



**FRANKLIN COUNTY, TEXAS**  
**2026**  
**ADOPTED**  
**BUDGET**

**ADOPTED ON THIS THE 25<sup>TH</sup> DAY OF AUGUST, 2025.**

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# FRANKLIN COUNTY, TEXAS



## **2026 ADOPTED BUDGET**

This budget will raise more revenue from property taxes than last year's budget by \$1,032,676 effectively a 13.69% revenue increase over last year's budget, and of that total, \$205,535 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 .36386, which is above the No New Revenue Rate (NNR) of .32604, but below the Voter Approval Rate of .39879.

Tax Rate Year	2023	2024	2025
Calendar Budget Year	<u>2024</u>	<u>2025</u>	<u>2026</u>
Total Property Tax Rate	.38336	.35228	.36386
No New Revenue Rate	.35687	.35228	.32604

1

## BUDGET CERTIFICATE

Budget year January 1, 2026 through December 31, 2026

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, 2026 through December 31, 2026, as passed and approved by the Commissioners' Court of Franklin County, Texas, on the 25th day of August, 2025, 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 25<sup>TH</sup> day of August, 2025.



Brook Bussell, County Clerk

**FRANKLIN COUNTY, TEXAS  
ORDER ADOPTING  
THE 2026 BUDGET**

**WHEREAS**, the Court met on August 25, 2025 to consider the proposed budget of estimated revenues and expenditures for FY 2026, covering January 1 through December 31, 2026;

**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 25, 2025 that the proposed budget be and the same is hereby adopted as the annual budget for FY 2026 for Franklin County.

Commissioner Scott Smith 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 – Scott Newsome	<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 25th day of August, 2025.

<u>Jerry Cooper</u>	<u>Scott Lee</u> Scott Lee-County Judge	<u>Toby Godfrey</u> Toby Godfrey, Commissioner Pct #2
<u>Scott Newsome</u> Scott Newsome, Commissioner Pct. #3		<u>Scott Smith</u> Scott Smith, Commissioner Pct. #4
ATTEST: <u>Brook Bussell</u> Brook Bussell, County Clerk		<u>08/25/2025</u> Date

**FRANKLIN COUNTY, TEXAS**  
**ORDER FOR ADOPTION OF 2025 TAX RATE FOR 2026 BUDGET**

WHEREAS, the Franklin County Commissioners' Court has voted to adopt the proposed FY 2026 budget requiring a funding tax rate of .36386, which is over the No New Revenue tax rate of .32604, but less than the Voter Approval Rate of .39879.

**THIS TAX RATE WILL RAISE MORE TAXES THAN LAST YEAR'S TAX RATE.**

**The No new Revenue tax rate will effectively be raised by 11.35% and will raise the property taxes on a \$350,000 home by approximately \$133.**

**IT IS HEREBY ORDERED** BY AFFIRMATIVE VOTE OF THE COMMISSIONERS' COURT OF FRANKLIN COUNTY, on this the 25th day of August, 2025:

That the property tax rate for Tax Year 2025 / Budget Year 2026 is \$.36386 per \$100 assessed valuation on all taxable property within the county.

The proposed 2025 property tax rate for Franklin County contains the following components:

General Fund	.25139
Lateral Road Fund	.08343
Special Road & Bridge Fund	.01328
Interest & Sinking Fund	<u>.01576</u>
<b>TOTAL TAX RATE</b>	<b>.36386</b>

Commissioner Scott Smith moved for adoption of order.  
Commissioner Scott Newsome 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 – Scott Newsome	<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 over the calculated No New Revenue (effective) tax rate. This budget will raise more revenue from property taxes than last year's budget by \$1,032,676, and of that total \$205,535 is tax revenue to be raised from new property added to the tax roll this year.**

**APPROVED AND ADOPTED** by the Franklin County Commissioners' Court on this the 25th day of August, 2025.

*Scott Lee*

Scott Lee, County Judge

*Jerry Cooper*

Jerry Cooper, Commissioner Precinct #1

*Toby Godfrey*

Toby Godfrey, Commissioner Precinct #2

*Scott Newsome*

Scott Newsome, Commissioner Precinct #3

*Scott Smith*

Scott Smith, Commissioner Precinct #4

**ATTEST:**

*Brook Bussell*

Brook Bussell, County Clerk

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**FRANKLIN COUNTY  
COMMISSIONERS COURT**

**August 4, 2025**

Commissioners Court reviewed the following items and took the following action regarding the proposal of the 2025 tax rates for the Franklin County FY 2026 calendar budget year:

1) Review and determine the level of funding required for the FY 2026 budget.

2) The No New Revenue Rate is as follows: General Fund .21715 RBS .01280  
Lateral Road .08033 I&S .01576

**Total 2025 No New Revenue Rate: .32604**

3) After review of the expenses presented, it is determined that the level of the proposed 2025 tax rates needed to fund FY 2026 budget are as follows:

General Fund .25139 RBS .01328  
Lateral Road .08343 I&S .01576

**Total Proposed 2025 Tax Rate For FY2026 Budget .36386**

4) Take a record vote on the proposed 2025 tax rate increase for the FY2026 budget.

