

WHEELER COUNTY BUDGET CERTIFICATE

BUDGET OF WHEELER COUNTY, TEXAS, BUDGET YEAR FROM OCTOBER 1, 2025 TO
SEPTEMBER 30, 2026

THE STATE OF TEXAS
COUNTY OF WHEELER

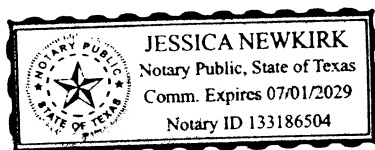
We, Pat McDowell, County Judge; Margaret Dorman, County Clerk; Nichole Mock, County Auditor of Wheeler County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Wheeler County, Texas, as passed and approved by the Commissioners Court of said county on the 25th day of August, 2025, 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 25th day of
August, 2025.



Jessica Newkirk
Notary Public, Wheeler County, Texas

Wheeler County_ Fiscal Year 2025-2026 Budget Cover Page August 25, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$521,752, which is a 7.50 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$24,389.00.

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

FOR: Jackie Don May, Commissioner Pct 1 Phillip Gaines, Commissioner Pct 2
Cecil Gaither, Sr., Commissioner Pct 3 John Walker, Commissioner Pct 4
Pat McDowell, County Judge

AGAINST: none

PRESENT and not voting: none

ABSENT: none

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.51724/100	\$0.48717/100
No-New-Revenue Tax Rate:	\$0.48142/100	\$0.61698/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.48267/100	\$0.61698/100
Voter-Approval Tax Rate:	\$0.64907/100	\$0.63875/100
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 25, 2025

Revenue
Wages
Misc Expenses

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
511-0030	DENTAL INSURANCE	\$ 334.00	\$ 354.00	X		\$ 20.00
511-0035	RETIREMENT	\$ 1,337.00	\$ 1,162.00	X		\$ (175.00)
511-0040	FICA & MEDICARE	\$ 1,354.00	\$ 1,177.00	X		\$ (177.00)
512-0000	SALARIES-ELECTED	\$ 53,699.00	\$ 50,699.00	X		\$ (3,000.00)
512-0021	CERTIFICATE PAY	\$ -	\$ 3,000.00	X		\$ 3,000.00
512-0025	HEALTH INSURANCE	\$ 27,542.00	\$ 27,350.00	X		\$ (192.00)
512-0030	DENTAL INSURANCE	\$ 668.00	\$ 708.00	X		\$ 40.00
512-0035	RETIREMENT	\$ 8,174.00	\$ 8,173.00	X		\$ (1.00)
512-0045	BASIC LIFE	\$ 8,281.00	\$ 8,282.00	X		\$ 1.00
515-0005	WAGES-EMPLOYEES	\$ 47,051.00	\$ 50,554.00	X		\$ 3,503.00
515-0035	RETIREMENT	\$ 4,247.00	\$ 4,511.00	X		\$ 264.00
515-0040	FICA & MEDICARE	\$ 4,303.00	\$ 4,572.00	X		\$ 269.00
516-0005	WAGES-EMPLOYEES	\$ 45,714.00	\$ 42,714.00	X		\$ (3,000.00)
516-0025	HEALTH INSURANCE	\$ 27,542.00	\$ 27,350.00	X		\$ (192.00)
516-0030	DENTAL INSURANCE	\$ 668.00	\$ 708.00	X		\$ 40.00
516-0035	RETIREMENT	\$ 10,313.00	\$ 10,086.00	X		\$ (227.00)
516-0040	FICA & MEDICARE	\$ 10,449.00	\$ 10,219.00	X		\$ (230.00)
517-0025	HEALTH INSURANCE	\$ 13,771.00	\$ 13,675.00	X		\$ (96.00)
517-0030	DENTAL INSURANCE	\$ 334.00	\$ 354.00	X		\$ 20.00
518-0025	HEALTH INSURANCE	\$ 13,771.00	\$ 13,675.00	X		\$ (96.00)
518-0030	DENTAL INSURANCE	\$ 334.00	\$ 354.00	X		\$ 20.00
520-0005	WAGES-EMPLOYEES	\$ 87,000.00	\$ 122,000.00	X		\$ 35,000.00
520-0025	HEALTH INSURANCE	\$ 13,771.00	\$ 27,350.00	X		\$ 13,579.00
520-0030	DENTAL INSURANCE	\$ 334.00	\$ 708.00	X		\$ 374.00
520-0035	RETIREMENT	\$ 6,861.00	\$ 9,504.00	X		\$ 2,643.00
520-0040	FICA & MEDICARE	\$ 6,952.00	\$ 9,630.00	X		\$ 2,678.00
520-0045	BASIC LIFE	\$ 66.00	\$ 132.00	X		\$ 66.00
520-0050	VISION INSURANCE	\$ 55.00	\$ 110.00	X		\$ 55.00

AFTER ADJUSTMENTS REVENUE OVER/(UNDER) EXPENDITURES \$ (1,795,742.00)

Road & Bridge Fund

PROPOSED BUDGET REVENUE OVER/(UNDER) EXPENDITURES \$ 197,198.00

521-0025	HEALTH INSURANCE	\$ 55,084.00	\$ 54,700.00	X		\$ (384.00)
521-0030	DENTAL INSURANCE	\$ 1,336.00	\$ 1,416.00	X		\$ 80.00
522-0025	HEALTH INSURANCE	\$ 68,855.00	\$ 68,375.00	X		\$ (480.00)

WHEELER COUNTY
CHANGES FROM PROPOSED BUDGET
COMMISSISONER'S COURT AUGUST 25, 2025

Revenue
Wages
Misc Expenses

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
522-0030	DENTAL INSURANCE	\$ 1,670.00	\$ 1,770.00	X		\$ 100.00
523-0025	HEALTH INSURANCE	\$ 68,855.00	\$ 68,375.00	X		\$ (480.00)
523-0030	DENTAL INSURANCE	\$ 1,670.00	\$ 1,770.00	X		\$ 100.00
524-0025	HEALTH INSURANCE	\$ 68,855.00	\$ 68,375.00	X		\$ (480.00)
524-0030	DENTAL INSURANCE	\$ 1,670.00	\$ 1,770.00	X		\$ 100.00

AFTER ADJUSTMENTS REVENUE OVER/(UNDER) EXPENDITURES \$ 198,642.00

Rural Law Enforcement Grant

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

504-0001	RLEG-ELECTED	\$ 24,302.00	\$ 27,302.00	X		\$ 3,000.00
504-0006	RLEG-EMPLOYEES	\$ 47,300.00	\$ 74,300.00	X		\$ 27,000.00
504-0035	RETIREMENT	\$ 5,668.00	\$ 7,937.00	X		\$ 2,269.00
504-0040	FICA & MEDICARE	\$ 5,746.00	\$ 8,044.00	X		\$ 2,298.00
504-1105	VEHICLE PURCHASE	\$ 40,400.00	\$ 16,525.00	X		\$ (23,875.00)
504-8051	FIREARMS	\$ 11,100.00	\$ -	X		\$ (11,100.00)
504-8053	SAFETY EQUIPMENT	\$ 30,949.00	\$ -	X		\$ (30,949.00)
505-0006	RLEG-EMPLOYEES	\$ 52,404.00	\$ 94,404.00	X		\$ 42,000.00
505-0035	RETIREMENT	\$ 4,201.00	\$ 7,378.00	X		\$ 3,177.00
505-0040	FICA & MEDICARE	\$ 4,261.00	\$ 7,479.00	X		\$ 3,218.00
505-8053	SAFETY EQUIPMENT	\$ 17,038.00	\$ -	X		\$ (17,038.00)

AFTER ADJUSTMENTS REVENUE OVER/(UNDER) EXPENDITURES \$ -

Rural Prosecutor Grant

PROPOSED BUDGET REVENUE OVER/(UNDER) EXPENDITURES \$ (3,772.00)

516-0006	RPG-EMPLOYEES	\$ 70,000.00	\$ 73,000.00	X		\$ 3,000.00
516-0025	HEALTH INSURANCE	\$ 13,771.00	\$ 13,675.00	X		\$ (96.00)
516-0030	DENTAL INSURANCE	\$ 334.00	\$ 354.00	X		\$ 20.00
516-0035	RETIREMENT	\$ 5,295.00	\$ 5,521.00	X		\$ 226.00
516-0040	FICA & MEDICARE	\$ 5,365.00	\$ 5,594.00	X		\$ 229.00
516-8400	CONTINGENCY LINE ITEM	\$ 8,766.00	\$ 1,615.00	X		\$ (7,151.00)

AFTER ADJUSTMENTS REVENUE OVER/(UNDER) EXPENDITURES \$ -

01 -GENERAL FUND
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2024 BUDGET	2025 APPROVED
<u>REVENUE SUMMARY</u>					
	TAXES	6,551,489.63	5,189,503.07	5,317,407.00	5,320,797.00
	FEES & FINES	354,838.50	238,564.26	346,300.00	324,200.00
	COMMISSIONS	8,422.20	12,021.35	10,000.00	12,000.00
	PERMITS & LICENSE	9,570.50	7,746.06	7,000.00	7,000.00
	RENTS & ROYALTIES	1,800.00	1,445.00	1,500.00	1,500.00
	INTEREST	784,399.72	691,306.37	389,000.00	430,000.00
	REIMBURSEMENT & REFUNDS	171,427.42	350,314.57	145,786.00	239,300.00
	GRANTS	287,301.67	43,553.94	37,963.00	0.00
	MISCELLANEOUS	32,320.24	88,056.37	63,000.00	10,000.00
	TRANSFER IN	0.00	0.00	0.00	0.00
	TOTAL REVENUES	8,201,569.88	6,622,510.99	6,317,956.00	6,344,797.00
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	CO JUDGE	194,198.29	161,801.77	209,053.00	218,328.00
	CO CLERK	322,696.57	271,453.82	377,690.00	375,949.00
	TREAS	228,619.78	195,092.76	234,098.00	246,023.00
	SO	1,087,970.86	786,634.50	1,196,879.00	1,129,021.00
	JAIL	1,392,784.48	1,103,825.41	1,435,974.00	1,692,429.00
	TAX A/C	342,676.13	300,071.86	368,400.00	383,908.00
	D CLERK	186,878.18	148,000.32	186,043.00	177,024.00
	EXTENSION	224,497.78	139,408.86	191,194.00	191,872.00
	JP 2	226,670.83	141,565.01	247,832.00	191,979.00
	BLDG MAIN/FAC	323,498.30	240,108.02	364,008.00	367,790.00
	CON #1	16,839.83	15,060.82	33,890.00	36,972.00
	JP1	153,667.84	127,704.84	170,204.00	178,493.00
	EMERG MGMT	72,274.26	217.41	20,315.00	21,824.00
	VA	13,238.24	9,439.83	12,571.00	14,147.00
	31ST DC	81,466.88	74,083.24	133,852.00	139,205.00
	CO ATTY	243,289.90	179,646.71	223,970.00	256,178.00
	AUDITOR	125,714.33	113,864.47	131,867.00	135,495.00
	CONSTABLE #2	63,385.53	45,037.09	89,904.00	91,800.00
	SAFETY CONTROL	0.00	0.00	0.00	0.00
	INFORMATION TECHNOLOGY	215,602.70	216,196.18	253,417.00	356,154.00
	EMERGENCY / COMMUNITY SVC	0.00	745,000.00	755,800.00	174,800.00
	NON DEPARTMENTAL	2,109,850.88	940,089.74	1,428,394.00	1,761,148.00
	TOTAL EXPENDITURES	7,625,821.59	5,954,302.66	8,065,355.00	8,140,539.00
		=====	=====	=====	=====
	REVENUES OVER/(UNDER) EXPENDITURES	575,748.29	668,208.33	(1,747,399.00)	(1,795,742.00)

02 -ROAD & BRIDGE
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023 ACTUAL	2024 ACTUAL	2024 BUDGET	2025 APPROVED
<u>REVENUE SUMMARY</u>					
	TAXES	2,144,939.29	1,703,551.59	1,739,788.00	2,258,123.00
	FEES & FINES	344,579.85	327,547.88	300,000.00	300,000.00
	COMMISSIONS	559.50	1,417.69	1,000.00	1,000.00
	RENTS & ROYALTIES	6,468.97	1,777.20	1,500.00	1,500.00
	INTEREST	0.00	0.00	0.00	0.00
	REIMBURSEMENT & REFUNDS	0.00	0.00	0.00	0.00
	MISCELLANEOUS	250,037.17	123,855.07	121,734.00	65,000.00
	TRANSFER IN	404,500.00	0.00	257,077.00	0.00
	TOTAL REVENUES	3,151,084.78	2,158,149.43	2,421,099.00	2,625,623.00
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	RB1	990,115.55	387,878.63	570,537.00	556,166.00
	RB2	641,838.21	523,640.61	618,946.00	622,552.00
	RB3	735,511.54	474,910.33	620,812.00	622,393.00
	RB4	725,238.02	401,835.93	606,794.00	621,870.00
	R&B NON DEPARTMENTAL	918.00	1,384.00	4,000.00	4,000.00
	TOTAL EXPENDITURES	3,093,621.32	1,789,649.50	2,421,089.00	2,426,981.00
		=====	=====	=====	=====
	REVENUES OVER/ (UNDER) EXPENDITURES	57,463.46	368,499.93	10.00	198,642.00

Wheeler County

2026 Salary Schedule - By Department

Department	Description	2025 Salary			2026 Salary			Budget	Supplement	Comp Taken	Auto			Auto Tax			Vision		
			Raise	Raise as %							Allowance	Shift Diff	Longevity	Bene	Health Insurance	Dental Insurance	Retirement	FICA & Medi	Basic Life
01-01	County Judge	113,544.48	3,000.00	2.64%	116,544.48	116,545.00	31,500.00	-	-	-	1,283.00	-	27,350.00	708.00	11,276.00	11,424.00	132.00	110.00	
01-02	County Clerk	178,996.24	12,000.00	6.70%	190,996.24	190,998.00	4,095.00	-	-	-	10,666.00	-	54,700.00	1,416.00	15,538.00	15,742.00	264.00	220.00	
01-03	Treasurer	135,614.64	9,000.00	6.64%	144,614.64	144,616.00	-	-	-	-	3,465.00	-	41,025.00	1,062.00	11,182.00	11,330.00	198.00	165.00	
01-04	Sheriff	509,631.60	-	0.00%	509,631.60	509,636.00	-	-	15,000.00	-	3,406.00	-	136,750.00	3,540.00	40,373.00	40,906.00	660.00	550.00	
01-05	Jail	653,323.92	-	0.00%	653,323.92	653,331.00	-	-	19,000.00	-	6,000.00	-	15,883.00	5,400.00	-	-	924.00	770.00	
01-06	Tax Assessor/Collector	203,066.24	12,000.00	5.91%	215,066.24	215,068.00	-	-	-	-	8,978.00	-	54,700.00	1,416.00	16,919.00	17,143.00	264.00	220.00	
01-07	District Clerk	95,912.08	6,000.00	6.26%	101,912.08	101,913.00	-	-	-	-	8,280.00	-	27,350.00	708.00	8,320.00	8,431.00	132.00	110.00	
01-08	Extension	94,255.84	5,126.82	5.44%	99,382.66	99,384.00	-	-	-	-	5,783.00	-	13,675.00	354.00	8,141.00	8,249.00	66.00	55.00	
01-09	Justice of Peace Pct#2	98,412.08	6,000.00	6.10%	104,412.08	104,413.00	-	-	-	-	9,030.00	-	27,350.00	708.00	8,566.00	8,680.00	132.00	110.00	
01-10	Building Maintenance	67,513.52	3,000.00	4.44%	70,513.52	70,514.00	-	-	-	-	1,290.00	-	13,675.00	354.00	5,422.00	5,494.00	66.00	55.00	
01-11	Constable Pct#1	11,680.28	686.90	5.88%	12,367.18	12,368.00	-	-	-	-	3,015.00	-	13,675.00	354.00	1,162.00	1,177.00	66.00	55.00	
01-12	Justice of Peace Pct#1	98,412.08	3,000.00	3.05%	101,412.08	101,413.00	-	-	-	-	3,825.00	-	27,350.00	708.00	8,173.00	8,282.00	132.00	110.00	
01-13	Emergency Management	4,000.00	-	0.00%	12,000.00	12,000.00	-	-	-	-	-	-	-	-	906.00	918.00	-	-	
01-14	Veteran	9,666.68	572.01	5.92%	10,238.69	10,239.00	-	-	-	-	-	-	-	-	774.00	784.00	-	-	
01-15	31st District	49,204.68	4,445.95	9.04%	53,650.63	53,654.00	-	-	-	-	6,068.00	-	9,000.00	-	4,511.00	4,572.00	-	-	
01-16	County Attorney	99,698.68	3,000.00	3.01%	102,698.68	102,700.00	28,000.00	-	-	-	2,873.00	-	27,350.00	708.00	10,086.00	10,219.00	132.00	110.00	
01-17	Auditor	84,799.10	3,000.00	3.54%	87,799.10	87,800.00	-	-	-	-	1,635.00	-	13,675.00	354.00	6,753.00	6,842.00	66.00	55.00	
01-18	Constable Pct#2	50,698.56	3,000.00	5.92%	53,698.56	53,699.00	-	-	-	-	540.00	-	13,675.00	354.00	4,096.00	4,150.00	66.00	55.00	
01-20	Information Technology	84,000.00	38,000.00	45.24%	122,000.00	122,000.00	-	-	3,000.00	-	870.00	-	27,350.00	708.00	9,504.00	9,630.00	132.00	110.00	
01-99	Retirement Incentive	-	-	#DIV/0!	-	-	15,000.00	-	-	-	-	-	-	-	-	1,148.00	-	-	
General Fund		2,762,262.38	2,762,291.00	78,595.00	34,000.00	3,000.00	6,000.00	86,670.00	15,000.00	2,640.00	720,100.00	18,408.00	224,528.00	228,647.00	3,432.00	2,860.00			

