

FRANKLIN COUNTY, TEXAS
2025

ADOPTED
BUDGET

ADOPTED ON THIS THE 26TH DAY OF AUGUST, 2024.

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FRANKLIN COUNTY, TEXAS



2025 ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by \$314,805, effectively a 4.36% revenue increase over last year's budget, and of that total, \$189,266 is revenue to be raised from new property added to the tax roll this year. [LGC 111.008(d)] The ad valorem tax rate required to fund this budget is proposed to be set at the No New Revenue Rate (NNR), which is the same as the calculated No New Revenue (NNR) tax rate.

Tax Rate Year	2022	2023	2024
Calendar Budget Year	<u>2023</u>	<u>2024</u>	<u>2025</u>
Total Property Tax Rate	.40012	.38336	.35228
No New Revenue Rate	.40012	.35687	.35228

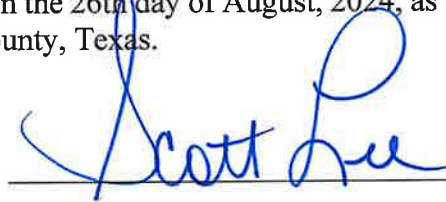
BUDGET CERTIFICATE

Budget year January 1, 2025 through December 31, 2025

STATE OF TEXAS **

COUNTY OF FRANKLIN **

We, Scott Lee, County Judge; Marla White, County Auditor; and Brook Bussell, County Clerk of Franklin County, Texas, do hereby certify the attached budget is a true and correct copy of the budget of Franklin County, Texas, for the period January 1, 2025 through December 31, 2025, as passed and approved by the Commissioners' Court of Franklin County, Texas, on the 26th day of August, 2024, as the same appears on file in the office of the County Clerk of Franklin County, Texas.



Scott Lee, County Judge



Marla White, County Auditor

STATE OF TEXAS **

COUNTY OF FRANKLIN **

I, Brook Bussell, County Clerk of Franklin County, Texas, and Ex-Officio Clerk of the Commissioners' Court, do hereby certify that the above and foregoing is true and correct as reflected by the records in my office.

Given under my hand and seal of office in Mt. Vernon, Texas, this the 26th day of August, 2024.



Brook Bussell, County Clerk

**FRANKLIN COUNTY, TEXAS
ORDER ADOPTING
THE 2025 BUDGET**

WHEREAS, the Court met on August 26, 2024 to consider the proposed budget of estimated revenues and expenditures for FY 2025, covering January 1 through December 31, 2025;

WHEREAS, the proposed Budget was duly filed for inspection; public notice was given for public hearing on the adoption of said Budget; and said Budget having been duly considered by the Court;

IT IS HEREBY ORDERED by the Commissioners' Court of Franklin County, State of Texas, on August 26, 2024 that the proposed budget be and the same is hereby adopted as the annual budget for FY 2025 for Franklin County.

Commissioner Scott Smith moved for adoption of order.

Commissioner Charlie Emerson seconded the motion.

Adopted by the following vote:

County Judge – Scott Lee	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 1 – Jerry Cooper	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 2 – Toby Godfrey	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 3 – Charlie Emerson	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 4 – Scott Smith	<u>Yes</u>	Abstain	No	Absent

Motion 5 Carried 0 Failed

APPROVED and ADOPTED by the Franklin County Commissioner's Court on this the 26th day of August, 2024.

Jerry Cooper
Jerry Cooper, Commissioner Pct. #1

Charlie Emerson
Charlie Emerson, Commissioner Pct. #3

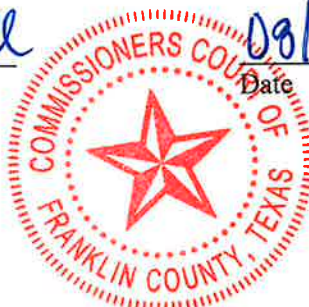
ATTEST: Brook Bussell
Brook Bussell, County Clerk

Scott Lee
Scott Lee-County Judge

Toby Godfrey
Toby Godfrey, Commissioner Pct #2

Scott Smith
Scott Smith, Commissioner Pct. #4

08/26/2024
Date



FRANKLIN COUNTY, TEXAS
ORDER FOR ADOPTION OF 2024 TAX RATE FOR 2025 BUDGET

WHERE AS, the Franklin County Commissioners' Court has voted to adopt the proposed FY 2025 budget requiring a funding tax rate that is the **same as the calculated No New Revenue tax rate**,

IT IS HEREBY ORDERED BY AFFIRMATIVE VOTE OF THE COMMISSIONERS' COURT OF FRANKLIN COUNTY, ON AUGUST 26, 2024:

That the tax levy for Tax Year 2024 / Budget Year 2025 is a total ad valorem tax of \$0.35228 per \$100 assessed valuation on all taxable property within the county.

The tax levy hereby adopted contains the following components:

General Fund	.23267
Lateral Road & Bridge Fund	.08693
Special Road & Bridge Fund	.01401
Interest & Sinking Fund	.01867
TOTAL TAX RATE	.35228

Commissioner Charlie Emerson moved for adoption of order.
Commissioner Toby Godfrey seconded the motion.

Adopted by the following vote:

County Judge – Scott Lee	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 1 – Jerry Cooper	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 2 -Toby Godfrey	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 3 – Charlie Emerson	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 4 – Scott Smith	<u>Yes</u>	Abstain	No	Absent

Motion 5 Carried 0 Failed

This year's adopted tax rate is the same as the calculated No New Revenue (effective) tax rate. This budget will raise more revenue from property taxes than last year's budget by \$314,805, effectively a 4.36% increase over last year's budget; and of that total, \$189,266 is tax revenue raised from new property added to the tax roll this year.

Jerry Cooper
Jerry Cooper, Commissioner Precinct #1

Charlie Emerson
Charlie Emerson, Commissioner Precinct #3

Scott Lee
Scott Lee, County Judge

Toby Godfrey
Toby Godfrey, Commissioner Precinct #2

Scott Smith
Scott Smith, Commissioner Precinct #4

ATTEST:

Brook Bussell
Brook Bussell, County Clerk



PROPOSED 2024 TAX RATE FOR FY 2025
FRANKLIN COUNTY COMMISSIONER'S COURT

August 5, 2024

The Commissioner's Court of Franklin County reviewed the following items and took the following action regarding the proposal of the 2024 tax rates for the FY 2025 calendar budget year:

- 1) Review and determine the level of funding required for the FY 2025 Budget.
- 2) The No New Revenue rate (NNR) is as follows: GENERAL FUND .23267 RBS .01401
LATERAL ROAD .08693 I&S .01867
TOTAL NO NEW REVENUE RATE .35228
- 3) After review of the expenses presented, it is determined that the level of the proposed 2024 tax rates needed to fund the FY 2025 budget are as follows:
GENERAL FUND .23267 RBS .01401
LATERAL ROAD .08693 I&S .01867

TOTAL PROPOSED 2024 TAX RATE FOR FY 2025 BUDGET: .35228

- 4) Take a record vote on the proposed 2024 tax rates to fund the FY 2025 budget.

MOTION BY: Scott Smith SECOND BY: Charlie Emerson

COUNTY JUDGE SCOTT LEE	<u>YES</u>	NO	ABSTAIN	ABSENT
COMMISSIONER, PCT 1-JERRY COOPER	<u>YES</u>	NO	ABSTAIN	ABSENT
COMMISSIONER, PCT 2-TOBY GODFREY	<u>YES</u>	NO	ABSTAIN	ABSENT
COMMISSIONER, PCT 3-CHARLIE EMERSON	<u>YES</u>	NO	ABSTAIN	ABSENT
COMMISSIONER, PCT 4-SCOTT SMITH	<u>YES</u>	NO	ABSTAIN	ABSENT

BY ORDER OF THE FRANKLIN COUNTY COMMISSIONERS' COURT ON THIS THE 5TH DAY OF AUGUST, 2024.

Scott Lee
Scott Lee, County Judge



Brook Bussell
ATTEST: Brook Bussell, County Clerk

CALCULATE INCREASE IN TAX DOLLARS

<u>Tax Fund</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>
General Fund	\$ 4,999,229.00	\$ 4,888,216.00	\$ 111,013.00
R&B Special	\$ 326,656.00	\$ 316,852.00	\$ 9,804.00
Lateral Road	\$ 1,846,493.00	\$ 1,778,044.00	\$ 68,449.00
Debt Service	\$ 370,133.00	\$ 244,594.00	\$ 125,539.00
Total Taxes	\$ 7,542,511.00	\$ 7,227,706.00	<u>\$ 314,805.00</u> <u>\$ 314,805.00</u>

CALCULATE % INCREASE IN TAX \$s OVER LAST YEAR

Proposed Increase in Tax \$s over Prior Year	\$ 314,805.00
Prior Year Total Tax \$s	<u>\$ 7,227,706.00</u>
% Increase in Proposed Tax \$s	<u><u>4.36%</u></u>

**FRANKLIN COUNTY, TEXAS
COUNTY OFFICIALS
January 1, 2025**

County Judge.....Scott Lee
Commissioner Precinct 1.....Jerry Cooper
Commissioner Precinct 2.....Toby Godfrey
Commissioner Precinct 3.....Scott Newsome
Commissioner Precinct 4.....Scott Smith
County Clerk.....Brook Bussell
District Clerk.....Ellen Jaggers
County Treasurer.....Paris Tillery
Tax Assessor-Collector.....Melissa McSwain-Clawson
County Auditor.....Marla White
Sheriff.....Ricky Jones
County Attorney.....Landon Ramsay
Justice of the Peace.....Robert Zinn
Constable.....Brantin Carr

STATISTICAL DATA

In presenting this budget to the Commissioner's Court of Franklin County, and to the taxpayers of Franklin County, Texas, the following statistics are set out:

VALUATION-GENERAL FUND/DEBT SERVICE \$1,982,500,190

VALUATION-LATERAL ROAD/FLOOD \$1,977,656,087

VALUATION-ROAD & BRIDGE SPECIAL \$2,379,154,910

The Franklin County levy per \$100 valuation in this budget is as follows:

RATES

.23267 X 1,982,500,190	=	\$4,612,683	General Ad Valorem Operating
.01867 X 1,982,500,190	=	\$ 370,133	Debt Service
.08693 X 1,977,656,087	=	\$1,719,176	Lateral Road/Flood
.01401 X 2,379,154,910	=	\$ 333,320	Road & Bridge Special

PROPERTY TAXES

Gross Taxes-General M&O	\$ 4,612,683
Over 65/Disabled	+ 488,000
Less 2% delinquent	<u>(101,454)</u>
Net Taxes-General M&O	\$ 4,999,229
Lateral/Road Flood	\$ 1,719,176
Over 65/Disabled	165,000
Less 2% Delinquent	<u>(37,683)</u>
Net Taxes-Lateral/Road Flood	\$1,846,493
Road & Bridge Special	\$ 333,320
Less 2% Delinquent	<u>(6,664)</u>
Net Taxes-Road & Bridge Special	\$ 326,656

STATEMENT OF INDEBTEDNESS

As of August 1, 2024

County Limited Tax Notes- as of August 1, 2024

<u>Financer / Description</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued Amount</u>	<u>Retired Amount</u>	<u>Balance 8/1/2024</u>
Alliance Bank-Equip 1,2,3,4	8/1/2024	8/1/2029	5.55%	\$ 582,645	\$ -	\$ 582,645
Alliance Bank-Equip-Pct 1,2,3,4	3/15/2020	3/15/2027	2.00%	\$ 800,000	\$ 457,143	\$ 342,857
Alliance Bank-Equip	9/1/2023	9/1/2028	5.25%	\$ 463,955	\$ 92,791	\$ 371,164

Financing agreements as of August 1, 2024

Alliance Bank-S200 Weiler Reclaim	1/31/2020	1/31/2024	2.35%	\$ 272,000	\$ 272,000	\$ -
Alliance Bank-Equip-Pct #2	7/1/2023	7/1/2026	5.25%	\$ 76,838	\$ 25,613	\$ 51,225

Debt Service Requirements for 2025

<u>Classification</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Alliance Bank-800K-Equipment	\$ 114,300	\$ 5,700	\$ 120,000
Alliance Bank-Equipment	\$92,790	\$19,756	\$ 112,546
Alliance Bank-Equipment-582k	\$116,529	\$12,935	\$ 129,464

BUDGET SUMMARY - FRANKLIN COUNTY											
ACTUAL 2023											
ESTIMATED - 2024-2025											
	2023 ACTUAL BEGIN FUND BALANCE	2023 ACTUAL REVENUE	2023 ACTUAL EXPENSES	2023 ACTUAL ENDING FUND BALANCE	2024 BUDGETED REVENUE	2024 BUDGETED EXPENSES	2024 ESTIMATED ENDING FUND BALANCE	2025 BUDGETED REVENUE	2025 BUDGETED EXPENSES	2025 ESTIMATED ENDING FUND BALANCE	
GENERAL	\$ 3,367,882	\$ 7,364,991	\$ (6,861,133)	\$ 3,871,740	\$ 7,055,296	\$ 7,178,848	\$ 3,748,188	\$ 7,475,875	\$ 7,599,553	\$ 3,624,510	
ROAD & BRIDGE #1	1,001,038	1,047,761	(1,285,697)	763,102	827,588	1,249,950	340,740	851,034	1,010,015	181,759	
ROAD & BRIDGE #2	99,472	735,975	(579,858)	255,589	565,585	732,230	88,944	582,258	759,105	(87,903)	
ROAD & BRIDGE #3	270,629	723,294	(701,145)	292,778	655,902	859,110	89,570	675,349	926,095	(161,176)	
ROAD & BRIDGE #4	160,451	690,883	(662,171)	189,163	601,371	664,575	125,959	619,158	760,150	(15,033)	
COUNTY WIDE R&B	62,833	2,157,334	(2,037,188)	182,979	2,156,044	2,156,044	182,979	2,224,493	2,224,493	182,979	
HEALTHCARE	196,960	30,000	(16,309)	210,651	30,000	35,000	205,651	30,000	35,000	200,651	
INDIGENT HEALTH	13,457	84,000	(22,249)	75,208	104,000	104,000	75,208	84,000	84,000	75,208	
THE HUB	4,868	77,207	(73,836)	8,239	70,200	71,025	7,414	74,600	72,325	9,689	
SPORTS COMPLEX	11,111	40,640	(51,435)	316	56,300	59,145	(2,529)	56,300	53,170	601	
CO FREE LIBRARY	13,460	275,230	(244,828)	43,862	250,000	252,665	41,197	270,800	270,322	41,675	
DEBT SERVICE	10,547	152,524	(124,571)	38,500	246,350	240,359	44,491	376,733	376,919	44,305	
TRANSFERS		(2,481,987)	2,481,987		(2,624,044)	(2,624,044)		(2,692,493)	(2,692,493)		
TOTAL TAX FUNDS	5,212,708	10,897,852	(10,178,433)	5,932,127	9,994,592	10,978,907	4,947,812	10,628,107	11,478,654	4,097,265	
BRUCE ENDOWMENT	272,330	4,234	(4,000)	272,564	3,000	4,000	271,564	4,000	4,000	271,564	
RECORDS RETENTION	307,776	59,012	(34,382)	332,406	49,000	155,000	226,406	48,000	140,000	134,406	
XI CO RECORD RETENT.	54,330	10,002	-	64,332	5,000	35,000	34,332	6,500	35,000	5,832	
ARCHIVAL FUND	262,587	45,505	(39)	308,053	30,500	71,000	267,553	33,500	101,000	200,053	
RECORD MGMT-DCLK	9,034	739		9,773	800	7,000	3,573	800	7,000	(2,627)	
C/DCLK TECHNOLOGY	6,558	659	-	7,217	400	6,000	1,617	400	6,000	(3,983)	
C/HOUSE SECURITY	88,411	16,627	(2,242)	102,796	12,000	42,250	72,546	12,000	42,250	42,296	
JP TECHNOLOGY	9,174	3,238	(525)	11,887	2,200	10,000	4,087	3,500	10,000	(2,413)	
REVOLVING LOAN FUND	352,616	17,098	-	369,714	2,650		372,364	11,150		383,514	
HOTEL/MOTEL TAX	177,602	75,176	(63,976)	188,802	80,000	116,400	152,402	80,000	159,500	72,902	
COUNTY LAW LIBRARY	57,347	10,490	(8,424)	59,413	6,500	10,200	55,713	6,500	10,200	52,013	
AIRPORT	825,007	9,827	(11,426)	823,408	14,000	11,500	825,908	14,000	11,500	828,408	
CAPITAL PROJECT FUND	1,539,671	228,938	(155,117)	1,613,492	25,000	1,350,000	288,492	25,000	560,000	(246,508)	
SHERIFF COMMISSARY	70,369	124,430	(161,107)	33,692	101,000	107,300	27,392	101,000	107,300	21,092	
INMATE HOUSING	767,521	463,613	(361,904)	869,230	415,000	478,200	806,030	415,000	742,194	478,836	
TOTAL OTHER FUNDS	4,800,333	1,069,588	(803,142)	5,066,779	747,050	2,403,850	3,409,979	761,350	1,935,944	2,235,385	
TOTAL ALL FUNDS	\$ 10,013,041	\$ 11,967,440	\$ (10,981,575)	\$ 10,998,906	\$ 10,741,642	\$ 13,382,757	\$ 8,357,791	\$ 11,389,457	\$ 13,414,598	\$ 6,332,650	

FRANKLIN COUNTY
APPROVED PERSONNEL POSITIONS FOR FY 2025

<u>DEPARTMENT</u>	<u>JOB TITLE</u>	<u>QTY</u>	<u>Full Time / Part Time</u>
County Judge	Emergency Mgmt. Coordinator &		
	Fire Marshall	1	FT
	Maintenance	2	FT
	Clerk/Asst to Judge	1	FT
	Clerk-EMC	1	PT
County Clerk	Clerk	2	FT
District Clerk	Clerk	2	FT
Justice of the Peace	Clerk	2	FT
County Attorney	Court Coordinator	1	FT
	Investigator	1	FT
	Asst Prosecutor	1	PT
Auditor	Clerk	0	FT
Treasurer	Clerk	2	FT
Tax Assessor / Collector	Clerk	3	FT
	Clerk	1	PT
Sheriff's Department	Chief Deputy	1	FT
	CID	3	FT
	Deputy	11	FT
Dispatch	Dispatcher	5	FT
Jail	Chief Jailer	1	FT
	Administrative Assistant	1	FT
	Jailer	13	FT
	Jail Nurse	1	FT
Elections Administrator	Administrator	1	FT
	Assistant	1	FT
Constable	Deputy	0	FT
Library	Librarian	1	FT
	Assistant Librarian	1	FT
	Clerks	2	PT
	Janitor	1	PT
Extension	Agent	1	PT
The Hub	Cook/Manager	1	PT
Recreation Facility	Sports Complex Manager	1	PT
Road & Bridge Mtnc - Pct #1	Maintenance / Road Crew	4	FT
Road & Bridge Mtnc - Pct #2	Maintenance / Road Crew	3	FT
Road & Bridge Mtnc - Pct #3	Maintenance / Road Crew	3	FT
Road & Bridge Mtnc - Pct #4	Maintenance / Road Crew	3	FT
Total Positions	Full-time:	70	
	Part-time:	9	

Road and Bridge Allocation

2025 Budget

Franklin County has a total of 282 miles. The budgeted allocation was changed January 1, 2006, from a base with remaining funds split by percentage to all road funds being divided by the percentages noted below:

