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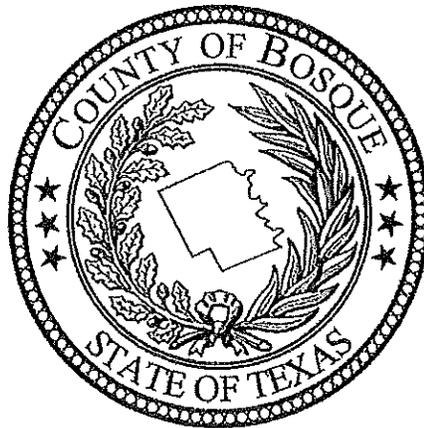
SEP 16 2024

Chaketa Aug
County Clerk, Bosque County, Texas

Bosque County, Texas

Adopted Budget

**Fiscal Year Ending
September 30, 2025**



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Tax Calculation Worksheets

Bosque County, Texas

Notice of Tax Rates and Ad Valorem History

This budget will raise more revenue from property taxes than last year's budget by an amount of \$588,493 which is a 6.00% increase from last year's budget and of that amount, \$409,771 is to be raised from new property added to the tax roll this year.

History of AD Valorem Rates

Year	M & O	Bond Debt	Total
2016	0.4750	0.0000	0.4750
2017	0.4750	0.0470	0.5220
2018	0.4750	0.0470	0.5220
2019	0.4750	0.0432	0.5182
2020	0.4750	0.0432	0.5182
2021	0.4350	0.0278	0.4628
2022	0.3803	0.0197	0.4000
2023	0.3546	0.0254	0.3800
2024	0.3369	0.0231	0.3600

No New Revenue Rate = 0.3535
Voter Approval Rate = 0.3685
Debt Rate = 0.0231 2017 GO Bond

Statement of Indebtedness
Bosque County
Fiscal Year 2024 - 2025

<u>Description</u>	<u>DATE OF ISSUE</u>	<u>DATE OF MATURITY</u>	<u>NET INTEREST COST</u>	<u>ORIGINAL PRINCIPAL</u>	
Texas General Obligation	3/1/2017	3/1/2037	2.70%	9,565,000	
Period Ending	Principal	Interest	Debt Service	Principal - LTD	Balance
9/30/2017	-	138,828	138,828	-	9,565,000
9/30/2018	340,000	295,870	635,870	340,000	9,225,000
9/30/2019	350,000	287,220	637,220	690,000	8,875,000
9/30/2020	360,000	276,570	636,570	1,050,000	8,515,000
9/30/2021	375,000	263,670	638,670	1,425,000	8,140,000
9/30/2022	390,000	248,370	638,370	1,815,000	7,750,000
9/30/2023	405,000	232,470	637,470	2,220,000	7,345,000
9/30/2024	420,000	215,970	635,970	2,640,000	6,925,000
9/30/2025	440,000	198,770	638,770	3,080,000	6,485,000
9/30/2026	455,000	180,870	635,870	3,535,000	6,030,000
9/30/2027	475,000	164,645	639,645	4,010,000	5,555,000
9/30/2028	490,000	150,170	640,170	4,500,000	5,065,000
9/30/2029	500,000	135,320	635,320	5,000,000	4,565,000
9/30/2030	515,000	120,610	635,610	5,515,000	4,050,000
9/30/2031	530,000	105,980	635,980	6,045,000	3,520,000
9/30/2032	545,000	90,930	635,930	6,590,000	2,975,000
9/30/2033	560,000	75,460	635,460	7,150,000	2,415,000
9/30/2034	580,000	59,500	639,500	7,730,000	1,835,000
9/30/2035	595,000	43,050	638,050	8,325,000	1,240,000
9/30/2036	610,000	26,180	636,180	8,935,000	630,000
9/30/2037	630,000	8,820	638,820	9,565,000	-
	<u>9,565,000</u>	<u>3,319,273</u>	<u>12,884,273</u>		

Bosque County
Projected
Statement of Cash Reserves

Fund	Balance
General Fund	<u>14,223,077</u>
Road & Bridge - 1	122,027
Road & Bridge - 2	366,123
Road & Bridge - 3	149,269
Road & Bridge - 4	817,775
Road & Bridge Common	821,018
<i>Total Road & Bridge</i>	<u>2,276,212</u>
Jury Fund	98,801
Records Preservation - CC	511,782
Records Preservation - DC	1,539
Sheriff Drug Forfeitures	25,203
Judicial Operations	623,848
County Attorney Hot Check	10,274
Law Library	110,575
Probation Fund	9,725
District Attorney	238,599
DA Hot Check	3,287
DA Drug Forfeiture	69,132
Court Reporter	38,480
Security	67,961
Special Forfeiture	5,183
LE Education	0
Constable 1 - Education	8,106
Constable 2 - Education	5,902
Grant Fund	1,891,398
Constable 1 - Forfeitures	3,198
DA Article 18	24,250
JP - 1 & 2 Technology	18,146
Elections	162,292
JP Security	19,323
Grant Fund - FEMA	0
County PreTrial	49,277
County and District Technology	26,147
<i>Total Non-Major Funds</i>	<u>4,022,428</u>
Debt Service and Capital Improvements	
Jail	0
Capital Improvements	549,889
Debt Service Texas GO Bond 2017	309,435
<i>Total Debt Service and Capital Improvements</i>	<u>859,324</u>
<i>Total Funds Available</i>	<u><u>21,381,041</u></u>

Bosque County
Statement of Prior Year Revenues
For the Year ending September 30, 2024

Fund	Beginning Balance	Total Revenues	Total Expenses	(Over)/Under Budget
GENERAL FUND	12,041,233.43	11,956,573.93	9,774,729.98	14,223,077.38
JURY FUND	85,504.39	27,308.16	22,011.73	90,800.82
ROAD & BRIDGE PCT. - 1	140,844.58	491,075.81	509,893.18	122,027.21
ROAD & BRIDGE PCT. - 2	299,173.85	490,377.47	423,428.29	366,123.03
ROAD & BRIDGE PCT. - 3	69,257.26	490,854.98	410,843.68	149,268.56
ROAD & BRIDGE PCT. - 4	673,481.74	490,377.46	346,084.09	817,775.11
ROAD & BRIDGE MAITENANCE	935,176.12	336,250.88	450,408.61	821,018.39
RECORD PRESERVATION - CC	455,845.63	70,251.00	14,314.44	511,782.19
RECORD PRESERVATION - DC	4,325.05	7,934.85	10,720.44	1,539.46
SHERIFF DRUG FORFEITURES	28,403.26	0.00	3,200.20	25,203.06
JUDICIAL OPERATION	544,799.57	204,395.00	125,345.27	623,849.30
COUNTY ATTY HOT CHECK FUND	11,654.41	120.00	1,500.00	10,274.41
LAW LIBRARY FUND	109,438.22	9,149.77	8,013.05	110,574.94
PROBATION FUND	6,745.00	2,980.00	0.00	9,725.00
DISTRICT ATTORNEY	12,619.58	768,980.04	543,001.08	238,598.54
DA HOT CHECK FUND	3,286.51	0.69	0.00	3,287.20
DA DRUG FORFEITURE	69,696.70	30.44	595.00	69,132.14
COURT REPORTER SERVICES	30,352.97	8,127.06	0.00	38,480.03
SECURITY FUNF	60,483.67	7,477.73	0.00	67,961.40
SPECIAL FORFEITURE	5,183.13	0.00	0.00	5,183.13
LAW ENFORCEMENT EDUCATION	(5,283.90)	6,275.81	4,975.91	(3,984.00)
CONSTABLE - 1 EDUCATION	7,292.61	1,437.18	623.74	8,106.05
CONSTABLE - 2 EDUCATION	4,985.86	1,437.18	521.20	5,901.84
GRANTS	(10,245.18)	733,938.39	1,404,979.76	(681,286.55)
CONSTABLE - 1 FORFEITURES	3,797.88	910.49	1,510.49	3,197.88
DA ARTICLE 18 FORFEITURES	30,149.54	0.00	5,900.05	24,249.49
JP 1 & 2 TECH FEES	33,019.75	125.96	15,000.00	18,145.71
ELECTION FUND	92,745.60	318,369.84	248,823.34	162,292.10
JP SECURITY FUND	20,573.73	69.43	1,319.98	19,323.18
GRANT - FEMA	0.00	0.00	0.00	0.00
COUNTY PRE-TRIAL DIVERSION	46,250.41	3,026.35	0.00	49,276.76
COUNTY AND DISTRICT TECH FUND	26,719.03	656.45	1,228.93	26,146.55
JAIL FUND	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT FUND	353,356.35	196,532.92	0.00	549,889.27
DEBT SERVICE TEXAS CO BOND SERIES 2017	222,853.63	722,950.97	636,370.00	309,434.60
	<u>16,413,720.38</u>	<u>17,347,996.24</u>	<u>14,965,342.44</u>	<u>18,796,374.18</u>



Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 001 - GENERAL FUND				
Revenue				
001-310110	Property Tax	8,107,179.89	7,921,937.80	7,445,730.37
001-310120	Property Tax - Delinquent	130,000.00	185,000.00	160,000.00
001-318100	Payment In Lieu Of Tax	45,000.00	45,000.00	40,000.00
001-318130	Flood Control Tax	0.00	3,200.00	0.00
001-318140	Bingo Tax	0.00	100.00	100.00
001-318150	Liquor Tax	26,000.00	26,500.00	26,000.00
001-318160	Sales Tax	950,000.00	750,000.00	740,000.00
001-318170	Hotel/Motel Tax	10,000.00	12,000.00	12,000.00
001-333305	Grant - State - Senior Services	80,000.00	80,000.00	80,000.00
001-333312	Recycling Income	4,000.00	4,500.00	4,600.00
001-333318	Grant - Indigent Defense Formula	21,026.00	15,000.00	8,500.00
001-333320	Grant - Tobacco Settlement	400.00	450.00	500.00
001-333323	Omni \$6 Fee - CC	0.00	950.00	0.00
001-339303	Senior Services - Meals Program	4,000.00	5,600.00	7,800.00
001-339305	Senior Services - Meals Donations	2,000.00	2,000.00	2,500.00
001-340100	County Judge Fees	500.00	1,000.00	1,000.00
001-340200	County Sheriff Fees	2,000.00	2,000.00	1,500.00
001-340210	Constable 1 Fees	22,000.00	22,500.00	20,000.00
001-340220	Constable 2 Fees	10,000.00	10,000.00	7,500.00
001-340274	Time Payments 2020	200.00	200.00	0.00
001-340300	County Attorney Fees	1,200.00	1,200.00	1,000.00
001-340320	County Arrest Fees	2,200.00	2,200.00	2,000.00
001-340400	County Clerk Fees	125,000.00	130,000.00	125,000.00
001-340401	CC- Court Reporter Service Fund Fee 2020	150.00	190.00	0.00
001-340402	CC - County Specialty Court Acct 2020	1,000.00	1,200.00	0.00
001-340500	County Tax A/C Fees	10,000.00	12,000.00	12,000.00
001-340600	Treasurer Bosque County	750.00	475.00	400.00
001-340700	District Clerk Fees	25,500.00	26,000.00	25,000.00
001-340701	DC - Administrative Fee 2020	300.00	0.00	0.00
001-340800	JP 1 Fees - iTicket	120.00	0.00	0.00
001-340800	JP - 1 Fees - Defensive Driving \$10	750.00	3,000.00	3,000.00
001-340802	JP - 2 Fees - Defensive Driving \$10	750.00	1,000.00	1,000.00
001-340803	JP - 2 Local Consolidate Costs	6,000.00	3,000.00	1,000.00
001-340805	JP - 2 Fees	400.00	1,000.00	1,000.00
001-340806	JP - 1 Fees	750.00	750.00	500.00
001-340807	JP - 1 Fees	3,000.00	2,200.00	2,000.00
001-340808	JP - 1 Local Consolidated Costs	8,000.00	5,000.00	2,000.00
001-340809	JP1 2020 TP20	600.00	550.00	500.00
001-340920	CC Admin Collection Fee	10.00	35.00	35.00
001-350590	OSSF Fines	150.00	0.00	0.00
001-360000	Other Revenues	35,000.00	100,000.00	100,000.00
001-360100	Interest - Investments	350,000.00	300,000.00	30,000.00
001-360120	Interest - Tax Assessor Account	2,500.00	2,500.00	2,500.00
001-360125	Interest - Delinquent Taxes	40,000.00	45,000.00	40,000.00
001-365025	Reimbursements - 911	15,000.00	7,500.00	10,000.00
001-365100	Inspection/Permit Fees	60,000.00	60,000.00	55,000.00
001-365101	Annual Aerobic Contract Fee	8,000.00	7,000.00	6,500.00
001-365130	County Attorney Supplement	28,000.00	28,000.00	28,000.00
001-365132	County Court At Law Supplement	84,000.00	84,000.00	84,000.00
001-365140	Fiscal Agent Fee	7,000.00	7,000.00	7,000.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-365150	Reimbursements - Court Appointed Atty	9,000.00	7,500.00	7,400.00
001-365160	Sheriff/Corp Of Engineers	90,000.00	90,000.00	90,000.00
001-365165	Inmate Housing	500,000.00	500,000.00	350,000.00
001-365166	SO - SSA INCENTIVE PAY	1,000.00	4,500.00	4,400.00
001-365200	Dispatch Service Fee	2,500.00	2,590.00	2,590.00
001-370100	Rent - Radio Tower	25,000.00	20,000.00	15,000.00
001-370110	Rent - HHSC	3,000.00	3,500.00	3,500.00
001-370120	Utilities - HHSC	3,500.00	3,500.00	3,500.00
001-380170	Reimbursements - Inmate Telephone	12,000.00	12,000.00	11,300.00
001-380180	JP1 \$4 Gen Fund Omni Fee	300.00	0.00	0.00
001-380181	JP2 \$4 Gen Fund Omni Fee	300.00	0.00	0.00
001-390000	Transfers	0.00	110,000.00	0.00
Total Revenue:		10,877,035.89	10,672,327.80	9,584,855.37
Expense				
Department: 400 - COUNTY JUDGE				
001-400-101	Salary - Elected Official	66,700.00	60,616.00	55,105.00
001-400-103	Salaries	83,196.00	77,149.00	70,146.46
001-400-105	Salary - Juvenile Judge	2,100.00	2,100.00	2,100.00
001-400-108	Salary Supplement - County Judge	25,200.00	25,200.00	25,200.00
001-400-201	Social Security	14,046.62	12,794.23	11,802.53
001-400-202	Hospital Insurance	27,615.96	30,352.00	28,646.64
001-400-203	Retirement	9,488.36	8,220.09	7,629.22
001-400-210	Longevity	1,700.00	1,460.00	1,010.00
001-400-215	Certificate / Education Pay	4,000.00	0.00	0.00
001-400-226	Cell Phone	720.00	720.00	720.00
001-400-310	Office Supplies	2,500.00	2,000.00	2,720.69
001-400-404	Attorney Ad Litem	1,000.00	1,250.00	0.00
001-400-427	Dues To Associations	1,600.00	2,600.00	2,535.00
001-400-428	Conference	6,500.00	6,500.00	7,482.78
001-400-452	Contingencies	500.00	500.00	0.00
001-400-455	Copier Lease	1,800.00	1,800.00	1,716.96
Total Department: 400 - COUNTY JUDGE:		248,666.94	233,261.32	216,815.28
Department: 403 - COUNTY CLERK				
001-403-101	Salary - Elected Official	62,000.00	56,441.00	51,309.50
001-403-105	Salaries	167,248.41	160,273.20	145,702.78
001-403-201	Social Security	18,307.86	16,876.22	15,453.17
001-403-202	Hospital Insurance	46,026.60	50,585.40	47,744.40
001-403-203	Retirement	12,366.78	10,842.70	9,989.01
001-403-210	Longevity	6,590.00	3,410.00	4,990.00
001-403-215	Certificate / Education Pay	3,000.00	0.00	0.00
001-403-310	Office Supplies	5,150.00	5,000.00	5,484.00
001-403-311	PO BOX	194.00	194.00	182.00
001-403-317	Mileage Reimbursement Trips to Annex	0.00	150.00	270.00
001-403-352	Equipment Repairs & Maintenance	200.00	159.00	74.24
001-403-427	Dues To Associations	200.00	200.00	175.00
001-403-428	Conference	4,000.00	4,000.00	4,500.00
001-403-452	Contingencies	500.00	500.00	500.00
001-403-453	Software Maintenance	15,000.00	19,260.00	13,400.00
001-403-455	Copier Lease	3,000.00	1,500.00	1,625.76
001-403-570	Capital Outlay	500.00	500.00	500.00
Total Department: 403 - COUNTY CLERK:		344,283.65	329,891.52	301,899.86
Department: 409 - NON-DEPARTMENTAL				
001-409-103	Salaries- Interim	15,000.00	15,000.00	0.00
001-409-201	Social Security	1,147.50	1,294.38	114.75
001-409-202	Hospital Insurance	9,205.32	10,200.00	960.00
001-409-203	Retirement	775.13	831.62	74.18
001-409-204	Worker's Compensation	51,600.00	46,200.00	42,000.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-409-206	Unemployment	15,000.00	15,000.00	15,000.00
001-409-301	Air Ambulance	0.00	0.00	9,500.00
001-409-302	MASA Insurance Premium	17,000.00	16,000.00	0.00
001-409-311	PO BOX	225.00	200.00	190.10
001-409-312	Postage	40,000.00	30,000.00	24,464.91
001-409-315	Interpreter	0.00	1,920.00	1,500.00
001-409-321	Unclaimed Property	0.00	0.00	325.00
001-409-335	Personnel Costs	3,500.00	3,900.00	2,416.07
001-409-401	Audit - Outside	47,500.00	45,000.00	45,000.00
001-409-406	Appraisal District Fee	400,652.00	345,350.00	279,932.00
001-409-410	Hog Abatement Grant	38,400.00	38,400.00	38,400.00
001-409-418	Professional Services	100,000.00	100,000.00	100,000.00
001-409-419	Fire Department Support	142,500.00	142,500.00	120,514.00
001-409-420	Telephone	16,000.00	45,000.00	29,619.77
001-409-422	Internet	17,000.00	3,500.00	3,500.00
001-409-423	BEST Program Support	5,000.00	5,000.00	0.00
001-409-427	Dues To Associations	1,600.00	1,230.00	1,505.00
001-409-428	PFA Training	5,000.00	5,000.00	5,000.00
001-409-452	Contingencies	300,000.00	300,000.00	71,662.34
001-409-453	IT - Software/Hardware	80,000.00	67,000.00	96,691.97
001-409-455	IT - Services	85,000.00	85,728.00	85,773.72
001-409-457	County Supplies	7,000.00	7,000.00	7,000.00
001-409-465	County Functions	5,000.00	5,000.00	3,000.00
001-409-475	HOTCOG	1,800.00	1,800.00	1,800.00
001-409-480	Advertising	10,000.00	12,000.00	10,000.00
001-409-482	Insurance - Property	65,000.00	56,514.00	45,761.00
001-409-483	Insurance - Public Officials Liability	6,400.00	6,343.00	16,200.00
001-409-485	Insurance - Liability	8,600.00	7,743.00	9,700.00
001-409-491	Fines and Fees	5,000.00	7,500.00	10,212.30
001-409-496	Hotel/Motel Expenditure	15,000.00	15,000.00	15,000.00
001-409-499	Insurance - Claims	40,000.00	40,800.00	103,657.19
001-409-571	Equipment Lease	1,500.00	5,000.00	5,000.00
001-409-801	Insurance - Bonding	7,000.00	7,000.00	7,000.00
Total Department: 409 - NON-DEPARTMENTAL:		1,564,404.95	1,495,954.00	1,208,474.30
Department: 427 - JUVENILE PROBATION				
001-427-452	Contingencies	9,000.00	9,000.00	8,917.12
001-427-491	220th Juvenile Probation	99,709.61	99,790.61	65,184.36
Total Department: 427 - JUVENILE PROBATION:		108,709.61	108,790.61	74,101.48
Department: 428 - COUNTY COURT AT LAW				
001-428-101	Salary - Elected Official	84,310.00	84,310.00	75,863.13
001-428-103	Salaries	52,152.99	49,952.99	45,411.68
001-428-104	State Supplement	84,000.00	84,000.00	84,000.00
001-428-105	Salary - Juvenile Judge	2,100.00	2,100.00	2,100.00
001-428-201	Social Security	17,271.63	17,008.47	15,996.52
001-428-202	Hospital Insurance	18,410.64	20,234.16	19,097.76
001-428-203	Retirement	11,666.82	10,927.67	10,340.24
001-428-210	Longevity	2,210.00	1,970.00	1,730.00
001-428-215	Certificate / Education Pay	1,000.00	0.00	0.00
001-428-310	Office Supplies	2,000.00	2,000.00	2,135.60
001-428-311	PO BOX	126.00	126.00	116.00
001-428-420	Telephone	0.00	120.00	148.95
001-428-421	Fax Line	144.00	0.00	0.00
001-428-427	Dues To Associations	600.00	600.00	455.00
001-428-428	Conference	500.00	2,000.00	2,000.00
001-428-452	Contingencies	1,500.00	1,250.00	730.45
Total Department: 428 - COUNTY COURT AT LAW:		277,992.08	276,599.29	260,125.33

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Department: 435 - DISTRICT JUDGE				
001-435-105	Salary - Juvenile Judge	2,100.00	2,100.00	2,100.00
001-435-107	Administrative Judge Supplement	5,300.00	6,000.00	6,000.00
001-435-110	Court Reporter	63,078.00	57,376.00	53,855.04
001-435-111	Court Coordinator	89,695.00	84,461.00	78,108.02
001-435-151	District Judge	3,928.00	3,449.00	3,357.00
001-435-201	Social Security	795.60	619.65	619.78
001-435-203	Retirement	537.42	398.12	400.68
001-435-215	Certificate / Education Pay	3,000.00	0.00	0.00
001-435-452	Contingencies	500.00	500.00	500.00
Total Department: 435 - DISTRICT JUDGE:		168,934.02	154,903.77	144,940.52
Department: 450 - DISTRICT CLERK				
001-450-101	Salary - Elected Official	62,000.00	56,441.00	51,309.50
001-450-105	Salaries	119,458.12	80,226.20	72,516.98
001-450-108	Part-Time Salaries	0.00	19,109.38	17,372.16
001-450-201	Social Security	14,378.80	12,091.33	11,038.28
001-450-202	Hospital Insurance	36,821.28	30,351.24	28,646.64
001-450-203	Retirement	9,712.74	7,768.48	7,140.44
001-450-210	Longevity	2,540.00	1,800.00	2,310.00
001-450-215	Certificate / Education Pay	3,960.00	0.00	0.00
001-450-310	Office Supplies	5,400.00	5,400.00	6,514.58
001-450-311	PO BOX	92.00	92.00	80.00
001-450-317	Mileage Reimbursement	100.00	150.00	10.48
001-450-421	Fax Line	150.00	150.00	148.95
001-450-427	Dues To Associations	275.00	275.00	175.00
001-450-428	Conference	3,000.00	2,500.00	2,422.97
001-450-431	Publications	500.00	500.00	385.42
001-450-452	Contingencies	500.00	500.00	0.00
001-450-453	Software Maintenance	10,050.00	8,000.00	8,344.21
001-450-455	Copier Lease	3,700.00	2,000.00	2,749.92
Total Department: 450 - DISTRICT CLERK:		272,637.94	227,354.63	211,165.53
Department: 455 - JUSTICE OF PEACE - 1				
001-455-101	Salary - Elected Official	62,000.00	56,441.00	51,309.50
001-455-105	Salaries	49,278.36	47,078.36	42,798.64
001-455-108	Part-Time Salaries	4,927.84	4,708.00	3,490.91
001-455-201	Social Security	9,636.41	8,921.99	8,169.27
001-455-202	Hospital Insurance	18,410.64	20,234.16	19,886.59
001-455-203	Retirement	6,509.30	5,732.23	5,280.67
001-455-210	Longevity	4,960.00	3,600.00	3,600.00
001-455-226	Cell Phone	840.00	840.00	840.00
001-455-228	Vehicle Allowance	3,960.00	3,960.00	3,960.00
001-455-310	Office Supplies	2,500.00	2,500.00	2,510.84
001-455-311	PO BOX	74.00	74.00	64.00
001-455-427	Dues To Associations	325.00	325.00	325.00
001-455-428	Conference	1,500.00	1,500.00	1,046.08
001-455-452	Contingencies	0.00	0.00	500.00
001-455-453	Software Maintenance	11,925.00	9,050.00	9,050.00
001-455-455	Copier Lease	0.00	0.00	143.08
Total Department: 455 - JUSTICE OF PEACE - 1:		176,846.55	164,964.74	152,974.58
Department: 456 - JUSTICE OF PEACE - 2				
001-456-101	Salary - Elected Official	62,000.00	56,441.00	51,309.50
001-456-105	Salaries	42,240.00	40,040.00	42,798.38
001-456-108	Part-Time Salaries	4,927.84	4,708.00	4,280.00
001-456-201	Social Security	9,008.47	8,305.53	8,169.27
001-456-202	Hospital Insurance	18,410.64	20,234.16	19,097.76
001-456-203	Retirement	6,085.14	5,336.17	5,280.67
001-456-210	Longevity	3,310.00	2,100.00	3,600.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-456-215	Certificate / Education Pay	480.00	0.00	0.00
001-456-226	Cell Phone	840.00	840.00	840.00
001-456-228	Vehicle Allowance	3,960.00	3,960.00	3,960.00
001-456-310	Office Supplies	2,500.00	2,500.00	1,646.63
001-456-311	PO BOX	84.00	84.00	74.00
001-456-420	Telephone	2,600.00	2,700.00	3,450.28
001-456-422	Internet	2,100.00	0.00	0.00
001-456-427	Dues To Associations	350.00	300.00	150.00
001-456-428	Conference	3,100.00	2,157.99	1,995.65
001-456-440	Electric	2,300.00	2,300.00	2,396.24
001-456-442	Water/Sewer/Trash	1,400.00	1,400.00	1,309.93
001-456-452	Contingencies	500.00	500.00	0.00
001-456-453	Software Maintenance	11,925.00	8,342.01	9,000.00
001-456-455	Copier Lease	2,000.00	1,200.00	1,222.00
001-456-570	Capital Outlay	1,000.00	1,000.00	58.73
Total Department: 456 - JUSTICE OF PEACE - 2:		181,121.09	164,448.86	160,639.04
Department: 475 - COUNTY ATTORNEY				
001-475-101	Salary - Elected Official	84,500.00	80,540.00	73,217.88
001-475-105	Salaries	39,664.75	37,464.75	34,058.73
001-475-108	Admin Collection Fee	0.00	0.00	2,500.00
001-475-151	State Supplement	28,000.00	28,000.00	28,000.00
001-475-201	Social Security	12,130.97	12,100.37	10,955.31
001-475-202	Hospital Insurance	18,410.64	20,234.16	19,097.76
001-475-203	Retirement	8,194.35	7,774.29	7,081.57
001-475-210	Longevity	3,410.00	3,170.00	2,930.00
001-475-215	Certificate / Education Pay	3,000.00	0.00	0.00
001-475-310	Office Supplies	2,000.00	2,000.00	2,985.64
001-475-311	PO BOX	100.00	110.00	100.00
001-475-420	Telephone	0.00	0.00	200.00
001-475-427	Dues To Associations	125.00	125.00	125.00
001-475-428	Conference	895.00	895.00	394.87
001-475-452	Contingencies	500.00	500.00	500.00
001-475-453	Software Maintenance	11,000.00	11,000.00	10,699.74
001-475-455	Copier Lease	2,400.00	1,200.00	1,500.39
001-475-590	Law Books	300.00	300.00	0.00
Total Department: 475 - COUNTY ATTORNEY:		214,630.71	205,413.57	194,346.89
Department: 476 - DISTRICT ATTORNEY				
001-476-150	220th District Attorney	266,780.62	249,861.87	246,405.53
Total Department: 476 - DISTRICT ATTORNEY:		266,780.62	249,861.87	246,405.53
Department: 495 - COUNTY AUDITOR				
001-495-102	Salary - Appointed Official	102,305.00	94,605.00	90,100.00
001-495-103	Salaries	95,906.00	132,000.00	130,380.00
001-495-105	SALARIES - SUPPLEMENT	5,000.00	0.00	0.00
001-495-201	Social Security	15,855.24	17,215.94	16,949.34
001-495-202	Hospital Insurance	30,351.24	42,014.88	38,195.52
001-495-203	Retirement	10,714.90	11,060.96	10,956.14
001-495-210	Longevity	1,260.00	1,290.00	600.00
001-495-215	Certificate / Education Pay	2,480.00	0.00	0.00
001-495-310	Office Supplies	2,600.00	2,600.00	3,130.34
001-495-317	Mileage Reimbursement	1,000.00	500.00	482.01
001-495-418	PROFESSIONAL SERVICES	30,000.00	0.00	0.00
001-495-420	Telephone	0.00	0.00	500.00
001-495-421	Internet	500.00	500.00	1,300.00
001-495-427	Dues To Associations	750.00	750.00	500.00
001-495-428	Conference	6,000.00	5,000.00	5,277.65
001-495-452	Contingencies	1,500.00	500.00	500.00
001-495-453	Software Maintenance	2,500.00	2,000.00	2,332.83

