

WHEELER COUNTY BUDGET CERTIFICATE

BUDGET OF WHEELER COUNTY, TEXAS, BUDGET YEAR FROM OCTOBER 1, 2024 TO
SEPTEMBER 30, 2025

THE STATE OF TEXAS
COUNTY OF WHEELER

We, Pat McDowell, County Judge; Margaret Dorman, County Clerk; Nichole Mock, County Auditor of Wheeler County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Wheeler County, Texas, as passed and approved by the Commissioners Court of said county on the 26th day of August, 2024, as the same appears on file in the office of the County Clerk of said county.



Pat McDowell

County Judge

Margaret Dorman

County Clerk

Nichole Mock

County Auditor

Subscribed and sworn to before me, the undersigned authority, this the 26th day of

August, 2024.

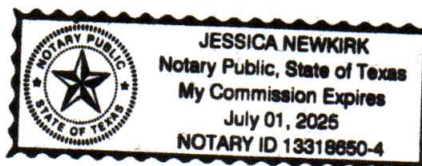
Jessica Newkirk

Notary Public, Wheeler County, Texas

FILED FOR RECORD

2024 AUG 26 PM 2:04
Margaret Dorman
MARGARET DORMAN
COUNTY CLERK
WHEELER COUNTY, TEXAS

BY _____



Wheeler County_ Fiscal Year 2024-2025 Budget Cover Page August 26, 2024

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-1,835,371, which is a -20.88 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$15,735.00.

The members of the governing body voted on the budget as follows:

FOR: Jackie Don May, Commissioner Pct 1 Phillip Gaines, Commissioner Pct 2
David Simpson, Commissioner Pct 3 John Walker, Commissioner Pct 4
AGAINST: Pat McDowell, County Judge
PRESENT and not voting: none
ABSENT: none

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.48717/100	\$0.48717/100
No-New-Revenue Tax Rate:	\$0.61698/100	\$0.45851/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.61699/100	\$0.45851/100
Voter-Approval Tax Rate:	\$0.65737/100	\$0.65896/100
Debt Rate:	\$0.00000/100	\$0.00000/100

Total debt obligation for Wheeler County_ secured by property taxes: \$0

WHEELER COUNTY
CHANGES FROM PROPOSED BUDGET
COMMISSISONER'S COURT AUGUST 26, 2024

LGC Sec 111.008(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

ACCOUNT	ACCOUNT DESCRIPTION	PROPOSED BUDGET	CHANGE TO PROPOSED BUDGET	APPROVED	DENIED	DIFFERENCE
General Fund		PROPOSED BUDGET REVENUE OVER/(UNDER) EXPENDITURES \$ (1,034,852.00)				
01-4000	ADVALOREM TAXES	\$ 5,555,362.00	\$ 5,240,907.00	X		\$ (314,455.00)
01-4607	EMERG MGMT REIMB	\$ 25,000.00	\$ -	X		\$ (25,000.00)
01-501-0000	SALARIES-ELECTED	\$ 87,162.00	\$ 85,351.00	X		\$ (1,811.00)
01-501-0005	WAGES-EMPLOYEES	\$ 44,490.00	\$ 43,194.00	X		\$ (1,296.00)
01-501-0035	RETIREMENT	\$ 11,995.00	\$ 11,733.00	X		\$ (262.00)
01-501-0040	FICA & MEDICARE	\$ 10,907.00	\$ 10,670.00	X		\$ (237.00)
01-502-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
01-502-0005	WAGES-EMPLOYEES	\$ 130,036.00	\$ 126,248.00	X		\$ (3,788.00)
01-502-0035	RETIREMENT	\$ 16,686.00	\$ 16,240.00	X		\$ (446.00)
01-502-0040	FICA & MEDICARE	\$ 15,174.00	\$ 14,768.00	X		\$ (406.00)
01-502-8082	ELECTION EXPENSE	\$ 15,000.00	\$ 25,000.00	X		\$ 10,000.00
01-502-8200	RECORDS ARCHIVE (LGC 118.025)	\$ -	\$ 8,470.00	X		\$ 8,470.00
01-503-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
01-503-0005	WAGES-EMPLOYEES	\$ 87,464.00	\$ 84,917.00	X		\$ (2,547.00)
01-503-0035	RETIREMENT	\$ 11,997.00	\$ 11,655.00	X		\$ (342.00)
01-503-0040	FICA & MEDICARE	\$ 10,910.00	\$ 10,599.00	X		\$ (311.00)
01-504-0008	COMP TAKEN	\$ -	\$ 15,000.00	X		\$ 15,000.00
01-504-0025	HEALTH INSURANCE	\$ 130,040.00	\$ 130,360.00	X		\$ 320.00
01-504-0035	RETIREMENT	\$ 49,769.00	\$ 51,031.00	X		\$ 1,262.00
01-504-0040	FICA & MEDICARE	\$ 45,258.00	\$ 46,405.00	X		\$ 1,147.00
01-504-0050	VISION INSURANCE	\$ 550.00	\$ 570.00	X		\$ 20.00
01-504-8002	SUPPLIES	\$ 13,000.00	\$ 15,000.00	X		\$ 2,000.00
01-504-8006	EQUIP RENT & REPAIRS	\$ 3,000.00	\$ 3,500.00	X		\$ 500.00
01-504-8008	TELEPHONE	\$ 12,000.00	\$ 10,000.00	X		\$ (2,000.00)
01-504-8014	DUES & PUBLICATIONS	\$ 2,500.00	\$ 3,000.00	X		\$ 500.00
01-504-8020	TRAVEL/TRANSPORT	\$ 5,400.00	\$ 6,000.00	X		\$ 600.00
01-504-8023	COMPUTER EXPENSE	\$ -	\$ 18,000.00	X		\$ 18,000.00
01-504-8030	CONF & TRAINING STAFF	\$ 6,000.00	\$ 7,500.00	X		\$ 1,500.00
01-504-8040	POSTAGE & BOX	\$ 1,250.00	\$ 1,500.00	X		\$ 250.00
01-504-8051	AMMUNITION & WEAPON EXP	\$ 2,500.00	\$ 3,000.00	X		\$ 500.00
01-504-8052	EMPLOYEE PHYSICALS	\$ 800.00	\$ 900.00	X		\$ 100.00
01-504-8080	BOND PREMIUM	\$ 355.00	\$ -	X		\$ (355.00)
01-504-8090	EQUIP PURCH \$5000	\$ -	\$ 1,000.00	X		\$ 1,000.00
01-504-8105	UTILITIES EXPENSE	\$ 14,000.00	\$ 15,840.00	X		\$ 1,840.00
01-504-8106	VEHICLE EXPENSES	\$ 35,000.00	\$ 31,360.00	X		\$ (3,640.00)
01-504-8107	FUEL EXPENSE	\$ 80,000.00	\$ 90,000.00	X		\$ 10,000.00
01-504-8150	INSURANCE EXPENSE	\$ 17,000.00	\$ 17,500.00	X		\$ 500.00

WHEELER COUNTY
CHANGES FROM PROPOSED BUDGET
COMMISSISONER'S COURT AUGUST 26, 2024

LGC Sec 111.008(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

ACCOUNT	ACCOUNT DESCRIPTION	PROPOSED BUDGET	CHANGE TO PROPOSED BUDGET	APPROVED	DENIED	DIFFERENCE
01-505-0008	COMP TAKEN	\$ -	\$ 19,000.00	X		\$ 19,000.00
01-505-0025	HEALTH INSURANCE	\$ 182,056.00	\$ 182,504.00	X		\$ 448.00
01-505-0035	RETIREMENT	\$ 60,738.00	\$ 62,337.00	X		\$ 1,599.00
01-505-0040	FICA & MEDICARE	\$ 55,233.00	\$ 56,686.00	X		\$ 1,453.00
01-505-0050	VISION INSURANCE	\$ 770.00	\$ 798.00	X		\$ 28.00
01-505-8002	SUPPLIES	\$ 17,500.00	\$ 19,553.00	X		\$ 2,053.00
01-505-8006	EQUIP RENT & REPAIRS	\$ 13,500.00	\$ 15,000.00	X		\$ 1,500.00
01-505-8014	DUES & PUBLICATIONS	\$ 1,000.00	\$ 1,200.00	X		\$ 200.00
01-505-8023	COMPUTER EXPENSE	\$ -	\$ 3,000.00	X		\$ 3,000.00
01-505-8030	CONF & TRAINING STAFF	\$ 14,500.00	\$ 19,000.00	X		\$ 4,500.00
01-505-8040	POSTAGE & BOX	\$ 1,250.00	\$ 1,700.00	X		\$ 450.00
01-505-8080	BOND PREMIUM	\$ 700.00	\$ 800.00	X		\$ 100.00
01-505-8104	JAIL BUILDING EXPENSE	\$ 55,000.00	\$ 56,830.00	X		\$ 1,830.00
01-505-8105	UTILITIES EXPENSE	\$ 41,400.00	\$ 46,000.00	X		\$ 4,600.00
01-505-8106	VEHICLE EXPENSES	\$ 1,800.00	\$ 2,000.00	X		\$ 200.00
01-505-8107	FUEL EXPENSE	\$ 10,800.00	\$ 12,000.00	X		\$ 1,200.00
01-505-8120	O/S PRISONER EXPENSE	\$ 3,500.00	\$ 7,000.00	X		\$ 3,500.00
01-505-8121	INMATE EXPENSE - INTERPRE	\$ 2,000.00	\$ 2,400.00	X		\$ 400.00
01-505-8122	PRISONER MEDICAL	\$ 142,000.00	\$ 154,800.00	X		\$ 12,800.00
01-505-8123	PRISONER MEDICAL-OUT OF C	\$ -	\$ 6,100.00	X		\$ 6,100.00
01-505-8124	JAIL FOOD	\$ 86,000.00	\$ 87,000.00	X		\$ 1,000.00
01-505-8999	CASH SHORT/LONG	\$ -	\$ 1,000.00	X		\$ 1,000.00
01-506-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
01-506-0005	WAGES-EMPLOYEES	\$ 130,035.00	\$ 126,248.00	X		\$ (3,787.00)
01-506-0035	RETIREMENT	\$ 18,225.00	\$ 17,778.00	X		\$ (447.00)
01-506-0040	FICA & MEDICARE	\$ 16,573.00	\$ 16,167.00	X		\$ (406.00)
01-506-8006	EQUIP RENT & REPAIRS	\$ 5,000.00	\$ 5,500.00	X		\$ 500.00
01-506-8014	DUES & PUBLICATIONS	\$ 1,500.00	\$ 1,000.00	X		\$ (500.00)
01-506-8023	COMPUTER EXPENSE	\$ 25,000.00	\$ 23,000.00	X		\$ (2,000.00)
01-506-8040	POSTAGE & BOX	\$ 12,600.00	\$ 14,600.00	X		\$ 2,000.00
01-507-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
01-507-0005	WAGES-EMPLOYEES	\$ 43,995.00	\$ 42,714.00	X		\$ (1,281.00)
01-507-0010	WAGES-PT	\$ -	\$ 9,750.00	X		\$ 9,750.00
01-507-0035	RETIREMENT	\$ 8,939.00	\$ 9,523.00	X		\$ 584.00
01-507-0040	FICA & MEDICARE	\$ 8,129.00	\$ 8,660.00	X		\$ 531.00
01-508-0000	SALARIES-AGENTS	\$ 37,021.00	\$ 35,943.00	X		\$ (1,078.00)
01-508-0005	WAGES-EMPLOYEES	\$ 43,995.00	\$ 42,714.00	X		\$ (1,281.00)
01-508-0035	RETIREMENT	\$ 8,577.00	\$ 8,379.00	X		\$ (198.00)
01-508-0040	FICA & MEDICARE	\$ 7,800.00	\$ 7,619.00	X		\$ (181.00)
01-509-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)

WHEELER COUNTY
CHANGES FROM PROPOSED BUDGET
COMMISSISONER'S COURT AUGUST 26, 2024

LGC Sec 111.008(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

ACCOUNT	ACCOUNT DESCRIPTION	PROPOSED BUDGET	CHANGE TO PROPOSED BUDGET	APPROVED	DENIED	DIFFERENCE
01-509-0005	WAGES-EMPLOYEES	\$ 43,995.00	\$ 84,917.00	X		\$ 40,922.00
01-509-0025	HEALTH INSURANCE	\$ 26,008.00	\$ 39,012.00	X		\$ 13,004.00
01-509-0030	DENTAL INSURANCE	\$ 632.00	\$ 948.00	X		\$ 316.00
01-509-0035	RETIREMENT	\$ 9,335.00	\$ 12,650.00	X		\$ 3,315.00
01-509-0040	FICA & MEDICARE	\$ 8,489.00	\$ 11,503.00	X		\$ 3,014.00
01-509-0045	BASIC LIFE	\$ 132.00	\$ 198.00	X		\$ 66.00
01-509-0050	VISION INSURANCE	\$ 110.00	\$ 165.00	X		\$ 55.00
01-510-0005	WAGES-EMPLOYEES	\$ 48,939.00	\$ 47,514.00	X		\$ (1,425.00)
01-510-0035	RETIREMENT	\$ 5,893.00	\$ 5,773.00	X		\$ (120.00)
01-510-0040	FICA & MEDICARE	\$ 5,359.00	\$ 5,250.00	X		\$ (109.00)
01-511-0000	SALARIES-ELECTED	\$ 12,031.00	\$ 11,681.00	X		\$ (350.00)
01-511-0035	RETIREMENT	\$ 1,251.00	\$ 1,222.00	X		\$ (29.00)
01-511-0040	FICA & MEDICARE	\$ 1,138.00	\$ 1,111.00	X		\$ (27.00)
01-512-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
01-512-0005	WAGES-EMPLOYEES	\$ 43,995.00	\$ 42,714.00	X		\$ (1,281.00)
01-512-0035	RETIREMENT	\$ 8,386.00	\$ 8,150.00	X		\$ (236.00)
01-512-0040	FICA & MEDICARE	\$ 8,009.00	\$ 7,794.00	X		\$ (215.00)
01-513-0010	WAGES-PT	\$ 15,000.00	\$ 4,000.00	X		\$ (11,000.00)
01-513-0035	RETIREMENT	\$ 1,527.00	\$ 2,705.00	X		\$ 1,178.00
01-513-0040	FICA & MEDICARE	\$ 1,389.00	\$ 2,460.00	X		\$ 1,071.00
01-513-8035	TRAVEL	\$ 1,200.00	\$ 3,750.00	X		\$ 2,550.00
01-514-0000	SALARIES-APPOINTED	\$ 9,957.00	\$ 9,667.00	X		\$ (290.00)
01-514-0035	RETIREMENT	\$ 838.00	\$ 814.00	X		\$ (24.00)
01-514-0040	FICA & MEDICARE	\$ 762.00	\$ 740.00	X		\$ (22.00)
01-515-0005	WAGES-EMPLOYEES	\$ 45,235.00	\$ 46,106.00	X		\$ 871.00
01-515-0035	RETIREMENT	\$ 4,532.00	\$ 4,605.00	X		\$ 73.00
01-515-0040	FICA & MEDICARE	\$ 4,121.00	\$ 4,188.00	X		\$ 67.00
01-516-0000	SALARIES-ELECTED	\$ 86,695.00	\$ 84,986.00	X		\$ (1,709.00)
01-516-0035	RETIREMENT	\$ 16,735.00	\$ 16,591.00	X		\$ (144.00)
01-516-0040	FICA & MEDICARE	\$ 15,218.00	\$ 15,087.00	X		\$ (131.00)
01-516-8030	CONF & TRAINING STAFF	\$ 2,000.00	\$ 3,500.00	X		\$ 1,500.00
01-517-0000	SALARIES-APPOINTED	\$ 86,920.00	\$ 84,800.00	X		\$ (2,120.00)
01-517-0035	RETIREMENT	\$ 7,435.00	\$ 7,257.00	X		\$ (178.00)
01-517-0040	FICA & MEDICARE	\$ 6,761.00	\$ 6,599.00	X		\$ (162.00)
01-518-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)

WHEELER COUNTY
CHANGES FROM PROPOSED BUDGET
COMMISSIONER'S COURT AUGUST 26, 2024

LGC Sec 111.008(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

ACCOUNT	ACCOUNT DESCRIPTION	PROPOSED BUDGET	CHANGE TO PROPOSED BUDGET	APPROVED	DENIED	DIFFERENCE
01-518-0035	RETIREMENT	\$ 4,571.00	\$ 4,443.00	X		\$ (128.00)
01-518-0040	FICA & MEDICARE	\$ 4,157.00	\$ 4,041.00	X		\$ (116.00)
01-520-0005	WAGES-EMPLOYEES	\$ 86,520.00	\$ 84,000.00	X		\$ (2,520.00)
01-520-0035	RETIREMENT	\$ 7,589.00	\$ 7,377.00	X		\$ (212.00)
01-520-0040	FICA & MEDICARE	\$ 6,902.00	\$ 6,709.00	X		\$ (193.00)
01-598-8401	COMMUNITY SUPPORT SERVICES *Cut WCSWCD support	\$ 16,000.00	\$ 11,000.00	X		\$ (5,000.00)
01-599-0000	TRANSFER OUT	\$ 53,834.00	\$ 257,077.00	X		\$ 203,243.00
01-599-8390	DEPT OF PUBLIC SAFETY	\$ 5,000.00	\$ -	X		\$ (5,000.00)

AFTER ADJUSTMENTS REVENUE OVER/(UNDER) EXPENDITURES \$ (1,727,399.00)

Road & Bridge Fund

PROPOSED BUDGET REVENUE OVER/(UNDER) EXPENDITURES \$ 10.00

02-4000	RB - AD VALOREM TAXES	\$ 914,540.00	\$ 862,773.00	X		\$ (51,767.00)
02-4010	LATERAL - AD VALOREM	\$ 903,136.00	\$ 852,015.00	X		\$ (51,121.00)
02-4900	TRANSFER IN	\$ 53,834.00	\$ 257,077.00	X		\$ 203,243.00
02-521-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
02-521-0005	WAGES-EMPLOYEES	\$ 143,738.00	\$ 139,552.00	X		\$ (4,186.00)
02-521-0010	WAGES-PT	\$ 5,000.00	\$ -	X		\$ (5,000.00)
02-521-0035	RETIREMENT	\$ 17,367.00	\$ 16,467.00	X		\$ (900.00)
02-521-0040	FICA & MEDICARE	\$ 15,793.00	\$ 14,974.00	X		\$ (819.00)
02-522-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
02-522-0005	WAGES-EMPLOYEES	\$ 143,738.00	\$ 186,069.00	X		\$ 42,331.00
02-522-0010	WAGES-PT	\$ 20,000.00	\$ -	X		\$ (20,000.00)
02-522-0025	HEALTH INSURANCE	\$ 52,016.00	\$ 65,020.00	X		\$ 13,004.00
02-522-0030	DENTAL INSURANCE	\$ 1,264.00	\$ 1,580.00	X		\$ 316.00
02-522-0035	RETIREMENT	\$ 18,819.00	\$ 20,569.00	X		\$ 1,750.00
02-522-0040	FICA & MEDICARE	\$ 17,113.00	\$ 18,705.00	X		\$ 1,592.00
02-522-0045	BASIC LIFE	\$ 264.00	\$ 330.00	X		\$ 66.00
02-522-0050	VISION INSURANCE	\$ 220.00	\$ 275.00	X		\$ 55.00
02-523-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
02-523-0005	WAGES-EMPLOYEES	\$ 143,738.00	\$ 186,069.00	X		\$ 42,331.00
02-523-0010	WAGES-PT	\$ 20,000.00	\$ -	X		\$ (20,000.00)
02-523-0025	HEALTH INSURANCE	\$ 52,016.00	\$ 65,020.00	X		\$ 13,004.00
02-523-0030	DENTAL INSURANCE	\$ 1,264.00	\$ 1,580.00	X		\$ 316.00
02-523-0035	RETIREMENT	\$ 18,753.00	\$ 20,504.00	X		\$ 1,751.00