Precinct #1-88 miles of road - 31.20%

Precinct #2-60 miles of road - 21.28%

Precinct #3-70 miles of road - 24.82%

Precinct #4-64 miles of road - 22.70%

010-GENERAL FUND

REVENUES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
010-310-110 AD VALOREM CURRENT	4,134,005	4,411,613	4,755,632	4,888,216	4,888,427	0	0	4,999,229
010-310-120 AD VALOREM-DELINQUENT	58,682	49,600	78,431	95,500	42,593	0	0	117,000
010-310-130 AD VALOREM - ESCHEATED FUNDS	61	0	0	0	0	0	0	0
010-318-300 COUNTY SALES/USE TAX	657,806	694,579	713,330	683,500	488,215	0	0	746,900
010-318-301 HOTEL OCCUPANCY TAX	0	0	0	0	0	0	0	0
010-319-000 PENALTY & INTEREST/DEL TAX	0	0	0	0	0	0	0	0
010-319-100 PENALTY/INT-CURRENT/DELQ	48,909	48,300	45,477	52,000	42,052	0	0	52,000
010-319-150 ATTORNEY FEES-DELINQ TAX	24,886	21,825	21,252	16,500	15,176	0	0	18,000
010-321-200 FEES-AUTO REGISTRATION	47,668	58,196	59,219	45,000	45,072	0	0	60,000
010-321-201 FEES-CERTIFICATE OF TITLE	8,302	8,610	7,630	7,500	4,810	0	0	7,500
010-321-900 FEES-SEPTIC PERMIT	34,830	32,820	26,280	30,000	19,770	0	0	30,000
010-321-950 FEES-MULTIPURPOSE BLDG.	0	0	0	0	0	0	0	0
010-333-100 GRANT-INDIGENT DEFENSE	20,385	19,816	19,564	20,000	0	0	0	18,000
010-333-200 GRANT-HOMELAND SECURITY	23,900	0	65,253	0	0	0	0	0
010-333-225 GRANT - ATCOG/TCEQ	2,500	0	0	0	0	0	0	0
010-333-229 Grant-ATCOG 911 Recorder	0	0	0	0	0	0	0	0
010-333-230 GRANT - ATCOG 911 REMODEL	0	0	0	0	0	0	0	0
010-333-240 GRANT-BYRNE MEMORIAL JUSTICE	17,973	24,500	36,002	0	31,650	0	0	0
010-333-250 GRANT FUNDS-CTCL FOR ELECTIO	0	0	0	0	0	0	0	0
010-333-260 GRANT-USDOJ FOR CV SUPPLMNT	20,652	0	0	0	0	0	0	0
010-333-270 GRANT-USDA-SHERIFF VEHICLES	15,700	0	0	0	0	0	0	0
010-333-300 GRANT-VINE FUNDS	5,974	7,986	4,936	10,000	6,729	0	0	7,000
010-333-301 GRANT FUNDS-CYPRESS WATER	31,125	459,219	77,036	0	3,025	0	0	0
010-333-400 GRANT FUNDS-HAVA	0	0	0	0	0	0	0	0
010-333-500 GRANT - OOG-CJD GRANT	0	0	17,012	0	0	0	0	0
010-333-510 GRANT-STEP	0	8,036	11,208	0	2,685	0	0	5,000
010-333-511 GRANT-SUSTEEN FORENSIC SFTWR	0	0	0	0	0	0	0	0
010-334-200 MIXED BEVERAGE TAX	19,308	20,485	26,789	18,000	20,496	0	0	35,000
010-339-001 DISPATCHER REVENUE-CITY	99,233	114,251	108,188	112,500	78,682	0	0	112,500
010-339-002 SHERIFF/ADMIN/CHIEF-CITY	21,230	21,230	19,461	21,230	14,153	0	0	21,230
010-339-003 LEOSE - SO	0	0	0	0	0	0	0	0
010-339-004 LEOSE - CONSTABLE	0	0	0	0	0	0	0	0
010-339-005 BAIL BOND APPLICATION FEE	0	0	0	0	0	0	0	0
010-339-006 OPIOID SETTLEMENT PROCEEDS	0	0	8,094	0	1,575	0	0	2,000
010-339-010 LIBRARY/ROADS - CITY	0	0	0	0	0	0	0	0
010-339-200 INMATE ROOM/BOARD-WORK PROGR	0	0	0	0	0	0	0	0
010-340-100 FEES-COUNTY JUDGE	412	312	247	200	128	0	0	200
010-340-200 FEES-SHERIFF	4,766	2,872	2,346	2,000	1,480	0	0	2,000
010-340-300 FEES-COUNTY ATTORNEY	1,582	875	814	500	429	0	0	1,000
010-340-400 FEES-COUNTY CLERK	107,827	97,260	88,325	85,000	46,558	0	0	85,000
010-340-401 FEES-COURT REPORTER-CCLK	232	127	122	0	64	0	0	0
010-340-405 ELECTION FEES	0	0	92	0	0	0	0	0
010-340-500 FEES-TAX ASSESSOR	166,753	180,684	156,835	195,000	186,257	0	0	240,000
010-340-700 FEES-DISTRICT CLERK	48,992	41,417	56,199	35,000	18,718	0	0	35,000
010-340-701 FEES-CHILD ABUSE PREVENTION	140	104	158	100	45	0	0	100
010-340-702 FEES-TAX SALE AD LITEM	1,000	0	0	0	0	0	0	0
010-340-725 FEES-JUVENILE PROBATION	0	0	0	0	0	0	0	0

010-GENERAL FUND

REVENUES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2025 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-340-800 FEES-JUSTICE COURT	15,558	21,052	23,061	12,500	24,502	0	0	30,000
010-340-801 FEES - DSC - JP	10	0	0	0	0	0	0	0
010-340-802 FEES-TRUANCY PREVENTION FUND	2,743	2,987	2,996	2,000	2,680	0	0	4,000
010-340-808 FEES-TIME PAYMENT 1/2020	1,885	1,599	1,440	2,000	1,499	0	0	3,000
010-340-900 FEES-COUNTY TREASURER	23,647	20,033	16,687	25,000	13,745	0	0	25,000
010-340-950 FEES-CONSTABLE	15,978	22,518	18,104	25,000	13,573	0	0	22,000
010-340-951 FEES-CO SPECIALTY COURT-1/20	1,779	1,210	1,417	1,000	780	0	0	1,500
010-340-952 FEE-CO JURY FUND	140	1,967	2,277	1,000	1,353	0	0	2,000
010-340-953 FEES-LANGUAGE ACCESS	0	930	1,094	1,500	694	0	0	1,500
010-340-955 FEES-TRAFFIC	1,547	1,325	1,175	1,000	1,007	0	0	2,000
010-340-957 FEES-GRAFFITI ERADICATION	1	0	0	0	0	0	0	0
010-340-958 FEES-COURT FACILITY	0	3,600	4,304	3,000	2,529	0	0	4,000
010-342-500 FEES-TAX CERTIFICATE	11,350	9,140	6,620	9,500	5,010	0	0	9,500
010-344-000 FEES-WASTE MGMT	5,063	5,561	5,935	8,000	5,165	0	0	7,000
010-348-000 FEES-JUDICIAL EDUCATION	333	355	1,198	350	150	0	0	350
010-350-100 FINES-COUNTY COURT	46,259	32,753	26,500	30,000	13,359	0	0	25,000
010-350-101 REMOTE ACCESS (BC 1.83) (4) (24) (4)				0	20)	0	0	0
010-350-200 FINES-DISTRICT COURT	25,246	29,246	44,081	30,000	20,620	0	0	30,000
010-350-300 FINES-JUSTICE COURT	104,969	92,595	80,776	100,000	71,117	0	0	100,000
010-360-000 INTEREST EARNED-TREASURER	26,892	59,648	338,031	80,000	225,802	0	0	140,000
010-360-200 INTEREST EARNED-ELECTION ADM	0	0	14	0	0	0	0	0
010-360-500 INTEREST EARNED-TAX	2,490	10,543	35,893	25,000	33,554	0	0	38,000
010-360-700 INTEREST EARNED-DISTRICT CLE	0	0	0	0	0	0	0	0
010-360-800 INTEREST EARNED-COUNTY CLERK	101	324	698	500	350	0	0	1,500
010-360-900 INTEREST EARNED - JP	3	0	0	0	0	0	0	0
010-364-000 SALE OF FIXED ASSETS	25,000	5,795	0	10,000	0	0	0	10,000
010-370-400 OTHER INCOME	35,424	(1,048,646)	10,567	23,068	17,382	0	0	20,000
010-370-450 OTHER INCOME-PAYROLL	0	1	20	3,000	0	0	0	2,000
010-370-451 CO ATTNY STATE SUPPLEMENT	28,000	17,111	23,333	25,000	0	0	0	25,666
010-370-452 CO JUDGE STATE SUPPLEMENT	25,231	25,200	25,200	25,200	15,150	0	0	25,200
010-370-475 OTHER INCOME DONATIONS	14	0	200	0	0	0	0	0
010-370-480 OTHER INCOME S.O. PHONE TECH	0	0	0	0	0	0	0	0
010-370-600 FEES-PHONE COMMISSION	18,562	18,603	20,951	18,000	13,248	0	0	23,000
010-370-605 FEES - TOWER LEASE	1,800	1,800	1,800	2,000	1,200	0	0	2,000
010-370-610 CAPITAL CREDIT FUNDS	4,344	3,726	0	2,000	0	0	0	2,000
010-370-700 OTHER INCOME-P&W FUEL	0	0	0	0	0	0	0	0
010-390-010 INS PROCEEDS-CLAIMS	0	7,277	24,691	28,015	35,986	0	0	0
010-390-022 TRANSFER FROM PCT#2	0	0	0	0	0	0	0	0
010-390-070 TRANSFER FROM ARPA	23,529	169,150	0	0	0	0	0	0
010-390-082 TRANSFER FROM INMATE HOUSING	50,000	25,000	240,000	285,000	185,000	0	0	325,000
TOTAL REVENUES	6,122,727	5,867,097	7,364,991	7,096,379	6,664,226	0	0	7,475,875

010-GENERAL FUND
COUNTY JUDGE
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	APPROVED BUDGET
010-400-101 ELECTED SALARIES	56,227	61,227	61,227	67,227	43,956	0	0	71,227
010-400-102 SALARY-JUV PROBATION	2,000	2,000	2,000	2,000	1,308	0	0	2,000
010-400-103 STATE SALARY SUPPLEMENT	25,200	25,200	25,200	25,200	16,477	0	0	25,200
010-400-104 SALARIES-EMPLOYEE	0	0	0	0	0	0	0	37,440
010-400-106 LONGEVITY PAY	600	700	800	900	900	0	0	1,000
010-400-200 FICA	6,445	6,818	6,825	7,300	4,789	0	0	10,350
010-400-202 HEALTH/LIFE INSURANCE	348	358	353	450	232	0	0	11,670
010-400-203 RETIREMENT & DEATH	10,290	10,847	10,764	11,520	7,538	0	0	18,000
010-400-204 WORKERS COMP INSURANCE	128	148	72	200	100	0	0	200
010-400-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
010-400-330 SUPPLIES	1,581	1,114	2,171	1,850	663	0	0	4,000
010-400-403 PER DIEM	1,065	1,154	2,235	3,000	1,351	0	0	3,000
010-400-420 TELEPHONE	0	0	0	0	0	0	0	0
010-400-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-400-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
 TOTAL COUNTY JUDGE	 103,884	 109,566	 111,647	 119,647	 77,315	 0	 0	 184,087

010-GENERAL FUND
COUNTY CLERK
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-403-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-403-104 EMPLOYEE SALARIES	95,333	118,576	73,529	80,080	52,360	0	0	91,520
010-403-106 LONGEVITY PAY	4,700	4,800	4,900	3,000	3,000	0	0	3,100
010-403-200 FICA	10,631	13,192	9,905	11,150	7,062	0	0	12,300
010-403-202 HEALTH/LIFE INSURANCE	36,200	38,693	28,163	32,040	21,225	0	0	33,660
010-403-203 RETIREMENT & DEATH	19,082	23,249	16,773	17,925	11,794	0	0	21,400
010-403-204 WORKERS COMP INSURANCE	384	296	172	300	150	0	0	300
010-403-206 UNEMPLOYMENT INSURANCE	756	27	13	500	234	0	0	500
010-403-330 SUPPLIES	4,659	3,120	5,226	5,000	2,475	0	0	5,000
010-403-403 PER DIEM	597	846	1,968	3,000	2,705	0	0	3,000
010-403-420 TELEPHONE	0	0	0	0	0	0	0	0
010-403-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY CLERK	223,441	258,899	196,748	215,095	141,609	0	0	236,880

010-GENERAL FUND
ELECTIONS
EXPENDITURES

	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-405-102 ELECTION ADMIN SALARIES	0	0	34,440	45,500	29,750	0	0	48,360
010-405-103 ELECT ADMIN ASST SALARIES	0	0	20,659	34,320	24,426	0	0	37,440
010-405-104 ELECTION WORKER SALARIES	10,721	39,294	10,522	28,000	19,330	0	0	28,000
010-405-200 FICA	677	2,468	4,519	8,300	5,149	0	0	6,575
010-405-202 HEALTH/LIFE INSURANCE	0	0	12,466	21,360	14,150	0	0	22,440
010-405-203 RETIREMENT & DEATH	0	1	6,812	9,875	6,658	0	0	11,450
010-405-204 WORKERS COMP INSURANCE	44	54	147	300	137	0	0	300
010-405-206 UNEMPLOYMENT INSURANCE	249	33	28	500	485	0	0	500
010-405-329 SUPPLIES-ELECTIONS	0	0	17,001	12,000	6,271	0	0	15,000
010-405-330 OFFICE SUPPLIES	6,780	8,605	5,636	5,000	971	0	0	5,000
010-405-331 GRANT EXPENSE-CTCL FUNDS	0	0	0	0	0	0	0	0
010-405-332 GRANT EXPENSE-HAVA CARES 10K	0	0	0	0	0	0	0	0
010-405-335 SUPPLIES - REPUBLICAN ELECTI	0	0	0	0	0	0	0	0
010-405-336 SUPPLIES - DEMOCRATIC ELECTI	0	0	0	0	0	0	0	0
010-405-403 PER DIEM	203	760	2,761	3,000	2,348	0	0	3,000
010-405-500 NOTE PAYMENT-VOTER MACHINES	0	0	0	0	0	0	0	0
010-405-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL ELECTIONS	18,673	51,214	114,992	168,155	109,676	0	0	178,065

010-GENERAL FUND
NON-DEPARTMENTAL
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-409-420 TELEPHONE/CO WIDE INTERNET	45,499	39,018	39,570	47,000	26,339	0	0	47,000
010-409-421 POSTAGE EXPENSE	22,286	24,782	25,767	24,000	10,882	0	0	25,000
010-409-422 COPIER SUPPLIES	9,442	11,538	12,193	10,000	3,226	0	0	10,000
010-409-427 DRUG TESTING	0	0	0	0	0	0	0	0
010-409-428 DOCUMENT SHRED FEES	1,400	1,579	1,892	2,000	693	0	0	2,000
010-409-429 COMMUNITY CRIME PREVENTION	0	556	2,965	20,000	0	0	0	20,000
010-409-471 MEMBERSHIPS & DUES	3,871	5,696	6,359	6,000	4,605	0	0	6,000
010-409-480 INSURANCE & BONDS	119,279	128,388	126,090	145,000	141,240	0	0	160,000
010-409-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
010-409-500 CONTINGENCY	0	0	0	15,000	0	0	0	15,000
TOTAL NON-DEPARTMENTAL	201,777	211,557	214,837	269,000	186,985	0	0	285,000

010-GENERAL FUND
OTHER CONTRACTS
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	2024 Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	2025 APPROVED BUDGET
010-411-104 EMPLOYEE SALARIES-VSO	0	0	1,028	6,656	0	0	0	6,656
010-411-200 FICA/MED-VSO	0	0	79	520	0	0	0	520
010-411-202 HEALTH INS-COBRA/CO PORTION	0	0	0	0	0	0	0	0
010-411-203 RETIREMENT-VSO	0	0	127	830	0	0	0	830
010-411-204 WORKERS COMP-INSURANCE	1,816	1,247	1,415	2,500	1,128	0	0	2,500
010-411-206 UNEMPLOYMENT-VSO	0	0	1	0	0	0	0	0
010-411-400 REDISTRICT FEES	0	0	0	0	0	0	0	0
010-411-403 RAIL DISTRICT TRAVEL/DUES	0	0	0	0	0	0	0	0
010-411-405 APPRAISAL DISTRICT EXPENSE	156,954	171,274	193,572	207,000	101,661	0	0	225,000
010-411-407 CDL TRAINING-CO EMPLOYEES	0	0	17,197	20,000	6,000	0	0	10,000
010-411-408 AUTOPSY/INVESTIGATION	18,096	26,942	43,385	35,000	13,680	0	0	35,000
010-411-409 AUDIT FEE/ATTY FEE-DELQ TAX	56,929	60,214	54,864	55,000	48,223	0	0	60,000
010-411-410 PRE-EMPLOYMENT FEES	993	1,171	206	1,500	144	0	0	750
010-411-425 FUEL-P&W	0	0	0	0	0	0	0	0
010-411-430 PUBLICATIONS	1,481	1,983	570	1,000	324	0	0	1,000
010-411-431 COUNTY ANIMAL SHELTER	0	7,920	10,000	0	0	0	0	10,000
010-411-435 VINE GRANT-EXPENSE	5,974	7,986	8,276	10,000	3,389	0	0	7,000
010-411-436 CYPRESS WATER GRANT EXP	31,125	459,219	77,036	0	3,025	0	0	0
010-411-437 COVID 19 EXPENSE	0	0	0	0	0	0	0	0
010-411-470 SULPHUR RIVER BASIN-CO PORT	8,000	8,000	8,000	8,000	8,000	0	0	8,000
010-411-473 DA-JUV/ADULT PROB-8TH	167,274	193,131	202,608	212,000	140,472	0	0	249,000
010-411-474 C.JUSTICE/BAGP GRANT-VESTS	0	0	17,012	0	0	0	0	0
010-411-475 GRANT-USDOJ COVID SUPPLMT	5,300	0	0	0	0	0	0	0
010-411-476 USDA GRANT EXPENSE-SO	0	0	0	0	0	0	0	0
010-411-477 FEMA-F/FIGHTER I/LOCAL GRANT	0	11,310	2,413	0	0	0	0	0
010-411-478 BYRNE JUSTICE GRANT EXP-SO	17,973	24,500	67,652	0	0	0	0	0
010-411-479 HOMELAND SEC GRANT EXP-SO	23,900	0	65,253	0	0	0	0	0
010-411-480 CHILD ADVOCACY	7,000	7,000	7,000	7,000	7,000	0	0	7,000
010-411-481 LAKE COUNTRY CASA	0	0	0	0	0	0	0	0
010-411-482 MHMR EXPENSE	3,000	3,000	3,000	3,000	3,000	0	0	3,000
010-411-483 SAFE T SHELTER	2,000	4,000	4,000	4,000	4,000	0	0	5,000
010-411-484 UTILITIES/INSURANCE-ALAMO	0	0	0	0	0	0	0	0
010-411-485 SHERIFF POSSE	0	0	0	0	0	0	0	0
010-411-486 GENEALOGY	0	0	0	0	0	0	0	0
010-411-487 UTILITIES-CHAMBER BLDG	0	0	0	0	0	0	0	0
010-411-488 PAUPER BURIAL	0	300	300	1,000	0	0	0	1,000
010-411-489 ELECTION EXPENSE	0	0	0	0	0	0	0	0
010-411-490 FIRE PROTECTION	41,750	41,750	62,000	62,000	62,000	0	0	77,000
010-411-491 AMBULANCE SERVICE	129,900	129,900	129,900	130,000	86,600	0	0	130,000
010-411-492 LIBRARY-WINNSBORO	0	0	0	0	0	0	0	0
010-411-493 CHILD WELFARE	5,500	7,000	7,000	4,000	4,000	0	0	4,000
010-411-494 ARTS ALLIANCE	0	0	0	0	0	0	0	0
010-411-495 HISTORICAL SOCIETY EXPENSE	5,000	4,680	5,000	7,000	3,967	0	0	7,000
010-411-496 VETERAN'S OFFICER	0	0	0	0	0	0	0	0
010-411-497 WINNS COMM RESOURCE	0	0	0	0	0	0	0	0
010-411-500 NOTE PAYMENT-AMBULANCE	0	0	0	0	0	0	0	0
010-411-571 INSURANCE CLAIM EXP-SO	0	0	5,120	0	0	0	0	0