2025 Proposed Tax Rate (~~Voter Approval Rate~~) SL .36386

2025 No New Revenue Rate .32604

**Increase over No New Revenue Rate .03782**

5) Public hearing set for August 25, 2025 at 9 a.m.

6) Schedule of meeting to set the FY2026 budget and adopt the 2025 tax rate.

**Date: Monday, August 25, 2025 Time: 9 a.m.**

Motion by Toby Godfrey

Seconded by Scott Newsome

County Judge – Scott Lee

☒ Yes ☐ Abstain ☐ No ☐ Absent

Commissioner Pct. 1 – Jerry Cooper

Yes ☐ Abstain ☐ No ☒ Absent

Commissioner Pct. 2 – Toby Godfrey

☒ Yes ☐ Abstain ☐ No ☐ Absent

Commissioner Pct. 3 – Scott Newsome

☒ Yes ☐ Abstain ☐ No ☐ Absent

Commissioner Pct. 4 – Scott Smith

Yes ☐ Abstain ☐ No ☒ Absent

**MOTION:**

✓ **CARRIED**

       **FAILED**

**APPROVED BY ORDER OF THE COMMISSIONER'S COURT** on this the 4<sup>th</sup> day of August, 2025.

Scott Lee  
Scott Lee, County Judge



**ATTEST:** Brook Bussell  
Brook Bussell, County Clerk

### CALCULATE INCREASE IN TAX DOLLARS

<u>Tax Fund</u>	<u>2026</u>	<u>2025</u>	<u>2026</u>
General Fund	\$ 5,904,575.00	\$ 4,999,229.00	\$ 905,346.00
R&B Special	\$ 345,958.00	\$ 326,656.00	\$ 19,302.00
Lateral Road	\$ 1,977,652.00	\$ 1,846,493.00	\$ 131,159.00
Debt Service	\$ 347,002.00	\$ 370,133.00	\$ (23,131.00)
Total Taxes	\$ 8,575,187.00	\$ 7,542,511.00	<u>\$ 1,032,676.00</u> <u>\$ 1,032,676.00</u>

### CALCULATE % INCREASE IN TAX \$s OVER LAST YEAR

Proposed Increase in Tax \$s over Prior Year	\$ 1,032,676.00
Prior Year Total Tax \$s	<u>\$ 7,542,511.00</u>
% Increase in Proposed Tax \$s	<u><u>13.69%</u></u>

**FRANKLIN COUNTY, TEXAS  
COUNTY OFFICIALS  
January 1, 2026**

**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 Jagers**  
**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 \$2,201,788,714

VALUATION-LATERAL ROAD/FLOOD \$2,197,066,098

VALUATION-ROAD & BRIDGE SPECIAL \$2,657,815,961

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

### RATES

.25139 X 2,201,788,714	=	\$5,535,077	General Ad Valorem Operating
.01576 X 2,201,788,714	=	\$ 347,002	Debt Service
.08343 X 2,197,066,098	=	\$1,833,012	Lateral Road/Flood
.01328 X 2,657,815,961	=	\$ 352,958	Road & Bridge Special

### PROPERTY TAXES

Gross Taxes-General M&O	\$ 5,535,077
Over 65/Disabled	+ 490,000
Less 2% delinquent	<u>(120,502)</u>
Net Taxes-General M&O	\$ 5,904,575
Lateral/Road Flood	\$ 1,833,012
Over 65/Disabled	185,000
Less 2% Delinquent	<u>(40,360)</u>
Net Taxes-Lateral/Road Flood	\$1,977,652
Road & Bridge Special	\$ 352,958
Less 2% Delinquent	<u>(7,058)</u>
Net Taxes-Road & Bridge Special	\$ 345,900

# STATEMENT OF INDEBTEDNESS

As of August 1, 2025

## County Limited Tax Notes- as of August 1, 2025

<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 8/1/2025</u>
Alliance Bank-Equip R&B #8005696	8/1/2024	8/1/2029	5.55%	\$ 582,645	\$ 116,529	\$ 466,116
Alliance Bank-Equip-R&B #136076	3/15/2020	3/15/2027	2.00%	\$ 800,000	\$ 571,429	\$ 228,571
Alliance Bank-Equip-R&B #8004270	9/1/2023	9/1/2028	5.25%	\$ 463,955	\$ 92,791	\$ 371,164

## Financing agreements as of August 1, 2025

Alliance Bank-Equip-Pct #2 #8004009	7/1/2023	7/1/2026	5.25%	\$ 76,838	\$ 51,225	\$ 25,613
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## Debt Service Requirements for 2026

<u>Classification</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Alliance Bank-Equipment-#8005696	\$ 116,529	\$ 22,636	\$ 139,165
Alliance Bank-Equipment-#136076	\$114,286	\$3,429	\$ 117,715
Alliance Bank-Equipment-#8004270	\$92,791	\$14,818	\$ 107,609

