



Statement Required by Texas Senate Bill 656
 83rd Regular Legislative Session and
 Texas Local Government Code Sec. 111.008 & 111.009

1. This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,749,818.43, which is an 7.21924 percentage increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$422,684.42.
2. The record vote of each member of the Commissioners' Court by name voting on the adoption of the budget.

| <u>NAME</u> | <u>VOTE</u> |
|--|-------------|
| Joel Hale, County Judge | Yes |
| Randy Gaut, Pct. 1 Commissioner | Yes |
| Robert Kuykendall, Pct. 2 Commissioner | Yes |
| Greg Gibson, Pct. 3 Commissioner | Yes |
| Bennie Whitworth, Pct. 4 Commissioner | Yes |

3. Rusk County Property tax rates adopted or calculated for 2023 and 2024.

| <u>RATE</u> | <u>2023</u> | <u>2024</u> |
|--|-------------|-------------|
| Property Tax Rate | .513906 | .541411 |
| No-New Revenue Tax Rate | .494787 | .521697 |
| No-New Revenue Maintenance & Operations Tax Rate | .507995 | .534567 |
| Voter-Approval Tax Rate | .513906 | .541411 |
| Debt Rate | .000000 | .000000 |

4. The amount of bonds and other debt obligations owed by Rusk County is \$0.00.

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2025 RUSK COUNTY BUDGET

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BUDGET CERTIFICATE

**BUDGET OF RUSK COUNTY, HENDERSON, TEXAS
BUDGET YEAR FROM JANUARY 1, 2025 TO DECEMBER 31, 2025**

STATE OF TEXAS

COUNTY OF RUSK:

WE, **JOEL HALE**, COUNTY JUDGE AND **REAGAN MCCAULEY**, COUNTY AUDITOR, OF RUSK COUNTY, TEXAS DO HEREBY CERTIFY THAT THE ATTACHED BUDGET IS A TRUE AND CORRECT COPY OF THE BUDGET OF RUSK COUNTY, TEXAS AS PASSED AND APPROVED BY THE COMMISSIONERS COURT OF SAID COUNTY ON THE 20th DAY OF AUGUST 2024, AS THE SAME APPEARS ON FILE THE OFFICE OF THE COUNTY CLERK OF SAID COUNTY.



JOEL HALE, COUNTY JUDGE



REAGAN MCCAULEY, COUNTY AUDITOR

**SUBSCRIBED AND SWORN TO BEFORE ME, THE UNDERSIGNED
AUTHORITY THIS THE 10th DAY OF DECEMBER 2024.**



TRUDY MCGILL, COUNTY CLERK



Tax Rate Funds

| County-Wide Valuation | TAX RATE 2017 | TAX RATE 2018 | TAX RATE 2019 | TAX RATE 2020 | TAX RATE 2021 | TAX RATE 2022 | TAX RATE 2023 | TAX RATE 2024 |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| GENERAL FUND | 0.403421 | 0.366124 | 0.361020 | 0.3794102 | 0.425206 | 0.396218 | 0.366272 | 0.386279 |
| ROAD & BRIDGE: | | | | | | | | |
| FARM TO MARKET | 0.099457 | 0.097511 | 0.097511 | 0.1033078 | 0.105095 | 0.105951 | 0.097741 | 0.102563 |
| MAINTENANCE OF PUBLIC ROADS | 0.064725 | 0.058253 | 0.058253 | 0.058253 | 0.059296 | 0.054015 | 0.049893 | 0.052569 |
| INTEREST AND SINKING FUND | 0.044227 | 0.028759 | 0.039350 | 0.040844 | 0.042279 | 0.000000 | 0.000000 | 0.000000 |
| TOTAL COUNTY | 0.611830 | 0.550647 | 0.556134 | 0.581815 | 0.631876 | 0.556184 | 0.513906 | 0.541411 |

| FUNDS: | VALUE | RATE | PERCENT COLLECTION | COLLECTIONS |
|---------------------|--------------------|-----------------|-----------------------|------------------------|
| GENERAL FUND | \$5,001,820,636.00 | 0.386279 | 96.00% | \$18,548,143.43 |
| FARM TO MARKET | \$5,001,820,636.00 | 0.102563 | 96.00% | \$4,924,816.61 |
| SPECIAL ROAD | \$4,983,788,606.00 | 0.052569 | 96.00% | \$2,515,130.72 |
| INTEREST & SINKING | \$0.00 | <u>0.000000</u> | 96.00% | <u>\$0.00</u> |
| <u>TOTAL COUNTY</u> | | <u>0.541411</u> | | <u>\$25,988,090.76</u> |