Per Motion
by Court

FRANKLIN COUNTY, TEXAS
APPROVED BUDGET
AS OF: AUGUST 31ST, 2024

010-GENERAL FUND
OTHER CONTRACTS
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-411-572 C/HOUSE-CLOCK TOWER DISASTER	0	0	23,845	0	0	0	0	0
010-411-573 CAPITAL PURCHASES	24,000	162,868	77,787	83,718	83,450	0	0	0
010-411-575 BASEBALL-REIMB UTILITIES	0	0	0	0	0	0	0	0
010-411-576 CELL PHONE-P&W	0	0	0	0	0	0	0	0
010-411-577 ESTRAY	28	825	0	1,000	0	0	0	1,000
010-411-578 NETO BLDG - FIRE	0	0	0	0	0	0	0	0
010-411-580 2013 LMTD TAX NOTE PYMTS	0	0	0	0	0	0	0	0
TOTAL OTHER CONTRACTS	713,993	1,336,220	1,095,644	862,724	580,063	0	0	851,256

010-GENERAL FUND
DISTRICT CLERK
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
010-450-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-450-104 EMPLOYEE SALARIES	46,576	57,391	43,854	70,720	38,422	0	0	76,960
010-450-106 LONGEVITY PAY	1,500	1,600	1,700	1,800	1,800	0	0	1,900
010-450-200 FICA	7,392	8,467	7,337	10,300	5,765	0	0	11,100
010-450-202 HEALTH/LIFE INSURANCE	23,347	23,369	19,050	32,040	15,918	0	0	33,660
010-450-203 RETIREMENT & DEATH	12,411	14,329	12,544	16,650	9,934	0	0	19,300
010-450-204 WORKERS COMP INSURANCE	276	222	172	350	137	0	0	350
010-450-206 UNEMPLOYMENT INSURANCE	620	26	36	500	272	0	0	500
010-450-330 SUPPLIES	1,881	1,966	4,017	3,500	1,667	0	0	3,500
010-450-403 PER DIEM	2,860	1,872	1,132	2,500	1,324	0	0	2,500
010-450-420 TELEPHONE	0	0	0	0	0	0	0	0
010-450-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
 TOTAL DISTRICT CLERK	 147,963	 165,343	 145,942	 200,460	 115,844	 0	 0	 215,870

010-GENERAL FUND
JUSTICE OF THE PEACE
EXPENDITURES

	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-455-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-455-104 EMPLOYEE SALARIES	60,806	82,840	76,440	83,720	53,620	0	0	91,520
010-455-106 LONGEVITY PAY	2,700	2,900	3,100	3,300	3,300	0	0	3,500
010-455-200 FICA	8,205	10,207	9,655	11,700	6,952	0	0	12,625
010-455-202 HEALTH/LIFE INSURANCE	27,150	29,020	29,809	32,040	21,225	0	0	33,660
010-455-203 RETIREMENT & DEATH	14,341	17,668	16,738	18,420	11,986	0	0	21,450
010-455-204 WORKERS COMP INSURANCE	296	241	186	400	162	0	0	400
010-455-206 UNEMPLOYMENT INSURANCE	504	18	18	500	234	0	0	500
010-455-330 SUPPLIES	8,983	4,933	3,284	5,000	3,695	0	0	5,000
010-455-403 PER DIEM	1,200	1,937	1,871	3,000	539	0	0	3,000
010-455-420 TELEPHONE	0	0	0	0	0	0	0	0
010-455-426 TRAVEL ALLOWANCE	3,600	3,600	3,600	3,600	2,354	0	0	3,600
010-455-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL JUSTICE OF THE PEACE	178,885	209,465	200,800	223,780	144,670	0	0	241,355

010-GENERAL FUND
COURTS
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-465-104 EMPLOYEE SALARIES	12,307	13,487	14,669	17,000	9,956	0	0	18,000
010-465-105 TEMP COURT REPORTERS	0	0	0	1,500	0	0	0	1,500
010-465-200 FICA	941	1,032	1,122	1,350	762	0	0	1,400
010-465-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
010-465-203 RETIREMENT & DEATH	1,540	1,679	1,810	2,100	1,224	0	0	2,500
010-465-204 WORKERS COMP INSURANCE	20	37	16	100	13	0	0	100
010-465-206 UNEMPLOYMENT INSURANCE	252	9	9	100	99	0	0	100
010-465-330 SUPPLIES	30	2,350	412	1,000	5,584	0	0	2,000
010-465-406 ATTORNEY - PRO TEM	0	0	0	0	0	0	0	0
010-465-407 ATTORNEY-COURT APPOINTED	0	0	0	0	0	0	0	0
010-465-409 REG PUBLIC DEF - APPOINTED	11,158	11,158	11,158	12,000	0	0	0	12,000
010-465-410 ATTORNEY-JUVENILE APPOINTED	0	0	0	0	0	0	0	0
010-465-412 ATTORNEY-CAPITAL APPOINTED	0	0	0	0	0	0	0	0
010-465-413 ATTY - APPEAL CAPITAL APPT'D	0	0	0	0	0	0	0	0
010-465-414 ATTORNEY - 8TH DIST APPOINTE	26,788	32,821	33,874	45,000	26,990	0	0	42,000
010-465-415 ATTY- APPEAL 8TH APPOINTED	0	0	0	0	0	0	0	0
010-465-416 ATTORNEY - COUNTY APPOINTED	2,600	1,750	5,420	3,000	3,000	0	0	4,000
010-465-417 ATTY - APPEAL COUNTY APPT'D	0	0	0	0	0	0	0	0
010-465-418 ATTY-CHILD/PARENT APPOINTED	5,550	3,925	1,750	8,000	1,875	0	0	7,000
010-465-419 ATTORNEY - PARENT APPOINTED	0	0	0	0	0	0	0	0
010-465-420 TELEPHONE	0	0	0	0	0	0	0	0
010-465-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-465-460 COMPENSATION-G/JURY COMMISSI	0	0	0	0	0	0	0	0
010-465-461 COMPENSATION-GRAND JURORS	1,428	922	1,900	1,500	2,352	0	0	3,500
010-465-463 COMPENSATION-ALL OTHER JUROR	654	432	0	1,800	2,724	0	0	2,000
010-465-464 OTHER TRIAL EXP-COUNTY COURT	717	720	360	2,000	300	0	0	2,000
010-465-465 OTHER TRIAL EXPENSE-JP	0	0	0	500	0	0	0	500
010-465-469 OTHER EXPENSE-DISTRICT COURT	5,057	6,619	8,208	7,000	16,580	0	0	7,000
010-465-470 OTHER TRIAL EXP-CAPITAL MURD	0	0	0	0	0	0	0	0
010-465-480 STATUTORY PROBATE JUDGE	0	0	0	750	0	0	0	750
010-465-481 STATUTORY PROB JUDGE MILEAGE	0	0	0	250	0	0	0	250
010-465-485 10TH ADMIN JUDICIAL REGION	1,168	1,168	1,114	2,000	1,181	0	0	1,500
010-465-495 JUVENILE PROBATION	0	0	0	0	0	0	0	0
TOTAL COURTS	70,210	78,108	81,822	106,950	72,638	0	0	108,100

010-GENERAL FUND
COUNTY ATTORNEY
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2025 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-475-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-475-102 STATE SUPPLEMENTS-ATTORNEY	25,666	21,000	23,333	23,500	15,256	0	0	25,666
010-475-104 EMPLOYEE SALARIES	34,944	45,320	42,120	46,280	31,491	0	0	50,440
010-475-106 LONGEVITY PAY	2,100	1,400	1,500	1,600	1,600	0	0	2,200
010-475-200 FICA	8,054	8,460	8,094	10,225	5,853	0	0	11,200
010-475-202 HEALTH/LIFE INSURANCE	15,925	18,932	19,440	21,360	14,150	0	0	22,440
010-475-203 RETIREMENT & DEATH	14,242	15,416	15,185	16,500	10,942	0	0	19,500
010-475-204 WORKERS COMP INSURANCE	212	222	158	400	150	0	0	400
010-475-206 UNEMPLOYMENT INSURANCE	252	9	9	250	117	0	0	250
010-475-330 SUPPLIES	929	1,899	2,929	2,000	662	0	0	5,000
010-475-403 PER DIEM	125	125	150	2,500	100	0	0	2,000
010-475-420 TELEPHONE	0	0	0	0	0	0	0	0
010-475-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-475-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
 TOTAL COUNTY ATTORNEY	 153,549	 168,883	 169,017	 186,715	 120,924	 0	 0	 205,196

010-GENERAL FUND
COUNTY AUDITOR
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
010-495-101 AUDITOR-SALARY	51,100	56,100	56,100	67,000	43,808	0	0	71,000
010-495-104 EMPLOYEE SALARIES	0	0	0	0	0	0	0	0
010-495-106 LONGEVITY PAY	0	0	0	500	500	0	0	600
010-495-107 CONTRACT LABOR	0	0	0	0	0	0	0	0
010-495-200 FICA	3,913	4,292	4,181	5,150	2,945	0	0	5,485
010-495-202 HEALTH/LIFE INSURANCE	9,050	9,673	9,936	10,680	7,075	0	0	11,220
010-495-203 RETIREMENT & DEATH	6,400	6,984	6,923	8,350	5,445	0	0	9,550
010-495-204 WORKERS COMP INSURANCE	128	94	72	200	38	0	0	200
010-495-206 UNEMPLOYMENT INSURANCE	252	9	9	250	117	0	0	250
010-495-330 SUPPLIES	1,941	1,335	3,277	2,500	1,372	0	0	2,500
010-495-403 PER DIEM	245	285	610	2,500	25	0	0	2,500
010-495-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-495-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
 TOTAL COUNTY AUDITOR	 73,029	 78,772	 81,108	 97,130	 61,325	 0	 0	 103,305

010-GENERAL FUND
COUNTY TREASURER
EXPENDITURES

	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-497-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-497-104 EMPLOYEE SALARIES	57,720	79,200	75,920	80,080	52,360	0	0	91,520
010-497-106 LONGEVITY PAY	2,400	2,600	2,800	900	900	0	0	1,500
010-497-107 CONTRACT LABOR	0	0	0	0	0	0	0	0
010-497-200 FICA	7,758	9,812	9,513	10,975	7,070	0	0	12,200
010-497-202 HEALTH/LIFE INSURANCE	27,150	29,020	27,340	32,040	21,225	0	0	33,660
010-497-203 RETIREMENT & DEATH	13,927	17,168	16,637	17,675	11,536	0	0	21,185
010-497-204 WORKERS COMP INSURANCE	276	241	186	350	150	0	0	350
010-497-206 UNEMPLOYMENT INSURANCE	504	18	18	500	234	0	0	500
010-497-330 SUPPLIES	7,386	3,223	5,411	4,500	2,788	0	0	6,000
010-497-403 PER DIEM	1,231	2,111	3,330	3,700	2,163	0	0	4,500
010-497-420 TELEPHONE	0	0	0	0	0	0	0	0
010-497-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL COUNTY TREASURER	169,451	199,493	197,254	212,820	139,030	0	0	237,515

010-GENERAL FUND
TAX ASSESSOR/COLLECTOR
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2025 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-499-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-499-104 EMPLOYEE SALARIES	94,770	123,564	110,336	114,400	74,800	0	0	125,320
010-499-105 PARTTIME SALARIES	9,660	16,899	13,776	18,750	9,371	0	0	20,000
010-499-106 LONGEVITY PAY	3,500	3,800	4,100	2,900	2,900	0	0	3,500
010-499-200 FICA	11,389	14,804	13,326	15,175	8,987	0	0	16,450
010-499-202 HEALTH/LIFE INSURANCE	36,200	38,693	38,099	42,720	28,300	0	0	44,880
010-499-203 RETIREMENT & DEATH	19,974	25,017	22,751	24,475	15,692	0	0	28,625
010-499-204 WORKERS COMP INSURANCE	404	352	271	500	225	0	0	500
010-499-206 UNEMPLOYMENT INSURANCE	1,008	36	50	750	450	0	0	750
010-499-330 SUPPLIES	10,855	10,344	4,222	7,700	3,322	0	0	7,700
010-499-403 PER DIEM	(903)	358	2,589	3,000	2,144	0	0	3,000
010-499-420 TELEPHONE	0	0	0	0	0	0	0	0
010-499-426 TRAVEL ALLOWANCE	361	475	518	500	256	0	0	500
010-499-572 LEASE-DMV COMPUTER STATIONS	0	722	718	0	478	0	0	0
010-499-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
 TOTAL TAX ASSESSOR/COLLECTOR	 238,317	 291,163	 266,856	 292,970	 187,528	 0	 0	 317,325

010-GENERAL FUND
DATA PROCESS
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-503-330 SUPPLIES	2,040	3,658	6,388	5,000	6,739	0	0	5,000
010-503-403 PER DIEM	0	0	0	0	0	0	0	0
010-503-412 TECH SUPPORT	162,320	190,552	197,441	195,000	154,710	0	0	205,000
010-503-413 TECH SUPPORT - T A/C	4,908	0	0	0	0	0	0	0
010-503-420 TELEPHONE	0	0	0	0	0	0	0	0
010-503-573 CAPITAL PURCHASES	5,220	144	0	0	0	0	0	0
TOTAL DATA PROCESS	174,488	194,354	203,829	200,000	161,449	0	0	210,000

010-GENERAL FUND
C/HOUSE MAINT/UTILITIES
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----)	(----- 2025 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-510-104 EMPLOYEE SALARIES	33,280	38,560	39,200	41,600	27,037	0	0	41,600
010-510-105 EMPLOYEE SALARY-MAINT/DUMP	5,216	24,979	32,240	34,320	22,308	0	0	38,480
010-510-106 LONGEVITY PAY	500	600	700	800	800	0	0	0
010-510-150 JANITORIAL/LAWN SERVICES	0	0	0	0	0	0	0	0
010-510-200 FICA	2,983	4,891	5,493	5,900	3,808	0	0	6,135
010-510-202 HEALTH/LIFE INSURANCE	9,050	15,324	19,873	21,360	12,381	0	0	22,440
010-510-203 RETIREMENT & DEATH	4,226	7,825	8,902	9,475	6,163	0	0	10,675
010-510-204 WORKERS COMP INSURANCE	1,072	1,463	1,362	2,500	1,178	0	0	2,500
010-510-206 UNEMPLOYMENT INSURANCE	398	20	18	500	337	0	0	500
010-510-330 SUPPLIES	7,854	4,309	10,867	15,000	10,725	0	0	15,000
010-510-420 TELEPHONE EXPENSE-CO OFFICES	0	0	0	0	0	0	0	0
010-510-424 VEHICLE/EQMT REPAIRS	2,347	2,575	2,278	2,500	1,479	0	0	3,500
010-510-425 FUEL/OIL	1,590	2,517	3,292	3,000	1,678	0	0	3,000
010-510-440 UTILITIES/COURTHOUSE/JAIL	107,694	116,715	130,584	123,000	72,276	0	0	135,000
010-510-441 UTILITIES-HUB/LIBR/WANNEX	0	0	0	0	0	0	0	12,000
010-510-442 UTILITIES - 208 TAYLOR ST	0	0	0	0	0	0	0	0
010-510-443 UTILITIES-EMS BUILDING	5,414	4,718	5,611	6,000	2,994	0	0	6,000
010-510-450 C/HOUSE-REPAIRS/MAINT	11,924	21,931	25,771	18,000	15,385	0	0	20,000
010-510-452 OLD JAIL-REPAIRS/MAINT	0	0	0	0	0	0	0	0
010-510-453 OTHER BLDGS-REPAIRS	15,438	28,658	9,894	48,015	44,747	0	0	15,000
010-510-454 EMS RESIDENCE-REPAIR/MAINT	9	410	3,640	0	0	0	0	0
010-510-573 CAPITAL PURCHASES	11,811	30,508	193,400	30,000	17,729	0	0	10,000
TOTAL C/HOUSE MAINT/UTILITIES	220,806	306,003	493,124	361,970	241,026	0	0	341,830

010-GENERAL FUND
CONSTABLE
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) (----- 2025 -----)				
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-550-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
010-550-106 LONGEVITY PAY	1,700	1,800	1,900	2,000	2,000	0	0	2,000
010-550-107 OTHER SALARY-CELL PHONE ALLO	0	0	0	0	0	0	0	0
010-550-109 CONSTABLE-CERTIFICATE PAY	0	0	0	3,900	2,550	0	0	3,900
010-550-200 FICA	3,747	4,071	4,107	5,250	3,236	0	0	5,525
010-550-202 HEALTH/LIFE INSURANCE	9,050	9,667	9,936	10,680	7,075	0	0	11,220
010-550-203 RETIREMENT & DEATH	6,607	7,208	7,157	8,400	5,549	0	0	9,600
010-550-204 WORKERS COMP INSURANCE	656	922	975	1,600	857	0	0	1,600
010-550-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
010-550-330 SUPPLIES	4,856	0	984	2,000	41	0	0	2,000
010-550-403 PER DIEM	3,063	1,920	3,185	3,500	1,541	0	0	3,500
010-550-404 PER DIEM - LEOSE	62	0	0	0	296)	0	0	0
010-550-420 TELEPHONE	0	0	0	0	0	0	0	0
010-550-425 FUEL	1,821	2,708	2,095	3,000	1,276	0	0	3,000
010-550-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-550-450 REPAIRS-CAR/RADIO	174	202	1,246	1,000	180	0	0	1,000
010-550-573 CAPITAL PURCHASES	44,879	4,038	0	0	0	0	0	0
TOTAL CONSTABLE	127,714	88,636	87,685	103,430	64,614	0	0	109,445

010-GENERAL FUND
DEPT OF PUBLIC SAFETY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-555-330 SUPPLIES	1,214	1,891	1,598	2,000	1,762	0	0	2,000
010-555-420 TELEPHONE	0	0	0	0	0	0	0	0
010-555-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL DEPT OF PUBLIC SAFETY	1,214	1,891	1,598	2,000	1,762	0	0	2,000

FRANKLIN COUNTY TEXAS
APPROVED BUDGET
AS OF: AUGUST 31ST, 2024

010-GENERAL FUND
LAW ENFORCEMENT
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
010-560-101 ELECTED SALARIES	57,480	62,480	62,480	75,000	49,038	0	0	79,000
010-560-102 SALARY-CITY PORTION	17,418	17,418	16,971	17,450	9,490	0	0	17,450
010-560-103 DEPUTY SALARIES-STEP GRANT	0	0	0	0	4,227	0	0	0
010-560-104 SALARIES - DEPUTIES	473,502	559,378	529,568	617,526	391,350	0	0	617,526
010-560-105 OVERTIME-DEPUTIES	17,816	24,049	56,939	24,000	56,237	0	0	35,000
010-560-106 LONGEVITY PAY	6,700	7,600	8,100	8,600	8,600	0	0	9,600
010-560-107 GRANT ADMIN SALARY	0	0	0	5,000	3,269	0	0	5,000
010-560-108 SALARY - STEP GRANT	0	1,256	0	0	0	0	0	0
010-560-109 DEPUTIES-CERTIFICATE PAY	0	0	0	44,200	28,475	0	0	45,500
010-560-200 FICA	43,338	49,938	49,457	60,600	40,649	0	0	61,900
010-560-202 HEALTH/LIFE INSURANCE	109,236	116,143	118,893	138,840	91,929	0	0	145,860
010-560-203 RETIREMENT & DEATH	73,462	84,777	83,188	97,800	67,591	0	0	107,690
010-560-204 WORKERS COMP INSURANCE	7,692	10,764	10,257	13,000	9,395	0	0	14,000
010-560-206 UNEMPLOYMENT INSURANCE	3,276	114	108	3,300	1,404	0	0	3,300
010-560-330 SUPPLIES	39,032	39,691	39,472	45,000	48,955	0	0	50,000
010-560-403 PER DIEM	12,645	9,352	21,473	15,000	7,885	0	0	15,000
010-560-404 PER DIEM - LEOSE	67	0	0	0	0	0	0	0
010-560-420 CELL PHONE EXPENSE-OFFICERS	5,838	6,731	11,299	5,500	7,846	0	0	8,000
010-560-425 FUEL/OIL	54,730	74,000	65,630	85,000	44,811	0	0	85,000
010-560-428 TRANSPORT-OFFICER EXPENSE	93	0	0	0	0	0	0	0
010-560-450 CAR/RADIO-REPAIRS	17,405	21,777	34,006	18,000	37,303	0	0	18,000
010-560-486 UNIFORMS-OFFICERS	3,956	5,373	11,285	12,000	1,207	0	0	12,000
010-560-573 CAPITAL PURCHASES	134,022	126,565	174,205	120,000	7,386	0	0	120,000
TOTAL LAW ENFORCEMENT	1,077,708	1,217,405	1,293,332	1,405,816	917,047	0	0	1,449,826