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-495-455	Copler Lease	2,100.00	2,100.00	1,377.17
001-495-570	Capital Outlay	4,514.00	3,500.00	3,500.00
Total Department: 495 - COUNTY AUDITOR:		315,336.38	315,636.78	306,081.00
Department: 497 - COUNTY TREASURER				
001-497-101	Salary - Elected Official	62,000.00	56,441.00	51,309.50
001-497-103	Salaries	23,380.00	15,600.00	0.00
001-497-201	Social Security	6,577.47	5,547.86	3,984.71
001-497-202	Hospital Insurance	9,205.32	10,117.08	9,548.88
001-497-203	Retirement	4,443.02	3,564.41	2,575.82
001-497-210	Longevity	600.00	480.00	780.00
001-497-310	Office Supplies	1,500.00	1,500.00	1,380.13
001-497-352	Equipment Repairs & Maintenance	500.00	500.00	0.00
001-497-426	Subscriptions	500.00	500.00	0.00
001-497-427	Dues To Associations	235.00	195.00	195.00
001-497-428	Conference	3,000.00	2,000.00	2,899.87
001-497-452	Contingencies	500.00	500.00	85.00
001-497-570	Capital Outlay	0.00	0.00	800.00
Total Department: 497 - COUNTY TREASURER:		112,440.81	96,945.35	73,558.91
Department: 499 - TAX ASSESSOR-COLLECTOR				
001-499-101	Salary - Elected Official	62,000.00	56,441.00	51,309.50
001-499-103	Salaries	197,937.50	155,947.79	141,828.68
001-499-105	Salaries - Part Time	0.00	23,671.08	21,519.16
001-499-201	Social Security	20,306.73	18,471.68	16,816.03
001-499-202	Hospital Insurance	55,231.92	50,585.40	47,744.40
001-499-203	Retirement	13,717.00	11,867.75	10,869.97
001-499-210	Longevity	3,510.00	5,400.00	5,160.00
001-499-215	Certificate / Education Pay	2,000.00	0.00	0.00
001-499-310	Office Supplies	7,200.00	5,000.00	5,795.48
001-499-311	PO BOX	126.00	126.00	108.00
001-499-317	Mileage	3,750.00	3,750.00	654.75
001-499-418	Professional Services	18,000.00	18,000.00	2,585.06
001-499-420	Telephone	0.00	26,100.00	28,833.31
001-499-427	Dues To Associations	200.00	200.00	150.00
001-499-428	Conference	5,000.00	5,000.00	1,926.77
001-499-440	Electric	0.00	3,800.00	3,954.35
001-499-441	Gas	0.00	1,600.00	1,254.24
001-499-442	Water/Sewer/Trash	0.00	1,000.00	962.94
001-499-452	Contingencies	500.00	500.00	0.00
001-499-453	Software Maintenance	30,000.00	27,066.00	27,444.99
001-499-455	Equipment Lease	5,300.00	5,300.00	5,195.67
001-499-570	Capital Outlay	3,000.00	5,000.00	1,238.07
Total Department: 499 - TAX ASSESSOR-COLLECTOR:		427,779.15	424,826.70	375,351.37
Department: 510 - COURTHOUSE				
001-510-352	Equipment Repairs & Maintenance	50,000.00	50,000.00	50,000.00
001-510-420	Telephone	1,000.00	2,000.00	2,000.00
001-510-440	Electric	20,000.00	18,000.00	20,810.76
001-510-441	Gas	6,000.00	6,000.00	6,000.00
001-510-442	Water/Sewer/Trash	4,500.00	3,500.00	3,500.00
001-510-450	Building Maintenance	3,500.00	3,500.00	689.24
001-510-452	Contingencies	20,000.00	20,000.00	20,000.00
Total Department: 510 - COURTHOUSE:		105,000.00	103,000.00	103,000.00
Department: 511 - HUMAN RESOURCES				
001-511-103	Salaries	56,223.00	51,523.18	46,839.38
001-511-105	Supplement - Insurance Pool Coordinator	0.00	2,500.00	0.00
001-511-201	Social Security	4,575.69	4,168.73	3,609.85
001-511-202	Hospital Insurance	9,205.32	10,117.08	9,548.88

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-511-203	Retirement	3,090.84	2,678.34	2,333.51
001-511-210	Longevity	590.00	470.00	350.00
001-511-215	Certificate / Education Pay	3,000.00	0.00	0.00
001-511-310	Office Supplies	1,000.00	1,280.00	1,475.15
001-511-421	Fax Line	130.00	120.00	124.85
001-511-427	Dues to Associations	260.00	264.00	250.00
001-511-429	Training	2,500.00	2,000.00	2,000.00
001-511-452	Contingencies	500.00	500.00	1,000.00
Total Department: 511 - HUMAN RESOURCES:		81,074.85	75,621.33	67,531.62
Department: 512 - MAINTENANCE				
001-512-103	Salaries	55,884.80	53,684.97	48,804.52
001-512-105	Salaries	115,224.66	108,624.86	98,755.65
001-512-201	Social Security	13,406.58	12,689.04	11,579.05
001-512-202	Hospital Insurance	36,821.28	40,468.32	38,195.52
001-512-203	Retirement	9,056.02	8,152.50	7,484.76
001-512-210	Longevity	3,420.00	2,840.00	2,600.00
001-512-226	Cell Phone	720.00	720.00	720.00
001-512-310	Office Supplies	500.00	500.00	500.00
001-512-330	Fuel	8,200.00	8,200.00	8,000.00
001-512-332	Janitorial Supplies	8,700.00	8,500.00	8,500.00
001-512-348	Contractors - Hvac	25,000.00	20,000.00	20,130.90
001-512-350	R & M - Building	20,000.00	18,500.00	18,500.00
001-512-351	R & M - Equipment	10,000.00	13,323.84	13,323.84
001-512-352	R & M - Office Equipment	1,500.00	1,500.00	127.92
001-512-353	Maint Contracts/Inspections	20,000.00	15,000.00	15,000.00
001-512-355	Contractors - Electrical	2,500.00	2,500.00	3,500.00
001-512-429	Training	750.00	750.00	491.18
001-512-438	Vehicle	5,000.00	4,600.00	5,000.00
001-512-452	Contingencies	1,000.00	1,000.00	0.00
001-512-481	Insurance - Vehicle	1,750.00	1,500.00	1,335.00
001-512-570	Capital Outlay	13,500.00	13,500.00	13,100.00
001-512-573	Minor Equipment	1,000.00	1,000.00	1,400.00
Total Department: 512 - MAINTENANCE:		353,933.34	337,553.53	317,048.34
Department: 516 - SENIOR SERVICES				
001-516-101	Salary - Director	45,319.44	43,119.44	39,199.62
001-516-103	Salaries - PartTime	23,289.23	20,729.79	18,848.86
001-516-201	Social Security	5,461.23	4,934.96	4,482.02
001-516-202	Hospital Insurance	9,205.32	10,117.08	9,548.88
001-516-203	Retirement	3,689.01	3,170.63	2,897.21
001-516-210	Longevity	780.00	660.00	540.00
001-516-215	Certificate / Education Pay	2,000.00	0.00	0.00
001-516-304	Food And Consumables	105,000.00	102,000.00	86,232.03
001-516-310	Office Supplies	750.00	450.00	675.76
001-516-317	Mileage Reimbursement	2,000.00	4,500.00	3,145.87
001-516-416	Grant - Matching Funds	3,000.00	3,000.00	2,739.04
001-516-427	Dues to Associations	500.00	215.00	215.00
001-516-428	Conference	2,500.00	2,000.00	0.00
001-516-440	Electric	0.00	0.00	285.05
001-516-452	Contingencies	20,000.00	3,000.00	0.00
001-516-570	Capital Outlay	1,000.00	1,000.00	0.00
Total Department: 516 - SENIOR SERVICES:		224,494.23	198,896.90	168,809.34
Department: 540 - 911 ADDRESSING				
001-540-103	Salaries	28,500.00	26,201.43	22,555.05
001-540-201	Social Security	2,295.77	2,034.24	1,720.18
001-540-202	Hospital Insurance	9,205.32	10,117.08	8,033.16
001-540-203	Retirement	1,550.77	1,306.97	1,124.76
001-540-210	Longevity	510.00	390.00	300.00

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-540-215	Certificate / Education Pay	1,000.00	0.00	0.00
001-540-310	Office Supplies	500.00	500.00	700.00
001-540-318	Supplies	0.00	0.00	500.00
001-540-330	Fuel	1,500.00	1,500.00	2,700.00
001-540-432	Sign Materials	1,500.00	2,500.00	3,000.00
001-540-452	Contingencies	1,000.00	500.00	500.00
001-540-454	Vehicle	1,500.00	1,500.00	1,500.00
001-540-481	Insurance - Vehicle	540.00	350.00	400.00
Total Department: 540 - 911 ADDRESSING:		49,601.86	46,899.72	43,033.15
Department: 550 - CONSTABLE - 1				
001-550-101	Salary - Elected Official	62,000.00	56,441.00	51,309.71
001-550-105	Salaries	4,750.00	4,365.53	5,233.10
001-550-201	Social Security	5,628.87	5,021.96	4,468.43
001-550-202	Hospital Insurance	9,205.32	10,117.08	11,064.60
001-550-203	Retirement	3,802.25	3,226.53	2,932.00
001-550-208	Cell Allowance	840.00	840.00	840.00
001-550-210	Longevity	3,790.00	1,800.00	1,800.00
001-550-215	Certificate / Education Pay	2,200.00	2,200.00	0.00
001-550-310	Office Supplies	1,000.00	500.00	1,000.00
001-550-311	PO BOX	80.00	80.00	62.00
001-550-330	Fuel	3,000.00	3,000.00	5,500.00
001-550-331	Supplies	0.00	500.00	500.00
001-550-354	Vehicle Repairs	2,000.00	2,000.00	2,000.00
001-550-422	Internet	480.00	480.00	0.00
001-550-427	Dues To Associations	300.00	300.00	300.00
001-550-437	Radio Repair	980.00	500.00	500.00
001-550-452	Contingencies	1,000.00	1,000.00	1,000.00
001-550-453	Software Maintenance	2,900.00	2,875.00	0.00
001-550-481	Insurance - Vehicle	1,050.00	489.00	500.00
001-550-485	Insurance - Liability	550.00	361.00	550.00
Total Department: 550 - CONSTABLE - 1:		105,556.44	96,097.10	89,559.84
Department: 552 - CONSTABLE - 2				
001-552-101	Salary - Elected Official	62,000.00	56,441.00	51,309.71
001-552-105	Salaries	4,750.00	4,365.53	5,232.86
001-552-201	Social Security	5,374.89	4,911.03	4,403.28
001-552-202	Hospital Insurance	9,205.32	10,117.08	8,164.55
001-552-203	Retirement	3,630.69	3,155.26	2,822.75
001-552-204	Worker's Compensation	0.00	0.00	87.27
001-552-208	Cell Allowance	840.00	840.00	840.00
001-552-210	Longevity	470.00	350.00	300.00
001-552-215	Certificate / Education Pay	2,200.00	2,200.00	0.00
001-552-310	Office Supplies	1,000.00	500.00	1,000.00
001-552-330	Fuel	1,500.00	1,500.00	2,000.00
001-552-331	Supplies	1,000.00	250.00	500.00
001-552-354	Vehicle Repairs	1,000.00	1,000.00	1,231.00
001-552-422	Internet	480.00	480.00	0.00
001-552-427	Dues To Associations	100.00	170.00	170.00
001-552-437	Radio Repair	0.00	500.00	500.00
001-552-452	Contingencies	1,000.00	500.00	500.00
001-552-453	Software Maintenance	2,900.00	2,875.00	0.00
001-552-481	Insurance - Vehicle	1,050.00	489.00	550.00
001-552-485	Insurance - Liability	550.00	411.00	500.00
001-552-570	Capital Outlay	0.00	0.00	1,869.63
Total Department: 552 - CONSTABLE - 2:		99,050.90	91,054.90	81,981.05
Department: 560 - SHERIFF				
001-560-101	Salary - Elected Official	67,100.00	75,000.00	57,947.01
001-560-103	Salaries	138,310.81	129,262.85	113,832.37