4,183,731.00

Department	Description	2025 Salary	Raise	Raise as %	2026 Salary	Budget	Supplement	Comp Taken	Auto Allowance	Shift Diff	Longevity	Auto Tax Bene	Health Insurance	Dental Insurance	Retirement	FICA & Medi	Basic Life	Vision Insurance
02-21	Road & Bridge Pct#1	190,249.68	12,000.00	6.31%	202,249.68	202,253.00	-	-	-	-	4,441.00	-	54,700.00	1,416.00	15,806.00	16,016.00	264.00	220.00
02-22	Road & Bridge Pct#2	236,766.72	15,000.00	6.34%	251,766.72	251,771.00	-	-	-	-	8,678.00	-	68,375.00	1,770.00	19,910.00	20,173.00	330.00	275.00
02-23	Road & Bridge Pct#3	236,766.72	15,000.00	6.34%	251,766.72	251,771.00	-	-	-	-	4,156.00	-	68,375.00	1,770.00	19,568.00	19,827.00	330.00	275.00
02-24	Road & Bridge Pct#4	236,766.72	15,000.00	6.34%	251,766.72	251,771.00	-	-	-	-	9,623.00	-	68,375.00	1,770.00	19,980.00	20,246.00	330.00	275.00
Road & Bridge		957,549.84	957,566.00	-	-	-	-	-	-	-	26,898.00	-	259,825.00	6,726.00	75,264.00	76,262.00	1,254.00	1,045.00

1,404,840.00

Department	Description	2025 Salary	Raise	Raise as %	2026 Salary	Budget	Supplement	Comp Taken	Auto Allowance	Shift Diff	Longevity	Auto Tax Bene	Health Insurance	Dental Insurance	Retirement	FICA & Medi	Basic Life	Vision Insurance	
04-16	County Attorney - Pre-Trial Diversion	2,400.00	-	0.00%	2,400.00	2,400.00	-	-	-	-	-	-	-	-	182.00	184.00	-	-	
31-04	Sheriff - Asset Forfeiture	10,000.00	-	0.00%	10,000.00	10,000.00	-	-	-	-	-	-	-	-	755.00	765.00	-	-	
35-04	Sheriff - RLEG	75,033.00	30,000.00	39.98%	105,033.00	105,033.00	-	-	-	-	-	-	-	-	7,937.00	8,044.00	-	-	
35-05	Jail - RLEG	44,000.00	53,604.00	121.83%	97,604.00	97,604.00	-	-	-	-	-	-	-	-	7,378.00	7,479.00	-	-	
36-16	County Attorney - RPG	67,000.00	6,000.00	8.96%	73,000.00	73,000.00	-	-	-	-	120.00	-	13,675.00	354.00	5,521.00	5,594.00	66.00	55.00	
Other Funds					288,037.00	288,037.00	-	-	-	-	120.00	-	13,675.00	354.00	21,773.00	22,066.00	66.00	55.00	
All Funds					4,007,849.22	4,007,894.00	78,595.00	34,000.00	3,000.00	6,000.00	113,888.00	15,000.00	14,928.00	993,600.00	25,488.00	321,565.00	326,975.00	4,752.00	3,960.00
Fiscal Year 2026 Total		5,934,717.00																	
Fiscal Year 2025 Total		5,606,963.00																	
Change in Payroll Expense		327,754.00																	
Percent Change		5.85%																	

5,606,963.00

327,754.00

5.85%

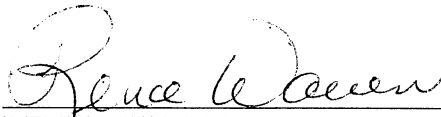
AFFIDAVIT REDUCING SALARY OF ELECTED OFFICIAL

THE STATE OF TEXAS §

COUNTY OF WHEELER §

KNOW ALL MEN BY THESE PRESENTS that I, RENEE WARREN, Wheeler County Treasurer, hereby, under Texas Local Government Code §152.052(b), reduce my annual base compensation of \$53,698.56 (the amount of compensation approved by the Wheeler County Commissioner's Court for FY 2025-2026) by the amount of \$3,000.00 effective October 1, 2025.

SIGNED this the - 21 day of August, 2025.



RENEE WARREN
Wheeler County Treasurer

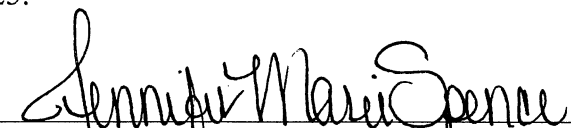
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THE STATE OF TEXAS §

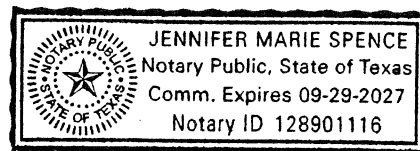
COUNTY OF WHEELER §

BEFORE ME, a notary public, on this day personally appeared RENEE WARREN, known to me to be the person whose name is subscribed to the foregoing document and, being by me first duly sworn, declared that the statements therein contained are true and correct.

DATED this 21 day of August, 2025.



Notary Public, State of Texas
My Commission Expires: 9/29/2027



01 -GENERAL FUND

	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026	2025-2026
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>TAXES</u>							
01-4000 ADVALOREM TAXES	6,096,341	6,493,261	5,240,907	5,117,899	0	0	5,244,297
01-4001 DELINQUENT ADVALOREM TAXES	68,613	39,817	60,000	64,083	0	0	60,000
01-4002 RENDITION PENALTIES	3,641	2,769	1,500	1,115	0	0	1,500
01-4003 DELIN AD VALOREM P&I	25,346	15,330	15,000	6,406	0	0	15,000
01-4004 EXCESS VIT TAXES	2,821	314	0	0	0	0	0
TOTAL TAXES	6,196,762	6,551,490	5,317,407	5,189,503	0	0	5,320,797
<u>FEES & FINES</u>							
01-4100 COUNTY CLERK FEES OF OFFICE	56,914	48,852	50,000	41,906	0	0	50,000
01-4101 DISTRICT CLERK FEES OF OFFICE	28,111	18,450	15,000	25,097	0	0	20,000
01-4102 JP1 FEES OF OFFICE	2,187	1,619	2,000	2,975	0	0	2,000
01-4103 JP2 FEES OF OFFICE	17,667	14,219	15,000	8,589	0	0	15,000
01-4104 SHERIFF FEES OF OFFICE	17,206	21,545	18,000	15,610	0	0	18,000
01-4105 TAX A/C FEES OF OFFICE	48,230	45,412	40,000	4,813	0	0	40,000
01-4106 COUNTY JUDGE FEES OF OFFICE	30	62	0	76	0	0	0
01-4107 COUNTY ATTORNEY FEES OF OFFICE	692	595	1,000	637	0	0	700
01-4108 CONSTABLE 1 FEES OF OFFICE	0	0	0	0	0	0	0
01-4109 CONSTABLE 2 FEES OF OFFICE	175	575	0	300	0	0	200
01-4110 TAX COLLECTION FEES	36,063	27,596	30,000	3,714	0	0	30,000
01-4111 STENO FEES	0	0	0	0	0	0	0
01-4112 LAW LIBRARY FEES	4,445	4,480	1,500	4,095	0	0	4,000
01-4113 COURT REPORTER FEES	3,558	3,308	2,000	3,058	0	0	3,000
01-4114 DISTRICT ATTY FEES OF OFFICE	0	0	0	0	0	0	0
01-4115 JUDICIAL EDUCATION FUND	120	165	0	125	0	0	0
01-4116 COURT INITIATED GUARDIANS	720	990	500	780	0	0	700
01-4117 BVS PRESERVATION FEE (ADOPTION	0	0	0	0	0	0	0
01-4118 LANGUAGE ACCESS FEE	571	540	300	576	0	0	500
01-4119 JUSTICE COURT SUPPORT FUND	1,585	1,475	1,000	1,825	0	0	1,500
01-4120 COUNTY CLERK'S RECORDS ARCHIVE	0	10,630	0	11,760	0	0	10,000
01-4150 FINES - COUNTY & DISTRICT	35,985	43,941	40,000	36,302	0	0	40,000
01-4151 ADULT SEAT BELT FINE	0	0	0	0	0	0	0
01-4153 VITAL STATS PRESERVATION	390	385	0	263	0	0	0
01-4154 INDIGENT DEFENSE FUND-HB1267	20,219	19,632	12,000	0	0	0	15,000
01-4155 BRANDS	155	85	0	130	0	0	100
01-4156 CHILD SAFETY FUND	4,738	4,722	3,000	308	0	0	3,000
01-4157 FINES-JP1	24,321	9,520	15,000	9,105	0	0	10,000
01-4158 FINES-JP2	108,260	75,468	100,000	65,850	0	0	60,000
01-4159 TIME PAYMENT FEE	587	572	0	670	0	0	500
TOTAL FEES & FINES	412,929	354,839	346,300	238,564	0	0	324,200
<u>COMMISSIONS</u>							
01-4200 COURT COST COMMISSIONS	17,051	6,293	10,000	5,987	0	0	8,000
01-4203 ELECTION ADMIN FEE	3,101	2,130	0	6,035	0	0	4,000
TOTAL COMMISSIONS	20,152	8,422	10,000	12,021	0	0	12,000
<u>PERMITS & LICENSE</u>							
01-4300 MIXED BEVERAGE PERMIT	9,228	9,571	7,000	7,746	0	0	7,000
TOTAL PERMITS & LICENSE	9,228	9,571	7,000	7,746	0	0	7,000

01 -GENERAL FUND

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) (----- 2025-2026 -----)				
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>RENTS & ROYALTIES</u>							
01-4400 RENT AGRILIFE BUILDING	1,415	1,800	1,500	1,445	0	0	1,500
TOTAL RENTS & ROYALTIES	1,415	1,800	1,500	1,445	0	0	1,500
<u>INTEREST</u>							
01-4500 INTEREST INCOME CKG	34,144	41,829	25,000	62,397	0	0	40,000
01-4501 INTEREST INCOME SWEEP	0	0	0	0	0	0	0
01-4502 INTEREST - TEXPOOL	33	40	0	34	0	0	0
01-4503 INTEREST-TEXAS CLASS	346,103	369,364	200,000	305,427	0	0	200,000
01-4504 INTEREST TEXSTAR	33	41	0	34	0	0	0
01-4505 INTEREST - WSB INVESTMENT	0	0	0	0	0	0	0
01-4506 INTEREST - FINANCIAL NE SECUR	25,064	61,995	14,000	75,675	0	0	40,000
01-4507 INTEREST - TEXPOOL PRIME	104,593	82,446	55,000	65,414	0	0	55,000
01-4508 INTEREST - LOGIC	66,309	78,889	40,000	70,013	0	0	40,000
01-4509 INTEREST - HSB CD	84,502	102,869	15,000	78,357	0	0	15,000
01-4510 INTEREST - TX CLASS GOVERNMENT	38	48	0	38	0	0	0
01-4511 INTEREST - LONE STAR INVEST	0	46,878	40,000	33,918	0	0	40,000
TOTAL INTEREST	660,819	784,400	389,000	691,306	0	0	430,000
<u>REIMBURSEMENT & REFUNDS</u>							
01-4600 SALARY SUPPLEMENT CO JUDGE	25,200	25,200	25,200	20,150	0	0	31,500
01-4601 SALARY SUPPLEMENT CO ATTORNEY	28,000	28,000	28,000	28,000	0	0	28,000
01-4602 SALARY SUPP-LAW ENFORCEMENT	0	27,500	55,000	101,521	0	0	114,400
01-4603 CO JUDGE EXCESS SUPPL	0	0	0	0	0	0	0
01-4607 EMERG MGMT REIMB	26,600	26,600	0	0	0	0	0
01-4609 PRISONER MEDICAL REIMB	2,630	751	0	1,499	0	0	500
01-4610 REIM STATE JUROR	0	0	0	0	0	0	500
01-4611 REIM PRISONER TRANSPORT	0	18,805	3,350	3,350	0	0	5,000
01-4612 LEOSE ALLOCATION	0	3,551	2,480	7,749	0	0	2,400
01-4623 JURY FEES	3,226	1,412	0	1,295	0	0	1,000
01-4624 JUROR REIMBURSEMENT FEES	714	624	0	0	0	0	0
01-4625 INSURANCE CLAIMS/REFUNDS	21,241	18,774	21,756	23,129	0	0	20,000
01-4626 HEALTHY COUNTY REBATE	0	0	0	2,650	0	0	1,000
01-4670 INMATE HOUSING REVENUE	0	9,735	0	150,869	0	0	25,000
01-4680 MISC REIMBURSEMENT	10,837	10,475	10,000	10,103	0	0	10,000
TOTAL REIMBURSEMENT & REFUNDS	118,447	171,427	145,786	350,315	0	0	239,300
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	166,686	32,433	35,726	35,726	0	0	0
01-4703 OPIOD SETTLEMENT REVENUE	8,248	1,605	0	7,828	0	0	0
01-4704 RURAL LAW ENFORCEMNT GRANT REV	0	213,026	0	0	0	0	0
01-4705 RURAL PROSECUTOR'S GRANT REV	0	37,880	2,237	0	0	0	0

01 -GENERAL FUND

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	SELECTED
01-4780 GRANT MISC	7,500	2,358	0	0	0	0	0
TOTAL GRANTS	182,433	287,302	37,963	43,554	0	0	0
4704 RURAL LAW ENFORCEMNT GRANTPERMANENT NOTES:							
2023 SB22 - LGC 130.911 - RURAL SHERIFF'S OFFICE SALARY							
ASSISTANCE GRANT PROGRAM							
<u>MISCELLANEOUS</u>							
01-4800 MISC REVENUE	7,145	5,302	0	7,533	0	0	0
01-4801 SALE OF USED ASSETS	9,000	9,000	58,000	67,887	0	0	0
01-4802 CTC COMPANY INC REVENUE	16,563	18,019	5,000	12,637	0	0	10,000
TOTAL MISCELLANEOUS	32,709	32,320	63,000	88,056	0	0	10,000
<u>TRANSFER IN</u>							
01-4900 TRANSFER IN	0	0	0	0	0	0	0
TOTAL TRANSFER IN	0	0	0	0	0	0	0
TOTAL REVENUES	7,634,895	8,201,570	6,317,956	6,622,511	0	0	6,344,797

01 -GENERAL FUND
CO JUDGE

	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-501-0000 SALARIES-ELECTED	85,351	85,351	85,351	74,682	0	0	91,851
01-501-0005 WAGES-EMPLOYEES	43,194	43,194	43,194	37,794	0	0	46,194
01-501-0008 COMP TAKEN	0	0	0	0	0	0	0
01-501-0010 WAGES-PT	3,050	4,375	10,000	3,000	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	1,073	563	923	788	0	0	1,283
01-501-0025 HEALTH INSURANCE	24,192	24,924	26,008	18,365	0	0	27,350
01-501-0030 DENTAL INSURANCE	606	612	632	472	0	0	708
01-501-0035 RETIREMENT	11,376	11,063	11,733	8,202	0	0	11,276
01-501-0040 FICA & MEDICARE	10,010	10,109	10,670	8,804	0	0	11,424
01-501-0045 BASIC LIFE	127	131	132	98	0	0	132
01-501-0050 VISION INSURANCE	146	113	110	82	0	0	110
TOTAL SALARIES & BENEFITS	179,123	180,434	188,753	152,287	0	0	200,328
<u>MISC EXPENSE</u>							
01-501-8002 SUPPLIES	4,023	3,634	2,970	2,483	0	0	3,000
01-501-8006 EQUIP RENT & REPAIRS	3,319	3,555	4,000	2,416	0	0	3,500
01-501-8008 TELEPHONE	0	0	0	0	0	0	0
01-501-8014 DUES & PUBLICATIONS	550	200	630	627	0	0	700
01-501-8023 COMPUTER EXPENSE	2,400	2,400	2,400	1,500	0	0	2,400
01-501-8027 CONF TRAINING OFFICIAL	4,125	3,590	7,500	2,096	0	0	7,000
01-501-8030 CONF & TRAINING STAFF	0	0	1,500	0	0	0	1,000
01-501-8040 POSTAGE & BOX	926	386	300	290	0	0	400
01-501-8080 BOND PREMIUM	1,593	0	105	104	0	0	0
01-501-8090 EQUIP PURCH <\$5000	0	0	895	0	0	0	0
01-501-8107 VEHICLE EXPENSE	0	0	0	0	0	0	0
01-501-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	16,936	13,765	20,300	9,515	0	0	18,000
TOTAL CO JUDGE	196,059	194,198	209,053	161,802	0	0	218,328