010-GENERAL FUND
JAIL
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
010-570-102 CHIEF JAIL ADMINISTRATOR	27,580	47,216	32,415	49,868	28,767	0	0	49,868
010-570-103 SALARY-JAILERS	278,906	330,674	386,775	555,672	325,658	0	0	555,672
010-570-104 SALARY-ADMIN ASST	36,645	47,443	42,260	46,280	30,421	0	0	46,280
010-570-105 SALARY-DISPATCH	147,106	196,416	185,703	229,064	137,954	0	0	229,064
010-570-106 LONGEVITY PAY	2,900	3,700	3,500	3,800	3,800	0	0	4,100
010-570-108 OVERTIME-JAILERS	77,964	87,957	54,771	17,500	43,141	0	0	17,500
010-570-109 OVERTIME-DISPATCHERS	27,153	38,895	42,435	10,000	24,581	0	0	10,000
010-570-110 SALARY-JAIL NURSE	51,205	58,320	52,294	60,320	37,400	0	0	60,320
010-570-111 OVERTIME-JAIL NURSE	507	358	0	1,000	0	0	0	1,000
010-570-112 JAILERS-CERTIFICATE PAY	0	0	0	2,600	3,400	0	0	3,200
010-570-113 DISPATCHERS-CERTIFICATE PAY	0	0	0	3,900	6,800	0	0	3,900
010-570-200 FICA	47,195	60,249	60,192	74,300	48,313	0	0	74,300
010-570-202 HEALTH/LIFE INSURANCE	119,414	112,503	135,055	224,280	122,274	0	0	235,000
010-570-203 RETIREMENT & DEATH	79,544	99,872	98,512	119,975	78,860	0	0	119,975
010-570-204 WORKERS COMP INSURANCE	8,012	11,067	13,166	16,500	10,924	0	0	16,500
010-570-206 UNEMPLOYMENT INSURANCE	5,789	233	266	6,000	2,634	0	0	6,000
010-570-330 SUPPLIES	46,388	40,702	60,751	45,000	30,572	0	0	55,000
010-570-335 SUPPLIES - JAIL NURSE	3,533	483	646	3,000	290	0	0	3,000
010-570-402 PER DIEM - JAIL NURSE	2,239	998	2,450	2,000	1,130	0	0	2,000
010-570-403 PER DIEM	6,796	5,784	12,151	12,000	7,466	0	0	12,000
010-570-404 PER DIEM - LEOSE	0	472	0	0	0	0	0	0
010-570-405 MEALS-INMATES	71,757	72,293	80,837	85,000	43,809	0	0	85,000
010-570-406 MEDICAL-INMATES	43,767	37,981	31,896	30,000	19,160	0	0	30,000
010-570-420 TELEPHONE	0	0	0	0	0	0	0	0
010-570-428 TRANSPORT-INMATE EXPENSE	652	2,954	3,802	5,000	9	0	0	5,000
010-570-450 REPAIRS-JAIL	58,395	58,837	58,590	30,000	21,920	0	0	30,000
010-570-451 REPAIRS-DISPATCH REMODEL	0	0	0	0	0	0	0	0
010-570-486 UNIFORMS-JAILERS/DISPATCH	2,842	6,785	5,133	5,000	790	0	0	5,000
010-570-571 SECURITY CAMERAS INSTALLATIO	0	0	0	0	0	0	0	0
010-570-573 CAPITAL PURCHASES	0	0	15,663	20,000	0	0	0	20,000
TOTAL JAIL	1,146,288	1,322,193	1,379,260	1,658,059	1,030,073	0	0	1,679,679

010-GENERAL FUND
EMERGENCY MGMT
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
010-580-104 EMPLOYEE SALARIES	43,430	47,538	43,076	47,840	31,280	0	0	59,009
010-580-105 SALARY-GRANT ADMIN	0	0	5,000	0	0	0	0	0
010-580-106 LONGEVITY PAY	0	0	0	0	0	0	0	0
010-580-107 PART TIME SALARIES	0	0	560	18,750	12,540	0	0	20,000
010-580-109 EMC.F/MARSHALL-CERTIFICATE P	0	0	0	3,900	2,550	0	0	3,900
010-580-200 FICA	3,312	3,631	3,725	5,450	3,545	0	0	6,350
010-580-202 HEALTH/LIFE INSURANCE	9,050	7,587	9,109	10,680	6,235	0	0	11,220
010-580-203 RETIREMENT & DEATH	5,433	5,932	6,047	8,750	5,722	0	0	11,050
010-580-204 WORKERS COMP INSURANCE	328	692	488	750	643	0	0	1,000
010-580-206 UNEMPLOYMENT INSURANCE	252	18	15	250	234	0	0	250
010-580-330 SUPPLIES	6,481	6,533	3,346	3,500	1,889	0	0	4,500
010-580-335 SUPPLIES - ETMC 1ST RESPONDE	0	0	0	0	0	0	0	0
010-580-403 PER DIEM	1,047	2,121	3,657	4,000	2,482	0	0	4,500
010-580-420 TELEPHONE	0	0	0	0	0	0	0	0
010-580-425 FUEL	3,258	2,091	1,920	2,500	1,987	0	0	2,500
010-580-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
010-580-450 REPAIRS-CAR/RADIO	2,531	1,286	1,193	1,500	325	0	0	1,500
010-580-460 911-1ST RESPONDER S/SCRIPTIO	1,649	1,503	1,447	1,500	0	0	0	1,500
010-580-465 CODE RED	6,825	6,825	7,412	7,500	7,412	0	0	7,500
010-580-573 CAPITAL PURCHASES	0	0	51,767	0	0	0	0	0
 TOTAL EMERGENCY MGMT	 83,598	 85,758	 138,760	 116,870	 76,844	 0	 0	 134,779

010-GENERAL FUND
WASTE MANAGEMENT
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
010-595-104 EMPLOYEE SALARIES	6,936	0	0	500	0	0	0	500
010-595-200 FICA	530	0	0	40	0	0	0	40
010-595-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
010-595-203 RETIREMENT & DEATH	817	0	0	0	0	0	0	0
010-595-204 WORKERS COMP INSURANCE	180	0	0	0	0	0	0	0
010-595-206 UNEMPLOYMENT INSURANCE	194	0	0	0	0	0	0	0
010-595-330 SUPPLIES	(343)	634	396	4,500	190	0	0	1,000
010-595-354 HAULING	10,000	6,050	7,391	11,000	5,888	0	0	11,000
010-595-450 REPAIRS/MAINT	201	6	222	1,000	2,522	0	0	1,000
010-595-486 UNIFORMS	0	0	0	0	0	0	0	0
010-595-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL WASTE MANAGEMENT	18,516	6,690	8,009	17,040	8,600	0	0	13,540

FRANKLIN COUNTY TEXAS
 APPROVED BUDGET
 AS OF: AUGUST 31ST, 2024

010-GENERAL FUND
 EXTENSION
 EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	APPROVED BUDGET
010-665-102 SALARY-COUNTY AGENT	11,000	12,600	11,000	15,000	9,808	0	0	15,000
010-665-103 SALARY-FCS AGENT	0	0	0	0	0	0	0	0
010-665-104 SECRETARY SALARY	0	0	0	0	0	0	0	0
010-665-200 FICA	841	964	841	1,200	750	0	0	1,200
010-665-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
010-665-203 RETIREMENT & DEATH	0	0	0	0	0	0	0	0
010-665-204 WORKERS COMP INSURANCE	0	0	0	0	11	0	0	0
010-665-206 UNEMPLOYMENT INSURANCE	252	9	9	200	98	0	0	200
010-665-330 SUPPLIES	(41)	1,627	1,605	4,000	923	0	0	4,000
010-665-403 PER DIEM - COUNTY AGENT	3,190	1,778	2,782	500	2,220	0	0	500
010-665-404 PER DIEM - FCS AGENT	0	0	0	0	0	0	0	0
010-665-420 TELEPHONE	0	0	0	0	0	0	0	0
010-665-426 TRAVEL ALLOWANCE	2,500	2,500	2,631	3,600	2,400	0	0	3,600
010-665-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
 TOTAL EXTENSION	 17,743	 19,478	 18,869	 24,500	 16,209	 0	 0	 24,500

010-GENERAL FUND
TRANSFERS
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	APPROVED BUDGET
010-700-018 TRANSFER TO HEALTH REIMB	50,000	30,000	30,000	30,000	15,000	0	0	30,000
010-700-019 TRANSFER TO INDIGENT HEALTH	70,000	20,000	30,000	100,000	0	0	0	80,000
010-700-022 TRANSFER TO PRECINCT 2	0	0	0	0	0	0	0	0
010-700-025 TRANSFER TO CO LIBRARY	176,800	200,000	212,000	228,000	85,000	0	0	244,000
010-700-034 TRANSFER TO COURTHOUSE RESTO	0	0	0	0	0	0	0	0
010-700-035 TRANSFER TO REV ECO	177,250	0	0	0	0	0	0	0
010-700-038 TRANSFER TO THE HUB	35,000	45,000	50,000	55,000	20,000	0	0	56,000
010-700-043 TRANSFER TO REC	65,000	65,000	35,000	53,000	35,000	0	0	53,000
010-700-046 TRANSFER TO PUBLIC HEALTH FA	0	0	0	0	0	0	0	0
010-700-060 TRANSFER-I&S FUND	0	0	0	0	0	0	0	0
010-700-080 TRANSFER TO AIRPORT	5,500	6,000	3,000	7,000	0	0	0	7,000
010-700-082 TRANSFER TO JAIL HOUSING	0	0	0	0	0	0	0	0
010-700-497 TRANSFER TO TREASURER	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	579,550	366,000	360,000	473,000	155,000	0	0	470,000
TOTAL EXPENDITURES	5,740,798	6,767,091	6,861,133	7,318,131	4,610,231	0	0	7,599,553
REVENUE OVER/ (UNDER) EXPENDITURES	381,929	(899,994)	503,858	(221,752)	2,053,995	0	0	(123,678)

012-BAIL BOND

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
012-339-005 BAIL BOND APPLICATION FEE	1,000	0	530	500	0	0	0	500
012-340-400 FEES	0	0	0	200	0	0	0	200
012-360-000 BAIL BOND - INTEREST	0	0	0	20	0	0	0	0
TOTAL REVENUES	1,000	0	530	720	0	0	0	700

012-BAIL BOND
BAIL BOND
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
012-512-104 SALARIES	0	0	0	0	0	0	0	0
012-512-200 FICA	0	0	0	0	0	0	0	0
012-512-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
012-512-203 RETIREMENT/DEATH	0	0	0	0	0	0	0	0
012-512-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
012-512-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
012-512-330 SUPPLIES	0	867	0	500	0	0	0	500
TOTAL BAIL BOND	0	867	0	500	0	0	0	500
TOTAL EXPENDITURES	0	867	0	500	0	0	0	500
REVENUE OVER/ (UNDER) EXPENDITURES	1,000	(867)	530	220	0	0	0	200

014-BRUCE ENDOWMENT-LIBRARY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
014-321-900 ENDOWMENT	0	0	0	0	0	0	0	0
014-360-000 INTEREST EARNED	1,664	1,647	4,234	3,000	3,196	0	0	4,000
TOTAL REVENUES	1,664	1,647	4,234	3,000	3,196	0	0	4,000

014-BRUCE ENDOWMENT-LIBRARY
Materials/Supplies
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	APPROVED BUDGET
014-650-330 MATERIALS/SUPPLIES	8,575	4,000	4,000	4,000	2,000	0	0	4,000
TOTAL Materials/Supplies	8,575	4,000	4,000	4,000	2,000	0	0	4,000
TOTAL EXPENDITURES	8,575	4,000	4,000	4,000	2,000	0	0	4,000
REVENUE OVER/(UNDER) EXPENDITURES	(6,911)	(2,353)	234	(1,000)	1,196	0	0	0

016-RECORD RETENTION

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
016-340-400 FEES-RECORD RETENTION	53,259	54,743	43,364	45,000	25,043	0	0	40,000
016-340-401 CIVIL/PROBATE FEE-\$10	770	0	0	0	0	0	0	0
016-360-000 INTEREST EARNED	1,259	6,298	15,648	4,000	8,456	0	0	8,000
TOTAL REVENUES	55,288	61,041	59,012	49,000	33,499	0	0	48,000

016-RECORD RETENTION
RECORD RETENTION
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
016-403-104 SALARIES-DEPUTIES	3,821	6,216	1,449	0	0	0	0	0
016-403-200 FICA	293	333	0	0	0	0	0	0
016-403-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
016-403-203 RETIREMENT/DEATH	480	557	0	0	0	0	0	0
016-403-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
016-403-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
016-403-330 SUPPLIES	1,819	1,515	6,249	50,000	486	0	0	10,000
016-403-331 SOFTWARE-DISASTER RECOVERY	20,052	20,818	21,621	30,000	23,465	0	0	30,000
016-403-573 CAPITAL PURCHASE	5,645	0	5,063	75,000	6,070	0	0	100,000
TOTAL RECORD RETENTION	32,110	29,437	34,382	155,000	30,022	0	0	140,000
TOTAL EXPENDITURES	32,110	29,437	34,382	155,000	30,022	0	0	140,000
REVENUE OVER/(UNDER) EXPENDITURES	23,178	31,604	24,630	(106,000)	3,477	0	0	(92,000)

018-HEALTHCARE

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
018-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
018-390-010 TRANSFER FROM GENERAL	50,000	30,000	30,000	30,000	15,000	0	0	30,000
018-390-020 TRANSFER FROM DEPTS	0	0	0	0	0	0	0	0
TOTAL REVENUES	50,000	30,000	30,000	30,000	15,000	0	0	30,000

018-HEALTHCARE
HEALTHCARE
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
018-518-310 HEALTHCARE SERVICE FEES	0	0	0	0	0	0	0	0
018-518-320 HRA REIMBURSEMENTS	26,688	19,614	16,309	35,000	10,326	0	0	35,000
018-518-330 SUPPLIES	0	0	0	0	0	0	0	0
TOTAL HEALTHCARE	26,688	19,614	16,309	35,000	10,326	0	0	35,000
TOTAL EXPENDITURES	26,688	19,614	16,309	35,000	10,326	0	0	35,000
REVENUE OVER/ (UNDER) EXPENDITURES	23,312	10,386	13,691	(5,000)	4,674	0	0	(5,000)

019-INDIGENT HEALTH CARE

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
019-342-000 GRANT-STATE REVENUE	4,505	4,638	4,476	4,000	3,690	0	0	4,000
019-345-000 UNCOMPENSATED CARE	0	0	0	0	0	0	0	0
019-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
019-390-010 TRANSFER FROM GENERAL	70,000	20,000	30,000	100,000	0	0	0	80,000
TOTAL REVENUES	74,505	24,638	34,476	104,000	3,690	0	0	84,000

019-INDIGENT HEALTH CARE
INDIGENT HEALTH CARE
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
019-630-330 IHC SOFTWARE	0	0	0	0	0	0	0	0
019-630-406 MEDICAL-IHC	49,871	37,645	9,509	91,000	16,284	0	0	71,000
019-630-412 IHC SOFTWARE-MONTHLY FEE	12,758	12,739	12,740	13,000	8,507	0	0	13,000
019-630-573 SOFTWARE PURCHASES	0	0	0	0	0	0	0	0
TOTAL INDIGENT HEALTH CARE	62,629	50,384	22,249	104,000	24,791	0	0	84,000
TOTAL EXPENDITURES	62,629	50,384	22,249	104,000	24,791	0	0	84,000
REVENUE OVER/(UNDER) EXPENDITURES	11,875	(25,746)	12,227	0	(21,101)	0	0	0

020-COUNTY RECORD RETENTION

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
020-340-900 FEES-CCLK RECORD PRESERVATIO	4,324	2,547	2,300	2,000	781	0	0	1,000
020-340-901 FEES-DCLK RECORD PRESERVATIO	0	3,722	4,696	2,000	3,552	0	0	4,000
020-360-000 INTEREST EARNED	221	1,122	3,006	1,000	1,764	0	0	1,500
TOTAL REVENUES	4,545	7,391	10,002	5,000	6,097	0	0	6,500

020-COUNTY RECORD RETENTION
CO RECORD RETENTION
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	APPROVED BUDGET
020-403-330 SUPPLIES	0	0	0	10,000	0	0	0	10,000
020-403-573 CAPITAL PURCHASE	0	0	0	25,000	0	0	0	25,000
TOTAL CO RECORD RETENTION	0	0	0	35,000	0	0	0	35,000
TOTAL EXPENDITURES	0	0	0	35,000	0	0	0	35,000
REVENUE OVER/(UNDER) EXPENDITURES	4,545	7,391	10,002	(30,000)	6,097	0	0	(28,500)

021-ROAD & BRIDGE #1

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
021-310-110 R&B SPECIAL-CURRENT	88,325	91,370	98,426	98,826	98,590	0	0	101,917
021-310-120 R&B SPECIAL-DELINQUENT	1,376	986	2,303	3,000	1,019	0	0	2,000
021-319-100 PENALTY & INTEREST/CURRENT	1,087	1,034	981	1,200	862	0	0	1,200
021-321-202 FEES-AUTO R&B	37,690	40,472	39,678	39,000	25,026	0	0	39,000
021-334-300 LATERAL ROAD-STATE	3,927	4,143	4,398	3,500	0	0	0	3,500
021-339-100 GRANT PROCEEDS	0	0	0	0	0	0	0	0
021-360-000 INTEREST EARNED	3,200	25,213	47,754	9,000	25,490	0	0	9,000
021-364-000 SALE OF FIXED ASSETS	0	38,450	0	0	0	0	0	0
021-370-400 OTHER INCOME	779,637	186,824	0	279,320	278,319	0	0	1,000
021-370-410 INSURANCE PROCEEDS	0	0	0	0	0	0	0	0
021-370-500 LOAN PROCEEDS	0	0	219,306	0	0	0	0	0
021-390-042 TRANSFER FROM CO WIDE	621,424	622,018	634,916	672,062	400,000	0	0	693,417
021-390-070 TRANSFER FROM ARPA	0	15,400	0	0	0	0	0	0
TOTAL REVENUES	1,536,666	1,025,910	1,047,761	1,105,908	829,306	0	0	851,034

