866.00	169,304.00	151,970.88
010-561-2060	DISABILITY	10,951.00	8,373.00	5,382.30
010-561-2070	UNEMPLOYMENT	3,468.00	3,282.00	3,007.76

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	10,000.00	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	15,000.00	31,000.00	12,000.00
010-561-4803	INSURANCE - CLAIMS	0.00	1,000.00	1,000.00
010-561-4808	INSURANCE - VEHICLE	1,800.00	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:		3,212,473.00	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	95.00	95.00	100.00
010-580-2010	FICA	4,502.00	4,291.00	4,231.29
010-580-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,360.00
010-580-2030	RETIREMENT	5,767.00	5,497.00	5,309.86
010-580-2060	DISABILITY	353.00	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
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:		179,079.00	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	13,865.00	8,301.00	2,575.00
010-581-1250	SALARY SUPPLEMENT - LOCAL	16,800.00	0.00	0.00
010-581-2010	FICA	51,994.00	46,802.00	39,211.99
010-581-2020	INSURANCE - GROUP	144,000.00	165,600.00	123,600.00
010-581-2030	RETIREMENT	66,607.00	59,956.00	49,207.20
010-581-2060	DISABILITY	4,078.00	2,080.00	1,742.76
010-581-2070	UNEMPLOYMENT	1,291.00	1,162.00	973.89

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	0.00	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:		1,183,735.00	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	0.00	500.00	500.00
010-582-1200	LONGEVITY	4,694.00	4,246.00	760.00
010-582-2010	FICA	3,572.00	3,423.00	3,265.40
010-582-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,485.00
010-582-2030	RETIREMENT	4,576.00	4,385.00	4,097.76
010-582-2060	DISABILITY	280.00	302.00	195.13
010-582-2070	UNEMPLOYMENT	89.00	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:		72,711.00	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	600.00	3,692.00	750.00
010-600-2010	FICA	4,865.00	9,118.00	8,203.94
010-600-2020	INSURANCE - GROUP	12,000.00	27,600.00	24,970.00
010-600-2030	RETIREMENT	6,233.00	11,680.00	10,295.14
010-600-2060	DISABILITY	382.00	405.00	484.62
010-600-2070	UNEMPLOYMENT	121.00	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
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	1,100.00	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:		105,601.00	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	3,845.00	522.00	0.00
010-605-1250	SALARY SUPPLEMENT - LOCAL	2,500.00	0.00	0.00
010-605-2010	FICA	8,652.00	4,323.00	4,207.50
010-605-2020	INSURANCE - GROUP	24,000.00	13,800.00	12,360.00
010-605-2030	RETIREMENT	11,083.00	5,539.00	5,280.00
010-605-2060	DISABILITY	679.00	342.00	187.00

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
010-605-2070	UNEMPLOYMENT	215.00	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	4,500.00	500.00	0.00
Total Department: 605 - SubDivision:		220,024.00	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	9,305.00	9,305.00	1,240.00
010-645-2010	FICA	5,187.00	4,995.00	4,402.58
010-645-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,485.00
010-645-2030	RETIREMENT	6,645.00	6,399.00	5,524.80
010-645-2060	DISABILITY	407.00	522.00	295.67
010-645-2070	UNEMPLOYMENT	129.00	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
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	1,900.00	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:		1,443,573.00	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

Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
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	4,152.00	4,152.00	930.00
010-665-2010	FICA	12,470.00	11,983.00	11,155.08
010-665-2020	INSURANCE - GROUP	12,000.00	13,800.00	12,485.00
010-665-2030	RETIREMENT	6,238.00	6,456.00	5,284.80
010-665-2060	DISABILITY	978.00	532.00	495.78
010-665-2070	UNEMPLOYMENT	310.00	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	3,100.00	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	1,900.00	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:		262,368.00	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:		29,033,942.00	26,773,695.72	24,292,348.89
Total Fund: 010 - GENERAL:		-6,271,691.00	-5,033,236.00	-5,594,052.32

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
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