WHEELER COUNTY
CHANGES FROM PROPOSED BUDGET
COMMISSISONER'S COURT AUGUST 26, 2024

LGC Sec 111.008(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

ACCOUNT	ACCOUNT DESCRIPTION	PROPOSED BUDGET	CHANGE TO PROPOSED BUDGET	APPROVED	DENIED	DIFFERENCE
02-523-0040	FICA & MEDICARE	\$ 17,053.00	\$ 18,645.00	X		\$ 1,592.00
02-523-0045	BASIC LIFE	\$ 264.00	\$ 330.00	X		\$ 66.00
02-523-0050	VISION INSURANCE	\$ 220.00	\$ 275.00	X		\$ 55.00
02-524-0000	SALARIES-ELECTED	\$ 52,220.00	\$ 50,699.00	X		\$ (1,521.00)
02-524-0005	WAGES-EMPLOYEES	\$ 143,738.00	\$ 186,069.00	X		\$ 42,331.00
02-524-0010	WAGES-PT	\$ 20,000.00	\$ -	X		\$ (20,000.00)
02-524-0025	HEALTH INSURANCE	\$ 52,016.00	\$ 65,020.00	X		\$ 13,004.00
02-524-0030	DENTAL INSURANCE	\$ 1,264.00	\$ 1,580.00	X		\$ 316.00
02-524-0035	RETIREMENT	\$ 18,948.00	\$ 20,699.00	X		\$ 1,751.00
02-524-0040	FICA & MEDICARE	\$ 17,231.00	\$ 18,823.00	X		\$ 1,592.00
02-524-0045	BASIC LIFE	\$ 264.00	\$ 330.00	X		\$ 66.00
02-524-0050	VISION INSURANCE	\$ 220.00	\$ 275.00	X		\$ 55.00
AFTER ADJUSTMENTS REVENUE OVER/(UNDER) EXPENDITURES						\$ 10.00

01 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 APPROVED
<u>REVENUE SUMMARY</u>					
	TAXES	6,196,762.35	6,497,347.10	6,606,133.00	5,317,407.00
	FEES & FINES	412,928.50	262,896.13	394,000.00	346,300.00
	COMMISSIONS	20,152.10	6,909.62	15,000.00	10,000.00
	PERMITS & LICENSE	9,227.57	6,780.92	7,000.00	7,000.00
	RENTS & ROYALTIES	1,415.00	1,485.00	1,000.00	1,500.00
	INTEREST	660,819.47	518,839.35	349,000.00	389,000.00
	REIMBURSEMENT & REFUNDS	118,447.31	160,865.37	164,656.00	118,200.00
	GRANTS	182,433.46	198,448.97	311,535.00	330,000.00
	MISCELLANEOUS	32,708.90	19,786.45	5,000.00	5,000.00
	TRANSFER IN	0.00	0.00	0.00	0.00
	TOTAL REVENUES	7,634,894.66	7,673,358.91	7,853,324.00	6,524,407.00
<u>EXPENDITURE SUMMARY</u>					
	CO JUDGE	196,058.79	167,518.85	214,492.00	206,653.00
	CO CLERK	297,494.91	276,052.65	343,966.00	365,490.00
	TREAS	163,919.31	199,377.11	239,856.00	221,098.00
	SO	1,296,487.89	977,083.46	1,223,194.00	1,198,384.00
	JAIL	1,652,951.91	1,216,595.44	1,485,824.00	1,487,049.00
	TAX A/C	334,357.01	303,297.01	372,718.00	363,744.00
	D CLERK	182,891.42	162,580.79	199,593.00	180,043.00
	EXTENSION	180,935.16	206,269.45	272,334.00	189,194.00
	JP 2	232,343.44	195,649.00	256,923.00	247,332.00
	BLDG MAIN/FAC	499,430.44	232,144.11	424,456.00	364,008.00
	CON #1	19,612.41	14,638.06	34,126.00	33,890.00
	JP1	159,628.16	134,268.70	180,709.00	169,704.00
	EMERG MGMT	67,314.74	60,486.67	72,611.00	20,315.00
	VA	12,237.91	10,441.75	12,385.00	12,571.00
	31ST DC	77,507.19	71,712.84	139,598.00	131,852.00
	CO ATTY	205,375.97	201,968.53	238,937.00	282,514.00
	AUDITOR	122,086.46	110,996.51	139,229.00	121,367.00
	CONSTABLE #2	126,862.59	62,820.08	92,832.00	89,904.00
	SAFETY CONTROL	0.00	0.00	0.00	0.00
	INFORMATION TECHNOLOGY	0.00	190,848.88	227,164.00	321,517.00
	EMERGENCY / COMMUNITY SVC	0.00	0.00	0.00	755,800.00
	NON DEPARTMENTAL	2,487,548.97	1,603,525.10	3,015,366.00	1,509,377.00
	TOTAL EXPENDITURES	8,315,044.68	6,398,274.99	9,186,313.00	8,271,806.00
	REVENUES OVER/(UNDER) EXPENDITURES	(680,150.02)	1,275,083.92	(1,332,989.00)	(1,747,399.00)

02 -ROAD & BRIDGE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2022 ACTUAL	2023 ACTUAL	2023 BUDGET	2024 APPROVED
<u>REVENUE SUMMARY</u>					
	TAXES	2,035,468.52	2,127,005.29	2,161,904.00	1,739,788.00
	FEES & FINES	350,652.47	281,424.02	300,000.00	300,000.00
	COMMISSIONS	2,852.50	559.50	0.00	1,000.00
	RENTS & ROYALTIES	2,294.54	5,265.45	0.00	1,500.00
	INTEREST	0.00	0.00	0.00	0.00
	REIMBURSEMENT & REFUNDS	0.00	0.00	0.00	0.00
	MISCELLANEOUS	69,523.66	215,037.17	208,500.00	65,000.00
	TRANSFER IN	455,675.00	0.00	799,000.00	257,077.00
	TOTAL REVENUES	2,916,466.69	2,629,291.43	3,469,404.00	2,364,365.00
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	RB1	841,377.46	954,122.76	992,823.00	552,574.00
	RB2	668,251.85	567,650.40	774,380.00	602,593.00
	RB3	677,668.74	687,881.30	785,874.00	602,594.00
	RB4	701,598.69	651,193.54	834,254.00	602,594.00
	R&B NON DEPARTMENTAL	1,792.00	864.00	4,000.00	4,000.00
	TOTAL EXPENDITURES	2,890,688.74	2,861,712.00	3,391,331.00	2,364,355.00
		=====	=====	=====	=====
	REVENUES OVER/(UNDER) EXPENDITURES	25,777.95	(232,420.57)	78,073.00	10.00

Wheeler		Salary	Hearing	0.00%						0.0765	0.083	13441	
2025 Salary Schedule			Elected	0.00%							0.0875		
			Employee	0.00%				0020		0040	0035		
Department	# Empl.	2024 Salary	Raise	Raise as %	2025 Salary	Avg Weekly Wage	Subtotals	Longevity	Dept. Totals	FICA	Retirement	Insurance	Total
County Judge	2	60,350.96	0.00	0.00%	60,350.96								
State Supplement		25,000.00	0.00	0.00%	25,000.00	1,641.36	85,351.00						
Co Judge - Secretary		43,193.52	0.00	0.00%	43,193.52	830.64	43,194.00						
Part-time		10,000.00	0.00		10,000.00		10,000.00	923.00	139,468.00	10,670.00	11,733.00	26,882.00	188,753.00
County Clerk - Official	4	50,698.56	0.00	0.00%	50,698.56		50,699.00						
County Clerk - Suppl		4,094.76		0.00%	4,094.76	1,053.72	4,095.00						
Co Clerk - 1st Deputy		42,713.52	0.00	0.00%	42,713.52	821.41							
Co Clerk - 2nd Deputy		42,202.56	0.00	0.00%	42,202.56	811.59							
Co Clerk - 3rd Deputy		41,331.60	0.00	0.00%	41,331.60		126,248.00						
CC Part-time		2,050.00	0.00	0.00%	2,050.00		2,050.00	9,946.00	193,038.00	14,768.00	16,240.00	53,764.00	277,810.00
County Treasurer	3	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
Co Treas - Secretary		42,713.52	0.00	0.00%	42,713.52	821.41							
Co Treas - HR		42,202.56	0.00	0.00%	42,202.56	811.59	84,917.00						
Co Treas - Part-time		2,500.00	-2,500.00	-100.00%	0.00		0.00	2,925.00	138,541.00	10,599.00	11,655.00	40,323.00	201,118.00
Sheriff (admin.)	10	50,698.56	0.00	0.00%	50,698.56								
Law Enforcement Grant	\$340	24,302.00	0.00	0.00%	24,302.00	1,442.32	75,001.00						
Sheriff - Chief Deputy		48,712.56	0.00	0.00%	48,712.56								
Law Enforcement Grant		9,700.00	0.00	0.00%	9,700.00	1,123.32							
Sheriff - Sergeant		48,412.56	0.00	0.00%	48,412.56								
Law Enforcement Grant		4,700.00	0.00	0.00%	4,700.00	1,021.40							
Sheriff - Deputy	7	48,112.56	336,787.92	0.00	0.00%	336,787.92							
Law Enforcement Grant		32,900.00	0.00	0.00%	32,900.00	1,015.63	481,214.00						
Comp Time Pay		15,000.00	0.00	0.00%	15,000.00		15,000.00						
Part-time (cleaning)		7,020.00		0.00%	7,020.00		7,020.00						
Law Enforcement Grant		3,431.00		0.00%	3,431.00		3,431.00						
Sheriff - part-time		18,000.00		0.00%	18,000.00		18,000.00	6,932.00	606,598.00	46,405.00	51,031.00	134,750.00	838,784.00
Asset Forfeiture - part-time		10,000.00	0.00	0.00%	10,000.00		10,000.00	0.00	10,000.00	765.00	842.00	0.00	11,607.00
SO - Jail Administrator	14	44,108.16	0.00	0.00%	44,108.16								
Law Enforcement Grant	476	3,700.00	0.00	0.00%	3,700.00	919.39							
Sheriff - Jail Admin Assist		43,313.52	0.00	0.00%	43,313.52								
Law Enforcement Grant		3,700.00	0.00	0.00%	3,700.00	904.11							
Sheriff - Jail Admin Assist		42,713.52	0.00	0.00%	42,713.52								
Law Enforcement Grant		3,700.00	0.00	0.00%	3,700.00	892.57							
Sheriff - Jailers	11	42,713.52	469,848.72	0.00	0.00%	469,848.72							
Law Enforcement Grant		29,700.00	0.00	0.00%	29,700.00	873.34	640,784.00						
Comp Time Pay		19,000.00	0.00	0.00%	19,000.00		19,000.00						
Shift Differential Pay		6,000.00		0.00%	6,000.00		6,000.00						
Sheriff - Jail part-time		53,340.00		0.00%	53,340.00		53,340.00						
Law Enforcement Grant		3,200.00		0.00%	3,200.00		3,200.00	18,669.00	740,993.00	56,686.00	62,337.00	188,650.00	1,048,666.00
Tax Assessor - Official	4	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
Tax A/C - 1st Deputy		42,713.52	0.00	0.00%	42,713.52	821.41							
Tax A/C - 2nd Deputy		42,202.56	0.00	0.00%	42,202.56	811.59							
Tax A/C - 3rd Deputy		41,331.60	0.00	0.00%	41,331.60	794.84	126,248.00						
Tax A/C Part-time		26,120.00	0.00		26,120.00		26,120.00						
Comp Time Pay		1,900.00	-1,900.00	-100.00%	0.00		0.00	8,258.00	211,325.00	16,167.00	17,778.00	53,764.00	299,034.00
District Clerk - Official	2	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
Dist Clerk - 1st Deputy		42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00						
Part-time Deputy		19,500.00	-9,750.00	-50.00%	9,750.00		9,750.00	10,035.00	113,198.00	8,660.00	9,523.00	26,882.00	158,263.00
Extension Ag Agent	1	17,971.16	0.00	0.00%	17,971.16	345.60							
Home Extension Agent		17,971.16	0.00	0.00%	17,971.16	345.60	35,943.00						
Ag Agent travel		0.00			0.00								
Extension Agent travel		0.00			0.00		0.00						
Extension Secretary		42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00						
Extension - Part-time (Daisy)		15,600.00	0.00	0.00%	15,600.00		15,600.00	5,333.00	99,590.00	7,619.00	8,379.00	13,441.00	129,029.00
JP #2 - Official	3	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
JP #2 - Clerk 1		42,713.52	0.00	0.00%	42,713.52	821.41							
JP #2 - Clerk 2		42,202.56	0.00	0.00%	42,202.56	811.59	84,917.00						
JP #2 - Overtime (Cleaning)		10,000.00	-5,000.00	-50.00%	5,000.00		5,000.00	9,750.00	150,366.00	11,503.00	12,650.00	40,323.00	214,842.00
Facility Maintenance	1	47,513.52	0.00	0.00%	47,513.52	913.72	47,514.00						

Wheeler		Salary Hearing	0.00%						0.0765	0.083	13441		
2025 Salary Schedule		Elected	0.00%							0.0875			
		Employee	0.00%					0020		0040	0035		
	#	2024			2025	Avg			Dept.				
Department	Empl.	Salary	Raise	Raise as %	Salary	Weekly Wage	Subtotals	Longevity	Totals	FICA	Retirement	Insurance	Total
Maintenance - Part-time		20,000.00	0.00	0.00%	20,000.00		20,000.00	1,110.00	68,624.00	5,250.00	5,773.00	13,441.00	93,088.00
Constable #1	1	11,680.28	0.00	0.00%	11,680.28		11,681.00	2,835.00	14,516.00	1,111.00	1,222.00	13,441.00	30,290.00
JP #1 - Official	2	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
JP #1 - Clerk		42,713.52	0.00	0.00%	42,713.52	821.41	42,714.00						
JP #1 - part-time		8,000.00	-3,000.00	-37.50%	5,000.00		5,000.00	3,465.00	101,878.00	7,794.00	8,150.00	26,882.00	144,704.00
EM Coordinator - PT Position	0	42,713.52	-38,713.52	-90.64%	4,000.00	76.92	4,001.00	3,150.00	7,151.00	2,460.00	2,705.00	0.00	12,316.00
Veteran Officer	1	9,666.68	0.00	0.00%	9,666.68		9,667.00						
Travel Allowance		0.00	0.00	#DIV/0!	0.00		0.00	0.00	9,667.00	740.00	814.00		11,221.00
31st District Judge	3	3,099.12	0.00	0.00%	3,099.12		3,100.00						
31st District Court - Reporter		22,858.96	1,600.21	7.00%	24,459.17	470.37							
31st District Court - Bailiff		8,178.12	0.00	0.00%	8,178.12	157.27							
31st District Court Administrator		12,587.17	881.10	7.00%	13,468.27	259.01	46,106.00	5,528.00	54,734.00	4,188.00	4,605.00	8,925.00	72,452.00
County Attorney	3	56,985.16	0.00	0.00%	56,985.16								
County Attorney - St Suppl		28,000.00		0.00%	28,000.00	1,634.33	84,986.00						
Co Atty - Secretary		42,713.52	0.00	0.00%	42,713.52	821.41							
Rural Prosecutors Grant		7,000.00		0.00%	7,000.00	134.62							
Investigator		0.00	0.00	#DIV/0!	0.00	0.00							
Rural Prosecutors Grant		60,000.00	0.00	0.00%	60,000.00	1,153.85	109,714.00	2,513.00	197,213.00	15,087.00	16,591.00	40,323.00	269,214.00
Co Atty - Sec - Pre-Trial Suppl		2,400.00	0.00	0.00%	2,400.00	46.15	2,400.00	0.00	2,400.00	184.00	202.00	0.00	2,786.00
Co Atty - Hot ck suppl								0.00	0.00	0.00	0.00		0.00
Auditor	1	84,799.10	0.00	0.00%	84,799.10	1,630.75	84,800.00						
Part-time		5,000.00	-5,000.00	-100.00%	0.00		0.00	1,455.00	86,255.00	6,599.00	7,257.00	13,441.00	113,552.00
Constable #2	1	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00	2,115.00	52,814.00	4,041.00	4,443.00	13,441.00	74,739.00
Traffic Control		0.00			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information Technology	1	84,000.00	0.00	0.00%	84,000.00	1,673.08	87,000.00						
Auto Allowance		3,000.00			3,000.00			690.00	87,690.00	6,709.00	7,377.00	13,441.00	115,217.00
		0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General Fund		3,053,793.22	-63,382.21		2,990,411.02		2,990,427.00	95,632.00	3,086,059.00	238,005.00	261,307.00	722,114.00	4,307,485.00
R&B #1 - Commissioner	4	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #1 - Operator	3	46,517.04	139,551.12	0.00%	139,551.12	894.56	139,552.00						
Comp Time Payout		10,000.00	-10,000.00		0.00		0.00						
R&B #1 - part-time		5,000.00	-5,000.00		0.00		0.00	5,483.00	195,734.00	14,974.00	16,467.00	53,764.00	280,939.00
R&B #2 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #2 - Operator	4	46,517.04	186,068.16	0.00%	186,068.16	894.56	186,069.00						
Comp Time Payout		10,000.00	-10,000.00		0.00		0.00						
R&B #2 - part-time		20,000.00	-20,000.00		0.00		0.00	7,733.00	244,501.00	18,705.00	20,569.00	67,205.00	350,980.00
R&B #3 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #3 - Operator	4	46,517.04	186,068.16	0.00%	186,068.16	894.56	186,069.00						
Comp Time Payout		15,000.00	-15,000.00		0.00		0.00						
R&B #3 - part-time		20,000.00	-20,000.00		0.00		0.00	6,953.00	243,721.00	18,645.00	20,504.00	67,205.00	350,075.00
R&B #4 - Commissioner	5	50,698.56	0.00	0.00%	50,698.56	974.97	50,699.00						
R&B #4 - Operator	4	46,517.04	186,068.16	0.00%	186,068.16	894.56	186,069.00						
Comp Time Payout		20,000.00	-20,000.00		0.00		0.00						
R&B #4 - part-time		20,000.00	-20,000.00		0.00		0.00	9,278.00	246,046.00	18,823.00	20,699.00	67,205.00	352,773.00
Total Road & Bridge Fund		1,020,549.84	-120,000.00		900,549.84		900,555.00	29,447.00	930,002.00	71,147.00	78,239.00	255,379.00	1,334,767.00
Total Salary		4,074,343.06	-183,382.21		3,890,960.86	643.35	3,890,982.00	125,079.00	4,016,061.00	309,152.00	339,546.00	977,493.00	5,642,252.00
		3,825,770.61	121,801.49		3,947,572.10	889.29	3947593	116063.542	4,062,644.00	310,802.00	346,761.00	991,445.00	5,711,652.00
													-69,400.00
Cost of Raise			-183,382.21						-183,382.21	-14,028.74	-15,220.72		-212,631.67
Total Longevity									125,079.00				
Reduction in Work Force (6 FTE's & 1 PTE)									275,484.24	21,075.00	23,176.00	80,646.00	400,381.24
Cost of 3% Raise (non-SB22)									62,934.70	4,815.00	5,295.00	-	73,044.70
Retirement Incentive									15,000.00	1,148.00	-	-	16,148.00