021-ROAD & BRIDGE #1
R & B #1

EXPENDITURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) (----- 2025 -----)	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
021-611-101 ELECTED SALARIES	51,100	56,100	56,100		62,100	40,604	0	0	66,100
021-611-104 EMPLOYEE SALARIES	102,960	140,397	139,168		166,400	83,980	0	0	177,840
021-611-106 LONGEVITY PAY	0	500	600		700	700	0	0	1,300
021-611-200 FICA	11,061	14,336	14,265		17,550	9,080	0	0	18,775
021-611-202 HEALTH/LIFE INSURANCE	36,200	37,907	45,505		53,400	28,300	0	0	56,100
021-611-203 RETIREMENT & DEATH	19,284	24,526	24,170		28,300	15,398	0	0	32,650
021-611-204 WORKERS COMP INSURANCE	2,836	1,877	2,538		6,300	2,187	0	0	6,800
021-611-206 UNEMPLOYMENT INSURANCE	756	45	36		1,100	351	0	0	850
021-611-330 SUPPLIES	3,936	47,101	34,680		6,000	9,697	0	0	11,000
021-611-350 MATERIALS-ROAD/CULVERTS	357,696	552,667	385,574		475,000	146,645	0	0	375,000
021-611-403 PER DIEM	1,426	1,050	1,213		1,200	432	0	0	1,500
021-611-420 TELEPHONE	776	833	906		800	553	0	0	1,200
021-611-425 FUEL/OIL	23,961	38,453	27,364		30,000	15,695	0	0	30,000
021-611-426 TRAVEL ALLOWANCE	12,000	12,000	12,000		14,400	9,600	0	0	14,400
021-611-440 UTILITIES	1,069	1,201	1,126		1,500	736	0	0	1,500
021-611-450 EQUIP/TRUCKS-REPAIRS/MAINT	38,761	71,933	71,677		40,000	29,205	0	0	40,000
021-611-486 UNIFORMS	0	0	0		0	0	0	0	0
021-611-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0		0	0	0	0	0
021-611-491 CTIF GRANT EXPENSE	0	0	0		0	0	0	0	0
021-611-496 OTHER CONTRACTS	0	0	0		0	0	0	0	0
021-611-500 NOTE PAYMENTS	104,449	104,449	104,428		70,200	71,662	0	0	0
021-611-573 CAPITAL PURCHASES	0	38,700	364,346		275,000	82,946	0	0	175,000
TOTAL R & B #1	768,270	1,144,075	1,285,697		1,249,950	547,771	0	0	1,010,015
TOTAL EXPENDITURES	768,270	1,144,075	1,285,697		1,249,950	547,771	0	0	1,010,015
REVENUE OVER/(UNDER) EXPENDITURES	768,396	(118,166)	(237,936)		(144,042)	281,535	0	0	(158,981)

022-ROAD & BRIDGE #2

REVENUES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2025 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
022-310-110 R&B SPECIAL-CURRENT	60,242	62,319	67,131	67,405	67,243	0	0	69,512
022-310-120 R&B SPECIAL-DELINQUENT	939	999	1,245	1,500	695	0	0	1,500
022-319-100 PENALTY & INTEREST/CURRENT	742	705	745	1,000	588	0	0	1,000
022-321-202 FEES-AUTO R&B	25,706	27,604	27,063	28,000	17,069	0	0	28,000
022-330-100 LOAN PROCEEDS-GUARANTY	0	0	0	0	0	0	0	0
022-334-300 LATERAL ROAD-STATE	2,679	2,825	2,999	2,800	0	0	0	2,800
022-339-100 GRANT PROCEEDS	35,910	5,918	0	0	0	0	0	0
022-360-000 INTEREST EARNED	2,327	5,608	12,341	4,500	9,010	0	0	4,500
022-364-000 SALE OF FIXED ASSETS	15,357	0	26,637	0	0	0	0	0
022-370-400 OTHER INCOME	3,399	1,395	6,381	2,000	3,562	0	0	2,000
022-370-500 LOAN PROCEEDS	0	0	158,388	314,696	314,696	0	0	0
022-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
022-390-042 TRANSFER FROM CO WIDE	428,612	424,248	433,045	458,380	400,000	0	0	472,946
022-390-070 TRANSFER FROM ARPA	0	9,650	0	0	0	0	0	0
TOTAL REVENUES	575,912	541,271	735,975	880,281	812,863	0	0	582,258

022-ROAD & BRIDGE #2
R & B #2

EXPENDITURES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
022-612-101 ELECTED SALARIES	50,000	56,100	56,100	62,100	40,604	0	0	66,100
022-612-104 EMPLOYEE SALARIES	98,457	90,754	103,206	131,560	67,738	0	0	144,560
022-612-106 LONGEVITY PAY	700	800	1,700	1,000	1,000	0	0	2,100
022-612-107 OTHER SALARY-CELL PHONE ALLO	0	0	0	0	0	0	0	0
022-612-200 FICA	10,838	10,778	11,682	14,900	7,853	0	0	16,300
022-612-202 HEALTH/LIFE INSURANCE	32,390	29,013	33,605	42,720	24,762	0	0	44,880
022-612-203 RETIREMENT & DEATH	18,680	18,110	19,868	24,050	13,438	0	0	28,325
022-612-204 WORKERS COMP INSURANCE	2,824	1,954	2,115	4,000	1,764	0	0	4,000
022-612-206 UNEMPLOYMENT INSURANCE	756	20	27	700	351	0	0	700
022-612-330 SUPPLIES	10,546	6,892	6,958	10,000	9,144	0	0	10,000
022-612-350 MATERIALS-ROAD/CULVERTS	298,545	543,326	45,039	300,000	158,088	0	0	300,000
022-612-403 PER DIEM	2,710	2,526	2,034	2,500	834	0	0	2,500
022-612-420 TELEPHONE	1,131	664	1,159	1,200	553	0	0	1,200
022-612-425 FUEL/OIL	12,844	16,385	13,303	20,000	4,510	0	0	20,000
022-612-426 TRAVEL ALLOWANCE	10,800	10,800	10,800	10,800	7,200	0	0	13,200
022-612-440 UTILITIES	1,184	1,453	1,342	1,400	924	0	0	1,400
022-612-450 EQUIPMENT/TRUCKS-REPAIRS/MAI	9,950	13,921	16,550	20,000	10,929	0	0	20,000
022-612-486 UNIFORMS	1,433	336	1,870	2,500	1,409	0	0	2,500
022-612-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
022-612-491 CTIF GRANT EXPENSE	30,617	0	0	0	0	0	0	0
022-612-492 PW307-GRANT FUNDS RETURNED	0	0	0	0	0	0	0	0
022-612-496 OTHER CONTRACTS	0	0	0	3,000	0	0	0	3,000
022-612-500 NOTE PAYMENT	0	0	0	29,800	29,714	0	0	28,340
022-612-573 CAPITAL PURCHASES	0	0	252,498	364,696	331,512	0	0	50,000
TOTAL R & B #2	594,405	803,833	579,858	1,046,926	712,327	0	0	759,105

022-ROAD & BRIDGE #2
TRANSFER PCT #2
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- CURRENT BUDGET	2024 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- REQUESTED BUDGET	2025 APPROVED BUDGET
022-700-010 TRANSFER TO GENERAL	0	0	0	0	0	0	0	0
TOTAL TRANSFER PCT #2	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	594,405 =====	803,833 =====	579,858 =====	1,046,926 =====	712,327 =====	0 =====	0 =====	759,105 =====
REVENUE OVER/ (UNDER) EXPENDITURES	(18,493) =====	(262,562) =====	156,116 =====	(166,645) =====	100,536 =====	0 =====	0 =====	(176,847) =====

023-ROAD & BRIDGE #3

REVENUES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
023-310-110 R&B SPECIAL-CURRENT	70,264	72,686	78,299	78,618	78,429	0	0	81,076
023-310-120 R&B SPECIAL-DELINQUENT	1,095	785	1,832	1,650	810	0	0	1,650
023-319-100 PENALTY & INTEREST/CURRENT	865	823	705	1,000	686	0	0	1,000
023-321-202 FEES-AUTO R&B	29,983	32,196	31,564	31,500	19,908	0	0	31,500
023-330-100 LOAN PROCEEDS	0	0	0	0	0	0	0	0
023-334-300 LATERAL ROAD-STATE	3,124	3,295	3,498	6,000	0	0	0	6,000
023-339-100 GRANT PROCEEDS	0	0	0	0	0	0	0	0
023-360-000 INTEREST EARNED	1,919	7,752	17,610	1,500	13,234	0	0	1,500
023-364-000 SALE OF FIXED ASSETS	49,069	7,400	0	0	0	0	0	0
023-370-400 OTHER INCOME	4,976	847	3,151	1,000	325	0	0	1,000
023-370-500 LOAN PROCEEDS	0	0	81,550	0	0	0	0	0
023-390-042 TRANSFER FROM CO WIDE	497,418	494,823	505,084	534,634	400,000	0	0	551,623
023-390-070 TRANSFER FROM ARPA	0	11,550	0	0	0	0	0	0
TOTAL REVENUES	658,713	632,157	723,294	655,902	513,393	0	0	675,349

023-ROAD & BRIDGE #3
R & B #3
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
023-613-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
023-613-104 EMPLOYEE SALARIES	103,073	122,325	119,740	128,440	83,980	0	0	133,640
023-613-106 LONGEVITY PAY	1,300	1,400	2,000	2,700	2,700	0	0	3,000
023-613-107 OTHER SALARY-CELL PHONE ALLO	0	0	0	0	0	0	0	0
023-613-200 FICA	11,320	13,142	12,980	14,800	9,308	0	0	15,525
023-613-202 HEALTH/LIFE INSURANCE	36,200	35,475	39,745	42,720	28,300	0	0	44,880
023-613-203 RETIREMENT & DEATH	19,473	22,388	21,946	23,900	15,643	0	0	27,000
023-613-204 WORKERS COMP INSURANCE	2,628	1,954	2,030	4,000	1,694	0	0	4,000
023-613-206 UNEMPLOYMENT INSURANCE	756	27	27	750	351	0	0	750
023-613-330 SUPPLIES	6,050	11,960	7,042	8,000	4,691	0	0	8,000
023-613-350 MATERIALS-ROADS/CULVERTS	177,628	220,441	229,102	400,000	43,692	0	0	450,000
023-613-403 PER DIEM	1,201	1,553	732	2,000	903	0	0	3,500
023-613-420 TELEPHONE	458	1,109	1,213	1,300	809	0	0	1,300
023-613-425 FUEL/OIL	18,434	23,789	20,448	35,000	12,385	0	0	35,000
023-613-426 TRAVEL ALLOWANCE	12,000	12,000	12,000	14,400	9,600	0	0	14,400
023-613-440 UTILITIES	1,174	2,273	2,606	4,000	1,051	0	0	4,000
023-613-450 EQUIPMENT/TRUCKS-REPAIRS	39,874	36,843	27,782	40,000	24,130	0	0	40,000
023-613-486 UNIFORMS	0	0	0	0	0	0	0	0
023-613-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
023-613-491 CTIF GRANT EXPENSE	0	0	0	0	0	0	0	0
023-613-496 OTHER CONTRACTS	0	0	0	0	0	0	0	0
023-613-500 NOTE PAYMENT	0	0	0	0	0	0	0	0
023-613-573 CAPITAL PURCHASES	104,147	102,670	145,649	75,000	72,630	0	0	75,000
TOTAL R & B #3	586,816	665,448	701,143	859,110	352,471	0	0	926,095
TOTAL EXPENDITURES	586,816	665,448	701,143	859,110	352,471	0	0	926,095
REVENUE OVER/(UNDER) EXPENDITURES	71,897	(33,291)	22,150	(203,208)	160,922	0	0	(250,746)

024-ROAD & BRIDGE #4

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
024-310-110 R&B SPECIAL-CURRENT	64,262	66,478	71,611	71,903	71,730	0	0	74,151
024-310-120 R&B SPECIAL-DELINQUENT	1,001	718	1,676	1,500	741	0	0	1,500
024-319-100 PENALTY & INTEREST/CURRENT	791	752	714	1,000	627	0	0	1,000
024-321-202 FEES-AUTO R&B	27,422	29,446	28,868	28,000	18,208	0	0	28,000
024-330-100 LOAN PROCEEDS-GUARANTY	0	0	0	0	0	0	0	0
024-334-300 LATERAL ROAD-STATE	2,857	3,014	3,200	2,500	0	0	0	2,500
024-339-100 GRANT PROCEEDS	0	0	0	0	0	0	0	0
024-360-000 INTEREST EARNED	1,171	6,035	15,071	5,000	11,654	0	0	5,000
024-364-000 SALE OF FIXED ASSETS	0	0	19,401	0	0	0	0	0
024-370-400 OTHER INCOME	25,546	18,945	6,851	2,500	618	0	0	2,500
024-370-500 LOAN PROCEEDS	0	0	81,550	267,949	267,949	0	0	0
024-390-042 TRANSFER FROM CO WIDE	456,213	452,559	461,942	488,968	400,000	0	0	504,507
024-390-070 TRANSFER FROM ARPA	0	11,550	0	0	0	0	0	0
TOTAL REVENUES	579,264	589,496	690,883	869,320	771,528	0	0	619,158

024-ROAD & BRIDGE #4
R & B #4
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
024-614-101 ELECTED SALARIES	51,100	56,100	56,100	62,100	40,604	0	0	66,100
024-614-104 EMPLOYEE SALARIES	110,074	123,456	110,085	132,080	84,164	0	0	140,920
024-614-106 LONGEVITY PAY	2,700	2,900	3,100	1,200	1,200	0	0	1,300
024-614-200 FICA	11,653	13,033	12,842	14,975	9,258	0	0	15,950
024-614-202 HEALTH/LIFE INSURANCE	36,189	35,445	24,436	42,720	26,720	0	0	44,880
024-614-203 RETIREMENT & DEATH	20,517	22,716	20,890	24,150	15,524	0	0	27,750
024-614-204 WORKERS COMP INSURANCE	2,628	2,031	2,115	3,500	1,694	0	0	3,500
024-614-206 UNEMPLOYMENT INSURANCE	756	34	27	750	351	0	0	750
024-614-330 SUPPLIES	15,557	14,133	8,237	18,000	7,506	0	0	18,000
024-614-350 MATERIALS-ROAD/CULVERTS	241,130	198,489	189,509	225,000	64,817	0	0	305,000
024-614-403 PER DIEM	1,307	1,966	1,634	3,000	832	0	0	3,000
024-614-420 TELEPHONE	1,286	1,064	1,434	1,600	800	0	0	1,600
024-614-425 FUEL/OIL	19,023	27,576	27,250	40,000	3,469	0	0	35,000
024-614-426 TRAVEL ALLOWANCE	11,400	13,200	13,200	12,000	8,000	0	0	12,000
024-614-440 UTILITIES	2,136	2,590	2,207	3,000	1,296	0	0	3,000
024-614-450 EQUIPMENT/TRUCKS-REPAIRS	33,845	45,510	35,159	28,000	18,026	0	0	28,000
024-614-486 UNIFORMS	2,537	2,650	3,547	2,500	2,031	0	0	3,400
024-614-490 EE BENEFIT ACCRUAL EXPENSE	0	0	0	0	0	0	0	0
024-614-491 CTIF GRANT EXPENSE	0	0	0	0	0	0	0	0
024-614-496 OTHER CONTRACTS	0	0	0	0	0	0	0	0
024-614-500 NOTE PAYMENT	0	0	0	0	0	0	0	0
024-614-573 CAPITAL PURCHASES	48,180	0	150,399	317,949	267,449	0	0	50,000
TOTAL R & B #4	612,017	562,893	662,171	932,524	553,740	0	0	760,150
TOTAL EXPENDITURES	612,017	562,893	662,171	932,524	553,740	0	0	760,150
REVENUE OVER/(UNDER) EXPENDITURES	(32,753)	26,602	28,713	(63,204)	217,787	0	0	(140,992)

025-COUNTY FREE LIBRARY

REVENUES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(-----) 2024 CURRENT BUDGET	(-----) 2024 Y-T-D ACTUAL	(-----) 2024 PROJECTED YEAR END	(-----) 2025 REQUESTED BUDGET	(-----) 2025 APPROVED BUDGET
025-339-000 CITY REVENUE	17,833	18,500	24,026	18,500	12,333	0	0	20,300
025-339-004 GRANT FUNDS-LONE STAR	0	0	0	0	0	0	0	0
025-339-005 GRANT FUNDS-GATES	0	0	0	0	0	0	0	0
025-339-006 GRANT FUNDS-TOCKER	0	0	0	0	0	0	0	0
025-339-007 GRANT FUNDS-EDGE	0	0	0	0	0	0	0	0
025-340-025 FEES-LIBRARY	3,080	3,061	4,629	3,000	1,959	0	0	3,000
025-340-035 FINES-LIBRARY	1,434	1,510	1,621	1,000	1,034	0	0	1,000
025-340-100 PROCEEDS-WILKINSON ESTATE	0	0	29,796	0	0	0	0	0
025-360-000 INTEREST EARNED	58	215	1,015	100	588	0	0	100
025-364-001 BOOK SALES	1,958	1,599	843	1,000	630	0	0	1,000
025-367-905 DONATIONS-PRIVATE/MEMORIAL	2,685	434	399	500	1,135	0	0	500
025-370-400 OTHER INCOME	0	0	900	900	1,042	0	0	900
025-390-010 TRANSFER FROM GENERAL	176,800	200,000	212,000	228,000	85,000	0	0	244,000
025-390-070 TRANSFER FROM ARPA	0	13,500	0	0	0	0	0	0
025-390-082 TRANSFER FROM INMATE HOUSING	0	0	0	0	0	0	0	0
025-391-010 CITY ADD'L LIBRARY REVENUE	0	0	0	0	0	0	0	0
TOTAL REVENUES	203,848	238,818	275,230	253,000	103,721	0	0	270,800

025-COUNTY FREE LIBRARY
CO LIBRARY
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2025 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
025-650-101 SALARY-LIBRARIAN	42,848	50,520	47,320	49,920	32,640	0	0	54,080
025-650-102 SALARIES-SUMMER TEMP WORKERS	6,209	4,537	4,744	4,600	7,210	0	0	5,500
025-650-104 SALARY-ASST LIBRARIAN	32,240	43,820	42,120	44,200	28,900	0	0	48,360
025-650-105 SALARIES - ASSISTANTS	31,491	45,913	41,344	48,880	31,326	0	0	56,052
025-650-106 LONGEVITY PAY	2,700	2,800	2,900	3,000	3,000	0	0	3,100
025-650-107 LONGEVITY PAY	0	0	0	0	0	0	0	0
025-650-150 SALARY-SUMMER READING	2,250	2,250	2,250	2,250	2,250	0	0	2,250
025-650-200 FICA	8,727	11,215	10,481	11,530	7,814	0	0	12,790
025-650-202 HEALTH/LIFE	18,100	19,347	19,873	21,360	14,150	0	0	22,440
025-650-203 RETIREMENT/DEATH	13,616	17,866	16,497	18,050	11,782	0	0	22,250
025-650-204 WORKERS COMP INSURANCE	356	313	272	700	232	0	0	700
025-650-206 UNEMPLOYMENT INSURANCE	1,412	49	48	1,500	550	0	0	1,500
025-650-330 SUPPLIES	11,466	7,956	19,700	11,500	4,503	0	0	11,500
025-650-332 DATA PROCESS-TECH SUPPORT	1,806	2,049	2,150	2,000	317	0	0	2,000
025-650-335 GRANT-LONE STAR EXPENSE	0	0	0	0	0	0	0	0
025-650-336 GRANT EXPENSE-EDGE	0	0	0	0	0	0	0	0
025-650-337 TOCKER GRANT FUND EXPENSES	0	0	0	0	0	0	0	0
025-650-403 PER DIEM	1,341	3,114	3,315	3,000	510	0	0	3,000
025-650-420 PUBLIC INTERNET	0	0	0	0	0	0	0	0
025-650-440 UTILITIES	5,976	7,322	7,727	6,000	4,445	0	0	0
025-650-450 BUILDING-REPAIR/MAINTENANCE	702	2,325	344	1,500	263	0	0	1,500
025-650-451 EQUIPMENT-REPAIRS/MAINT	0	0	0	0	0	0	0	0
025-650-572 WILKINSON ESTATE LIB EXPENSE	0	0	0	0	12,040	0	0	0
025-650-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
025-650-589 E-BOOK EXPENSE	2,500	5,800	3,500	3,500	2,000	0	0	3,500
025-650-590 BOOKS	14,587	14,201	13,631	14,000	9,387	0	0	14,000
025-650-591 PERIODICALS	884	1,135	1,837	1,300	777	0	0	1,300
025-650-592 AUDIO /VISUAL	3,734	2,529	4,777	4,500	1,331	0	0	4,500
TOTAL CO LIBRARY	202,944	245,061	244,828	253,290	175,427	0	0	270,322
TOTAL EXPENDITURES	202,944	245,061	244,828	253,290	175,427	0	0	270,322
REVENUE OVER/(UNDER) EXPENDITURES	904	(6,242)	30,402	(290)	(71,706)	0	0	478