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-560-104	Salaries	1,119,559.19	1,047,543.18	951,166.96
001-560-201	Social Security	110,166.12	104,436.73	93,972.16
001-560-202	Hospital Insurance	230,133.00	252,927.00	238,722.00
001-560-203	Retirement	74,416.13	67,098.89	61,442.01
001-560-208	Cell Allowance	11,520.00	10,080.00	10,560.00
001-560-210	Longevity	22,870.00	18,300.00	18,190.00
001-560-215	Certificate / Education Pay	80,000.00	80,000.00	76,000.00
001-560-310	Office Supplies	7,700.00	7,000.00	7,505.76
001-560-311	PO BOX	100.00	168.00	0.00
001-560-317	Mileage Reimbursement	1,000.00	974.00	767.63
001-560-326	Investigations	8,000.00	6,500.00	3,489.12
001-560-330	Fuel	105,000.00	105,000.00	124,014.58
001-560-331	Supplies	7,150.00	7,150.00	9,573.38
001-560-339	K-9	0.00	0.00	1,668.77
001-560-352	Equipment Repairs & Maintenance	2,500.00	2,500.00	54,543.23
001-560-395	Uniforms	4,500.00	3,500.00	3,907.17
001-560-405	Medical Services	2,500.00	2,500.00	1,527.09
001-560-420	Telephone	27,500.00	50,660.00	46,792.93
001-560-421	Telephone - LD	500.00	500.00	401.30
001-560-422	SO - INTERNET	17,500.00	0.00	0.00
001-560-423	Patrol Air Cards	8,500.00	7,800.00	0.00
001-560-427	Dues To Associations	300.00	350.00	50.00
001-560-428	Conference - Sheriff	2,000.00	2,000.00	1,561.11
001-560-429	Training	13,000.00	13,000.00	13,047.93
001-560-437	Radio Repair	1,650.00	1,650.00	71.37
001-560-442	Water/Sewer/Trash	5,000.00	7,800.00	0.00
001-560-452	Contingencies	4,000.00	4,000.00	602.92
001-560-453	Software Maintenance	105,766.00	53,925.00	78,935.69
001-560-455	Copier Lease	7,100.00	3,200.00	2,397.24
001-560-464	Vehicle Repairs	57,500.00	57,500.00	90,786.56
001-560-477	Notaries	500.00	500.00	71.00
001-560-481	Insurance - Vehicle	24,100.00	17,472.00	14,323.00
001-560-485	Insurance - Liability	15,900.00	23,828.00	23,114.00
001-560-570	Capital Outlay	10,000.00	12,700.00	52,139.00
001-560-571	Equipment Lease	21,000.00	21,000.00	15,317.87
001-560-574	Lease - Vehicle	110,000.00	110,000.00	38,538.13
001-560-575	Sheriff Expense	750.00	750.00	0.00
Total Department: 560 - SHERIFF:		2,425,091.25	2,308,575.65	2,206,979.29
Department: 561 - JAIL				
001-561-104	Salaries - Administrative	52,207.24	48,791.83	44,358.05
001-561-105	Salaries	546,972.40	512,876.02	458,288.49
001-561-201	Social Security	50,502.98	44,278.80	40,564.63
001-561-202	Hospital Insurance	119,669.16	131,522.04	124,135.44
001-561-203	Retirement	34,114.27	28,448.41	26,221.19
001-561-208	Cell Phone Allowance	1,440.00	960.00	960.00
001-561-210	Longevity	5,250.00	4,180.00	3,650.00
001-561-215	Certificate / Education Pay	11,000.00	11,000.00	9,000.00
001-561-330	Fuel	400.00	361.49	300.00
001-561-331	Supplies	3,000.00	2,500.00	3,739.45
001-561-332	Janitorial Supplies	25,000.00	25,000.00	23,256.55
001-561-333	Food For Jail	110,000.00	115,000.00	100,341.50
001-561-350	Building Repairs & Maintenance	34,000.00	34,938.51	36,500.00
001-561-352	Equipment Repairs & Maintenance	10,000.00	6,500.00	5,052.67
001-561-395	Uniforms	2,000.00	2,000.00	1,500.00
001-561-405	Medical Services	25,000.00	25,000.00	13,229.29
001-561-429	Training	4,000.00	4,000.00	4,000.00
001-561-439	Prisoner Transport	3,000.00	3,000.00	2,250.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-561-440	Electric	30,000.00	31,000.00	34,380.54
001-561-441	Gas	11,200.00	11,200.00	10,800.00
001-561-442	Water/Sewer/Trash	21,500.00	21,500.00	20,000.00
001-561-452	Contingencies	5,000.00	5,000.00	0.00
001-561-453	Software Maintenance	17,780.00	1,000.00	500.00
001-561-455	Copier Lease	2,500.00	2,500.00	2,500.00
001-561-464	Vehicle Repairs	0.00	0.00	500.00
001-561-481	Insurance - Vehicle	0.00	600.00	600.00
001-561-482	Insurance - Property	36,000.00	31,193.00	30,000.00
001-561-485	Insurance - Liability	10,600.00	10,407.00	11,600.00
001-561-570	Capital Outlay	40,000.00	5,000.00	0.00
Total Department: 561 - JAIL:		1,212,136.05	1,119,757.10	1,008,227.80
Department: 562 - WHITNEY LAKE PROJECT				
001-562-104	Salaries	62,920.00	62,400.00	62,400.00
001-562-201	Social Security	4,813.38	4,773.60	4,773.60
001-562-203	Retirement	3,278.13	3,219.84	2,608.32
001-562-204	Worker's Compensation	1,300.00	1,321.46	420.00
001-562-206	Unemployment	94.38	137.28	140.00
001-562-330	Fuel	18,000.00	18,000.00	0.00
001-562-464	Vehicle Maintenance	600.00	600.00	600.00
001-562-466	Insurance - Vehicle	620.00	620.00	620.00
Total Department: 562 - WHITNEY LAKE PROJECT:		91,625.89	91,072.18	71,561.92
Department: 563 - DISPATCH				
001-563-104	Salaries - Administrative	49,928.22	46,661.93	45,560.95
001-563-105	Salaries	353,761.80	328,836.85	285,377.30
001-563-107	Overtime Pay	0.00	0.00	12,000.00
001-563-201	Social Security	31,996.13	29,856.33	27,201.74
001-563-202	Hospital Insurance	82,847.88	91,053.72	85,939.92
001-563-203	Retirement	21,613.07	19,182.20	17,583.34
001-563-208	Cell Phone Allowance	720.00	480.00	480.00
001-563-210	Longevity	1,840.00	300.00	2,560.00
001-563-215	Certificate / Education Pay	12,000.00	12,000.00	14,000.00
001-563-331	Supplies	2,000.00	2,000.00	1,974.61
001-563-352	Equipment Repairs & Maintenance	3,000.00	3,000.00	6,098.54
001-563-395	Uniforms	1,000.00	750.00	477.92
001-563-405	Medical Services	500.00	500.00	306.00
001-563-429	Training	4,000.00	4,000.00	2,815.95
001-563-452	Contingencies	3,000.00	3,000.00	2,082.38
001-563-453	SOFTWARE MAINTENANCE	14,280.00	0.00	0.00
Total Department: 563 - DISPATCH:		582,487.10	541,621.03	504,458.65
Department: 571 - ADULT PROBATION				
001-571-310	Office Supplies	0.00	0.00	1,000.00
001-571-420	Telephone	2,850.00	2,850.00	2,587.32
001-571-422	Internet	850.00	600.00	585.61
001-571-440	Electric	2,300.00	2,300.00	2,500.00
001-571-441	Gas	1,500.00	1,200.00	1,147.07
001-571-442	Water/Sewer/Trash	1,200.00	1,100.00	1,100.00
Total Department: 571 - ADULT PROBATION:		8,700.00	8,050.00	8,920.00
Department: 580 - DPS				
001-580-105	Salaries	43,500.00	39,178.21	35,632.00
001-580-201	Social Security	3,522.06	3,134.83	2,863.55
001-580-202	Hospital Insurance	9,205.32	10,117.08	9,548.88
001-580-203	Retirement	2,379.12	2,014.08	1,851.02
001-580-210	Longevity	2,540.00	1,800.00	1,800.00
001-580-310	Office Supplies	900.00	800.00	800.00

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-580-570	Capital Outlay	1,000.00	1,000.00	1,000.00
Total Department: 580 - DPS:		63,046.50	58,044.20	53,495.45
Department: 581 - EMERGENCY MANAGEMENT				
001-581-103	Salaries	54,079.78	53,079.78	53,254.48
001-581-105	Salaries - Floodplain Subdivision Supplement	4,000.00	5,000.00	0.00
001-581-106	Salaries Part Time	18,260.00	17,160.00	15,599.87
001-581-201	Social Security	6,089.38	5,843.05	5,737.07
001-581-202	Hospital Insurance	9,205.32	10,117.08	9,548.88
001-581-203	Retirement	4,113.32	3,754.07	3,708.47
001-581-208	Cell Allowance	1,260.00	840.00	840.00
001-581-210	Longevity	0.00	300.00	300.00
001-581-215	Certificate / Education Pay	2,000.00	0.00	0.00
001-581-310	Office Supplies	600.00	200.00	500.00
001-581-330	Fuel	5,300.00	4,800.00	4,660.92
001-581-354	Vehicle Repairs	2,000.00	750.00	1,000.00
001-581-395	Uniforms	200.00	200.00	200.00
001-581-415	Communications	15,000.00	20,000.00	20,000.00
001-581-420	Telephone	2,400.00	10,000.00	9,519.93
001-581-422	Internet	7,600.00	0.00	0.00
001-581-426	Floodplain Training & Travel	0.00	0.00	500.00
001-581-429	Training	1,500.00	1,000.00	1,306.98
001-581-433	Training Exercises	700.00	1,000.00	2,000.00
001-581-437	Radio Repair	2,500.00	2,500.00	1,500.00
001-581-440	Electric	3,300.00	3,300.00	3,218.89
001-581-442	Water/Sewer/Trash	1,100.00	1,100.00	1,200.00
001-581-452	Contingencies	5,000.00	5,000.00	5,000.00
001-581-453	Software Maintenance	3,250.00	3,250.00	389.08
001-581-455	Copier Lease	1,650.00	600.00	1,003.20
001-581-472	Citizen Corp Program	0.00	0.00	3,000.00
001-581-474	Eoc Oper & Field Response	1,000.00	1,000.00	1,500.00
001-581-475	Disaster Coordination - CP	8,000.00	8,000.00	8,000.00
001-581-481	Insurance - Vehicle	3,000.00	1,500.00	1,540.00
001-581-488	Floodplain Consulting	500.00	500.00	500.00
001-581-570	Capital Outlay	8,000.00	8,000.00	8,000.00
001-581-572	Tower Land Lease	5,200.00	5,200.00	5,400.00
001-581-573	TOWER REPAIR	7,000.00	7,000.00	3,351.00
Total Department: 581 - EMERGENCY MANAGEMENT:		183,807.80	180,993.98	172,278.77
Department: 590 - OSSF				
001-590-310	Office Supplies	800.00	700.00	696.19
001-590-402	Inspections/Permits	80,000.00	78,240.00	68,427.50
001-590-428	Conference	1,500.00	1,500.00	590.52
001-590-452	Contingencies	500.00	500.00	0.00
001-590-453	Software Maintenance	450.00	800.00	450.00
001-590-474	OSSF TRAINING	1,500.00	0.00	0.00
Total Department: 590 - OSSF:		84,750.00	81,740.00	70,164.21
Department: 601 - RECYCLING OPERATIONS				
001-601-103	Salaries	38,408.22	34,714.91	31,566.04
001-601-201	Social Security	3,042.27	2,678.64	2,437.61
001-601-202	Hospital Insurance	9,205.32	10,117.08	9,548.88
001-601-203	Retirement	2,055.02	1,720.98	1,575.87
001-601-210	Longevity	360.00	300.00	300.00
001-601-215	Certificate / Education Pay	1,000.00	0.00	0.00
001-601-330	Fuel	600.00	600.00	600.00
001-601-420	Telephone	650.00	480.00	536.03
001-601-440	Electric	3,750.00	3,500.00	3,306.29
001-601-442	Water/Sewer/Trash	0.00	0.00	7,037.68
001-601-452	Contingencies	500.00	500.00	500.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-601-453	Repairs To Equipment	2,800.00	2,184.00	1,000.00
001-601-481	Insurance - Vehicle	0.00	0.00	300.00
001-601-489	Recycling Expense	2,500.00	2,816.00	3,500.00
Total Department: 601 - RECYCLING OPERATIONS:		64,870.83	59,611.61	62,208.40
Department: 630 - COUNTY HEALTH OFFICE				
001-630-102	Salary	2,350.00	2,325.00	2,487.75
001-630-455	Autopsies / Cremation	80,000.00	50,000.00	110,000.00
001-630-465	Committments	1,000.00	1,000.00	1,000.00
001-630-470	MHMR	8,000.00	8,000.00	8,000.00
Total Department: 630 - COUNTY HEALTH OFFICE:		91,350.00	61,325.00	121,487.75
Department: 640 - CHILD WELFARE				
001-640-458	Bosque Child Welfare Board	5,000.00	5,000.00	5,000.00
001-640-460	CASA	2,000.00	2,000.00	2,000.00
001-640-486	TDFPS	18,000.00	20,000.00	32,000.00
Total Department: 640 - CHILD WELFARE:		25,000.00	27,000.00	39,000.00
Department: 645 - INDIGENT HEALTH CARE				
001-645-310	Office Supplies	500.00	500.00	500.00
001-645-428	Conference	250.00	250.00	500.00
001-645-452	Contingencies	250.00	250.00	500.00
001-645-453	Software Maintenance	12,708.00	14,000.00	14,000.00
Total Department: 645 - INDIGENT HEALTH CARE:		13,708.00	15,000.00	15,500.00
Department: 646 - FEMA				
001-646-420	Telephone	3,000.00	11,000.00	10,139.02
001-646-422	Internet	10,000.00	2,600.00	6,741.38
001-646-440	Electric	9,000.00	7,000.00	6,405.07
001-646-441	Gas	1,550.00	5,500.00	4,753.95
001-646-442	Water/Sewer/Trash	4,200.00	3,800.00	3,960.58
001-646-452	Contingencies	1,000.00	1,000.00	1,000.00
001-646-455	Copier Lease	0.00	1,500.00	1,500.00
Total Department: 646 - FEMA:		28,750.00	32,400.00	34,500.00
Department: 648 - ANNEX - I				
001-648-420	Telephone	8,000.00	4,000.00	3,511.23
001-648-422	Internet	21,000.00	0.00	0.00
001-648-440	Electric	6,300.00	2,500.00	2,500.00
001-648-441	Gas	3,000.00	1,200.00	1,051.56
001-648-442	Water/Sewer/Trash	2,200.00	1,000.00	900.00
001-648-452	Contingencies	2,000.00	1,000.00	837.21
Total Department: 648 - ANNEX - I:		42,500.00	9,700.00	8,800.00
Department: 650 - ANNEX II				
001-650-310	Office Supplies	0.00	0.00	176.00
001-650-420	Telephone	7,000.00	33,000.00	29,745.99
001-650-422	Internet	22,000.00	0.00	0.00
001-650-440	Electric	8,300.00	7,000.00	8,006.32
001-650-441	Gas	1,700.00	1,500.00	1,215.16
001-650-442	Water/Sewer/Trash	3,200.00	2,600.00	2,651.65
001-650-452	Contingencies	1,000.00	1,000.00	0.00
001-650-455	Copier Lease	3,300.00	2,800.00	2,378.19
Total Department: 650 - ANNEX II:		46,500.00	47,900.00	44,173.31
Department: 652 - HISTORICAL COMMISSION				
001-652-103	Salaries	16,401.00	15,301.00	13,910.00
001-652-201	Social Security	1,254.68	1,170.53	1,064.12
001-652-203	Retirement	847.52	752.04	687.85
001-652-310	Office Supplies	0.00	0.00	69.53
001-652-420	Telephone	9,100.00	12,575.00	12,374.34
001-652-422	Internet	5,500.00	0.00	59.98