Salary Hearing	0.000
Elected	0.00%
Employee	0.00%

0.0765	0.083	13441
	0.0875	
0040	0035	

[illegible]

01 -GENERAL FUND

	(----- 2023-2024 -----) (----- 2024-2025 -----)						
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>TAXES</u>							
01-4000 ADVALOREM TAXES	5,555,960	6,096,341	6,529,633	6,450,899	0	0	5,240,907
01-4001 DELINQUENT ADVALOREM TAXES	875,686	68,613	60,000	32,048	0	0	60,000
01-4002 RENDITION PENALTIES	4,315	3,641	1,500	2,702	0	0	1,500
01-4003 DELIN AD VALOREM P&I	46,087	25,346	15,000	11,385	0	0	15,000
01-4004 EXCESS VIT TAXES	<u>0</u>	<u>2,821</u>	<u>0</u>	<u>314</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TAXES	6,482,048	6,196,762	6,606,133	6,497,347	0	0	5,317,407
<u>FEES & FINES</u>							
01-4100 COUNTY CLERK FEES OF OFFICE	55,370	56,914	50,000	41,219	0	0	50,000
01-4101 DISTRICT CLERK FEES OF OFFICE	16,926	28,111	15,000	14,747	0	0	15,000
01-4102 JP1 FEES OF OFFICE	1,713	2,187	2,500	1,332	0	0	2,000
01-4103 JP2 FEES OF OFFICE	16,703	17,667	20,000	11,009	0	0	15,000
01-4104 SHERIFF FEES OF OFFICE	19,472	17,206	18,000	18,492	0	0	18,000
01-4105 TAX A/C FEES OF OFFICE	40,125	48,230	40,000	43,804	0	0	40,000
01-4106 COUNTY JUDGE FEES OF OFFICE	56	30	0	48	0	0	0
01-4107 COUNTY ATTORNEY FEES OF OFFICE	272	692	1,200	494	0	0	1,000
01-4108 CONSTABLE 1 FEES OF OFFICE	0	0	0	0	0	0	0
01-4109 CONSTABLE 2 FEES OF OFFICE	0	175	0	400	0	0	0
01-4110 TAX COLLECTION FEES	33,063	36,063	20,000	0	0	0	30,000
01-4111 STENO FEES	0	0	0	0	0	0	0
01-4112 LAW LIBRARY FEES	2,555	4,445	0	3,605	0	0	1,500
01-4113 COURT REPORTER FEES	2,451	3,558	500	2,645	0	0	2,000
01-4114 DISTRICT ATTY FEES OF OFFICE	0	0	0	0	0	0	0
01-4115 JUDICIAL EDUCATION FUND	145	120	0	130	0	0	0
01-4116 COURT INITIATED GUARDIANS	840	720	500	780	0	0	500
01-4117 BVS PRESERVATION FEE (ADOPTION	0	0	0	0	0	0	0
01-4118 LANGUAGE ACCESS FEE	308	571	300	441	0	0	300
01-4119 JUSTICE COURT SUPPORT FUND	771	1,585	1,000	1,275	0	0	1,000
01-4120 COUNTY CLERK'S RECORDS ARCHIVE	0	0	0	8,470	0	0	0
01-4150 FINES - COUNTY & DISTRICT	43,086	35,985	60,000	38,949	0	0	40,000
01-4151 ADULT SEAT BELT FINE	0	0	0	0	0	0	0
01-4153 VITAL STATS PRESERVATION	280	390	0	320	0	0	0
01-4154 INDIGENT DEFENSE FUND-HB1267	19,505	20,219	12,000	0	0	0	12,000
01-4155 BRANDS	1,180	155	0	65	0	0	0
01-4156 CHILD SAFETY FUND	4,443	4,738	3,000	4,722	0	0	3,000
01-4157 FINES-JP1	37,335	24,321	30,000	7,704	0	0	15,000
01-4158 FINES-JP2	107,179	108,260	120,000	61,738	0	0	100,000
01-4159 TIME PAYMENT FEE	<u>132</u>	<u>587</u>	<u>0</u>	<u>508</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	403,912	412,929	394,000	262,896	0	0	346,300
<u>COMMISSIONS</u>							
01-4200 COURT COST COMMISSIONS	8,161	17,051	15,000	4,780	0	0	10,000
01-4203 ELECTION ADMIN FEE	<u>1,058</u>	<u>3,101</u>	<u>0</u>	<u>2,130</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMMISSIONS	9,218	20,152	15,000	6,910	0	0	10,000
<u>PERMITS & LICENSE</u>							
01-4300 MIXED BEVERAGE PERMIT	<u>7,711</u>	<u>9,228</u>	<u>7,000</u>	<u>6,781</u>	<u>0</u>	<u>0</u>	<u>7,000</u>
TOTAL PERMITS & LICENSE	7,711	9,228	7,000	6,781	0	0	7,000

01 -GENERAL FUND

	(----- 2023-2024 -----) (----- 2024-2025 -----)						
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>RENTS & ROYALTIES</u>							
01-4400 RENT AGRILIFE BUILDING	1,485	1,415	1,000	1,485	0	0	1,500
TOTAL RENTS & ROYALTIES	1,485	1,415	1,000	1,485	0	0	1,500
<u>INTEREST</u>							
01-4500 INTEREST INCOME CKG	6,955	34,144	25,000	38,520	0	0	25,000
01-4501 INTEREST INCOME SWEEP	63	0	0	0	0	0	0
01-4502 INTEREST - TEXPOOL	5	33	0	34	0	0	0
01-4503 INTEREST-TEXAS CLASS	44,296	346,103	200,000	310,924	0	0	200,000
01-4504 INTEREST TEXSTAR	5	33	0	34	0	0	0
01-4505 INTEREST - WSB INVESTMENT	0	0	0	0	0	0	0
01-4506 INTEREST - FINANCIAL NE SECUR (19,315)	25,064	14,000	22,443	0	0	14,000
01-4507 INTEREST - TEXPOOL PRIME	16,304	104,593	55,000	71,688	0	0	55,000
01-4508 INTEREST - LOGIC	6,009	66,309	40,000	67,283	0	0	40,000
01-4509 INTEREST - HSB CD	20,933	84,502	15,000	(38,263)	0	0	15,000
01-4510 INTEREST - TX CLASS GOVERNMENT	5	38	0	40	0	0	0
01-4511 INTEREST - LONE STAR INVEST	0	0	0	46,138	0	0	40,000
TOTAL INTEREST	75,258	660,819	349,000	518,839	0	0	389,000
<u>REIMBURSEMENT & REFUNDS</u>							
01-4600 SALARY SUPPLEMENT CO JUDGE	25,495	25,200	25,200	20,150	0	0	25,200
01-4601 SALARY SUPPLEMENT CO ATTORNEY	0	28,000	28,000	28,000	0	0	28,000
01-4602 SALARY SUPP-LAW ENFORCEMENT	0	0	0	22,917	0	0	55,000
01-4603 CO JUDGE EXCESS SUPPL	0	0	0	0	0	0	0
01-4607 EMERG MGMT REIMB	26,600	26,600	25,000	26,600	0	0	0
01-4609 PRISONER MEDICAL REIMB	4,238	2,630	0	751	0	0	0
01-4610 REIM STATE JUROR	0	0	0	0	0	0	0
01-4611 REIM PRISONER TRANSPORT	0	0	16,555	18,805	0	0	0
01-4612 LEOSE ALLOCATION	0	0	4,901	3,551	0	0	0
01-4623 JURY FEES	999	3,226	0	1,143	0	0	0
01-4624 JUROR REIMBURSEMENT FEES	0	714	0	624	0	0	0
01-4625 INSURANCE CLAIMS/REFUNDS	35,856	21,241	0	18,774	0	0	0
01-4670 INMATE HOUSING REVENUE	0	0	50,000	9,735	0	0	0
01-4680 MISC REIMBURSEMENT	10,109	10,837	15,000	9,815	0	0	10,000
TOTAL REIMBURSEMENT & REFUNDS	103,297	118,447	164,656	160,865	0	0	118,200
4612 LEOSE ALLOCATION	PERMANENT NOTES: ANNUAL BUDGET SHOULD BE ZERO. REVENUE WILL BE RECOGNIZED WHEN EXPENSES INCURRED BY AN OFFSET FROM THE LIABILITY ACCOUNT 2268 OR 2269.						
<u>GRANTS</u>							
01-4700 GRANT INDIGENT DEF	0	0	0	0	0	0	0
01-4701 CRF GRANT REVENUE	0	0	0	0	0	0	0
01-4702 ARPA GRANT REVENUE	334,951	166,686	32,434	32,433	0	0	0
01-4703 OPIOD SETTLEMENT REVENUE	0	8,248	0	1,605	0	0	0
01-4704 RURAL LAW ENFORCEMNT GRANT REV	0	0	250,000	138,207	0	0	250,000
01-4705 RURAL PROSECUTOR'S GRANT REV	0	0	29,101	26,204	0	0	80,000
01-4780 GRANT MISC	25,685	7,500	0	0	0	0	0
TOTAL GRANTS	360,636	182,433	311,535	198,449	0	0	330,000

(----- 2023-2024 -----) (----- 2024-2025 -----)

	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
4704 RURAL LAW ENFORCEMNT GRANTPERMANENT NOTES:							
2023 SB22 - LGC 130.911 - RURAL SHERIFF'S OFFICE SALARY ASSISTANCE GRANT PROGRAM							
MISCELLANEOUS							
01-4800 MISC REVENUE	66,623	7,145	0	4,339	0	0	0
01-4801 SALE OF USED ASSETS	0	9,000	0	9,000	0	0	0
01-4802 CTC COMPANY INC REVENUE	<u>16,123</u>	<u>16,563</u>	<u>5,000</u>	<u>6,448</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
TOTAL MISCELLANEOUS	82,747	32,709	5,000	19,786	0	0	5,000
TRANSFER IN							
01-4900 TRANSFER IN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFER IN	0	0	0	0	0	0	0
TOTAL REVENUES	<u>7,526,312</u>	<u>7,634,895</u>	<u>7,853,324</u>	<u>7,673,359</u>	<u>0</u>	<u>0</u>	<u>6,524,407</u>

01 -GENERAL FUND
CO JUDGE

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-501-0000 SALARIES-ELECTED	82,051	85,351	85,351	74,682	0	0	85,351
01-501-0005 WAGES-EMPLOYEES	39,894	43,194	43,194	37,794	0	0	43,194
01-501-0008 COMP TAKEN	0	0	0	0	0	0	0
01-501-0010 WAGES-PT	4,975	3,050	10,000	4,000	0	0	10,000
01-501-0015 OT	0	0	0	0	0	0	0
01-501-0017 VACATION PAY	0	0	0	0	0	0	0
01-501-0020 LONGEVITY	4,973	1,073	563	473	0	0	923
01-501-0025 HEALTH INSURANCE	23,403	24,192	26,072	20,768	0	0	26,008
01-501-0030 DENTAL INSURANCE	591	606	612	510	0	0	632
01-501-0035 RETIREMENT	13,961	11,376	11,912	9,178	0	0	11,733
01-501-0040 FICA & MEDICARE	9,776	10,010	10,642	8,857	0	0	10,670
01-501-0045 BASIC LIFE	108	127	132	109	0	0	132
01-501-0050 VISION INSURANCE	<u>149</u>	<u>146</u>	<u>114</u>	<u>95</u>	<u>0</u>	<u>0</u>	<u>110</u>
TOTAL SALARIES & BENEFITS	179,879	179,123	188,592	156,466	0	0	188,753
<u>MISC EXPENSE</u>							
01-501-8002 SUPPLIES	3,603	4,023	5,000	3,194	0	0	3,000
01-501-8006 EQUIP RENT & REPAIRS	3,596	3,319	6,000	2,919	0	0	4,000
01-501-8008 TELEPHONE	161	0	0	0	0	0	0
01-501-8014 DUES & PUBLICATIONS	600	550	2,500	200	0	0	600
01-501-8023 COMPUTER EXPENSE	2,418	2,400	2,400	2,200	0	0	0
01-501-8027 CONF TRAINING OFFICIAL	792	4,125	4,400	2,388	0	0	7,500
01-501-8030 CONF & TRAINING STAFF	(165)	0	1,800	0	0	0	1,500
01-501-8040 POSTAGE & BOX	510	926	800	152	0	0	300
01-501-8080 BOND PREMIUM	0	1,593	0	0	0	0	0
01-501-8090 EQUIP PURCH <\$5000	0	0	3,000	0	0	0	1,000
01-501-8107 VEHICLE EXPENSE	1,569	0	0	0	0	0	0
01-501-8185 CR CARD INT & LATE FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	13,083	16,936	25,900	11,053	0	0	17,900
TOTAL CO JUDGE	192,963	196,059	214,492	167,519	0	0	206,653

01 -GENERAL FUND
CO CLERK

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-502-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-502-0005 WAGES-EMPLOYEES	78,316	96,971	126,248	108,708	0	0	126,248
01-502-0007 ELECTION ADMIN SUPPLEMENT	4,095	4,095	4,095	3,583	0	0	4,095
01-502-0008 COMP TAKEN	0	2,056	0	0	0	0	0
01-502-0010 WAGES-PT	19,914	15,630	2,050	0	0	0	2,050
01-502-0015 OT	748	422	0	0	0	0	0
01-502-0017 VACATION PAY	0	0	0	0	0	0	0
01-502-0020 LONGEVITY	8,280	8,820	9,053	7,883	0	0	9,946
01-502-0025 HEALTH INSURANCE	34,166	37,063	52,144	29,079	0	0	52,016
01-502-0030 DENTAL INSURANCE	863	928	1,224	714	0	0	1,264
01-502-0035 RETIREMENT	17,380	15,533	16,453	13,360	0	0	16,240
01-502-0040 FICA & MEDICARE	12,473	13,705	14,700	12,554	0	0	14,768
01-502-0045 BASIC LIFE	168	176	264	147	0	0	264
01-502-0050 VISION INSURANCE	217	223	228	95	0	0	220
TOTAL SALARIES & BENEFITS	224,018	246,320	277,158	220,484	0	0	277,810
<u>CAPITAL OUTLAY</u>							
01-502-1106 CAPITAL PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-502-8002 SUPPLIES	7,137	8,195	8,389	7,087	0	0	8,000
01-502-8006 EQUIP RENT & REPAIRS	2,357	2,317	3,700	1,907	0	0	3,000
01-502-8008 TELEPHONE	0	0	0	0	0	0	0
01-502-8014 DUES & PUBLICATIONS	736	125	736	626	0	0	650
01-502-8016 NEWSPAPER NOTICE (GC-140.00	0	0	0	0	0	0	0
01-502-8023 COMPUTER EXPENSE	12,707	12,071	12,200	11,033	0	0	0
01-502-8027 CONF TRAINING OFFICIAL	2,992	5,969	7,013	3,724	0	0	6,300
01-502-8030 CONF & TRAINING STAFF	0	0	470	286	0	0	0
01-502-8040 POSTAGE & BOX	667	1,356	2,700	1,188	0	0	2,400
01-502-8080 BOND PREMIUM	560	1,057	600	560	0	0	560
01-502-8081 ELECTION WORKERS	12,008	4,800	7,418	5,291	0	0	7,000
01-502-8082 ELECTION EXPENSE	25,537	15,286	23,582	23,866	0	0	45,000
01-502-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	6,300
01-502-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-502-8200 RECORDS ARCHIVE (LGC 118.02	0	0	0	0	0	0	8,470
01-502-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	64,700	51,175	66,808	55,569	0	0	87,680
502-8080 BOND PREMIUM	PERMANENT NOTES: FY26 INCREASE BUDGET BY \$500 FOR CC BOND						
TOTAL CO CLERK	288,718	297,495	343,966	276,053	0	0	365,490

01 -GENERAL FUND
TREAS

	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-503-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-503-0005 WAGES-EMPLOYEES	39,414	42,714	85,761	74,302	0	0	84,917
01-503-0010 WAGES-PT	128	0	2,500	0	0	0	0
01-503-0015 OT	0	0	0	0	0	0	0
01-503-0017 VACATION PAY	0	0	0	0	0	0	0
01-503-0020 LONGEVITY	1,305	1,665	2,385	2,070	0	0	2,925
01-503-0025 HEALTH INSURANCE	22,464	24,709	39,108	31,152	0	0	39,012
01-503-0030 DENTAL INSURANCE	568	618	918	765	0	0	948
01-503-0035 RETIREMENT	9,708	8,325	12,103	9,802	0	0	11,655
01-503-0040 FICA & MEDICARE	6,536	6,927	10,813	8,840	0	0	10,599
01-503-0045 BASIC LIFE	125	131	198	163	0	0	198
01-503-0050 VISION INSURANCE	<u>143</u>	<u>149</u>	<u>171</u>	<u>142</u>	<u>0</u>	<u>0</u>	<u>165</u>
TOTAL SALARIES & BENEFITS	127,788	135,936	204,656	171,598	0	0	201,118
<u>MISC EXPENSE</u>							
01-503-8002 SUPPLIES	6,079	8,151	6,000	4,550	0	0	3,375
01-503-8006 EQUIP RENT & REPAIRS	5,444	8,217	5,500	6,059	0	0	8,300
01-503-8008 TELEPHONE	0	0	0	0	0	0	0
01-503-8014 DUES & PUBLICATIONS	315	215	300	175	0	0	270
01-503-8023 COMPUTER EXPENSE	11,270	5,440	13,000	10,899	0	0	0
01-503-8027 CONF TRAINING OFFICIAL	5,536	3,663	3,900	3,335	0	0	3,250
01-503-8030 CONF & TRAINING STAFF	814	149	2,540	1,114	0	0	2,200
01-503-8040 POSTAGE & BOX	1,985	1,594	2,000	1,647	0	0	2,000
01-503-8080 BOND PREMIUM	0	555	0	0	0	0	585
01-503-8090 EQUIP PURCH <\$5000	0	0	1,960	0	0	0	0
01-503-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-503-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-503-8199 CASH SHORT/LONG	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	31,441	27,984	35,200	27,779	0	0	19,980
TOTAL TREAS	159,229	163,919	239,856	199,377	0	0	221,098