026-ARCHIVAL FUND

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
026-340-400 FEES-ARCHIVAL	39,400	36,298	30,750	25,000	17,320	0	0	25,000
026-340-401 FEES-VISUAL	374	430	425	500	279	0	0	500
026-340-700 TECHNOLOGY FEES	0	0	0	0	0	0	0	0
026-360-000 INTEREST EARNED	996	5,407	14,330	5,000	8,409	0	0	8,000
TOTAL REVENUES	40,770	42,135	45,505	30,500	26,008	0	0	33,500

026-ARCHIVAL FUND
ARCHIVAL FUND
EXPENDITURES

	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
026-403-104 SALARIES-DEPUTIES	0	0	0	0	0	0	0	0
026-403-200 FICA	0	0	0	0	0	0	0	0
026-403-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
026-403-203 RETIREMENT/DEATH	0	0	0	0	0	0	0	0
026-403-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
026-403-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
026-403-330 SUPPLIES	0	0	39	20,000	0	0	0	20,000
026-403-412 TECH SERVICES/RECORD ARCHIVA	0	0	0	30,000	0	0	0	30,000
026-403-413 VSP - VITAL STAT PRESVN FUND	328	721	0	1,000	1,095	0	0	1,000
026-403-573 CAPITAL PURCHASE	0	0	0	20,000	0	0	0	50,000
TOTAL ARCHIVAL FUND	328	721	39	71,000	1,095	0	0	101,000
TOTAL EXPENDITURES	328	721	39	71,000	1,095	0	0	101,000
REVENUE OVER/(UNDER) EXPENDITURES	40,442	41,414	45,466	(40,500)	24,912	0	0	(67,500)

027-RECORD MGMT-DISTRICT COUR

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
027-340-700 FEES-REC PRESERVE-CRIMINAL	1,173	274	212	300	84	0	0	300
027-340-701 FEES-RECORD PRESERVE-CIVIL	1,661	237	52	300	30	0	0	300
027-360-000 INTEREST EARNED	35	190	475	200	260	0	0	200
TOTAL REVENUES	2,869	701	739	800	374	0	0	800

027-RECORD MGMT-DISTRICT COUR
RECORD MGMT-DISTRICT COUR
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
027-450-104 EMPLOYEE SALARIES	0	0	0	0	0	0	0	0
027-450-330 SUPPLIES	0	0	0	7,000	0	0	0	7,000
027-450-573 CAPITAL PURCHASE	0	0	0	0	0	0	0	0
TOTAL RECORD MGMT-DISTRICT COUR	0	0	0	7,000	0	0	0	7,000
TOTAL EXPENDITURES	0	0	0	7,000	0	0	0	7,000
REVENUE OVER/(UNDER) EXPENDITURES	2,869	701	739	(6,200)	374	0	0	(6,200)

028-CO/DIST CLK TECHNOLOGY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
028-340-700 TECHNOLOGY FEES-DCLK	1,889	259	149	150	76	0	0	150
028-340-701 TECHNOLOGY FEES-CCLK	317	174	163	150	86	0	0	150
028-360-000 INTEREST EARNED	24	137	347	100	193	0	0	100
TOTAL REVENUES	2,231	570	658	400	356	0	0	400

028-CO/DIST CLK TECHNOLOGY
CO/DST CLERK TECHNOLOGY
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	APPROVED BUDGET
028-450-330 SUPPLIES - DIST CLERK	0	0	0	6,000	0	0	0	6,000
028-450-573 Capital Purchases	0	0	0	0	0	0	0	0
TOTAL CO/DST CLERK TECHNOLOGY	0	0	0	6,000	0	0	0	6,000
TOTAL EXPENDITURES	0	0	0	6,000	0	0	0	6,000
REVENUE OVER/ (UNDER) EXPENDITURES	2,231	570	658	(5,600)	356	0	0	(5,600)

029-COURTHOUSE SECURITY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
029-340-956 FEES-C/HOUSE SECURITY	10,162	12,012	11,779	10,000	5,994	0	0	10,000
029-360-000 INTEREST EARNED	368	1,847	4,848	2,000	2,797	0	0	2,000
029-390-082 TRANSFER FROM INMATE HOUSING	0	0	0	0	0	0	0	0
TOTAL REVENUES	10,530	13,859	16,627	12,000	8,791	0	0	12,000

029-COURTHOUSE SECURITY
COURTHOUSE SECURITY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
029-580-104 SALARY-BAILIFF	1,396	1,770	1,418	10,000	0	0	0	10,000
029-580-200 FICA	107	129	109	1,000	0	0	0	1,000
029-580-203 RETIREMENT/DEATH	175	209	175	1,250	0	0	0	1,250
029-580-330 SUPPLIES	1,880	877	540	10,000	1,909	0	0	10,000
029-580-420 TELEPHONE-ALARM	0	0	0	0	0	0	0	0
029-580-573 CAPITAL PURCHASE	0	0	0	20,000	0	0	0	20,000
TOTAL COURTHOUSE SECURITY	3,558	2,985	2,242	42,250	1,909	0	0	42,250
TOTAL EXPENDITURES	3,558	2,985	2,242	42,250	1,909	0	0	42,250
REVENUE OVER/(UNDER) EXPENDITURES	6,972	10,874	14,385	(30,250)	6,883	0	0	(30,250)

030-JUSTICE COURT TECHNOLOGY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
030-340-801 FEES-TECHNOLOGY	3,031	2,877	2,715	2,000	2,352	0	0	3,000
030-360-000 INTEREST EARNED	32	195	523	200	341	0	0	500
030-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,063	3,071	3,237	2,200	2,693	0	0	3,500

030-JUSTICE COURT TECHNOLOGY
JUSTICE TECHNOLOGY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
030-455-330 SUPPLIES	485	1,665	525	5,000	541	0	0	5,000
030-455-403 PER DIEM	0	0	0	0	0	0	0	0
030-455-573 CAPITAL PURCHASE/SOFTWARE	0	0	0	5,000	0	0	0	5,000
TOTAL JUSTICE TECHNOLOGY	485	1,665	525	10,000	541	0	0	10,000
TOTAL EXPENDITURES	485	1,665	525	10,000	541	0	0	10,000
REVENUE OVER/(UNDER) EXPENDITURES	2,578	1,406	2,712	(7,800)	2,152	0	0	(6,500)

038-THE HUB MEAL CENTER

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
038-360-000 INTEREST EARNED	37	193	186	200	342	0	0	600
038-365-100 DONATIONS/CONTRIBUTIONS	18,602	21,096	27,021	15,000	16,841	0	0	18,000
038-365-300 RENTAL FEES	0	0	0	0	0	0	0	0
038-390-010 TRANSFER FROM GENERAL	35,000	45,000	50,000	55,000	20,000	0	0	56,000
038-390-070 TRANSFER FROM ARPA	0	1,950	0	0	0	0	0	0
TOTAL REVENUES	53,639	68,239	77,207	70,200	37,183	0	0	74,600

038-THE HUB MEAL CENTER
THE HUB
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
038-516-104 SALARY-COOK	9,662	21,373	17,973	21,650	13,339	0	0	23,400
038-516-200 FICA	739	1,635	1,375	1,675	1,020	0	0	1,800
038-516-203 RETIREMENT/DEATH	1,209	2,661	2,218	2,700	1,639	0	0	3,125
038-516-204 WORKERS COMP INSURANCE	40	58	47	350	38	0	0	350
038-516-206 UNEMPLOYMENT	252	9	9	150	129	0	0	150
038-516-330 SUPPLIES	6,136	8,542	9,740	7,000	5,879	0	0	10,000
038-516-331 MEAL EXPENSE	21,408	27,461	29,250	24,000	16,598	0	0	30,000
038-516-440 UTILITIES	7,795	9,158	10,078	10,000	5,296	0	0	0
038-516-450 REPAIRS/MAINT	2,481	4,830	3,146	3,500	1,977	0	0	3,500
TOTAL THE HUB	49,721	75,727	73,836	71,025	45,916	0	0	72,325
TOTAL EXPENDITURES	49,721	75,727	73,836	71,025	45,916	0	0	72,325
REVENUE OVER/(UNDER) EXPENDITURES	3,917	(7,488)	3,372	(825)	(8,733)	0	0	2,275

040-CO ATTNY CHECK COLLECTION

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
040-340-300 FEES-HOT CHECK COLLECT	857	135	76	300	235	0	0	300
040-360-000 INTEREST EARNED	44	206	507	100	276	0	0	100
TOTAL REVENUES	901	341	582	400	511	0	0	400

040-CO ATTNY CHECK COLLECTION
CO ATTORNEY CHECK COLLECT
EXPENDITURES

EXPENDITURES				(----- 2024 -----)			(----- 2025 -----)	
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
040-475-104 EMPLOYEES SALARIES	0	0	0	0	0	0	0	0
040-475-200 FICA	0	0	0	0	0	0	0	0
040-475-203 RETIREMENT/DEATH	0	0	0	0	0	0	0	0
040-475-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
040-475-330 SUPPLIES	0	0	0	2,000	0	0	0	2,000
040-475-403 PER DIEM	0	0	0	0	0	0	0	0
040-475-420 TELEPHONE EXPENSE	0	0	0	0	0	0	0	0
040-475-573 CAPITAL PURCHASE	0	0	0	6,000	0	0	0	6,000
TOTAL CO ATTORNEY CHECK COLLECT	0	0	0	8,000	0	0	0	8,000
TOTAL EXPENDITURES	0	0	0	8,000	0	0	0	8,000
	=====	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	901	341	582	(7,600)	511	0	0	(7,600)
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041-STATE AGENCY

REVENUES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
041-350-301 FEES-COURT COSTS 9/91-8/97	0	0	0	0	0	0	0	0
041-350-302 FEES-COURT COST-9/95-8/97	0	0	0	0	0	0	0	0
041-350-303 FEES-COURT COST-9/97-8/99	0	0	0	0	0	0	0	0
041-350-304 FEES-COURT COST-9/99-8/01	0	0	0	0	0	0	0	0
041-350-305 FEES-COURT COSTS-9/01-8/03	0	0	0	0	0	0	0	0
041-350-306 FEES-COURT COSTS-1/04-12/201	27,047	16,536	15,357	12,000	8,691	0	0	12,000
041-350-307 MOVING VIOLATION FEE	9	5	4	50	2	0	0	50
041-350-309 FEES-STATE ARREST	16,167	13,478	11,440	15,000	8,320	0	0	15,000
041-350-310 FEES-SEAT BELT-JUSTICE	126	88	175	100	50	0	0	100
041-350-311 FEES-STATE TRAFFIC	4,178	2,358	1,977	5,000	974	0	0	5,000
041-350-312 FEES-CERTIFIED BIRTH-STATE	445	405	346	700	247	0	0	700
041-350-313 FEES-COMP GROSS WEIGHT	62	0	276	500	1,276	0	0	500
041-350-314 CRIMINAL COURT COSTS-1/1/20	33,951	36,976	37,137	20,000	32,977	0	0	35,000
041-350-315 FEES-FAILURE TO APPEAR	0	0	0	0	0	0	0	0
041-350-316 FEES-CLSI-OTHER CIVIL	2,128	357	62	100	40	0	0	100
041-350-317 FEES-TIME PAYMENT	1,949	1,106	740	1,000	275	0	0	500
041-350-318 FEES-EMS TRAUMA	2,330	1,572	1,225	1,000	978	0	0	1,500
041-350-319 FEES-BAIL BOND	3,105	2,915	2,795	3,000	1,515	0	0	2,500
041-350-320 CIVIL-OTHER-DCLK-\$50	5,205	1,729	261	500	150	0	0	500
041-350-321 FEES-FAMILY PROTECT	780	0	0	0	0	0	0	0
041-350-322 FEES-CJSUP-\$15-CCLK	75	15	0	0	0	0	0	0
041-350-323 FEES-STATE MARRIAGE	1,680	1,649	1,709	1,000	1,020	0	0	1,500
041-350-324 FEES-JUDICIAL-\$4/\$6 ASSESS	1,295	750	510	1,000	238	0	0	250
041-350-325 FEES-JUDICIAL-CIVIL--\$40 \$42	13,573	1,209	219	500	126	0	0	250
041-350-326 FEES - JURY REIMBURSE	1,389	511	343	500	160	0	0	500
041-350-327 FEES-ADOPTION-STATE	165	0	0	0	0	0	0	0
041-350-328 CIVIL-DIVORCE/FAMILY-\$45	2,925	0	0	0	0	0	0	0
041-350-329 FEES-CLSI-FAMILY	500	3	0	0	0	0	0	0
041-350-330 OMNI FEE-\$30-PRIOR TO 1/1/20	4,335	2,640	1,860	2,000	1,080	0	0	2,000
041-350-331 FEES-STF50 9/19	18,230	18,491	17,295	15,000	15,232	0	0	20,000
041-350-332 NON-DISCLOSURE FEE	0	0	28	0	0	0	0	0
041-350-333 DNA TESTING FEE	350	276	401	500	117	0	0	250
041-350-334 DRUG COURT FEE-9/1/07	644	407	324	500	111	0	0	500
041-350-335 INDIGENT DEFENSE FEE	1,030	239	167	500	78	0	0	500
041-350-336 APPELLATE JUDICIAL FEE	950	935	1,081	1,000	642	0	0	1,000
041-350-337 CRIMINAL JUSTICE FEE	165	25	20	100	0	0	0	100
041-350-338 SBLT CHILD FEE-CCLK/JP (.15)	0	0	0	0	0	0	0	0
041-350-339 FEES - ELECTRONIC FILING - C	9,412	570	127	500	0	0	0	250
041-350-340 FEES- ELECTRONIC FILING - CR	134	72	60	500	20	0	0	250
041-350-341 FEES-TRUANCY PREVENTION FUND	232	158	119	100	82	0	0	100
041-350-342 TEXAS HOME VISITING PROGRAM	0	0	10	0	0	0	0	0
041-350-343 FEES-CIVIL TRAINING FEE	2,080	73	16	100	0	0	0	0
041-350-344 COURT COSTS - 1/1/20 FORWARD	0	0	0	0	0	0	0	0
041-350-345 JUROR DONATE-CVC	9	24	24	0	43	0	0	0
041-350-346 OMNI FEE-\$10 EFFECT 1/1/20	570	630	575	500	389	0	0	500
041-350-347 FEE-STATE OTHER CIV/FAM 1/22	0	5,251	9,139	6,000	6,495	0	0	6,000
041-350-348 FEE-STATE-CIVIL 1/2022	0	183	90	0	45	0	0	100

041-STATE AGENCY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
041-350-349 FEE-STATE DISPUTE RESOL 1/22	0	3,430	3,988	3,500	2,452	0	0	3,500
041-350-350 FEE-STATE JP CIVIL 1/2022	0	2,625	3,129	3,000	2,205	0	0	3,000
041-350-351 INTOXICATED DRIVER FINE-STAT	0	0	0	0	0	0	0	0
TOTAL REVENUES	157,224	117,691	113,030	95,750	86,030	0	0	114,000

041-STATE AGENCY
STATE AGENCY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
041-465-477 STATE COMPTROLLER	131,803	96,961	94,502	75,000	56,805	0	0	90,000
041-465-480 FRANKLIN CO WATER DISTRICT	0	0	0	0	0	0	0	0
041-465-482 COUNTY TREASURER	23,454	19,267	17,035	19,750	10,054	0	0	23,000
041-465-485 NE TEXAS CHILD ADVOCACY	390	0	0	0	0	0	0	0
041-465-486 SAFE T SHELTER	390	0	0	0	0	0	0	0
041-465-487 CASA	0	0	0	0	0	0	0	0
041-465-488 CLERK OF SIXTH COURT OF APPEALS	950	935	1,081	500	477	0	0	500
041-465-489 VITAL STATISTICS	120	0	0	0	0	0	0	0
041-465-490 OMNIBASE SERVICES OF TEXAS	912	528	412	500	393	0	0	500
TOTAL STATE AGENCY	158,019	117,691	113,030	95,750	67,728	0	0	114,000
TOTAL EXPENDITURES	158,019	117,691	113,030	95,750	67,728	0	0	114,000
REVENUE OVER/ (UNDER) EXPENDITURES	(795)	0	(0)	0	18,302	0	0	0

042-COUNTY WIDE ROAD & BRIDGE

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
042-310-110 LATERAL RD/FLOOD-CURRENT	1,597,195	1,654,359	1,769,595	1,778,044	1,788,324	0	0	1,846,493
042-310-120 LATERAL RD/FLOOD-DELINQUENT	22,618	19,629	29,654	42,000	15,934	0	0	42,000
042-319-100 P&I-Current/Delinquent	19,104	18,515	17,190	20,000	15,516	0	0	20,000
042-319-150 Attorney Fees-Current/Delq	9,009	7,817	7,493	6,000	5,291	0	0	6,000
042-321-200 FEES-AUTO REGISTRATION	282,307	273,862	295,024	285,000	290,984	0	0	285,000
042-330-100 LOAN PROCEEDS	0	0	0	0	0	0	0	0
042-360-000 INTEREST EARNED	4,609	11,671	38,376	25,000	14,565	0	0	25,000
042-370-400 OTHER INCOME	0	0	0	0	0	0	0	0
TOTAL REVENUES	1,934,842	1,985,853	2,157,334	2,156,044	2,130,614	0	0	2,224,493

042-COUNTY WIDE ROAD & BRIDGE
RIGHT OF WAY
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
042-625-500 RIGHT OF WAY	0	0	0	0	0	0	0	0
TOTAL RIGHT OF WAY	0	0	0	0	0	0	0	0

042-COUNTY WIDE ROAD & BRIDGE
DRUG TESTING
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
042-670-490 FEE-DRUG TEST AND PHYSICALS	579	480	2,201	2,000	501	0	0	2,000
TOTAL DRUG TESTING	579	480	2,201	2,000	501	0	0	2,000

042-COUNTY WIDE ROAD & BRIDGE
CAPITAL PURCHASES
EXPENDITURES

CAPITAL PURCHASES				(----- 2024 -----)			(----- 2025 -----)	
EXPENDITURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
042-673-430 COUNTY WIDE PUBLICATIONS	0	0	0	0	0	0	0	0
042-673-500 NOTE PAYMENT	0	0	0	0	0	0	0	0
042-673-573 CAPITAL PURCHASES	0	0	0	0	0	0	0	0
TOTAL CAPITAL PURCHASES	0	0	0	0	0	0	0	0

EXPENDITURES		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	2024 Y-T-D ACTUAL	PROJECTED YEAR END	2025 REQUESTED BUDGET	APPROVED BUDGET
042-700-021	TRANSFER TO R&B #1	621,424	622,018	634,916	672,062	400,000	0	0	693,417
042-700-022	TRANSFER TO R&B #2	428,612	424,248	433,045	458,380	400,000	0	0	472,946
042-700-023	TRANSFER TO R&B #3	497,418	494,823	505,084	534,634	400,000	0	0	551,623
042-700-024	TRANSFER TO R&B #4	456,213	452,559	461,942	488,968	400,000	0	0	504,507
TOTAL TRANSFERS		2,003,667	1,993,648	2,034,987	2,154,044	1,600,000	0	0	2,222,493
TOTAL EXPENDITURES		2,004,246	1,994,128	2,037,188	2,156,044	1,600,501	0	0	2,224,493
REVENUE OVER/(UNDER) EXPENDITURES		(69,404)	(8,275)	120,146	0	530,113	0	0	0