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
001-652-440	Electric	3,000.00	3,000.00	3,617.50
001-652-441	Gas	1,700.00	1,400.00	1,204.46
001-652-442	Water/Sewer/Trash	1,000.00	1,000.00	881.58
001-652-452	Contingencies	200.00	200.00	0.00
001-652-455	Copier Lease	1,550.00	1,550.00	1,500.36
Total Department: 652 - HISTORICAL COMMISSION:		40,553.20	36,948.57	35,369.72
Department: 665 - STATE EXTENSION OFFICE				
001-665-102	Salaries - County Agents	44,357.44	39,957.44	36,324.95
001-665-103	Salaries - 4H Prog Assistant	45,160.50	42,960.50	39,199.49
001-665-105	Salaries	38,163.41	35,963.47	32,701.78
001-665-201	Social Security	10,586.17	9,214.53	8,375.70
001-665-202	Hospital Insurance	18,410.64	20,234.16	19,097.76
001-665-203	Retirement	7,150.86	5,920.19	3,617.83
001-665-208	Cell Allowance	960.00	960.00	960.00
001-665-210	Longevity	740.00	610.00	300.00
001-665-215	Certificate / Education Pay	9,000.00	0.00	0.00
001-665-310	Office Supplies	3,500.00	4,500.00	3,500.00
001-665-340	4-H Supervision	2,000.00	1,000.00	2,000.00
001-665-341	Ag Demo	100.00	100.00	100.00
001-665-343	4-H Youth Program	1,000.00	1,000.00	1,200.00
001-665-410	Professional Development	2,000.00	2,000.00	1,275.15
001-665-411	Fcs Program Support	800.00	800.00	600.00
001-665-412	Volunteer Recognition	2,000.00	1,000.00	2,000.00
001-665-420	Telephone	3,000.00	3,000.00	3,000.00
001-665-426	Travel - 4 H Assistant	4,200.00	4,200.00	3,700.00
001-665-440	Electric	1,800.00	1,800.00	1,715.49
001-665-441	Gas	1,200.00	1,100.00	959.36
001-665-442	Water/Sewer/Trash	1,100.00	1,100.00	1,000.00
001-665-452	Contingencies	500.00	500.00	500.00
001-665-455	Copier Lease	3,800.00	1,800.00	1,800.00
001-665-560	Travel - CEA/ANR	5,725.00	5,725.00	6,125.00
001-665-561	Travel - CEA/FCS	4,500.00	4,500.00	3,500.00
Total Department: 665 - STATE EXTENSION OFFICE:		211,754.02	189,945.29	173,552.51
Department: 700 - TRANSFERS				
001-700-999	Transfers	790,000.00	593,000.00	456,000.00
Total Department: 700 - TRANSFERS:		790,000.00	593,000.00	456,000.00
Total Expense:		11,705,906.76	10,860,661.10	9,884,520.74
Total Fund: 001 - GENERAL FUND:		-828,870.87	-188,333.30	-299,665.37

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 009 - JURY FUND				
Revenue				
009-310110	Property Tax	13,295.13	12,990.88	12,210.40
009-340700	Jury Fees - DC	1,000.00	0.00	0.00
Total Revenue:		14,295.13	12,990.88	12,210.40
Expense				
Department: 465 - JURY FUND				
009-465-473	District Court	50,000.00	25,000.00	20,000.00
009-465-486	County Court	25,000.00	20,000.00	20,000.00
009-465-487	Justice Court	5,000.00	2,000.00	2,000.00
009-465-488	Estray	5,000.00	2,000.00	2,000.00
Total Department: 465 - JURY FUND:		85,000.00	49,000.00	44,000.00
Total Expense:		85,000.00	49,000.00	44,000.00
Total Fund: 009 - JURY FUND:		-70,704.87	-36,009.12	-31,789.60

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 011 - ROAD & BRIDGE PCT - 1				
Revenue				
011-310110	Property Tax	330,478.93	322,927.64	303,515.77
011-321200	\$10.00 Assess	35,000.00	60,000.00	80,000.00
011-321300	Motor Vehicle Rec	90,000.00	85,000.00	75,000.00
011-333400	Lateral Road	7,500.00	7,500.00	7,500.00
011-390000	Transfers	0.00	0.00	30,000.00
Total Revenue:		462,978.93	475,427.64	496,015.77
Expense				
Department: 621 - ROAD & BRIDGE PCT 1				
011-621-101	Salary - Elected Official	64,000.00	58,191.00	52,900.93
011-621-103	Salaries	183,419.27	171,420.16	158,028.59
011-621-201	Social Security	20,101.85	18,685.98	17,115.92
011-621-202	Hospital Insurance	46,026.60	50,585.40	47,744.40
011-621-203	Retirement	13,578.60	12,005.44	11,063.82
011-621-204	Worker's Compensation	3,795.00	3,716.00	3,378.00
011-621-206	Unemployment	440.14	409.14	500.00
011-621-208	Cell Allowance	720.00	720.00	720.00
011-621-210	Longevity	2,630.00	1,930.00	1,310.00
011-621-215	Certificate / Education Pay	12,000.00	12,000.00	9,600.00
011-621-310	Office Supplles	700.00	500.00	500.00
011-621-330	Fuel	50,000.00	50,000.00	42,707.48
011-621-335	Personnel Costs	500.00	400.00	500.00
011-621-350	Building Repairs & Maintenance	4,300.00	13,500.00	3,752.42
011-621-356	Materials & Supplies	5,000.00	7,000.00	5,000.00
011-621-357	Road Materials	127,250.00	94,000.00	100,000.00
011-621-360	Lateral Road	7,500.00	7,500.00	7,500.00
011-621-361	Conservation Project	500.00	500.00	500.00
011-621-395	Uniform Rental	4,500.00	2,000.00	2,671.04
011-621-420	Telephone	800.00	1,300.00	1,300.00
011-621-422	PCT. 1 - INTERNET	500.00	0.00	0.00
011-621-427	Dues To Associations	360.00	360.00	360.00
011-621-428	Conference	2,500.00	2,500.00	2,500.00
011-621-440	Electric	2,600.00	2,600.00	2,769.06
011-621-441	Propane	500.00	500.00	500.00
011-621-451	Repairs To Equipment	50,000.00	50,000.00	71,083.70
011-621-452	Contingencies	15,000.00	13,000.00	10,000.00
011-621-481	Insurance - Vehicle	3,800.00	3,800.00	3,800.00
011-621-482	Insurance - Property	8,600.00	7,200.00	8,000.00
011-621-483	Insurance - Public Officials Liability	1,200.00	1,200.00	1,200.00
011-621-570	Capital Outlay	5,000.00	5,000.00	45,000.00
011-621-571	Equipment Lease	5,000.00	5,000.00	6,875.00
011-621-573	Minor Equip Purchase	6,000.00	6,000.00	3,000.00
011-621-610	Debt Service Principal	0.00	0.00	4,031.74
011-621-650	Debt Service Interest	0.00	0.00	31.64
011-621-802	Insurance - Bonding	200.00	0.00	200.00
Total Department: 621 - ROAD & BRIDGE PCT 1:		649,021.46	603,523.12	626,143.74
Total Expense:		649,021.46	603,523.12	626,143.74
Total Fund: 011 - ROAD & BRIDGE PCT - 1:		-186,042.53	-128,095.48	-130,127.97

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 012 - ROAD & BRIDGE PCT - 2				
Revenue				
012-310110	Property Tax	330,478.93	322,927.64	303,515.77
012-321200	\$10.00 Assess	35,000.00	60,000.00	80,000.00
012-321300	Motor Vehicle Rec	90,000.00	85,000.00	75,000.00
012-333400	Lateral Road	7,500.00	7,500.00	7,500.00
012-390000	Transfers	0.00	0.00	30,000.00
Total Revenue:		462,978.93	475,427.64	496,015.77
Expense				
Department: 622 - ROAD & BRIDGE PCT 2				
012-622-101	Salary - Elected Official	64,000.00	58,191.00	52,900.93
012-622-103	Salaries	144,990.71	180,600.76	162,979.44
012-622-201	Social Security	17,211.79	19,605.55	17,731.81
012-622-202	Hospital Insurance	36,821.28	50,585.40	47,744.40
012-622-203	Retirement	11,626.40	12,596.25	11,461.93
012-622-204	Worker's Compensation	3,795.00	3,716.00	3,378.00
012-622-206	Unemployment	376.86	429.27	500.00
012-622-208	Cell Allowance	720.00	720.00	720.00
012-622-210	Longevity	5,680.00	4,770.00	4,410.00
012-622-215	Certificate / Education Pay	9,600.00	12,000.00	9,600.00
012-622-310	Office Supplies	500.00	500.00	500.00
012-622-330	Fuel	40,000.00	40,000.00	42,000.00
012-622-335	Personnel Costs	500.00	500.00	500.00
012-622-350	Building Repairs & Maintenance	4,000.00	4,000.00	4,000.00
012-622-356	Materials & Supplies	6,000.00	6,000.00	6,300.00
012-622-357	Road Materials	180,000.00	100,000.00	100,000.00
012-622-360	Lateral Road	7,500.00	7,500.00	7,500.00
012-622-361	Conservation Project	500.00	500.00	500.00
012-622-362	Bridge Repair	10,000.00	10,000.00	10,000.00
012-622-395	Uniform Rental	5,000.00	5,000.00	3,296.66
012-622-420	Telephone	1,500.00	1,500.00	1,500.00
012-622-427	Dues To Associations	400.00	400.00	400.00
012-622-428	Conference	3,200.00	1,000.00	1,000.00
012-622-440	Electric	2,500.00	2,500.00	2,682.96
012-622-441	Gas	1,000.00	1,000.00	815.91
012-622-451	Repairs To Equipment	35,000.00	35,000.00	35,000.00
012-622-452	Contingencies	60,000.00	30,000.00	30,000.00
012-622-481	Insurance - Vehicle	4,920.00	4,920.00	4,600.00
012-622-482	Insurance - Property	6,100.00	7,050.00	6,389.50
012-622-483	Insurance - Public Officials Liability	1,200.00	1,200.00	1,200.00
012-622-486	CONTRACTED SERVICES	67,165.00	0.00	0.00
012-622-570	Capital Outlay	0.00	30,000.00	30,000.00
012-622-571	Equipment Lease	5,000.00	5,000.00	5,414.97
012-622-573	Minor Equip Purchase	5,000.00	5,000.00	3,000.00
012-622-610	Debt Service Principal	24,815.67	23,895.68	23,009.80
012-622-650	Debt Service Interest	4,060.16	4,980.15	5,866.03
012-622-802	Insurance - Bonding	200.00	200.00	200.00
Total Department: 622 - ROAD & BRIDGE PCT 2:		770,882.87	670,860.06	637,102.34
Total Expense:		770,882.87	670,860.06	637,102.34
Total Fund: 012 - ROAD & BRIDGE PCT - 2:		-307,903.94	-195,432.42	-141,086.57