01 -GENERAL FUND
CO CLERK

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
DEPARTMENTAL EXPENDITURES	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	50,699	50,699	50,699	44,361	0	0	53,699
01-502-0005 WAGES-EMPLOYEES	96,971	124,489	126,248	110,467	0	0	135,249
01-502-0007 ELECTION ADMIN SUPPLEMENT	4,095	4,095	4,095	3,583	0	0	4,095
01-502-0008 COMP TAKEN	2,056	0	0	0	0	0	0
01-502-0010 WAGES-PT	15,630	0	2,050	0	0	0	2,050
01-502-0015 OT	422	0	0	0	0	0	0
01-502-0017 VACATION PAY	0	0	0	0	0	0	0
01-502-0020 LONGEVITY	8,820	9,053	9,946	8,505	0	0	10,666
01-502-0025 HEALTH INSURANCE	37,063	35,313	52,016	29,221	0	0	54,700
01-502-0030 DENTAL INSURANCE	928	866	1,264	709	0	0	1,416
01-502-0035 RETIREMENT	15,533	16,136	16,240	12,085	0	0	15,538
01-502-0040 FICA & MEDICARE	13,705	14,359	14,768	12,655	0	0	15,742
01-502-0045 BASIC LIFE	176	178	264	142	0	0	264
01-502-0050 VISION INSURANCE	223	113	220	119	0	0	220
TOTAL SALARIES & BENEFITS	246,320	255,302	277,810	221,848	0	0	293,639
<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	8,195	10,179	8,000	7,830	0	0	8,000
01-502-8006 EQUIP RENT & REPAIRS	2,317	2,213	3,000	1,963	0	0	3,000
01-502-8008 TELEPHONE	0	0	0	0	0	0	0
01-502-8014 DUES & PUBLICATIONS	125	626	650	150	0	0	650
01-502-8016 NEWSPAPER NOTICE (GC-140.00	0	0	0	0	0	0	0
01-502-8023 COMPUTER EXPENSE	12,071	12,036	12,200	10,107	0	0	0
01-502-8027 CONF TRAINING OFFICIAL	5,969	4,680	6,300	3,918	0	0	6,300
01-502-8030 CONF & TRAINING STAFF	0	286	0	0	0	0	0
01-502-8040 POSTAGE & BOX	1,356	1,202	2,400	835	0	0	2,000
01-502-8080 BOND PREMIUM	1,057	560	560	560	0	0	560
01-502-8081 ELECTION WORKERS	4,800	5,291	7,635	7,634	0	0	11,500
01-502-8082 ELECTION EXPENSE	15,286	30,322	44,365	16,608	0	0	44,000
01-502-8090 EQUIP PURCH <\$5000	0	0	6,300	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	8,470	0	0	0	0
01-502-8999 CASH SHORT/OVER	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	51,175	67,395	99,880	49,606	0	0	82,310
502-8080 BOND PREMIUM							
PERMANENT NOTES: FY26 INCREASE BUDGET BY \$500 FOR CC BOND							
TOTAL CO CLERK	297,495	322,697	377,690	271,454	0	0	375,949

01 -GENERAL FUND
TREAS

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	2025-2026 REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-503-0000 SALARIES-ELECTED	50,699	50,699	50,699	44,361	0	0	53,699
01-503-0005 WAGES-EMPLOYEES	42,714	84,916	84,917	74,302	0	0	90,917
01-503-0010 WAGES-PT	0	0	0	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	1,665	2,385	2,925	2,543	0	0	3,465
01-503-0025 HEALTH INSURANCE	24,709	37,386	39,012	29,221	0	0	41,025
01-503-0030 DENTAL INSURANCE	618	918	948	709	0	0	1,062
01-503-0035 RETIREMENT	8,325	11,816	11,655	8,777	0	0	11,182
01-503-0040 FICA & MEDICARE	6,927	10,102	10,599	8,853	0	0	11,330
01-503-0045 BASIC LIFE	131	196	198	147	0	0	198
01-503-0050 VISION INSURANCE	149	170	165	124	0	0	165
TOTAL SALARIES & BENEFITS	135,936	198,587	201,118	169,036	0	0	213,043
<u>MISC EXPENSE</u>							
01-503-8002 SUPPLIES	8,151	5,231	3,375	2,409	0	0	3,375
01-503-8006 EQUIP RENT & REPAIRS	8,217	6,765	8,300	6,072	0	0	8,300
01-503-8008 TELEPHONE	0	0	0	0	0	0	0
01-503-8014 DUES & PUBLICATIONS	215	175	270	175	0	0	270
01-503-8023 COMPUTER EXPENSE	5,440	11,043	13,000	11,557	0	0	13,000
01-503-8027 CONF TRAINING OFFICIAL	3,663	3,354	3,950	3,950	0	0	3,250
01-503-8030 CONF & TRAINING STAFF	149	1,517	1,500	0	0	0	2,200
01-503-8040 POSTAGE & BOX	1,594	1,947	2,000	1,384	0	0	2,000
01-503-8080 BOND PREMIUM	555	0	585	510	0	0	585
01-503-8090 EQUIP PURCH <\$5000	0	0	0	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	27,984	30,032	32,980	26,057	0	0	32,980
TOTAL TREAS	163,919	228,620	234,098	195,093	0	0	246,023

01 -GENERAL FUND
SO

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-504-0000 SALARIES-ELECTED	50,699	50,699	50,699	44,361	0	0	50,699
01-504-0001 RLEG-ELECTED	0	24,302	0	0	0	0	0
01-504-0005 WAGES-EMPLOYEES	420,225	378,898	423,914	221,962	0	0	433,917
01-504-0006 RLEG-EMPLOYEES	0	41,208	0	0	0	0	0
01-504-0008 COMP TAKEN	8,235	49,583	15,000	9,693	0	0	15,000
01-504-0010 WAGES-PT	11,563	6,209	28,000	26,830	0	0	18,000
01-504-0011 WAGES-PT-CUSTODIAL	0	7,795	7,020	7,365	0	0	7,020
01-504-0012 RELG-PT	0	1,131	0	0	0	0	0
01-504-0015 OT	720	0	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	4,740	4,425	6,932	2,115	0	0	3,406
01-504-0021 CERTIFICATE PAY	0	0	0	0	0	0	6,600
01-504-0025 HEALTH INSURANCE	85,908	79,956	130,360	49,246	0	0	136,750
01-504-0030 DENTAL INSURANCE	2,151	1,964	3,160	1,194	0	0	3,540
01-504-0035 RETIREMENT	43,320	48,355	44,716	22,750	0	0	40,373
01-504-0040 FICA & MEDICARE	37,210	42,417	40,662	23,170	0	0	40,906
01-504-0045 BASIC LIFE	454	419	660	248	0	0	660
01-504-0050 VISION INSURANCE	518	366	570	208	0	0	550
TOTAL SALARIES & BENEFITS	665,741	737,725	751,693	409,143	0	0	757,421
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	285,533	126,393	188,000	187,260	0	0	130,000
01-504-1106 CAPITAL PURCHASES	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	285,533	126,393	188,000	187,260	0	0	130,000
504-1105 VEHICLE PURCHASE	PERMANENT NOTES: 2 - VEHICLES						
<u>MISC EXPENSE</u>							
01-504-8002 SUPPLIES	15,582	13,153	14,645	9,446	0	0	15,000
01-504-8006 EQUIP RENT & REPAIRS	2,833	2,822	3,500	2,352	0	0	3,500
01-504-8008 TELEPHONE	11,891	12,936	10,000	10,422	0	0	10,000
01-504-8014 DUES & PUBLICATIONS	3,535	1,516	3,622	3,364	0	0	3,000
01-504-8020 TRAVEL/TRANSPORT	7,571	28,518	9,350	9,940	0	0	15,000
01-504-8023 COMPUTER EXPENSE	16,939	10,003	18,000	15,575	0	0	18,000
01-504-8027 CONF TRAINING OFFICIAL	0	0	1,500	0	0	0	1,500

01 -GENERAL FUND
SO

		(----- 2024-2025 -----) (----- 2025-2026 -----)						
DEPARTMENTAL EXPENDITURES		2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-504-8028	CONFERENCE/TRAINING-LEOSE	0	3,551	2,480	6,721	0	0	0
01-504-8030	CONF & TRAINING STAFF	3,481	5,213	7,500	2,029	0	0	7,500
01-504-8040	POSTAGE & BOX	1,054	924	1,500	203	0	0	1,500
01-504-8050	UNIFORMS	4,134	2,969	4,000	2,906	0	0	5,000
01-504-8051	AMMUNITION & WEAPON EXP	2,971	373	3,000	2,773	0	0	5,000
01-504-8052	EMPLOYEE PHYSICALS	35	0	900	0	0	0	900
01-504-8080	BOND PREMIUM	0	33	355	355	0	0	0
01-504-8090	EQUIP PURCH <\$5000	0	0	378	0	0	0	1,000
01-504-8091	GRANT EXPENSE	124,731	0	0	0	0	0	0
01-504-8105	UTILITIES EXPENSE	13,474	11,668	15,840	11,286	0	0	15,840
01-504-8106	VEHICLE EXPENSES	41,095	46,988	53,116	55,836	0	0	31,360
01-504-8107	FUEL EXPENSE	82,999	69,396	90,000	42,176	0	0	90,000
01-504-8150	INSURANCE EXPENSE	12,891	13,790	17,500	14,848	0	0	17,500
01-504-8185	CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE		345,214	223,853	257,186	190,231	0	0	241,600
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						
504-8105	UTILITIES EXPENSE	PERMANENT NOTES: 25% UTILITY ALLOCATION.						
TOTAL SO		1,296,488	1,087,971	1,196,879	786,635	0	0	1,129,021

01 -GENERAL FUND
JAIL

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET YEAR-TO-DATE ACTUAL	REESTIMATED REQUESTED BUDGET DR APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>				
01-505-0000 SALARIES-ELECTED	0	0	0	0
01-505-0005 WAGES-EMPLOYEES	590,793	597,910	599,984	599,991
01-505-0006 RLEG-EMPLOYEES	0	40,669	0	0
01-505-0008 COMP TAKEN	28,687	16,043	19,000	19,000
01-505-0010 WAGES-PT	58,523	44,995	53,340	53,340
01-505-0012 RLEG-PT	0	2,589	0	0
01-505-0015 OT	95	0	0	0
01-505-0016 HOLIDAY PAY	0	0	0	0
01-505-0017 VACATION PAY	0	0	0	0
01-505-0018 SHIFT DIFFERENTIAL PAY	4,902	5,388	6,000	6,000
01-505-0020 LONGEVITY	15,690	15,930	18,669	15,863
01-505-0021 CERTIFICATE PAY	0	0	0	5,400
01-505-0025 HEALTH INSURANCE	162,676	168,752	182,504	191,450
01-505-0030 DENTAL INSURANCE	4,072	4,143	4,424	4,956
01-505-0035 RETIREMENT	60,961	62,074	58,632	52,826
01-505-0040 FICA & MEDICARE	52,146	54,038	53,316	53,526
01-505-0045 BASIC LIFE	860	884	924	924
01-505-0050 VISION INSURANCE	980	767	798	770
TOTAL SALARIES & BENEFITS	980,385	1,014,181	997,591	1,004,046
<u>CAPITAL OUTLAY</u>				
01-505-1106 CAPITAL PURCHASES	248,000	0	0	250,000
TOTAL CAPITAL OUTLAY	248,000	0	0	250,000

505-1106 CAPITAL PURCHASES

PERMANENT NOTES:
5/25/23 - FY24 REQUESTING UPDATED LOCK SYSTEM
NEW SERVERMISC EXPENSE

01-505-8002 SUPPLIES	13,446	10,840	19,553	7,332	0	0	19,053
01-505-8006 EQUIP RENT & REPAIRS	8,033	7,737	14,392	6,703	0	0	15,000
01-505-8008 TELEPHONE	0	0	0	0	0	0	0
01-505-8014 DUES & PUBLICATIONS	899	1,172	1,200	714	0	0	1,200
01-505-8023 COMPUTER EXPENSE	1,376	3,860	4,608	3,704	0	0	3,000
01-505-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-505-8030 CONF & TRAINING STAFF	14,037	12,179	19,000	14,136	0	0	19,000
01-505-8040 POSTAGE & BOX	79	586	1,700	72	0	0	1,700
01-505-8050 DISPATCHER UNIFORMS	1,117	2,660	3,000	1,239	0	0	3,000
01-505-8080 BOND PREMIUM	693	382	800	382	0	0	800
01-505-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
01-505-8103 INMATE EXPENSE	0	0	0	0	0	0	7,000
01-505-8104 JAIL BUILDING EXPENSE	72,028	77,491	71,830	69,382	0	0	50,330
01-505-8105 UTILITIES EXPENSE	40,423	35,045	46,000	33,413	0	0	46,000
01-505-8106 VEHICLE EXPENSES	876	859	2,000	393	0	0	2,000
01-505-8107 FUEL EXPENSE	10,456	5,233	12,000	2,085	0	0	12,000
01-505-8120 O/S PRISONER EXPENSE	0	0	7,000	253	0	0	7,000
01-505-8121 INMATE EXPENSE - INTERPRETE	2,392	1,479	2,400	477	0	0	2,400

01 -GENERAL FUND
JAIL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	(----- 2024-2025 -----) (----- 2025-2026 -----)			APPROVED BUDGET SELECTED
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	
01-505-8122 PRISONER MEDICAL	169,821	138,282	139,800	78,088	0	154,800
01-505-8123 PRISONER MEDICAL-OUT OF COU	0	139	6,100	15,173	0	6,100
01-505-8124 JAIL FOOD	88,892	80,659	87,000	80,499	0	87,000
01-505-8150 INSURANCE EXPENSE	0	0	0	0	0	0
01-505-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0
01-505-8999 CASH SHORT/LONG	0	0	0	0	0	1,000
TOTAL MISC EXPENSE	424,567	378,603	438,383	314,045	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	1,652,952	1,392,784	1,435,974	1,103,825	0	1,692,429

01 -GENERAL FUND
TAX A/C

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	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	50,699	50,699	50,699	44,361	0	0	53,699
01-506-0005 WAGES-EMPLOYEES	126,248	125,538	126,248	108,708	0	0	135,249
01-506-0008 COMP TAKEN	0	0	0	0	0	0	0
01-506-0010 WAGES-PT	17,378	19,848	26,120	15,462	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	6,818	7,538	8,258	7,088	0	0	8,978
01-506-0025 HEALTH INSURANCE	49,418	49,847	52,016	38,962	0	0	54,700
01-506-0030 DENTAL INSURANCE	1,237	1,224	1,264	945	0	0	1,416
01-506-0035 RETIREMENT	17,619	17,440	17,778	12,806	0	0	16,919
01-506-0040 FICA & MEDICARE	14,271	14,495	16,167	12,611	0	0	17,143
01-506-0045 BASIC LIFE	261	261	264	196	0	0	264
01-506-0050 VISION INSURANCE	298	226	220	165	0	0	220
TOTAL SALARIES & BENEFITS	284,245	287,115	299,034	241,303	0	0	314,708
<u>CAPITAL OUTLAY</u>							
01-506-1000 CAPITAL PURCHASE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-506-8002 SUPPLIES	8,638	7,739	9,460	9,487	0	0	10,000
01-506-8006 EQUIP RENT & REPAIRS	4,811	5,477	5,500	5,322	0	0	5,500
01-506-8008 TELEPHONE	0	0	0	0	0	0	0
01-506-8014 DUES & PUBLICATIONS	312	335	1,000	418	0	0	1,000
01-506-8015 OUT-OF-STATE SERVING FEES	467	(236)	400	127	0	0	1,000
01-506-8016 NEWSPAPER NOTICE (GC-140.00	0	0	0	0	0	0	0
01-506-8023 COMPUTER EXPENSE	19,013	20,400	24,500	21,900	0	0	23,000
01-506-8027 CONF TRAINING OFFICIAL	1,074	2,943	4,600	2,515	0	0	5,000
01-506-8030 CONF & TRAINING STAFF	518	1,075	1,950	1,216	0	0	2,000
01-506-8040 POSTAGE & BOX	10,926	13,475	14,600	11,223	0	0	17,000
01-506-8080 BOND PREMIUM	154	154	3,156	2,713	0	0	500
01-506-8089 OFFICE RENT - SHAMROCK	4,200	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	50,112	55,561	69,366	58,769	0	0	69,200
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	334,357	342,676	368,400	300,072	0	0	383,908