Proposed Budget 2025

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	2,200.00	10,822.00	1,880.00
020-610-2010	FICA	16,703.00	16,000.00	13,454.82
020-610-2020	INSURANCE - GROUP	36,000.00	41,400.00	37,080.00
020-610-2030	RETIREMENT	21,397.00	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	1,310.00	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	200.00	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	200.00	200.00	200.00
020-610-4802	INSURANCE - PROPERTY	1,500.00	1,500.00	1,600.00
020-610-4805	INSURANCE - EQUIPMENT	500.00	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:		563,805.00	459,568.00	416,071.46
Total Expense:		563,805.00	459,568.00	416,071.46
Total Fund: 020 - ROAD & BRIDGE:		-123,805.00	-19,568.00	23,928.54

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	21,144.00	20,814.00	3,750.00
021-611-2010	FICA	35,336.00	34,181.00	30,174.29
021-611-2020	INSURANCE - GROUP	84,000.00	96,600.00	86,520.00
021-611-2030	RETIREMENT	45,267.00	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	2,771.00	1,519.00	1,341.08
021-611-2070	UNEMPLOYMENT	878.00	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	200,000.00	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	1,500.00	1,500.00	1,400.00
021-611-4805	INSURANCE - EQUIPMENT	7,000.00	7,000.00	6,600.00
021-611-4806	INSURANCE - LIABILITY	700.00	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:		1,536,316.00	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:		1,646,316.00	1,630,659.00	1,554,755.72
Total Fund: 021 - PRECINCT - 1:		-351,710.00	-458,723.00	-423,637.65

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	36,395.00	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	51,759.00	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	1,003.00	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	1,200.00	1,200.00	1,000.00
022-612-4805	INSURANCE - EQUIPMENT	11,000.00	11,000.00	10,603.00
022-612-4806	INSURANCE - LIABILITY	0.00	0.00	700.00
022-612-4807	INSURANCE - PUBLIC OFFICIAL	1,400.00	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:		2,049,440.00	2,393,785.00	1,777,402.64

Proposed Budget 2025

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:		2,159,440.00	2,503,785.00	1,887,402.64
Total Fund: 022 - PRECINCT - 2:		-634,815.00	-1,143,110.00	-542,005.99

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	10,142.00	24,245.00	4,425.00
023-613-2010	FICA	38,396.00	34,443.00	33,977.48
023-613-2020	INSURANCE - GROUP	96,000.00	96,600.00	87,390.00
023-613-2030	RETIREMENT	49,186.00	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	3,011.00	1,530.00	1,510.11
023-613-2070	UNEMPLOYMENT	954.00	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	6,000.00	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	1,500.00	1,500.00	1,265.00
023-613-4805	INSURANCE - EQUIPMENT	7,000.00	7,000.00	6,730.00
023-613-4806	INSURANCE - LIABILITY	1,000.00	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:		2,194,949.00	2,495,247.00	2,233,685.88

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:		2,304,949.00	2,605,247.00	2,343,685.88
Total Fund: 023 - PRECINCT - 3:		-639,006.00	-834,558.00	-891,473.11

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	35,090.00	33,015.00	5,365.00
024-614-2010	FICA	34,490.00	33,202.00	31,086.69
024-614-2020	INSURANCE - GROUP	84,000.00	96,600.00	87,390.00
024-614-2030	RETIREMENT	44,183.00	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	2,705.00	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	175.00	175.00	175.00
024-614-4802	INSURANCE - PROPERTY	1,200.00	1,200.00	1,000.00
024-614-4805	INSURANCE - EQUIPMENT	7,000.00	7,000.00	6,700.00
024-614-4806	INSURANCE - LIABILITY	800.00	800.00	800.00
024-614-4807	INSURANCE - PUBLIC OFFICIAL	1,400.00	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:		1,783,610.00	1,640,924.00	1,540,903.16
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:		1,893,610.00	1,750,924.00	1,650,903.16
Total Fund: 024 - PRECINCT - 4:		-413,030.00	-404,179.00	-333,383.42