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 013 - ROAD & BRIDGE PCT - 3				
Revenue				
013-310110	Property Tax	330,478.93	322,927.64	303,515.77
013-321200	\$10.00 Assess	35,000.00	60,000.00	80,000.00
013-321300	Motor Vehicle Rec	90,000.00	85,000.00	75,000.00
013-333400	Lateral Road	7,500.00	7,500.00	7,500.00
013-390000	Transfers	0.00	0.00	30,000.00
Total Revenue:		462,978.93	475,427.64	496,015.77
Expense				
Department: 623 - ROAD & BRIDGE PCT 3				
013-623-101	Salary - Elected Official	64,000.00	58,191.00	52,900.93
013-623-103	Salaries	142,056.71	176,610.26	160,238.32
013-623-201	Social Security	16,832.04	19,145.75	16,893.33
013-623-202	Hospital Insurance	36,821.28	50,585.40	47,744.40
013-623-203	Retirement	11,369.88	12,300.83	11,203.31
013-623-204	Worker's Compensation	3,795.00	3,716.00	3,378.00
013-623-206	Unemployment	368.54	419.20	500.00
013-623-208	Cell Allowance	720.00	0.00	720.00
013-623-210	Longevity	3,650.00	3,470.00	2,359.39
013-623-215	Certificate / Education Pay	9,000.00	12,000.00	9,600.00
013-623-310	Office Supplies	500.00	1,500.00	1,500.00
013-623-330	Fuel	44,000.00	40,000.00	59,500.00
013-623-335	Personnel Costs	500.00	500.00	500.00
013-623-350	Building Repairs & Maintenance	1,500.00	1,500.00	2,500.00
013-623-356	Materials & Supplies	5,000.00	5,000.00	5,000.00
013-623-357	Road Materials	148,600.00	42,231.00	97,759.98
013-623-360	Lateral Road	7,500.00	7,500.00	7,500.00
013-623-361	Conservation Project	500.00	500.00	500.00
013-623-395	Uniform Rental	3,000.00	2,760.00	3,175.00
013-623-420	Telephone	2,200.00	2,200.00	2,200.00
013-623-427	Dues To Associations	400.00	400.00	144.68
013-623-428	Conference	1,500.00	1,500.00	830.32
013-623-440	Electric	1,700.00	1,500.00	1,500.00
013-623-441	Propane	300.00	300.00	300.00
013-623-442	Water/Sewer/Trash	1,800.00	1,710.00	1,700.00
013-623-451	Repairs To Equipment	42,000.00	39,753.06	39,697.55
013-623-452	Contingencies	40,000.00	0.00	6,830.00
013-623-481	Insurance - Vehicle	3,800.00	3,800.00	3,500.00
013-623-482	Insurance - Property	5,800.00	4,750.00	4,302.50
013-623-483	Insurance - Public Officials Liability	1,200.00	1,200.00	1,200.00
013-623-486	Contracted Services	65,635.00	0.00	0.00
013-623-570	Capital Outlay	10,000.00	0.00	20,670.00
013-623-573	Minor Equip Purchase	5,000.00	0.00	3,139.97
013-623-610	Debt Service Principle	0.00	29,978.50	28,740.64
013-623-650	Debt Service Interest	0.00	1,155.52	2,146.44
013-623-802	Insurance - Bonding	200.00	200.00	200.00
Total Department: 623 - ROAD & BRIDGE PCT 3:		681,248.45	526,376.52	600,574.76
Total Expense:		681,248.45	526,376.52	600,574.76
Total Fund: 013 - ROAD & BRIDGE PCT - 3:		-218,269.52	-50,948.88	-104,558.99

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 014 - ROAD & BRIDGE PCT - 4				
Revenue				
014-310110	Property Tax	330,478.93	322,927.64	303,515.77
014-321200	\$10.00 Assess	35,000.00	60,000.00	80,000.00
014-321300	Motor Vehicle Rec	90,000.00	85,000.00	75,000.00
014-333400	Lateral Road	7,500.00	7,500.00	7,500.00
014-390000	Transfers	0.00	0.00	30,000.00
Total Revenue:		462,978.93	475,427.64	496,015.77
Expense				
Department: 624 - ROAD & BRIDGE PCT 4				
014-624-101	Salary - Elected Official	64,000.00	58,191.00	52,900.93
014-624-103	Salaries	142,082.97	176,855.08	159,608.57
014-624-201	Social Security	16,725.42	19,030.60	17,392.08
014-624-202	Hospital Insurance	36,821.28	50,585.40	47,744.40
014-624-203	Retirement	11,297.86	12,286.25	11,242.33
014-624-204	Worker's Compensation	3,795.00	3,716.00	3,378.00
014-624-206	Unemployment	366.21	416.68	500.00
014-624-208	Cell Allowance	720.00	720.00	720.00
014-624-210	Longevity	2,830.00	3,400.00	3,340.00
014-624-215	Certificate / Education Pay	9,000.00	9,600.00	9,600.00
014-624-310	Office Supplies	200.00	200.00	200.00
014-624-330	Fuel	45,000.00	45,000.00	42,000.00
014-624-335	Personnel Costs	500.00	500.00	500.00
014-624-350	Building Repairs & Maintenance	2,000.00	2,000.00	1,000.00
014-624-356	Materials & Supplies	4,000.00	4,000.00	4,000.00
014-624-357	Road Materials	230,000.00	150,000.00	130,000.00
014-624-360	Lateral Road	7,500.00	7,500.00	7,500.00
014-624-361	Conservation Project	500.00	500.00	500.00
014-624-362	Bridge Repair	10,000.00	10,000.00	10,000.00
014-624-395	Uniform Rental	2,500.00	2,500.00	2,500.00
014-624-420	Telephone	1,800.00	1,800.00	1,800.00
014-624-427	Dues To Associations	400.00	400.00	400.00
014-624-428	Conference	1,800.00	1,800.00	1,963.17
014-624-440	Electric	1,500.00	1,500.00	1,500.00
014-624-442	Water/Sewer/Trash	1,300.00	1,300.00	1,500.00
014-624-451	Repairs To Equipment	50,000.00	50,000.00	38,173.33
014-624-452	Contingencies	100,000.00	100,000.00	65,633.60
014-624-463	Equipment Rental	500.00	500.00	500.00
014-624-481	Insurance - Vehicle	3,500.00	3,500.00	4,100.00
014-624-482	Insurance - Property	7,000.00	5,800.00	5,163.50
014-624-483	Insurance - Public Officials Liability	1,200.00	1,200.00	1,200.00
014-624-486	PCT. 4 - CONTRACT SERVICES	65,635.00	0.00	0.00
014-624-570	Capital Outlay	150,000.00	100,000.00	84,643.07
014-624-573	Minor Equip Purchase	5,000.00	5,000.00	2,000.00
014-624-802	Insurance - Bonding	200.00	200.00	200.00
Total Department: 624 - ROAD & BRIDGE PCT 4:		979,673.74	830,001.01	713,402.98
Total Expense:		979,673.74	830,001.01	713,402.98
Total Fund: 014 - ROAD & BRIDGE PCT - 4:		-516,694.81	-354,573.37	-217,387.21

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 015 - ROAD & BRIDGE MAINTENANCE				
Revenue				
015-310110	Property Tax	9,496.52	9,279.62	8,721.72
015-343100	Texdot Axle Weight Fees	75,000.00	70,000.00	65,000.00
015-350100	County Court Fines	30,000.00	20,000.00	15,000.00
015-350110	District Court Fines	30,000.00	35,000.00	20,000.00
015-350300	JP - 1 Fines	55,000.00	55,000.00	35,000.00
015-350302	JP - 2 Fines	40,000.00	55,000.00	30,000.00
015-360100	Interest - Investments	10,000.00	7,500.00	2,000.00
	Total Revenue:	249,496.52	251,779.62	175,721.72
Expense				
Department: 625 - ROAD & BRIDGE COMMON				
015-625-351	Road Materials - P1	200,000.00	25,000.00	194,853.41
015-625-352	Road Materials - P2	25,000.00	200,000.00	25,557.66
015-625-353	Road Materials - P3	200,000.00	25,000.00	200,000.00
015-625-354	Road Materials - P4	25,000.00	200,000.00	24,400.00
015-625-451	Equipment Repairs & Maintenance	50,000.00	50,000.00	5,714.35
015-625-571	Equipment Lease	3,500.00	3,500.00	0.00
015-625-610	Debt Principle	124,928.38	232,387.45	116,138.77
015-625-650	Debt Interest	701.42	16,772.15	11,626.74
	Total Department: 625 - ROAD & BRIDGE COMMON:	629,129.80	752,659.60	578,290.93
Department: 700 - TRANSFERS				
015-700-999	Transfers	0.00	0.00	120,000.00
	Total Department: 700 - TRANSFERS:	0.00	0.00	120,000.00
	Total Expense:	629,129.80	752,659.60	698,290.93
	Total Fund: 015 - ROAD & BRIDGE MAINTENANCE:	-379,633.28	-500,879.98	-522,569.21

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 017 - RECORD PRESERVATION - CC				
Revenue				
017-340400	Fees	45,000.00	40,000.00	35,000.00
	Total Revenue:	45,000.00	40,000.00	35,000.00
Expense				
Department: 403 - COUNTY CLERK				
017-403-310	Office Supplies	30,000.00	30,000.00	30,000.00
017-403-453	Software Maintenance	30,000.00	30,000.00	30,000.00
017-403-486	Contracted Services	430,000.00	362,515.91	100,000.00
017-403-570	Capital Outlay	5,000.00	5,000.00	60,000.00
	Total Department: 403 - COUNTY CLERK:	495,000.00	427,515.91	220,000.00
	Total Expense:	495,000.00	427,515.91	220,000.00
	Total Fund: 017 - RECORD PRESERVATION - CC:	-450,000.00	-387,515.91	-185,000.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 018 - RECORD PRESERVATION - DC				
Revenue				
018-340400	Fees	1,000.00	1,000.00	1,000.00
018-340700	Records Preservation - Criminal Fees	5,500.00	3,000.00	0.00
	Total Revenue:	6,500.00	4,000.00	1,000.00
Expense				
Department: 450 - DISTRICT CLERK				
018-450-108	Part Time Salaries	7,373.60	10,913.51	10,416.18
018-450-201	Social Security	564.08	834.88	773.68
018-450-203	Retirement	381.03	536.40	494.89
018-450-204	Worker's Compensation	13.62	20.16	200.00
018-450-206	Unemployment	7.19	18.28	50.00
018-450-486	Contracted Services	0.00	10,000.00	10,000.00
	Total Department: 450 - DISTRICT CLERK:	8,339.52	22,323.23	21,934.75
	Total Expense:	8,339.52	22,323.23	21,934.75
	Total Fund: 018 - RECORD PRESERVATION - DC:	-1,839.52	-18,323.23	-20,934.75