01 -GENERAL FUND
D CLERK

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	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	50,699	50,699	50,699	44,361	0	0	53,699
01-507-0005 WAGES-EMPLOYEES	42,714	42,714	42,714	44,695	0	0	45,714
01-507-0010 WAGES-PT	18,983	19,289	9,750	124	0	0	2,500
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	9,315	9,675	10,035	8,468	0	0	8,280
01-507-0025 HEALTH INSURANCE	24,709	24,924	26,008	19,590	0	0	27,350
01-507-0030 DENTAL INSURANCE	618	612	632	475	0	0	708
01-507-0035 RETIREMENT	10,652	10,481	9,523	7,168	0	0	8,320
01-507-0040 FICA & MEDICARE	9,114	9,166	8,660	7,114	0	0	8,431
01-507-0045 BASIC LIFE	131	131	132	96	0	0	132
01-507-0050 VISION INSURANCE	149	113	110	83	0	0	110
TOTAL SALARIES & BENEFITS	167,082	167,802	158,263	132,173	0	0	155,244
<u>MISC EXPENSE</u>							
01-507-8002 SUPPLIES	5,330	3,215	8,200	5,790	0	0	8,200
01-507-8006 EQUIP RENT & REPAIRS	1,941	2,177	3,000	1,681	0	0	3,000
01-507-8008 TELEPHONE	0	0	0	0	0	0	0
01-507-8014 DUES & PUBLICATIONS	391	812	900	462	0	0	900
01-507-8023 COMPUTER EXPENSE	5,906	5,875	6,000	4,238	0	0	0
01-507-8027 CONF TRAINING OFFICIAL	1,609	3,638	4,000	1,327	0	0	4,000
01-507-8030 CONF & TRAINING STAFF	0	0	450	0	0	0	450
01-507-8040 POSTAGE & BOX	146	3,185	3,000	2,154	0	0	3,000
01-507-8080 BOND PREMIUM	486	175	500	175	0	0	500
01-507-8090 EQUIP PURCH <\$5000	0	0	1,730	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	15,809	19,076	27,780	15,827	0	0	21,780
TOTAL D CLERK	182,891	186,878	186,043	148,000	0	0	177,024

01 -GENERAL FUND
EXTENSION

	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-508-0000 SALARIES-AGENTS	35,942	23,213	35,943	26,957	0	0	38,070
01-508-0005 WAGES-EMPLOYEES	42,714	42,714	42,714	37,374	0	0	45,714
01-508-0006 TRAVEL ALLOWANCE	0	0	0	0	0	0	0
01-508-0010 WAGES-PT	16,307	17,956	15,600	15,245	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	5,100	5,130	5,333	4,605	0	0	5,783
01-508-0025 HEALTH INSURANCE	12,354	12,462	13,004	9,740	0	0	13,675
01-508-0030 DENTAL INSURANCE	309	306	316	236	0	0	354
01-508-0035 RETIREMENT	5,361	5,414	8,379	4,041	0	0	8,141
01-508-0040 FICA & MEDICARE	7,191	6,296	7,619	6,015	0	0	8,249
01-508-0045 BASIC LIFE	65	65	66	49	0	0	66
01-508-0050 VISION INSURANCE	74	57	55	41	0	0	55
TOTAL SALARIES & BENEFITS	125,419	113,612	129,029	104,304	0	0	135,707
<u>CAPITAL OUTLAY</u>							
01-508-1105 VEHICLE PURCHASE	0	71,715	0	0	0	0	0
01-508-1111 BUILDING IMPROVEMENTS	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	71,715	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-508-8002 SUPPLIES	2,671	2,050	5,915	3,203	0	0	6,465
01-508-8006 EQUIP RENT & REPAIRS	1,131	1,135	2,250	878	0	0	2,250
01-508-8008 TELEPHONE	3,974	0	0	0	0	0	0
01-508-8014 DUES & PUBLICATIONS	725	315	900	415	0	0	900
01-508-8023 COMPUTER EXPENSE	782	64	2,000	75	0	0	2,000
01-508-8027 TRAVEL-CEA-ANR	6,138	3,661	4,500	2,686	0	0	4,000
01-508-8029 TRAVEL-CEA-FCH	0	0	4,000	2,236	0	0	4,000
01-508-8030 CONF & TRAINING STAFF	402	540	800	1,034	0	0	750
01-508-8040 POSTAGE & BOX	146	154	300	154	0	0	300
01-508-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-508-8087 4-H EXPENSES	3,021	2,280	4,500	2,003	0	0	4,500
01-508-8088 UTILITIES - AGRILIFE	23,679	19,888	26,000	15,252	0	0	20,000
01-508-8090 EQUIP PURCH <\$5000	0	898	0	0	0	0	0
01-508-8106 VEHICLE EXPENSE	2,539	4,724	3,000	3,375	0	0	3,000
01-508-8107 FUEL EXPENSE	10,308	3,463	8,000	3,794	0	0	8,000
01-508-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	55,516	39,172	62,165	35,105	0	0	56,165
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	180,935	224,498	191,194	139,409	0	0	191,872

01 -GENERAL FUND
JP 2

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
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	50,699	50,699	50,699	44,361	0	0	53,699
01-509-0005 WAGES-EMPLOYEES	84,916	86,702	83,417	37,374	0	0	45,714
01-509-0010 WAGES-PT	0	0	0	0	0	0	0
01-509-0015 OT	7,202	7,202	6,500	6,302	0	0	5,000
01-509-0017 VACATION PAY	0	0	0	0	0	0	0
01-509-0020 LONGEVITY	8,670	9,210	9,750	7,568	0	0	9,030
01-509-0025 HEALTH INSURANCE	37,063	36,346	39,012	19,481	0	0	27,350
01-509-0030 DENTAL INSURANCE	928	892	948	472	0	0	708
01-509-0035 RETIREMENT	13,254	13,174	12,650	6,923	0	0	8,566
01-509-0040 FICA & MEDICARE	10,616	10,820	11,503	6,734	0	0	8,680
01-509-0045 BASIC LIFE	196	190	198	98	0	0	132
01-509-0050 VISION INSURANCE	223	165	165	78	0	0	110
TOTAL SALARIES & BENEFITS	213,767	215,400	214,842	129,391	0	0	158,989
<u>MISC EXPENSE</u>							
01-509-8002 SUPPLIES	1,708	914	1,891	1,240	0	0	2,505
01-509-8006 EQUIP RENT & REPAIRS	768	963	1,500	722	0	0	1,500
01-509-8008 TELEPHONE	4,180	3,602	4,500	2,909	0	0	4,500
01-509-8014 DUES & PUBLICATIONS	235	235	900	250	0	0	900
01-509-8023 COMPUTER EXPENSE	178	192	1,114	892	0	0	500
01-509-8027 CONF TRAINING OFFICIAL	1,248	732	2,250	811	0	0	2,250
01-509-8030 CONF & TRAINING STAFF	1,863	0	1,305	50	0	0	1,305
01-509-8040 POSTAGE & BOX	1,029	534	1,350	792	0	0	1,350
01-509-8080 BOND PREMIUM	178	0	180	96	0	0	180
01-509-8086 AUTOSOPY EXPENSE	7,190	4,099	18,000	4,412	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	18,577	11,271	32,990	12,174	0	0	32,990
TOTAL JP 2	232,343	226,671	247,832	141,565	0	0	191,979

01 -GENERAL FUND
BLDG MAIN/FAC

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-510-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
01-510-0005 WAGES-EMPLOYEES	122,814	47,514	47,514	41,574	0	0	50,514
01-510-0010 WAGES-PT	17,055	17,786	20,000	18,775	0	0	20,000
01-510-0015 OT	0	0	0	0	0	0	0
01-510-0020 LONGEVITY	1,080	930	1,110	953	0	0	1,290
01-510-0025 HEALTH INSURANCE	24,709	12,462	13,004	8,653	0	0	13,675
01-510-0030 DENTAL INSURANCE	618	306	316	210	0	0	354
01-510-0035 RETIREMENT	12,318	5,684	5,773	4,491	0	0	5,422
01-510-0040 FICA & MEDICARE	9,882	5,068	5,250	4,691	0	0	5,494
01-510-0045 BASIC LIFE	131	65	66	47	0	0	66
01-510-0050 VISION INSURANCE	74	50	55	41	0	0	55
TOTAL SALARIES & BENEFITS	188,681	89,865	93,088	79,434	0	0	96,870
<u>CAPITAL OUTLAY</u>							
01-510-1111 CAPITAL EXPENSES	0	59,700	0	25,000	0	0	0
01-510-1112 SHAMROCK ANNEX	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	59,700	0	25,000	0	0	0
<u>MISC EXPENSE</u>							
01-510-8002 SUPPLIES	3,256	1,066	2,000	335	0	0	2,000
01-510-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-510-8008 TELEPHONE	26,800	27,305	28,000	25,310	0	0	28,000
01-510-8014 DUES & PUBLICATIONS	3,688	3,677	4,000	3,940	0	0	4,000
01-510-8023 COMPUTER/INTERNET EXPENSE	76,850	0	0	0	0	0	0
01-510-8024 COMPUTER HARDWARE EXPENSE	25,209	0	0	0	0	0	0
01-510-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	0
01-510-8030 CONF & TRAINING STAFF	2,663	1,613	2,500	0	0	0	2,500
01-510-8031 AGRILIFE BUILDING EXPENSE	14,971	4,356	13,500	10,269	0	0	13,500
01-510-8032 EXT BUILDING EXPENSE	0	470	15,000	13,622	0	0	15,000
01-510-8033 JP BLDG EXPENSE	7,481	1,186	5,000	1,226	0	0	5,000
01-510-8034 COURTHOUSE BLDG EXPENSE	59,121	58,636	100,000	21,592	0	0	100,000
01-510-8035 PROBATION BLDG EXPENSE	21,264	2,862	2,700	1,884	0	0	2,700
01-510-8036 MAINT BLDG EXPENSE	582	627	900	226	0	0	900
01-510-8037 AMBULANCE BLDG EXPENSE	0	0	8,000	122	0	0	8,000
01-510-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-510-8050 COUNTYWIDE EXPENSE	100	100	2,500	100	0	0	2,500
01-510-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-510-8090 EQUIP PURCH <\$5000	0	1,889	2,250	0	0	0	2,250
01-510-8100 CONTRACT LABOR	0	0	0	0	0	0	0
01-510-8107 GAS & OIL EXPENSE	1,037	990	1,000	843	0	0	1,000
01-510-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
01-510-8400 COURTHOUSE - UTILITIES	27,669	30,067	30,000	22,892	0	0	30,000
01-510-8431 ANNEX - UTILITIES	5,179	3,584	6,750	2,606	0	0	6,750
01-510-8432 EXTENSION - UTILITIES	0	0	0	0	0	0	0
01-510-8433 JP 1 BLDG UTILITIES	2,373	1,917	3,000	1,712	0	0	3,000
01-510-8434 JP 2 BLDG UTILITIES	6,263	6,446	6,000	4,748	0	0	6,000
01-510-8435 PROB BLDG UTILITIES	3,681	3,133	4,320	2,657	0	0	4,320

01 -GENERAL FUND
BLDG MAIN/FAC

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
01-510-8436 WEIGH STATION UTILITIES	7,749	7,299	9,000	5,334	0	0	9,000
01-510-8437 WEIGH STATION EXPENSES	11,291	12,953	11,000	4,681	0	0	11,000
01-510-8438 MAINT BLDG UTILITES	3,523	3,756	3,500	3,684	0	0	3,500
01-510-8439 AMBULANCE BLDG UTILITIES	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>7,891</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
TOTAL MISC EXPENSE	310,749	173,933	270,920	135,674	0	0	270,920
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TOTAL BLDG MAIN/FAC	499,430	323,498	364,008	240,108	0	0	367,790

01 -GENERAL FUND
CON #1

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-511-0000 SALARIES-ELECTED	11,680	11,680	11,681	10,220	0	0	12,368
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	2,475	2,655	2,835	2,475	0	0	3,015
01-511-0025 HEALTH INSURANCE	0	0	13,004	0	0	0	13,675
01-511-0030 DENTAL INSURANCE	0	0	316	0	0	0	354
01-511-0035 RETIREMENT	1,238	1,228	1,222	919	0	0	1,162
01-511-0040 FICA & MEDICARE	1,083	1,097	1,111	971	0	0	1,177
01-511-0045 BASIC LIFE	0	0	66	0	0	0	66
01-511-0050 VISION INSURANCE	0	0	55	0	0	0	55
TOTAL SALARIES & BENEFITS	16,476	16,660	30,290	14,585	0	0	31,872
<u>MISC EXPENSE</u>							
01-511-8002 SUPPLIES	0	0	702	18	0	0	1,000
01-511-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	500
01-511-8008 TELEPHONE	0	0	120	56	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	500
01-511-8027 CONF TRAINING OFFICIAL	0	0	1,100	0	0	0	0
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	178	178	0	0	0
01-511-8090 EQUIP PURCH <\$5000	1,463	0	0	0	0	0	1,000
01-511-8106 VEHICLE EXPENSE	1,631	0	1,000	8	0	0	1,200
01-511-8107 FUEL & OIL	43	180	500	216	0	0	900
01-511-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	3,137	180	3,600	476	0	0	5,100
TOTAL CON #1	19,612	16,840	33,890	15,061	0	0	36,972

01 -GENERAL FUND
JP1

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-512-0000 SALARIES-ELECTED	50,699	50,699	50,699	44,361	0	0	50,699
01-512-0005 WAGES-EMPLOYEES	42,714	42,714	42,714	37,374	0	0	45,714
01-512-0010 WAGES-PT	3,715	4,429	5,000	190	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	2,745	3,105	3,465	3,015	0	0	3,825
01-512-0021 CERTIFICATE PAY	0	0	0	0	0	0	3,000
01-512-0025 HEALTH INSURANCE	24,709	24,924	26,008	19,481	0	0	27,350
01-512-0030 DENTAL INSURANCE	618	612	632	472	0	0	708
01-512-0035 RETIREMENT	8,583	8,650	8,150	6,153	0	0	8,173
01-512-0040 FICA & MEDICARE	7,479	7,545	7,794	6,395	0	0	8,282
01-512-0045 BASIC LIFE	141	131	132	98	0	0	132
01-512-0050 VISION INSURANCE	149	113	110	82	0	0	110
TOTAL SALARIES & BENEFITS	141,551	142,921	144,704	117,623	0	0	152,993
<u>MISC EXPENSE</u>							
01-512-8002 SUPPLIES	2,049	1,620	2,000	271	0	0	2,000
01-512-8006 EQUIP RENT & REPAIRS	2,418	2,355	4,000	1,802	0	0	4,000
01-512-8008 TELEPHONE	0	0	0	0	0	0	0
01-512-8014 DUES & PUBLICATIONS	398	265	500	265	0	0	500
01-512-8023 COMPUTER EXPENSE	0	0	500	153	0	0	500
01-512-8027 CONF TRAINING OFFICIAL	4,265	1,510	3,000	990	0	0	3,000
01-512-8030 CONF & TRAINING STAFF	209	950	1,000	95	0	0	1,000
01-512-8040 POSTAGE & BOX	214	171	1,000	291	0	0	1,000
01-512-8080 BOND PREMIUM	464	0	500	0	0	0	500
01-512-8086 AUTOPSY EXPENSE	8,059	3,876	13,000	6,215	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	18,077	10,747	25,500	10,082	0	0	25,500
TOTAL JP1	159,628	153,668	170,204	127,705	0	0	178,493

APPROVED BUDGET

AS OF: AUGUST 25TH, 2025

01 -GENERAL FUND
EMERG MGMT

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	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	42,714	46,000	0	0	0	0	0
01-513-0005 WAGES-EMPLOYEES	0	0	0	0	0	0	0
01-513-0010 WAGES-PT	0	0	4,000	0	0	0	12,000
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	2,790	2,970	3,150	0	0	0	0
01-513-0025 HEALTH INSURANCE	12,354	11,423	0	0	0	0	0
01-513-0030 DENTAL INSURANCE	309	280	0	0	0	0	0
01-513-0035 RETIREMENT	3,981	4,199	2,705	0	0	0	906
01-513-0040 FICA & MEDICARE	3,481	3,746	2,460	0	0	0	918
01-513-0045 BASIC LIFE	42	28	0	0	0	0	0
01-513-0050 VISION INSURANCE	74	52	0	0	0	0	0
TOTAL SALARIES & BENEFITS	65,746	68,699	12,315	0	0	0	13,824
<u>MISC EXPENSE</u>							
01-513-8002 SUPPLIES	333	2,552	3,705	0	0	0	3,975
01-513-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-513-8008 TELEPHONE	247	254	270	217	0	0	0
01-513-8014 DUES & PUBLICATIONS	175	35	175	0	0	0	175
01-513-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-513-8027 CONF TRAINING OFFICIAL	174	74	0	0	0	0	0
01-513-8030 CONF & TRAINING STAFF	0	0	0	0	0	0	0
01-513-8035 TRAVEL	545	560	3,750	0	0	0	3,750
01-513-8040 POSTAGE & BOX	94	100	100	0	0	0	100
01-513-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-513-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	1,569	3,575	8,000	217	0	0	8,000
513-8008 TELEPHONE	PERMANENT NOTES: AT&T 806-143-2003						
TOTAL EMERG MGMT	67,315	72,274	20,315	217	0	0	21,824