01 -GENERAL FUND
SO

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>								
01-504-0000	SALARIES-ELECTED	47,399	50,699	50,698	44,361	0	0	50,699
01-504-0001	RLEG-ELECTED	0	0	24,302	21,264	0	0	24,302
01-504-0005	WAGES-EMPLOYEES	401,442	420,225	425,892	342,701	0	0	433,914
01-504-0006	RLEG-EMPLOYEES	0	0	47,300	37,058	0	0	47,300
01-504-0008	COMP TAKEN	37,804	8,235	31,849	31,846	0	0	15,000
01-504-0010	WAGES-PT	1,646	11,563	9,173	6,209	0	0	18,000
01-504-0011	WAGES-PT-CUSTODIAL	0	0	7,020	6,728	0	0	7,020
01-504-0012	RELG-PT	0	0	3,431	1,131	0	0	3,431
01-504-0015	OT	180	720	0	0	0	0	0
01-504-0016	HOLIDAY PAY	0	0	0	0	0	0	0
01-504-0017	VACATION PAY	0	0	0	0	0	0	0
01-504-0020	LONGEVITY	3,758	4,740	6,767	3,968	0	0	6,932
01-504-0025	HEALTH INSURANCE	101,401	85,908	130,360	69,567	0	0	130,360
01-504-0030	DENTAL INSURANCE	2,561	2,151	3,060	1,709	0	0	3,160
01-504-0035	RETIREMENT	54,016	43,320	54,150	40,821	0	0	51,031
01-504-0040	FICA & MEDICARE	36,691	37,210	48,255	37,292	0	0	46,405
01-504-0045	BASIC LIFE	566	454	660	364	0	0	660
01-504-0050	VISION INSURANCE	<u>645</u>	<u>518</u>	<u>570</u>	<u>320</u>	<u>0</u>	<u>0</u>	<u>570</u>
TOTAL SALARIES & BENEFITS		688,107	665,741	843,487	645,338	0	0	838,784
504-0000	SALARIES-ELECTED	PERMANENT NOTES: 5/25/23 - SB22 WAGE INCREASE FOR SHERIFF \$24,301 TO BRING SHERIFF TO \$75K TOTAL SALARY						
504-0035	RETIREMENT	PERMANENT NOTES: FY24 - ADDITIONAL \$1,945 FOR SB22 GRANT						
504-0040	FICA & MEDICARE	PERMANENT NOTES: FY24 - ADDITIONAL \$1,859 FOR SB22 GRANT						
<u>CAPITAL OUTLAY</u>								
01-504-1105	VEHICLE PURCHASE	0	285,533	130,000	126,393	0	0	130,000
01-504-1106	CAPITAL PURCHASES	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY		10,000	285,533	130,000	126,393	0	0	130,000
504-1105	VEHICLE PURCHASE	PERMANENT NOTES: 2 - VEHICLES						
<u>MISC EXPENSE</u>								
01-504-8002	SUPPLIES	12,244	15,582	14,626	13,585	0	0	15,000
01-504-8006	EQUIP RENT & REPAIRS	2,639	2,833	3,500	2,350	0	0	3,500
01-504-8008	TELEPHONE	10,837	11,891	13,000	11,181	0	0	10,000
01-504-8014	DUES & PUBLICATIONS	771	3,535	3,000	1,491	0	0	3,000
01-504-8020	TRAVEL/TRANSPORT	6,529	7,571	25,389	28,489	0	0	6,000
01-504-8023	COMPUTER EXPENSE	21,749	16,939	16,666	9,099	0	0	18,000
01-504-8027	CONF TRAINING OFFICIAL	17	0	0	0	0	0	1,500
01-504-8028	CONFERENCE/TRAINING-LEOSE	0	0	3,552	3,551	0	0	0

01 -GENERAL FUND
SO

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL	EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-504-8030	CONF & TRAINING STAFF	4,895	3,481	7,500	4,508	0	0	7,500
01-504-8040	POSTAGE & BOX	1,531	1,054	1,500	412	0	0	1,500
01-504-8050	UNIFORMS	5,898	4,134	4,000	3,042	0	0	4,000
01-504-8051	AMMUNITION & WEAPON EXP	2,955	2,971	3,374	3,373	0	0	3,000
01-504-8052	EMPLOYEE PHYSICALS	0	35	0	0	0	0	900
01-504-8080	BOND PREMIUM	0	0	34	33	0	0	0
01-504-8090	EQUIP PURCH <\$5000	0	0	0	0	0	0	1,000
01-504-8091	GRANT EXPENSE	0	124,731	0	0	0	0	0
01-504-8105	UTILITIES EXPENSE	12,045	13,474	14,706	10,337	0	0	15,840
01-504-8106	VEHICLE EXPENSES	69,725	41,095	41,070	41,361	0	0	31,360
01-504-8107	FUEL EXPENSE	86,206	82,999	84,000	58,750	0	0	90,000
01-504-8150	INSURANCE EXPENSE	12,891	12,891	13,790	13,790	0	0	17,500
01-504-8185	CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE		250,931	345,214	249,707	205,352	0	0	229,600
504-8091	GRANT EXPENSE	PERMANENT NOTES: FY25 AND FORWARD - GRANT FUNDS (NOT RELATED TO WAGES) ARE RECORDED IN ACCOUNT 599-8091 GRANT EXPENSE - LAW ENFORCEMENT						
504-8091	GRANT EXPENSE	CURRENT YEAR NOTES: FY24 - 2023 SB22 LAW ENFORCEMENT GRANT \$250,000 LESS SHERIFF WAGES, FICE & RETIREMENT OF \$28,105						
504-8105	UTILITIES EXPENSE	PERMANENT NOTES: 25% UTILITY ALLOCATION.						
TOTAL SO		949,038	1,296,488	1,223,194	977,083	0	0	1,198,384

01 -GENERAL FUND
JAIL

		(----- 2023-2024 -----) (----- 2024-2025 -----)					
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-505-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
01-505-0005 WAGES-EMPLOYEES	553,293	590,793	599,984	526,946	0	0	599,984
01-505-0006 RLEG-EMPLOYEES	0	0	40,800	35,824	0	0	40,800
01-505-0008 COMP TAKEN	24,678	28,687	19,000	12,948	0	0	19,000
01-505-0010 WAGES-PT	30,929	58,523	53,340	37,744	0	0	53,340
01-505-0012 RLEG-PT	0	0	3,200	2,167	0	0	3,200
01-505-0015 OT	79	95	0	0	0	0	0
01-505-0016 HOLIDAY PAY	0	0	0	0	0	0	0
01-505-0017 VACATION PAY	0	0	0	0	0	0	0
01-505-0018 SHIFT DIFFERENTIAL PAY	5,945	4,902	6,000	4,848	0	0	6,000
01-505-0020 LONGEVITY	14,978	15,690	16,704	13,905	0	0	18,669
01-505-0025 HEALTH INSURANCE	151,182	162,676	182,504	142,780	0	0	182,504
01-505-0030 DENTAL INSURANCE	3,819	4,072	4,284	3,506	0	0	4,424
01-505-0035 RETIREMENT	69,092	60,961	63,363	51,622	0	0	62,337
01-505-0040 FICA & MEDICARE	46,504	52,146	56,540	47,387	0	0	56,686
01-505-0045 BASIC LIFE	843	860	924	748	0	0	924
01-505-0050 VISION INSURANCE	<u>961</u>	<u>980</u>	<u>798</u>	<u>652</u>	<u>0</u>	<u>0</u>	<u>798</u>
TOTAL SALARIES & BENEFITS	902,302	980,385	1,047,441	881,079	0	0	1,048,666
<u>CAPITAL OUTLAY</u>							
01-505-1106 CAPITAL PURCHASES	<u>0</u>	<u>248,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	248,000	0	0	0	0	0
505-1106 CAPITAL PURCHASES	PERMANENT NOTES: 5/25/23 - FY24 REQUESTING UPDATED LOCK SYSTEM NEW SERVER						
<u>MISC EXPENSE</u>							
01-505-8002 SUPPLIES	14,277	13,446	19,353	7,348	0	0	19,553
01-505-8006 EQUIP RENT & REPAIRS	7,751	8,033	15,000	6,544	0	0	15,000
01-505-8008 TELEPHONE	0	0	0	0	0	0	0
01-505-8014 DUES & PUBLICATIONS	646	899	1,200	1,062	0	0	1,200
01-505-8023 COMPUTER EXPENSE	10,491	1,376	4,200	3,860	0	0	3,000
01-505-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-505-8030 CONF & TRAINING STAFF	11,157	14,037	19,000	11,295	0	0	19,000
01-505-8040 POSTAGE & BOX	957	79	1,700	464	0	0	1,700
01-505-8050 DISPATCHER UNIFORMS	2,502	1,117	3,000	1,975	0	0	3,000
01-505-8080 BOND PREMIUM	822	693	800	287	0	0	800
01-505-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-505-8104 JAIL BUILDING EXPENSE	60,014	72,028	56,830	72,131	0	0	56,830
01-505-8105 UTILITIES EXPENSE	36,134	40,423	46,000	31,052	0	0	46,000
01-505-8106 VEHICLE EXPENSES	872	876	2,000	859	0	0	2,000
01-505-8107 FUEL EXPENSE	7,040	10,456	12,000	5,091	0	0	12,000
01-505-8120 O/S PRISONER EXPENSE	0	0	7,000	0	0	0	7,000
01-505-8121 INMATE EXPENSE - INTERPRETE	1,383	2,392	2,400	1,452	0	0	2,400
01-505-8122 PRISIONER MEDICAL	151,098	169,821	154,800	120,460	0	0	154,800
01-505-8123 PRISONER MEDICAL-OUT OF COU	0	0	6,100	139	0	0	6,100

01 -GENERAL FUND
JAIL

		(----- 2023-2024 -----)					(----- 2024-2025 -----)	
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-505-8124	JAIL FOOD	89,529	88,892	87,000	71,499	0	0	87,000
01-505-8150	INSURANCE EXPENSE	0	0	0	0	0	0	0
01-505-8185	CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-505-8999	CASH SHORT/LONG	0	0	0	0	0	0	1,000
TOTAL MISC EXPENSE		394,673	424,567	438,383	335,516	0	0	438,383
505-8104	JAIL BUILDING EXPENSE	PERMANENT NOTES: *10/17/22 -PER JOHNNY CARTER - BUDGET 1 OR 2 HVAC UNIT REPLACEMENTS EACH YEAR GOING FORWARD*						
505-8105	UTILITIES EXPENSE	PERMANENT NOTES: 75% ALLOCATION						
TOTAL JAIL		1,296,976	1,652,952	1,485,824	1,216,595	0	0	1,487,049

01 -GENERAL FUND
TAX A/C

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-506-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-506-0005 WAGES-EMPLOYEES	116,348	126,248	126,248	110,467	0	0	126,248
01-506-0008 COMP TAKEN	554	0	1,900	0	0	0	0
01-506-0010 WAGES-PT	0	17,378	26,120	17,344	0	0	26,120
01-506-0015 OT	0	0	0	0	0	0	0
01-506-0017 VACATION PAY	0	0	0	0	0	0	0
01-506-0020 LONGEVITY	6,098	6,818	7,538	6,548	0	0	8,258
01-506-0025 HEALTH INSURANCE	46,806	49,418	52,144	41,536	0	0	52,016
01-506-0030 DENTAL INSURANCE	1,182	1,237	1,224	1,020	0	0	1,264
01-506-0035 RETIREMENT	18,756	17,619	18,196	14,500	0	0	17,778
01-506-0040 FICA & MEDICARE	12,120	14,271	16,257	12,720	0	0	16,167
01-506-0045 BASIC LIFE	261	261	264	218	0	0	264
01-506-0050 VISION INSURANCE	<u>298</u>	<u>298</u>	<u>228</u>	<u>190</u>	<u>0</u>	<u>0</u>	<u>220</u>
TOTAL SALARIES & BENEFITS	249,821	284,245	300,818	248,903	0	0	299,034
<u>CAPITAL OUTLAY</u>							
01-506-1000 CAPITAL PURCHASE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-506-8002 SUPPLIES	8,352	8,638	9,600	7,361	0	0	8,960
01-506-8006 EQUIP RENT & REPAIRS	4,664	4,811	7,600	5,166	0	0	5,500
01-506-8008 TELEPHONE	0	0	0	0	0	0	0
01-506-8014 DUES & PUBLICATIONS	240	312	3,500	335	0	0	1,000
01-506-8015 OUT-OF-STATE SERVING FEES	26	467	1,000	(186)	0	0	900
01-506-8016 NEWSPAPER NOTICE (GC-140.00	0	0	0	0	0	0	0
01-506-8023 COMPUTER EXPENSE	18,605	19,013	25,000	20,400	0	0	23,000
01-506-8027 CONF TRAINING OFFICIAL	2,919	1,074	4,500	2,925	0	0	4,250
01-506-8030 CONF & TRAINING STAFF	1,071	518	2,000	1,018	0	0	1,800
01-506-8040 POSTAGE & BOX	9,981	10,926	14,000	13,371	0	0	14,600
01-506-8080 BOND PREMIUM	225	154	500	154	0	0	500
01-506-8089 OFFICE RENT - SHAMROCK	7,200	4,200	4,200	3,850	0	0	4,200
01-506-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-506-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-506-8108 TRAVEL	0	0	0	0	0	0	0
01-506-8185 CR CARD INT & LATE FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	53,284	50,112	71,900	54,394	0	0	64,710
506-8080 BOND PREMIUM	PERMANENT NOTES: Starting in 2017 and every four years afterwards the Bond Prem Exp will need to be increased approx \$3,000.00 for Tax A/C bond.						
TOTAL TAX A/C	303,105	334,357	372,718	303,297	0	0	363,744

01 -GENERAL FUND
D CLERK

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-507-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-507-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	37,374	0	0	42,714
01-507-0010 WAGES-PT	17,701	18,983	19,500	16,364	0	0	9,750
01-507-0015 OT	0	0	0	0	0	0	0
01-507-0017 VACATION PAY	0	0	0	0	0	0	0
01-507-0020 LONGEVITY	8,955	9,315	9,675	8,438	0	0	10,035
01-507-0025 HEALTH INSURANCE	23,403	24,709	26,072	20,768	0	0	26,008
01-507-0030 DENTAL INSURANCE	591	618	612	510	0	0	632
01-507-0035 RETIREMENT	12,481	10,652	10,497	8,649	0	0	9,523
01-507-0040 FICA & MEDICARE	8,485	9,114	9,378	7,979	0	0	8,660
01-507-0045 BASIC LIFE	131	131	132	109	0	0	132
01-507-0050 VISION INSURANCE	<u>149</u>	<u>149</u>	<u>114</u>	<u>95</u>	<u>0</u>	<u>0</u>	<u>110</u>
TOTAL SALARIES & BENEFITS	158,708	167,082	169,393	144,647	0	0	158,263
<u>MISC EXPENSE</u>							
01-507-8002 SUPPLIES	6,471	5,330	8,200	2,893	0	0	8,200
01-507-8006 EQUIP RENT & REPAIRS	2,125	1,941	4,000	1,932	0	0	3,000
01-507-8008 TELEPHONE	151	0	0	0	0	0	0
01-507-8014 DUES & PUBLICATIONS	697	391	1,000	812	0	0	900
01-507-8023 COMPUTER EXPENSE	7,464	5,906	6,000	4,680	0	0	0
01-507-8027 CONF TRAINING OFFICIAL	4,172	1,609	4,000	4,287	0	0	4,000
01-507-8030 CONF & TRAINING STAFF	0	0	500	0	0	0	450
01-507-8040 POSTAGE & BOX	3,098	146	3,200	3,154	0	0	3,000
01-507-8080 BOND PREMIUM	200	486	500	175	0	0	500
01-507-8090 EQUIP PURCH <\$5000	0	0	2,800	0	0	0	1,730
01-507-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-507-8999 CASH SHORT/OVER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	24,377	15,809	30,200	17,934	0	0	21,780
TOTAL D CLERK	183,085	182,891	199,593	162,581	0	0	180,043

01 -GENERAL FUND
EXTENSION

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-508-0000 SALARIES-AGENTS	33,603	35,942	35,943	20,966	0	0	35,943
01-508-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	37,374	0	0	42,714
01-508-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	0
01-508-0010 WAGES-PT	10,269	16,307	17,600	15,474	0	0	15,600
01-508-0015 OT	0	0	0	0	0	0	0
01-508-0017 VACATION PAY	0	0	0	0	0	0	0
01-508-0020 LONGEVITY	4,560	5,100	5,821	4,500	0	0	5,333
01-508-0025 HEALTH INSURANCE	11,702	12,354	13,036	10,384	0	0	13,004
01-508-0030 DENTAL INSURANCE	296	309	306	255	0	0	316
01-508-0035 RETIREMENT	5,699	5,361	8,570	4,455	0	0	8,379
01-508-0040 FICA & MEDICARE	6,289	7,191	7,656	5,544	0	0	7,619
01-508-0045 BASIC LIFE	65	65	66	54	0	0	66
01-508-0050 VISION INSURANCE	<u>74</u>	<u>74</u>	<u>57</u>	<u>47</u>	<u>0</u>	<u>0</u>	<u>55</u>
TOTAL SALARIES & BENEFITS	111,970	125,419	131,769	99,055	0	0	129,029
<u>CAPITAL OUTLAY</u>							
01-508-1105 VEHICLE PURCHASE	0	0	71,715	71,715	0	0	0
01-508-1111 BUILDING IMPROVEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	71,715	71,715	0	0	0
<u>MISC EXPENSE</u>							
01-508-8002 SUPPLIES	3,318	2,671	7,202	1,790	0	0	6,465
01-508-8006 EQUIP RENT & REPAIRS	1,087	1,131	2,500	935	0	0	2,250
01-508-8008 TELEPHONE	4,591	3,974	0	0	0	0	0
01-508-8014 DUES & PUBLICATIONS	257	725	1,000	315	0	0	900
01-508-8023 COMPUTER EXPENSE	269	782	2,000	64	0	0	0
01-508-8027 TRAVEL-CEA-ANR	7,523	6,138	8,000	3,374	0	0	4,000
01-508-8029 TRAVEL-CEA-FCH	0	0	0	0	0	0	4,000
01-508-8030 CONF & TRAINING STAFF	147	402	850	540	0	0	750
01-508-8040 POSTAGE & BOX	138	146	300	154	0	0	300
01-508-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-508-8087 4-H EXPENSES	3,774	3,021	5,000	1,956	0	0	4,500
01-508-8088 UTILITIES - AGRILIFE	24,029	23,679	29,500	17,727	0	0	26,000
01-508-8090 EQUIP PURCH <\$5000	0	0	898	898	0	0	0
01-508-8106 VEHICLE EXPENSE	12,344	2,539	3,000	4,655	0	0	3,000
01-508-8107 FUEL EXPENSE	428	10,308	8,600	3,092	0	0	8,000
01-508-8185 CR CARD INT & LATE FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	57,907	55,516	68,850	35,500	0	0	60,165
508-8008 TELEPHONE	PERMANENT NOTES: 5/25/23 - CALLING WINDSTREAM TO GET QUOTE TO CANCEL THIS SERVICE 6/20/23 - CANCELLED SERVICE \$3,392.00 FINAL COST						
TOTAL EXTENSION	169,876	180,935	272,334	206,269	0	0	189,194

01 -GENERAL FUND
JP 2

	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-509-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-509-0005 WAGES-EMPLOYEES	78,316	84,916	84,917	74,302	0	0	84,917
01-509-0010 WAGES-PT	0	0	0	0	0	0	0
01-509-0015 OT	7,219	7,202	10,000	6,302	0	0	5,000
01-509-0017 VACATION PAY	0	0	0	0	0	0	0
01-509-0020 LONGEVITY	8,130	8,670	9,210	8,040	0	0	9,750
01-509-0025 HEALTH INSURANCE	35,105	37,063	39,108	31,152	0	0	39,012
01-509-0030 DENTAL INSURANCE	887	928	918	765	0	0	948
01-509-0035 RETIREMENT	15,521	13,254	13,257	10,798	0	0	12,650
01-509-0040 FICA & MEDICARE	9,871	10,616	11,845	9,322	0	0	11,503
01-509-0045 BASIC LIFE	196	196	198	163	0	0	198
01-509-0050 VISION INSURANCE	<u>223</u>	<u>223</u>	<u>171</u>	<u>142</u>	<u>0</u>	<u>0</u>	<u>165</u>
TOTAL SALARIES & BENEFITS	202,866	213,767	220,323	185,347	0	0	214,842
<u>MISC EXPENSE</u>							
01-509-8002 SUPPLIES	2,230	1,708	2,650	838	0	0	2,505
01-509-8006 EQUIP RENT & REPAIRS	768	768	1,800	722	0	0	1,500
01-509-8008 TELEPHONE	5,816	4,180	5,000	3,120	0	0	4,500
01-509-8014 DUES & PUBLICATIONS	265	235	1,000	235	0	0	900
01-509-8023 COMPUTER EXPENSE	680	178	500	22	0	0	0
01-509-8027 CONF TRAINING OFFICIAL	108	1,248	2,500	732	0	0	2,250
01-509-8030 CONF & TRAINING STAFF	230	1,863	1,450	0	0	0	1,305
01-509-8040 POSTAGE & BOX	747	1,029	1,500	534	0	0	1,350
01-509-8080 BOND PREMIUM	0	178	200	0	0	0	180
01-509-8086 AUTOSOPY EXPENSE	9,390	7,190	20,000	4,099	0	0	18,000
01-509-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-509-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-509-8999 CASH SHORT/OVER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	20,234	18,577	36,600	10,302	0	0	32,490
TOTAL JP 2	223,100	232,343	256,923	195,649	0	0	247,332