043-RECREATION FACILITY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
043-330-900 GRANT PROCEEDS	0	0	0	0	0	0	0	0
043-360-000 INTEREST EARNED	23	179	152	200	258	0	0	200
043-364-000 SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0
043-365-100 DONATIONS/CONTRIBUTIONS	112	0	0	0	0	0	0	0
043-365-200 FUNDRAISER REVENUE	0	0	0	0	0	0	0	0
043-365-201 FUNDRAISER REV - CIRCUS	0	0	0	0	0	0	0	0
043-365-300 ADVERTISING	0	0	0	0	0	0	0	0
043-365-400 TOURNAMENTS	0	0	0	0	0	0	0	0
043-365-410 LEAGUE FEES	2,000	2,175	2,190	3,000	1,240	0	0	3,000
043-365-500 CONCESSION SALES	0	0	0	0	0	0	0	0
043-370-000 RENTAL FEES	2,569	2,832	3,298	100	1,443	0	0	100
043-390-010 TRANSFER FROM GENERAL	65,000	65,000	35,000	53,000	35,000	0	0	53,000
043-390-070 TRANSFER FROM ARPA	0	3,850	0	0	0	0	0	0
TOTAL REVENUES	69,705	74,036	40,640	56,300	37,940	0	0	56,300

043-RECREATION FACILITY
RECREATIONAL FACILITY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
043-516-104 SALARY-PROJECT MANAGER	19,760	38,560	9,659	21,000	5,498	0	0	19,200
043-516-105 CONCESSION SALARIES	0	0	0	0	0	0	0	0
043-516-200 FICA	1,506	2,944	739	1,625	421	0	0	1,475
043-516-202 HEALTH/LIFE INSURANCE	9,050	9,673	0	0	0	0	0	0
043-516-203 RETIREMENT & DEATH	2,472	4,801	1,192	2,600	676	0	0	2,575
043-516-204 WORKERS COMP INSURANCE	256	352	247	650	183	0	0	650
043-516-206 UNEMPLOYMENT INSURANCE	252	9	10	270	62	0	0	270
043-516-301 CONTRACT LABOR	0	0	0	0	0	0	0	0
043-516-330 SUPPLIES	3,395	1,430	18,904	6,000	4,608	0	0	7,000
043-516-331 LANDSCAPING	0	0	0	0	0	0	0	0
043-516-332 MEMORIAL GARDEN	0	0	0	0	0	0	0	0
043-516-333 PARKING LOT	0	0	0	0	0	0	0	0
043-516-334 CONCESSION STAND	0	0	0	0	0	0	0	0
043-516-391 SALES TAX	0	0	0	0	0	0	0	0
043-516-403 PER DIEM	0	0	0	0	0	0	0	0
043-516-425 FUEL/OIL	683	1,668	523	2,000	1,098	0	0	2,000
043-516-426 TRAVEL ALLOWANCE	0	0	0	0	0	0	0	0
043-516-440 UTILITIES	11,241	8,948	10,775	12,000	5,907	0	0	12,000
043-516-450 REPAIRS/MAINT	14,320	9,112	9,386	6,000	6,735	0	0	8,000
043-516-573 CAPITAL OUTLAY-CONSTRUCTION	0	0	0	7,000	0	0	0	0
TOTAL RECREATIONAL FACILITY	62,935	77,498	51,435	59,145	25,188	0	0	53,170
TOTAL EXPENDITURES	62,935	77,498	51,435	59,145	25,188	0	0	53,170
REVENUE OVER/(UNDER) EXPENDITURES	6,769	(3,462)	(10,796)	(2,845)	12,752	0	0	3,130

045-HOTEL/MOTEL TAX FUND

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
045-318-110 OCCUPANCY TAX REVENUE	83,743	94,891	75,176	80,000	48,878	0	0	80,000
045-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
TOTAL REVENUES	83,743	94,891	75,176	80,000	48,878	0	0	80,000

045-HOTEL/MOTEL TAX FUND
HOTEL/MOTEL EXPENSE
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET APPROVED BUDGET
045-430-317 MOUNT VERNON MUSIC	0	0	0	0	0	0	0 3,000
045-430-318 MV/SALTILLO YOUNG FARMERS	0	0	0	0	0	0	0 33,000
045-430-319 MV ROTARY-TOUR DE CYPRESS	0	3,751	3,854	5,500	4,232	0	0 7,900
045-430-320 FC SHERIFF POSSE-RODEO	4,000	8,750	7,500	67,000	31,000	0	0 81,000
045-430-321 FC ARTS ALLIANCE	4,000	9,482	5,000	8,000	8,000	0	0 10,000
045-430-322 FC HISTORICAL SOCIETY	4,000	0	25,000	0	0	0	0 3,000
045-430-323 FC ALAMO MUSEUM	0	1,137	5,000	6,900	2,144	0	0 4,600
045-430-324 FC GENEALOGICAL SOCIETY	3,865	7,039	0	5,000	130	0	0 0
045-430-325 MV KEY CLUB	1,478	3,452	1,989	5,000	0	0	0 5,000
045-430-326 FC BASEBALL/SOFTBALL ASSN	0	0	0	0	0	0	0 0
045-430-327 FC CHAMBER-DISC GOLF	3,000	0	0	4,000	4,000	0	0 6,000
045-430-328 SULPHUR RIVER SADDLE-AUCTION	2,500	0	3,500	5,000	0	0	0 6,000
045-430-329 BILLBOARD EXPENSE	10,140	0	0	10,000	0	0	0 0
045-430-330 HOTEL/MOTEL OCCUPANCY EXPENS	0	0	0	0	0	0	0 0
045-430-331 HOTEL/MOTEL - SUPPLIES	0	0	0	0	0	0	0 0
045-430-573 CAPITAL OUTLAY	44,200	0	12,133	0	0	0	0 0
TOTAL HOTEL/MOTEL EXPENSE	77,183	33,610	63,976	116,400	49,507	0	0 159,500
TOTAL EXPENDITURES	77,183	33,610	63,976	116,400	49,507	0	0 159,500
REVENUE OVER/(UNDER) EXPENDITURES	6,560	61,281	11,200	(36,400)	(629)	0	0 (79,500)

047-PRE-TRIAL DIVERSON

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
047-340-400 FEES- PRE-TRIAL DIVERSION	8,633	1,367	2,500	1,000	1,000	0	0	1,000
047-360-000 INTEREST EARNED	21	164	338	200	215	0	0	200
TOTAL REVENUES	8,655	1,530	2,838	1,200	1,215	0	0	1,200

047-PRE-TRIAL DIVERSION
PRE-TRIAL DIVERSION
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
047-475-104 SALARIES	0	2,000	2,000	2,000	77	0	0	2,000
047-475-200 FICA	0	125	111	155	5	0	0	155
047-475-202 HEALTH/LIFE INSURANCE	0	414	433	0	0	0	0	0
047-475-203 RETIREMENT/DEATH	0	249	247	251	0	0	0	251
047-475-204 WORKER'S COMP INSURANCE	0	0	0	0	0	0	0	0
047-475-206 UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0
047-475-330 SUPPLIES	0	0	0	3,000	0	0	0	3,000
047-475-573 CAPITAL OUTLAY	0	0	0	0	0	0	0	0
TOTAL PRE-TRIAL DIVERSION	0	2,788	2,790	5,406	82	0	0	5,406
TOTAL EXPENDITURES	0	2,788	2,790	5,406	82	0	0	5,406
REVENUE OVER/(UNDER) EXPENDITURES	8,655	(1,258)	48	(4,206)	1,133	0	0	(4,206)

051-COUNTY LAW LIBRARY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
051-340-050 FEES-LAW LIBRARY	7,267	6,720	7,567	5,000	4,496	0	0	5,000
051-360-000 INTEREST EARNED	294	1,236	2,923	1,500	1,549	0	0	1,500
TOTAL REVENUES	7,561	7,956	10,491	6,500	6,044	0	0	6,500

051-COUNTY LAW LIBRARY
LAW LIBRARY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
051-650-330 SUPPLIES	1,155	0	0	200	0	0	0	200
051-650-420 TELEPHONE	0	0	0	0	0	0	0	0
051-650-573 CAPITAL PURCHASE	0	0	0	0	0	0	0	0
051-650-590 LAW BOOKS/PAMPHLETS	11,851	8,488	8,424	10,000	6,207	0	0	10,000
TOTAL LAW LIBRARY	13,006	8,488	8,424	10,200	6,207	0	0	10,200
TOTAL EXPENDITURES	13,006	8,488	8,424	10,200	6,207	0	0	10,200
REVENUE OVER/(UNDER) EXPENDITURES	(5,445)	(532)	2,067	(3,700)	(162)	0	0	(3,700)

052-SB22 GRANT-SHERIFF

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
052-330-200 GRANT FUNDS	0	0	0	350,000	350,000	0	0	350,000
052-360-000 INTEREST EARNED	0	0	0	0	6,302	0	0	30,000
TOTAL REVENUES	0	0	0	350,000	356,302	0	0	380,000

052-SB22 GRANT-SHERIFF
SB22 GRANT-SHERIFF
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
052-560-104 DEPUTY SALARIES	0	0	0	40,000	3,772	0	0	155,000
052-560-105 DEPUTY OT	0	0	0	0	0	0	0	0
052-560-200 FICA/MED	0	0	0	3,100	318	0	0	11,900
052-560-203 RETIRE/DEATH	0	0	0	5,000	528	0	0	20,631
052-560-330 SUPPLIES	0	0	0	0	0	0	0	0
052-560-573 CAPITAL PURCHASE	0	0	0	160,000	134,497	0	0	100,000
TOTAL SB22 GRANT-SHERIFF	0	0	0	208,100	139,115	0	0	287,531

052-SB22 GRANT-SHERIFF
SB22 GRANT-SHERIFF
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
052-570-102 CHIEF JAIL ADMINISTRATOR	0	0	0	2,000	160	0	0	7,500
052-570-103 SALARY JAILERS	0	0	0	10,824	973	0	0	40,000
052-570-105 DISPATCHER SALARIES	0	0	0	6,000	508	0	0	22,000
052-570-108 JAILER-OVERTIME	0	0	0	0	0	0	0	0
052-570-110 JAIL NURSE SALARY	0	0	0	2,400	240	0	0	8,000
052-570-200 FICA/MED	0	0	0	1,620	160	0	0	6,000
052-570-203 RETIRE/DEATH	0	0	0	2,600	260	0	0	10,350
052-570-330 SUPPLIES	0	0	0	0	0	0	0	0
TOTAL SB22 GRANT-SHERIFF	0	0	0	25,444	2,301	0	0	93,850
TOTAL EXPENDITURES	0	0	0	233,544	141,416	0	0	381,381
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	116,456	214,886	0	0	(1,381)

053-SB22 GRANT-CO ATTY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
053-330-200 GRANT FUNDS	0	0	0	175,000	175,000	0	0	175,000
053-360-000 INTEREST EARNED	0	0	0	3,000	3,151	0	0	10,000
TOTAL REVENUES	0	0	0	178,000	178,151	0	0	185,000

053-SB22 GRANT-CO ATTY
SB22 GRANT-CO ATTY
EXPENDITURES

	2021	2022	2023	(----- 2024 -----) (----- 2025 -----)				
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	APPROVED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
053-475-104 EMPLOYEE SALARY	0	0	0	110,000	5,231	0	0	138,000
053-475-109 CERTIFICATE PAY	0	0	0	3,900	300	0	0	3,900
053-475-200 FICA/MED	0	0	0	9,250	423	0	0	11,000
053-475-202 HEALTH/DENTAL/LIFE	0	0	0	5,500	0	0	0	11,220
053-475-203 RETIRE/DEATH	0	0	0	14,825	680	0	0	18,900
053-475-204 WORKER'S COMP	0	0	0	1,000	0	0	0	1,600
053-475-206 UNEMPLOYMENT	0	0	0	300	0	0	0	250
053-475-330 SUPPLIES	0	0	0	0	0	0	0	0
053-475-426 SALARY-TRAVEL ALLOWANCE	0	0	0	6,000	0	0	0	0
TOTAL SB22 GRANT-CO ATTY	0	0	0	150,775	6,634	0	0	184,870
TOTAL EXPENDITURES	0	0	0	150,775	6,634	0	0	184,870
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	27,225	171,518	0	0	130

060-DEBT SERVICE

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
060-310-110 AD VALOREM-CURRENT	134,123	135,575	63,389	239,750	261,185	0	0	370,133
060-310-120 AD VALOREM-DELINQUENT	553	884	66,295	2,500	1,137	0	0	2,500
060-319-100 P&I-Current/Delq	1,390	1,375	1,170	1,800	1,877	0	0	1,800
060-319-150 Attorney Fees-Current/Delq	587	18,322	19,399	300	503	0	0	300
060-360-000 INTEREST EARNED	229	1,039	2,272	2,000	4,966	0	0	2,000
060-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
060-390-082 TRANSFER FROM JAIL HOUSING	0	0	0	0	0	0	0	0
TOTAL REVENUES	136,882	120,550	152,524	246,350	269,668	0	0	376,733

060-DEBT SERVICE
DEBT SERVICE
EXPENDITURES

	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
060-680-611 I&S-CERFITICATE OBLIG-SOFTWA	0	0	0	0	0	0	0	0
060-680-612 I&S JAIL EXP-CERTIF OBLIG	0	0	0	0	0	0	0	0
060-680-613 I&S CH Renovation - Cert Obl	0	0	0	0	0	0	0	0
060-680-614 I&S-CERT OBL-PCT EQUIP-PRINC	114,286	114,286	114,286	207,486	114,286	0	0	323,618
060-680-651 I&S-CERT OBLIG-INT-SOFTWARE	0	0	0	0	0	0	0	0
060-680-652 I&S-JAIL EXP-INTEREST-CERT O	0	0	0	0	0	0	0	0
060-680-653 I&S CH Renovtn Int - CertObl	0	0	0	0	0	0	0	0
060-680-654 I&S-PCT EQUIPMENT-INTEREST	14,857	12,550	10,286	32,873	16,750	0	0	53,301
TOTAL DEBT SERVICE	129,143	126,835	124,571	240,359	131,036	0	0	376,919
TOTAL EXPENDITURES	129,143	126,835	124,571	240,359	131,036	0	0	376,919
REVENUE OVER/ (UNDER) EXPENDITURES	7,739	(6,285)	27,953	5,991	138,632	0	0	(186)

070-CAPITAL PROJECT FUND

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
070-300-500 LOAN PROCEEDS-ALL PRECINCTS	0	0	0	0	0	0	0	0
070-333-100 GRANT REVENUE-TDEM-COVID19	471,273	0	0	0	0	0	0	0
070-333-200 GRANT REVENUE-CARES ELECTION	0	0	0	0	0	0	0	0
070-333-300 GRANT REVENUE-ARPA	1,041,603	1,041,603	155,117	0	0	0	0	0
070-360-000 INTEREST EARNED	4,081	34,501	73,821	25,000	34,588	0	0	25,000
TOTAL REVENUES	1,516,957	1,076,104	228,938	25,000	34,588	0	0	25,000

070-CAPITAL PROJECT FUND
TDEM-GRANT EXPENSE
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
070-411-409 PROFESSIONAL FEES-ATTORNEY	12,841	1,742	0	0	0	0	0	0
070-411-410 PROFESS FEES-ARPA GRANT ADMI	0	10,416	49,164	60,000	0	0	0	60,000
070-411-572 CAPITAL OUTLAY-ARPA GRANT	149,865	98,800	105,953	1,290,000	0	0	0	1,290,000
070-411-573 ARPA-W ANNEX CONSTRUCTION	467,029	15,256	0	0	511,006	0	0	0
TOTAL TDEM-GRANT EXPENSE	629,735	126,214	155,117	1,350,000	511,006	0	0	1,350,000

070-CAPITAL PROJECT FUND
TRANSFERS
EXPENDITURES

	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
070-700-010 TRANSFER TO GENERAL	23,529	169,150	0	0	0	0	0	0
070-700-021 TRANSFER TO PCT 1	0	15,400	0	0	0	0	0	0
070-700-022 TRANSFER TO PCT 2	0	9,650	0	0	0	0	0	0
070-700-023 TRANSFER TO PCT 3	0	11,550	0	0	0	0	0	0
070-700-024 TRANSFER TO PCT 4	0	11,550	0	0	0	0	0	0
070-700-025 TRANSFER TO CO LIBRARY	0	13,500	0	0	0	0	0	0
070-700-038 TRANSFER TO HUB	0	1,950	0	0	0	0	0	0
070-700-043 TRANSFER TO BALLPARK	0	3,850	0	0	0	0	0	0
070-700-082 TRANSFER TO INMATE HOUSING	0	3,850	0	0	0	0	0	0
TOTAL TRANSFERS	23,529	240,450	0	0	0	0	0	0
TOTAL EXPENDITURES	653,264	366,664	155,117	1,350,000	511,006	0	0	1,350,000
REVENUE OVER/ (UNDER) EXPENDITURES	863,693	709,440	73,821	(1,325,000)	(476,418)	0	0	(1,325,000)

080-AIRPORT

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
080-320-925 SALES-FUEL	0	0	0	0	0	0	0	0
080-321-900 SALES-LOT GROUND LEASE	3,765	3,765	3,627	4,000	3,903	0	0	4,000
080-321-950 FEES-COMM HALL RENTAL	5,800	3,600	3,200	3,000	2,400	0	0	3,000
080-360-000 INTEREST EARNED	0	0	0	0	0	0	0	0
080-370-400 OTHER INCOME	0	0	0	0	0	0	0	0
080-390-010 TRANSFER FROM GENERAL	5,500	6,000	3,000	7,000	0	0	0	7,000
TOTAL REVENUES	15,065	13,365	9,827	14,000	6,303	0	0	14,000

080-AIRPORT
AIRPORT-COLLECTION EXP
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2024 -----) Y-T-D ACTUAL	(----- 2024 -----) PROJECTED YEAR END	(----- 2025 -----) REQUESTED BUDGET	(----- 2025 -----) APPROVED BUDGET
080-515-440 COLLECTION EXPENSE	0	0	0	0	0	0	0	0
TOTAL AIRPORT-COLLECTION EXP	0	0	0	0	0	0	0	0

080-AIRPORT AIRPORT EXPENDITURES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
080-516-330 SUPPLIES	2,133	3,540	2,739	2,500	1,147	0	0	2,500
080-516-440 UTILITIES	5,479	6,300	5,782	6,000	3,248	0	0	6,000
080-516-450 EQUIPMENT-REPAIRS	768	1,547	2,905	3,000	1,469	0	0	3,000
080-516-455 TERMINAL/RUNWAY-REPAIRS	0	0	0	0	0	0	0	0
080-516-468 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
080-516-480 INSURANCE-U/GROUND TANK	0	0	0	0	0	0	0	0
080-516-496 OTHER MISC EXPENSE	0	0	0	0	0	0	0	0
080-516-550 IMP-OTHER THAN BLDGS	0	0	0	0	0	0	0	0
080-516-600 BAD DEBT	0	0	0	0	0	0	0	0
TOTAL AIRPORT	8,380	11,386	11,426	11,500	5,863	0	0	11,500

080-AIRPORT EVAPORATION EXPENDITURES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
080-517-466 COST INVENTORY PURCHASES	0	0	0	0	0	0	0	0
080-517-467 EVAPORATION EXPENSE	0	0	0	0	0	0	0	0
TOTAL EVAPORATION	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	8,380	11,386	11,426	11,500	5,863	0	0	11,500
REVENUE OVER/(UNDER) EXPENDITURES	6,685	1,979	(1,599)	2,500	440	0	0	2,500