01 -GENERAL FUND
VA

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-514-0000 SALARIES-APPOINTED	9,667	9,667	9,667	8,056	0	0	10,239
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	846	828	814	613	0	0	774
01-514-0040 FICA & MEDICARE	739	739	740	616	0	0	784
01-514-0045 BASIC LIFE	0	0	0	0	0	0	0
01-514-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	11,252	11,234	11,221	9,284	0	0	11,797
<u>MISC EXPENSE</u>							
01-514-8002 SUPPLIES	90	0	350	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	896	2,004	1,000	155	0	0	2,000
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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	986	2,004	1,350	155	0	0	2,350
TOTAL VA	12,238	13,238	12,571	9,440	0	0	14,147

01 -GENERAL FUND
31ST DC

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-515-0000 SALARIES-ELECTED	3,099	3,099	3,100	2,583	0	0	3,100
01-515-0005 WAGES-EMPLOYEES	40,770	43,625	46,106	40,342	0	0	50,554
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	4,448	4,988	5,528	4,823	0	0	6,068
01-515-0025 HEALTH INSURANCE	7,380	7,380	8,925	7,380	0	0	9,000
01-515-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-515-0035 RETIREMENT	4,227	4,428	4,605	3,467	0	0	4,511
01-515-0040 FICA & MEDICARE	3,696	3,956	4,188	3,652	0	0	4,572
01-515-0045 BASIC LIFE	0	0	0	0	0	0	0
01-515-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	63,620	67,475	72,452	62,247	0	0	77,805
<u>MISC EXPENSE</u>							
01-515-8002 SUPPLIES	1,875	592	4,500	800	0	0	4,500
01-515-8006 EQUIP RENT & REPAIRS	162	141	900	70	0	0	900
01-515-8008 TELEPHONE	1,359	1,400	1,800	1,168	0	0	1,800
01-515-8014 DUES & PUBLICATIONS	948	1,308	2,600	1,174	0	0	2,600
01-515-8023 COMPUTER EXPENSE	794	0	2,000	0	0	0	2,000
01-515-8027 CONF TRAINING OFFICIAL	0	4,526	4,500	0	0	0	4,500
01-515-8030 CONF & TRAINING STAFF	150	0	8,550	0	0	0	8,550
01-515-8035 TRAVEL	8,413	5,304	8,000	6,779	0	0	8,000
01-515-8040 POSTAGE & BOX	186	117	500	115	0	0	500
01-515-8080 BOND PREMIUM	0	0	0	0	0	0	0
01-515-8090 EQUIP PURCH <\$5000	0	0	10,000	1,729	0	0	10,000
01-515-8201 CONTRACT COURT REPORTER-DIS	0	250	3,600	0	0	0	3,600
01-515-8202 STATEMENT OF FACTS	0	355	14,000	0	0	0	14,000
01-515-8203 JUROR QUESTIONNAIRES	0	0	450	0	0	0	450
01-515-8204 JUDICIAL INSURANCE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	13,887	13,992	61,400	11,836	0	0	61,400
TOTAL 31ST DC	77,507	81,467	133,852	74,083	0	0	139,205

01 -GENERAL FUND
CO ATTY

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
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	84,985	84,985	84,986	74,362	0	0	87,986
01-516-0005 WAGES-EMPLOYEES	42,714	42,714	42,714	40,836	0	0	42,714
01-516-0006 RPG-EMPLOYEES	0	27,625	0	0	0	0	0
01-516-0008 COMP TAKEN	0	0	519	518	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	1,793	2,453	2,513	2,265	0	0	2,873
01-516-0025 HEALTH INSURANCE	24,709	30,118	39,012	19,717	0	0	27,350
01-516-0030 DENTAL INSURANCE	618	739	948	478	0	0	708
01-516-0035 RETIREMENT	11,329	13,562	10,954	8,605	0	0	10,086
01-516-0040 FICA & MEDICARE	9,020	11,200	9,961	8,260	0	0	10,219
01-516-0045 BASIC LIFE	131	158	198	99	0	0	132
01-516-0050 VISION INSURANCE	149	136	165	83	0	0	110
TOTAL SALARIES & BENEFITS	175,446	213,690	191,970	155,224	0	0	182,178
<u>CAPITAL OUTLAY</u>							
01-516-1105 VEHICLE PURCHASE	0	0	0	0	0	0	40,000
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	40,000
<u>MISC EXPENSE</u>							
01-516-8002 SUPPLIES	2,381	3,540	3,822	2,497	0	0	4,000
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	1,029	974	1,000	650	0	0	1,000
01-516-8023 COMPUTER EXPENSE	18,630	16,555	17,000	14,762	0	0	17,000
01-516-8027 CONF TRAINING OFFICIAL	5,052	3,955	4,500	1,841	0	0	4,500
01-516-8030 CONF & TRAINING STAFF	2,111	3,520	4,050	1,696	0	0	2,000
01-516-8040 POSTAGE & BOX	726	1,055	450	154	0	0	850
01-516-8080 BOND PREMIUM	0	0	178	178	0	0	0
01-516-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	650
01-516-8106 VEHICLE EXPENSES	0	0	0	403	0	0	1,000
01-516-8107 FUEL EXPENSE	0	0	1,000	2,242	0	0	3,000
01-516-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	29,929	29,600	32,000	24,423	0	0	34,000
TOTAL CO ATTY	205,376	243,290	223,970	179,647	0	0	256,178

01 -GENERAL FUND
AUDITOR

DEPARTMENTAL EXPENDITURES	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)				
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET
						DR	SELECTED
<hr/>							
<u>SALARIES & BENEFITS</u>							
01-517-0000 SALARIES-APPOINTED	84,799	84,799	84,800	74,199	0	0	87,800
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	0	0	0	0	0
01-517-0015 OT	0	0	0	0	0	0	0
01-517-0020 LONGEVITY	1,095	1,275	1,455	1,260	0	0	1,635
01-517-0025 HEALTH INSURANCE	12,354	12,462	13,004	9,740	0	0	13,675
01-517-0030 DENTAL INSURANCE	309	306	316	236	0	0	354
01-517-0035 RETIREMENT	7,519	7,370	7,257	5,465	0	0	6,753
01-517-0040 FICA & MEDICARE	5,745	5,718	6,599	4,988	0	0	6,842
01-517-0045 BASIC LIFE	65	65	66	49	0	0	66
01-517-0050 VISION INSURANCE	74	57	55	41	0	0	55
TOTAL SALARIES & BENEFITS	111,962	112,051	113,552	95,980	0	0	117,180
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<u>MISC EXPENSE</u>							
01-517-8002 SUPPLIES	2,150	1,149	1,484	1,194	0	0	3,265
01-517-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-517-8008 TELEPHONE	0	0	0	0	0	0	0
01-517-8014 DUES & PUBLICATIONS	270	270	300	285	0	0	300
01-517-8023 COMPUTER EXPENSE	4,525	10,185	10,839	10,839	0	0	10,500
01-517-8027 CONF TRAINING OFFICIAL	3,079	1,959	5,592	5,467	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	10,125	13,663	18,315	17,885	0	0	18,315
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TOTAL AUDITOR	122,086	125,714	131,867	113,864	0	0	135,495

01 -GENERAL FUND
CONSTABLE #2

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
01-518-0000 SALARIES - ELECTED	50,699	44,361	50,699	31,687	0	0	53,699
01-518-0015 OT	0	0	0	0	0	0	0
01-518-0020 LONGEVITY	1,755	1,688	2,115	225	0	0	540
01-518-0025 HEALTH INSURANCE	0	0	13,004	0	0	0	13,675
01-518-0030 DENTAL INSURANCE	309	255	316	0	0	0	354
01-518-0035 RETIREMENT	4,589	3,931	4,443	2,119	0	0	4,096
01-518-0040 FICA & MEDICARE	3,942	3,463	4,041	2,441	0	0	4,150
01-518-0045 BASIC LIFE	16	14	66	0	0	0	66
01-518-0050 VISION INSURANCE	74	47	55	0	0	0	55
TOTAL SALARIES & BENEFITS	61,384	53,758	74,739	36,472	0	0	76,635
<u>CAPITAL OUTLAY</u>							
01-518-1105 VEHICLE PURCHASES	53,618	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	53,618	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-518-8002 SUPPLIES	74	0	1,035	573	0	0	1,000
01-518-8006 EQUIP RENT & REPAIRS	1,991	1,988	2,000	1,776	0	0	2,000
01-518-8008 TELEPHONE	0	0	120	56	0	0	450
01-518-8014 DUES & PUBLICATIONS	0	70	130	130	0	0	130
01-518-8023 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-518-8027 CONF & TRAINING OFFICIAL (0)	135	1,500	382	0	0	1,500
01-518-8028 CONFERENCE/TRAINING-LEOSE	0	645	0	1,028	0	0	0
01-518-8040 POSTAGE & BOX RENT	0	0	0	0	0	0	0
01-518-8080 BOND PREMIUM	0	0	355	355	0	0	0
01-518-8090 EQUIP PURCH <\$5000	0	0	1,325	0	0	0	1,445
01-518-8106 VEHICLE EXPENSE	3,703	2,296	2,430	1,763	0	0	2,430
01-518-8107 FUEL	6,093	4,493	6,270	2,502	0	0	6,210
01-518-8185 CR CARD INT & LATE FEE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	11,861	9,627	15,165	8,565	0	0	15,165
 TOTAL CONSTABLE #2	 126,863	 63,386	 89,904	 45,037	 0	 0	 91,800

01 -GENERAL FUND
SAFETY CONTROL

	2022-2023	2023-2024	2024-2025			2025-2026	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<hr/>							
<u>SALARIES & BENEFITS</u>							
01-519-0005 WAGES - EMPLOYEES	0	0	0	0	0	0	0
01-519-0015 OT	0	0	0	0	0	0	0
01-519-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
01-519-0035 RETIREMENT	0	0	0	0	0	0	0
01-519-0040 FICA & MEDICARE	0	0	0	0	0	0	0
01-519-0045 BASIC LIFE	0	0	0	0	0	0	0
01-519-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<hr/>							
<u>MISC EXPENSE</u>							
01-519-8090 EQUIP PURCH <\$5000	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	0	0	0	0	0
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TOTAL SAFETY CONTROL	0	0	0	0	0	0	0

01 -GENERAL FUND
INFORMATION TECHNOLOGY

			(----- 2024-2025 -----)		(----- 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<hr/>							
<u>SALARIES & BENEFITS</u>							
01-520-0000 SALARIES-ELECTED	0	0	0	0	0	0	0
01-520-0005 WAGES-EMPLOYEES	0	84,000	84,000	73,500	0	0	122,000
01-520-0009 AUTO ALLOWANCE	0	3,000	3,000	2,625	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	510	690	600	0	0	870
01-520-0025 HEALTH INSURANCE	0	12,462	13,004	9,740	0	0	27,350
01-520-0030 DENTAL INSURANCE	0	306	316	236	0	0	708
01-520-0035 RETIREMENT	0	7,493	7,377	5,557	0	0	9,504
01-520-0040 FICA & MEDICARE	0	5,779	6,709	5,046	0	0	9,630
01-520-0045 BASIC LIFE	0	65	66	49	0	0	132
01-520-0050 VISION INSURANCE	0	57	55	41	0	0	110
TOTAL SALARIES & BENEFITS	0	113,672	115,217	97,394	0	0	173,304
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<u>MISC EXPENSE</u>							
01-520-8002 SUPPLIES	0	2,304	2,700	2,718	0	0	3,000
01-520-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
01-520-8014 DUES & PUBLICATIONS	0	175	0	175	0	0	0
01-520-8023 SOFTWARE/INTERNET EXPENSE	0	81,875	106,900	88,613	0	0	110,000
01-520-8024 COMPUTER HARDWARE EXPENSE	0	15,972	25,000	25,926	0	0	65,000
01-520-8030 CONF & TRAINING STAFF	0	1,604	2,250	1,370	0	0	3,500
01-520-8040 POSTAGE & BOX	0	0	0	0	0	0	0
01-520-8090 EQUIP PURCH <\$5000	0	0	1,350	0	0	0	1,350
01-520-8100 CONTRACT LABOR	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	101,931	138,200	118,802	0	0	182,850
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520-8023 SOFTWARE/INTERNET EXPENSE	PERMANENT NOTES:						
	ATT - COURTHOUSE MIFI						
	CITIBANK - SPLASHTOP, NIXOXUS						
	GRANIT - INTERNET						
	TACCIR - OFFICE 365 (EMAIL/MICROSOFT)						
	TIMECL - TIMECLOCK PLUS						
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TOTAL INFORMATION TECHNOLOGY	0	215,603	253,417	216,196	0	0	356,154

01 -GENERAL FUND
EMERGENCY / COMMUNITY SVC

			(-----) (-----)		2025-2026		(-----)	
DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED	
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MISC EXPENSE								
01-598-8340 RURAL VFD	0	0	135,000	125,200	0	0	135,000	
01-598-8350 AMBULANCE SERVICE	0	0	0	0	0	0	15,000	
01-598-8360 SOUTH HOSPITAL DIST	0	0	300,000	300,000	0	0	0	
01-598-8361 NORTH HOSPITAL DIST	0	0	300,000	300,000	0	0	0	
01-598-8362 LIBRARY EXPENSE	0	0	4,800	4,800	0	0	4,800	
01-598-8387 HISTORICAL COMMITTEE	0	0	5,000	5,000	0	0	5,000	
01-598-8401 COMMUNITY SUPPORT SERVICES	0	0	11,000	10,000	0	0	15,000	
TOTAL MISC EXPENSE	0	0	755,800	745,000	0	0	174,800	
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598-8340 RURAL VFD	PERMANENT NOTES:							
	AVFD - \$16,200							
	BVFD - \$16,200							
	KVFD - \$16,200							
	MOBVF - \$16,200							
	SVFD - \$27,600							
	WHEVFD - \$27,600							
	COURT DISCRETION - \$15,000							
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598-8362 LIBRARY EXPENSE	PERMANENT NOTES:							
	SHALIB - \$2,400							
	WHELIB - \$2,400							
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598-8401 COMMUNITY SUPPORT SERVICES	PERMANENT NOTES:							
	HIPFB - \$1,000							
	SHAMMW - \$500							
	WHEME - \$500							
	WHEHIS - \$3,500							
	PIOWE - \$3,500							
	PANCOM - \$3,000							
	COURT DISCRETION - \$3,000							
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TOTAL EMERGENCY / COMMUNITY SVC	0	0	755,800	745,000	0	0	174,800	

01 -GENERAL FUND
NON DEPARTMENTAL

	2022-2023	2023-2024	CURRENT	2024-2025	REESTIMATED	2025-2026	APPROVED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	SELECTED
						DR	
<u>SALARIES & BENEFITS</u>							
01-599-0000 TRANSFERS OUT	455,675	404,500	257,077	0	0	0	0
01-599-0004 RETIREMENT INCENTIVE	0	0	15,000	15,000	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	0	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	0	0	0	0	0	0	0
01-599-0040 FICA & MEDICARE	0	0	1,150	1,148	0	0	1,148
01-599-0045 BASIC LIFE	0	0	0	0	0	0	0
01-599-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	455,675	404,500	273,227	16,148	0	0	16,148
<u>CAPITAL OUTLAY</u>							
01-599-1000 CAPITAL PURCHASE	0	0	0	0	0	0	0
01-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
01-599-8000 LOSS CONTROL	701	967	2,078	1,891	0	0	900
01-599-8001 HEALTHY COUNTY INCENTIVES	0	26	2,000	220	0	0	2,000
01-599-8014 DUES & PUBLICATIONS	6,020	4,850	4,500	2,814	0	0	4,500
01-599-8016 NEWSPAPER NOTICE (GC-140.00	0	0	900	0	0	0	900
01-599-8091 GRANT EXPENSE - LAW ENFORCE	0	82,981	2,376	0	0	0	0
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	4,633	9,989	9,000	7,565	0	0	9,000
01-599-8301 LAW LIBRARY EXPENSE	0	0	0	0	0	0	0
01-599-8302 AIR MED CARE NETWORK	5,519	6,344	7,500	0	0	0	8,000
01-599-8303 LEGAL FEES	3,292	5,360	10,000	380	0	0	30,000
01-599-8304 CONTRACT CT REPORTER-COUNTY	0	0	1,000	375	0	0	1,000
01-599-8305 PROBATION DEPT	55,019	50,379	60,000	47,139	0	0	60,000
01-599-8306 DISTRICT ATTORNEY OFFICE	40,067	43,798	45,000	39,606	0	0	45,000
01-599-8307 INDIGENT DEFENSE-COUNTY	21,705	29,040	25,000	13,305	0	0	30,000
01-599-8308 CAPITAL CASE EXPENSE	2,486	3,122	3,122	3,122	0	0	3,500
01-599-8309 INDIGENT DEFENSE DISTRICT	85,896	62,687	40,000	30,176	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	1,172	1,058	1,500	1,204	0	0	1,500
01-599-8312 INTERPRETER SERVICE	2,905	4,799	3,000	1,440	0	0	3,000
01-599-8313 INDIGENT DEFENSE CPS	17,426	8,040	8,500	3,600	0	0	8,500
01-599-8314 INDIGENT DEFENSE-UNINDICTED	67,780	73,550	55,000	69,495	0	0	40,000
01-599-8315 ATTORNEY AD LITEM	0	0	0	3,750	0	0	0
01-599-8316 CONTRACT REPORTER-CPS	250	0	1,000	0	0	0	1,000
01-599-8317 31ST DIST COURT EXPENSE	2,475	1,800	3,000	0	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