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 019 - SHERIFF DRUG FORFEITURES				
Revenue				
019-352200	Forfeitures	0.00	25,000.00	29,484.60
Total Revenue:		0.00	25,000.00	29,484.60
Expense				
Department: 560 - SHERIFF				
019-560-326	Investigations	5,000.00	4,000.00	5,000.00
019-560-331	Supplies	5,000.00	4,000.00	4,000.00
019-560-345	Equipment	15,200.00	14,965.00	38,484.60
019-560-495	Miscellaneous Expense	0.00	0.00	12,390.00
Total Department: 560 - SHERIFF:		25,200.00	22,965.00	59,874.60
Total Expense:		25,200.00	22,965.00	59,874.60
Total Fund: 019 - SHERIFF DRUG FORFEITURES:		-25,200.00	2,035.00	-30,390.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 020 - JUDICIAL OPERATIONS				
Revenue				
020-340802	JP 2 -Fees	2,000.00	2,000.00	0.00
020-390000	Transfers	315,000.00	200,000.00	200,000.00
Total Revenue:		317,000.00	202,000.00	200,000.00
Expense				
Department: 428 - COUNTY COURT AT LAW				
020-428-305	Court Appointed Attorney	125,000.00	125,000.00	125,000.00
020-428-307	Other Litigation	5,500.00	5,500.00	5,500.00
020-428-310	Office Supplies	500.00	500.00	8,500.00
020-428-312	Court Reporter	30,000.00	30,000.00	30,000.00
020-428-320	Psychiatric	4,000.00	4,000.00	4,000.00
020-428-323	Visiting Judge	4,500.00	4,500.00	4,500.00
020-428-325	Transcripts	3,000.00	3,000.00	3,000.00
020-428-452	Contingencies	1,000.00	1,000.00	1,000.00
Total Department: 428 - COUNTY COURT AT LAW:		173,500.00	173,500.00	181,500.00
Department: 435 - DISTRICT JUDGE				
020-435-305	Court Appointed Attorney	80,000.00	75,000.00	100,000.00
020-435-307	Other Litigation	10,000.00	15,000.00	20,000.00
020-435-308	Public Defender Fund	15,000.00	10,000.00	15,000.00
020-435-310	Office Supplies	1,500.00	1,500.00	750.00
020-435-312	Court Reporter	2,000.00	2,000.00	2,000.00
020-435-315	Interpreter	4,000.00	1,000.00	700.00
020-435-320	Psychiatric	6,000.00	4,000.00	6,000.00
020-435-321	Tenth Court of Appeals	6,000.00	4,000.00	5,000.00
020-435-322	Third Administrative Judicial	1,500.00	1,000.00	5,000.00
020-435-323	Visiting Judge	2,000.00	2,000.00	3,000.00
020-435-325	Transcripts	2,000.00	2,000.00	2,000.00
020-435-336	Witness Fees	1,500.00	1,500.00	1,500.00
020-435-338	Other Expenses	0.00	960.75	0.00
020-435-452	Contingencies	10,000.00	9,039.25	9,250.00
Total Department: 435 - DISTRICT JUDGE:		141,500.00	129,000.00	170,200.00
Department: 700 - TRANSFERS				
020-700-999	Transfers	0.00	110,000.00	0.00
Total Department: 700 - TRANSFERS:		0.00	110,000.00	0.00
Total Expense:		315,000.00	412,500.00	351,700.00
Total Fund: 020 - JUDICIAL OPERATIONS:		2,000.00	-210,500.00	-151,700.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 022 - COUNTY ATTY HOT CHECK FUND				
Revenue				
022-340300	Hot Check Fees	200.00	500.00	500.00
Total Revenue:		200.00	500.00	500.00
Expense				
Department: 475 - COUNTY ATTORNEY				
022-475-310	Office Supplies	9,500.00	11,200.00	11,200.00
022-475-495	Miscellaneous Expense	500.00	500.00	500.00
Total Department: 475 - COUNTY ATTORNEY:		10,000.00	11,700.00	11,700.00
Total Expense:		10,000.00	11,700.00	11,700.00
Total Fund: 022 - COUNTY ATTY HOT CHECK FUND:		-9,800.00	-11,200.00	-11,200.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 027 - LAW LIBRARY FUND				
Revenue				
027-340000	Law Library Fees	2,000.00	3,000.00	2,000.00
027-340400	County Law Library - CC	100.00	100.00	0.00
027-340700	County Law Library - DC	2,000.00	0.00	0.00
	Total Revenue:	4,100.00	3,100.00	2,000.00
Expense				
Department: 627 - LAW LIBRARY				
027-627-310	Office Supplies	250.00	250.00	250.00
027-627-455	Copier Lease	0.00	0.00	250.80
027-627-510	Law Books	75,000.00	50,000.00	49,749.20
	Total Department: 627 - LAW LIBRARY:	75,250.00	50,250.00	50,250.00
	Total Expense:	75,250.00	50,250.00	50,250.00
	Total Fund: 027 - LAW LIBRARY FUND:	-71,150.00	-47,150.00	-48,250.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 028 - PROBATION FUND				
Revenue				
028-340401	Public Probate Administration - CC	0.00	1,000.00	0.00
	Total Revenue:	0.00	1,000.00	0.00
	Total Fund: 028 - PROBATION FUND:	0.00	1,000.00	0.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 030 - DISTRICT ATTORNEY				
Revenue				
030-352200	Bosque County	266,780.62	249,861.87	247,999.08
030-352210	Comanche County	197,185.68	184,680.51	184,869.07
030-352220	Hamilton County	115,991.57	108,635.60	111,825.63
030-352230	Other Income	1,500.00	1,680.00	0.00
Total Revenue:		581,457.87	544,857.98	544,693.78
Expense				
Department: 476 - DISTRICT ATTORNEY				
030-476-103	Salaries	329,493.65	319,896.75	319,896.75
030-476-201	Social Security	27,077.82	25,376.71	25,074.16
030-476-202	Hospital Insurance	46,818.60	50,585.40	47,744.40
030-476-203	Retirement	18,290.80	16,304.12	16,208.07
030-476-204	Worker's Compensation	700.00	1,000.00	1,200.00
030-476-206	Unemployment	500.00	715.00	715.00
030-476-208	Cell Allowance	3,600.00	3,600.00	3,600.00
030-476-210	Longevity	6,070.00	5,350.00	4,380.00
030-476-211	Longevity State Pass Thru	2,100.00	1,680.00	1,440.00
030-476-215	Certificate / Education Pay	12,700.00	0.00	0.00
030-476-310	Office Supplies	5,000.00	5,000.00	4,063.00
030-476-311	PO BOX	165.00	165.00	165.00
030-476-312	Postage	200.00	200.00	200.00
030-476-330	Fuel	5,400.00	5,400.00	5,628.84
030-476-418	Professional Services	40,000.00	45,000.00	34,599.96
030-476-420	Telephone	6,700.00	6,700.00	6,742.19
030-476-426	Travel	6,000.00	6,000.00	7,063.80
030-476-427	Dues To Associations	650.00	650.00	753.00
030-476-428	Conference	15,000.00	10,000.00	17,940.87
030-476-438	Vehicle	2,500.00	2,500.00	2,500.00
030-476-445	Utilities	6,000.00	6,000.00	6,000.00
030-476-450	BUILDING MAINTENANCE	3,095.00	0.00	0.00
030-476-452	Equipment Repairs & Maintenance	400.00	400.00	400.00
030-476-453	Software Maintenance	16,500.00	14,000.00	15,958.34
030-476-455	IT SERVICES	5,000.00	0.00	0.00
030-476-462	Copier Lease	2,800.00	2,800.00	2,800.00
030-476-481	Insurance - Vehicle	825.00	825.00	825.00
030-476-482	INSURANCE - PROPERTY	792.00	0.00	0.00
030-476-485	Insurance - Liability	9,500.00	8,500.00	8,500.00
030-476-486	Contracted Services	800.00	800.00	800.00
030-476-590	Law Books	5,000.00	4,500.00	4,500.00
030-476-802	Insurance - Bonding	280.00	280.00	280.00
Total Department: 476 - DISTRICT ATTORNEY:		579,957.87	544,227.98	539,978.38
Department: 477 - VICTIMS ASSISTANCE				
030-477-310	Office Supplies	500.00	500.00	500.00
030-477-426	Vict Asst Prog Travel	3,000.00	3,000.00	3,000.00
Total Department: 477 - VICTIMS ASSISTANCE:		3,500.00	3,500.00	3,500.00
Total Expense:		583,457.87	547,727.98	543,478.38
Total Fund: 030 - DISTRICT ATTORNEY:		-2,000.00	-2,870.00	1,215.40

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 031 - DA HOT FUND				
Expense				
Department: 478 - HOT CHECK				
031-478-310	Office Supplies	3,300.00	3,000.00	3,000.00
	Total Department: 478 - HOT CHECK:	3,300.00	3,000.00	3,000.00
	Total Expense:	3,300.00	3,000.00	3,000.00
	Total Fund: 031 - DA HOT FUND:	3,300.00	3,000.00	3,000.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 032 - DA DRUG FORFEITURE				
Expense				
Department: 479 - DRUG FORFEITURE				
032-479-103	Salaries	0.00	0.00	17,600.00
032-479-201	Social Security	0.00	0.00	1,346.40
032-479-203	Retirement	0.00	0.00	870.32
032-479-204	Worker's Compensation	0.00	0.00	100.00
032-479-206	Unemployment	0.00	0.00	38.72
032-479-321	Crime Prevention	500.00	500.00	500.00
032-479-324	Training	4,000.00	2,000.00	2,000.00
032-479-326	Investigations	500.00	500.00	500.00
032-479-345	Equipment	60,000.00	1,000.00	1,000.00
Total Department: 479 - DRUG FORFEITURE:		65,000.00	4,000.00	23,955.44
Total Expense:		65,000.00	4,000.00	23,955.44
Total Fund: 032 - DA DRUG FORFEITURE:		65,000.00	4,000.00	23,955.44

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 033 - COURT REPORTER SERVICES				
Revenue				
033-340400	County Clerk Fee	1,500.00	1,500.00	0.00
033-340700	District Clerk Fee	3,000.00	3,000.00	0.00
	Total Revenue:	4,500.00	4,500.00	0.00
Expense				
Department: 436 - COURT REPORTER				
033-436-312	Court Reporter	15,000.00	5,000.00	14,000.00
033-436-436	Transcripts	15,000.00	5,000.00	5,000.00
	Total Department: 436 - COURT REPORTER:	30,000.00	10,000.00	19,000.00
	Total Expense:	30,000.00	10,000.00	19,000.00
	Total Fund: 033 - COURT REPORTER SERVICES:	-25,500.00	-5,500.00	-19,000.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 034 - SECURITY FUND				
Revenue				
034-340400	Security - CC	3,000.00	5,000.00	2,500.00
034-340700	Security - DC	2,000.00	2,000.00	1,000.00
034-340801	Security - JP1	1,000.00	1,000.00	500.00
034-340802	Security - JP2	300.00	300.00	300.00
	Total Revenue:	6,300.00	8,300.00	4,300.00
Expense				
Department: 634 - SECURITY				
034-634-457	Supplies	68,000.00	0.00	0.00
	Total Department: 634 - SECURITY:	68,000.00	0.00	0.00
	Total Expense:	68,000.00	0.00	0.00
	Total Fund: 034 - SECURITY FUND:	-61,700.00	8,300.00	4,300.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 035 - SPECIAL FORFEITURE				
Expense				
Department: 635 - SPECIAL FORFEITURES				
035-563-337	Special Forfeitures	5,000.00	5,000.00	5,000.00
	Total Department: 635 - SPECIAL FORFEITURES:	5,000.00	5,000.00	5,000.00
	Total Expense:	5,000.00	5,000.00	5,000.00
	Total Fund: 035 - SPECIAL FORFEITURE:	5,000.00	5,000.00	5,000.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 036 - LAW ENFORCEMENT EDUCATION				
Revenue				
036-300000	Revenue	2,000.00	2,000.00	2,400.00
	Total Revenue:	2,000.00	2,000.00	2,400.00
Expense				
Department: 560 - SHERIFF				
036-560-428	Conference	5,000.00	5,000.00	2,505.28
	Total Department: 560 - SHERIFF:	5,000.00	5,000.00	2,505.28
	Total Expense:	5,000.00	5,000.00	2,505.28
	Total Fund: 036 - LAW ENFORCEMENT EDUCATION:	-3,000.00	-3,000.00	-105.28