RUSK COUNTY BUDGET SUMMARY 2025

BY FUND

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| | GENERAL FUND | ROAD & BRIDGE | LAW LIBRARY | HUMAN SERVICES | OFFICIALS | AIRPORT | JUVENILE SERVICES | TOTAL |
|-----------------------------|------------------------|------------------------|---------------------|-----------------------|-----------------------|-----------------------|----------------------|------------------------|
| RECEIPTS: | | | | | | | | |
| TRANSFER IN | | | | | | \$125,000.00 | \$115,000.00 | \$240,000.00 |
| TAXES | 18,548,143.43 | \$7,439,947.33 | | | | | | \$25,988,090.76 |
| OTHER RECEIPTS | <u>\$3,648,004.00</u> | <u>\$1,355,800.00</u> | <u>\$27,000.00</u> | <u>\$50,000.00</u> | <u>\$205,483.00</u> | <u>\$440,000.00</u> | <u>\$2,300.00</u> | <u>\$5,728,587.00</u> |
| TOTAL RECEIPTS | \$22,196,147.43 | \$8,795,747.33 | \$27,000.00 | \$50,000.00 | \$205,483.00 | \$565,000.00 | \$117,300.00 | \$31,956,677.76 |
| ESTIMATED BEGINNING BALANCE | <u>\$10,538,965.00</u> | <u>\$4,099,174.80</u> | <u>\$108,503.71</u> | <u>\$2,799,962.18</u> | <u>\$1,551,609.26</u> | <u>\$1,417,168.83</u> | <u>\$32,965.07</u> | <u>\$20,548,348.85</u> |
| TOTAL RESOURCES | <u>\$32,735,112.43</u> | <u>\$12,894,922.13</u> | <u>\$135,503.71</u> | <u>\$2,849,962.18</u> | <u>\$1,757,092.26</u> | <u>\$1,982,168.83</u> | <u>\$150,265.07</u> | <u>\$52,505,026.61</u> |
| DISBURSEMENTS: | | | | | | | | |
| TRANSFER OUT | \$240,000.00 | | | | | | | \$240,000.00 |
| DISBURSEMENTS | <u>\$22,525,418.00</u> | <u>\$10,723,912.00</u> | <u>\$27,000.00</u> | <u>\$427,100.00</u> | <u>\$333,056.60</u> | <u>\$1,115,733.00</u> | <u>\$129,613.00</u> | <u>\$35,281,832.60</u> |
| TOTAL DISBURSEMENTS | \$22,765,418.00 | \$10,723,912.00 | \$27,000.00 | \$427,100.00 | \$333,056.60 | \$1,115,733.00 | \$129,613.00 | \$35,521,832.60 |
| ESTIMATED ENDING BALANCE | <u>\$9,969,694.43</u> | <u>\$2,171,010.13</u> | <u>\$108,503.71</u> | <u>\$2,422,862.18</u> | <u>\$1,424,035.66</u> | <u>\$866,435.83</u> | <u>\$20,652.07</u> | <u>\$16,983,194.01</u> |
| TOTAL | <u>\$32,735,112.43</u> | <u>\$12,894,922.13</u> | <u>\$135,503.71</u> | <u>\$2,849,962.18</u> | <u>\$1,757,092.26</u> | <u>\$1,982,168.83</u> | <u>\$150,265.07</u> | <u>\$52,505,026.61</u> |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|---------------|---------------|---------------|---------------|
| 2025 010-310-110 | TAXES | 16,086,849.57 | 11,005,612.04 | 17,281,224.96 | 18,548,143.43 |
| 2025 010-310-120 | DELINQUENT TAXES | 300,000.00 | 297,396.28 | 300,000.00 | 300,000.00 |
| 2025 010-319-000 | INTEREST & PENALTY | 250,000.00 | 241,032.38 | 200,000.00 | 200,000.00 |
| 2025 010-320-200 | HEALTH PERMITS | 12,000.00 | 29,280.00 | 20,000.00 | 20,000.00 |
| 2025 010-333-250 | TOBACCO SETTLEMENT | 6,000.00 | 7,171.69 | 6,000.00 | 6,000.00 |
| 2025 010-333-300 | STATE FEES TO DISTRICT ATTY | 22,500.00 | 22,494.00 | 22,500.00 | 22,500.00 |
| 2025 010-333-310 | F.E.M.A. REVENUE | .00 | .00 | .00 | .00 |
| 2025 010-333-320 | TITLE IV-E GRANT-JUV ROOM & | .00 | .00 | .00 | .00 |
| 2025 010-333-321 | TITLE IV-E GRANT-JAIL | .00 | .00 | .00 | .00 |
| 2025 010-333-450 | CHILD SUPPORT PROCESSING | 240.00 | 332.73 | 240.00 | 240.00 |
| 2025 010-333-463 | JUROR REIMBURSEMENT | 8,000.00 | 21,366.00 | 8,000.00 | 8,000.00 |
| 2025 010-333-464 | INDIGENT DEFENSE GRANT | 35,000.00 | 26,949.75 | 35,000.00 | 35,000.00 |
| 2025 010-333-476 | LONGEVITY PAY-ASSIST PROSECU | 2,080.00 | .00 | 2,080.00 | 2,080.00 |
| 2025 010-333-630 | DSHS ENVIRONMENTALIST | 70,000.00 | 100,694.92 | 80,000.00 | 80,000.00 |
| 2025 010-334-200 | LIQUOR DRINK TAX | 15,000.00 | 31,622.27 | 15,000.00 | 15,000.00 |
| 2025 010-340-100 | COUNTY JUDGE FEES | 1,100.00 | 888.00 | 1,100.00 | 1,100.00 |
| 2025 010-340-200 | SHERIFF FEES | 50,000.00 | 61,197.85 | 60,000.00 | 60,000.00 |
| 2025 010-340-250 | CONSTABLE FEES | 26,000.00 | 36,797.00 | 26,000.00 | 26,000.00 |
| 2025 010-340-300 | CRIMINAL DISTRICT ATTY FEES | 2,000.00 | 1,126.40 | 2,000.00 | 2,000.00 |
| 2025 010-340-400 | COUNTY CLERK FEES | 375,000.00 | 370,282.43 | 400,000.00 | 400,000.00 |
| 2025 010-340-405 | RECORDS ARCHIVE FEE | 50,000.00 | 48,735.00 | 50,000.00 | 50,000.00 |
| 2025 010-340-500 | TAX COLLECTOR FEES | 670,000.00 | 811,638.79 | 700,000.00 | 700,000.00 |
| 2025 010-340-501 | TAX CERTIFICATE FEES | 9,000.00 | 9,610.00 | 9,000.00 | 9,000.00 |
| 2025 010-340-502 | TAX COLLECTOR 40¢ FEE | .00 | .00 | .00 | .00 |
| 2025 010-340-700 | DISTRICT CLERK FEES | 90,000.00 | 75,832.24 | 90,000.00 | 90,000.00 |
| 2025 010-340-730 | VISUAL RECORD COST | 600.00 | 24.46 | 600.00 | 600.00 |
| 2025 010-340-800 | JUSTICE OF PEACE FEES | 430,000.00 | 338,439.02 | 400,000.00 | 400,000.00 |
| 2025 010-340-803 | DIST. PROB CCP-FISCAL OFFICE | 565.00 | .00 | 565.00 | 565.00 |
| 2025 010-340-804 | DIST. PROB. FEE -FISCAL OFF' | 919.00 | .00 | 919.00 | 919.00 |
| 2025 010-340-805 | N.E.TEX. CENTER FEE-FISCAL O | .00 | .00 | .00 | .00 |
| 2025 010-340-905 | PROBATE JUDGE EDUCATION | 900.00 | .00 | 900.00 | 900.00 |
| 2025 010-340-909 | CONSOLIDATED CT COST (CCC) | 18,000.00 | 24,567.68 | 18,000.00 | 18,000.00 |
| 2025 010-340-915 | INTOXICATED DRIVER FINE | 500.00 | 70.65 | 500.00 | 500.00 |
| 2025 010-340-916 | TRAFFIC LAW FAILURE TO APPEA | 2,800.00 | 478.24 | 2,800.00 | 2,800.00 |
| 2025 010-340-917 | BAIL BOND FEE(BB) | 1,400.00 | 1,705.88 | 1,400.00 | 1,400.00 |
| 2025 010-340-918 | STATE TRAFFIC FEE(STF) | 3,400.00 | 4,206.40 | 3,400.00 | 3,400.00 |
| 2025 010-340-919 | EMS TRAUMA FUND | 500.00 | 27.06 | 500.00 | 500.00 |
| 2025 010-340-920 | JURY REIMBURSEMENT FEE(JRF) | 1,600.00 | .00 | 1,600.00 | 1,600.00 |
| 2025 010-340-921 | JUDICIAL SUPPORT FEE(JS) | 3,600.00 | 279.49 | 3,600.00 | 3,600.00 |
| 2025 010-340-922 | COUNTY SHARE OF STATE FEES | 15,000.00 | 3,204.15 | 15,000.00 | 15,000.00 |
| 2025 010-342-000 | JAIL FEES | 4,000.00 | 598.45 | 4,000.00 | 4,000.00 |
| 2025 010-344-000 | COLLECTION SITES | 210,000.00 | 245,881.65 | 210,000.00 | 210,000.00 |
| 2025 010-347-100 | DEPOT FEES | 700.00 | 1,642.72 | 700.00 | 700.00 |
| 2025 010-347-200 | SYRUP FESTIVAL | 25,000.00 | 41,911.97 | 25,000.00 | 25,000.00 |
| 2025 010-360-100 | INTEREST EARNED | 200,000.00 | 877,505.29 | 600,000.00 | 700,000.00 |
| 2025 010-360-110 | SALARY REIMBURSEMENT | 109,200.00 | 252,099.66 | 109,200.00 | 109,200.00 |
| 2025 010-364-100 | SALE OF ASSETS | .00 | 58,850.00 | .00 | .00 |
| 2025 010-365-100 | GRANTS | .00 | 286,833.57 | .00 | .00 |
| 2025 010-365-200 | CERTS DONATIONS | .00 | .00 | .00 | .00 |
| 2025 010-367-100 | DONATIONS | .00 | 2,500.00 | .00 | .00 |
| 2025 010-370-000 | MISC REVENUE | 50,000.00 | 182,337.91 | 60,000.00 | 60,000.00 |
| 2025 010-370-010 | REIMBURSED ATTORNEY FEES | 16,000.00 | 15,477.08 | 16,000.00 | 16,000.00 |
| 2025 010-370-030 | LIBRARY DONATIONS | .00 | 191.00 | .00 | .00 |
| 2025 010-370-035 | LIBRARY FEES | 6,000.00 | 16,095.62 | 6,000.00 | 6,000.00 |
| 2025 010-370-038 | LIBRARY GRANT | .00 | 2,620.15 | .00 | .00 |
| 2025 010-370-039 | INSURANCE PROCEEDS | 100,000.00 | 1,361,351.50 | .00 | .00 |
| 2025 010-370-050 | ECONOMIC DEVELOPMENT | .00 | 100,281.63 | .00 | .00 |
| 2025 010-370-100 | MISCELLANEOUS RENT | 5,400.00 | 5,400.00 | 5,400.00 | 5,400.00 |
| 2025 010-370-110 | VOTING MACHINE RENTAL | 20,000.00 | 28,500.14 | 20,000.00 | 20,000.00 |
| 2025 010-370-120 | HOUSING CITY PRISONERS | .00 | 51,930.00 | .00 | .00 |
| 2025 010-370-900 | TREASURERS COMMISSION | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2025 010-399-999 | TOTAL REVENUE | 19,121,853.57 | 17,120,071.14 | 20,829,228.96 | 22,196,147.43 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 010-400-101 | SALARY, COUNTY JUDGE | 91,883.00 | 91,882.08 | 68,683.00 | 70,744.00 |
| 2025 010-400-105 | SECRETARY/ADMN. ASST. | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-400-106 | REGULAR DEPUTY | .00 | .00 | .00 | .00 |
| 2025 010-400-107 | EXTRA HELP | 2,000.00 | .00 | 2,000.00 | 2,000.00 |
| 2025 010-400-108 | STATE SUPPLEMENT | .00 | .00 | 25,200.00 | 25,200.00 |
| 2025 010-400-111 | LONGEVITY | 1,500.00 | 1,500.00 | 1,600.00 | 1,700.00 |
| 2025 010-400-200 | FICA | 11,203.00 | 10,707.33 | 11,555.00 | 11,818.00 |
| 2025 010-400-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-400-203 | RETIREMENT | 15,406.00 | 14,927.04 | 16,555.00 | 17,425.00 |
| 2025 010-400-204 | WORKERS COMPENSATION | 600.00 | 260.90 | 850.00 | 850.00 |
| 2025 010-400-225 | TRAVEL-PAYROLL | 10,800.00 | 10,800.00 | 10,800.00 | 10,800.00 |
| 2025 010-400-310 | OFFICE SUPPLIES CO JUDGE | 5,900.00 | 1,846.66 | 5,900.00 | 5,900.00 |
| 2025 010-400-400 | LITIGATION COST | 900.00 | .00 | 900.00 | 900.00 |
| 2025 010-400-406 | EQUIPMENT RENTAL/LEASE | 3,500.00 | .00 | 3,500.00 | 3,500.00 |
| 2025 010-400-408 | PERSONNEL CONSULTANT | 1,500.00 | .00 | 1,500.00 | 1,500.00 |
| 2025 010-400-420 | TELEPHONE CO JUDGE | 2,999.00 | 2,527.44 | 3,000.00 | 3,000.00 |
| 2025 010-400-427 | CONFERENCE CO JUDGE | 4,000.00 | 1,607.02 | 4,000.00 | 4,000.00 |
| 2025 010-400-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-400-487 | PUBLIC LIABILITIES | 60,000.00 | 35,741.00 | 60,000.00 | 60,000.00 |
| 2025 010-400-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-400-998 | COUNTY JUDGE | 276,559.00 | 236,167.47 | 283,703.00 | 292,468.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-401-101 | SALARIES, COMMISSIONERS COUR | 266,728.00 | 266,689.32 | 274,732.00 | 282,976.00 |
| 2025 010-401-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-401-200 | FICA | 20,405.00 | 19,976.26 | 21,017.00 | 21,648.00 |
| 2025 010-401-202 | GROUP INSURANCE | 49,056.00 | 49,056.00 | 50,640.00 | 59,040.00 |
| 2025 010-401-203 | RETIREMENT | 28,060.00 | 27,552.96 | 30,111.00 | 31,920.00 |
| 2025 010-401-204 | WORKERS COMPENSATION | 2,000.00 | 678.16 | 2,000.00 | 2,000.00 |
| 2025 010-401-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-401-998 | COMMISSIONERS COURT | 366,249.00 | 363,952.70 | 378,500.00 | 397,584.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 010-403-101 | SALARY, COUNTY CLERK | 66,682.00 | 64,882.08 | 68,683.00 | 70,744.00 |
| 2025 010-403-103 | CHIEF DEPUTY/OFFICE MANAGER | 39,840.00 | 38,124.42 | 42,340.00 | 43,611.00 |
| 2025 010-403-104 | CHIEF DEPUTY 3 | 117,377.00 | 116,941.74 | 122,880.00 | 126,567.00 |
| 2025 010-403-105 | REGULAR DEPUTY 5 | 171,240.00 | 156,092.26 | 185,745.00 | 191,320.00 |
| 2025 010-403-107 | EXTRA HELP | .00 | .00 | .00 | .00 |
| 2025 010-403-111 | LONGEVITY | 5,700.00 | 5,362.26 | 6,600.00 | 6,600.00 |
| 2025 010-403-180 | ELECTION HELP | .00 | .00 | .00 | .00 |
| 2025 010-403-200 | FICA | 31,070.00 | 28,830.69 | 32,608.00 | 33,572.00 |
| 2025 010-403-202 | GROUP INSURANCE | 122,640.00 | 114,479.00 | 126,600.00 | 147,600.00 |
| 2025 010-403-203 | RETIREMENT | 42,726.00 | 38,127.04 | 46,717.00 | 49,502.00 |
| 2025 010-403-204 | WORKERS COMPENSATION | 1,500.00 | 694.51 | 1,600.00 | 1,600.00 |
| 2025 010-403-310 | OFFICE SUPPLIES CO CLERK | 70,000.00 | 48,733.56 | 70,000.00 | 70,000.00 |
| 2025 010-403-406 | CO CLK EQUIPMENT RENTAL | 10,000.00 | .00 | 10,000.00 | 10,000.00 |
| 2025 010-403-415 | RECORDS ARCHIVE EXPENSE | .00 | .00 | .00 | .00 |
| 2025 010-403-420 | TELEPHONE CO CLERK | 3,500.00 | 2,809.92 | 3,500.00 | 3,500.00 |
| 2025 010-403-426 | TRAVEL CO CLERK | 5,000.00 | 949.46 | 5,000.00 | 5,000.00 |
| 2025 010-403-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-403-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-403-998 | COUNTY CLERK | 687,275.00 | 616,026.94 | 722,273.00 | 759,616.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 010-405-102 | SALARY, SERVICE OFFICER | 41,282.00 | 41,281.92 | 43,782.00 | 45,096.00 |
| 2025 010-405-107 | EXTRA HELP | .00 | .00 | .00 | .00 |
| 2025 010-405-111 | LONGEVITY | 1,700.00 | 1,699.92 | 1,800.00 | 1,900.00 |
| 2025 010-405-135 | INTERPRETER | 3,796.08 | 3,796.08 | 3,797.00 | 3,912.00 |
| 2025 010-405-200 | FICA | 5,491.00 | 4,838.61 | 5,690.00 | 5,807.00 |
| 2025 010-405-202 | GROUP INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | 14,760.00 |
| 2025 010-405-203 | RETIREMENT | 6,192.00 | 4,838.37 | 5,412.00 | 5,743.00 |
| 2025 010-405-204 | WORKERS COMPENSATION | 300.00 | 120.09 | 350.00 | 350.00 |
| 2025 010-405-310 | OFFICE SUPPLIES V.A. | 1,219.00 | 1,135.09 | 2,100.00 | 2,100.00 |
| 2025 010-405-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-405-420 | TELEPHONE | 1,000.00 | 853.28 | 1,000.00 | 1,000.00 |
| 2025 010-405-426 | TRAVEL V.A. | 26,280.00 | 26,278.86 | 25,000.00 | 25,000.00 |
| 2025 010-405-427 | CONFERENCE V.A. | 3,761.00 | 3,753.60 | 2,800.00 | 2,800.00 |
| 2025 010-405-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-405-998 | COUNTY VETERANS' SERVICE | 103,285.08 | 100,859.82 | 104,391.00 | 108,468.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-406-102 | COORDINATOR | 61,481.00 | 61,480.08 | 63,981.00 | 65,901.00 |
| 2025 010-406-105 | SECRETARY | 1,535.00 | 1,534.08 | 1,535.00 | 1,584.00 |
| 2025 010-406-111 | LONGEVITY | 2,000.00 | 1,600.08 | 1,700.00 | 1,800.00 |
| 2025 010-406-200 | FICA | 4,821.00 | 4,792.04 | 5,148.00 | 5,301.00 |
| 2025 010-406-202 | GROUP INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | 14,760.00 |
| 2025 010-406-203 | RETIREMENT | 6,675.00 | 6,674.64 | 7,376.00 | 7,816.00 |
| 2025 010-406-204 | WORKER COMP | 700.00 | 1,279.92 | 1,500.00 | 1,700.00 |
| 2025 010-406-310 | OFFICE SUPPLIES | 4,205.00 | 4,204.86 | 8,000.00 | 3,000.00 |
| 2025 010-406-330 | FUEL/MAINTENANCE | 6,000.00 | 579.96 | 6,000.00 | 6,000.00 |
| 2025 010-406-406 | EQUIPMENT RENTAL | 2,500.00 | .00 | 2,500.00 | 2,500.00 |
| 2025 010-406-420 | TELEPHONE | 4,000.00 | 2,717.40 | 4,000.00 | 4,000.00 |
| 2025 010-406-427 | CONFERENCE/SEMINAR EXPENSES | 4,700.00 | 4,657.95 | 5,000.00 | 3,500.00 |
| 2025 010-406-572 | EQUIPMENT PURCHASES EMERGENC | 9,048.00 | .00 | 7,000.00 | 13,500.00 |
| 2025 010-406-998 | EMERGENCY MANAGEMENT | 119,929.00 | 101,785.01 | 126,400.00 | 131,362.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|-------------|-------------|-------------|-------------|
| 2025 010-409-202 | INSURANCE-RETIREE | 17,000.00 | 12,846.34 | 25,000.00 | 25,000.00 |
| 2025 010-409-310 | OFFICE SUPPLIES | 16,000.00 | 15,977.05 | 11,500.00 | 8,000.00 |
| 2025 010-409-430 | ADVERTISING & PUBLICATIONS | 7,000.00 | 3,378.05 | 10,000.00 | 10,000.00 |
| 2025 010-409-480 | BOND PREMIUM | 10,000.00 | 1,350.00 | 10,000.00 | 10,000.00 |
| 2025 010-409-482 | INSURANCE | 180,000.00 | 179,970.00 | 200,000.00 | 300,000.00 |
| 2025 010-409-572 | CAPITAL OUTLAY | .00 | .00 | 62,500.00 | 70,000.00 |
| 2025 010-409-998 | NON DEPARTMENTAL | 230,000.00 | 213,521.44 | 319,000.00 | 423,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------|--------------|-------------|-------------|-------------|
| 2025 010-410-530 | MAJOR REPAIRS | 1,095,183.96 | 984,676.24 | 828,577.52 | 420,000.00 |
| 2025 010-410-551 | CAPITAL IMPROVEMENTS | .00 | .00 | .00 | .00 |
| 2025 010-410-998 | CAPITAL OUTLAY | 1,095,183.96 | 984,676.24 | 828,577.52 | 420,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------|-------------|-------------|-------------|-------------|
| 2025 010-426-409 | COUNTY COURT REPORTER | 500.00 | .00 | 500.00 | 500.00 |
| 2025 010-426-998 | COUNTY COURT | 500.00 | .00 | 500.00 | 500.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-435-104 | COLLECTIONS DEPUTY | 38,460.00 | 38,459.04 | 40,960.00 | 42,189.00 |
| 2025 010-435-105 | ADMIN. ASST. DISTRICT COURT | 39,840.00 | 39,840.00 | 48,000.00 | 49,440.00 |
| 2025 010-435-110 | SALARY, COURT REPORTER | 69,380.00 | 69,379.92 | 73,000.00 | 75,191.00 |
| 2025 010-435-111 | LONGEVITY | 800.00 | 799.92 | 1,400.00 | 1,600.00 |
| 2025 010-435-135 | INTERPRETER | .00 | .00 | .00 | .00 |
| 2025 010-435-155 | EXTRA PERSONNEL | 18,000.00 | 2,844.58 | 17,000.00 | 20,000.00 |
| 2025 010-435-200 | FICA | 14,073.00 | 10,787.82 | 14,028.00 | 14,415.00 |
| 2025 010-435-202 | GROUP INSURANCE | 36,792.00 | 36,792.00 | 37,980.00 | 44,280.00 |
| 2025 010-435-203 | RETIREMENT | 19,353.00 | 15,337.69 | 17,905.00 | 19,000.00 |
| 2025 010-435-204 | WORKERS COMPENSATION | 600.00 | 271.71 | 700.00 | 700.00 |
| 2025 010-435-310 | OFFICE SUPPLIES DIST. COURT | 3,000.00 | 1,810.86 | 3,000.00 | 3,000.00 |
| 2025 010-435-406 | DIST. COURT EQUIPMENT RENTAL | .00 | .00 | 2,000.00 | 3,000.00 |
| 2025 010-435-420 | TELEPHONE DIST COURT | 2,000.00 | 1,756.20 | 2,500.00 | 1,500.00 |
| 2025 010-435-488 | CONTINUING EDUCATION DIST CT | 2,700.00 | 2,540.26 | 2,000.00 | 2,000.00 |
| 2025 010-435-492 | ADMINISTRATIVE DIST COURT | 6,000.00 | 5,617.24 | 6,000.00 | 6,000.00 |
| 2025 010-435-493 | LIABILITY INSURANCE DIST CT | 1,600.00 | 1,500.00 | 1,600.00 | 1,600.00 |
| 2025 010-435-494 | GRAND JURY & COMMISSION | 10,300.00 | 8,449.12 | 9,500.00 | 6,500.00 |
| 2025 010-435-572 | CAPITAL OUTLAY DIST COURT | .00 | .00 | .00 | .00 |
| 2025 010-435-998 | DISTRICT COURT | 262,898.00 | 236,186.36 | 277,573.00 | 290,415.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-436-200 | FICA | 50.00 | 13.76 | 50.00 | 50.00 |
| 2025 010-436-203 | RETIREMENT | 50.00 | 20.68 | 50.00 | 50.00 |
| 2025 010-436-310 | J.P. OFFICE SUPPLIES | 2,110.00 | 1,370.16 | 8,000.00 | 8,000.00 |
| 2025 010-436-406 | J.P. EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-436-409 | J.P. COURT REPORTER | 500.00 | .00 | 500.00 | 500.00 |
| 2025 010-436-411 | J.P. AUTOPSY | 136,925.00 | 136,922.00 | 90,000.00 | 90,000.00 |
| 2025 010-436-428 | J.P. CONF. & CONT. EDUCATION | 13,075.00 | 13,066.28 | 13,000.00 | 13,000.00 |
| 2025 010-436-998 | JUSTICE OF THE PEACE COURT | 152,710.00 | 151,392.88 | 111,600.00 | 111,600.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-450-101 | SALARY, DISTRICT CLERK | 66,683.00 | 66,682.08 | 68,683.00 | 70,744.00 |
| 2025 010-450-103 | CHIEF DEPUTY/ ADMIN. ASST. | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-450-104 | CHIEF DEPUTY 3 | 97,753.00 | 97,750.06 | 122,880.00 | 126,567.00 |
| 2025 010-450-105 | REGULAR DEPUTY 5 | 175,727.00 | 165,183.30 | 185,745.00 | 191,320.00 |
| 2025 010-450-107 | EXTRA HELP | 11,325.00 | 11,322.00 | 800.00 | .00 |
| 2025 010-450-111 | LONGEVITY | 10,300.00 | 7,329.05 | 8,600.00 | 8,800.00 |
| 2025 010-450-200 | FICA | 30,725.00 | 28,277.40 | 32,761.00 | 33,603.00 |
| 2025 010-450-202 | GROUP INSURANCE | 122,640.00 | 114,479.00 | 126,600.00 | 147,600.00 |
| 2025 010-450-203 | RETIREMENT | 42,252.00 | 40,091.21 | 46,936.00 | 49,547.00 |
| 2025 010-450-204 | WORKERS COMPENSATION | 1,250.00 | 703.54 | 1,400.00 | 1,400.00 |
| 2025 010-450-310 | OFFICE SUPPLIES DIST CLERK | 17,000.00 | 14,009.17 | 16,200.00 | 17,000.00 |
| 2025 010-450-406 | CONTRACT WORK & EQUIPMENT REN | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 010-450-420 | TELEPHONE DIST CLERK | 3,000.00 | 2,997.42 | 3,000.00 | 3,000.00 |
| 2025 010-450-426 | TRAVEL DIST CLERK | 5,500.00 | 4,062.95 | 5,500.00 | 5,500.00 |
| 2025 010-450-480 | BOND DIST CLERK | .00 | .00 | .00 | .00 |
| 2025 010-450-572 | CAPITAL OUTLAY DIST CLERK | .00 | .00 | .00 | .00 |
| 2025 010-450-998 | DISTRICT CLERK | 624,995.00 | 592,727.18 | 662,445.00 | 699,692.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 010-451-101 | SALARY, PCT. #1 J.P. | 38,098.00 | 38,097.12 | 39,298.00 | 45,799.00 |
| 2025 010-451-105 | SALARY, J.P. CLERK PCT, #1 | 34,793.00 | 34,792.02 | 37,149.00 | 38,264.00 |
| 2025 010-451-108 | PART TIME CLERK | 10,417.00 | 10,412.89 | 10,730.00 | 11,350.00 |
| 2025 010-451-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-451-200 | FICA | 7,006.00 | 6,891.46 | 7,390.00 | 7,714.00 |
| 2025 010-451-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-451-203 | RETIREMENT | 9,635.00 | 9,474.80 | 10,588.00 | 11,374.00 |
| 2025 010-451-204 | WORKERS COMPENSATION | 300.00 | 166.08 | 400.00 | 400.00 |
| 2025 010-451-310 | OFFICE SUPPLIES,JP PCT 1 | 1,488.00 | 1,487.44 | 1,750.00 | 1,200.00 |
| 2025 010-451-406 | J.P. PCT 1 EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-451-420 | TELEPHONE JP #1 | 2,925.00 | 2,924.35 | 2,050.00 | 2,600.00 |
| 2025 010-451-426 | TRAVEL PAYROLL | 8,000.00 | 7,999.92 | 9,000.00 | 5,000.00 |