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025		2025-2026		APPROVED BUDGET SELECTED
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	
01-599-8322 BUILDING UTILITIES	0	0	0	0	0	0	0
01-599-8323 COMPUTER EXPENSE	0	0	0	0	0	0	0
01-599-8330 PAUPER BURIAL	25,953	4,640	10,000	1,995	0	0	10,000
01-599-8331 SHAMROCK DISPATCH	0	0	0	0	0	0	0
01-599-8332 MENTAL COMMITMENTS	4,802	8,200	6,000	3,920	0	0	6,000
01-599-8335 DISASTER FUNDS	0	0	0	0	0	0	0
01-599-8340 RURAL VFD	545,363	125,200	0	0	0	0	0
01-599-8350 AMBULANCE SERVICE	15,707	8,569	0	0	0	0	0
01-599-8360 SOUTH HOSPITAL DIST	300,000	300,000	0	0	0	0	0
01-599-8361 NORTH HOSPITAL DIST	300,000	300,000	0	0	0	0	0
01-599-8362 LIBRARY EXPENSE	4,800	4,800	0	0	0	0	0
01-599-8370 PROPERTY INSURANCE	121,893	154,448	207,302	168,336	0	0	204,200
01-599-8371 UNEMPLOYMENT INSURANCE	7,412	3,940	12,000	6,863	0	0	12,000
01-599-8372 GENERAL LIABILITY INS	13,033	10,458	17,000	4,268	0	0	17,000
01-599-8373 WORKER'S COMP INSURANCE	69,235	71,676	80,000	65,687	0	0	80,000
01-599-8374 RETIREE HEALTH INSURANCE	0	0	0	0	0	0	0
01-599-8375 AUTO LIAB/PHYSICAL DAMAGE	0	0	11,377	11,377	0	0	13,000
01-599-8376 PUBLIC OFFICIALS LIABILITY	0	0	14,021	14,021	0	0	15,500
01-599-8380 APPRAISAL DISTRICT	221,291	242,217	256,440	243,117	0	0	258,000
01-599-8381 EXTERNAL AUDIT FEES	23,100	24,300	25,200	25,200	0	0	26,500
01-599-8382 STATE FINES	0	0	0	0	0	0	0
01-599-8385 EMPLOYEE HEALTH INS	0	0	0	0	0	0	0
01-599-8386 EMPLOYEE RETIREMENT	0	0	0	0	0	0	0
01-599-8387 HISTORICAL COMMITTEE	5,000	3,768	0	0	0	0	0
01-599-8390 DEPT OF PUBLIC SAFETY	1,234	1,128	0	0	0	0	0
01-599-8391 STATE LAB FEES	0	0	0	0	0	0	0
01-599-8400 CONTINGENCY LINE ITEM	6,250	6,782	194,625	776	0	0	800,000
01-599-8401 COMMUNITY SUPPORT SERVICES	0	14,000	0	0	0	0	0
01-599-8402 COMPRESSOR PROP TAX REFUND	0	0	0	0	0	0	0
01-599-8405 GRANT MATCH EXP	49,455	32,433	35,726	152,301	0	0	0
01-599-8406 CRF GRANT EXPENSE	0	0	0	0	0	0	0
01-599-8500 EQUIPMENT PURCHASES	0	0	0	0	0	0	0
01-599-8510 CONSTRUCTION EXPENSE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	2,031,874	1,705,351	1,155,167	923,942	0	0	1,745,000

599-8091 GRANT EXPENSE - LAW ENFORCPERMANENT 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

01 -GENERAL FUND
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	2025-2026 REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
TRANSFER OUT							
01-599-9999 MISC EXPENSE	0	0	0	0	0	0	0
TOTAL TRANSFER OUT	0	0	0	0	0	0	0
TOTAL NON DEPARTMENTAL	2,487,549	2,109,851	1,428,394	940,090	0	0	1,761,148
TOTAL EXPENDITURES	8,315,045	7,625,822	8,065,355	5,954,303	0	0	8,140,539
REVENUE OVER/(UNDER) EXPENDITURES	(680,150)	575,748	(1,747,399)	668,208	0	0	(1,795,742)

02 -ROAD & BRIDGE

	2022-2023	2023-2024	2024-2025		2025-2026		
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>TAXES</u>							
02-4000 RB - AD VALOREM TAXES	1,006,116	1,068,934	862,773	842,516	0	0	1,125,100
02-4001 RB -DELINQUENT ADVALOREM TAXES	12,252	6,849	10,000	10,679	0	0	10,000
02-4002 RB -RENDITION PENALTIES	604	456	0	186	0	0	0
02-4003 ROAD AND BRIDGE P&I	4,537	2,680	2,500	3,756	0	0	2,500
02-4004 RB - EXCESS VIT TAXES	466	52	0	0	0	0	0
02-4010 LATERAL - AD VALOREM	994,016	1,056,162	852,015	832,043	0	0	1,108,023
02-4011 LATERAL - DELINQUENT TAXES	11,983	6,687	10,000	10,476	0	0	10,000
02-4012 LATERAL - RENDITION PEN	598	452	0	184	0	0	0
02-4013 LATERAL ROAD P&I	4,438	2,618	2,500	3,711	0	0	2,500
02-4014 LATERAL - EXCESS VIT TAXES	461	51	0	0	0	0	0
TOTAL TAXES	2,035,469	2,144,939	1,739,788	1,703,552	0	0	2,258,123
<u>FEES & FINES</u>							
02-4100 ROAD CROSSING FEES	1,000	0	0	0	0	0	0
02-4101 AUTO REGISTRATION FEES	349,652	344,580	300,000	327,548	0	0	300,000
TOTAL FEES & FINES	350,652	344,580	300,000	327,548	0	0	300,000
<u>COMMISSIONS</u>							
02-4200 COURT COST COMMISSIONS	2,853	560	1,000	1,418	0	0	1,000
TOTAL COMMISSIONS	2,853	560	1,000	1,418	0	0	1,000
<u>RENTS & ROYALTIES</u>							
02-4400 OIL AND GAS ROYALTY	2,295	6,469	1,500	1,777	0	0	1,500
TOTAL RENTS & ROYALTIES	2,295	6,469	1,500	1,777	0	0	1,500
<u>INTEREST</u>							
02-4500 INTEREST INCOME	0	0	0	0	0	0	0
TOTAL INTEREST	0	0	0	0	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
02-4600 REIMB INSURANCE CLAIMS	0	0	0	0	0	0	0
02-4670 GRANT REVENUE - TIF	0	0	0	0	0	0	0
02-4680 REIMB MISC	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
02-4800 LATERAL ROAD STATE	69,524	70,537	65,000	67,121	0	0	65,000
02-4801 SALE OF USED ASSETS	0	178,500	56,734	56,734	0	0	0
02-4880 MISC REVENUE	0	1,000	0	0	0	0	0
TOTAL MISCELLANEOUS	69,524	250,037	121,734	123,855	0	0	65,000
<u>TRANSFER IN</u>							
02-4900 TRANSFERS IN	455,675	404,500	257,077	0	0	0	0
TOTAL TRANSFER IN	455,675	404,500	257,077	0	0	0	0
TOTAL REVENUES	2,916,467	3,151,085	2,421,099	2,158,149	0	0	2,625,623

02 -ROAD & BRIDGE
RB1

	2022-2023	2023-2024	CURRENT	2024-2025	REESTIMATED	2025-2026	APPROVED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	SELECTED
						DR	
<u>SALARIES & BENEFITS</u>							
02-521-0000 SALARIES-ELECTED	50,699	50,699	50,699	44,361	0	0	53,699
02-521-0005 WAGES-EMPLOYEES	186,975	173,174	139,552	122,107	0	0	148,554
02-521-0008 COMP TAKEN	8,867	7,733	0	0	0	0	0
02-521-0010 WAGES-PT	0	0	0	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	3,683	4,148	5,483	3,225	0	0	4,441
02-521-0025 HEALTH INSURANCE	49,418	45,692	52,016	38,962	0	0	54,700
02-521-0030 DENTAL INSURANCE	1,546	1,351	1,264	945	0	0	1,416
02-521-0035 RETIREMENT	22,116	20,435	16,467	12,455	0	0	15,806
02-521-0040 FICA & MEDICARE	19,218	18,106	14,974	13,031	0	0	16,016
02-521-0045 BASIC LIFE	287	259	264	196	0	0	264
02-521-0050 VISION INSURANCE	372	251	220	165	0	0	220
TOTAL SALARIES & BENEFITS	343,180	321,847	280,939	235,447	0	0	295,116
<u>CAPITAL OUTLAY</u>							
02-521-1100 ROAD EQUIPMENT	93,168	263,261	0	0	0	0	0
02-521-1105 TRUCK & TRAILER PURCH	0	0	0	0	0	0	0
02-521-1110 CAPITAL PURCH >\$5000	0	9,938	0	0	0	0	0
TOTAL CAPITAL OUTLAY	93,168	273,199	0	0	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	0	0	1,500	0	0	0	1,500
02-521-8105 UTILITIES & PHONE	8,256	6,750	10,800	7,650	0	0	10,800
02-521-8106 SUPPLIES & PARTS	80,507	98,654	75,000	52,595	0	0	80,000
02-521-8107 FUEL	79,581	51,950	87,750	43,838	0	0	87,750
02-521-8108 WAREHOUSE EXP	16,253	7,379	14,645	4,471	0	0	15,000
02-521-8119 ROAD MATERIALS	198,573	200,605	43,585	12,499	0	0	36,000
02-521-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-521-8127 CONF, DUES & TRAVEL	651	200	3,000	926	0	0	2,500
02-521-8150 INSURANCE EXPENSE	21,208	25,032	35,000	23,277	0	0	27,500
02-521-8180 BOND PREMIUM	0	0	355	355	0	0	0
02-521-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-521-8190 EQUIP PURCH <\$5000	0	4,500	17,963	6,822	0	0	0
02-521-8405 CETRZ GRANT MATCH	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	405,029	395,070	289,598	152,431	0	0	261,050
TOTAL RB1	841,377	990,116	570,537	387,879	0	0	556,166

02 -ROAD & BRIDGE
RB2

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	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	50,699	50,699	50,699	44,361	0	0	53,699
02-522-0005 WAGES-EMPLOYEES	179,693	180,384	186,069	162,810	0	0	198,072
02-522-0008 COMP TAKEN	13,323	4,391	0	0	0	0	0
02-522-0010 WAGES-PT	0	1,071	0	0	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	6,360	7,013	7,733	6,698	0	0	8,678
02-522-0025 HEALTH INSURANCE	57,635	58,154	65,020	48,702	0	0	68,375
02-522-0030 DENTAL INSURANCE	1,443	1,428	1,580	1,181	0	0	1,770
02-522-0035 RETIREMENT	22,078	21,032	20,569	15,689	0	0	19,910
02-522-0040 FICA & MEDICARE	19,214	18,695	18,705	16,470	0	0	20,173
02-522-0045 BASIC LIFE	283	288	330	245	0	0	330
02-522-0050 VISION INSURANCE	347	265	275	206	0	0	275
TOTAL SALARIES & BENEFITS	351,075	343,418	350,980	296,361	0	0	371,282
<u>CAPITAL OUTLAY</u>							
02-522-1100 ROAD EQUIPMENT	2,750	2,375	0	0	0	0	0
02-522-1105 TRUCK & TRAILER PURCH	29,500	39,750	41,799	41,798	0	0	0
02-522-1110 CAPITAL PURCH >\$5000	0	3,938	0	0	0	0	0
TOTAL CAPITAL OUTLAY	32,250	46,063	41,799	41,798	0	0	0
<u>MISC EXPENSE</u>							
02-522-8100 CNTR LABOR & MACH HIRE	2,100	1,475	2,250	2,250	0	0	2,000
02-522-8105 UTILITIES & PHONE	3,452	2,506	5,670	3,235	0	0	5,670
02-522-8106 SUPPLIES & PARTS	79,168	87,020	75,000	70,846	0	0	85,000
02-522-8107 FUEL	70,500	66,357	63,700	50,352	0	0	63,700
02-522-8108 WAREHOUSE EXP	12,441	8,497	20,853	11,660	0	0	15,000
02-522-8119 ROAD MATERIALS	96,311	64,436	26,044	24,238	0	0	47,000
02-522-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-522-8127 CONF, DUES & TRAVEL	3,559	200	3,000	210	0	0	3,000
02-522-8150 INSURANCE EXPENSE	17,041	21,867	29,650	22,691	0	0	29,900
02-522-8180 BOND PREMIUM	355	0	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	284,927	252,358	226,167	185,481	0	0	251,270
 TOTAL RB2	 668,252	 641,838	 618,946	 523,641	 0	 0	 622,552

02 -ROAD & BRIDGE
RB3

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	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	50,699	50,699	50,699	42,108	0	0	53,699
02-523-0005 WAGES-EMPLOYEES	186,665	186,068	186,069	162,810	0	0	198,072
02-523-0008 COMP TAKEN	8,087	4,423	0	0	0	0	0
02-523-0010 WAGES-PT	9,782	19,542	0	0	0	0	0
02-523-0015 OT	0	0	0	0	0	0	0
02-523-0017 VACATION PAY	0	0	0	0	0	0	0
02-523-0020 LONGEVITY	5,820	6,053	6,953	5,580	0	0	4,156
02-523-0025 HEALTH INSURANCE	49,418	61,275	65,020	47,615	0	0	68,375
02-523-0030 DENTAL INSURANCE	1,520	1,504	1,580	1,155	0	0	1,770
02-523-0035 RETIREMENT	22,821	23,155	20,504	15,640	0	0	19,568
02-523-0040 FICA & MEDICARE	19,285	18,959	18,645	14,551	0	0	19,827
02-523-0045 BASIC LIFE	300	321	330	239	0	0	330
02-523-0050 VISION INSURANCE	366	277	275	202	0	0	275
TOTAL SALARIES & BENEFITS	354,761	372,274	350,075	289,899	0	0	366,072
<u>CAPITAL OUTLAY</u>							
02-523-1100 ROAD EQUIPMENT	2,750	2,375	0	0	0	0	0
02-523-1105 TRUCK & TRAILER PURCH	0	0	13,750	0	0	0	0
02-523-1110 CAPITAL PURCH >\$5000	15,000	3,938	0	0	0	0	0
TOTAL CAPITAL OUTLAY	17,750	6,313	13,750	0	0	0	0
<u>MISC EXPENSE</u>							
02-523-8100 CNTR LABOR & MACH HIRE	3,006	0	1,300	840	0	0	1,300
02-523-8105 UTILITIES & PHONE	7,703	7,922	9,500	6,963	0	0	9,500
02-523-8106 SUPPLIES & PARTS	108,764	86,842	75,000	52,210	0	0	75,000
02-523-8107 FUEL	54,472	90,859	77,519	60,900	0	0	77,519
02-523-8108 WAREHOUSE EXP	57,820	54,037	47,789	30,856	0	0	47,789
02-523-8119 ROAD MATERIALS	48,814	93,051	5,666	5,666	0	0	5,000
02-523-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-523-8127 CONF, DUES & TRAVEL	877	449	4,390	3,590	0	0	4,390
02-523-8150 INSURANCE EXPENSE	23,702	23,765	30,815	19,048	0	0	31,000
02-523-8180 BOND PREMIUM	0	0	540	540	0	0	355
02-523-8185 CR CARD INT & LATE FEES	0	0	0	0	0	0	0
02-523-8190 EQUIP PURCH <\$5000	0	0	4,468	4,399	0	0	4,468
TOTAL MISC EXPENSE	305,157	356,925	256,987	185,012	0	0	256,321
TOTAL RB3	677,669	735,512	620,812	474,910	0	0	622,393