01 -GENERAL FUND
BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	(----- 2023-2024 -----) (----- 2024-2025 -----)						
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET DR	BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-510-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
01-510-0005 WAGES-EMPLOYEES	116,214	122,814	47,514	41,574	0	0	47,514
01-510-0010 WAGES-PT	0	17,055	18,000	15,406	0	0	20,000
01-510-0015 OT	0	0	0	0	0	0	0
01-510-0020 LONGEVITY	720	1,080	930	795	0	0	1,110
01-510-0025 HEALTH INSURANCE	23,403	24,709	13,036	10,384	0	0	13,004
01-510-0030 DENTAL INSURANCE	591	618	306	255	0	0	316
01-510-0035 RETIREMENT	12,876	12,318	5,861	4,666	0	0	5,773
01-510-0040 FICA & MEDICARE	8,114	9,882	5,236	4,421	0	0	5,250
01-510-0045 BASIC LIFE	131	131	66	54	0	0	66
01-510-0050 VISION INSURANCE	<u>74</u>	<u>74</u>	<u>57</u>	<u>41</u>	<u>0</u>	<u>0</u>	<u>55</u>
TOTAL SALARIES & BENEFITS	162,122	188,681	91,006	77,597	0	0	93,088
<u>CAPITAL OUTLAY</u>							
01-510-1111 CAPITAL EXPENSES	0	0	21,200	21,200	0	0	0
01-510-1112 SHAMROCK ANNEX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	21,200	21,200	0	0	0
<u>MISC EXPENSE</u>							
01-510-8002 SUPPLIES	4,021	3,256	1,372	387	0	0	2,000
01-510-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-510-8008 TELEPHONE	26,375	26,800	27,000	25,042	0	0	28,000
01-510-8014 DUES & PUBLICATIONS	3,365	3,688	4,400	2,872	0	0	4,000
01-510-8023 COMPUTER/INTERNET EXPENSE	84,681	76,850	0	0	0	0	0
01-510-8024 COMPUTER HARDWARE EXPENSE	0	25,209	0	0	0	0	0
01-510-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-510-8030 CONF & TRAINING STAFF	122	2,663	2,328	1,613	0	0	2,500
01-510-8031 AGRILIFE BUILDING EXPENSE	10,302	14,971	15,000	4,040	0	0	13,500
01-510-8032 EXT BUILDING EXPENSE	5,224	0	9,711	470	0	0	15,000
01-510-8033 JP BLDG EXPENSE	3,396	7,481	5,150	1,106	0	0	5,000
01-510-8034 COURTHOUSE BLDG EXPENSE	41,311	59,121	155,000	37,779	0	0	100,000
01-510-8035 PROBATION BLDG EXPENSE	3,074	21,264	3,000	2,137	0	0	2,700
01-510-8036 MAINT BLDG EXPENSE	0	582	1,000	355	0	0	900
01-510-8037 AMBULANCE BLDG EXPENSE	0	0	0	0	0	0	8,000
01-510-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-510-8050 COUNTYWIDE EXPENSE	271	100	6,000	100	0	0	2,500
01-510-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-510-8090 EQUIP PURCH <\$5000	0	0	1,889	1,889	0	0	2,250
01-510-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-510-8107 GAS & OIL EXPENSE	972	1,037	1,500	722	0	0	1,000
01-510-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-510-8400 COURTHOUSE - UTILITIES	22,136	27,669	32,000	25,637	0	0	30,000
01-510-8431 ANNEX - UTILITIES	3,856	5,179	7,500	3,021	0	0	6,750
01-510-8432 EXTENSION - UTILITIES	0	0	0	0	0	0	0
01-510-8433 JP 1 BLDG UTILITIES	1,984	2,373	3,000	1,747	0	0	3,000
01-510-8434 JP 2 BLDG UTILITIES	5,366	6,263	6,000	5,461	0	0	6,000
01-510-8435 PROB BLDG UTILITIES	2,589	3,681	4,800	2,800	0	0	4,320

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

01 -GENERAL FUND
BLDG MAIN/FAC

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)					(----- 2024-2025 -----)
			CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED	
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
						DR	SELECTED	
01-510-8436 WEIGH STATION UTILITIES	16,148	7,749	10,000	6,148	0	0	9,000	
01-510-8437 WEIGH STATION EXPENSES	907	11,291	12,000	6,567	0	0	11,000	
01-510-8438 MAINT BLDG UTILITES	0	3,523	3,600	3,453	0	0	3,500	
01-510-8439 AMBULANCE BLDG UTILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	
TOTAL MISC EXPENSE	236,100	310,749	312,250	133,347	0	0	270,920	
TOTAL BLDG MAIN/FAC	398,222	499,430	424,456	232,144	0	0	364,008	

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

01 -GENERAL FUND
CON #1

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	2023-2024	REESTIMATED	2024-2025	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-511-0000 SALARIES-ELECTED	10,920	11,680	11,681	10,220	0	0	11,681
01-511-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-511-0010 WAGES-PT	0	0	0	0	0	0	0
01-511-0015 OT	0	0	0	0	0	0	0
01-511-0020 LONGEVITY	2,295	2,475	2,655	2,318	0	0	2,835
01-511-0025 HEALTH INSURANCE	0	0	13,036	0	0	0	13,004
01-511-0030 DENTAL INSURANCE	0	0	306	0	0	0	316
01-511-0035 RETIREMENT	1,454	1,238	1,228	1,018	0	0	1,222
01-511-0040 FICA & MEDICARE	1,011	1,083	1,097	959	0	0	1,111
01-511-0045 BASIC LIFE	0	0	66	0	0	0	66
01-511-0050 VISION INSURANCE	<u>0</u>	<u>0</u>	<u>57</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55</u>
TOTAL SALARIES & BENEFITS	15,680	16,476	30,126	14,515	0	0	30,290
<u>MISC EXPENSE</u>							
01-511-8002 SUPPLIES	0	0	1,000	0	0	0	1,000
01-511-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-511-8008 TELEPHONE	0	0	0	0	0	0	0
01-511-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	0
01-511-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-511-8027 CONF TRAINING OFFICIAL	0	0	1,000	0	0	0	1,100
01-511-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-511-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-511-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-511-8090 EQUIP PURCH <\$5000	0	1,463	500	0	0	0	0
01-511-8106 VEHICLE EXPENSE	119	1,631	1,000	0	0	0	1,000
01-511-8107 FUEL & OIL	39	43	500	123	0	0	500
01-511-8185 CR CARD INT & LATE FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	158	3,137	4,000	123	0	0	3,600
TOTAL CON #1	15,838	19,612	34,126	14,638	0	0	33,890

01 -GENERAL FUND
JP1

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-512-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-512-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	37,374	0	0	42,714
01-512-0010 WAGES-PT	5,946	3,715	8,000	4,318	0	0	5,000
01-512-0015 OT	0	0	0	0	0	0	0
01-512-0017 VACATION PAY	0	0	0	0	0	0	0
01-512-0020 LONGEVITY	3,960	2,745	3,105	2,700	0	0	3,465
01-512-0025 HEALTH INSURANCE	23,403	24,709	26,072	20,768	0	0	26,008
01-512-0030 DENTAL INSURANCE	591	618	612	510	0	0	632
01-512-0035 RETIREMENT	10,615	8,583	8,265	7,225	0	0	8,150
01-512-0040 FICA & MEDICARE	7,260	7,479	7,996	6,637	0	0	7,794
01-512-0045 BASIC LIFE	94	141	132	109	0	0	132
01-512-0050 VISION INSURANCE	<u>149</u>	<u>149</u>	<u>114</u>	<u>95</u>	<u>0</u>	<u>0</u>	<u>110</u>
TOTAL SALARIES & BENEFITS	138,829	141,551	147,709	124,098	0	0	144,704
<u>MISC EXPENSE</u>							
01-512-8002 SUPPLIES	2,049	2,049	2,000	1,502	0	0	2,000
01-512-8006 EQUIP RENT & REPAIRS	2,076	2,418	4,000	1,970	0	0	4,000
01-512-8008 TELEPHONE	694	0	0	0	0	0	0
01-512-8014 DUES & PUBLICATIONS	355	398	500	265	0	0	500
01-512-8023 COMPUTER EXPENSE	1,142	0	1,000	0	0	0	0
01-512-8027 CONF TRAINING OFFICIAL	52	4,265	4,000	1,510	0	0	3,000
01-512-8030 CONF & TRAINING STAFF	213	209	2,000	950	0	0	1,000
01-512-8040 POSTAGE & BOX	200	214	1,000	98	0	0	1,000
01-512-8080 BOND PREMIUM	100	464	500	0	0	0	500
01-512-8086 AUTOPSY EXPENSE	5,960	8,059	18,000	3,876	0	0	13,000
01-512-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-512-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-512-8999 CASH SHORT/OVER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	12,840	18,077	33,000	10,171	0	0	25,000
TOTAL JP1	151,669	159,628	180,709	134,269	0	0	169,704

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

01 -GENERAL FUND
EMERG MGMT

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-513-0000 SALARIES-APPOINTED	39,414	42,714	42,714	37,374	0	0	0
01-513-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-513-0010 WAGES-PT	0	0	0	0	0	0	4,000
01-513-0015 OT	0	0	0	0	0	0	0
01-513-0017 VACATION PAY	0	0	0	0	0	0	0
01-513-0020 LONGEVITY	2,610	2,790	2,970	2,588	0	0	3,150
01-513-0025 HEALTH INSURANCE	11,702	12,354	13,036	10,384	0	0	0
01-513-0030 DENTAL INSURANCE	296	309	306	255	0	0	0
01-513-0035 RETIREMENT	4,625	3,981	3,912	3,244	0	0	2,705
01-513-0040 FICA & MEDICARE	3,216	3,481	3,495	3,057	0	0	2,460
01-513-0045 BASIC LIFE	42	42	66	26	0	0	0
01-513-0050 VISION INSURANCE	<u>74</u>	<u>74</u>	<u>57</u>	<u>47</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	61,978	65,746	66,556	56,976	0	0	12,315
<u>MISC EXPENSE</u>							
01-513-8002 SUPPLIES	2,558	333	4,180	2,509	0	0	3,705
01-513-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-513-8008 TELEPHONE	236	247	300	233	0	0	270
01-513-8014 DUES & PUBLICATIONS	175	175	175	35	0	0	175
01-513-8023 COMPUTER EXPENSE	246	0	0	0	0	0	0
01-513-8027 CONF TRAINING OFFICIAL	240	174	74	74	0	0	0
01-513-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-513-8035 TRAVEL	619	545	1,226	560	0	0	3,750
01-513-8040 POSTAGE & BOX	84	94	100	100	0	0	100
01-513-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-513-8090 EQUIP PURCH <\$5000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	4,157	1,569	6,055	3,511	0	0	8,000
513-8008 TELEPHONE	PERMANENT NOTES: AT&T 806-143-2003						
TOTAL EMERG MGMT	66,135	67,315	72,611	60,487	0	0	20,315

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

01 -GENERAL FUND
VA

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-514-0000 SALARIES-APPOINTED	8,920	9,667	9,667	8,056	0	0	9,667
01-514-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-514-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	0
01-514-0010 WAGES-PT	0	0	0	0	0	0	0
01-514-0015 OT	0	0	0	0	0	0	0
01-514-0020 LONGEVITY	0	0	0	0	0	0	0
01-514-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
01-514-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-514-0035 RETIREMENT	981	846	828	687	0	0	814
01-514-0040 FICA & MEDICARE	682	739	740	616	0	0	740
01-514-0045 BASIC LIFE	0	0	0	0	0	0	0
01-514-0050 VISION INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	10,584	11,252	11,235	9,359	0	0	11,221
<u>MISC EXPENSE</u>							
01-514-8002 SUPPLIES	270	90	66	0	0	0	350
01-514-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-514-8008 TELEPHONE	0	0	0	0	0	0	0
01-514-8014 DUES & PUBLICATIONS	0	0	0	0	0	0	0
01-514-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-514-8027 CONF TRAINING OFFICIAL	0	896	1,084	1,083	0	0	1,000
01-514-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-514-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-514-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-514-8090 EQUIP PURCH <\$5000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	270	986	1,150	1,083	0	0	1,350
TOTAL VA	10,854	12,238	12,385	10,442	0	0	12,571

01 -GENERAL FUND
31ST DC

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-515-0000 SALARIES-ELECTED	1,550	3,099	3,100	2,583	0	0	3,100
01-515-0005 WAGES-EMPLOYEES	37,152	40,770	43,625	38,171	0	0	46,106
01-515-0010 WAGES-PT	0	0	0	0	0	0	0
01-515-0015 OT	0	0	0	0	0	0	0
01-515-0020 LONGEVITY	3,908	4,448	4,988	4,350	0	0	5,528
01-515-0025 HEALTH INSURANCE	7,380	7,380	8,500	7,380	0	0	8,925
01-515-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-515-0035 RETIREMENT	4,687	4,227	4,428	3,672	0	0	4,605
01-515-0040 FICA & MEDICARE	3,260	3,696	3,957	3,450	0	0	4,188
01-515-0045 BASIC LIFE	0	0	0	0	0	0	0
01-515-0050 VISION INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	57,936	63,620	68,598	59,607	0	0	72,452
<u>MISC EXPENSE</u>							
01-515-8002 SUPPLIES	1,681	1,875	4,500	592	0	0	4,500
01-515-8006 EQUIP RENT & REPAIRS	92	162	1,000	0	0	0	900
01-515-8008 TELEPHONE	1,259	1,359	2,000	1,165	0	0	1,800
01-515-8014 DUES & PUBLICATIONS	861	948	3,000	1,281	0	0	2,600
01-515-8023 COMPUTER EXPENSE	359	794	4,500	0	0	0	0
01-515-8027 CONF TRAINING OFFICIAL	1,386	0	3,500	4,526	0	0	4,500
01-515-8030 CONF & TRAINING STAFF (200)	150	9,500	0	0	0	8,550
01-515-8035 TRAVEL	5,798	8,413	8,000	3,824	0	0	8,000
01-515-8040 POSTAGE & BOX	116	186	500	114	0	0	500
01-515-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-515-8090 EQUIP PURCH <\$5000	0	0	15,000	0	0	0	10,000
01-515-8201 CONTRACT COURT REPORTER-DIS	1,500	0	4,000	250	0	0	3,600
01-515-8202 STATEMENT OF FACTS	756	0	15,000	355	0	0	14,000
01-515-8203 JUROR QUESTIONNAIRES	0	0	500	0	0	0	450
01-515-8204 JUDICIAL INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	13,609	13,887	71,000	12,106	0	0	59,400
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TOTAL 31ST DC	71,545	77,507	139,598	71,713	0	0	131,852

01 -GENERAL FUND
CO ATTY

	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-516-0000 SALARIES-ELECTED	81,685	84,985	84,986	74,362	0	0	84,986
01-516-0005 WAGES-EMPLOYEES	39,414	42,714	42,714	37,374	0	0	42,714
01-516-0006 RPG-EMPLOYEES	0	0	25,000	19,250	0	0	67,000
01-516-0008 COMP TAKEN	0	0	0	0	0	0	0
01-516-0010 WAGES-PT	0	0	0	0	0	0	0
01-516-0015 OT	0	0	0	0	0	0	0
01-516-0017 VACATION PAY	0	0	0	0	0	0	0
01-516-0020 LONGEVITY	2,310	1,793	2,153	2,070	0	0	2,513
01-516-0025 HEALTH INSURANCE	21,446	24,709	26,072	23,885	0	0	39,012
01-516-0030 DENTAL INSURANCE	542	618	612	586	0	0	948
01-516-0035 RETIREMENT	13,575	11,329	13,307	10,678	0	0	16,591
01-516-0040 FICA & MEDICARE	8,908	9,020	11,847	9,418	0	0	15,087
01-516-0045 BASIC LIFE	120	131	132	125	0	0	198
01-516-0050 VISION INSURANCE	<u>136</u>	<u>149</u>	<u>114</u>	<u>109</u>	<u>0</u>	<u>0</u>	<u>165</u>
TOTAL SALARIES & BENEFITS	168,136	175,446	206,937	177,857	0	0	269,214
<u>MISC EXPENSE</u>							
01-516-8002 SUPPLIES	10,653	2,381	6,000	3,321	0	0	3,535
01-516-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-516-8008 TELEPHONE	0	0	0	0	0	0	0
01-516-8014 DUES & PUBLICATIONS	787	1,029	1,000	894	0	0	1,000
01-516-8023 COMPUTER EXPENSE	12,411	18,630	17,000	15,041	0	0	0
01-516-8027 CONF TRAINING OFFICIAL	3,161	5,052	4,500	3,187	0	0	4,500
01-516-8030 CONF & TRAINING STAFF	0	2,111	2,000	1,462	0	0	3,500
01-516-8040 POSTAGE & BOX	639	726	850	206	0	0	765
01-516-8080 BOND PREMIUM	104	0	0	0	0	0	0
01-516-8090 EQUIP PURCH <\$5000	0	0	650	0	0	0	0
01-516-8185 CR CARD INT & LATE FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	27,755	29,929	32,000	24,111	0	0	13,300
TOTAL CO ATTY	195,891	205,376	238,937	201,969	0	0	282,514

01 -GENERAL FUND
AUDITOR

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-517-0000 SALARIES-APPOINTED	81,931	84,799	84,800	74,199	0	0	84,800
01-517-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-517-0008 COMP TAKEN	0	0	0	0	0	0	0
01-517-0010 WAGES-PT	0	0	5,000	0	0	0	0
01-517-0015 OT	0	0	0	0	0	0	0
01-517-0020 LONGEVITY	915	1,095	1,275	1,103	0	0	1,455
01-517-0025 HEALTH INSURANCE	11,702	12,354	13,036	10,384	0	0	13,004
01-517-0030 DENTAL INSURANCE	296	309	306	255	0	0	316
01-517-0035 RETIREMENT	9,114	7,519	7,371	6,114	0	0	7,257
01-517-0040 FICA & MEDICARE	5,608	5,745	6,968	5,002	0	0	6,599
01-517-0045 BASIC LIFE	65	65	66	54	0	0	66
01-517-0050 VISION INSURANCE	<u>74</u>	<u>74</u>	<u>57</u>	<u>47</u>	<u>0</u>	<u>0</u>	<u>55</u>
TOTAL SALARIES & BENEFITS	109,705	111,962	118,879	97,159	0	0	113,552
<u>MISC EXPENSE</u>							
01-517-8002 SUPPLIES	1,379	2,150	4,000	1,149	0	0	3,265
01-517-8006 EQUIP RENT & REPAIRS	0	0	1,155	0	0	0	0
01-517-8008 TELEPHONE	0	0	0	0	0	0	0
01-517-8014 DUES & PUBLICATIONS	175	270	445	445	0	0	300
01-517-8023 COMPUTER EXPENSE	10,569	4,525	10,500	10,185	0	0	0
01-517-8027 CONF TRAINING OFFICIAL	4,707	3,079	4,150	1,959	0	0	4,150
01-517-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-517-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-517-8080 BOND PREMIUM	100	100	100	100	0	0	100
01-517-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-517-8108 TRAVEL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	16,930	10,125	20,350	13,838	0	0	7,815
TOTAL AUDITOR	126,635	122,086	139,229	110,997	0	0	121,367