| 2025 010-451-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-451-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-451-998 | J.P. PCT.#1 | 137,190.00 | 136,774.08 | 143,675.00 | 153,221.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|---------------------------|-------------|-------------|-------------|-------------|
| 2025 010-452-101 | SALARY, PCT. #2 J.P. | 38,098.00 | 38,097.12 | 39,298.00 | 45,799.00 |
| 2025 010-452-105 | REGULAR DEPUTY | 35,318.00 | 35,316.65 | 37,149.00 | 38,264.00 |
| 2025 010-452-108 | SALARY, J.P. CLERK PCT.#2 | 11,092.00 | 11,091.08 | 10,730.00 | 11,350.00 |
| 2025 010-452-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-452-200 | FICA | 7,006.00 | 6,613.36 | 7,389.00 | 7,714.00 |
| 2025 010-452-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-452-203 | RETIREMENT | 9,635.00 | 9,599.04 | 10,588.00 | 11,374.00 |
| 2025 010-452-204 | WORKERS COMPENSATION | 300.00 | 168.24 | 400.00 | 400.00 |
| 2025 010-452-310 | OFFICE SUPPLIES,JP PCT 2 | 1,160.00 | 1,150.49 | 1,300.00 | 1,500.00 |
| 2025 010-452-406 | J.P. 2 EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-452-420 | TELEPHONE JP#2 | 4,175.00 | 4,173.01 | 2,250.00 | 1,800.00 |
| 2025 010-452-426 | TRAVEL PAYROLL | 8,000.00 | 7,999.92 | 9,000.00 | 5,000.00 |
| 2025 010-452-480 | BOND | .00 | .00 | .00 | 250.00 |
| 2025 010-452-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-452-998 | J.P. PCT. #2 | 139,312.00 | 138,736.91 | 143,424.00 | 152,971.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 010-453-101 | SALARY, PCT. #3 J.P. | 38,098.00 | 38,097.12 | 39,298.00 | 45,799.00 |
| 2025 010-453-105 | REGULAR DEPUTY | 34,649.00 | 34,648.08 | 37,149.00 | 38,264.00 |
| 2025 010-453-107 | PART TIME HELP | 10,997.00 | 10,992.20 | 10,905.00 | 11,350.00 |
| 2025 010-453-108 | J P PCT #3 CLERK | .00 | .00 | .00 | .00 |
| 2025 010-453-111 | LONGEVITY | 1,001.00 | 1,000.08 | 1,100.00 | 1,200.00 |
| 2025 010-453-200 | FICA | 6,830.00 | 6,459.40 | 7,474.00 | 7,806.00 |
| 2025 010-453-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-453-203 | RETIREMENT | 9,625.00 | 9,623.20 | 10,708.00 | 11,510.00 |
| 2025 010-453-204 | WORKER COMPENSATION | 300.00 | 168.74 | 400.00 | 400.00 |
| 2025 010-453-310 | OFFICE SUPPLIES,JP PCT 3 | 1,500.00 | 1,457.12 | 1,325.00 | 1,500.00 |
| 2025 010-453-420 | TELEPHONE JP#3 | 2,285.00 | 2,280.55 | 2,500.00 | 2,500.00 |
| 2025 010-453-426 | TRAVEL PAYROLL | 8,000.00 | 7,999.92 | 9,000.00 | 5,000.00 |
| 2025 010-453-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-453-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-453-998 | J.P. PCT # 3 | 137,813.00 | 137,254.41 | 145,179.00 | 154,849.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 010-454-101 | SALARY, PCT. #4 J.P. | 38,098.00 | 38,097.12 | 39,298.00 | 45,799.00 |
| 2025 010-454-105 | REGULAR DEPUTY | 34,649.00 | 34,648.08 | 37,149.00 | 38,264.00 |
| 2025 010-454-108 | SALARY,JP#4 CLERK-PART TIME | 10,417.00 | 10,390.38 | 10,730.00 | 11,350.00 |
| 2025 010-454-111 | LONGEVITY | 1,001.00 | 1,000.08 | 1,100.00 | 1,200.00 |
| 2025 010-454-200 | FICA | 7,083.00 | 6,285.77 | 7,474.00 | 7,806.00 |
| 2025 010-454-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-454-203 | RETIREMENT | 9,740.00 | 9,561.02 | 10,708.00 | 11,510.00 |
| 2025 010-454-204 | WORKER COMPENSATION | 300.00 | 167.59 | 400.00 | 400.00 |
| 2025 010-454-310 | OFFICE SUPPLIES,JP PCT 4 | 1,640.00 | 1,637.47 | 1,500.00 | 1,500.00 |
| 2025 010-454-406 | JP 4 EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-454-420 | TELEPHONE JP#4 | 1,857.00 | 1,726.86 | 2,000.00 | 2,000.00 |
| 2025 010-454-426 | TRAVEL PAYROLL | 8,000.00 | 7,999.92 | 9,000.00 | 5,000.00 |
| 2025 010-454-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-454-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-454-998 | J.P. PCT # 4 | 137,313.00 | 136,042.29 | 144,679.00 | 154,349.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-455-101 | SALARY, PCT. 5 J.P. | 49,362.00 | 49,362.00 | 50,843.00 | 57,344.00 |
| 2025 010-455-104 | SALARY, J.P. #5 CHIEF/OFF MA | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-455-105 | SALARY, J.P. CLERK PCT.#5 (2 | 69,297.00 | 69,296.16 | 61,798.00 | 76,528.00 |
| 2025 010-455-107 | EXTRA HELP | .00 | .00 | 12,500.00 | .00 |
| 2025 010-455-111 | LONGEVITY | 800.00 | 799.92 | 900.00 | 1,000.00 |
| 2025 010-455-200 | FICA | 12,831.00 | 12,295.85 | 13,602.00 | 22,749.00 |
| 2025 010-455-202 | GROUP INSURANCE | 49,056.00 | 49,056.00 | 50,640.00 | 59,040.00 |
| 2025 010-455-203 | RETIREMENT | 17,644.00 | 17,325.24 | 19,487.00 | 20,745.00 |
| 2025 010-455-204 | WORKERS COMPENSATION | 500.00 | 304.01 | 600.00 | 700.00 |
| 2025 010-455-310 | OFFICE SUPPLIES,JP PCT 5 | 3,974.00 | 3,286.52 | 4,000.00 | 4,000.00 |
| 2025 010-455-420 | TELEPHONE JP#5 | 1,825.00 | 1,824.96 | 1,800.00 | 1,800.00 |
| 2025 010-455-426 | TRAVEL-PAYROLL | 8,000.00 | 7,999.92 | 9,000.00 | 5,000.00 |
| 2025 010-455-480 | BOND | .00 | .00 | .00 | .00 |
| 2025 010-455-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 010-455-998 | J. P. PCT #5 | 253,129.00 | 251,390.58 | 267,510.00 | 292,517.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-456-101 | SALARY, JUDGE CCL | 175,400.00 | 175,399.92 | 175,400.00 | 175,400.00 |
| 2025 010-456-105 | SECRETARY/ADMINISTRATIVE CCL | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-456-107 | EXTRA HELP CCL | 2,000.00 | 2,000.00 | .00 | .00 |
| 2025 010-456-110 | COURT REPORTER CCL | 64,933.00 | 64,932.24 | 71,462.00 | 73,606.00 |
| 2025 010-456-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-456-135 | INTERPRETER | .00 | .00 | .00 | .00 |
| 2025 010-456-200 | FICA | 21,336.00 | 19,242.84 | 22,124.00 | 22,386.00 |
| 2025 010-456-202 | GROUP INSURANCE | 36,792.00 | 36,792.00 | 37,980.00 | 44,280.00 |
| 2025 010-456-203 | RETIREMENT | 29,341.00 | 28,941.79 | 31,697.00 | 33,008.00 |
| 2025 010-456-204 | WORKERS COMPENSATION | 800.00 | 505.28 | 900.00 | 1,000.00 |
| 2025 010-456-310 | OFFICE SUPPLIES CCL COURT | 4,000.00 | 842.87 | 4,000.00 | 4,000.00 |
| 2025 010-456-406 | CCL EQUIPMENT RENTAL | 1,800.00 | .00 | 1,800.00 | 1,800.00 |
| 2025 010-456-410 | VISITING JUDGE CCL COURT | 7,000.00 | 2,337.19 | 7,000.00 | 7,000.00 |
| 2025 010-456-420 | TELEPHONE CCL COURT | 2,000.00 | 1,404.96 | 2,000.00 | 2,000.00 |
| 2025 010-456-428 | CONF & CONT EDUCATION, JUDGE | 729.00 | .00 | 4,000.00 | 4,000.00 |
| 2025 010-456-480 | BOND CCL COURT | .00 | .00 | .00 | .00 |
| 2025 010-456-483 | LIABILITY INSURANCE CCL COUR | 1,600.00 | 1,500.00 | 1,600.00 | 1,600.00 |
| 2025 010-456-572 | CAPITAL OUTLAY CCL COURT | .00 | .00 | .00 | .00 |
| 2025 010-456-998 | COUNTY COURT AT LAW | 387,571.00 | 373,739.09 | 402,303.00 | 413,691.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|-------------|--------------|--------------|
| 2025 010-464-111 | LONGEVITY | 2,900.00 | 2,899.92 | 3,200.00 | 3,500.00 |
| 2025 010-464-130 | BAILIFF-(1) SERGEANT | .00 | .00 | 53,812.00 | 55,427.00 |
| 2025 010-464-142 | BAILIFF(3)-COURTHOUSE SECURI | 138,297.00 | 138,294.29 | 94,892.00 | 97,740.00 |
| 2025 010-464-200 | BAILIFF FICA | 12,520.00 | 12,519.92 | 11,621.00 | 11,986.00 |
| 2025 010-464-202 | GROUP INSURANCE | 36,792.00 | 36,792.00 | 37,980.00 | 44,280.00 |
| 2025 010-464-203 | RETIREMENT | 17,278.00 | 17,275.36 | 16,649.00 | 17,673.00 |
| 2025 010-464-204 | WORKERS COMPENSATION | 2,000.00 | 2,910.98 | 4,000.00 | 4,000.00 |
| 2025 010-464-400 | CAPITAL MURDER | 452,159.00 | 89,961.34 | 500,000.00 | 500,000.00 |
| 2025 010-464-420 | INDIGENT DEFENDANT ALL COURT | 417,126.00 | 417,125.59 | 375,000.00 | 375,000.00 |
| 2025 010-464-485 | PETIT JURORS | 50,000.00 | 23,649.63 | 50,000.00 | 50,000.00 |
| 2025 010-464-998 | ALL COURT FUNDS | 1,129,072.00 | 741,429.03 | 1,147,154.00 | 1,159,606.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-475-101 | SALARY, DISTRICT ATTORNEY | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 2025 010-475-103 | SALARY, ASST. ATTORNEY | 83,052.00 | 83,051.46 | 81,321.00 | 83,761.00 |
| 2025 010-475-105 | SALARY, SECRETARY/ADMIN. AST | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-475-107 | SALARY, CRIMINAL VICTIMS COO | 36,285.00 | 36,284.93 | 37,149.00 | 38,264.00 |
| 2025 010-475-108 | PART TIME HELP | 5,570.00 | 5,565.10 | 8,775.00 | 6,000.00 |
| 2025 010-475-111 | LONGEVITY | 6,340.00 | 2,599.92 | 2,900.00 | 3,200.00 |
| 2025 010-475-112 | PART TIME-LIT PKG | 23,203.00 | 23,201.28 | 21,036.00 | 21,668.00 |
| 2025 010-475-136 | STATE SUPPLEMENT | 22,500.00 | 22,500.00 | 22,500.00 | 22,500.00 |
| 2025 010-475-137 | SALARY, SPECIAL INVESTIGATOR | 45,101.00 | 45,100.08 | 47,601.00 | 49,030.00 |
| 2025 010-475-160 | SALARY, ASST. ATTORNEY | 51,914.00 | .00 | 72,474.00 | 74,649.00 |
| 2025 010-475-165 | SALARY, SECRETARY/CHIEF DEPU | 38,460.00 | 38,459.04 | 37,185.00 | 42,189.00 |
| 2025 010-475-167 | SALARY, ASST. ATTORNEY | 96,675.00 | 96,674.98 | 72,474.00 | 74,649.00 |
| 2025 010-475-168 | SALARY, ASST. ATTORNEY | 48,674.00 | .00 | 72,474.00 | 74,649.00 |
| 2025 010-475-200 | FICA | 39,708.00 | 30,889.21 | 41,022.00 | 43,980.00 |
| 2025 010-475-202 | GROUP INSURANCE | 110,376.00 | 89,951.00 | 113,940.00 | 132,840.00 |
| 2025 010-475-203 | RETIREMENT | 54,605.00 | 41,918.34 | 58,771.00 | 64,848.00 |
| 2025 010-475-204 | WORKERS COMPENSATION | 2,500.00 | 1,776.44 | 3,000.00 | 3,000.00 |
| 2025 010-475-310 | OFFICE SUPPLIES D.A. | 26,488.00 | 26,487.99 | 23,000.00 | 23,000.00 |
| 2025 010-475-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-475-420 | TELEPHONE D.A. | 4,000.00 | 1,677.80 | 4,000.00 | 4,000.00 |
| 2025 010-475-427 | TRAVEL & CONFERENCE D.A. | 10,950.00 | 10,868.54 | 11,000.00 | 11,000.00 |
| 2025 010-475-429 | INVESTIGATOR TRAVEL D.A. | 9,500.00 | 9,383.28 | 9,500.00 | 9,500.00 |
| 2025 010-475-480 | BOND D.A. | .00 | .00 | .00 | .00 |
| 2025 010-475-490 | SPECIAL TRIAL FUND D.A. | 100,000.00 | 25,717.87 | 100,000.00 | 100,000.00 |
| 2025 010-475-572 | CAPITAL OUTLAY D.A. | .00 | .00 | .00 | .00 |
| 2025 010-475-998 | DISTRICT ATTORNEY | 873,741.00 | 649,947.26 | 900,462.00 | 944,338.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------|-------------|-------------|-------------|-------------|
| 2025 010-490-102 | ELECTIONS ADMINISTRATOR | 42,677.00 | 42,676.08 | 45,177.00 | 46,533.00 |
| 2025 010-490-104 | CHIEF DEPUTY | 38,559.00 | 38,556.39 | 40,960.00 | 42,189.00 |
| 2025 010-490-105 | REGULAR DEPUTY | .00 | .00 | .00 | .00 |
| 2025 010-490-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-490-180 | ELECTION HELP | 10,550.00 | 10,506.36 | 50,000.00 | 50,000.00 |
| 2025 010-490-200 | FICA | 6,267.00 | 6,081.98 | 10,415.00 | 10,613.00 |
| 2025 010-490-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-490-203 | RETIREMENT | 9,243.00 | 8,424.25 | 14,921.00 | 15,648.00 |
| 2025 010-490-204 | WORKERS COMPENSATION | 600.00 | 186.96 | 700.00 | 700.00 |
| 2025 010-490-310 | OFFICE SUPPLIES | 11,400.00 | 9,048.79 | 20,600.00 | 30,000.00 |
| 2025 010-490-406 | EQUIPMENT MAINTENANCE | 39,600.00 | 39,553.50 | 35,000.00 | 40,000.00 |
| 2025 010-490-408 | CONTRACT SERVICES | 90,000.00 | 89,945.43 | 55,000.00 | 90,000.00 |
| 2025 010-490-426 | TRAVEL | 4,350.00 | 4,348.70 | 5,250.00 | 3,000.00 |
| 2025 010-490-445 | UTILITIES | 9,850.00 | 9,811.85 | 8,900.00 | 11,000.00 |
| 2025 010-490-480 | BOND | 50.00 | 50.00 | 50.00 | .00 |
| 2025 010-490-572 | CAPITAL OUTLAY ELECTION | 10,935.00 | 10,889.54 | 4,200.00 | .00 |
| 2025 010-490-998 | ELECTION | 298,609.00 | 294,607.83 | 316,493.00 | 369,203.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|---------------------------|-------------|-------------|-------------|-------------|
| 2025 010-495-102 | SALARY, AUDITOR | 81,408.00 | 81,407.04 | 85,478.00 | 88,043.00 |
| 2025 010-495-103 | 1ST. ASSISTANT | 49,801.00 | 49,800.96 | 52,292.00 | 53,861.00 |
| 2025 010-495-107 | INTERNAL AUDITOR | 3,180.00 | 3,180.00 | 3,339.00 | 3,444.00 |
| 2025 010-495-111 | LONGEVITY | 4,301.00 | 4,300.08 | 4,500.00 | 4,700.00 |
| 2025 010-495-160 | 2ND. ASSISTANT | 45,438.00 | 45,438.00 | 47,710.00 | 49,142.00 |
| 2025 010-495-161 | 3RD. ASSISTANT | 18,497.00 | 18,496.08 | 40,320.00 | 41,530.00 |
| 2025 010-495-162 | 4TH. ASSISTANT | .00 | .00 | 19,421.00 | 20,004.00 |
| 2025 010-495-200 | FICA | 15,744.00 | 15,174.84 | 19,615.00 | 20,209.00 |
| 2025 010-495-202 | GROUP INSURANCE | 36,792.00 | 36,122.00 | 50,640.00 | 59,040.00 |
| 2025 010-495-203 | RETIREMENT | 21,651.00 | 20,931.12 | 28,102.00 | 29,799.00 |
| 2025 010-495-204 | WORKERS COMPENSATION | 800.00 | 365.96 | 1,000.00 | 1,000.00 |
| 2025 010-495-310 | OFFICE SUPPLIES AUDITOR | 7,000.00 | 4,828.01 | 7,000.00 | 7,000.00 |
| 2025 010-495-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-495-420 | TELEPHONE AUDITOR | 1,600.00 | 1,404.96 | 1,600.00 | 1,600.00 |
| 2025 010-495-426 | TRAVEL & TRAINING AUDITOR | 3,297.00 | 197.04 | 3,200.00 | 3,300.00 |
| 2025 010-495-480 | BOND PREMIUM AUDITOR | .00 | .00 | 100.00 | .00 |
| 2025 010-495-572 | CAPITAL OUTLAY AUDITOR | .00 | .00 | .00 | .00 |
| 2025 010-495-998 | COUNTY AUDITOR | 289,509.00 | 281,646.09 | 364,317.00 | 382,672.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------|-------------|-------------|-------------|-------------|
| 2025 010-497-101 | SALARY, TREASURER | 66,683.00 | 66,682.08 | 68,683.00 | 70,744.00 |
| 2025 010-497-103 | 1ST ASSISTANT ADMIN | 40,021.00 | 40,020.96 | 42,521.00 | 43,797.00 |
| 2025 010-497-105 | REGULAR DEPUTY | 34,649.00 | 34,648.08 | 37,149.00 | 38,264.00 |
| 2025 010-497-107 | EXTRA HELP | .00 | .00 | .00 | .00 |
| 2025 010-497-111 | LONGEVITY | 800.00 | 799.92 | 900.00 | 1,500.00 |
| 2025 010-497-200 | FICA | 10,916.00 | 10,471.75 | 11,510.00 | 12,088.00 |
| 2025 010-497-202 | GROUP INSURANCE | 36,792.00 | 36,792.00 | 37,980.00 | 44,280.00 |
| 2025 010-497-203 | RETIREMENT | 15,011.00 | 14,684.16 | 16,490.00 | 17,823.00 |
| 2025 010-497-204 | WORKERS COMPENSATION | 500.00 | 257.32 | 600.00 | 600.00 |
| 2025 010-497-205 | TRAVEL TREASURER | .00 | .00 | 1,200.00 | 1,200.00 |
| 2025 010-497-310 | OFFICE SUPPLIES TREAS | 8,000.00 | 5,541.92 | 8,000.00 | 8,000.00 |
| 2025 010-497-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-497-420 | TELEPHONE TREAS | 1,300.00 | 1,053.72 | 1,300.00 | 1,300.00 |
| 2025 010-497-426 | TRAVEL & TRAINING TREAS | 4,498.00 | 2,947.14 | 4,500.00 | 4,500.00 |
| 2025 010-497-480 | BOND PREMIUM TREAS | .00 | .00 | .00 | .00 |
| 2025 010-497-572 | CAPITAL OUTLAY TREAS | .00 | .00 | .00 | .00 |
| 2025 010-497-998 | COUNTY TREASURER | 219,170.00 | 213,899.05 | 230,833.00 | 244,096.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|--------------|--------------|--------------|--------------|
| 2025 010-499-101 | SALARY, TAX COLLECTOR | 67,252.00 | 67,251.12 | 69,269.00 | 71,348.00 |
| 2025 010-499-103 | SALARY CHIEF DEPUTY/OFF MGR | 42,328.00 | 42,327.40 | 42,340.00 | 43,611.00 |
| 2025 010-499-104 | SALARY, CHIEF DEPUTY (3) | 119,122.00 | 119,121.54 | 122,880.00 | 126,567.00 |
| 2025 010-499-105 | SALARY, REGULAR DEPUTY (8) | 277,184.00 | 276,995.18 | 297,192.00 | 306,112.00 |
| 2025 010-499-107 | SALARY, EXTRA HELP | .00 | .00 | .00 | .00 |
| 2025 010-499-108 | EXTRA HELP .40 SALARY | 23,293.00 | 22,211.46 | 23,992.00 | 24,712.00 |
| 2025 010-499-111 | LONGEVITY | 10,200.00 | 7,750.02 | 8,300.00 | 9,000.00 |
| 2025 010-499-200 | FICA | 40,786.00 | 39,248.44 | 43,144.00 | 44,474.00 |
| 2025 010-499-202 | GROUP INSURANCE | 159,432.00 | 159,432.00 | 164,580.00 | 191,880.00 |
| 2025 010-499-203 | RETIREMENT | 56,087.00 | 55,121.21 | 61,812.00 | 65,577.00 |
| 2025 010-499-204 | WORKERS COMPENSATION | 1,600.00 | 993.00 | 1,700.00 | 1,700.00 |
| 2025 010-499-310 | OFFICE SUPPLIES TAX COLL | 18,000.00 | 17,334.58 | 18,000.00 | 18,000.00 |
| 2025 010-499-400 | DELINQUENT TAX ROLL | 11,000.00 | 10,937.30 | .00 | .00 |
| 2025 010-499-401 | APPRAISAL DISTRICT | 500,000.00 | 463,095.00 | 538,700.00 | 500,000.00 |
| 2025 010-499-406 | CONTRACT WORK & EQUIPMENT | 280,601.00 | 250,300.00 | 260,000.00 | 300,000.00 |
| 2025 010-499-420 | TELEPHONE TAX COLL | 13,165.00 | 13,163.14 | 12,000.00 | 12,000.00 |
| 2025 010-499-426 | TRAVEL TAX COLL | 8,000.00 | 7,634.11 | 9,000.00 | 9,000.00 |
| 2025 010-499-480 | BOND PREMIUM TAX COLL | .00 | .00 | .00 | .00 |
| 2025 010-499-572 | CAPITAL OUTLAY TAX COLL | 2,000.00 | 1,072.88 | 1,300.00 | .00 |
| 2025 010-499-998 | TAX COLLECTOR | 1,630,050.00 | 1,553,988.38 | 1,674,209.00 | 1,723,981.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 010-503-102 | I.T. COORDINATOR | 4,704.00 | 4,703.46 | .00 | 82,400.00 |
| 2025 010-503-105 | I.T. ASST. COORDINATOR | .00 | .00 | .00 | 66,950.00 |
| 2025 010-503-106 | I.T. TECHNICIAN | .00 | .00 | .00 | 36,050.00 |
| 2025 010-503-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-503-200 | FICA | 369.00 | 359.81 | .00 | 14,184.00 |
| 2025 010-503-202 | GROUP INSURANCE | 15.00 | 15.00 | .00 | 44,280.00 |
| 2025 010-503-203 | RETIREMENT | 486.00 | 485.87 | .00 | 20,914.00 |
| 2025 010-503-204 | WORKER COMP | 500.00 | 8.48 | .00 | 600.00 |
| 2025 010-503-310 | OFFICE SUPPLIES | 7,000.00 | 4,228.84 | 7,000.00 | 10,000.00 |
| 2025 010-503-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-503-420 | TELEPHONE | 1,800.00 | 351.24 | 1,800.00 | 2,500.00 |
| 2025 010-503-425 | OUTSIDE IT HELP | 125,254.00 | 115,595.00 | 200,000.00 | 30,000.00 |
| 2025 010-503-427 | CONFERENCE/SEMINAR EXPENSES | 4,000.00 | .00 | .00 | 7,500.00 |
| 2025 010-503-572 | CAPITAL OUTLAY | .00 | .00 | .00 | 28,000.00 |
| 2025 010-503-998 | I.T. DEPARTMENT | 144,128.00 | 125,747.70 | 208,800.00 | 343,378.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-510-105 | MAINTENANCE SALARY 4 | 152,230.00 | 152,130.24 | 162,133.00 | 166,999.00 |
| 2025 010-510-107 | MAINTENANCE EXTRA HELP | 13,780.00 | 8,107.05 | 16,000.00 | 16,000.00 |
| 2025 010-510-111 | LONGEVITY | 1,800.00 | 1,800.00 | 2,500.00 | 2,800.00 |
| 2025 010-510-200 | MAINTENANCE FICA | 13,338.00 | 12,368.00 | 14,353.00 | 14,762.00 |
| 2025 010-510-202 | MAINTENANCE GROUP INSURANCE | 49,056.00 | 49,056.00 | 50,640.00 | 59,040.00 |
| 2025 010-510-203 | MAINTENANCE RETIREMENT | 18,341.00 | 17,459.60 | 20,563.00 | 21,767.00 |
| 2025 010-510-204 | MAINTENANCE WORKER COMP | 6,000.00 | 4,471.96 | 6,000.00 | 6,500.00 |
| 2025 010-510-308 | MAINTENANCE, GAS & INSURANCE | 10,500.00 | 8,568.82 | 13,500.00 | 10,500.00 |
| 2025 010-510-310 | SUPPLIES MAINTENANCE | 87,400.00 | 87,376.22 | 70,000.00 | 70,000.00 |
| 2025 010-510-445 | UTILITIES MAINTENANCE | 97,800.00 | 97,778.23 | 80,000.00 | 80,000.00 |
| 2025 010-510-446 | UTILITIES-ANNEX | 40,750.00 | 38,109.38 | 50,000.00 | 50,000.00 |
| 2025 010-510-450 | MINOR REPAIRS MAINTENANCE | 81,800.00 | 78,592.07 | 94,000.00 | 60,000.00 |
| 2025 010-510-452 | JAIL MINOR REPAIRS | 110,400.00 | 110,398.44 | 100,000.00 | 100,000.00 |
| 2025 010-510-457 | YARD | 6,141.00 | 6,140.40 | 6,141.00 | 6,324.00 |
| 2025 010-510-530 | EQUIPMENT PURCHASE MAINTENAN | .00 | .00 | 86,250.00 | 63,250.00 |
| 2025 010-510-998 | MAINTENANCE | 689,336.00 | 672,356.41 | 772,080.00 | 727,942.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|--------------|--------------|--------------|--------------|
| 2025 010-512-104 | JAIL CHIEF OFFICE CLERK (1) | 38,460.00 | 38,459.04 | 40,960.00 | 43,219.00 |
| 2025 010-512-107 | EXTRA HELP | 7,000.00 | 3,634.11 | 13,400.00 | 10,000.00 |
| 2025 010-512-109 | JAIL ADM. SALARY | 98,037.00 | 98,015.04 | 57,688.00 | 59,419.00 |
| 2025 010-512-110 | SERGEANTS 4 | 179,791.00 | 179,784.00 | 189,784.00 | 195,480.00 |
| 2025 010-512-111 | LONGEVITY | 21,200.00 | 18,424.92 | 19,700.00 | 22,000.00 |
| 2025 010-512-112 | JAIL ADM. ASST. | .00 | .00 | 51,234.00 | 52,772.00 |
| 2025 010-512-138 | SALARIES, JAILERS 25 | 1,082,335.00 | 873,378.76 | 1,005,128.00 | 1,167,200.00 |
| 2025 010-512-142 | TRANSPORT/MENTAL HEALTH | 48,734.00 | 48,733.92 | 51,234.00 | 52,772.00 |
| 2025 010-512-150 | JAIL I.T. DIRECTOR | .00 | .00 | .00 | .00 |
| 2025 010-512-151 | JAIL NURSE | 49,934.00 | 49,800.96 | 52,301.00 | 53,871.00 |
| 2025 010-512-158 | SALARY, COMP TIME | 77,066.00 | 74,116.26 | 165,000.00 | 30,000.00 |