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 037 - CONSTABLE - 1 EDUCATION				
Revenue				
037-300000	Revenue	500.00	555.00	555.00
	Total Revenue:	500.00	555.00	555.00
Expense				
Department: 550 - CONSTABLE - 1				
037-550-428	Conference	8,000.00	6,500.00	5,500.00
	Total Department: 550 - CONSTABLE - 1:	8,000.00	6,500.00	5,500.00
	Total Expense:	8,000.00	6,500.00	5,500.00
	Total Fund: 037 - CONSTABLE - 1 EDUCATION:	-7,500.00	-5,945.00	-4,945.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 038 - CONSTABLE - 2 EDUCATION				
Revenue				
038-300000	Revenue	0.00	555.00	555.00
Total Revenue:		0.00	555.00	555.00
Expense				
Department: 552 - CONSTABLE - 2				
038-552-428	Conference	5,500.00	4,500.00	3,500.00
Total Department: 552 - CONSTABLE - 2:		5,500.00	4,500.00	3,500.00
Total Expense:		5,500.00	4,500.00	3,500.00
Total Fund: 038 - CONSTABLE - 2 EDUCATION:		-5,500.00	-3,945.00	-2,945.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 039 - GRANTS				
Revenue				
039-340475	SB22 County Attorney Grant Revenue	175,000.00	175,000.00	0.00
039-340476	SB22 District Attorney Grant Revenue	175,000.00	175,000.00	0.00
039-340560	SB22 Sheriff Grant Revenue	350,000.00	350,000.00	0.00
	Total Revenue:	700,000.00	700,000.00	0.00
Expense				
Department: 475 - COUNTY ATTORNEY				
039-475-103	SB22 County Attorney Grant Salaries	154,657.09	152,436.25	0.00
039-475-201	SB22 County Attorney Grant Social Security	11,831.28	11,661.37	0.00
039-475-203	SB22 County Attorney Grant Retirement	7,991.91	7,492.24	0.00
039-475-204	SB22 County Attorney Grant Workers Compensat...	260.67	3,154.81	0.00
039-475-206	SB22 County Attorney Grant Unemployment	259.05	255.33	0.00
	Total Department: 475 - COUNTY ATTORNEY:	175,000.00	175,000.00	0.00
Department: 476 - DISTRICT ATTORNEY				
039-476-103	SB22 District Attorney Grant Salaries	152,436.25	152,436.25	0.00
039-476-201	SB22 District Attorney Grant Social Security	11,661.37	11,661.37	0.00
039-476-203	SB22 District Attorney Grant Retirement	7,492.24	7,492.24	0.00
039-476-204	SB22 District Attorney Grant Workers Compensat...	3,154.81	3,154.81	0.00
039-476-206	SB22 District Attorney Grant Unemployment	255.33	255.33	0.00
	Total Department: 476 - DISTRICT ATTORNEY:	175,000.00	175,000.00	0.00
Department: 560 - SHERIFF				
039-560-103	SB22 Sheriff Grant Salaries	283,780.35	230,685.43	0.00
039-560-201	SB22 Sheriff Grant Social Security	21,709.20	17,595.00	0.00
039-560-202	Hospital Insurance	18,410.64	8,430.90	0.00
039-560-203	SB22 Sheriff Grant Retirement	14,664.35	11,868.00	0.00
039-560-204	SB22 Sheriff Grant Workers Compensation	1,229.62	5,939.93	0.00
039-560-206	SB22 Sheriff Grant Unemployment	475.33	480.74	0.00
039-560-345	SB22 Sheriff Grant Equipment	9,730.51	75,000.00	0.00
	Total Department: 560 - SHERIFF:	350,000.00	350,000.00	0.00
Department: 639 - CDBG				
039-639-367	Grant - ARPA EXPENSE	1,866,388.00	2,699,238.80	2,982,663.00
039-639-369	Grant - LATCF Expense	100,000.00	100,000.00	50,000.00
	Total Department: 639 - CDBG:	1,966,388.00	2,799,238.80	3,032,663.00
	Total Expense:	2,666,388.00	3,499,238.80	3,032,663.00
	Total Fund: 039 - GRANTS:	-1,966,388.00	-2,799,238.80	-3,032,663.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 040 - CONSTABLE - 1 FORFEITURES				
Expense				
Department: 550 - CONSTABLE - 1				
040-550-331	Supplies	1,550.00	4,057.00	4,029.00
040-550-345	Equipment	1,550.00	4,057.00	4,030.00
Total Department: 550 - CONSTABLE - 1:		3,100.00	8,114.00	8,059.00
Total Expense:		3,100.00	8,114.00	8,059.00
Total Fund: 040 - CONSTABLE - 1 FORFEITURES:		3,100.00	8,114.00	8,059.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 042 - DA ARTICLE 18 FORFEITURES				
Expense				
Department: 476 - DISTRICT ATTORNEY				
042-476-338	Other Expenses	24,000.00	40,152.00	40,152.00
	Total Department: 476 - DISTRICT ATTORNEY:	24,000.00	40,152.00	40,152.00
	Total Expense:	24,000.00	40,152.00	40,152.00
	Total Fund: 042 - DA ARTICLE 18 FORFEITURES:	24,000.00	40,152.00	40,152.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 043 - JP - 1 & 2 TECH FEES				
Revenue				
043-340801	JP - 1 Tech Fees	400.00	400.00	250.00
043-340802	Jp - 2 Tech Fees	400.00	400.00	250.00
	Total Revenue:	800.00	800.00	500.00
Expense				
Department: 455 - JUSTICE OF PEACE - 1				
043-455-453	Software Maintenance - Jp1	0.00	50.00	50.00
043-455-570	Capital Outlay - Jp1	7,500.00	22,500.00	18,500.00
	Total Department: 455 - JUSTICE OF PEACE - 1:	7,500.00	22,550.00	18,550.00
Department: 456 - JUSTICE OF PEACE - 2				
043-456-453	Software Maintenance - Jp2	0.00	50.00	50.00
043-456-570	Capital Outlay - Jp2	10,500.00	10,500.00	6,500.00
	Total Department: 456 - JUSTICE OF PEACE - 2:	10,500.00	10,550.00	6,550.00
	Total Expense:	18,000.00	33,100.00	25,100.00
	Total Fund: 043 - JP - 1 & 2 TECH FEES:	-17,200.00	-32,300.00	-24,600.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 044 - ELECTION FUND				
Revenue				
044-350100	Revenue	2,000.00	2,000.00	2,000.00
044-370100	Reimbursements - County	25,000.00	25,000.00	0.00
044-390000	Transfers	75,000.00	248,000.00	100,000.00
Total Revenue:		102,000.00	275,000.00	102,000.00
Expense				
Department: 644 - ELECTIONS				
044-644-000	Elections Administrator	52,000.00	46,200.00	39,927.32
044-644-102	Elections Assistant	35,000.00	31,200.00	11,683.80
044-644-103	Salaries - Election Workers	32,000.00	57,500.00	26,000.00
044-644-201	Social Security	9,383.49	10,342.80	5,960.08
044-644-202	Hospital Insurance	18,410.64	20,234.16	9,548.88
044-644-203	Retirement	4,684.86	3,818.96	2,581.84
044-644-204	Worker's Compensation	226.53	143.50	50.00
044-644-206	Unemployment	205.46	226.46	150.00
044-644-210	Longevity	660.00	300.00	300.00
044-644-215	Certificate / Education Pay	3,000.00	0.00	0.00
044-644-310	Office Supplies	2,500.00	2,500.00	2,400.00
044-644-311	PO BOX	100.00	100.00	100.00
044-644-312	Postage	1,700.00	1,500.00	867.54
044-644-315	Registrar Supplies	5,000.00	7,000.00	5,000.00
044-644-317	Mileage Reimbursement	500.00	500.00	500.00
044-644-320	Voting Supplies	42,000.00	42,000.00	31,000.00
044-644-351	Equipment Repairs & Maintenance	1,000.00	1,000.00	1,000.00
044-644-421	Fax	1,000.00	893.00	884.98
044-644-422	Internet	5,750.00	5,750.00	5,475.00
044-644-427	Dues To Associations	200.00	200.00	200.00
044-644-428	Conference	2,400.00	2,400.00	1,200.00
044-644-452	Contingencies	1,000.00	1,000.00	5,000.00
044-644-453	Software Maintenance	29,000.00	29,000.00	29,000.00
044-644-455	Copier Lease	1,260.00	1,260.00	1,200.00
044-644-480	Advertising	2,500.00	4,028.00	2,500.00
044-644-486	Contracted Services	900.00	900.00	897.48
044-644-570	Capital Outlay	5,000.00	5,000.00	5,000.00
Total Department: 644 - ELECTIONS:		257,380.98	274,996.88	188,426.92
Total Expense:		257,380.98	274,996.88	188,426.92
Total Fund: 044 - ELECTION FUND:		-155,380.98	3.12	-86,426.92

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 045 - JP SECURITY FUND				
Revenue				
045-330301	Jp - 1 Fees	100.00	500.00	500.00
045-330302	Jp - 2 Fees	100.00	250.00	100.00
	Total Revenue:	200.00	750.00	600.00
Expense				
Department: 626 - JP SECURITY				
045-626-371	Jp - 1 Expenses	12,000.00	12,000.00	10,000.00
045-626-372	Jp - 2 Expenses	5,680.00	7,000.00	5,000.00
	Total Department: 626 - JP SECURITY:	17,680.00	19,000.00	15,000.00
	Total Expense:	17,680.00	19,000.00	15,000.00
	Total Fund: 045 - JP SECURITY FUND:	-17,480.00	-18,250.00	-14,400.00

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Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 047 - COUNTY PRE-TRIAL DIVERSION				
Revenue				
047-300000	Revenue	2,000.00	4,700.00	4,700.00
	Total Revenue:	2,000.00	4,700.00	4,700.00
Expense				
Department: 475 - COUNTY ATTORNEY				
047-475-455	Administration Expense	12,000.00	12,000.00	12,000.00
047-475-495	Pretrial Diversion Expense	37,000.00	30,000.00	30,000.00
	Total Department: 475 - COUNTY ATTORNEY:	49,000.00	42,000.00	42,000.00
	Total Expense:	49,000.00	42,000.00	42,000.00
	Total Fund: 047 - COUNTY PRE-TRIAL DIVERSION:	-47,000.00	-37,300.00	-37,300.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 048 - COUNTY AND DISTRICT TECH FUND				
Revenue				
048-340400	County Clerk Tech Fees	500.00	500.00	500.00
048-340700	District Clerk Tech Fees	500.00	750.00	500.00
	Total Revenue:	1,000.00	1,250.00	1,000.00
Expense				
Department: 403 - COUNTY CLERK				
048-403-455	Software Maintenance - CC	1,500.00	1,500.00	1,500.00
	Total Department: 403 - COUNTY CLERK:	1,500.00	1,500.00	1,500.00
Department: 450 - DISTRICT CLERK				
048-450-570	Capital Outlay - DC	23,000.00	22,000.00	22,000.00
	Total Department: 450 - DISTRICT CLERK:	23,000.00	22,000.00	22,000.00
	Total Expense:	24,500.00	23,500.00	23,500.00
	Total Fund: 048 - COUNTY AND DISTRICT TECH FUND:	-23,500.00	-22,250.00	-22,500.00

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 070 - CAPITAL IMPROVEMENT FUND				
Revenue				
070-310110	Property Tax	44,633.65	43,613.92	40,992.07
070-340400	Court Facility Fee - CC	1,200.00	1,200.00	0.00
070-340700	Court Facility Fee - DC	2,000.00	2,000.00	0.00
070-390000	Transfers	400,000.00	145,000.00	156,000.00
	Total Revenue:	447,833.65	191,813.92	196,992.07
Expense				
Department: 670 - CAPITAL IMPROVEMENT				
070-670-450	Repairs To Building	100,000.00	88,000.00	75,000.00
070-670-531	Building Improvements	400,000.00	100,000.00	50,000.00
070-670-570	Capital Outlay	0.00	0.00	50,000.00
	Total Department: 670 - CAPITAL IMPROVEMENT:	500,000.00	188,000.00	175,000.00
	Total Expense:	500,000.00	188,000.00	175,000.00
	Total Fund: 070 - CAPITAL IMPROVEMENT FUND:	-52,166.35	3,813.92	21,992.07

Adopted Budget

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

Account Number	Account Name	2024 - 2025 FY 2024 - 2025	2023 - 2024 FY 2023 - 2024	2022-2023 FY 2022-2023
Fund: 098 - DEBT SERVICE TEXAS GO BOND SERIES 2017				
Revenue				
098-310110	Property Tax	635,970.00	607,858.72	450,229.59
098-360100	Interest	4,500.00	0.00	0.00
	Total Revenue:	640,470.00	607,858.72	450,229.59
Expense				
Department: 660 - JAIL				
098-660-338	Other Expense	400.00	0.00	450.00
098-660-800	Bond Payment	440,000.00	420,000.00	405,000.00
098-660-850	Interest Payment	198,770.00	215,970.00	232,470.00
	Total Department: 660 - JAIL:	639,170.00	635,970.00	637,920.00
	Total Expense:	639,170.00	635,970.00	637,920.00
	Total Fund: 098 - DEBT SERVICE TEXAS GO BOND SERIES 2017:	1,300.00	-28,111.28	-187,690.41
	Report Total:	-5,547,524.67	-5,132,785.73	-5,379,894.25

COMMISSIONERS COURT

REGULAR SESSION

SEPTEMBER 16, 2024

RECORD VOTE TO ADOPT FY2025 BUDGET

YES NO Cindy Vanlandingham
Cindy Vanlandingham, Bosque County Judge

YES NO Billy Hall
Billy Hall, Commissioner, Precinct 1

YES NO Terry Townley
Terry Townley, Commissioner, Precinct 2

YES NO Larry Philipp
Larry Philipp, Commissioner, Precinct 3

YES NO Ronny Liardon
Ronny Liardon, Commissioner, Precinct 4

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

BOSQUE COUNTY

(254) 435-2382

Taxing Unit Name

Phone (area code and number)

PO BOX 647, Meridian, TX, 76665

<http://www.bosquecounty.us/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,937,990,973
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	\$ 493,367,293
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,444,623,680
4.	Prior year total adopted tax rate.	\$ 0.3800 /\$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.	\$ 2,444,623,680
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: \$ 462,393 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 131,500 C. Value loss. Add A and B. ⁶	\$ 593,893
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 1,996,093 B. Current year productivity or special appraised value: - \$ 75,717 C. Value loss. Subtract B from A. ⁷	\$ 1,920,376
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,514,269
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.	\$ 2,442,109,411
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,280,015
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	\$ 10,243
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 9,290,258
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: \$ 3,225,244,103 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 10,152,040 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.	\$ 3,235,396,143

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(d)

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	\$ 70,634,650
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.	\$ 70,634,650
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	\$ 564,778,333
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,741,252,460
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	\$ 113,825,302
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 113,825,302
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,627,427,158
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.3535 /\$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	\$ 0.3535 /\$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.	\$ 0.3546 /\$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> .	\$ 2,444,623,680

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 8,668,635
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. + \$ 10,246</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. \$ 10,246</p> <p>E. Add Line 30 to 31D.</p>	\$ 8,678,881
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,627,427,158
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3303 /\$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. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$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. \$ 15,218</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. - \$ 25,844</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.0441

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.....</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.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 155,700</p> <p>\$ 127,217</p> <p>\$ 0.0010 /\$100</p> <p>\$ 0.0002 /\$100</p> <p>\$ 0.0002 /\$100</p>
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.....</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.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.0000 /\$100</p> <p>\$ 0.0000 /\$100</p> <p>\$ 0.0000 /\$100</p>
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</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</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0</p> <p>\$ 0</p> <p>\$ 0.0000 /\$100</p> <p>\$ 0.0000 /\$100</p>
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.3305 /\$100</p>
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</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 1,157,792</p> <p>\$ 0.0440 /\$100</p> <p>\$ 0.3745 /\$100</p>
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>- 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>	<p>\$ 0.3876 /\$100</p>

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>	\$ _____ /\$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 \$ 635,970</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>	\$ 635,970
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 635,970
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰..... 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.25 %</p> <p>C. Enter the 2022 actual collection rate 100.00 %</p> <p>D. Enter the 2021 actual collection rate 99.74 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 635,970
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,741,252,460
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0231 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.4107 /\$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>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(f)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4107 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,157,792
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,741,252,460
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0422 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3535 /\$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.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4107 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.3685 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... 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.....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
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.....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
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.....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$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)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.3305
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,741,252,460
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0182 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0231 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.3718 /\$100

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

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

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

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

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

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

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

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §526.42(c)
⁵¹ Tex. Tax Code §526.42(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3535 /\$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. \$ 0.3685 /\$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: 58

De minimis rate. \$ 0.3718 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶

Printed Name of Taxing Unit Representative _____

sign here ▶

Taxing Unit Representative _____

Date _____

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