01 -GENERAL FUND
CONSTABLE #2

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
01-518-0000 SALARIES - ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
01-518-0015 OT	0	0	0	0	0	0	0
01-518-0020 LONGEVITY	1,575	1,755	1,935	1,688	0	0	2,115
01-518-0025 HEALTH INSURANCE	0	0	13,036	0	0	0	13,004
01-518-0030 DENTAL INSURANCE	296	309	306	255	0	0	316
01-518-0035 RETIREMENT	5,387	4,589	4,507	3,739	0	0	4,443
01-518-0040 FICA & MEDICARE	3,678	3,942	4,027	3,463	0	0	4,041
01-518-0045 BASIC LIFE	20	16	66	14	0	0	66
01-518-0050 VISION INSURANCE	74	74	57	47	0	0	55
TOTAL SALARIES & BENEFITS	58,429	61,384	74,633	53,566	0	0	74,739
<u>CAPITAL OUTLAY</u>							
01-518-1105 VEHICLE PURCHASES	0	53,618	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	53,618	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-518-8002 SUPPLIES	0	74	800	0	0	0	1,035
01-518-8006 EQUIP RENT & REPAIRS	1,150	1,991	2,000	1,651	0	0	2,000
01-518-8008 TELEPHONE	0	0	0	0	0	0	0
01-518-8014 DUES & PUBLICATIONS	60	0	750	70	0	0	100
01-518-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-518-8027 CONF & TRAINING OFFICIAL	967	(0)	1,500	135	0	0	1,500
01-518-8028 CONFERENCE/TRAINING-LEOSE	0	0	1,349	645	0	0	0
01-518-8040 POSTAGE & BOX RENT	0	0	100	0	0	0	0
01-518-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-518-8090 EQUIP PURCH <\$5000	0	0	2,000	0	0	0	1,800
01-518-8106 VEHICLE EXPENSE	3,059	3,703	2,700	2,249	0	0	2,430
01-518-8107 FUEL	6,535	6,093	7,000	4,503	0	0	6,300
01-518-8185 CR CARD INT & LATE FEE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	11,771	11,861	18,199	9,254	0	0	15,165
TOTAL CONSTABLE #2	70,200	126,863	92,832	62,820	0	0	89,904

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

01 -GENERAL FUND
SAFETY CONTROL

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)					(----- 2024-2025 -----)
			CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED	
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
						DR	SELECTED	
<u>SALARIES & BENEFITS</u>								
01-519-0005 WAGES - EMPLOYEES	0	0	0	0	0	0	0	0
01-519-0015 OT	0	0	0	0	0	0	0	0
01-519-0030 DENTAL INSURANCE	0	0	0	0	0	0	0	0
01-519-0035 RETIREMENT	0	0	0	0	0	0	0	0
01-519-0040 FICA & MEDICARE	0	0	0	0	0	0	0	0
01-519-0045 BASIC LIFE	0	0	0	0	0	0	0	0
01-519-0050 VISION INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>								
01-519-8090 EQUIP PURCH <\$5000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	0	0	0	0	0	0	0	0
TOTAL SAFETY CONTROL	0	0	0	0	0	0	0	0

01 -GENERAL FUND
INFORMATION TECHNOLOGY

		(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>								
01-520-0000	SALARIES-ELECTED	0	0	0	0	0	0	
01-520-0005	WAGES-EMPLOYEES	0	0	84,000	73,375	0	0	84,000
01-520-0009	AUTO ALLOWANCE	0	0	3,000	2,750	0	0	3,000
01-520-0010	WAGES-PT	0	0	0	0	0	0	0
01-520-0015	OT	0	0	0	0	0	0	0
01-520-0020	LONGEVITY	0	0	510	443	0	0	690
01-520-0025	HEALTH INSURANCE	0	0	13,036	10,384	0	0	13,004
01-520-0030	DENTAL INSURANCE	0	0	306	255	0	0	316
01-520-0035	RETIREMENT	0	0	7,494	6,217	0	0	7,377
01-520-0040	FICA & MEDICARE	0	0	6,695	5,056	0	0	6,709
01-520-0045	BASIC LIFE	0	0	66	54	0	0	66
01-520-0050	VISION INSURANCE	<u>0</u>	<u>0</u>	<u>57</u>	<u>47</u>	<u>0</u>	<u>0</u>	<u>55</u>
TOTAL SALARIES & BENEFITS		0	0	115,164	98,582	0	0	115,217
<u>MISC EXPENSE</u>								
01-520-8002	SUPPLIES	0	0	3,000	2,304	0	0	2,700
01-520-8006	EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-520-8014	DUES & PUBLICATIONS	0	0	0	175	0	0	0
01-520-8023	SOFTWARE/INTERNET EXPENSE	0	0	80,000	75,364	0	0	175,000
01-520-8024	COMPUTER HARDWARE EXPENSE	0	0	25,000	12,821	0	0	25,000
01-520-8030	CONF & TRAINING STAFF	0	0	2,500	1,604	0	0	2,250
01-520-8040	POSTAGE & BOX	0	0	0	0	0	0	0
01-520-8090	EQUIP PURCH <\$5000	0	0	1,500	0	0	0	1,350
01-520-8100	CONTRACT LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE		0	0	112,000	92,267	0	0	206,300
520-8023	SOFTWARE/INTERNET EXPENSE	PERMANENT NOTES: ATT - COURTHOUSE MIFI CITIBANK - SPLASHTOP, NIXOXUS GRANIT - INTERNET TACCIR - OFFICE 365 (EMAIL/MICROSOFT) TIMECL - TIMECLOCK PLUS						
TOTAL INFORMATION TECHNOLOGY		0	0	227,164	190,849	0	0	321,517

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

01 -GENERAL FUND
EMERGENCY / COMMUNITY SVC

		(----- 2023-2024 -----)					(----- 2024-2025 -----)	
DEPARTMENTAL EXPENDITURES		2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>MISC EXPENSE</u>								
01-598-8340	RURAL VFD	0	0	0	0	0	0	135,000
01-598-8360	SOUTH HOSPITAL DIST	0	0	0	0	0	0	300,000
01-598-8361	NORTH HOSPITAL DIST	0	0	0	0	0	0	300,000
01-598-8362	LIBRARY EXPENSE	0	0	0	0	0	0	4,800
01-598-8387	HISTORICAL COMMITTEE	0	0	0	0	0	0	5,000
01-598-8401	COMMUNITY SUPPORT SERVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,000</u>
TOTAL MISC EXPENSE		0	0	0	0	0	0	755,800
598-8340	RURAL VFD	PERMANENT NOTES:						
		AVFD - \$16,200						
		BVFD - \$16,200						
		KVFD - \$16,200						
		MOBVF - \$16,200						
		SVFD - \$27,600						
		WHEVFD - \$27,600						
598-8362	LIBRARY EXPENSE	PERMANENT NOTES:						
		SHALIB - \$2,400						
		WHELIB - \$2,400						
598-8387	HISTORICAL COMMITTEE	CURRENT YEAR NOTES:						
		REDUCE BACK TO \$5,000 IN FY25						
598-8401	COMMUNITY SUPPORT SERVICES	PERMANENT NOTES:						
		HIPFB - \$1,000						
		SHAMMW - \$500						
		WHEME - \$500						
		WHEHIS - \$3,500						
		WCSWCD - \$5,000						
		PIOWE - \$3,500						
TOTAL EMERGENCY / COMMUNITY SVC		0	0	0	0	0	0	755,800

01 -GENERAL FUND
NON DEPARTMENTAL

(----- 2023-2024 -----) (----- 2024-2025 -----)							
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-599-0000 TRANSFERS OUT	322,078	455,675	799,000	0	0	0	257,077
01-599-0004 RETIREMENT INCENTIVE	0	0	0	0	0	0	15,000
01-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-599-0010 WAGES-PT	0	0	0	0	0	0	0
01-599-0016 HAZARD PAY - ARPA GRANT	282,602	0	0	0	0	0	0
01-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
01-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-599-0035 RETIREMENT	30,728	0	0	0	0	0	0
01-599-0040 FICA & MEDICARE	21,621	0	0	0	0	0	1,150
01-599-0045 BASIC LIFE	0	0	0	0	0	0	0
01-599-0050 VISION INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	657,029	455,675	799,000	0	0	0	273,227
<u>CAPITAL OUTLAY</u>							
01-599-1000 CAPITAL PURCHASE	10,206	0	0	0	0	0	0
01-599-1999 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	10,206	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-599-8000 LOSS CONTROL	1,356	701	1,000	878	0	0	900
01-599-8001 HEALTHY COUNTY INCENTIVES	0	0	0	0	0	0	2,000
01-599-8014 DUES & PUBLICATIONS	3,689	6,020	3,500	3,587	0	0	4,500
01-599-8016 NEWSPAPER NOTICE (GC-140.00	0	0	1,000	0	0	0	900
01-599-8091 GRANT EXPENSE - LAW ENFORCE	0	0	107,632	25,475	0	0	114,210
01-599-8107 FUEL	0	0	0	0	0	0	0
01-599-8185 FINANCE CHG & LATE FEES	0	0	0	0	0	0	0
01-599-8300 JURY EXPENSE	4,282	4,633	10,000	4,100	0	0	9,000
01-599-8301 LAW LIBRARY EXPENSE	0	0	0	0	0	0	0
01-599-8302 AIR MED CARE NETWORK	5,217	5,519	6,000	6,344	0	0	7,500
01-599-8303 LEGAL FEES	4,320	3,292	5,000	4,749	0	0	10,000
01-599-8304 CONTRACT CT REPORTER-COUNTY	0	0	1,000	0	0	0	1,000
01-599-8305 PROBATION DEPT	39,283	55,019	60,000	47,139	0	0	60,000
01-599-8306 DISTRICT ATTORNEY OFFICE	42,385	40,067	45,000	43,798	0	0	45,000
01-599-8307 INDIGENT DEFENSE-COUNTY	22,850	21,705	35,000	26,845	0	0	30,000
01-599-8308 CAPITAL CASE EXPENSE	2,486	2,486	3,500	3,122	0	0	3,500
01-599-8309 INDIGENT DEFENSE DISTRICT	52,351	85,896	60,000	53,130	0	0	50,000
01-599-8310 BIDS, ADVERTISING, NOTICES	0	0	1,000	0	0	0	1,000
01-599-8311 INDIGENT DEFENSE OTHER EXP	714	1,172	1,500	1,401	0	0	1,500
01-599-8312 INTERPRETER SERVICE	2,480	2,905	3,600	4,353	0	0	3,000
01-599-8313 INDIGENT DEFENSE CPS	9,727	17,426	8,500	7,480	0	0	8,500
01-599-8314 INDIGENT DEFENSE-UNINDICTED	53,303	67,780	55,500	63,850	0	0	40,000
01-599-8315 ATTORNEY AD LITEM	0	0	0	0	0	0	0
01-599-8316 CONTRACT REPORTER-CPS	250	250	400	0	0	0	1,000
01-599-8317 31ST DIST COURT EXPENSE	2,925	2,475	3,000	1,800	0	0	3,000
01-599-8319 COUNTY WASTE DISPOSAL	0	0	0	0	0	0	0
01-599-8320 BUILDING RENTAL	0	0	0	0	0	0	0
01-599-8321 BUILDING MAINTENANCE	0	0	0	0	0	0	0

(----- 2023-2024 -----) (----- 2024-2025 -----)

599-8091	GRANT EXPENSE - LAW ENFORC	PERMANENT NOTES: FY24 - 2023 SB22 LAW ENFORCEMENT GRANT \$250,000 LESS SHERIFF WAGES, FICE & RETIREMENT OF \$28,105
599-8300	JURY EXPENSE	PERMANENT NOTES: 5/25/2023 HB2014 INCREASE JURY PAY FROM \$6 TO \$20 AND \$40 TO \$58
599-8302	AIR MED CARE NETWORK	PERMANENT NOTES: PER LETTER DATED 12/20/22 - 2023 RATE WILL BE \$75.00 PER EMPLOYEE
599-8370	PROPERTY INSURANCE	PERMANENT NOTES: 5/25/23 - PLANNING ON APPROX 24% INCREASE
599-8386	EMPLOYEE RETIREMENT	CURRENT YEAR NOTES: FY26 POSSIBLY ADD BACK \$50K ADDITIONAL CONTRIBUTION

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>TRANSFER OUT</u>							
01-599-9999 MISC EXPENSE	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFER OUT	3	0	0	0	0	0	0
TOTAL NON DEPARTMENTAL	2,189,835	2,487,549	3,015,366	1,603,525	0	0	1,509,377
TOTAL EXPENDITURES	<u>7,062,913</u>	<u>8,315,045</u>	<u>9,186,313</u>	<u>6,398,275</u>	<u>0</u>	<u>0</u>	<u>8,271,806</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>463,399</u>	<u>(680,150)</u>	<u>(1,332,989)</u>	<u>1,275,084</u>	<u>0</u>	<u>0</u>	<u>(1,747,399)</u>

02 -ROAD & BRIDGE

	(----- 2023-2024 -----) (----- 2024-2025 -----)						
REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>TAXES</u>							
02-4000 RB - AD VALOREM TAXES	999,140	1,006,116	1,074,899	1,061,957	0	0	862,773
02-4001 RB -DELINQUENT ADVALOREM TAXES	157,487	12,252	10,000	5,489	0	0	10,000
02-4002 RB -RENDITION PENALTIES	776	604	0	445	0	0	0
02-4003 ROAD AND BRIDGE P&I	8,289	4,537	2,500	1,981	0	0	2,500
02-4004 RB - EXCESS VIT TAXES	0	466	0	52	0	0	0
02-4010 LATERAL - AD VALOREM	987,161	994,016	1,062,005	1,049,309	0	0	852,015
02-4011 LATERAL - DELINQUENT TAXES	155,823	11,983	10,000	5,350	0	0	10,000
02-4012 LATERAL - RENDITION PEN	769	598	0	441	0	0	0
02-4013 LATERAL ROAD P&I	8,157	4,438	2,500	1,930	0	0	2,500
02-4014 LATERAL - EXCESS VIT TAXES	<u>0</u>	<u>461</u>	<u>0</u>	<u>51</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TAXES	2,317,600	2,035,469	2,161,904	2,127,005	0	0	1,739,788
<u>FEES & FINES</u>							
02-4100 ROAD CROSSING FEES	3,500	1,000	0	0	0	0	0
02-4101 AUTO REGISTRATION FEES	<u>353,013</u>	<u>349,652</u>	<u>300,000</u>	<u>281,424</u>	<u>0</u>	<u>0</u>	<u>300,000</u>
TOTAL FEES & FINES	356,513	350,652	300,000	281,424	0	0	300,000
<u>COMMISSIONS</u>							
02-4200 COURT COST COMMISSIONS	<u>3,884</u>	<u>2,853</u>	<u>0</u>	<u>560</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
TOTAL COMMISSIONS	3,884	2,853	0	560	0	0	1,000
<u>RENTS & ROYALTIES</u>							
02-4400 OIL AND GAS ROYALTY	<u>1,933</u>	<u>2,295</u>	<u>0</u>	<u>5,265</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
TOTAL RENTS & ROYALTIES	1,933	2,295	0	5,265	0	0	1,500
<u>INTEREST</u>							
02-4500 INTEREST INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INTEREST	0	0	0	0	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
02-4600 REIMB INSURANCE CLAIMS	16,569	0	0	0	0	0	0
02-4670 GRANT REVENUE - TIF	322,485	0	0	0	0	0	0
02-4680 REIMB MISC	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REIMBURSEMENT & REFUNDS	339,054	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
02-4800 LATERAL ROAD STATE	67,261	69,524	65,000	70,537	0	0	65,000
02-4801 SALE OF USED ASSETS	4,000	0	143,500	143,500	0	0	0
02-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS	71,261	69,524	208,500	215,037	0	0	65,000
<u>TRANSFER IN</u>							
02-4900 TRANSFERS IN	<u>310,000</u>	<u>455,675</u>	<u>799,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>257,077</u>
TOTAL TRANSFER IN	310,000	455,675	799,000	0	0	0	257,077
<hr/>							
TOTAL REVENUES	3,400,245 =====	2,916,467 =====	3,469,404 =====	2,629,291 =====	0 =====	0 =====	2,364,365 =====

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

02 -ROAD & BRIDGE
RB1

	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>SALARIES & BENEFITS</u>							
02-521-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
02-521-0005 WAGES-EMPLOYEES	175,484	186,975	186,069	155,730	0	0	139,552
02-521-0008 COMP TAKEN	10,522	8,867	10,000	7,733	0	0	0
02-521-0010 WAGES-PT	0	0	5,000	0	0	0	0
02-521-0015 OT	0	0	0	0	0	0	0
02-521-0017 VACATION PAY	0	0	0	0	0	0	0
02-521-0020 LONGEVITY	2,783	3,683	4,583	3,743	0	0	5,483
02-521-0025 HEALTH INSURANCE	46,806	49,418	65,180	38,420	0	0	52,016
02-521-0030 DENTAL INSURANCE	1,478	1,546	1,530	1,173	0	0	1,264
02-521-0035 RETIREMENT	26,234	22,116	21,951	17,575	0	0	16,467
02-521-0040 FICA & MEDICARE	17,992	19,218	19,611	16,247	0	0	14,974
02-521-0045 BASIC LIFE	287	287	330	221	0	0	264
02-521-0050 VISION INSURANCE	<u>372</u>	<u>372</u>	<u>285</u>	<u>219</u>	<u>0</u>	<u>0</u>	<u>220</u>
TOTAL SALARIES & BENEFITS	329,358	343,180	365,238	285,421	0	0	280,939
<u>CAPITAL OUTLAY</u>							
02-521-1100 ROAD EQUIPMENT	0	93,168	152,847	263,261	0	0	0
02-521-1105 TRUCK & TRAILER PURCH	38,273	0	0	0	0	0	0
02-521-1110 CAPITAL PURCH >\$5000	<u>32,833</u>	<u>0</u>	<u>9,938</u>	<u>9,938</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	71,106	93,168	162,785	273,199	0	0	0
521-1105 TRUCK & TRAILER PURCH	PERMANENT NOTES: 1/23/23 CCRT APPROVED PURCHASE OF EXT PICKUP AFTER NEW VEHICLE IS PURCHASED IN FY2024						
<u>MISC EXPENSE</u>							
02-521-8100 CNTR LABOR & MACH HIRE	1,375	0	0	0	0	0	1,500
02-521-8105 UTILITIES & PHONE	5,685	8,256	8,250	6,150	0	0	10,800
02-521-8106 SUPPLIES & PARTS	137,830	80,507	93,703	95,557	0	0	75,000
02-521-8107 FUEL	82,983	79,581	95,314	54,152	0	0	87,750
02-521-8108 WAREHOUSE EXP	17,133	16,253	20,000	7,318	0	0	15,000
02-521-8119 ROAD MATERIALS	188,555	198,573	215,000	202,594	0	0	43,585
02-521-8120 TIF ROAD MATERIALS	60,396	0	0	0	0	0	0
02-521-8127 CONF, DUES & TRAVEL	2,080	651	3,000	200	0	0	3,000
02-521-8150 INSURANCE EXPENSE	19,225	21,208	25,033	25,032	0	0	35,000
02-521-8180 BOND PREMIUM	0	0	0	0	0	0	0
02-521-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-521-8190 EQUIP PURCH <\$5000	1,500	0	4,500	4,500	0	0	0
02-521-8405 CETRZ GRANT MATCH	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	516,761	405,029	464,800	395,503	0	0	271,635
TOTAL RB1	917,225	841,377	992,823	954,123	0	0	552,574