| 2025 010-512-200 | FICA | 121,673.00 | 103,308.42 | 140,337.00 | 140,642.00 |
| 2025 010-512-202 | GROUP INSURANCE | 399,139.00 | 359,059.00 | 443,100.00 | 501,840.00 |
| 2025 010-512-203 | RETIREMENT | 167,320.00 | 143,088.96 | 201,058.00 | 207,378.00 |
| 2025 010-512-204 | WORKERS COMPENSATION | 29,000.00 | 27,288.48 | 35,000.00 | 35,000.00 |
| 2025 010-512-310 | SUPPLIES JAIL | 94,000.00 | 93,566.98 | 120,000.00 | 120,000.00 |
| 2025 010-512-333 | FEEDING PRISONERS JAIL | 324,480.00 | 323,698.06 | 320,000.00 | 320,000.00 |
| 2025 010-512-335 | BEDDING & UTENSILS JAIL | 1,500.00 | .00 | 1,500.00 | 1,500.00 |
| 2025 010-512-336 | PRISON UNIFORMS JAIL | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 2025 010-512-337 | JAILER UNIFORMS | 7,540.00 | 7,539.99 | 7,500.00 | 7,500.00 |
| 2025 010-512-405 | MEDICAL FEES JAIL | 261,000.00 | 260,148.98 | 250,000.00 | 260,000.00 |
| 2025 010-512-445 | UTILITIES JAIL | 179,600.00 | 179,585.13 | 165,000.00 | 165,000.00 |
| 2025 010-512-456 | PRISONERS TRANSPORTATION | 6,000.00 | 3,250.24 | 9,000.00 | 6,000.00 |
| 2025 010-512-572 | EQUIPMENT PURCHASES JAIL | 64,400.00 | 64,379.51 | 17,000.00 | 20,000.00 |
| 2025 010-512-998 | JAIL | 3,263,209.00 | 2,949,260.76 | 3,360,924.00 | 3,476,593.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-550-101 | SALARY, CONSTABLES-1-5 | 149,202.00 | 146,342.10 | 168,750.00 | 173,815.00 |
| 2025 010-550-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-550-200 | FICA | 16,777.00 | 15,860.46 | 18,005.00 | 18,966.00 |
| 2025 010-550-202 | GROUP INSURANCE | 59,620.00 | 58,591.00 | 63,300.00 | 73,800.00 |
| 2025 010-550-203 | RETIREMENT | 23,071.00 | 21,712.08 | 25,795.00 | 27,965.00 |
| 2025 010-550-204 | WORKERS COMPENSATION | 4,500.00 | 4,266.08 | 5,500.00 | 6,000.00 |
| 2025 010-550-310 | OFFICE SUPPLIES CONSTABLES | 8,300.00 | 8,270.89 | 2,100.00 | 2,100.00 |
| 2025 010-550-315 | UNIFORMS | .00 | .00 | .00 | 3,000.00 |
| 2025 010-550-420 | TELEPHONE CONSTABLE - PAYROL | 3,000.00 | 2,381.24 | 3,000.00 | 2,100.00 |
| 2025 010-550-421 | TELEPHONE CONSTABLE - OFFICE | .00 | .00 | .00 | 900.00 |
| 2025 010-550-426 | TRAVEL, CONSTABLES-PAYROLL | 64,500.00 | 61,812.50 | 64,500.00 | 74,100.00 |
| 2025 010-550-427 | CONFERENCE TRAVEL CONSTABLES | 400.00 | 366.15 | .00 | .00 |
| 2025 010-550-453 | RADIO REPAIR CONSTABLES | .00 | .00 | 1,480.00 | 1,500.00 |
| 2025 010-550-480 | BOND CONSTABLES | 100.00 | 92.50 | 20.00 | .00 |
| 2025 010-550-572 | CAPITAL OUTLAY CONSTABLES | .00 | .00 | .00 | 10,000.00 |
| 2025 010-550-998 | CONSTABLES | 329,470.00 | 319,695.00 | 352,450.00 | 394,246.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|--------------|--------------|--------------|
| 2025 010-560-101 | SALARY, SHERIFF | 66,683.00 | 66,682.08 | 68,683.00 | 70,744.00 |
| 2025 010-560-102 | WEIGHT & LICENSE | .00 | .00 | .00 | 53,679.00 |
| 2025 010-560-105 | SALARY, SECRETARY ADMIN. AST | 44,040.00 | 43,991.76 | 43,340.00 | 44,641.00 |
| 2025 010-560-106 | SALARY, CIVIL WARRANTS SEC. | 38,460.00 | 38,459.04 | 41,960.00 | 43,219.00 |
| 2025 010-560-107 | SALARY, EXTRA HELP | .00 | .00 | 3,474.00 | 4,000.00 |
| 2025 010-560-108 | SALARY RECEPTIONIST | .00 | .00 | .00 | 23,011.00 |
| 2025 010-560-109 | SALARY, SERGEANTS (4) | 209,342.00 | 209,277.71 | 215,248.00 | 221,708.00 |
| 2025 010-560-111 | LONGEVITY | 18,600.00 | 18,533.81 | 24,100.00 | 26,700.00 |
| 2025 010-560-129 | SALARY, JUVENILE INVESTIGATO | 49,028.00 | 49,027.92 | 51,528.00 | 53,074.00 |
| 2025 010-560-139 | SALARY, INVESTIGATOR1 (2) | 105,509.00 | 105,496.64 | 109,712.00 | 113,004.00 |
| 2025 010-560-140 | SALARY, CHIEF DEPUTY | 56,407.00 | 56,406.96 | 58,907.00 | 60,675.00 |
| 2025 010-560-141 | SALARY, CRIM INVESTIGAT (3) | 147,084.00 | 147,083.76 | 154,584.00 | 159,222.00 |
| 2025 010-560-142 | SALARY, CAR DEPUTIES (15) | 624,505.00 | 624,445.35 | 768,510.00 | 791,580.00 |
| 2025 010-560-143 | ANIMAL CONTROL OFFICER | 29,734.00 | 29,459.04 | 51,234.00 | 52,772.00 |
| 2025 010-560-144 | SALARY, DISPATCHERS (10) | 352,217.00 | 349,777.26 | 383,733.00 | 439,170.00 |
| 2025 010-560-146 | SALARY, COMMUNICATIONS SUPER | 41,844.00 | 41,844.00 | 45,344.00 | 46,705.00 |
| 2025 010-560-148 | AUTO THEFT GRANT | .00 | 700.00- | .00 | .00 |
| 2025 010-560-150 | NARCOTIC OFFICER(2) | 72,761.00 | 69,977.59 | 103,056.00 | 106,148.00 |
| 2025 010-560-153 | AUTO THEFT CASH MATCH | 15,000.00 | .00 | 15,000.00 | 15,000.00 |
| 2025 010-560-158 | SALARY, COMP TIME | 161,816.00 | 161,291.42 | 60,000.00 | 60,000.00 |
| 2025 010-560-200 | FICA | 160,697.00 | 151,852.02 | 168,824.00 | 182,488.00 |
| 2025 010-560-202 | GROUP INSURANCE | 472,352.00 | 470,517.00 | 557,040.00 | 678,960.00 |
| 2025 010-560-203 | RETIREMENT | 210,984.00 | 209,470.92 | 241,870.00 | 269,078.00 |
| 2025 010-560-204 | WORKERS COMPENSATION | 35,000.00 | 32,001.11 | 45,000.00 | 50,000.00 |
| 2025 010-560-225 | SHERIFF TRAVEL ALLOWANCE | 16,200.00 | 16,200.00 | .00 | .00 |
| 2025 010-560-310 | OFFICE SUPPLIES SHERIFF | 65,000.00 | 63,105.67 | 29,240.00 | 70,000.00 |
| 2025 010-560-330 | MOTOR FUEL SHERIFF | 176,300.00 | 176,223.76 | 135,000.00 | 150,000.00 |
| 2025 010-560-331 | SHERIFF TIRES | 25,350.00 | 25,313.99 | 21,700.00 | 25,000.00 |
| 2025 010-560-332 | SHERIFF MAINTENANCE | 184,798.21 | 184,474.78 | 135,000.00 | 55,000.00 |
| 2025 010-560-337 | SHERIFF UNIFORMS | 14,000.00 | 13,039.14 | 15,000.00 | 20,000.00 |
| 2025 010-560-346 | DOG MAINTENANCE SHERIFF | 2,000.00 | 200.00- | .00 | 2,000.00 |
| 2025 010-560-400 | SHERIFF LITIGATION | 10,000.00 | 9,953.46 | 2,000.00 | 12,000.00 |
| 2025 010-560-406 | SHERIFF EQUIPMENT RENTAL/LEA | .00 | .00 | .00 | 5,000.00 |
| 2025 010-560-414 | DEPUTY TRAINING SHERIFF | 17,000.00 | 16,316.93 | 25,000.00 | 25,000.00 |
| 2025 010-560-420 | TELEPHONE SHERIFF | 73,300.00 | 73,243.11 | 44,000.00 | 44,000.00 |
| 2025 010-560-426 | OUT OF DISTRICT EXPENSE SHER | .00 | .00 | .00 | 1,000.00 |
| 2025 010-560-453 | RADIO REPAIR SHERIFF | 1,000.00 | 785.84 | .00 | 8,000.00 |
| 2025 010-560-455 | SHERIFF GUNS & AMMUNITION | 20,200.00 | 20,126.34 | 15,500.00 | 12,000.00 |
| 2025 010-560-480 | BOND SHERIFF | .00 | .00 | .00 | .00 |
| 2025 010-560-482 | VEHICLE INSURANCE | 41,000.00 | 40,910.00 | 23,000.00 | 23,000.00 |
| 2025 010-560-483 | SHERIFF LIABILITY INSURANCE | 50,300.00 | 50,274.00 | 52,000.00 | 85,000.00 |
| 2025 010-560-485 | STORAGE LEASE | 3,600.00 | 3,600.00 | 3,000.00 | 1,800.00 |
| 2025 010-560-490 | INVESTIGATOR'S EXPENSE SHERI | 13,100.00 | 13,064.70 | 14,700.00 | 12,000.00 |
| 2025 010-560-570 | SHERIFF GRANT EXPENDITURES | 9,230.00 | 9,230.00 | .00 | .00 |
| 2025 010-560-571 | EQUIPMENT PURCHASES SHERIFF | 347,850.00 | 347,765.94 | 268,000.00 | 198,000.00 |
| 2025 010-560-998 | SHERIFF | 3,982,291.21 | 3,938,323.05 | 3,994,287.00 | 4,314,378.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-575-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-575-191 | SALARY, DISTRICT JUDGE | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 2025 010-575-192 | SALARY, COUNTY JUDGE | 7,700.00 | 7,699.92 | 7,700.00 | 7,700.00 |
| 2025 010-575-193 | SALARY, CO. COURT AT LAW JUD | 18,000.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 2025 010-575-200 | FICA | 3,344.00 | 2,734.94 | 3,344.00 | 3,344.00 |
| 2025 010-575-202 | GROUP INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | 14,760.00 |
| 2025 010-575-203 | RETIREMENT | 4,598.00 | 4,514.40 | 4,790.00 | 4,930.00 |
| 2025 010-575-204 | WORKERS COMPENSATION | 200.00 | 79.16 | 250.00 | 250.00 |
| 2025 010-575-483 | LIABILITY INSURANCE PREM. | .00 | .00 | .00 | .00 |
| 2025 010-575-998 | JUVENILE BOARD | 64,106.00 | 63,292.42 | 64,744.00 | 66,984.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-585-103 | REGULAR DEPUTY | 34,649.00 | 34,648.08 | 37,149.00 | 38,264.00 |
| 2025 010-585-105 | SALARY, ADMIN. ASST. | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-585-107 | EXTRA HELP | .00 | .00 | .00 | .00 |
| 2025 010-585-111 | LONGEVITY | 500.00 | 499.92 | 600.00 | 700.00 |
| 2025 010-585-200 | FICA | 5,737.00 | 5,728.22 | 6,127.00 | 6,317.00 |
| 2025 010-585-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-585-203 | RETIREMENT | 7,889.00 | 7,746.24 | 8,778.00 | 9,315.00 |
| 2025 010-585-204 | WORKERS COMPENSATION | 300.00 | 136.00 | 400.00 | 400.00 |
| 2025 010-585-310 | SUPPLIES HIGHWAY PATROL | 5,899.00 | 5,342.05 | 5,900.00 | 5,900.00 |
| 2025 010-585-313 | WEIGHT & LICENSE SUPPLIES | .00 | .00 | .00 | .00 |
| 2025 010-585-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 010-585-420 | TELEPHONE HIGHWAY PATROL | 1,000.00 | 854.48 | 1,000.00 | 1,000.00 |
| 2025 010-585-421 | WEIGHT & LICENSE TELEPHONE | .00 | .00 | .00 | .00 |
| 2025 010-585-453 | EQUIPMENT REPAIR HIGHWAY PAT | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 010-585-572 | CAPITAL OUTLAY HIGHWAY PATRO | .00 | .00 | .00 | .00 |
| 2025 010-585-998 | HIGHWAY PATROL | 121,342.00 | 119,322.99 | 128,614.00 | 136,027.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-630-111 | LONGEVITY | 1,301.00 | 1,300.08 | 1,400.00 | 1,500.00 |
| 2025 010-630-112 | ENVIRONMENTAL SPECIALIST | 40,850.00 | 40,846.23 | 42,340.00 | 43,611.00 |
| 2025 010-630-200 | FICA | 3,180.00 | 3,135.33 | 3,379.00 | 3,598.00 |
| 2025 010-630-202 | GROUP INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | 14,760.00 |
| 2025 010-630-203 | RETIREMENT | 4,398.00 | 4,397.20 | 4,840.00 | 5,136.00 |
| 2025 010-630-204 | WORKER COMP | 200.00 | .00 | 250.00 | 250.00 |
| 2025 010-630-310 | TELEPHONE, OTHER OFFICE EXPEN | 4,000.00 | 3,958.33 | 4,000.00 | 4,000.00 |
| 2025 010-630-407 | COUNTY TRAPPER | 40,000.00 | 38,400.00 | 40,000.00 | 40,000.00 |
| 2025 010-630-426 | FUEL/MAINTENANCE | 5,880.00 | 2,238.72 | 6,916.00 | 6,916.00 |
| 2025 010-630-572 | EQUIPMENT | .00 | .00 | .00 | .00 |
| 2025 010-630-998 | COUNTY HEALTH | 112,073.00 | 106,539.89 | 115,785.00 | 119,771.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------|-------------|-------------|-------------|-------------|
| 2025 010-631-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-631-112 | COORDINATOR | 43,158.00 | 43,157.04 | 45,658.00 | 47,940.00 |
| 2025 010-631-200 | FICA | 3,301.00 | 3,086.74 | 3,493.00 | 3,668.00 |
| 2025 010-631-202 | GROUP INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | 14,760.00 |
| 2025 010-631-203 | RETIREMENT | 4,541.00 | 4,458.24 | 5,005.00 | 5,408.00 |
| 2025 010-631-204 | WORKER COMP | 300.00 | 78.20 | 300.00 | 150.00 |
| 2025 010-631-310 | SUPPLIES | 6,000.00 | 545.25 | 6,000.00 | 5,700.00 |
| 2025 010-631-311 | CONTRACTUAL | 21,000.00 | .00 | 21,000.00 | 18,000.00 |
| 2025 010-631-420 | OTHER- TELEPHONE | 39,288.00 | 30,873.63 | 39,288.00 | 27,811.00 |
| 2025 010-631-426 | TRAVEL | 2,610.00 | 1,635.86 | 2,610.00 | 1,563.00 |
| 2025 010-631-998 | PUBLIC HEALTH | 132,462.00 | 96,098.96 | 136,014.00 | 125,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 010-640-102 | SALARY, WELFARE WORKER | 3,071.00 | 3,070.32 | 3,071.00 | 3,168.00 |
| 2025 010-640-105 | SALARY, SECRETARY | .00 | .00 | .00 | .00 |
| 2025 010-640-107 | EXTRA HELP | 500.00 | .00 | 500.00 | 500.00 |
| 2025 010-640-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-640-200 | FICA | 279.00 | 224.25 | 281.00 | 281.00 |
| 2025 010-640-202 | GROUP INSURANCE | .00 | .00 | .00 | .00 |
| 2025 010-640-203 | RETIREMENT | 376.00 | 317.17 | 400.00 | 420.00 |
| 2025 010-640-204 | WORKERS COMPENSATION | 200.00 | 82.64 | 200.00 | 200.00 |
| 2025 010-640-225 | TRAVEL WELFARE WORKER | .00 | .00 | .00 | .00 |
| 2025 010-640-300 | CASH ALLOWANCE WELFARE | .00 | .00 | .00 | .00 |
| 2025 010-640-301 | GROCERIES & CLOTHES WELFARE | 100.00 | .00 | 100.00 | 100.00 |
| 2025 010-640-302 | MEDICINE & MEDICAL FEES | 100.00 | .00 | 100.00 | 100.00 |
| 2025 010-640-303 | HOSPITALIZATION WELFARE | .00 | .00 | .00 | .00 |
| 2025 010-640-304 | BURIAL EXPENSE WELFARE | 1,400.00 | 995.00 | 1,400.00 | 1,400.00 |
| 2025 010-640-310 | OFFICE SUPPLIES WELFARE | 300.00 | .00 | 300.00 | 300.00 |
| 2025 010-640-420 | TELEPHONE WELFARE | 500.00 | 175.64 | 500.00 | 500.00 |
| 2025 010-640-426 | TRANSPORTATION FOR SICK | 100.00 | .00 | 100.00 | 100.00 |
| 2025 010-640-572 | CAPITAL OUTLAY WELFARE | .00 | .00 | .00 | .00 |
| 2025 010-640-998 | COUNTY WELFARE | 6,926.00 | 4,865.02 | 6,952.00 | 7,069.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-645-102 | SALARY, ANIMAL WELFARE | 4,770.00 | 4,770.00 | 4,770.00 | 4,914.00 |
| 2025 010-645-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 010-645-145 | NUISANCE ABATEMENT OFFICER | 6,388.00 | 6,387.12 | 6,388.00 | 6,579.00 |
| 2025 010-645-200 | SANITATION FICA | 6,041.00 | 6,037.12 | 6,624.00 | 6,650.00 |
| 2025 010-645-203 | SANITATION RETIREMENT | 7,741.00 | 7,738.15 | 9,489.00 | 9,804.00 |
| 2025 010-645-204 | SANITATION WORK COMP. | 400.00 | 250.52 | 500.00 | 500.00 |
| 2025 010-645-310 | SANITATION SUPPLIES | 10,250.00 | 10,229.13 | 9,500.00 | 9,500.00 |
| 2025 010-645-411 | KILGORE RESCUE UNIT | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 2025 010-645-413 | RESCUE UNIT HENDERSON | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 2025 010-645-414 | ANIMAL CONTROL | 5,200.00- | 5,241.85- | 2,000.00 | 10,000.00 |
| 2024 010-645-415 | VOUCHER PROGRAM FOR SPAY & N | .00 | .00 | 25,000.00 | .00 |
| 2025 010-645-418 | SANITARY LANDFILL, SALARY(6) | 67,450.00 | 67,440.34 | 75,000.00 | 80,000.00 |
| 2025 010-645-445 | SANITATION UTILITIES | 7,800.00 | 7,260.32 | 7,800.00 | 7,800.00 |
| 2025 010-645-461 | SANITATION EQUIPMENT RENTAL | .00 | .00 | .00 | 20,000.00 |
| 2025 010-645-486 | SANITATION CONTRACT WORK | 399,000.00 | 398,726.23 | 335,000.00 | 300,000.00 |
| 2025 010-645-571 | CAPITAL OUTLAY SANITATION | .00 | .00 | .00 | .00 |
| 2025 010-645-593 | SANITATION CONSTRUCTION COST | .00 | .00 | .00 | 7,000.00 |
| 2025 010-645-998 | HEALTH AND WELFARE | 514,640.00 | 513,597.08 | 492,071.00 | 472,747.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 010-646-405 | OFFICE FEE MENTAL HEALTH | 18,000.00 | 1,625.00 | 5,000.00 | 5,000.00 |
| 2025 010-646-998 | MENTAL HEALTH | 18,000.00 | 1,625.00 | 5,000.00 | 5,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------|-------------|-------------|-------------|-------------|
| 2025 010-647-470 | JUVENILE ROOM AND BOARD | 42,150.00 | 42,150.00 | 42,000.00 | 42,000.00 |
| 2025 010-647-998 | WELFARE AID TO STATE | 42,150.00 | 42,150.00 | 42,000.00 | 42,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|--------------|--------------|--------------|
| 2025 010-650-102 | SYSTEM DIRECTOR | 58,088.00 | 58,087.92 | 60,588.00 | 62,406.00 |
| 2025 010-650-103 | ASSISTANT SYSTEM DIRECTOR | 45,517.00 | 45,516.96 | 48,017.00 | 49,458.00 |
| 2025 010-650-104 | BRANCH MANAGER(3) | 119,518.00 | 111,377.04 | 127,020.00 | 130,833.00 |
| 2025 010-650-111 | LONGEVITY | 6,400.00 | 5,775.03 | 6,600.00 | 8,900.00 |
| 2025 010-650-170 | CATALOGING | 34,649.00 | 34,648.08 | 37,149.00 | 38,264.00 |
| 2025 010-650-171 | INFORMATION SERVICES(2) | 69,297.00 | 69,296.16 | 74,298.00 | 76,528.00 |
| 2025 010-650-172 | SALARY, CIRCULATIONS ASSISTA | .00 | .00 | .00 | .00 |
| 2025 010-650-173 | ASSISTANT BRANCH MANAGERS(3) | 103,945.00 | 103,944.24 | 111,447.00 | 114,792.00 |
| 2025 010-650-174 | SALARY, OVERTON ASSISTANT | .00 | .00 | .00 | .00 |
| 2025 010-650-175 | SALARY, TATUM ASSISTANT | .00 | .00 | .00 | .00 |
| 2025 010-650-176 | SALARY, P. T. CATALOG ASS'N | .00 | .00 | .00 | .00 |
| 2025 010-650-178 | PART TIME | 137,709.00 | 131,353.55 | 137,709.00 | 141,840.00 |
| 2025 010-650-179 | CHILDREN'S SERVICES | 34,649.00 | 34,648.08 | 37,149.00 | 38,264.00 |
| 2025 010-650-200 | FICA | 46,647.00 | 44,356.73 | 48,959.00 | 50,589.00 |
| 2025 010-650-202 | GROUP INSURANCE | 147,168.00 | 144,117.00 | 151,920.00 | 177,120.00 |
| 2025 010-650-203 | RETIREMENT | 64,147.00 | 61,426.63 | 70,142.00 | 74,593.00 |
| 2025 010-650-204 | WORKERS COMPENSATION | 1,650.00 | 717.30 | 1,750.00 | 1,750.00 |
| 2025 010-650-310 | OFFICE SUPPLIES LIBRARY | 22,000.00 | 21,995.09 | 30,000.00 | 30,000.00 |
| 2025 010-650-340 | PRINT MATERIALS-LIBRARY | 32,000.00 | 31,480.22 | 32,300.00 | 32,000.00 |
| 2025 010-650-341 | SERIAL SUBSCRIPTIONS-LIBRARY | 23,000.00 | 12,646.08 | 23,000.00 | 23,000.00 |
| 2025 010-650-342 | MICROFORMS-LIBRARY | 300.00 | 107.68 | 300.00 | 300.00 |
| 2025 010-650-343 | AUDIOVISUAL MATERIALS-LIBRAR | 4,985.00 | 4,981.24 | 4,500.00 | 4,500.00 |
| 2025 010-650-350 | LIBRARY AUTOMATION | 32,000.00 | 31,114.61 | 32,000.00 | 32,000.00 |
| 2025 010-650-406 | LIBRARY RENTAL EQUIPMENT | .00 | .00 | .00 | .00 |
| 2025 010-650-420 | TELEPHONE LIBRARY | 14,800.00 | 11,252.83 | 14,800.00 | 14,800.00 |
| 2025 010-650-426 | TRAVEL LIBRARY | 7,058.00 | 6,522.88 | 8,000.00 | 8,000.00 |
| 2025 010-650-445 | UTILITIES, HENDERSON LIBRARY | 34,000.00 | 33,924.76 | 29,000.00 | 29,000.00 |
| 2025 010-650-447 | UTILITIES, TATUM LIBRARY | 8,950.00 | 8,900.48 | 7,700.00 | 7,700.00 |
| 2025 010-650-448 | UTILITIES, MT. ENTERPRISE L | 7,650.00 | 7,635.98 | 7,000.00 | 7,000.00 |
| 2025 010-650-456 | JANITORIAL CONTRACT LIBRARY | 25,425.00 | 22,800.00 | 25,425.00 | 25,425.00 |
| 2025 010-650-504 | TEXAS BOOK FESTIVAL | .00 | .00 | .00 | .00 |
| 2025 010-650-572 | CAPITAL OUTLAY LIBRARY | 101,400.00 | 101,372.13 | .00 | .00 |
| 2025 010-650-998 | LIBRARY COMPLEX | 1,182,952.00 | 1,139,998.70 | 1,126,773.00 | 1,179,062.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-655-103 | SALARY, DEPOT SUPERVISOR | 40,940.00 | 40,875.81 | 42,340.00 | 43,611.00 |
| 2025 010-655-105 | REGULAR DEPUTY | 35,498.00 | 35,463.60 | 37,149.00 | 38,264.00 |
| 2025 010-655-107 | EXTRA HELP | 37,736.00 | 36,425.04 | 46,955.00 | 48,364.00 |
| 2025 010-655-111 | LONGEVITY | 3,101.00 | 3,100.08 | 3,300.00 | 3,500.00 |
| 2025 010-655-200 | FICA | 9,423.00 | 8,526.81 | 9,926.00 | 10,232.00 |
| 2025 010-655-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 010-655-203 | RETIREMENT | 12,958.00 | 11,968.73 | 14,220.00 | 15,086.00 |
| 2025 010-655-204 | WORKERS COMPENSATION | 400.00 | 139.63 | 500.00 | 500.00 |
| 2025 010-655-310 | OFFICE SUPPLIES & MATERIALS | 6,000.00 | 5,337.95 | 6,000.00 | 6,000.00 |
| 2025 010-655-311 | SYRUP FESTIVAL | 22,000.00 | 21,990.55 | 16,000.00 | 16,000.00 |
| 2025 010-655-420 | TELEPHONE DEPOT | 3,000.00 | 2,758.78 | 3,000.00 | 3,000.00 |
| 2025 010-655-426 | TRAVEL DEPOT | 3,300.00 | 3,288.05 | 3,000.00 | 3,000.00 |
| 2025 010-655-445 | UTILITIES & ALARM SYSTEM | 17,200.00 | 17,126.05 | 12,000.00 | 12,000.00 |
| 2025 010-655-456 | JANITORIAL CONTRACT DEPOT | .00 | .00 | 1,100.00 | 1,100.00 |
| 2025 010-655-572 | CAPITAL OUTLAY DEPOT | .00 | .00 | 85,100.00 | .00 |
| 2025 010-655-998 | DEPOT/CHILDRENS DISCOVERY CN | 216,084.00 | 211,529.08 | 305,910.00 | 230,177.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-665-105 | SECRETARY AG & HOME DEMO | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 010-665-107 | EXTRA HELP | 1,725.00 | 1,722.06 | 800.00 | 500.00 |
| 2025 010-665-111 | LONGEVITY | 900.00 | 900.00 | 1,000.00 | 1,100.00 |
| 2025 010-665-181 | SALARY, COUNTY AGENTS | 31,293.00 | 28,685.36 | 33,794.00 | 34,808.00 |
| 2025 010-665-182 | H. D. AGENT | 31,294.00 | 31,293.12 | 33,794.00 | 34,808.00 |
| 2025 010-665-183 | ASSOCIATE COUNTY AGENT | 12,667.00 | 10,431.04 | 33,794.00 | 34,808.00 |
| 2025 010-665-184 | ASSOCIATE H. D. AGENT | .00 | .00 | .00 | .00 |
| 2025 010-665-200 | FICA | 11,778.00 | 9,553.93 | 12,551.00 | 12,921.00 |
| 2025 010-665-202 | GROUP INSURANCE (1) | 14,064.00 | 13,074.00 | 14,460.00 | 16,560.00 |
| 2025 010-665-203 | RETIREMENT | 4,285.75 | 4,208.40 | 4,751.00 | 5,044.00 |
| 2025 010-665-204 | WORKERS COMPENSATION | 200.00 | 76.93 | 300.00 | 300.00 |
| 2025 010-665-225 | TRAVEL ALLOWANCE | .00 | .00 | .00 | .00 |
| 2025 010-665-309 | 4-H CLUB | 5,200.00 | 5,092.68 | 5,200.00 | 5,200.00 |
| 2025 010-665-310 | OFFICE SUPPLIES | 19,600.00 | 17,389.21 | 6,375.00 | 5,800.00 |
| 2025 010-665-313 | MISCELLANEOUS MAJOR FCS | 300.00 | 195.64 | 300.00 | 300.00 |
| 2025 010-665-406 | EQUIPMENT RENTAL/LEASE | .00 | .00 | .00 | .00 |
| 2025 010-665-420 | TELEPHONE | 3,300.00 | 3,021.95 | 3,300.00 | 3,300.00 |