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
Expense				
Department: 680 - Capital Projects				
070-680-4900	IT - SOFTWARE	0.00	0.00	150,000.00
070-680-4990	CONTINGENCY	800,000.00	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:		2,300,000.00	2,000,000.00	8,500,000.00
Total Expense:		2,300,000.00	2,000,000.00	8,500,000.00
Total Fund: 070 - CAPITAL PROJECTS:		-277,000.00	-2,000,000.00	-5,490,000.00
Report Total:		-9,785,057.00	-10,550,474.00	-13,310,523.95



Erath County, TX

Proposed Budget 2025

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

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	0.00	6,673,586.00	8,293,586.00
Total Department: 409 - Non-Departmental:		0.00	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	13,230.00	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	3,376.00	46,395.01	0.00
Total Department: 475 - County Attorney:		175,001.00	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	12,740.00	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	21,288.00	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	21,364.00	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	44,237.00	2,766.53	0.00
Total Department: 560 - County Sheriff:		350,000.00	350,000.00	0.00
Total Expense:		700,001.00	7,373,586.00	8,331,774.00
Total Fund: 027 - GRANTS:		109,999.00	-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

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	0.00	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:		184,111.00	188,044.00	91,984.00
Total Expense:		184,111.00	188,044.00	91,984.00
Total Fund: 029 - ELECTIONS - CONTRACTED:		-129,111.00	-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	19,000.00	18,000.00	17,060.00
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Account Number	Account Name	2024-2025 2024-25	2023-2024 2023-24	2022-2023 2022-23
032-403-2010	FICA	1,454.00	1,377.00	1,305.09
032-403-2030	RETIREMENT	1,862.00	1,764.00	1,637.76
032-403-2060	DISABILITY	114.00	61.00	58.00
032-403-2070	UNEMPLOYMENT	36.00	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:		772,466.00	971,236.00	855,093.26
Total Expense:		772,466.00	971,236.00	855,093.26
Total Fund: 032 - RECORDS MANAGEMENT - CC:		-712,466.00	-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

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

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

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	0.00	2,142.00	2,087.76
046-475-2030	RETIREMENT	0.00	2,744.00	2,619.94
046-475-2060	DISABILITY	0.00	95.00	92.79
046-475-2070	UNEMPLOYMENT	0.00	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:		46,500.00	83,034.00	147,143.34
Total Expense:		46,500.00	83,034.00	147,143.34
Total Fund: 046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY:		-44,500.00	-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

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

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

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:		-2,285,559.00	-9,081,311.00	-10,551,333.31

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. A. Absolute exemptions. Use prior year market value: \$ 5,594,892 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7,316,465 C. Value loss. Add A and B. ⁶	\$ 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. A. Prior year market value: \$ 19,171,140 B. Current year productivity or special appraised value: - \$ 173,890 C. Value loss. Subtract B from A. ⁷	\$ 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 A. Certified values: \$ 6,310,730,954 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 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 E. Total current year value. Add A and B, then subtract C and D.	\$ 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 \$ <u>386,840</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>386,840</u>
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	\$ <u>790,301,406</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>5,520,816,388</u>
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	\$ <u>0</u>
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	\$ <u>284,669,208</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>284,669,208</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>5,236,147,180</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.2741</u> /\$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	\$ <u>0.3726</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.2861</u> /\$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> .	\$ <u>4,871,616,521</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 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

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)

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 \$ <u>386,840</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>386,840</u>
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	\$ <u>790,309,805</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>5,010,298,655</u>
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	\$ <u>0</u>
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	\$ <u>284,641,467</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>284,641,467</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>4,725,657,188</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.0985</u> /\$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	\$ <u>0.3726</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.0964</u> /\$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> .	\$ <u>4,857,404,412</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 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.	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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.0000 /\$100
42.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
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.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 100.00 % C. Enter the 2022 actual collection rate. 99.00 % D. Enter the 2021 actual collection rate. 100.00 % 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	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.	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.	\$ 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)