081-INMATE COMMISSARY

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
081-360-000 INTEREST EARNED	322	1,533	2,833	2,000	912	0	0	2,000
081-367-000 SALES-INMATE COMMISSARY	71,672	81,994	90,808	70,000	42,595	0	0	70,000
081-367-001 SALES TAX-INMATE COMMISSARY	6,827	6,901	7,612	7,000	3,515	0	0	7,000
081-367-002 COMMISSION-PHONE/COMMISSARY	50,699	20,872	22,887	22,000	19,180	0	0	22,000
081-370-400 OTHER INCOME	6,181	0	290	0	1,777	0	0	0
TOTAL REVENUES	135,702	111,301	124,430	101,000	67,979	0	0	101,000

081-INMATE COMMISSARY
COMMISSARY
EXPENDITURES

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	(----- 2024 -----) CURRENT BUDGET	(----- 2025 -----) Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
081-512-104 EMPLOYEE SALARIES	4,160	0	3,120	10,000	0	0	0	10,000
081-512-200 FICA/MED	320	0	239	500	0	0	0	500
081-512-203 RETIREMENT/DEATH	525	0	385	1,250	0	0	0	1,250
081-512-206 UNEMPLOYMENT INSURANCE	0	0	0	50	0	0	0	50
081-512-330 SUPPLIES	17,300	31,548	41,106	20,000	26,768	0	0	20,000
081-512-331 HOG MAINTENANCE	12,711	4,808	11,959	12,000	6,558	0	0	12,000
081-512-332 GARDEN EXPENSE	3,897	5,900	4,322	7,000	3,508	0	0	7,000
081-512-391 SALES TAX	6,716	6,987	6,768	7,000	4,283	0	0	7,000
081-512-405 INMATE MEALS	300	0	0	0	280	0	0	0
081-512-406 INMATE MEDICAL - DOC CHGS	0	0	0	0	0	0	0	0
081-512-425 FUEL/DYED DIESEL	1,035	269	3,709	1,500	1,276	0	0	1,500
081-512-451 REPAIRS/MAINT - VEHICLE/RADI	1,988	3,624	3,258	3,000	2,771	0	0	3,000
081-512-466 COST-INVENTORY PURCHASE	25,284	33,138	23,000	10,000	4,391	0	0	10,000
081-512-467 COST - CALLING CARDS	14,405	21,500	42,570	10,000	0	0	0	10,000
081-512-468 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
081-512-486 UNIFORMS - JAILERS	0	0	0	5,000	75	0	0	5,000
081-512-496 OTHER MISC EXPENSE	0	0	0	0	0	0	0	0
081-512-573 CAPITAL PURCHASE	27,479	26,750	20,672	20,000	0	0	0	20,000
TOTAL COMMISSARY	116,120	134,525	161,107	107,300	49,910	0	0	107,300
TOTAL EXPENDITURES	116,120	134,525	161,107	107,300	49,910	0	0	107,300
REVENUE OVER/(UNDER) EXPENDITURES	19,582	(23,224)	(36,677)	(6,300)	18,070	0	0	(6,300)

082-JAIL HOUSING/EXPANSION

REVENUES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
082-330-100 PROCEEDS-CERT OF OBLIG	0	0	0	0	0	0	0	0
082-333-100 GRANT-NIBRS-SOFTWARE	76,910	0	0	0	0	0	0	0
082-339-000 HOUSING-INMATES	427,544	411,425	422,360	400,000	334,700	0	0	400,000
082-339-003 TRANSPORT-FEDERAL REIM	0	0	0	0	0	0	0	0
082-339-004 OTHER INCOME	0	0	0	0	0	0	0	0
082-360-000 INTEREST EARNED	3,236	14,976	41,253	15,000	22,197	0	0	15,000
082-390-010 TRANSFER FROM GENERAL	0	0	0	0	0	0	0	0
082-390-070 TRANSFER FROM ARPA	0	3,850	0	0	0	0	0	0
TOTAL REVENUES	507,690	430,251	463,613	415,000	356,897	0	0	415,000

EXPENDITURES

[illegible]

082-JAIL HOUSING/EXPANSION

JAIL EXPENSES

EXPENDITURES	(----- 2024 -----) (----- 2025 -----)							
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
082-570-103 SALARY-JAILERS	0	12,696	0	15,000	0	0	0	5,000
082-570-104 ADMIN ASST SALARY	0	0	0	0	120	0	0	5,000
082-570-106 LONGEVITY PAY	0	0	0	0	0	0	0	0
082-570-200 FICA/MED-JAILERS/ADMIN	0	971	0	1,200	10	0	0	775
082-570-202 HEALTH/LIFE INSURANCE	0	0	0	0	0	0	0	0
082-570-203 RETIREMENT-JAILERS/ADMIN	0	1,581	0	2,000	17	0	0	1,350
082-570-204 WORKERS COMP INSURANCE	0	0	0	0	0	0	0	0
082-570-206 UNEMPLOYMENT-JAILERS/ADMIN	0	0	0	0	0	0	0	0
082-570-330 SUPPLIES	0	0	0	10,000	44,260	0	0	0
082-570-405 MEALS-INMATE	46,136	45,924	46,729	50,000	30,684	0	0	50,000
082-570-406 MEDICAL-INMATE	0	0	0	0	0	0	0	0
082-570-412 DATA PROCESS-EMAIL SERVER	0	0	3,600	0	0	0	0	0
082-570-420 TELEPHONE	0	0	0	0	0	0	0	0
082-570-428 TRANSPORT-FEDERAL INMATE	0	0	0	0	0	0	0	0
082-570-440 UTILITIES	0	0	0	0	0	0	0	0
082-570-450 BUILDING-REPAIR/MAINT	72,199	33,399	18,765	50,000	11,003	0	0	50,000
082-570-451 REPAIRS/MAINT-VEHICLE/RADIO	0	0	0	0	0	0	0	0
082-570-468 DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0
082-570-486 UNIFORMS-JAILERS	0	0	0	0	0	0	0	0
082-570-573 CAPITAL PURCHASES	169,417	268,829	52,810	100,000	55,333	0	0	25,000
TOTAL JAIL EXPENSES	287,752	363,399	121,904	228,200	141,427	0	0	137,125

082-JAIL HOUSING/EXPANSION
JAIL-TRANSFERS
EXPENDITURES

	2021	2022	2023	(----- 2024 -----)	(----- 2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	APPROVED BUDGET
082-700-010 TRANSFER TO GENERAL FUND	50,000	25,000	240,000	285,000	185,000	0	0	325,000
TOTAL JAIL-TRANSFERS	50,000	25,000	240,000	285,000	185,000	0	0	325,000
TOTAL EXPENDITURES	337,752	388,399	361,904	513,200	326,427	0	0	742,194
REVENUE OVER/(UNDER) EXPENDITURES	169,938	41,851	101,709	(98,200)	30,470	0	0	(327,194)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

903-537-2358

Taxing Unit Name

Phone (area code and number)

208 Hwy 37 South

www.franklin.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,960,402,751
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	\$ 210,369,268
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,750,033,483
4.	Prior year total adopted tax rate.	\$ 0.27347 /\$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

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,750,033,483
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 5,868,770	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,598,160	
	C. Value loss. Add A and B. ⁶	\$ 8,466,930
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,466,930
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,741,566,553
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,762,662
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	\$ 18,712
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,781,374
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: \$ 2,226,761,290	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 908,783	
	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.	\$ 2,227,670,073

Tex. Tax Code §26.012(15)
Tex. Tax Code §26.012(15)
Tex. Tax Code §26.012(15)
Tex. Tax Code §26.03(c)
Tex. Tax Code §26.012(13)
Tex. Tax Code §26.012(13)
Tex. Tax Code §26.012, 26.04(c-2)
Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 245,169,883
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,982,500,190
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	\$ 80,197,771
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 80,197,771
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,902,302,419
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.25134 /\$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	\$ 0.35228 /\$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.	\$ 0.25960 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,750,033,483

Tex. Tax Code §26.01(c) and (d)
Tex. Tax Code §26.01(c)
Tex. Tax Code §26.01(d)
Tex. Tax Code §26.012(6)(B)
Tex. Tax Code §26.012(6)
Tex. Tax Code §26.012(17)
Tex. Tax Code §26.012(17)
Tex. Tax Code §26.04(c)
Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,543,086
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 18,229
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 18,229
E.	Add Line 30 to 31D.	\$ 4,561,315
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,902,302,419
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.23977 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 46,809	
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.....	- \$ 33,563
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00069 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00069 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 49,014
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.	\$ 48,445
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00002 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.00012 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00002 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.24048 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 683,500
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.03593 /\$100
C.	Add Line 40B to Line 39.	\$ 0.27641 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.28608 /\$100

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 376,919 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 376,919
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 3,025
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 373,894
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 101.00 % B. Enter the prior year actual collection rate 98.00 % C. Enter the 2022 actual collection rate 109.00 % D. Enter the 2021 actual collection rate 97.94 % 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	101.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 370,192
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.01867 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.30475 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.40970 /\$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.	\$ 746,900
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.03767 /\$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> .	\$ 0.35228 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.35228 /\$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> .	\$ 0.40970 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.37203 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

x. Tax Code §26.041(d)
Tex. Tax Code §26.041(f)
Tex. Tax Code §26.041(d)
Tex. Tax Code §26.04(c)
Tex. Tax Code §26.04(c)
Tex. Tax Code §26.045(d)
Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.37203 /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.55839 /\$100
	B. Unused increment rate (Line 66)	\$ 0.17503 /\$100
	C. Subtract B from A	\$ 0.38336 /\$100
	D. Adopted Tax Rate	\$ 0.38336 /\$100
	E. Subtract D from C	\$ 0.00000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,763,472.660
	G. Multiply E by F and divide the results by \$100	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.45647 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00000 /\$100
	C. Subtract B from A	\$ 0.45647 /\$100
	D. Adopted Tax Rate	\$ 0.40012 /\$100
	E. Subtract D from C	\$ 0.05635 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 1,530,806.219
	G. Multiply E by F and divide the results by \$100	\$ 862.609
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.53773 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00000 /\$100
	C. Subtract B from A	\$ 0.53773 /\$100
	D. Adopted Tax Rate	\$ 0.48952 /\$100
	E. Subtract D from C	\$ 0.04821 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 1,221,949.304
	G. Multiply E by F and divide the results by \$100	\$ 589.101
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,451.710 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i>. Multiply the result by 100	\$ 0.07322 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.44525 /\$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> .	0.34189
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.02522 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01867 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.38578 /\$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.⁴⁸

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.38336 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,741,566,553
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,902,302,419
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

Tex. Tax Code §26.04(c)(2)(B)
Tex. Tax Code §26.012(8-a)
Tex. Tax Code §26.063(a)(1)
Tex. Tax Code §26.042(b)
Tex. Tax Code §26.042(f)
Tex. Tax Code §26.42(c)
Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.44525 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.35228 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	
Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.44525 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	
Indicate the line number used: <u>68</u>	
De minimis rate.	\$ 0.38578 /\$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

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

8/5/24

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

Farm to Market/ Flood Control

903-537-2358

Taxing Unit Name

Phone (area code and number)

208 Hwy 37 South

www.franklin.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2), and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,956,445,201
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	\$ 210,369,268
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,746,075,933
4.	Prior year total adopted tax rate.	\$ 0.09451 /\$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

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,746,075,933
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 5,868,770	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,389,840	
	C. Value loss. Add A and B. ⁶	\$ 8,258,610
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,258,610
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,737,817,323
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,642,411
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	\$ 7,065
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,649,476
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: \$ 2,222,825,970	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 2,222,825,970

Tex. Tax Code §26.012(15)

Tex. Tax Code §26.012(15)

Tex. Tax Code §26.012(15)

Tex. Tax Code §26.03(c)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012, 26.04(c-2)

Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 245,169,883
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,977,656,087
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	\$ 80,189,761
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 80,189,761
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,897,466,326
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.08693 /\$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	\$ 0.35228 /\$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.	\$ 0.09451 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,746,075,933

Tex. Tax Code §26.01(c) and (d)
 Tex. Tax Code §26.01(c)
 Tex. Tax Code §26.01(d)
 Tex. Tax Code §26.012(6)(B)
 Tex. Tax Code §26.012(6)
 Tex. Tax Code §26.012(17)
 Tex. Tax Code §26.012(17)
 Tex. Tax Code §26.04(c)
 Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,650,216
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 7,065
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 7,065
E.	Add Line 30 to 31D.	\$ 1,657,281
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,897,466,326
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.08734 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.08734 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.08734 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.09039 /\$100

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 101.00 % B. Enter the prior year actual collection rate. 98.00 % C. Enter the 2022 actual collection rate. 109.00 % D. Enter the 2021 actual collection rate. 97.94 % 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	101.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,977,656,087
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.09039 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.00000 /\$100

Tex. Tax Code §26.042(a)

Tex. Tax Code §26.012(7)

Tex. Tax Code §26.012(10) and 26.04(b)

Tex. Tax Code §26.04(b)

Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.40970 /\$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 - 0 - 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.	\$ 746,900
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.03767 /\$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> .	\$ 0.35228 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.35228 /\$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> .	\$ 0.40970 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.37203 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.37203 /\$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.⁴² In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.55839 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.17503 /\$100
	C. Subtract B from A.....	\$ 0.38336 /\$100
	D. Adopted Tax Rate.....	\$ 0.38336 /\$100
	E. Subtract D from C.....	\$ 0.00000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,763,472,660
	G. Multiply E by F and divide the results by \$100.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.45647 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.45647 /\$100
	D. Adopted Tax Rate.....	\$ 0.40012 /\$100
	E. Subtract D from C.....	\$ 0.05635 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 1,530,806,219
	G. Multiply E by F and divide the results by \$100.....	\$ 862,609
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.53773 /\$100
	B. Unused increment rate (Line 65).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.53773 /\$100
	D. Adopted Tax Rate.....	\$ 0.48952 /\$100
	E. Subtract D from C.....	\$ 0.04821 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 1,221,949,304
	G. Multiply E by F and divide the results by \$100.....	\$ 589,101
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,451,710 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.07322 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.44525 /\$100

³⁹ Tax Code §26.013(b)

⁴⁰ Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tax Code §26.0501(a) and (c)

⁴³ Local Gov't Code §120.007(d)

⁴⁴ 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> .	0.34189
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.02522 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01867 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.38578 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.38336 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,741,566,553
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,902,302,419
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

1ex Tax Code §26.04(c)(2)(B)
1ex Tax Code §26.012(8-a)
1ex Tax Code §26.063(a)(1)
1ex Tax Code §26.042(b)
1ex Tax Code §26.042(f)
1ex Tax Code §26.42(c)
1ex Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.44525 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.35228 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	
Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.44525 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	
Indicate the line number used: <u>68</u>	
De minimis rate.	\$ 0.38578 /\$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

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

Date

8/5/24

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County	Special Road and Bridge	903-537-2358
Taxing Unit Name	208 Hwy 37 South	Phone (area code and number)
Taxing Unit's Address, City, State, ZIP Code		www.franklin.tx.us
		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	\$ 2,097,100,781
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,097,100,781
4.	Prior year total adopted tax rate.	\$ 0.01538 /\$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

Tex. Tax Code §26.012(14)
Tex. Tax Code §26.012(14)
Tex. Tax Code §26.012(13)
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.	\$ 2,097,100,781
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 5,868,770	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,838,770	
	C. Value loss. Add A and B. ⁶	\$ 7,707,540
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 7,707,540
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
4.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,089,393,241
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 321,348
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	\$ 386
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 321,734
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: \$ 2,379,154,910	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 2,379,154,910

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,379,154,910
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	\$ 84,293,991
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 84,293,991
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,294,860,919
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.01401 /\$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	\$ 0.35228 /\$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.	\$ 0.01538 /\$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> .	\$ 2,097,100,781

1c. Tax Code §26.01(c) and (d)
 Tex. Tax Code §26.01(c)
 Tex. Tax Code §26.01(d)
 Tex. Tax Code §26.012(6)(B)
 Tex. Tax Code §26.012(6)
 Tex. Tax Code §26.012(17)
 Tex. Tax Code §26.012(17)
 Tex. Tax Code §26.04(c)
 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	\$ 322,534
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 386
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 386
E.	Add Line 30 to 31D.	\$ 322,920
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,294,860,919
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01407 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

[Reserved for expansion]
 Tax Code §26.044
 Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.00000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.01407 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.00000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.01407 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.01456 /\$100

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 101.00 % B. Enter the prior year actual collection rate 98.00 % C. Enter the 2022 actual collection rate 109.00 % D. Enter the 2021 actual collection rate 97.94 % 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	101.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,379,154,910
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.01456 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.00000 /\$100

Tex. Tax Code §26.042(a)

Tex. Tax Code §26.012(7)

Tex. Tax Code §26.012(10) and 26.04(b)

Tex. Tax Code §26.04(b)

Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	0.40970 \$ /\$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.	746,900 \$
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,982,500,190 \$
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.03767 \$ /\$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> .	0.35228 \$ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	0.35228 \$ /\$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> .	0.40970 \$ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.37203 \$ /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	0 \$
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,982,500,190 \$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	0.00000 \$ /\$100

ex. Tax Code §26.041(d)
Tex. Tax Code §26.041(f)
Tex. Tax Code §26.041(d)
Tex. Tax Code §26.04(c)
Tex. Tax Code §26.04(c)
Tex. Tax Code §26.045(d)
Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.37203 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.55839 /\$100
	B. Unused increment rate (Line 66)	\$ 0.17503 /\$100
	C. Subtract B from A.	\$ 0.38336 /\$100
	D. Adopted Tax Rate	\$ 0.38336 /\$100
	E. Subtract D from C.	\$ 0.00000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,763,472,660
	G. Multiply E by F and divide the results by \$100	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.45647 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00000 /\$100
	C. Subtract B from A.	\$ 0.45647 /\$100
	D. Adopted Tax Rate	\$ 0.40012 /\$100
	E. Subtract D from C.	\$ 0.05635 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 1,530,806,219
	G. Multiply E by F and divide the results by \$100	\$ 862,609
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.53773 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00000 /\$100
	C. Subtract B from A.	\$ 0.53773 /\$100
	D. Adopted Tax Rate	\$ 0.48952 /\$100
	E. Subtract D from C.	\$ 0.04821 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 1,221,949,304
	G. Multiply E by F and divide the results by \$100	\$ 589,101
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,451,710 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.07322 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.44525 /\$100

Tex. Tax Code §26.013(b)
 Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
 Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
 Tex. Tax Code §26.0501(a) and (c)
 Tex. Local Gov't Code §120.007(d)
 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> .	0.34189
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,982,500,190
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.02522 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01867 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.38578 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.38336 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,741,566,553
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,902,302,419
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

Tex. Tax Code §26.04(c)(2)(B)
Tex. Tax Code §26.012(B-a)
Tex. Tax Code §26.063(a)(1)
Tex. Tax Code §26.042(b)
Tex. Tax Code §26.042(f)
Tex. Tax Code §26.42(c)
Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.44525 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.35228 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	
Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ 0.44525 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	
Indicate the line number used: <u>68</u>	
De minimis rate.	\$ 0.38578 /\$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**

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date



Ricky S. Jones
SHERIFF

COUNTY OF FRANKLIN



"Home of Beautiful Lake Cypress Springs"



208 TX HWY 37
MOUNT VERNON, TX 75457
Ph 903-537-4539 FAX 903-537-2632

08/09/2024

Franklin County Auditor

RE: Forfeiture Budget 2025

Red Ribbon Week	-- 400.00
CountryFest	-- 35.00
TXSAT	-- 1425.00
Drug Money	-- 1000.00

Beginning Balance	- 9103.40
Ending Balance	- 6243.40

Franklin County Sheriff's Office
208 Highway 37
Mount Vernon, Texas 75457

Franklin County, Texas

Tax Assessor/Collector Vehicle Inventory Tax Account

Department Expenses	Current Budget	Proposed Budget 2025
VIT Income	10.00	15.00
Supplies	10.00	15.00