| 2025 010-665-424 | TELEPHONE, H. D. AGENT | .00 | .00 | .00 | .00 |
| 2025 010-665-426 | TRAVEL | 16,000.00 | 13,500.00 | 18,000.00 | 18,000.00 |
| 2025 010-665-427 | CONFERENCE | 8,685.00 | 5,109.28 | 5,510.00 | 8,685.00 |
| 2025 010-665-428 | MISCELLANEOUS, MAJOR AGRICUL | 600.00 | 140.00 | 600.00 | 600.00 |
| 2025 010-665-572 | CAPITAL OUTLAY | 5,600.00 | 5,543.00 | 2,300.00 | .00 |
| 2025 010-665-998 | AGRICULTURE & HOME DEMO | 207,331.75 | 189,776.60 | 219,169.00 | 226,345.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 010-695-420 | DISTRICT PROB | 4,500.00 | 2,107.44 | 4,500.00 | 4,500.00 |
| 2025 010-695-940 | COMMUNITY CENTER,N. VAN BURE | .00 | .00 | .00 | .00 |
| 2025 010-695-950 | POSTAGE & METER RENT | 100,000.00 | 97,415.25 | 100,000.00 | 100,000.00 |
| 2025 010-695-955 | UNEMPLOYMENT INSURANCE | 22,300.00 | 4,931.42 | 60,000.00 | 60,000.00 |
| 2025 010-695-959 | PROFESSIONAL FEES | 33,350.00 | 33,311.92 | 75,000.00 | 75,000.00 |
| 2025 010-695-960 | AUDIT & ACCOUNTANTS FEES | 52,690.00 | 41,500.00 | 70,000.00 | 70,000.00 |
| 2025 010-695-961 | INVESTMENT CONSULTING | 30,000.00 | 14,872.00 | 30,000.00 | 30,000.00 |
| 2025 010-695-965 | EQUIPMENT SERVICE CONTRACT | 122,150.00 | 122,110.20 | 75,000.00 | 100,000.00 |
| 2025 010-695-967 | SOFTWARE MAINTENANCE | 213,550.00 | 213,504.92 | 220,000.00 | 260,000.00 |
| 2025 010-695-968 | HARDWARE MAINTENANCE | 19,800.00 | 19,800.00 | 40,000.00 | 40,000.00 |
| 2025 010-695-970 | MISCELLANEOUS | 65,000.00 | 39,033.85 | 65,000.00 | 65,000.00 |
| 2025 010-695-972 | N. E. TEX. TASKFORCE CASH MA | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 2025 010-695-973 | RUSK CO CRIMESTOPPERS | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 010-695-974 | RUSK CO MOUNTED PATROL | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 010-695-975 | COMMUNITY HEALTH CORE | 23,000.00 | 23,000.00 | 18,000.00 | 18,000.00 |
| 2025 010-695-976 | BOYS AND GIRLS CLUB | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2025 010-695-978 | FRIENDS HELPING FRIENDS | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2025 010-695-979 | MEALS ON WHEELS | 10,000.00 | 10,000.00 | 6,000.00 | 6,000.00 |
| 2025 010-695-980 | E. T. CON. ON ALCOHOLISM | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2025 010-695-981 | NET RMA | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2025 010-695-982 | EAST TEXAS CASA | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 2025 010-695-984 | WOMEN'S CENTER OF EAST TEXAS | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 2025 010-695-987 | RUSK SOIL & WATER CONSERVATI | 3,160.00 | 3,160.00 | 2,000.00 | 2,000.00 |
| 2025 010-695-991 | RUSK CO. HISTORICAL COMMISSI | 8,000.00 | 1,777.29 | 8,000.00 | 8,000.00 |
| 2025 010-695-992 | COMMUNITY CENTER MISC. | 5,000.00 | 4,314.23 | 5,000.00 | 5,000.00 |
| 2025 010-695-993 | FIRE FIGHTERS ASSOC. TOWER | .00 | .00 | .00 | .00 |
| 2025 010-695-995 | PROBATE EDUCATION | 2,000.00 | 1,567.19 | 1,000.00 | 1,000.00 |
| 2025 010-695-998 | OTHER | 748,500.00 | 649,405.71 | 813,500.00 | 878,500.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------|---------------|---------------|---------------|---------------|
| 2025 010-700-017 | LAW LIBRARY | .00 | .00 | .00 | .00 |
| 2025 010-700-030 | RUSK CO. HUMAN SERV. | 100,000.00 | 100,000.00 | .00 | .00 |
| 2025 010-700-060 | INTEREST & SINKING FUND | .00 | .00 | .00 | .00 |
| 2025 010-700-080 | AIRPORT | 100,000.00 | 100,000.00 | 125,000.00 | 125,000.00 |
| 2025 010-700-088 | JUVENILE PROBATION | 115,000.00 | 115,000.00 | 115,000.00 | 115,000.00 |
| 2025 010-700-098 | INSURANCE TRUST | .00 | .00 | .00 | .00 |
| 2025 010-700-998 | TRANSFER TO OTHER FUNDS | 315,000.00 | 315,000.00 | 240,000.00 | 240,000.00 |
| 2025 010-999-999 | TOTAL EXPENDITURES | 21,642,064.00 | 19,965,335.41 | 22,080,273.52 | 22,765,418.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|--------------|--------------|--------------|
| 2025 012-310-110 | MAINT OF PUBLIC ROAD (A) | 4,301,717.24 | 2,942,964.75 | 4,611,557.01 | 4,924,816.61 |
| 2025 012-310-115 | FM & LATERAL ROAD (C) | 2,183,994.47 | 1,537,720.79 | 2,345,490.36 | 2,515,130.72 |
| 2025 012-310-120 | DELINQUENT TAXES | 105,000.00 | 123,561.65 | 105,000.00 | 105,000.00 |
| 2025 012-319-000 | TAX INTEREST & PENALTY | 80,000.00 | 105,801.21 | 80,000.00 | 80,000.00 |
| 2025 012-321-200 | AUTO REGISTRATION | 360,000.00 | 399,908.18 | 360,000.00 | 360,000.00 |
| 2025 012-321-400 | CO AUTO REG. TAX-\$10 | 450,000.00 | 419,710.00 | 450,000.00 | 450,000.00 |
| 2025 012-330-300 | GROSS WEIGHT & AXLE WEIGHT F | 80,000.00 | 101,451.06 | 80,000.00 | 80,000.00 |
| 2025 012-330-900 | GRANT-TXDOT | .00 | .00 | .00 | .00 |
| 2025 012-333-300 | F.E.M.A. REVENUE | .00 | .00 | .00 | .00 |
| 2025 012-333-500 | LATERAL ROAD STATE | 50,000.00 | 44,314.28 | 50,000.00 | 50,000.00 |
| 2025 012-350-100 | FINES & FORFEITURES | 130,000.00 | 126,559.10 | 130,000.00 | 130,000.00 |
| 2025 012-360-100 | INTEREST EARNED | 50,000.00 | 275,153.08 | 100,000.00 | 100,000.00 |
| 2025 012-365-100 | SALE OF ASSETS | .00 | 45,000.00 | .00 | .00 |
| 2025 012-370-000 | MISCELLANEOUS REVENUE | 800.00 | 58,323.46 | 800.00 | 800.00 |
| 2025 012-370-039 | INSURANCE PROCEEDS | 5,000.00- | 41,204.97 | .00 | .00 |
| 2025 012-391-100 | OTHER FINANCING SOURCES | .00 | .00 | .00 | .00 |
| 2025 012-399-999 | TOTAL REVENUE | 7,786,511.71 | 6,221,672.53 | 8,312,847.37 | 8,795,747.33 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 012-620-105 | R & B SECRETARY/ADM. ASST. | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 012-620-107 | EXTRA HELP | .00 | .00 | .00 | .00 |
| 2025 012-620-111 | LONGEVITY | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2025 012-620-200 | FICA | 8,440.00 | 8,108.46 | 8,922.00 | 9,019.00 |
| 2025 012-620-202 | HEALTH INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | 14,760.00 |
| 2025 012-620-203 | RETIRMENT | 11,606.00 | 11,123.22 | 12,782.00 | 13,300.00 |
| 2025 012-620-204 | WORKER COMPENSATION INSURANC | 400.00 | 77.60 | 500.00 | 500.00 |
| 2025 012-620-207 | ROAD & BRIDGE TELEPHONE | 1,100.00 | 1,053.72 | 1,000.00 | 2,000.00 |
| 2025 012-620-212 | R & B SEC/ADM ASST CONFERENC | 500.00 | .00 | 500.00 | 500.00 |
| 2025 012-620-229 | TRAVEL, PCT. #1-PAYROLL | 16,200.00 | 16,200.00 | 17,400.00 | 17,400.00 |
| 2025 012-620-230 | TRAVEL, PCT. #2-PAYROLL | 16,200.00 | 16,200.00 | 17,400.00 | 17,400.00 |
| 2025 012-620-231 | TRAVEL, PCT. #3-PAYROLL | 16,200.00 | 16,200.00 | 17,400.00 | 17,400.00 |
| 2025 012-620-232 | TRAVEL, PCT. #4-PAYROLL | 16,200.00 | 16,200.00 | 17,400.00 | 17,400.00 |
| 2025 012-620-313 | OFFICE SUPPLIES-SECRETARY | 2,750.00 | 487.69 | 2,800.00 | 2,800.00 |
| 2025 012-620-427 | MISC. CONFERENCE & TRAVEL | 8,930.00 | 8,929.44 | 9,000.00 | 9,000.00 |
| 2025 012-620-480 | ROAD SUPERINTENDENT SAFETY P | 120.00 | 115.74 | 100.00 | 100.00 |
| 2025 012-620-572 | ROAD & BRIDGE CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 012-620-900 | MISC. TREASURER'S COMMISSION | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2025 012-620-998 | ROAD & BRIDGE MISCELLANEOUS | 168,750.00 | 164,799.87 | 178,204.00 | 183,190.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|--------------|--------------|--------------|
| 2025 012-621-108 | #1 SALARY, PART TIME HELP | 6,000.00 | .00 | 6,000.00 | 6,000.00 |
| 2025 012-621-109 | #1 SALARY, FOREMAN | 51,042.00 | 51,041.04 | 53,542.00 | 55,149.00 |
| 2025 012-621-111 | LONGEVITY | 6,500.00 | 3,625.02 | 3,600.00 | 4,900.00 |
| 2025 012-621-194 | #1 OPERATORS #1 (8) | 361,808.00 | 298,531.87 | 381,840.00 | 393,272.00 |
| 2025 012-621-195 | #1 OPERATORS #II (2) | 115,543.00 | 98,474.17 | 82,030.00 | 84,492.00 |
| 2025 012-621-196 | #1 MECHANIC | 47,989.00 | 47,988.96 | 50,489.00 | 52,004.00 |
| 2025 012-621-200 | #1 FICA | 45,050.00 | 37,036.69 | 44,179.00 | 45,580.00 |
| 2025 012-621-202 | #1 GROUP INSURANCE | 159,432.00 | 138,265.00 | 151,920.00 | 177,120.00 |
| 2025 012-621-203 | #1 RETIREMENT | 61,950.00 | 51,744.95 | 63,295.00 | 67,209.00 |
| 2025 012-621-204 | #1 WORKER COMPENSATION INSUR | 17,000.00 | 10,010.50 | 17,000.00 | 17,000.00 |
| 2025 012-621-330 | #1 MOTOR FUEL & LUBRICATION | 105,505.00 | 105,502.87 | 95,000.00 | 95,000.00 |
| 2025 012-621-341 | #1 PIPE & BRIDGE MATERIAL | 2,213.00 | 1,407.84 | 46,213.00 | 46,213.00 |
| 2025 012-621-342 | #1 ROAD OIL & SEAL COAT | 14,500.00 | 2,128.00 | 23,000.00 | 120,000.00 |
| 2025 012-621-343 | #1 GRAVEL & REMIX | 131,870.00 | 131,863.12 | 95,000.00 | 95,000.00 |
| 2025 012-621-351 | #1 SHOP & PARTS | 65,000.00 | 57,662.40 | 65,000.00 | 65,000.00 |
| 2025 012-621-395 | #1 SUPPLIES | 82,330.00 | 82,321.76 | 74,000.00 | 50,000.00 |
| 2025 012-621-445 | #1 UTILITIES | 14,750.00 | 15,735.06 | 10,250.00 | 10,250.00 |
| 2025 012-621-461 | #1 MACHINE HIRE | 72,500.00 | 71,850.00 | 65,500.00 | 2,500.00 |
| 2025 012-621-486 | #1 CONTRACT LABOR | 13,000.00 | 12,987.50 | 16,000.00 | 6,000.00 |
| 2025 012-621-571 | #1 EQUIPMENT PURCHASES | 588,368.59 | 92,483.20 | 725,895.30 | 170,500.00 |
| 2025 012-621-998 | ROAD & BRIDGE PCT. 1 | 1,962,350.59 | 1,310,659.95 | 2,069,753.30 | 1,563,189.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|--------------|--------------|--------------|
| 2025 012-622-108 | #2 SALARY PART TIME HELP | 25,436.00 | 780.00 | 25,436.00 | 25,436.00 |
| 2025 012-622-109 | #2 SALARY, FOREMAN (1) | 51,042.00 | 51,041.04 | 53,542.00 | 55,149.00 |
| 2025 012-622-111 | LONGEVITY | 12,100.00 | 11,149.84 | 13,100.00 | 12,400.00 |
| 2025 012-622-190 | #2 OPERATORS #I (10) | 452,260.00 | 449,713.31 | 477,270.00 | 491,590.00 |
| 2025 012-622-194 | #2 OPERATORS #II | .00 | .00 | .00 | .00 |
| 2025 012-622-196 | #2 SALARY, MECHANIC (1) | 47,989.00 | 47,988.96 | 50,489.00 | 52,004.00 |
| 2025 012-622-200 | #2 FICA | 45,575.00 | 42,105.94 | 47,947.00 | 49,228.00 |
| 2025 012-622-202 | #2 GROUP INSURANCE | 147,168.00 | 146,818.00 | 151,920.00 | 177,120.00 |
| 2025 012-622-203 | #2 RETIREMENT | 62,672.00 | 57,967.37 | 68,693.00 | 72,588.00 |
| 2025 012-622-204 | #2 WORKER COMENSATION INSURA | 25,000.00 | 11,295.70 | 25,000.00 | 25,000.00 |
| 2025 012-622-330 | #2 MOTOR FUEL & LUBRICATION | 98,075.00 | 98,074.98 | 120,000.00 | 120,000.00 |
| 2025 012-622-341 | #2 PIPE & BRIDGE MATERIAL | 26,000.00 | 25,286.64 | 40,000.00 | 20,000.00 |
| 2025 012-622-342 | #2 ROAD OIL & SEAL COAT | 17.00 | .00 | 7,500.00 | 110,000.00 |
| 2025 012-622-343 | #2 GRAVEL & REMIX | 312,831.14 | 312,541.41 | 60,000.00 | 60,000.00 |
| 2025 012-622-351 | #2 SHOP & PARTS | 30,000.00 | 26,027.89 | 105,000.00 | 50,000.00 |
| 2025 012-622-395 | #2 SUPPLIES | 67,570.00 | 67,567.06 | 75,000.00 | 50,000.00 |
| 2025 012-622-445 | #2 UTILITIES | 18,000.00 | 11,133.14 | 18,000.00 | 18,000.00 |
| 2025 012-622-461 | #2 MACHINE HIRE | 11,250.00 | 11,116.10 | 7,250.00 | 7,250.00 |
| 2025 012-622-486 | #2 CONTRACT LABOR | 7,000.00 | 7,000.00 | 8,500.00 | 6,000.00 |
| 2025 012-622-571 | #2 EQUIPMENT PURCHASE | 1,009,138.74 | 139,098.79 | 1,235,504.31 | 412,000.00 |
| 2025 012-622-998 | ROAD & BRIDGE PCT. 2 | 2,449,123.88 | 1,516,706.17 | 2,590,151.31 | 1,813,765.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|--------------|--------------|--------------|--------------|
| 2025 012-623-108 | #3 SALARY, PART TIME HELP | 20,000.00 | 8,092.00 | 20,000.00 | 20,000.00 |
| 2025 012-623-109 | #3 SALARY, FOREMAN (1) | 51,042.00 | 51,041.04 | 53,542.00 | 55,149.00 |
| 2025 012-623-111 | LONGEVITY | 24,400.00 | 24,099.60 | 25,400.00 | 23,000.00 |
| 2025 012-623-190 | #3 OPERATORS #I (15) | 678,390.00 | 654,907.07 | 715,905.00 | 737,385.00 |
| 2025 012-623-194 | #3 OPERATORS #II (1) | 38,515.00 | .00 | 41,015.00 | 42,246.00 |
| 2025 012-623-196 | #3 SALARY, MECHANIC (1) | 47,989.00 | 47,988.96 | 50,489.00 | 52,004.00 |
| 2025 012-623-200 | #3 FICA | 66,073.00 | 57,823.23 | 69,594.00 | 71,386.00 |
| 2025 012-623-202 | #3 GROUP INSURANCE | 220,752.00 | 202,356.00 | 227,880.00 | 265,680.00 |
| 2025 012-623-203 | #3 RETIREMENT | 90,861.00 | 80,457.62 | 99,705.00 | 105,260.00 |
| 2025 012-623-204 | #3 WORKER COMPENSATION INUSR | 30,000.00 | 16,122.43 | 30,000.00 | 30,000.00 |
| 2025 012-623-330 | #3 MOTOR FUEL & LUBRICATION | 137,500.00 | 136,657.41 | 122,500.00 | 122,500.00 |
| 2025 012-623-341 | #3 PIPE & BRIDGE MATERIAL | 113,395.72 | 113,241.64 | 54,395.72 | 54,396.00 |
| 2025 012-623-342 | #3 ROAD OIL & SEAL COAT | 87,532.30 | 2,511.62 | 130,000.00 | 300,000.00 |
| 2025 012-623-343 | #3 GRAVEL & REMIX | 100,000.00 | 77,665.84 | 100,000.00 | 100,000.00 |
| 2025 012-623-351 | #3 SHOP & PARTS | 75,000.00 | 46,132.11 | 75,000.00 | 75,000.00 |
| 2025 012-623-395 | #3 SUPPLIES | 72,645.00 | 72,643.24 | 80,000.00 | 50,000.00 |
| 2025 012-623-445 | #3 UTILITIES | 9,000.00 | 7,092.39 | 9,000.00 | 9,000.00 |
| 2025 012-623-461 | #3 MACHINE HIRE | 101,000.00 | 100,445.61 | 160,000.00 | 40,000.00 |
| 2025 012-623-486 | #3 CONTRACT LABOR | 56,200.00 | 56,135.61 | 21,200.00 | 1,200.00 |
| 2025 012-623-571 | #3 EQUIPMENT PURCHASE | 1,242,110.50 | 433,704.25 | 1,251,718.08 | 199,000.00 |
| 2025 012-623-998 | ROAD & BRIDGE PCT. 3 | 3,262,405.52 | 2,189,117.67 | 3,337,343.80 | 2,353,206.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|--------------|--------------|--------------|--------------|
| 2025 012-624-108 | #4 SALARY, PART TIME HELP | 31,903.00 | 31,902.57 | 25,000.00 | 25,000.00 |
| 2025 012-624-109 | #4 SALARY, FOREMAN | 51,042.00 | 51,041.04 | 53,542.00 | 55,149.00 |
| 2025 012-624-111 | LONGEVITY | 13,200.00 | 12,699.60 | 14,100.00 | 15,000.00 |
| 2025 012-624-194 | #4 OPERATORS #I (13) | 587,962.00 | 587,961.81 | 620,451.00 | 639,067.00 |
| 2025 012-624-195 | #4 OPERATORS #II (1) | .00 | .00 | .00 | .00 |
| 2025 012-624-196 | #4 SALARY, MECHANIC | 47,989.00 | 47,988.96 | 50,489.00 | 52,004.00 |
| 2025 012-624-200 | #4 FICA | 55,263.00 | 54,373.16 | 59,350.00 | 61,082.00 |
| 2025 012-624-202 | #4 GROUP INSURANCE | 183,960.00 | 183,960.00 | 189,900.00 | 221,400.00 |
| 2025 012-624-203 | #4 RETIREMENT | 75,996.00 | 72,364.39 | 85,029.00 | 90,065.00 |
| 2025 012-624-204 | #4 WORKER COMPENSATION INS. | 15,000.00 | 14,991.55 | 25,000.00 | 25,000.00 |
| 2025 012-624-330 | #4 MOTOR FUEL & LUBRICATION | 145,215.00 | 145,211.81 | 120,000.00 | 100,000.00 |
| 2025 012-624-341 | #4 PIPE & BRIDGE MATERIAL | 101,527.00 | 101,526.17 | 44,245.00 | 69,245.00 |
| 2025 012-624-342 | #4 ROAD OIL & SEAL COAT | 111,970.00 | 111,901.91 | 221,000.00 | 336,000.00 |
| 2025 012-624-343 | #4 GRAVEL & REMIX | 405,000.00 | 404,984.75 | 110,000.00 | 70,000.00 |
| 2025 012-624-351 | #4 SHOP & PARTS | 99,625.00 | 99,623.25 | 80,000.00 | 65,000.00 |
| 2025 012-624-395 | #4 SUPPLIES | 88,000.00 | 87,353.80 | 85,000.00 | 70,000.00 |
| 2025 012-624-445 | #4 UTILITIES | 11,000.00 | 10,847.52 | 15,000.00 | 15,000.00 |
| 2025 012-624-461 | #4 MACHINE HIRE | 100,000.00 | 99,089.59 | 140,000.00 | .00 |
| 2025 012-624-486 | #4 CONTRACT LABOR | 50,000.00 | 49,344.93 | 60,000.00 | 10,000.00 |
| 2025 012-624-571 | #4 EQUIPMENT PURCHASE | 98,891.45 | 71,041.44 | 215,073.72 | 316,000.00 |
| 2025 012-624-998 | ROAD & BRIDGE PCT. 4 | 2,273,543.45 | 2,238,208.25 | 2,213,179.72 | 2,235,012.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 012-628-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 012-628-145 | SALARY, WEIGHT & LICENSE | 49,615.00 | 49,614.96 | 52,115.00 | .00 |
| 2025 012-628-149 | SALARY, HOLIDAY PAY | .00 | .00 | .00 | .00 |
| 2025 012-628-200 | FICA | 3,796.00 | 3,790.41 | 3,987.00 | .00 |
| 2025 012-628-202 | GROUP INSURANCE | 12,264.00 | 12,264.00 | 12,660.00 | .00 |
| 2025 012-628-203 | RETIREMENT | 5,220.00 | 5,133.36 | 5,712.00 | .00 |
| 2025 012-628-204 | WORKERS COMPENSATION | 1,000.00 | 1,007.67 | 2,000.00 | .00 |
| 2025 012-628-310 | OFFICE SUPPLIES | 4,100.00 | 4,051.23 | 2,250.00 | 2,250.00 |
| 2025 012-628-330 | MOTOR FUEL | 6,000.00 | 5,927.92 | 7,000.00 | 7,000.00 |
| 2025 012-628-332 | MAINTENANCE | 3,700.00 | 3,606.67 | 1,500.00 | 1,500.00 |
| 2025 012-628-337 | UNIFORMS | 1,000.00 | 90.00 | 1,000.00 | 1,000.00 |
| 2025 012-628-420 | TELEPHONE | 1,200.00 | 835.60 | 1,200.00 | 1,200.00 |
| 2025 012-628-571 | CAPITAL OUTLAY WEIGHT & LICE | 26,550.00 | .00 | 30,600.00 | 30,600.00 |
| 2025 012-628-998 | WEIGHT & LICENSE | 114,445.00 | 86,321.82 | 120,024.00 | 43,550.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|---------------|--------------|---------------|---------------|
| 2025 012-629-800 | MISCELLANEOUS | 15,000.00 | .00 | 15,000.00 | 15,000.00 |
| 2025 012-629-801 | ROAD AND BRIDGE CARRYOVER | .00 | .00 | .00 | 2,500,000.00 |
| 2025 012-629-802 | RIGHT OF WAY HENDERSON LOOP | 2,000.00 | .00 | 2,000.00 | 2,000.00 |
| 2025 012-629-805 | BRIDGES | 15,000.00 | .00 | 15,000.00 | 15,000.00 |
| 2025 012-629-998 | RIGHT-OF-WAY | 32,000.00 | .00 | 32,000.00 | 2,532,000.00 |
| 2025 012-999-999 | TOTAL EXPENDITURES R & B | 10,262,618.44 | 7,505,813.73 | 10,540,656.13 | 10,723,912.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|-------------|-------------|-------------|-------------|
| 2025 017-350-100 | LAW LIBRARY FEES | 30,000.00 | 28,031.00 | 25,000.00 | 25,000.00 |
| 2025 017-360-100 | INTEREST EARNED | 800.00 | 4,857.71 | 2,000.00 | 2,000.00 |
| 2025 017-390-010 | TRANSFER FROM GENERAL FUND | .00 | .00 | .00 | .00 |
| 2025 017-399-999 | TOTAL REVENUE | 30,800.00 | 32,888.71 | 27,000.00 | 27,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------|-------------|-------------|-------------|-------------|
| 2025 017-470-339 | BOOKS & SUBSCRIPTIONS | 30,800.00 | 10,834.00 | 27,000.00 | 27,000.00 |
| 2025 017-999-999 | TOTAL EXPENDITURES | 30,800.00 | 10,834.00 | 27,000.00 | 27,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-340-110 | COUNTY JUDGE-DRUG ABUSE | .00 | .00 | .00 | .00 |
| 2025 020-340-111 | CHILD ABUSE PREVENTION FUND | .00 | 4.92 | .00 | .00 |
| 2025 020-340-160 | CO. CLERK RECORD PREV. | 60,000.00 | 102,674.99 | 60,000.00 | 60,000.00 |
| 2025 020-340-165 | CO CLK GRAFFITI ERADICATION | .00 | .00 | .00 | .00 |
| 2025 020-340-170 | VITAL STATISTICS REC PRES | 3,000.00 | 4,656.76 | 3,000.00 | 3,000.00 |
| 2025 020-340-175 | COURT FACILITY FEE | 10,000.00 | 16,131.92 | 10,000.00 | 10,000.00 |
| 2025 020-340-180 | LANGUAGE ACCESS | 3,000.00 | 5,333.65 | 3,000.00 | 3,000.00 |
| 2025 020-340-185 | COUNTY JURY FUND | 6,000.00 | 8,432.29 | 6,000.00 | 6,000.00 |
| 2025 020-340-190 | JUDICIAL EDUCATION SUPPORT | 1,000.00 | 1,078.46 | 1,000.00 | 1,000.00 |
| 2025 020-340-195 | HEALTHY COUNTY | 200.00 | 1.66 | 200.00 | 200.00 |
| 2025 020-340-196 | PROSECUTOR FEES | 1,000.00 | 1,709.74 | 1,000.00 | 1,000.00 |
| 2025 020-340-197 | SUB TOTAL | 84,200.00 | 140,024.39 | 84,200.00 | 84,200.00 |
| 2025 020-340-198 | COUNTY SPECIALTY COURT | 1,000.00 | 2,592.98 | 1,000.00 | 1,000.00 |
| 2025 020-340-200 | SHERIFF-SPECIAL OPERATIONS | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-340-205 | LADIES HANDGUN CLASS | 3.00 | 1.90 | 3.00 | 3.00 |
| 2025 020-340-330 | DISTRICT ATTORNEY, HOT CHECK | 400.00 | 368.30 | 400.00 | 400.00 |
| 2025 020-340-340 | DIST. ATTORNEY-LAW ENFORCEME | 4,000.00 | 21,593.75 | 4,000.00 | 4,000.00 |
| 2025 020-340-350 | DIST. ATTORNEY-WELFARE FRAUD | 30.00 | 27.46 | 30.00 | 30.00 |
| 2025 020-340-360 | RECORDS MANGT & PRESERVATION | 15,000.00 | 6,840.78 | 15,000.00 | 15,000.00 |
| 2025 020-340-370 | COURTHOUSE SECURITY | 30,000.00 | 39,222.92 | 30,000.00 | 30,000.00 |
| 2025 020-340-375 | COURT REPORTER FEES | 10,000.00 | 20,369.72 | 10,000.00 | 10,000.00 |
| 2025 020-340-380 | TAX COLLECTOR V.I.T. | 10,000.00 | 36,179.00 | 10,000.00 | 10,000.00 |
| 2025 020-340-799 | DISTRICT COURT REC ARCH FEE | 4,000.00 | 792.17 | 4,000.00 | 4,000.00 |
| 2025 020-340-800 | DIST CLK-REC PRES | 6,000.00 | 22,514.47 | 6,000.00 | 6,000.00 |
| 2025 020-340-801 | LOCAL TECHNOLOGY-J.P. | 10,000.00 | 12,243.94 | 10,000.00 | 10,000.00 |
| 2025 020-340-802 | CO & DIST CT TECH FEE | 500.00 | 980.28 | 500.00 | 500.00 |
| 2025 020-340-805 | J.P SECURITY FEE | 5,000.00 | 4,451.03 | 5,000.00 | 5,000.00 |
| 2025 020-340-807 | TRUANT FEE | 10,000.00 | 13,384.28 | 10,000.00 | 10,000.00 |