02 -ROAD & BRIDGE
RB2

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
02-522-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
02-522-0005 WAGES-EMPLOYEES	171,067	179,693	186,069	157,125	0	0	186,069
02-522-0008 COMP TAKEN	3,908	13,323	10,000	4,391	0	0	0
02-522-0010 WAGES-PT	1,118	0	20,000	1,071	0	0	0
02-522-0015 OT	0	0	0	0	0	0	0
02-522-0017 VACATION PAY	0	0	0	0	0	0	0
02-522-0020 LONGEVITY	7,328	6,360	7,088	6,068	0	0	7,733
02-522-0025 HEALTH INSURANCE	54,634	57,635	65,180	48,804	0	0	65,020
02-522-0030 DENTAL INSURANCE	1,380	1,443	1,530	1,199	0	0	1,580
02-522-0035 RETIREMENT	25,701	22,078	23,449	17,422	0	0	20,569
02-522-0040 FICA & MEDICARE	16,838	19,214	20,950	16,343	0	0	18,705
02-522-0045 BASIC LIFE	275	283	330	239	0	0	330
02-522-0050 VISION INSURANCE	<u>347</u>	<u>347</u>	<u>285</u>	<u>223</u>	<u>0</u>	<u>0</u>	<u>275</u>
TOTAL SALARIES & BENEFITS	329,994	351,075	385,580	297,246	0	0	350,980
<u>CAPITAL OUTLAY</u>							
02-522-1100 ROAD EQUIPMENT	381,537	2,750	2,375	2,375	0	0	0
02-522-1105 TRUCK & TRAILER PURCH	0	29,500	39,750	39,750	0	0	0
02-522-1110 CAPITAL PURCH >\$5000	<u>0</u>	<u>0</u>	<u>3,938</u>	<u>3,938</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	381,537	32,250	46,063	46,063	0	0	0
<u>MISC EXPENSE</u>							
02-522-8100 CNTR LABOR & MACH HIRE	0	2,100	0	1,475	0	0	2,000
02-522-8105 UTILITIES & PHONE	4,338	3,452	6,300	2,438	0	0	5,670
02-522-8106 SUPPLIES & PARTS	86,191	79,168	65,000	76,996	0	0	75,000
02-522-8107 FUEL	64,576	70,500	93,000	67,674	0	0	83,700
02-522-8108 WAREHOUSE EXP	13,062	12,441	9,000	8,138	0	0	15,000
02-522-8119 ROAD MATERIALS	107,458	96,311	143,937	45,570	0	0	37,343
02-522-8120 TIF ROAD MATERIALS	51,698	0	0	0	0	0	0
02-522-8127 CONF, DUES & TRAVEL	0	3,559	2,500	200	0	0	3,000
02-522-8150 INSURANCE EXPENSE	15,511	17,041	23,000	21,851	0	0	29,900
02-522-8180 BOND PREMIUM	100	355	0	0	0	0	0
02-522-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-522-8190 EQUIP PURCH <\$5000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	342,934	284,927	342,737	224,342	0	0	251,613
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TOTAL RB2	1,054,465	668,252	774,380	567,650	0	0	602,593

02 -ROAD & BRIDGE
RB3

DEPARTMENTAL EXPENDITURES	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
02-523-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
02-523-0005 WAGES-EMPLOYEES	168,653	186,665	186,069	162,810	0	0	186,069
02-523-0008 COMP TAKEN	5,523	8,087	15,000	0	0	0	0
02-523-0010 WAGES-PT	7,515	9,782	20,000	19,380	0	0	0
02-523-0015 OT	56	0	0	0	0	0	0
02-523-0017 VACATION PAY	0	0	0	0	0	0	0
02-523-0020 LONGEVITY	5,295	5,820	6,720	5,243	0	0	6,953
02-523-0025 HEALTH INSURANCE	40,936	49,418	65,180	50,886	0	0	65,020
02-523-0030 DENTAL INSURANCE	1,329	1,520	1,530	1,249	0	0	1,580
02-523-0035 RETIREMENT	25,577	22,821	23,846	19,126	0	0	20,504
02-523-0040 FICA & MEDICARE	16,850	19,285	21,305	16,476	0	0	18,645
02-523-0045 BASIC LIFE	276	300	330	267	0	0	330
02-523-0050 VISION INSURANCE	<u>335</u>	<u>366</u>	<u>285</u>	<u>231</u>	<u>0</u>	<u>0</u>	<u>275</u>
TOTAL SALARIES & BENEFITS	319,744	354,761	390,964	320,029	0	0	350,075
<u>CAPITAL OUTLAY</u>							
02-523-1100 ROAD EQUIPMENT	22,500	2,750	2,375	2,375	0	0	0
02-523-1105 TRUCK & TRAILER PURCH	0	0	0	0	0	0	0
02-523-1110 CAPITAL PURCH >\$5000	<u>2,333</u>	<u>15,000</u>	<u>3,938</u>	<u>3,938</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	24,833	17,750	6,313	6,313	0	0	0
<u>MISC EXPENSE</u>							
02-523-8100 CNTR LABOR & MACH HIRE	0	3,006	0	0	0	0	1,500
02-523-8105 UTILITIES & PHONE	8,291	7,703	9,500	7,168	0	0	9,500
02-523-8106 SUPPLIES & PARTS	94,560	108,764	87,870	85,949	0	0	75,000
02-523-8107 FUEL	69,391	54,472	96,000	108,443	0	0	77,519
02-523-8108 WAREHOUSE EXP	69,411	57,820	53,540	52,514	0	0	55,000
02-523-8119 ROAD MATERIALS	93,831	48,814	107,687	83,251	0	0	0
02-523-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-523-8127 CONF, DUES & TRAVEL	1,848	877	3,000	449	0	0	3,000
02-523-8150 INSURANCE EXPENSE	21,089	23,702	31,000	23,765	0	0	31,000
02-523-8180 BOND PREMIUM	0	0	0	0	0	0	0
02-523-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-523-8190 EQUIP PURCH <\$5000	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	359,920	305,157	388,597	361,540	0	0	252,519
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TOTAL RB3	704,498	677,669	785,874	687,881	0	0	602,594

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

02 -ROAD & BRIDGE
RB4

DEPARTMENTAL EXPENDITURES	(----- 2023-2024 -----) (----- 2024-2025 -----)						
	2021-2022	2022-2023	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	BUDGET DR	BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
02-524-0000 SALARIES-ELECTED	47,399	50,699	50,699	44,361	0	0	50,699
02-524-0005 WAGES-EMPLOYEES	138,596	139,551	186,069	151,520	0	0	186,069
02-524-0008 COMP TAKEN	6,372	8,178	20,000	0	0	0	0
02-524-0010 WAGES-PT	9,634	7,712	20,000	17,357	0	0	0
02-524-0015 OT	0	0	0	0	0	0	0
02-524-0017 VACATION PAY	0	0	0	0	0	0	0
02-524-0020 LONGEVITY	7,373	7,703	8,423	7,328	0	0	9,278
02-524-0025 HEALTH INSURANCE	45,828	48,439	65,180	47,770	0	0	65,020
02-524-0030 DENTAL INSURANCE	1,157	1,316	1,530	1,173	0	0	1,580
02-524-0035 RETIREMENT	22,575	18,210	24,420	17,068	0	0	20,699
02-524-0040 FICA & MEDICARE	15,150	15,885	21,818	16,510	0	0	18,823
02-524-0045 BASIC LIFE	256	256	330	250	0	0	330
02-524-0050 VISION INSURANCE	<u>291</u>	<u>291</u>	<u>285</u>	<u>217</u>	<u>0</u>	<u>0</u>	<u>275</u>
TOTAL SALARIES & BENEFITS	294,630	298,237	398,754	303,553	0	0	352,773
<u>CAPITAL OUTLAY</u>							
02-524-1100 ROAD EQUIPMENT	69,583	2,750	2,375	2,375	0	0	0
02-524-1105 TRUCK & TRAILER PURCH	0	0	0	0	0	0	0
02-524-1110 CAPITAL PURCH >\$5000	2,333	0	3,938	3,938	0	0	0
02-524-1120 CAPITAL DEBT RETIREMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	71,917	2,750	6,313	6,313	0	0	0
<u>MISC EXPENSE</u>							
02-524-8100 CNTR LABOR & MACH HIRE	1,200	0	2,000	0	0	0	1,500
02-524-8105 UTILITIES & PHONE	8,524	8,672	11,500	7,480	0	0	10,000
02-524-8106 SUPPLIES & PARTS	92,361	111,587	82,000	120,001	0	0	85,000
02-524-8107 FUEL	65,889	91,968	105,000	30,903	0	0	79,321
02-524-8108 WAREHOUSE EXP	53,419	27,835	48,000	47,372	0	0	35,000
02-524-8119 ROAD MATERIALS	114,044	134,140	143,687	107,583	0	0	0
02-524-8120 TIF ROAD MATERIALS	56,646	0	0	0	0	0	0
02-524-8127 CONF, DUES & TRAVEL	4,104	3,243	6,000	848	0	0	3,000
02-524-8150 INSURANCE EXPENSE	21,114	22,989	31,000	27,142	0	0	36,000
02-524-8180 BOND PREMIUM	0	178	0	0	0	0	0
02-524-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-524-8190 EQUIP PURCH <\$5000	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	418,800	400,611	429,187	341,328	0	0	249,821
TOTAL RB4	785,347	701,599	834,254	651,194	0	0	602,594

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
02-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
02-599-0010 WAGES-PT	0	0	0	0	0	0	0
02-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
02-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
02-599-0035 RETIREMENT	0	0	0	0	0	0	0
02-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
02-599-0045 BASIC LIFE	0	0	0	0	0	0	0
02-599-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>							
02-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
02-599-8000 LOSS CONTROL	1,016	1,792	4,000	864	0	0	4,000
02-599-8107 FUEL	0	0	0	0	0	0	0
02-599-8402 COMPRESSOR PROP TAX REFUND	0	0	0	0	0	0	0
02-599-8405 GRANT MATCH EXP	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	1,016	1,792	4,000	864	0	0	4,000
TOTAL R&B NON DEPARTMENTAL	1,016	1,792	4,000	864	0	0	4,000
TOTAL EXPENDITURES	3,462,551	2,890,689	3,391,331	2,861,712	0	0	2,364,355
REVENUE OVER/(UNDER) EXPENDITURES	(62,306)	25,778	78,073	(232,421)	0	0	10

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
03-4100 HOT CHECK FEES	310	0	0	537	0	0	0
TOTAL FEES & FINES	310	0	0	537	0	0	0
<u>INTEREST</u>							
03-4500 INTEREST INCOME	0	0	0	0	0	0	0
TOTAL INTEREST	0	0	0	0	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
03-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
TOTAL REVENUES	310	0	0	537	0	0	0

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

03 -HOT CHECK
NON DEPARTMENTAL

			(----- 2023-2024 -----)		(----- 2024-2025 -----)		
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
03-599-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
03-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
03-599-0008 COMP TAKEN	0	0	0	0	0	0	0
03-599-0010 WAGES-PT	0	0	0	0	0	0	0
03-599-0015 OT	0	0	0	0	0	0	0
03-599-0020 LONGEVITY	0	0	0	0	0	0	0
03-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
03-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
03-599-0035 RETIREMENT	0	0	0	0	0	0	0
03-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
03-599-0045 BASIC LIFE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
03-599-8002 SUPPLIES	0	0	0	0	0	0	0
03-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
03-599-8030 CONF & TRAINING STAFF	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	0	0	0	0	0	0	0
TOTAL NON DEPARTMENTAL	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0 =====	0 =====	0 =====	0 =====	0 =====	0 =====	0 =====
REVENUE OVER/(UNDER) EXPENDITURES	310 =====	0 =====	0 =====	537 =====	0 =====	0 =====	0 =====

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
04-4107 PRE-TRIAL DIVERSION FEES	11,750	25,714	0	0	0	0	0
TOTAL FEES & FINES	11,750	25,714	0	0	0	0	0
<u>INTEREST</u>							
04-4500 INTEREST INCOME CKG	937	5,039	0	0	0	0	0
TOTAL INTEREST	937	5,039	0	0	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
04-4601 PTD REIMBURSEMENTS	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
TOTAL REVENUES	12,687	30,753	0	0	0	0	0

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

04 -PRE-TRIAL DIVERSION
PRE-TRIAL DIVERSION

	2021-2022	2022-2023	(----- 2023-2024 -----)		(----- 2024-2025 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
04-599-0005 WAGES-EMPLOYEES	9,488	876	0	826	0	0	0
04-599-0010 WAGES-PT	0	0	2,400	0	0	0	2,400
04-599-0020 LONGEVITY	0	0	0	0	0	0	0
04-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
04-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
04-599-0035 RETIREMENT	707	0	210	0	0	0	202
04-599-0040 FICA & MEDICARE	234	67	184	63	0	0	184
04-599-0045 BASIC LIFE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	10,429	943	2,794	889	0	0	2,786
<u>MISC EXPENSE</u>							
04-599-8002 SUPPLIES	43	0	100,000	972	0	0	150,000
04-599-8014 DUES & PUBLICATIONS	0	0	150	0	0	0	500
04-599-8023 COMPUTER EXPENSE	2,996	0	5,000	0	0	0	10,000
04-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	3,000
04-599-8030 CONF & TRAINING-STAFF	0	0	1,500	0	0	0	1,500
04-599-8090 EQUIP PURCH <\$5000	0	2,749	10,000	8,763	0	0	35,000
04-599-8371 UNEMPLOYMENT INSURANCE	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISC EXPENSE	3,045	2,749	116,650	9,735	0	0	200,000
TOTAL PRE-TRIAL DIVERSION	13,474	3,692	119,444	10,624	0	0	202,786
TOTAL EXPENDITURES	13,474	3,692	119,444	10,624	0	0	202,786
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(787)	27,061	(119,444)	(10,624)	0	0	(202,786)
	=====	=====	=====	=====	=====	=====	=====

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
Fees & Fines							
20-4100 FEES CC RECORDS MGMT	18,230	16,015	0	12,244	0	0	0
TOTAL FEES & FINES	18,230	16,015	0	12,244	0	0	0
Reimbursement & Refunds							
20-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
Miscellaneous							
20-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	18,230	16,015	0	12,244	0	0	0

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
SALARIES & BENEFITS							
20-599-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
20-599-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
20-599-0008 COMP TAKEN	0	0	0	0	0	0	0
20-599-0010 WAGES-PT	0	0	0	0	0	0	0
20-599-0015 OT	0	0	0	0	0	0	0
20-599-0020 LONGEVITY	0	0	0	0	0	0	0
20-599-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
20-599-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
20-599-0035 RETIREMENT	0	0	0	0	0	0	0
20-599-0040 FICA & MEDICARE	0	0	0	0	0	0	0
20-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
MISC EXPENSE							
20-599-8100 STORAGE FEES	1,189	2,140	50,000	2,022	0	0	50,000
20-599-8101 AUTOMATION EXPENSE	0	3,200	0	0	0	0	0
TOTAL MISC EXPENSE	1,189	5,339	50,000	2,022	0	0	50,000
TOTAL NON DEPARTMENTAL	1,189	5,339	50,000	2,022	0	0	50,000
TOTAL EXPENDITURES	1,189	5,339	50,000	2,022	0	0	50,000
REVENUE OVER/(UNDER) EXPENDITURES	17,041	10,676	(50,000)	10,222	0	0	(50,000)

	2021-2022	2022-2023	(-----	2023-2024	(-----	2024-2025	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>FEES & FINES</u>							
23-4100 FEES DIST CLERK REC MGMT	805	300	0	110	0	0	0
TOTAL FEES & FINES	805	300	0	110	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
23-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
23-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	805	300	0	110	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	805	300	0	110	0	0	0

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
26-4100 COURTHOUSE SECURITY FEES	8,358	8,635	0	5,253	0	0	0
TOTAL FEES & FINES	8,358	8,635	0	5,253	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
26-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
26-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	8,358	8,635	0	5,253	0	0	0

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>CAPITAL OUTLAY</u>							
26-599-1106 CAPITAL PURCHASE	0	64,420	0	0	0	0	0
26-599-1999 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	64,420	0	0	0	0	0
<u>MISC EXPENSE</u>							
26-599-8000 CHS INTERNET AUDIO	0	0	0	0	0	0	0
26-599-8001 CHS COPSYN	0	0	20,000	0	0	0	0
26-599-8002 CHS DOORS	960	0	40,000	0	0	0	30,000
26-599-8003 CHS CAMERAS	<u>2,178</u>	<u>722</u>	<u>20,000</u>	<u>217</u>	<u>0</u>	<u>0</u>	<u>35,000</u>
TOTAL MISC EXPENSE	3,138	722	80,000	217	0	0	65,000
TOTAL COURTHOUSE SECURITY	3,138	65,142	80,000	217	0	0	65,000
TOTAL EXPENDITURES	<u>3,138</u>	<u>65,142</u>	<u>80,000</u>	<u>217</u>	<u>0</u>	<u>0</u>	<u>65,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>5,220</u>	(<u>56,507</u>)	(<u>80,000</u>)	<u>5,036</u>	<u>0</u>	<u>0</u>	(<u>65,000</u>)

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
27-4100 FEES COUNTY WIDE REC MGMT	167	192	0	128	0	0	0
TOTAL FEES & FINES	167	192	0	128	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
27-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
27-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	167	192	0	128	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	167	192	0	128	0	0	0

	2021-2022	2022-2023	(-----	2023-2024	-----)	(-----	2024-2025	-----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
<u>FEES & FINES</u>								
28-4100 FEES JP2 TECH FUND	3,002	2,757	0	1,428	0	0	0	
28-4101 FEES JP1 TECH FUND	<u>698</u>	<u>502</u>	<u>0</u>	<u>232</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL FEES & FINES	3,700	3,259	0	1,660	0	0	0	
<u>REIMBURSEMENT & REFUNDS</u>								
28-4680 MISC REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0	
<u>MISCELLANEOUS</u>								
28-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	
TOTAL REVENUES	3,700	3,259	0	1,660	0	0	0	

28 -JP TECH FUND
JP #1&2

DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)					(----- 2024-2025 -----)
			CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED	
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET	SELECTED
						DR		
<u>CAPITAL OUTLAY</u>								
28-599-1999 Depreciation Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>								
28-599-8022 JP1 EXPENSE	4,155	5,420	33,000	0	0	0	0	30,000
28-599-8023 JP2 EXPENSE	<u>2,910</u>	<u>2,910</u>	<u>33,000</u>	<u>2,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
TOTAL MISC EXPENSE	7,065	8,330	66,000	2,345	0	0	0	60,000
TOTAL JP #1&2	7,065	8,330	66,000	2,345	0	0	0	60,000
TOTAL EXPENDITURES	<u>7,065</u>	<u>8,330</u>	<u>66,000</u>	<u>2,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	(3,365)	(5,071)	(66,000)	(685)	0	0	0	(60,000)

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
29-4100 FEES JP2 BUILDING SECURITY	71	55	0	14	0	0	0
29-4101 FEES JP1 BUILDING SECURITY	<u>56</u>	<u>8</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	127	63	0	17	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
29-4680 MISC REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
29-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
TOTAL REVENUES	127	63	0	17	0	0	0

	2021-2022	2022-2023	(----- 2023-2024 -----) (----- 2024-2025 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
MISC EXPENSE							
29-599-8003 JP CAMERAS	920	0	50,000	0	0	0	50,000
TOTAL MISC EXPENSE	920	0	50,000	0	0	0	50,000
TOTAL JP SECURITY	920	0	50,000	0	0	0	50,000
TOTAL EXPENDITURES	920	0	50,000	0	0	0	50,000
REVENUE OVER/(UNDER) EXPENDITURES	(793)	63	(50,000)	17	0	0	(50,000)