02 -ROAD & BRIDGE
RB4

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
02-524-0000 SALARIES-ELECTED	50,699	50,699	50,699	44,361	0	0	53,699
02-524-0005 WAGES-EMPLOYEES	139,551	174,779	176,069	122,107	0	0	198,072
02-524-0008 COMP TAKEN	8,178	7,644	0	0	0	0	0
02-524-0010 WAGES-PT	7,712	18,203	10,000	1,785	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	7,703	8,423	9,278	7,755	0	0	9,623
02-524-0025 HEALTH INSURANCE	48,439	57,120	65,020	38,962	0	0	68,375
02-524-0030 DENTAL INSURANCE	1,316	1,402	1,580	945	0	0	1,770
02-524-0035 RETIREMENT	18,210	21,363	20,699	12,784	0	0	19,980
02-524-0040 FICA & MEDICARE	15,885	19,457	18,823	12,908	0	0	20,246
02-524-0045 BASIC LIFE	256	299	330	196	0	0	330
02-524-0050 VISION INSURANCE	291	258	275	165	0	0	275
TOTAL SALARIES & BENEFITS	298,237	359,646	352,773	241,968	0	0	372,370
<u>CAPITAL OUTLAY</u>							
02-524-1100 ROAD EQUIPMENT	2,750	2,375	0	0	0	0	0
02-524-1105 TRUCK & TRAILER PURCH	0	0	0	0	0	0	0
02-524-1110 CAPITAL PURCH >\$5000	0	3,938	0	0	0	0	0
02-524-1120 CAPITAL DEBT RETIREMENT	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	2,750	6,313	0	0	0	0	0
<u>MISC EXPENSE</u>							
02-524-8100 CNTR LABOR & MACH HIRE	0	0	1,500	0	0	0	1,500
02-524-8105 UTILITIES & PHONE	8,672	8,747	14,200	8,421	0	0	10,000
02-524-8106 SUPPLIES & PARTS	111,587	133,298	84,727	45,270	0	0	83,000
02-524-8107 FUEL	91,968	6,064	79,321	53,701	0	0	80,000
02-524-8108 WAREHOUSE EXP	27,835	53,626	35,000	12,159	0	0	35,000
02-524-8119 ROAD MATERIALS	134,140	129,529	273	12,603	0	0	0
02-524-8120 TIF ROAD MATERIALS	0	0	0	0	0	0	0
02-524-8127 CONF, DUES & TRAVEL	3,243	848	3,000	2,944	0	0	4,000
02-524-8150 INSURANCE EXPENSE	22,989	27,167	36,000	24,770	0	0	36,000
02-524-8180 BOND PREMIUM	178	0	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	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	400,611	359,280	254,021	159,868	0	0	249,500
 TOTAL RB4	 701,599	 725,238	 606,794	 401,836	 0	 0	 621,870

02 -ROAD & BRIDGE
R&B NON DEPARTMENTAL

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
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	1,792	918	4,000	1,384	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	1,792	918	4,000	1,384	0	0	4,000
 TOTAL R&B NON DEPARTMENTAL	 1,792	 918	 4,000	 1,384	 0	 0	 4,000
 TOTAL EXPENDITURES	 2,890,689	 3,093,621	 2,421,089	 1,789,650	 0	 0	 2,426,981
 REVENUE OVER/(UNDER) EXPENDITURES	 25,778	 57,463	 10	 368,500	 0	 0	 198,642

03 -HOT CHECK

	2022-2023	2023-2024	(-----)	2024-2025	(-----)	2025-2026	(-----)
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	0	537	0	0	0	0	0
TOTAL FEES & FINES	0	537	0	0	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	0	537	0	0	0	0	0

03 -HOT CHECK
NON DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	2024-2025 YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	2025-2026 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	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
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	0	537	0	0	0	0	0

04 -PRE-TRIAL DIVERSION

	2022-2023	2023-2024	(-----)	2024-2025	(-----)	2025-2026	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>FEES & FINES</u>							
04-4107 PRE-TRIAL DIVERSION FEES	25,714	16,149	0	0	0	0	0
TOTAL FEES & FINES	25,714	16,149	0	0	0	0	0
<u>INTEREST</u>							
04-4500 INTEREST INCOME CKG	5,039	6,369	0	0	0	0	0
TOTAL INTEREST	5,039	6,369	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
<u>TOTAL REVENUES</u>	30,753	22,518	0	0	0	0	0

04 -PRE-TRIAL DIVERSION
PRE-TRIAL DIVERSION

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
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<u>SALARIES & BENEFITS</u>							
04-599-0005 WAGES-EMPLOYEES	876	0	0	0	0	0	0
04-599-0010 WAGES-PT	0	1,043	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	0	0	202	0	0	0	182
04-599-0040 FICA & MEDICARE	67	80	184	0	0	0	184
04-599-0045 BASIC LIFE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	943	1,123	2,786	0	0	0	2,766
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<u>MISC EXPENSE</u>							
04-599-8002 SUPPLIES	0	972	150,000	0	0	0	150,000
04-599-8014 DUES & PUBLICATIONS	0	0	500	0	0	0	500
04-599-8023 COMPUTER EXPENSE	0	0	10,000	0	0	0	10,000
04-599-8027 CONF TRAINING OFFICIAL	0	0	3,000	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	2,749	8,763	35,000	417	0	0	35,000
04-599-8371 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	2,749	9,735	200,000	417	0	0	200,000
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TOTAL PRE-TRIAL DIVERSION	3,692	10,858	202,786	417	0	0	202,766
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TOTAL EXPENDITURES	3,692	10,858	202,786	417	0	0	202,766
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REVENUE OVER/(UNDER) EXPENDITURES	27,061	11,660	(202,786)	(417)	0	0	(202,766)
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20 -CC REC MGMT

	2022-2023	2023-2024	(-----	2024-2025	(-----	2025-2026	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT	YEAR-TO-DATE	REESTIMATED	REQUESTED	APPROVED
			BUDGET	ACTUAL	ACTUAL	BUDGET	BUDGET
						DR	SELECTED
<u>FEES & FINES</u>							
20-4100 FEES CC RECORDS MGMT	16,015	14,530	0	12,556	0	0	0
TOTAL FEES & FINES	16,015	14,530	0	12,556	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
20-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
20-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<u>TOTAL REVENUES</u>	16,015	14,530	0	12,556	0	0	0

20 -CC REC MGMT
NON DEPARTMENTAL

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET YEAR-TO-DATE ACTUAL REESTIMATED ACTUAL REQUESTED BUDGET DR APPROVED BUDGET SELECTED	
<u>SALARIES & BENEFITS</u>				
20-599-0000 SALARIES-ELECTED	0	0	0	0
20-599-0005 WAGES-EMPLOYEES	0	0	0	0
20-599-0008 COMP TAKEN	0	0	0	0
20-599-0010 WAGES-PT	0	0	0	0
20-599-0015 OT	0	0	0	0
20-599-0020 LONGEVITY	0	0	0	0
20-599-0025 HEALTH INSURANCE	0	0	0	0
20-599-0030 DENTAL INSURANCE	0	0	0	0
20-599-0035 RETIREMENT	0	0	0	0
20-599-0040 FICA & MEDICARE	0	0	0	0
20-599-0045 BASIC LIFE	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0
<u>MISC EXPENSE</u>				
20-599-8023 COMPUTER EXPENSE	0	0	0	2,246
20-599-8027 CONF TRAINING OFFICIAL	0	0	0	0
20-599-8100 STORAGE FEES	2,140	2,429	50,000	2,205
20-599-8101 AUTOMATION EXPENSE	3,200	0	0	0
TOTAL MISC EXPENSE	5,339	2,429	50,000	4,451
TOTAL NON DEPARTMENTAL	5,339	2,429	50,000	4,451
TOTAL EXPENDITURES	5,339	2,429	50,000	4,451
REVENUE OVER/(UNDER) EXPENDITURES	10,676	12,100	(50,000)	8,106

22 -CC/DC RECORD PRESERV

	2022-2023	2023-2024	(-----)	2024-2025	(-----)	2025-2026	(-----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEEES & FINES</u>							
22-4100 CC RECORD PRESERVATION FEES	360	525	0	410	0	0	0
22-4101 DC RECORD PRESERVATION FEE	4,039	4,080	0	4,019	0	0	0
TOTAL FEES & FINES	4,399	4,605	0	4,429	0	0	0
<u>REIMBURSEMENT & REFUNDS</u>							
22-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0
<u>MISCELLANEOUS</u>							
22-4880 MISC REVENUE	0	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0
<hr/>							
TOTAL REVENUES	4,399	4,605	0	4,429	0	0	0
<hr/>							
REVENUE OVER/(UNDER) EXPENDITURES	4,399	4,605	0	4,429	0	0	0
<hr/>							

23 -DIST CLK REC MGMT

	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)				
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
23-4100 FEES DIST CLERK REC MGMT	300	110	0	130	0	0	0
TOTAL FEES & FINES	300	110	0	130	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	300	110	0	130	0	0	0

23 -DIST CLK REC MGMT
DISTRICT CLERK

DEPARTMENTAL EXPENDITURES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025			2025-2026	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
MISC EXPENSE							
23-599-8023 COMPUTER EXPENSE	0	0	0	0	0	0	8,500
23-599-8027 CONF TRAINING OFFICIAL	0	0	0	0	0	0	1,500
23-599-8100 STORAGE FEES	0	0	0	0	0	0	0
23-599-8101 AUTOMATION EXPENSE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	0	0	0	0	10,000
TOTAL DISTRICT CLERK	0	0	0	0	0	0	10,000
TOTAL EXPENDITURES	0	0	0	0	0	0	10,000
REVENUE OVER/ (UNDER) EXPENDITURES	300	110	0	130	0	0	(10,000)

26 -COURTHOUSE SECURITY

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<hr/>							
<u>FEES & FINES</u>							
26-4100 COURTHOUSE SECURITY FEES	<u>8,635</u>	<u>6,314</u>	<u>0</u>	<u>4,707</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	8,635	6,314	0	4,707	0	0	0
 <u>REIMBURSEMENT & REFUNDS</u>							
26-4680 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>							
26-4880 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	8,635	6,314	0	4,707	0	0	0
	=====	=====	=====	=====	=====	=====	=====

26 -COURTHOUSE SECURITY
COURTHOUSE SECURITY

	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
DEPARTMENTAL EXPENDITURES							
<u>CAPITAL OUTLAY</u>							
26-599-1106 CAPITAL PURCHASE	64,420	0	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	64,420	0	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	1,138	1,137	0	0	1,138
26-599-8002 CHS DOORS	0	0	28,862	10,612	0	0	28,862
26-599-8003 CHS CAMERAS	<u>722</u>	<u>217</u>	<u>35,000</u>	<u>214</u>	<u>0</u>	<u>0</u>	<u>35,000</u>
TOTAL MISC EXPENSE	722	217	65,000	11,964	0	0	65,000
TOTAL COURTHOUSE SECURITY	65,142	217	65,000	11,964	0	0	65,000
TOTAL EXPENDITURES	65,142	217	65,000	11,964	0	0	65,000
REVENUE OVER/(UNDER) EXPENDITURES	(56,507)	6,097	(65,000)	(7,257)	0	0	(65,000)

27 -CNTY WIDE REC MGMTMT

REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025					2025-2026	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	APPROVED BUDGET	DR	SELECTED
FEES & FINES									
27-4100 FEES COUNTY WIDE REC MGMT	192	183	0	113	0	0	0		0
TOTAL FEES & FINES	192	183	0	113	0	0	0		0
REIMBURSEMENT & REFUNDS									
27-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0		0
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0		0
MISCELLANEOUS									
27-4880 MISC REVENUE	0	0	0	0	0	0	0		0
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0		0
TOTAL REVENUES	192	183	0	113	0	0	0		0
REVENUE OVER/ (UNDER) EXPENDITURES	192	183	0	113	0	0	0		0

28 -JP TECH FUND

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<hr/>							
<u>FEES & FINES</u>							
28-4100 FEES JP2 TECH FUND	2,757	1,771	0	1,315	0	0	0
28-4101 FEES JP1 TECH FUND	<u>502</u>	<u>274</u>	<u>0</u>	<u>311</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	3,259	2,044	0	1,626	0	0	0
<hr/>							
<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
<hr/>							
<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
<hr/>							
TOTAL REVENUES	3,259	2,044	0	1,626	0	0	0

28 -JP TECH FUND
JP #1&2

	2022-2023	2023-2024	CURRENT	2024-2025	REESTIMATED	2025-2026	APPROVED
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	BUDGET	YEAR-TO-DATE	ACTUAL	REQUESTED	BUDGET
				ACTUAL		BUDGET	BUDGET
						DR	SELECTED
<u>CAPITAL OUTLAY</u>							
28-599-1999 Depreciation Expense	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
28-599-8022 JP1 EXPENSE	5,420	0	30,000	1,575	0	0	30,000
28-599-8023 JP2 EXPENSE	2,910	2,825	30,000	6,290	0	0	30,000
TOTAL MISC EXPENSE	8,330	2,825	60,000	7,865	0	0	60,000
TOTAL JP #1&2	8,330	2,825	60,000	7,865	0	0	60,000
TOTAL EXPENDITURES	8,330	2,825	60,000	7,865	0	0	60,000
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(5,071)	(781)	(60,000)	(6,239)	0	0	(60,000)
	=====	=====	=====	=====	=====	=====	=====

29 -JP SECURITY

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)				
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	55	14	0	296	0	0	0	
29-4101 FEES JP1 BUILDING SECURITY	8	3	0	81	0	0	0	
TOTAL FEES & FINES	63	17	0	377	0	0	0	
<u>REIMBURSEMENT & REFUNDS</u>								
29-4680 MISC REIMBURSEMENT	0	0	0	0	0	0	0	
TOTAL REIMBURSEMENT & REFUNDS	0	0	0	0	0	0	0	
<u>MISCELLANEOUS</u>								
29-4880 MISC REVENUE	0	0	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	
<hr/>								
TOTAL REVENUES	63	17	0	377	0	0	0	

29 -JP SECURITY
JP SECURITY

	2022-2023	2023-2024	(----- 2024-2025 -----)		(----- 2025-2026 -----)		
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	<u>0</u>	<u>64</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
TOTAL MISC EXPENSE	<u>0</u>	<u>64</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
TOTAL JP SECURITY	0	64	50,000	0	0	0	50,000
TOTAL EXPENDITURES	<u>0</u>	<u>64</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
REVENUE OVER/ (UNDER) EXPENDITURES	<u>63</u>	<u>(46)</u>	<u>(50,000)</u>	<u>377</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>

30 -GRANT FUNDS

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
30-4100 SCAAP AWARD	20,695	24,755	0	0	0	0	0
TOTAL FEES & FINES	20,695	24,755	0	0	0	0	0
<u>TRANSFER IN</u>							
30-4900 TRANSFER IN	0	0	0	0	0	0	0
TOTAL TRANSFER IN	0	0	0	0	0	0	0
TOTAL REVENUES	20,695	24,755	0	0	0	0	0

30 -GRANT FUNDS
SCAAP GRANT

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	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	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	0	0	0	0	0
<u>CAPITAL OUTLAY</u>							
30-530-1105 VEHICLE PURCHASE	0	0	0	0	0	0	0
30-530-1106 CAPITAL PURCHASE	7,960	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	7,960	0	0	0	0	0	0
<u>MISC EXPENSE</u>							
30-530-8000 SCAAP EXPENSES	0	0	50,000	0	0	0	50,000
30-530-8001 JBI EXPENSE	4,553	5,446	5,000	3,526	0	0	5,000
TOTAL MISC EXPENSE	4,553	5,446	55,000	3,526	0	0	55,000
 TOTAL SCAAP GRANT	 12,513	 5,446	 55,000	 3,526	 0	 0	 55,000

31 -SHERIFF ASSET FORFEITURE

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>FEES & FINES</u>							
31-4104 ASSET FORFEITURES	189,473	78,766	0	165,673	0	0	0
TOTAL FEES & FINES	189,473	78,766	0	165,673	0	0	0
<u>INTEREST</u>							
31-4500 INTEREST INCOME CKG	5,919	4,987	0	4,778	0	0	1,000
TOTAL INTEREST	5,919	4,987	0	4,778	0	0	1,000
<u>GRANTS</u>							
31-4780 GRANT MISC	7,500	33,300	16,500	16,500	0	0	0
TOTAL GRANTS	7,500	33,300	16,500	16,500	0	0	0
TOTAL REVENUES	202,892	117,053	16,500	186,951	0	0	1,000