| 2025 020-340-808 | COURT REPORTER SERVICE | 200.00 | 256.19 | 200.00 | 200.00 |
| 2025 020-340-810 | J.P. CIVIL SUPPORT FEE | 6,000.00 | 24,219.37 | 6,000.00 | 6,000.00 |
| 2025 020-340-815 | VERTERANS SERVICE OFFICE | 5.00- | 380.15 | 200.00 | 200.00 |
| 2025 020-360-100 | INTEREST EARNED | .00 | 56,641.50 | .00 | .00 |
| 2025 020-364-100 | SALE OF ASSETS | .00 | .00 | .00 | .00 |
| 2025 020-380-100 | D. A. INVESTIGATOR LEOSE | 650.00 | 564.76 | 650.00 | 650.00 |
| 2025 020-380-105 | SHERIFF LEOSE TRAINING | 4,000.00 | 3,728.01 | 4,000.00 | 4,000.00 |
| 2025 020-380-201 | CONSTABLE PCT 1 LEOSE TRAINI | 670.00 | 673.54 | 670.00 | 670.00 |
| 2025 020-380-202 | CONSTABLE PCT 2 LEOSE TRAINI | 650.00 | 8.37 | 650.00 | 650.00 |
| 2025 020-380-203 | CONSTABLE PCT 3 LEOSE TRAINI | 660.00 | 688.96 | 660.00 | 660.00 |
| 2025 020-380-204 | CONSTABLE PCT 4 LEOCE TRAINI | 650.00 | 605.53 | 650.00 | 650.00 |
| 2025 020-380-205 | CONSTABLE PCT 5 LEOSE TRAINI | 670.00 | 723.29 | 670.00 | 670.00 |
| 2025 020-399-999 | TOTAL REVENUE | 205,278.00 | 410,077.04 | 205,483.00 | 205,483.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 020-400-346 | CO. JUDGE DRUG ABUSE | .00 | .00 | .00 | .00 |
| 2025 020-400-347 | CHILD ABUSE PREVENTION FUND | 300.00 | .00 | 300.00 | 300.00 |
| 2025 020-400-998 | TOTAL COUNTY JUDGE | 300.00 | .00 | 300.00 | 300.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------|-------------|-------------|-------------|-------------|
| 2025 020-426-310 | COUNTY JURY FUND | 4,000.00 | .00 | 4,000.00 | 4,000.00 |
| 2025 020-426-998 | COUNTY JURY FUND TOTAL | 4,000.00 | .00 | 4,000.00 | 4,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-------------------------|-------------|-------------|-------------|-------------|
| 2025 020-449-107 | EXTRA HELP | 10,000.00 | .00 | 10,000.00 | 10,000.00 |
| 2025 020-449-200 | FICA | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-449-203 | RETIREMENT | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-449-310 | DIST CLK REC PRES | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-449-998 | DISTRICT CLERK-REC PRES | 13,000.00 | .00 | 13,000.00 | 13,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-450-107 | EXTRA HELP RECORS PRESERVATI | .00 | .00 | .00 | .00 |
| 2025 020-450-200 | FICA RECORDS PRESERVATION | .00 | .00 | .00 | .00 |
| 2025 020-450-202 | INSURANCE RECORS PRESERVATIO | .00 | .00 | .00 | .00 |
| 2025 020-450-203 | EXTRA HELP RECORS PRESERVATI | .00 | .00 | .00 | .00 |
| 2025 020-450-204 | WORKERS COMP RECORDS PRESERV | .00 | .00 | .00 | .00 |
| 2025 020-450-310 | RECORDS MANAGEMENT PRES FUND | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| 2025 020-450-311 | DISTRICT COURT REC ARCH FEE | 30,000.00 | .00 | 30,000.00 | 30,000.00 |
| 2025 020-450-315 | CO & DIST CT TECH FUND | 20,000.00 | .00 | 20,000.00 | 20,000.00 |
| 2025 020-450-998 | RECORD MANAGEMENT PRES TOTAL | 100,000.00 | 50,000.00 | 100,000.00 | 100,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-455-315 | TECHNOLOGY SUPPLIES - J.P. | 6,000.00 | 1,879.16 | 6,000.00 | 6,000.00 |
| 2025 020-455-316 | TECHNOLOGY - J.P. FICA | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-455-317 | TECHNOLOGY - J.P. GROUP INS | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-455-318 | TECHNOLOGY - J.P. RETIREMENT | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-455-319 | TECHNOLOGY - J.P. PT HELP | 10,000.00 | .00 | 10,000.00 | 10,000.00 |
| 2025 020-455-320 | J.P. SECURITY FEE | 5,000.00 | 2,865.00 | 5,000.00 | 5,000.00 |
| 2025 020-455-325 | TRUANT SUPPLIES | .00 | .00 | .00 | .00 |
| 2025 020-455-326 | TRUANT - FICA | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-455-327 | TRUANT - GROUP INS | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-455-328 | TRUANT - RETIREMENT | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-455-329 | TRUANT - PART TIME HELP | 10,000.00 | .00 | 10,000.00 | 10,000.00 |
| 2025 020-455-330 | J.P. CIVIL SUPPORT | 5,000.00 | 4,593.72 | 5,000.00 | 5,000.00 |
| 2025 020-455-427 | JUDICIAL EDUCATION SUPPORT | 500.00 | .00 | 500.00 | 500.00 |
| 2025 020-455-998 | J. P. SPEC. TOTAL | 42,500.00 | 9,337.88 | 42,500.00 | 42,500.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|---------------------------|-------------|-------------|-------------|-------------|
| 2025 020-463-102 | TRANSLATOR PART TIME HELP | 200.00 | .00 | 200.00 | 200.00 |
| 2025 020-463-200 | FICA | 100.00 | 3.78 | 100.00 | 100.00 |
| 2025 020-463-203 | RETIREMENT | 200.00 | 5.17 | 200.00 | 200.00 |
| 2025 020-463-310 | LANGUAGE ACCESS | 2,000.00 | 240.00 | 2,000.00 | 2,000.00 |
| 2025 020-463-998 | LANGUAGE ACCESS TOTAL | 2,500.00 | 248.95 | 2,500.00 | 2,500.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 020-464-101 | COURTHOUSE SECURITY BAILIFF | 18,000.00 | 21,064.00 | 18,000.00 | 25,000.00 |
| 2025 020-464-102 | | .00 | .00 | .00 | .00 |
| 2025 020-464-200 | COURTHOUSE SECURITY FICA | 2,300.00 | 1,665.40 | 2,300.00 | 2,500.00 |
| 2025 020-464-202 | GROUP INSURANCE-SECURITY | .00 | .00 | .00 | .00 |
| 2025 020-464-203 | RETIREMENT SECURITY | 2,000.00 | 516.84 | 2,000.00 | 2,000.00 |
| 2025 020-464-426 | COURTHOUSE SECURITY BAILIFF | 7,700.00 | 18,680.02 | 7,700.00 | 22,000.00 |
| 2025 020-464-572 | SECURITY EQUIPMENT | 10,000.00 | .00 | .00 | .00 |
| 2025 020-464-998 | COURT HOUSE SECURITY TOTAL | 40,000.00 | 41,926.26 | 30,000.00 | 51,500.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-465-486 | COURT REPORTER CONTRACT LABO | 8,500.00 | 12,100.00 | 8,500.00 | 8,500.00 |
| 2025 020-465-998 | COURT REPORTER TOTAL | 8,500.00 | 12,100.00 | 8,500.00 | 8,500.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 020-474-160 | SALARY WF, 2ND ASST ATTY | .00 | .00 | .00 | .00 |
| 2025 020-474-347 | WELFARE FRAUD | 30.00 | .00 | 30.00 | 30.00 |
| 2025 020-474-998 | WELFARE D.A. TOTAL | 30.00 | .00 | 30.00 | 30.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|---------------------------|-------------|-------------|-------------|-------------|
| 2025 020-475-103 | SALARY 1ST ASS'N ATTORNEY | 3,214.00 | .00 | 3,214.00 | 3,214.00 |
| 2025 020-475-200 | FICA | 246.00 | .00 | 246.00 | 246.00 |
| 2025 020-475-203 | RETIREMENT | 329.00 | .00 | 329.00 | 329.00 |
| 2025 020-475-204 | WORKER COMP | 50.00 | .00 | 50.00 | 50.00 |
| 2025 020-475-334 | HOT CHECKS | .00 | .00 | .00 | .00 |
| 2025 020-475-998 | HOT CHECK D. A. TOTAL | 3,839.00 | .00 | 3,839.00 | 3,839.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-476-103 | SALARY LE 1 ASS'N ATTORNEY | 10,000.00 | .00 | 10,000.00 | 10,000.00 |
| 2025 020-476-105 | SALARY, 1ST SEC LE | .00 | .00 | .00 | .00 |
| 2025 020-476-137 | SALARY, LE SPEC INVESTIGATOR | .00 | .00 | .00 | .00 |
| 2025 020-476-160 | SALARY LE 2 ASS'N ATTORNEY | .00 | .00 | .00 | .00 |
| 2025 020-476-165 | SALARY, LE 2 SECRETARY | .00 | .00 | .00 | .00 |
| 2025 020-476-200 | FICA | 600.00 | .00 | 600.00 | 600.00 |
| 2025 020-476-203 | RETIREMENT | 800.00 | .00 | 800.00 | 800.00 |
| 2025 020-476-204 | WORKERS COMPENSATION LE | 50.00 | .00 | 50.00 | 50.00 |
| 2025 020-476-346 | LAW ENFORCEMENT | 1,288.00 | 250.00 | 1,288.00 | 1,288.00 |
| 2025 020-476-998 | LAW ENFORCEMENT TOTAL | 12,738.00 | 250.00 | 12,738.00 | 12,738.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------|-------------|-------------|-------------|-------------|
| 2025 020-477-310 | PRESECUTOR FEES | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-477-998 | TOTAL PROSECUTOR FEES | 1,000.00 | .00 | 1,000.00 | 1,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-478-310 | COURT REPORTER SERVICE FUND | 400.00 | .00 | 400.00 | 400.00 |
| 2025 020-478-998 | TOTAL COURT REPORTER SERVICE | 400.00 | .00 | 400.00 | 400.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-479-310 | COUNTY SPECIALTY COURT | 2,000.00 | .00 | 2,000.00 | 2,000.00 |
| 2025 020-479-998 | TOTAL COUNTY SPECIALTY COURT | 2,000.00 | .00 | 2,000.00 | 2,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|-----------------------------|-------------|-------------|-------------|-------------|
| 2025 020-494-310 | CO CLK GRAFFITI ERADICATION | .00 | .00 | .00 | .00 |
| 2025 020-494-998 | TOTAL GRAFFITI ERADICATION | .00 | .00 | .00 | .00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-495-310 | VETERANS SERVICE OFFICE SUPP | 5.00 | .00 | 100.00 | 100.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-496-200 | FICA | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-496-203 | CO CLERK REC PRES RETIREMENT | 500.00 | .00 | 500.00 | 500.00 |
| 2025 020-496-310 | CO CLERK REC PRES OFFICE SUP | 400.00 | .00 | 400.00 | 400.00 |
| 2025 020-496-346 | CO CLERK REC PRES PART T HEL | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 020-496-350 | VITAL STATISTICS REC PRES | 2,300.00 | .00 | 2,300.00 | 2,300.00 |
| 2025 020-496-405 | CO CLERK EQUIP MAINTENANCE | .00 | .00 | .00 | .00 |
| 2025 020-496-406 | CO CLERK EQUIP LEASE | 44,800.00 | 30,535.00 | 44,800.00 | 44,800.00 |
| 2025 020-496-572 | CO CLERK EQUIPMENT | .00 | .00 | .00 | .00 |
| 2025 020-496-998 | CO. CLERK TOTAL | 50,005.00 | 30,535.00 | 50,100.00 | 50,100.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------|-------------|-------------|-------------|-------------|
| 2025 020-497-310 | HEALTH COUNTY | 100.00 | .00 | 100.00 | 100.00 |
| 2025 020-497-998 | HEALTHY COUNTY TOTAL | 100.00 | .00 | 100.00 | 100.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 020-510-450 | COURT FACILITY FEE | 6,000.00 | .00 | 6,000.00 | 6,000.00 |
| 2025 020-510-998 | COURT FACILITY FEE TOTAL | 6,000.00 | .00 | 6,000.00 | 6,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|-------------|-------------|-------------|-------------|
| 2025 020-560-104 | RECORDS CLERK | 1,304.00 | 7,287.36 | 1,304.00 | 1,304.00 |
| 2025 020-560-200 | FICA | 100.00 | 550.03 | 100.00 | 100.00 |
| 2025 020-560-202 | GROUP INSURANCE | .00 | .00 | .00 | .00 |
| 2025 020-560-203 | RETIREMENT | 134.00 | 752.64 | 134.00 | 134.00 |
| 2025 020-560-204 | WORKER COMP | 5.00 | 60.70 | 5.00 | 5.00 |
| 2025 020-560-310 | SHERIFF-SPEC OPER SUPLIES | 20,000.00 | 6,466.00 | 20,000.00 | 20,000.00 |
| 2025 020-560-311 | LADIES HANDGUN CLASS | 3.00 | .00 | 3.00 | 3.00 |
| 2025 020-560-572 | SHERIFF-SPEC OP CAP OUTLAY | .00 | .00 | .00 | .00 |
| 2025 020-560-998 | SHERIFF SPEC OPER | 21,546.00 | 15,116.73 | 21,546.00 | 21,546.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-650-105 | TAX COLLECTOR VIT BONUS | .00 | 12,300.00 | .00 | .00 |
| 2025 020-650-200 | TAX COLLECTOR VIT FICA | .00 | 906.98 | .00 | .00 |
| 2025 020-650-203 | TAX COLLECTOR VIT RETIREMENT | .00 | 1,270.59 | .00 | .00 |
| 2025 020-650-204 | TAX COLLECTOR VIT WORKERS CO | .00 | .00 | .00 | .00 |
| 2025 020-650-580 | TAX COLLECTOR V.I.T. INTERES | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 2025 020-650-998 | TAX COLLECTOR V.I.T. TOTAL | 5,000.00 | 14,477.57 | 5,000.00 | 5,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 020-700-100 | D. A. INVESTIGATOR LEOSE | 703.60 | 564.76 | 703.60 | 703.60 |
| 2025 020-700-110 | SHERIFF LEOSE TRAINING | 4,000.00 | 3,524.63 | 4,000.00 | 4,000.00 |
| 2025 020-700-200 | FICA | .00 | .00 | .00 | .00 |
| 2025 020-700-203 | RETIREMENT | .00 | .00 | .00 | .00 |
| 2025 020-700-210 | CONSTABLE PCT 1 LEOSE TRAINI | 670.00 | 220.00 | 670.00 | 670.00 |
| 2025 020-700-220 | CONSTABLE PCT 2 LEOSE TRAINI | 650.00 | .00 | 650.00 | 650.00 |
| 2025 020-700-230 | CONSTABLE PCT 3 LEOSE TRAINI | 660.00 | 100.00 | 660.00 | 660.00 |
| 2025 020-700-240 | CONSTABLE PCT 4 LEOSE TRAINI | 650.00 | .00 | 650.00 | 650.00 |
| 2025 020-700-250 | CONSTABLE PCT 5 LEOSE TRAINI | 670.00 | .00 | 670.00 | 670.00 |
| 2025 020-700-998 | LEOSE TRAINING | 8,003.60 | 4,409.39 | 8,003.60 | 8,003.60 |
| 2025 020-999-999 | TOTAL EXPENDITURES | 321,461.60 | 178,401.78 | 311,556.60 | 333,056.60 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 030-333-600 | STATE REIMBURSEMENT | .00 | .00 | .00 | .00 |
| 2025 030-360-100 | INTEREST EARNED | 30,000.00 | 116,854.40 | 50,000.00 | 50,000.00 |
| 2025 030-375-100 | PAID BY INDIGENTS | .00 | .00 | .00 | .00 |
| 2025 030-390-010 | TRANSFER FROM GEN. TAXES | 100,000.00 | 100,000.00 | .00 | .00 |
| 2025 030-399-999 | TOTAL REVENUE | 130,000.00 | 216,854.40 | 50,000.00 | 50,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 030-635-702 | PHYSICIAN, NON-EMERGENCY | 73,100.00 | 596.72 | 73,100.00 | 73,100.00 |
| 2025 030-635-704 | PRESCRIPTION DRUGS | 30,000.00 | 30.04 | 30,000.00 | 30,000.00 |
| 2025 030-635-706 | HOSPITAL, INPATIENT | 203,047.00 | 7,685.01 | 203,047.00 | 203,047.00 |
| 2025 030-635-708 | HOSPITAL, OUTPATIENT | 60,000.00 | 764.95 | 60,000.00 | 60,000.00 |
| 2025 030-635-710 | LABORATORY, X-RAY | 9,000.00 | 222.40 | 9,000.00 | 9,000.00 |
| 2025 030-635-712 | SKILLED NURSING FACILITY | 3,000.00 | .00 | 3,000.00 | 3,000.00 |
| 2025 030-635-714 | FAMILY PLANNING | 3,000.00 | .00 | 3,000.00 | 3,000.00 |
| 2025 030-635-716 | EMERGENCY PHYSICIAN | 3,000.00 | .00 | 3,000.00 | 3,000.00 |
| 2025 030-635-718 | EMERGENCY HOSPITAL | 18,000.00 | .00 | 18,000.00 | 18,000.00 |
| 2025 030-635-720 | EMERGENCY LAB/X-RAY | 1,000.00 | .00 | 1,000.00 | 1,000.00 |
| 2025 030-635-998 | ELIGIBLE EXPENSES | 403,147.00 | 9,299.12 | 403,147.00 | 403,147.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|--------------------------|-------------|-------------|-------------|-------------|
| 2025 030-636-702 | PHYSICIAN, NON-EMERGENCY | .00 | .00 | .00 | .00 |
| 2025 030-636-704 | PRESCRIPTION DRUGS | .00 | .00 | .00 | .00 |
| 2025 030-636-706 | HOSPITAL, INPATIENT | .00 | .00 | .00 | .00 |
| 2025 030-636-708 | HOSPITAL, OUTPATIENT | .00 | .00 | .00 | .00 |
| 2025 030-636-710 | LABORATORY, X-RAY | .00 | .00 | .00 | .00 |
| 2025 030-636-712 | SKILLED NURSING | .00 | .00 | .00 | .00 |
| 2025 030-636-714 | FAMILY PLANNING | .00 | .00 | .00 | .00 |
| 2025 030-636-716 | EMERGENCY PHYSICIAN | .00 | .00 | .00 | .00 |
| 2025 030-636-718 | EMERGENCY HOSPITAL | .00 | .00 | .00 | .00 |
| 2025 030-636-720 | EMERGENCY LAB/X-RAY | .00 | .00 | .00 | .00 |
| 2025 030-636-998 | INELIGIBLE EXPENSES | .00 | .00 | .00 | .00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 030-637-104 | DIRECTOR'S SALARY | 3,071.00 | 3,012.40 | 3,071.00 | 3,163.00 |
| 2025 030-637-107 | PART TIME HELP | 500.00 | .00 | 500.00 | 500.00 |
| 2025 030-637-111 | LONGEVITY | .00 | .00 | .00 | .00 |
| 2025 030-637-200 | FICA | 274.00 | 219.95 | 281.00 | 290.00 |
| 2025 030-637-202 | GROUP INSURANCE | .00 | .00 | .00 | .00 |
| 2025 030-637-203 | RETIREMENT | 376.00 | 314.64 | 402.00 | 500.00 |
| 2025 030-637-204 | WORKERS COMPENSATION | 100.00 | 4.60 | 100.00 | 100.00 |
| 2025 030-637-225 | TRAVEL DIRECTOR PAYROLL | 500.00 | .00 | 500.00 | 500.00 |
| 2025 030-637-310 | OFFICE SUPPLIES | 500.00 | .00 | 500.00 | 500.00 |
| 2025 030-637-334 | MISCELLANEOUS EXPENSES | .00 | .00 | .00 | .00 |
| 2025 030-637-406 | EQUIPMENT RENTAL | .00 | .00 | .00 | .00 |
| 2025 030-637-408 | CONSULTANT | 15,000.00 | 12,708.00 | 15,000.00 | 15,000.00 |
| 2025 030-637-420 | TELEPHONE | 800.00 | 175.51 | 800.00 | 800.00 |
| 2025 030-637-426 | TRAVEL | 2,600.00 | .00 | 2,600.00 | 2,600.00 |
| 2025 030-637-572 | CAPITAL OUTLAY | .00 | .00 | .00 | .00 |
| 2025 030-637-998 | ADMINISTRATIVE EXPENSES TOTA | 23,721.00 | 16,435.10 | 23,754.00 | 23,953.00 |
| 2025 030-999-999 | TOTAL EXPENDITURES | 426,868.00 | 25,734.22 | 426,901.00 | 427,100.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|-------------|--------------|-------------|-------------|
| 2025 080-330-900 | GRANT-TXDOT | .00 | 50,000.00 | .00 | .00 |
| 2025 080-347-500 | EXPO FEES | 70,000.00 | 91,763.28 | 80,000.00 | 80,000.00 |
| 2025 080-360-100 | INTEREST EARNED | 20,000.00 | 85,480.66 | 40,000.00 | 40,000.00 |
| 2025 080-364-100 | SALE OF ASSETS | .00 | .00 | .00 | .00 |
| 2025 080-367-100 | DONATIONS | .00 | 1,056.00 | .00 | .00 |
| 2025 080-370-039 | INSURANCE PROCEEDS | .00 | 1,708,741.49 | .00 | .00 |
| 2025 080-370-100 | AIRPORT FEES | 100,000.00 | 76,862.81 | 80,000.00 | 80,000.00 |
| 2025 080-370-105 | FUEL FEES | 140,000.00 | 199,497.89 | 140,000.00 | 140,000.00 |
| 2025 080-370-200 | OIL AND GAS LEASE RENTAL | 100,000.00 | 61,233.42 | 100,000.00 | 100,000.00 |
| 2025 080-370-300 | SODDING SALE | .00 | .00 | .00 | .00 |
| 2025 080-370-400 | TIMBER SALE | .00 | .00 | .00 | .00 |
| 2025 080-390-010 | TRANSFER FROM GENERAL FUND | 100,000.00 | 100,000.00 | 125,000.00 | 125,000.00 |
| 2025 080-399-999 | TOTAL REVENUE | 530,000.00 | 2,374,635.55 | 565,000.00 | 565,000.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|--------------|--------------|-------------|-------------|
| 2025 080-520-105 | MAINTENANCE | 35,809.00 | 35,808.96 | 38,309.00 | 39,459.00 |
| 2025 080-520-111 | LONGEVITY | 1,950.00 | 1,900.08 | .00 | 2,100.00 |
| 2025 080-520-115 | SALARY, MANAGER | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 080-520-118 | PART TIME HELP | 10,600.00 | .00 | 10,918.00 | 13,000.00 |
| 2025 080-520-200 | FICA | 6,631.00 | 5,702.32 | 7,044.00 | 7,382.00 |
| 2025 080-520-202 | GROUP INSURANCE | 24,528.00 | 23,858.00 | 25,320.00 | 29,520.00 |
| 2025 080-520-203 | RETIREMENT | 9,118.00 | 8,054.28 | 10,091.00 | 10,885.00 |
| 2025 080-520-204 | WORKERS COMPENSATION | 3,500.00 | 2,189.56 | 3,800.00 | 3,800.00 |
| 2025 080-520-310 | SUPPLIES | 50,000.00 | 44,113.83 | 50,000.00 | 50,000.00 |
| 2025 080-520-330 | FUEL | 200,000.00 | 190,409.91 | 200,000.00 | 200,000.00 |
| 2025 080-520-445 | UTILITIES | 34,500.00 | 34,432.90 | 20,000.00 | 20,000.00 |
| 2025 080-520-450 | BUILDING & RUNWAY REPAIR | 35,470.00 | 17,450.00 | 52,000.00 | 52,000.00 |
| 2025 080-520-460 | TRACTOR FUEL & MAINTENANCE | 80.00 | 78.74 | .00 | .00 |
| 2025 080-520-483 | LIABILITY INSURANCE | 11,400.00 | 9,870.96 | 11,400.00 | 11,400.00 |
| 2025 080-520-550 | CONSTRUCTION | 200,000.00 | 191,550.00 | 200,000.00 | 200,000.00 |
| 2025 080-520-571 | AIRPORT CAPITAL OUTLAY | 1,320,274.51 | 1,298,789.51 | 150,000.00 | 150,000.00 |
| 2025 080-520-998 | AIRPORT | 1,983,700.51 | 1,904,049.05 | 821,222.00 | 833,157.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|--------------|--------------|--------------|--------------|
| 2025 080-673-102 | EXPO MANAGER | 39,840.00 | 39,840.00 | 42,340.00 | 43,611.00 |
| 2025 080-673-105 | MAINTENANCE | 37,209.00 | 37,201.27 | 38,309.00 | 39,459.00 |
| 2025 080-673-107 | EXTRA HELP | 17,020.00 | 17,008.30 | 13,100.00 | 15,000.00 |
| 2025 080-673-111 | LONGEVITY | .00 | .00 | 500.00 | .00 |
| 2025 080-673-200 | FICA | 7,185.00 | 7,144.86 | 7,296.00 | 7,673.00 |
| 2025 080-673-202 | GROUP INSURANCE | 24,528.00 | 24,528.00 | 25,320.00 | 29,520.00 |
| 2025 080-673-203 | RETIREMENT | 9,887.00 | 9,882.67 | 10,453.00 | 11,313.00 |
| 2025 080-673-204 | WORKER COMPENSATION | 3,000.00 | 2,528.78 | 3,800.00 | 3,800.00 |
| 2025 080-673-225 | TRAVEL | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2025 080-673-310 | SUPPLIES | 23,160.00 | 23,158.05 | 60,000.00 | 60,000.00 |
| 2025 080-673-330 | FUEL | .00 | .00 | .00 | .00 |
| 2025 080-673-445 | UTILITIES | 65,300.00 | 65,277.22 | 60,000.00 | 60,000.00 |
| 2025 080-673-460 | TRACTOR FUEL & MAINTENANCE | 10,150.00 | 10,135.39 | 3,000.00 | 3,000.00 |
| 2025 080-673-483 | LIABILITY INSURANCE | .00 | .00 | .00 | .00 |
| 2025 080-673-571 | CAPITAL OUTLAY | 34,000.00 | 33,957.13 | 8,000.00 | 8,000.00 |
| 2025 080-673-998 | EXPO | 272,479.00 | 271,861.67 | 273,318.00 | 282,576.00 |
| 2025 080-999-999 | TOTAL EXPENDITURES | 2,256,179.51 | 2,175,910.72 | 1,094,540.00 | 1,115,733.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|----------------------------|-------------|-------------|-------------|-------------|
| 2025 086-360-100 | INTEREST EARNED | 1,800.00 | 4,426.93 | 1,800.00 | 1,800.00 |
| 2025 086-360-222 | PROBATION & I.A. FEES | 1,500.00 | 735.00 | 500.00 | 500.00 |
| 2025 086-364-100 | SALE OF ASSETS | .00 | .00 | .00 | .00 |
| 2025 086-370-000 | MISCELLANEOUS REVENUE | .00 | .00 | .00 | .00 |
| 2025 086-390-010 | TRANSFER FROM GENERAL FUND | 115,000.00 | 115,000.00 | 115,000.00 | 115,000.00 |
| 2025 086-399-999 | TOTAL REVENUE | 118,300.00 | 120,161.93 | 117,300.00 | 117,300.00 |