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

30 -GRANT FUNDS
SCAAP GRANT

			(----- 2023-2024 -----)			(----- 2024-2025 -----)	
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
30-530-0010 WAGES-PT	0	0	0	0	0	0	0
30-530-0035 RETIREMENT	0	0	0	0	0	0	0
30-530-0040 FICA & MEDICARE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>							
30-530-1105 VEHICLE PURCHASE	10,000	0	0	0	0	0	0
30-530-1106 CAPITAL PURCHASE	<u>0</u>	<u>7,960</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	10,000	7,960	0	0	0	0	0
<u>MISC EXPENSE</u>							
30-530-8000 SCAAP EXPENSES	0	0	28,300	0	0	0	50,000
30-530-8001 JBI EXPENSE	<u>1,795</u>	<u>4,553</u>	<u>3,500</u>	<u>5,446</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
TOTAL MISC EXPENSE	1,795	4,553	31,800	5,446	0	0	55,000
TOTAL SCAAP GRANT	11,795	12,513	31,800	5,446	0	0	55,000

APPROVED BUDGET

AS OF: AUGUST 26TH, 2024

30 -GRANT FUNDS
GRANT FUNDS

	(----- 2023-2024 -----) (----- 2024-2025 -----)						
DEPARTMENTAL EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
CAPITAL OUTLAY							
30-599-1999 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL GRANT FUNDS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	11,795 =====	12,513 =====	31,800 =====	5,446 =====	0 =====	0 =====	55,000 =====
REVENUE OVER/ (UNDER) EXPENDITURES	8,442 =====	8,182 =====	(31,800) =====	19,309 =====	0 =====	0 =====	(55,000) =====

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
Fees & Fines							
31-4104 ASSET FORFEITURES	148,400	189,473	0	68,231	0	0	0
TOTAL FEES & FINES	148,400	189,473	0	68,231	0	0	0
INTEREST							
31-4500 INTEREST INCOME CKG	998	5,919	0	4,444	0	0	0
TOTAL INTEREST	998	5,919	0	4,444	0	0	0
GRANTS							
31-4780 GRANT MISC	0	7,500	0	0	0	0	0
TOTAL GRANTS	0	7,500	0	0	0	0	0
TOTAL REVENUES	149,398	202,892	0	72,674	0	0	0

	2021-2022	2022-2023	CURRENT	2023-2024	2023-2024	2024-2025	2024-2025
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
				ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
SALARIES & BENEFITS							
31-599-0000 TRANSFER OUT	0	0	0	0	0	0	0
31-599-0008 COMP TAKEN	0	50,903	0	0	0	0	0
31-599-0010 WAGES-PT	0	0	10,000	0	0	0	0
31-599-0035 RETIREMENT	0	4,072	875	0	0	0	0
31-599-0040 FICA & MEDICARE	0	3,894	765	0	0	0	0
TOTAL SALARIES & BENEFITS	0	58,869	11,640	0	0	0	0
MISC EXPENSE							
31-599-8002 SUPPLIES	7,562	7,938	100,000	248	0	0	17,000
31-599-8003 BUY MONEY	3,000	(3,760)	20,000	0	0	0	10,000
31-599-8004 K9	13,110	37,344	20,000	30	0	0	15,000
31-599-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
31-599-8008 TELEPHONE	0	0	0	1,093	0	0	0
31-599-8014 DUES & PUBLICATIONS	0	0	4,000	0	0	0	1,000
31-599-8020 TRAVEL/TRANSPORT	0	425	1,000	0	0	0	0
31-599-8023 COMPUTER EXPENSE	1,445	14,976	5,000	107,501	0	0	5,000
31-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
31-599-8030 CONF & TRAINING STAFF	2,127	2,053	6,000	5,553	0	0	6,000
31-599-8040 POSTAGE & BOX	0	0	0	0	0	0	0
31-599-8050 UNIFORMS	0	843	1,000	4,386	0	0	1,000
31-599-8051 AMMUNITION & WEAPON EXP	65,901	30,967	15,000	34,099	0	0	15,000
31-599-8090 EQUIP PURCH <\$5000	5,960	2,900	60,000	69,150	0	0	30,000
31-599-8104 BUILDING MAINTENANCE	0	880	0	0	0	0	0
31-599-8106 VEHICLE EXPENSES	1,309	17,047	1,500	15,057	0	0	0
TOTAL MISC EXPENSE	100,413	111,613	233,500	237,117	0	0	100,000
TOTAL SHERIFF ASSET FORFEITURE	100,413	170,482	245,140	237,117	0	0	100,000
TOTAL EXPENDITURES	100,413	170,482	245,140	237,117	0	0	100,000
REVENUE OVER/(UNDER) EXPENDITURES	48,985	32,410	(245,140)	(164,443)	0	0	(100,000)

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET YEAR-TO-DATE ACTUAL	REESTIMATED REQUESTED BUDGET DR APPROVED BUDGET SELECTED
<u>FEEES & FINNES</u>				
32-4100 FEES JP2 TRUANCY FUND	3,394	3,167	0	1,603
32-4101 FEES JP1 TRUANCY FUND	<u>794</u>	<u>586</u>	<u>0</u>	<u>275</u>
TOTAL FEES & FINNES	4,187	3,754	0	1,878
TOTAL REVENUES	4,187	3,754	0	1,878
REVENUE OVER/(UNDER) EXPENDITURES	4,187	3,754	0	1,878

33 -CO SPECIALTY COURT FUND

[illegible]

34 -COURT FACILITY FEE FUND

	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<hr/>							
<u>FEES & FINES</u>							
34-4100 COURT FACILITY FEES	<u>1,540</u>	<u>2,620</u>	<u>0</u>	<u>2,260</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	1,540	2,620	0	2,260	0	0	0
<hr/>							
<u>MISCELLANEOUS</u>							
34-4880 MISC REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<hr/>							
TOTAL REVENUES	<u>1,540</u>	<u>2,620</u>	<u>0</u>	<u>2,260</u>	<u>0</u>	<u>0</u>	<u>0</u>
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	<u>1,540</u>	<u>2,620</u>	<u>0</u>	<u>2,260</u>	<u>0</u>	<u>0</u>	<u>0</u>
<hr/>							

WHEELER COUNTY
CASH ON HAND TO THE CREDIT OF EACH FUND
AUGUST 26, 2024

		CASH ON HAND AS OF 8/26/24
01-	GENERAL FUND	\$ 14,991,125.84
02-	ROAD & BRIDGE	\$ (229,686.93)
03-	HOT CHECK	\$ 4,559.53
04-	PRE-TRIAL DIVERSION	\$ 213,308.93
20-	CC REC MGMT	\$ 167,732.16
22-	CC/DC RECORD PRESERV	\$ 19,095.28
23-	DIST CLK REC MGMT	\$ 24,950.92
24-	DIST CLK TECH FUND	\$ 22,620.66
26-	COURTHOUSE SECURITY	\$ 66,547.25
27-	CNTY WIDE REC MGMTMNT	\$ 43,484.03
28-	JP TECH FUND	\$ 66,731.44
29-	JP SECURITY	\$ 53,923.58
30-	GRANT FUNDS	\$ 55,697.82
31-	SHERIFF ASSET FORFEITURE	\$ 118,308.93
32-	TRUANCY PREV & DIVER FUND	\$ 16,615.00
33-	CO SPECIALTY COURT FUND	\$ 3,098.68
34-	COURT FACILITY FEE FUND	\$ 6,420.00

2024 Governing Body Summary #1A*

Benchmark 2024 Tax Rates

Wheeler County_

Date: 07/19/2024 01:40 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.61698	\$8,811,683	
One Percent \$100 Tax Increase***	\$0.623149	\$8,899,788	\$88,105
One Cent per \$100 Tax Increase***	\$0.626980	\$8,954,502	\$142,819
De Minimis Rate	\$0.65199	\$9,311,694	\$500,011
VAR NOT adjusted for Unused Increment Rate	\$0.63857	\$9,120,030	\$308,347
VAR adjusted for Unused Increment Rate	\$0.00000	\$9,120,030	\$308,347
Last Year's Tax Rate	\$0.48717	\$6,957,742	\$-1,853,941
Proposed Tax Rate	\$0.00000	\$0	\$-8,811,683

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County__

806-826-3131

Taxing Unit Name

Phone (area code and number)

PO Box 1060 Wheeler TX 79096

www.co.wheeler.tx.us/page/wheeler.County.Asses

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	\$ 1,830,175,850
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	\$ 25,243,900
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,804,931,950
4.	Prior year total adopted tax rate.	\$ 0.36696 /\$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: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,804,931,950
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. 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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 47,800 C. Value loss. Add A and B. ⁶	\$ 47,800
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 47,800
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.	\$ 1,804,884,150
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,623,202
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,623,202
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: \$ 1,455,063,756 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.	\$ 1,455,063,756

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 \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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	\$ 26,867,910
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,428,195,846
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 2,984,950
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 2,984,950
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,425,210,896
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.46471 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.61698 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.36696 /\$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> .	\$ 1,804,931,950

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	\$ 6,623,378
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 2022. This line applies only to tax years preceding the prior tax year. + \$ 0	
	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. \$ 0	
	E. Add Line 30 to 31D.	\$ 6,623,378
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,425,210,896
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.46472 /\$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. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$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. \$ 0.00000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ 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. \$ 168,016 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. \$ 169,136 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ -0.00008 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.00059 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$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. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$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. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.46472 /\$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. \$ 0.00000 /\$100 C. Add Line 40B to Line 39.	\$ 0.46472 /\$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.	\$ 0.48098 /\$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).	\$ 0.00000 /\$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 98.00 % B. Enter the prior year actual collection rate 97.65 % C. Enter the 2022 actual collection rate 98.58 % D. Enter the 2021 actual collection rate 84.93 % 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	98.00 %
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> .	\$ 1,428,195,846
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.48098 /\$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.	\$ 0.00000 /\$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 §526.04(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.	\$ 0.63857 /\$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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,428,195,846
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$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> .	\$ 0.61698 /\$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.	\$ 0.61698 /\$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> .	\$ 0.63857 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.63857 /\$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> .	\$ 1,428,195,846
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$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).	\$ 0.63857 /\$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 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year 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

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.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)	\$ 0.65896 /\$100
	B. Unused increment rate (Line 66)	\$ 0.18382 /\$100
	C. Subtract B from A	\$ 0.47514 /\$100
	D. Adopted Tax Rate	\$ 0.48717 /\$100
	E. Subtract D from C	\$ -0.01203 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,779,370.990
	G. Multiply E by F and divide the results by \$100	\$ -214.059
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)	\$ 0.65402 /\$100
	B. Unused increment rate (Line 66)	\$ 0.17811 /\$100
	C. Subtract B from A	\$ 0.47591 /\$100
	D. Adopted Tax Rate	\$ 0.48995 /\$100
	E. Subtract D from C	\$ -0.01404 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 1,859,953.410
	G. Multiply E by F and divide the results by \$100	\$ -233.058
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)	\$ 0.75938 /\$100
	B. Unused increment rate (Line 65)	\$ 0.17811 /\$100
	C. Subtract B from A	\$ 0.58127 /\$100
	D. Adopted Tax Rate	\$ 0.56152 /\$100
	E. Subtract D from C	\$ 0.01975 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 1,359,604.250
	G. Multiply E by F and divide the results by \$100	\$ 1,359,604.250
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$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	\$ 0.00000 /\$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)	\$ 0.63857 /\$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> .	0.61699
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,428,195,846
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.03500 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.65199 /\$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> .	\$ 0.48717 /\$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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,884,150
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> .	\$ 1,425,210,896
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(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).	\$ 0.63857 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.61698 /\$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: <u>27</u>	
Voter-approval tax rate.	\$ 0.63857 /\$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: <u>49</u>	
De minimis rate.	\$ 0.65199 /\$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** ➔

Cindy Brown

Printed Name of Taxing Unit Representative

**sign
here** ➔Cindy Brown
Taxing Unit Representative

Date

7-22-2024

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

Reset

Print

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County_

Farm to Market/ Flood Control

806-826-3131

Taxing Unit Name

PO Box 1060 Wheeler TX 79096

Phone (area code and number)

www.co.wheeler.tx.us/page/wheeler.County.Asses

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	\$ 1,830,175,850
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	\$ 25,243,900
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,804,931,950
4.	Prior year total adopted tax rate.	\$ 0.06041 /\$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:..... \$ 0 B. Prior year values resulting from final court decisions:..... - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,804,931,950
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. 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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 47,800 C. Value loss. Add A and B. ⁶	\$ 47,800
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 47,800
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.	\$ 1,804,884,150
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,090,330
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,090,330
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: \$ 1,455,063,756 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.	\$ 1,455,063,756

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 \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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	\$ 26,867,910
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,428,195,846
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 2,984,950
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 2,984,950
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,425,210,896
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.07650 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.61698 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.06041 /\$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> .	\$ 1,804,931,950

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	\$ 1,090,359
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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 2022. This line applies only to tax years preceding the prior tax year. + \$ 0</p> <p>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</p> <p>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</p> <p>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. \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,077,329
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,425,210,896
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.07650 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$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..... \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$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..... \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$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.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.07650 /\$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 \$ 0.00000 /\$100 C. Add Line 40B to Line 39.	\$ 0.07650 /\$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.	\$ 0.07917 /\$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).	\$ 0.00000 /\$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 98.00 % B. Enter the prior year actual collection rate. 97.65 % C. Enter the 2022 actual collection rate. 98.58 % D. Enter the 2021 actual collection rate. 84.93 % 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 98.00 %	
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> .	\$ 1,428,195,846
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.07917 /\$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.	\$ 0.00000 /\$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.	\$ 0.63857 /\$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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,428,195,846
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$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> .	\$ 0.61698 /\$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.	\$ 0.61698 /\$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> .	\$ 0.63857 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.63857 /\$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> .	\$ 1,428,195,846
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$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).	\$ 0.63857 /\$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 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year 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

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.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)	\$ 0.65896 /\$100
	B. Unused increment rate (Line 66)	\$ 0.18382 /\$100
	C. Subtract B from A	\$ 0.47514 /\$100
	D. Adopted Tax Rate	\$ 0.48717 /\$100
	E. Subtract D from C	\$ -0.01203 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,779,370,990
	G. Multiply E by F and divide the results by \$100	\$ -214,059
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)	\$ 0.65402 /\$100
	B. Unused increment rate (Line 66)	\$ 0.17811 /\$100
	C. Subtract B from A	\$ 0.47591 /\$100
	D. Adopted Tax Rate	\$ 0.48995 /\$100
	E. Subtract D from C	\$ -0.01404 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 1,659,953,410
	G. Multiply E by F and divide the results by \$100	\$ -233,058
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)	\$ 0.75938 /\$100
	B. Unused increment rate (Line 65)	\$ 0.17811 /\$100
	C. Subtract B from A	\$ 0.58127 /\$100
	D. Adopted Tax Rate	\$ 0.56152 /\$100
	E. Subtract D from C	\$ 0.01975 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 1,359,604,250
	G. Multiply E by F and divide the results by \$100	\$ 1,399,804,250
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$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	\$ 0.00000 /\$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)	\$ 0.63857 /\$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> .	0.61699
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,428,195,846
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.03500 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.65199 /\$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> .	\$ 0.48717 /\$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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,884,150
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> .	\$ 1,425,210,896
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$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 §26.42(c)⁵⁰ Tex. Tax Code §26.42(c)⁵¹ Tex. Tax Code §26.42(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).	\$ 0.63857 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.61698 /\$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: <u>27</u>	
Voter-approval tax rate.	\$ 0.63857 /\$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: <u>49</u>	
De minimis rate.	\$ 0.65199 /\$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

Cindy Brown

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

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

Reset

Print

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wheeler County

Special Road and Bridge

806-826-3131

Taxing Unit Name

Phone (area code and number)

PO Box 1060 Wheeler TX 79096

www.co.wheeler.tx.us/page/wheeler.County.Asses

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	\$ 1,830,175,850
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	\$ 28,622,040
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,801,553,810
4.	Prior year total adopted tax rate.	\$ 0.05980 /\$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:..... \$ 0 B. Prior year values resulting from final court decisions:..... -\$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 0 B. Prior year disputed value:..... -\$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,801,553,810
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. 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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 47,800 C. Value loss. Add A and B. ⁶	\$ 47,800
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 47,800
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.	\$ 1,801,506,010
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,077,300
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,077,300
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: \$ 1,455,063,756 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.	\$ 1,455,063,756

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 \$ 0	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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	\$ 30,289,530
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,424,774,226
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 2,976,210
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 2,976,210
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,421,798,016
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.07577 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.61698 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.05980 /\$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> .	\$ 1,801,553,810

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	\$ 1,077,329
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 2022. This line applies only to tax years preceding the prior tax year. + \$ 0	
	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. \$ 0	
	E. Add Line 30 to 31D.	\$ 1,421,798,016
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,421,798,016
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.07577 /\$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..... \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$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..... \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$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.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.07577 /\$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 \$ 0.00000 /\$100 C. Add Line 40B to Line 39.	\$ 0.07577 /\$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.	\$ 0.07842 /\$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).	\$ 0.00000 /\$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 0.00 % B. Enter the prior year actual collection rate..... 0.00 % C. Enter the 2022 actual collection rate. 0.00 % D. Enter the 2021 actual collection rate. 0.00 % 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 0.00 %	
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> .	\$ 1,424,774,226
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.07842 /\$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.	\$ 0.00000 /\$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.	0.63857 \$ _____ /\$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.	0 \$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,428,195,846 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.00000 \$ _____ /\$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> .	0.61698 \$ _____ /\$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.	0.61698 \$ _____ /\$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> .	0.63857 \$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.63857 \$ _____ /\$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> .	1,428,195,846 \$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0.00000 \$ _____ /\$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).	\$ 0.63857 /\$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 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year 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

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.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).....	\$ 0.65896 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.18382 /\$100
	C. Subtract B from A.....	\$ 0.47514 /\$100
	D. Adopted Tax Rate.....	\$ 0.48717 /\$100
	E. Subtract D from C.....	\$ -0.01203 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,779,370.990
	G. Multiply E by F and divide the results by \$100.....	\$ -214.059
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).....	\$ 0.65402 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.47591 /\$100
	D. Adopted Tax Rate.....	\$ 0.48995 /\$100
	E. Subtract D from C.....	\$ -0.01404 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 1,659,953.410
	G. Multiply E by F and divide the results by \$100.....	\$ -233.058
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).....	\$ 0.75938 /\$100
	B. Unused increment rate (Line 65).....	\$ 0.17811 /\$100
	C. Subtract B from A.....	\$ 0.58127 /\$100
	D. Adopted Tax Rate.....	\$ 0.56152 /\$100
	E. Subtract D from C.....	\$ 0.01975 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 1,359,604.250
	G. Multiply E by F and divide the results by \$100.....	\$ 1,359,604.250
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$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	\$ 0.00000 /\$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)	\$ 0.63857 /\$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> .	0.61699
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,428,195,846
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.03500 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.65199 /\$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> .	\$ 0.48717 /\$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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,804,884,150
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> .	\$ 1,425,210,896
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(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).	\$ 0.63857 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.61698 /\$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. \$ 0.63857 /\$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: 49

De minimis rate. \$ 0.65199 /\$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**

Cindy Brown

Printed Name of Taxing Unit Representative

**sign
here**

Cindy Brown

Taxing Unit Representative

Date

7-22-2024

⁵² Tex. Tax Code §526.04(c-2) and (d-2)

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