APPROVED BUDGET

AS OF: AUGUST 25TH, 2025

31 -SHERIFF ASSET FORFEITURE
SHERIFF ASSET FORFEITURE

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
31-599-0000 TRANSFER OUT	0	0	0	0	0	0	0
31-599-0008 COMP TAKEN	50,903	0	0	0	0	0	0
31-599-0010 WAGES-PT	0	0	0	0	0	0	10,000
31-599-0035 RETIREMENT	4,072	0	0	0	0	0	755
31-599-0040 FICA & MEDICARE	3,894	0	0	0	0	0	765
TOTAL SALARIES & BENEFITS	58,869	0	0	0	0	0	11,520
<u>CAPITAL OUTLAY</u>							
31-599-1105 VEHICLE PURCHASE	0	0	0	0	0	0	0
31-599-1106 CAPITAL PURCHASE	0	69,150	0	0	0	0	0
31-599-1999 DEPRECIATION EXPENSE	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	69,150	0	0	0	0	0
<u>MISC EXPENSE</u>							
31-599-8002 SUPPLIES	7,938	3,407	17,000	775	0	0	17,000
31-599-8003 BUY MONEY	(3,760)	0	10,000	0	0	0	10,000
31-599-8004 K9	37,344	30	31,500	19,615	0	0	31,500
31-599-8006 EQUIP RENT & REPAIRS	0	0	0	0	0	0	0
31-599-8008 TELEPHONE	0	1,093	0	0	0	0	0
31-599-8014 DUES & PUBLICATIONS	0	0	1,000	650	0	0	1,000
31-599-8020 TRAVEL/TRANSPORT	425	0	0	1,125	0	0	0
31-599-8023 COMPUTER EXPENSE	14,976	107,501	5,000	17,693	0	0	5,000
31-599-8027 CONF TRAINING OFFICIAL	0	0	0	689	0	0	0
31-599-8030 CONF & TRAINING STAFF	2,053	6,918	6,000	4,573	0	0	6,000
31-599-8040 POSTAGE & BOX	0	0	0	0	0	0	0
31-599-8050 UNIFORMS	843	0	1,000	8,358	0	0	1,000
31-599-8051 AMMUNITION & WEAPON EXP	30,967	36,267	15,000	22,169	0	0	15,000
31-599-8090 EQUIP PURCH <\$5000	2,900	9,172	30,000	1,153	0	0	30,000
31-599-8104 BUILDING MAINTENANCE	880	0	0	0	0	0	0
31-599-8106 VEHICLE EXPENSES	17,047	13,552	0	18,973	0	0	0
TOTAL MISC EXPENSE	111,613	177,940	116,500	95,773	0	0	116,500
TOTAL SHERIFF ASSET FORFEITURE	170,482	247,090	116,500	95,773	0	0	128,020
TOTAL EXPENDITURES	170,482	247,090	116,500	95,773	0	0	128,020
REVENUE OVER/(UNDER) EXPENDITURES	32,410	(130,037)	(100,000)	91,178	0	0	(127,020)

32 -TRUANCY PREV & DIVER FUND

			(----- 2024-2025 -----)		(----- 2025-2026 -----)		
REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<hr/>							
FEES & FINES							
32-4100 FEES JP2 TRUANCY FUND	3,167	2,026	0	1,529	0	0	0
32-4101 FEES JP1 TRUANCY FUND	<u>586</u>	<u>322</u>	<u>0</u>	<u>369</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FEES & FINES	3,754	2,348	0	1,898	0	0	0
<hr/>							
TOTAL REVENUES	3,754	2,348	0	1,898	0	0	0
	=====	=====	=====	=====	=====	=====	=====
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REVENUE OVER/ (UNDER) EXPENDITURES	3,754	2,348	0	1,898	0	0	0
	=====	=====	=====	=====	=====	=====	=====

33 -CO SPECIALTY COURT FUND

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL REQUESTED BUDGET DR APPROVED BUDGET SELECTED
Fees & Fines				
33-4100 CC SPECIALTY COURT FEES	452	570	0	637
33-4101 DC SPECIALTY COURT FEES	629	771	0	944
TOTAL FEES & FINES	1,081	1,341	0	1,581
TOTAL REVENUES	1,081	1,341	0	1,581
REVENUE OVER/(UNDER) EXPENDITURES	1,081	1,341	0	1,581

34 -COURT FACILITY FEE FUND

	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
REVENUES	ACTUAL	ACTUAL						
Fees & Fines								
34-4100 COURT FACILITY FEES	2,620	2,760		0	2,380	0	0	0
TOTAL FEES & FINES	2,620	2,760		0	2,380	0	0	0
MISCELLANEOUS								
34-4880 MISC REVENUE	0	0		0	0	0	0	0
TOTAL MISCELLANEOUS	0	0		0	0	0	0	0
TOTAL REVENUES	2,620	2,760		0	2,380	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	2,620	2,760		0	2,380	0	0	0

35 -RURAL LAW ENFORCEMENT GRNT

	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	CURRENT BUDGET	REESTIMATED ACTUAL
				REQUESTED BUDGET
				DR
				APPROVED BUDGET
				SELECTED
REVENUES				
GRANTS				
35-4704 RLEG REVENUE	0	0	250,000	0
TOTAL GRANTS	0	0	250,000	0
TOTAL REVENUES	0	0	250,000	0

35 -RURAL LAW ENFORCEMNT GRNT
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	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
35-504-0001 RLEG-ELECTED	0	0	24,302	21,264	0	0	27,302
35-504-0006 RLEG-EMPLOYEES	0	0	47,300	25,586	0	0	74,300
35-504-0012 RLEG-PT	0	0	3,431	5,114	0	0	3,431
35-504-0020 LONGEVITY	0	0	0	0	0	0	0
35-504-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
35-504-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
35-504-0035 RETIREMENT	0	0	6,315	3,743	0	0	7,937
35-504-0040 FICA & MEDICARE	0	0	5,743	3,886	0	0	8,044
35-504-0045 BASIC LIFE	0	0	0	0	0	0	0
35-504-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	87,091	59,594	0	0	121,014
<u>CAPITAL OUTLAY</u>							
35-504-1105 VEHICLE PURCHASE	0	0	40,400	40,400	0	0	16,525
TOTAL CAPITAL OUTLAY	0	0	40,400	40,400	0	0	16,525
<u>MISC EXPENSE</u>							
35-504-8051 FIREARMS	0	0	11,100	11,100	0	0	0
35-504-8053 SAFETY EQUIPMENT	0	0	43,296	36,138	0	0	0
35-504-8371 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
35-504-8373 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	54,396	47,238	0	0	0
TOTAL SO	0	0	181,887	147,232	0	0	137,539

35 -RURAL LAW ENFORCEMNT GRNT
JAIL

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
<u>SALARIES & BENEFITS</u>							
35-505-0006 RLEG-EMPLOYEES	0	0	40,800	34,338	0	0	94,404
35-505-0012 RLEG-PT	0	0	3,200	2,711	0	0	3,200
35-505-0020 LONGEVITY	0	0	0	0	0	0	0
35-505-0025 HEALTH INSURANCE	0	0	0	0	0	0	0
35-505-0030 DENTAL INSURANCE	0	0	0	0	0	0	0
35-505-0035 RETIREMENT	0	0	3,705	2,685	0	0	7,378
35-505-0040 FICA & MEDICARE	0	0	3,370	2,760	0	0	7,479
35-505-0045 BASIC LIFE	0	0	0	0	0	0	0
35-505-0050 VISION INSURANCE	0	0	0	0	0	0	0
TOTAL SALARIES & BENEFITS	0	0	51,075	42,495	0	0	112,461
<u>MISC EXPENSE</u>							
35-505-8053 SAFETY EQUIPMENT	0	0	17,038	17,037	0	0	0
35-505-8371 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0
35-505-8373 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0
TOTAL MISC EXPENSE	0	0	17,038	17,037	0	0	0
TOTAL JAIL	0	0	68,113	59,532	0	0	112,461
TOTAL EXPENDITURES	0	0	250,000	206,763	0	0	250,000
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	(206,763)	0	0	0

	2022-2023	2023-2024	(----- 2024-2025 -----) (----- 2025-2026 -----)				
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	APPROVED BUDGET SELECTED
GRANTS							
36-4705 RURAL PROSECUTOR GRANT REV	0	0	100,000	0	0	0	100,000
TOTAL GRANTS	0	0	100,000	0	0	0	100,000
TOTAL REVENUES	0	0	100,000	0	0	0	100,000

WHEELER COUNTY
CASH ON HAND TO THE CREDIT OF EACH FUND
AUGUST 25, 2025

		CASH ON HAND AS OF 8/25/25
01-	GENERAL FUND	\$ 14,564,264.78
02-	ROAD & BRIDGE	\$ 428,746.32
03-	HOT CHECK	\$ 4,559.53
04-	PRE-TRIAL DIVERSION	\$ 235,175.44
20-	CC REC MGMT	\$ 177,015.95
22-	CC/DC RECORD PRESERV	\$ 24,346.41
23-	DIST CLK REC MGMT	\$ 24,380.92
24-	DIST CLK TECH FUND	\$ 23,058.23
26-	COURTHOUSE SECURITY	\$ 60,351.86
27-	CNTY WIDE REC MGMTMNT	\$ 43,651.53
28-	JP TECH FUND	\$ 60,396.38
29-	JP SECURITY	\$ 54,236.79
30-	GRANT FUNDS	\$ 52,172.32
31-	SHERIFF ASSET FORFEITURE	\$ 209,775.05
32-	TRUANCY PREV & DIVER FUND	\$ 18,982.41
33-	CO SPECIALTY COURT FUND	\$ 4,887.78
34-	COURT FACILITY FEE FUND	\$ 9,300.00
35-	RURAL LAW ENFORCEMENT GRANT	\$ 44,306.32
36-	RURAL PROSECUTOR GRANT	\$ 40,573.26

2025 Governing Body Summary #1A*

Benchmark 2025 Tax Rates

Wheeler County_

Date: 08/21/2025 07:51 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.48142	\$6,962,027	
One Percent \$100 Tax Increase***	\$0.486234	\$7,031,644	\$69,617
One Cent per \$100 Tax Increase***	\$0.491420	\$7,106,641	\$144,614
De Minimis Rate	\$0.51724	\$7,480,036	\$518,009
VAR NOT adjusted for Unused Increment Rate	\$0.49955	\$7,224,213	\$262,186
VAR adjusted for Unused Increment Rate	\$0.64907	\$9,386,488	\$2,424,461
Last Year's Tax Rate	\$0.48717	\$7,045,180	\$83,153
Proposed Tax Rate	\$0.51724	\$7,480,036	\$518,009

*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 22 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.

2025 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	\$ 1,455,063,756
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	\$ 26,879,910
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,428,183,846
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.	\$ 1,428,183,846
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: \$ 41,840 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,661,280 C. Value loss. Add A and B. ⁶	\$ 3,703,120
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.	\$ 3,703,120
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.	\$ 1,424,480,726
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,227,274
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	\$ 5,227,274
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: \$ 1,476,091,976 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 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,476,091,976

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 homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 29,947,860
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,446,144,116
23.	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. ²¹	\$ 0
24.	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. ²²	\$ 4,716,420
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 4,716,420
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,441,427,696
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.36264 /\$100
28.	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. ²⁴	\$ 0.48142 /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.36696 /\$100
30.	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> .	\$ 1,428,183,846
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,240,863
32.	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 2024. 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 31 to 32D.	\$ 5,240,863
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,441,427,696
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.36358 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²⁴ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 168,016 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ -0.01166 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00058 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.00000 /\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 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	
39.	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 33 and multiply by \$100 \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.36358 /\$100
41.	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 41A by Line 33 and multiply by \$100 \$ 0.00000 /\$100 C. Add Line 41B to Line 40. \$ 0.36358 /\$100	
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.37630 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. -- \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -- \$ 0</p> <p>D. Subtract amount paid from other resources -- \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 98.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.13 %</p> <p>C. Enter the 2023 actual collection rate. 97.65 %</p> <p>D. Enter the 2022 actual collection rate. 98.58 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p>	98.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144.116
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.37630 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.49955 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48142 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.48142 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.49955 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.49955 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.49955 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.65737 /\$100 \$ 0.01880 /\$100 \$ 0.63857 /\$100 \$ 0.48717 /\$100 \$ 0.15140 /\$100 \$ 1,428,195,846 \$ 2,162,288
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.65896 /\$100 \$ 0.18382 /\$100 \$ 0.47514 /\$100 \$ 0.48717 /\$100 \$ -0.01203 /\$100 \$ 1,779,370,990 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.65402 /\$100 \$ 0.17811 /\$100 \$ 0.47591 /\$100 \$ 0.48995 /\$100 \$ -0.01404 /\$100 \$ 1,659,953,410 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 2,162,288 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.14952 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.64907 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁹ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.48267 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.03457 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.51724 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48717 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,424,480,726
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,441,427,696
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.00000 /\$100

⁴⁹ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.64907 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.48142 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.64907 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.51724 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here**

Cindy Brown

Printed Name of Taxing Unit Representative

**sign
here**

Cindy Brown

Taxing Unit Representative

Date

8/5/2025

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 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	\$ 1,455,063,756
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	\$ 26,879,910
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,428,183,846
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.	\$ 1,428,183,846
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.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 41,840</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,661,280</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,703,120
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,703,120
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.	\$ 1,424,480,726
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 860,528
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	\$ 860,528
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,476,091,976</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,476,091,976

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 homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 29,947,860
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,446,144,116
23.	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. ²¹	\$ 0
24.	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. ²²	\$ 4,716,420
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 4,716,420
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,441,427,696
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.05969 /\$100
28.	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. ²⁴	\$ 0.48142 /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.06041 /\$100
30.	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> .	\$ 1,428,183,846
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 862,765
32.	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 2024. 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 31 to 32D.	\$ 862,765
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,441,427,696
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.05985 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 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
39.	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 33 and multiply by \$100 \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.05985 /\$100
41.	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 41A by Line 33 and multiply by \$100 \$ 0.00000 /\$100 C. Add Line 41B to Line 40.	\$ 0.05985 /\$100
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.06194 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <ol style="list-style-type: none"> 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. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. <p>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.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. ~ \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) ~ \$ 0</p> <p>D. Subtract amount paid from other resources ~ \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 98.00 %</p> <p>B. Enter the prior year actual collection rate. 98.13 %</p> <p>C. Enter the 2023 actual collection rate. 97.65 %</p> <p>D. Enter the 2022 actual collection rate. 98.58 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	98.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.06194 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.49955 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48142 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.48142 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.49955 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.49955 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.49955 /\$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. ⁴² 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. ⁴³

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; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.65737 /\$100 \$ 0.01880 /\$100 \$ 0.63857 /\$100 \$ 0.48717 /\$100 \$ 0.15140 /\$100 \$ 1,428,195,846 \$ 2,162,288
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.65896 /\$100 \$ 0.18382 /\$100 \$ 0.47514 /\$100 \$ 0.48717 /\$100 \$ -0.01203 /\$100 \$ 1,779,370,990 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.65402 /\$100 \$ 0.17811 /\$100 \$ 0.47591 /\$100 \$ 0.48995 /\$100 \$ -0.01404 /\$100 \$ 1,659,953,410 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 2,162,288 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.14952 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.64907 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.48267 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.03457 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.51724 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48717 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,424,480,726
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,441,427,696
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.00000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.64907 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.48142 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.64907 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.51724 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here**

Cindy Brown

Printed Name of Taxing Unit Representative

**sign
here**

Cindy Brown

Taxing Unit Representative

Date

8/5/25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 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 _____ 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	\$ 1,455,063,756
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	\$ 30,301,530
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,424,762,226
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.	\$ 1,424,762,226
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. <p>A. Absolute exemptions. Use prior year market value: \$ 41,840</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,656,400</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,698,240
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,698,240
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. *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.	\$ 1,421,063,986
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 849,796
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. ⁸	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 849,796
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 1,476,091,976</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,476,091,976

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 homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 33,353,500
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,442,738,476
23.	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. ²¹	\$ 0
24.	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. ²²	\$ 4,707,630
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 4,707,630
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,438,030,846
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.05909 /\$100
28.	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. ²⁴	\$ 0.48142 /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.05980 /\$100
30.	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> .	\$ 1,424,762,226
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 852,007
32.	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 2024. 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 31 to 32D.	\$ 852,007
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,438,030,846
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.05924 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²⁷ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 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
39.	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 33 and multiply by \$100 \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.05924 /\$100
41.	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 41A by Line 33 and multiply by \$100 \$ 0.00000 /\$100 C. Add Line 41B to Line 40.	\$ 0.05924 /\$100
42.	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 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.06131 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. -- \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -- \$ 0</p> <p>D. Subtract amount paid from other resources -- \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 98.00 %</p> <p>B. Enter the prior year actual collection rate 98.13 %</p> <p>C. Enter the 2023 actual collection rate 97.65 %</p> <p>D. Enter the 2022 actual collection rate 98.58 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p>	98.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,442,738,476
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.06131 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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.	\$ 0.49955 /\$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
52.	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. ³⁵ 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
53.	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. ³⁶ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48142 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.48142 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.49955 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.49955 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.49955 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.65737 /\$100 \$ 0.01880 /\$100 \$ 0.63857 /\$100 \$ 0.48717 /\$100 \$ 0.15140 /\$100 \$ 1,428,195,846 \$ 2,162,288
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.65896 /\$100 \$ 0.18382 /\$100 \$ 0.47514 /\$100 \$ 0.48717 /\$100 \$ -0.01203 /\$100 \$ 1,779,370,990 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	 \$ 0.65402 /\$100 \$ 0.17811 /\$100 \$ 0.47591 /\$100 \$ 0.48995 /\$100 \$ -0.01404 /\$100 \$ 1,659,953,410 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 2,162,288 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.14952 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.64907 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.002(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.48267 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,446,144,116
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.03457 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.51724 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.48717 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,424,480,726
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,441,427,696
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.00000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.64907 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.48142 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.64907 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.51724 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here**

Cindy Brown

Printed Name of Taxing Unit Representative

**sign
here**

Cindy Brown

Taxing Unit Representative

Date

8/5/25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)