| ACCOUNT # | ACCOUNT NAME | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET |
|------------------|------------------------------|-------------|-------------|-------------|-------------|
| 2025 086-573-102 | OFFICER'S SALARIES | 76,823.96 | 75,006.52 | 79,034.00 | 79,034.00 |
| 2025 086-573-104 | SECRETARY | 8,267.04 | 12,400.56 | 12,401.00 | 12,401.00 |
| 2025 086-573-111 | LONGEVITY | 13,700.00 | 13,366.38 | 14,300.00 | 14,300.00 |
| 2025 086-573-200 | FICA | 8,463.00 | 7,499.83 | 8,089.00 | 8,089.00 |
| 2025 086-573-202 | INSURANCE FOR 088 | 4,200.00 | 2,370.00 | 4,200.00 | 4,200.00 |
| 2025 086-573-203 | RETIREMENT | 11,638.00 | 10,409.57 | 11,589.00 | 11,589.00 |
| 2025 086-573-204 | WORKERS COMPENSATION | .00 | .00 | .00 | .00 |
| 2025 086-573-209 | PROGRESSIVE SANCT FRINGE 1 & | .00 | .00 | .00 | .00 |
| 2025 086-573-344 | AUXILARY PLACEMENT | .00 | .00 | .00 | .00 |
| 2025 086-573-349 | OPERATING EXPENSES | .00 | .00 | .00 | .00 |
| 2025 086-573-420 | TELEPHONE | .00 | .00 | .00 | .00 |
| 2025 086-573-426 | TRAVEL & TRAINING | .00 | .00 | .00 | .00 |
| 2025 086-573-430 | OPERATING EXPENSES NON MATCH | .00 | .00 | .00 | .00 |
| 2025 086-573-572 | CAPITAL OUTLAY NON MATCHING | .00 | .00 | .00 | .00 |
| 2025 086-573-998 | JUVENILE | 123,092.00 | 121,052.86 | 129,613.00 | 129,613.00 |
| 2025 086-999-999 | TOTAL EXPENDITURES | 123,092.00 | 121,052.86 | 129,613.00 | 129,613.00 |

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County

903-657-0302

Taxing Unit Name

Phone (area code and number)

116 N. Main St. Henderson, Texas 75652

www.ruskcountytx.gov

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 | \$ 4,808,083,085 |
| 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 | \$ 588,603,640 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,339,480,345 |
| 4. | Prior year total adopted tax rate. | \$ 0.386272 /\$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. | \$ 4,338,480,345 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 2,205,940 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 8,482,230 C. Value loss. Add A and B. ⁶ | \$ 11,688,170 |
| 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 values: \$ 332,400 B. Current year productivity or special appraised values: - \$ 3,980 C. Value loss. Subtract B from A. ⁷ | \$ 328,420 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 12,026,590 |
| 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 18C, enter 0. | \$ 0 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 4,327,453,755 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 15,860,261 |
| 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 | \$ 81,213 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 15,931,464 |
| 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: \$ 5,001,820,638 B. Counties: include railroad rolling stock values certified by the Comptroller's office: + \$ 3,811,678 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D. | \$ 5,006,632,314 |

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 | \$ 611,690 |
| | 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. | \$ 611,690 |
| 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 | \$ 644,751,840 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 4,361,492,164 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ 81,323,850 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 81,323,850 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 4,280,168,314 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.372215 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ 0.821887 /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.368272 /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,339,480,345 |

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(a)(3)
¹⁷ Tex. Tax Code §26.012(a)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 30. | Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ 15,894,301 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. | |
| | <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ 80,056</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 80,055</p> <p>E. Add Line 30 to 31D.</p> | \$ 15,974,356 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,280,168,314 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.373217 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| | <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| | <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |

²³ (Reserved for expansion)

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.041

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 38. | <p>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.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 39. | <p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ 0.373217 /\$100 |
| 40. | <p>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.</p> <p>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</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ 0.373217 /\$100 |
| 41. | <p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ 0.386279 /\$100 |

²⁵ Tax, Tax Code §26.0442

²⁶ Tax, Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| D41. | <p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁰ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0.000000 /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁰</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt -\$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -\$ 0</p> <p>D. Subtract amount paid from other resources -\$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ 0 |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁰ | \$ 0 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 0 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ²⁰..... 96.00 %</p> <p>B. Enter the prior year actual collection rate..... 96.00 %</p> <p>C. Enter the 2022 actual collection rate. 96.00 %</p> <p>D. Enter the 2021 actual collection rate. 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²¹</p> | 96.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 0 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,361,492,164 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.000000 /\$100 |
| 49. | Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48. | \$ 0.388278 /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ 0.000000 /\$100 |

²⁰ Tex. Tax Code §26.042(a)
²¹ Tex. Tax Code §26.012(7)
²² Tex. Tax Code §26.012(10) and 26.04(b)
²³ Tex. Tax Code §26.04(b)
²⁴ Tex. Tax Code §526.04(b), (b-1) and (b-2)

| Line | Description | Amount/Rate |
|------|---|--------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.541411 /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|--------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,361,482,164 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.000000 /\$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ²⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.521887 /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.521887 /\$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ²⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.541411 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.541411 /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|--------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁸ | \$ 0 |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,361,482,164 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0.000000 /\$100 |

²² Tex. Tax Code §26.041(d)
²³ Tex. Tax Code §26.041(f)
²⁴ Tex. Tax Code §26.041(d)
²⁵ Tex. Tax Code §26.041(c)
²⁶ Tex. Tax Code §26.041(c)
²⁷ Tex. Tax Code §26.045(d)
²⁸ Tex. Tax Code §26.045(f)

| Line | Description | Amount/Rate |
|------|---|--------------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ 0.541411 /\$100 |

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|---|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 0.513906 /\$100 \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 4,360,273,593 \$ 0 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.556184 /\$100 \$ 0.018860 /\$100 \$ 0.537324 /\$100 \$ 0.556184 /\$100 \$ -0.018860 /\$100 \$ 3,796,982,395 \$ 0 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.648905 /\$100 \$ 0.034058 /\$100 \$ 0.614847 /\$100 \$ 0.631876 /\$100 \$ -0.017029 /\$100 \$ 3,300,154,239 \$ 0 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 0 /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100 | \$ 0.000000 /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.541411 /\$100 |

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0001(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(b)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁵ 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. ⁴⁶

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. | \$ 0.823104 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,361,482,164 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.011483 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. | \$ 0.000000 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.534687 /\$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. ⁴⁷

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. ⁴⁸

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | \$ 0.513808 /\$100 |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁹ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.000000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,327,453,755 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,280,188,314 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹ | \$ 0.000000 /\$100 |

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)
⁴⁶ Tex. Tax Code §26.012(b-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ <u>0.541411</u> /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate \$ 0.521007 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 27
- Voter-approval tax rate \$ 0.541411 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 49
- De minimis rate \$ 0.534887 /\$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.²²

print here → LaKeisha Jiles
 Printed Name of Taxing Unit Representative
sign here → *LaKeisha Jiles*
 Taxing Unit Representative

8/6/24
 Date

²² Tax. Tax Code §834.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County Special Road and Bridge 903-657-0302
 Taxing Unit Name _____ Phone (area code and number) _____
 115 N. Main St. Henderson, Texas 75052 www.ruskcountytx.gov
 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 | \$ 4,879,267,205 |
| 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 | \$ 557,807,650 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,321,459,555 |
| 4. | Prior year total adopted tax rate. | \$ 0.049893 /\$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 values:..... -\$ 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. | \$ 4,321,469,555 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | <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 freepart, 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: \$ 2,205,940</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 8,612,240</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 10,818,180 |
| 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: \$ 332,400</p> <p>B. Current year productivity or special appraised value: - \$ 3,980</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 328,420 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 11,146,600 |
| 13. | Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 4,310,312,955 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 2,169,544 |
| 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 | \$ 9,160 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 2,169,704 |
| 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: \$ 4,983,788,606</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 3,811,678</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 4,987,600,284 |

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ | |
| A. | Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>611,690</u> | |
| B. | Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> | |
| C. | Total value under protest or not certified. Add A and B. | \$ <u>611,690</u> |
| 20. | Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>643,985,340</u> |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>4,344,226,634</u> |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ <u>0</u> |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ <u>81,268,650</u> |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ <u>81,268,650</u> |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ <u>4,262,957,984</u> |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.050882</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ <u>0.521697</u> /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ <u>0.049883</u> /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$ <u>4,321,459,555</u> |

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(a)(1)
¹⁷ Tex. Tax Code §26.012(b)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 30. | Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ <u>2,150,105</u> |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ <u>9,160</u> 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. - \$ <u>0</u> 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. +/- \$ <u>0</u> 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. \$ <u>9,160</u> E. Add Line 30 to 31D. | \$ <u>2,165,265</u> |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>4,262,957,984</u> |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ <u>0.080782</u> /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____ /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ <u>0</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____ /\$100 |

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.041

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²³</p> <p>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..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁴</p> <p>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..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 38. | <p>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.</p> <p>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..... \$ <u>0</u></p> <p>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 \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u>0.000000</u> /\$100 |
| 39. | <p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ <u>0.050792</u> /\$100 |
| 40. | <p>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.</p> <p>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 \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ <u>0.050792</u> /\$100 |
| 41. | <p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ <u>0.052569</u> /\$100 |

²³ Tex. Tax Code §26.0442

²⁴ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| D41. | <p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0.000000 /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p> | \$ 0 |
| 43. | <p>Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹</p> | \$ 0 |
| 44. | <p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p> | \$ 0 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 96.00 %</p> <p>B. Enter the prior year actual collection rate 96.00 %</p> <p>C. Enter the 2022 actual collection rate 96.00 %</p> <p>D. Enter the 2021 actual collection rate 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> | 96.00 % |
| 46. | <p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p> | \$ 0 |
| 47. | <p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$ 4,344,226,634 |
| 48. | <p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p> | \$ 0.000000 /\$100 |
| 49. | <p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p> | \$ 0.082500 /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ 0.000000 /\$100 |

²⁷ Tex. Tax Code §26.043(a)
²⁸ Tex. Tax Code §26.013(2)
²⁹ Tex. Tax Code §26.012(10) and 26.04(h)
³⁰ Tex. Tax Code §26.04(h)
³¹ Tex. Tax Code §26.04(h), (b-1) and (b-2)

| Line | Description | Amount/Rate |
|------|---|---------------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ <u>0.541411</u> /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|---------------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²² 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. | \$ <u>0</u> |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²⁴ - 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. | \$ <u>0</u> |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>4,361,492,164</u> |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ <u>0.000000</u> /\$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ²⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>0.521697</u> /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ <u>0.521697</u> /\$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ²⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ <u>0.541411</u> /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ <u>0.541411</u> /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|---------------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁸ | \$ <u>0</u> |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>4,361,492,164</u> |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ <u>0.000000</u> /\$100 |

²² Tex. Tax Code §26.041(d)
²³ Tex. Tax Code §26.041(f)
²⁴ Tex. Tax Code §26.041(f)
²⁵ Tex. Tax Code §26.04(c)
²⁶ Tex. Tax Code §26.04(c)
²⁷ Tex. Tax Code §26.045(d)
²⁸ Tex. Tax Code §26.045(f)

| Line | Description | Amount/Rate |
|------|---|---------------------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ <u>0.541411</u> /\$100 |

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|---|----------------------------|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.513906</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.000000</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.513906</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.513906</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>0.000000</u> /\$100 |
| | F. 2023 Total Taxable Value (Line 60)..... | \$ <u>4,360,273,593</u> |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ <u>0</u> |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.556184</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.018860</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.537324</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.556184</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>-0.018860</u> /\$100 |
| | F. 2022 Total Taxable Value (Line 60)..... | \$ <u>3,798,962,395</u> |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ <u>0</u> |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.648905</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.034068</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.614847</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.631878</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>-0.017029</u> /\$100 |
| | F. 2021 Total Taxable Value (Line 60)..... | \$ <u>3,300,154,239</u> |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ <u>0</u> |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ <u>0</u> /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100 | \$ <u>0.000000</u> /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ <u>0.541411</u> /\$100 |

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §26.042(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. | \$ 0.523104 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,381,492,164 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.011483 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. | \$ 0.000000 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.534587 /\$100 |

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

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

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

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | \$ 0.513906 /\$100 |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.000000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,327,453,755 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,280,168,314 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹ | \$ 0.000000 /\$100 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(b-a)

⁴⁶ Tex. Tax Code §26.043(a)(1)

⁴⁷ Tex. Tax Code §26.043(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ <u>0.541411</u> /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate** \$ 0.521887 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27
- Voter-approval tax rate** \$ 0.541411 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate** \$ 0.534667 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.²²

print here → LaKeisha Jiles
 Printed Name of Taxing Unit Representative

sign here → *LaKeisha Jiles*
 Taxing Unit Representative

8/6/24
 Date

²² Tex. Tax Code §§26.046-2) and (4-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County Farm to Market/ Flood Control 903-657-0302
 Taxing Unit Name _____ Phone (area code and number) _____
 115 N. Main St. Henderson, Texas 75852 www.ruskcountytx.gov
 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 | \$ 4,898,083,966 |
| 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 | \$ 558,603,640 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,339,480,346 |
| 4. | Prior year total adopted tax rate. | \$ 0.097741 /\$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. | \$ 4,339,480,345 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 2,205,940 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 9,482,230 C. Value loss. Add A and B. ⁶ | \$ 11,698,170 |
| 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 values: \$ 332,400 B. Current year productivity or special appraised value: - \$ 3,980 C. Value loss. Subtract B from A. ⁷ | \$ 328,420 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 12,026,590 |
| 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. | \$ 4,327,453,755 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 4,229,896 |
| 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. ⁹ | \$ 4,229,896 |
| 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: \$ 5,001,820,636 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 3,811,678 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D. | \$ 5,005,632,314 |

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 | \$ 811,800 |
| | 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. | \$ 811,800 |
| 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 | \$ 844,751,840 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 4,361,492,164 |
| 22. | Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸ | \$ 0 |
| 23. | Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹ | \$ 81,323,850 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 81,323,850 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 4,280,168,314 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.098820 /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹ | \$ 0.521697 /\$100 |

SECTION 2: Voter-Approval Tax Rate

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

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

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

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.097741 /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,339,480,345 |

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(a)(2)
¹⁷ Tex. Tax Code §26.012(a)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 30. | Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100. | \$ 4,241,451 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 30 to 31D. | \$ 4,241,451 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,280,168,314 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.000006 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____/\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ _____/\$100 |

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.041

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|--|--|--------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ | |
| | A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... | \$ 0 |
| | B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... | \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| | D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| E. Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.000000 /\$100 | |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ | |
| | A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... | \$ 0 |
| | B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. | \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| | D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. | \$ 0.000000 /\$100 | |
| 38. | Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. | |
| | A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... | \$ 0 |
| | B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... | \$ |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ /\$100 |
| D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 | |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.000005 /\$100 |
| 40. | Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. | |
| | A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... | \$ 0 |
| | B. Divide Line 40A by Line 32 and multiply by \$100..... | \$ 0.000000 /\$100 |
| C. Add Line 40B to Line 39. | \$ 0.000005 /\$100 | |
| 41. | Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ 0.102563 /\$100 |

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| D41. | <p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁹ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0.000000 /\$100 |
| 42. | <p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p> | \$ 0 |
| 43. | <p>Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹</p> | \$ 0 |
| 44. | <p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p> | \$ 0 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ²⁸ 98.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.00 %</p> <p>C. Enter the 2022 actual collection rate. 98.00 %</p> <p>D. Enter the 2021 actual collection rate. 98.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁸</p> | 98.00 % |
| 46. | <p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p> | \$ 0 |
| 47. | <p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$ 4,361,492,164 |
| 48. | <p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p> | \$ 0.000000 /\$100 |
| 49. | <p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p> | \$ 0.102883 /\$100 |
| D49. | <p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ 0.000000 /\$100 |

²⁸ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁸ Tex. Tax Code §26.012(10) and 26.04(b)
²⁸ Tex. Tax Code §26.04(b)
²⁸ Tex. Tax Code §26.04(b), (b-1) and (b-2)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.541411 /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|------|---|--------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,381,492,164 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.000000 /\$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ²⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.521697 /\$100 |
| 56. | Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ 0.521697 /\$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ²⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.541411 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.541411 /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|--|--------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁸ | \$ 0 |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,381,492,164 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0.000000 /\$100 |

²² Tex. Tax Code §26.041(b)
²³ Tex. Tax Code §26.041(b)
²⁴ Tex. Tax Code §26.041(d)
²⁵ Tex. Tax Code §26.04(c)
²⁶ Tex. Tax Code §26.04(c)
²⁷ Tex. Tax Code §26.045(b)
²⁸ Tex. Tax Code §26.045(b)

| | | |
|------------|---|---------------------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ <u>0.541411</u> /\$100 |
|------------|---|---------------------------|

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|----------------------------|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.513906</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.000000</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.513906</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.513906</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>0.000000</u> /\$100 |
| | F. 2023 Total Taxable Value (Line 60)..... | \$ <u>4,360,273,593</u> |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ <u>0</u> |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.556184</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.018860</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.537324</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.556184</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>-0.018860</u> /\$100 |
| | F. 2022 Total Taxable Value (Line 60)..... | \$ <u>3,798,982,395</u> |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ <u>0</u> |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.648905</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.034058</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.614847</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.631876</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>-0.017029</u> /\$100 |
| | F. 2021 Total Taxable Value (Line 60)..... | \$ <u>3,300,154,239</u> |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ <u>0</u> |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ <u>0</u> /\$100 |
| 67. | 2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100 | \$ <u>0.000000</u> /\$100 |
| 68. | Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ <u>0.541411</u> /\$100 |

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1)-(b), and (2)
⁴¹ Tex. Tax Code §§26.042(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.002(a)
⁴⁴ Tex. Local Gov't Code §120.002(a)

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.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet. | \$ 0.823104 /\$100 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,361,492,164 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.011463 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet. | \$ 0.000000 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.834567 /\$100 |

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 74. | 2023 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet. | \$ 0.513808 /\$100 |
| 75. | Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.000000 /\$100 |
| 76. | Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ 0.000000 /\$100 |
| 77. | Adjusted 2023 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,327,453,755 |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ 0 |
| 79. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet. | \$ 4,280,168,314 |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴¹ | \$ 0.000000 /\$100 |

⁴⁹ Tex. Tax Code §26.046(c)(2)(B)
⁴⁸ Tex. Tax Code §26.012(b-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁶ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁴ Tex. Tax Code §26.042(c)
⁴³ Tex. Tax Code §26.042(b)

| Line | Description | Amount/Rate |
|------|---|--------------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ 0.541411 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... \$ 0.521087 /\$100

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

Indicate the line number used: 27

Voter-approval tax rate..... \$ 0.541411 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 49

De minimis rate..... \$ 0.534887 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.²²

print here

LaKeisha Jiles

Printed Name of Taxing Unit Representative

sign here

LaKeisha Jiles

Taxing Unit Representative

8/6/24

Date

²² Tex. Tax Code §§26.04(c-2) and (d-2)