	BUDGET SUMMARY - FRANKLIN COUNTY									
	ACTUAL 2024									
	ESTIMATED - 2025-2026									
	2024 ACTUAL BEGIN FUND BALANCE	2024 ACTUAL REVENUE	2024 ACTUAL EXPENSES	2024 ACTUAL ENDING FUND BALANCE	2025 BUDGETED REVENUE	2025 BUDGETED EXPENSES	2025 ESTIMATED ENDING FUND BALANCE	2026 BUDGETED REVENUE	2026 BUDGETED EXPENSES	2026 ESTIMATED ENDING FUND BALANCE
GENERAL	\$ 3,871,740	\$ 7,782,991	\$ 7,873,677	\$ 3,781,054	\$ 7,475,875	\$ 7,599,553	\$ 3,657,376	\$ 8,350,847	\$ 8,574,189	\$ 3,434,034
ROAD & BRIDGE #1	763,102	1,136,652	1,013,129	886,625	851,034	1,010,015	727,644	892,590	1,058,233	562,001
ROAD & BRIDGE #2	255,589	1,048,175	979,513	324,251	582,258	759,105	147,404	610,444	749,263	8,585
ROAD & BRIDGE #3	292,778	795,164	653,786	434,156	675,349	926,095	183,410	708,156	785,577	105,989
ROAD & BRIDGE #4	189,163	992,392	945,458	236,097	619,158	760,150	95,105	649,256	776,031	(31,670)
COUNTY WIDE R&B	182,979	2,059,755	2,155,448	87,286	2,224,493	2,224,493	87,286	2,340,046	2,340,046	87,286
HEALTHCARE	210,651	30,000	28,720	211,931	30,000	35,000	206,931	38,000	40,000	204,931
INDIGENT HEALTH	13,457	65,916	65,299	14,074	84,000	84,000	14,074	89,000	89,000	14,074
THE HUB	8,239	82,208	78,900	11,547	74,600	72,325	13,822	74,600	78,720	9,702
SPORTS COMPLEX	316	46,870	41,070	6,116	56,300	53,170	9,246	56,300	60,945	4,601
CO FREE LIBRARY	43,862	256,757	268,824	31,795	270,800	270,322	32,273	280,900	283,277	29,896
DEBT SERVICE	38,500	254,587	239,435	53,662	376,733	376,919	53,476	356,110	364,510	45,076
TRANSFERS		(2,692,493)	(2,692,493)		(2,692,493)	(2,692,493)		(2,832,046)	(2,832,046)	
TOTAL TAX FUNDS	5,870,376	11,858,984	11,650,766	2,297,540	10,628,107	11,478,654	5,228,047	11,614,203	12,367,745	4,474,505
BRUCE ENDOWMENT	272,564	4,295	4,000	272,859	4,000	4,000	272,859	5,000	5,000	272,859
RECORDS RETENTION	332,406	63,620	124,761	271,265	48,000	140,000	179,265	48,000	140,000	87,265
CO RECORD RETENT.	64,332	9,902		74,234	6,500	35,000	45,734	7,800	45,000	8,534
ARCHIVAL FUND	308,053	46,764	111,981	242,836	33,500	101,000	175,336	33,500	171,000	37,836
RECORD MGMT-DCLK	9,773	624		10,397	800	7,000	4,197	800	7,000	(2,003)
C/DCLK TECHNOLOGY	7,217	634		7,851	400	6,000	2,251	400	6,000	(3,349)
C/HOUSE SECURITY	102,796	14,429	3,805	113,420	12,000	42,250	83,170	14,500	36,100	61,570
JP TECHNOLOGY	11,887	4,370	542	15,715	3,500	10,000	9,215	3,500	10,000	2,715
REVOLVING LOAN FUND	369,714	18,066		387,780	11,150		398,930	11,150		410,080
HOTEL/MOTEL TAX	188,802	87,844	95,613	181,033	80,000	159,500	101,533	80,000	90,000	91,533
COUNTY LAW LIBRARY	59,413	9,526	10,237	58,702	6,500	10,200	55,002	6,500	10,200	51,302
AIRPORT	823,408	7,903	61,598	769,713	14,000	11,500	772,213	14,000	11,500	774,713
CAPITAL PROJECT FUND	1,613,492	48,857	1,355,592	306,757	25,000	560,000	(228,243)			(228,243)
SHERIFF COMMISSARY	33,692	117,521	88,511	62,702	101,000	107,300	56,402	102,000	107,300	51,102
INMATE HOUSING	869,230	579,452	475,330	973,352	415,000	742,194	646,158	530,000	956,759	219,399
TOTAL OTHER FUNDS	5,086,779	1,013,807	2,331,970	3,748,616	761,350	1,935,944	2,574,022	857,150	1,595,859	1,835,313
TOTAL ALL FUNDS	\$ 10,937,155	\$ 12,872,791	\$ 13,982,736	9,827,210	\$ 11,389,457	\$ 13,414,598	\$ 7,802,069	\$ 12,471,353	\$ 13,963,604	\$ 6,309,818

**FRANKLIN COUNTY**  
**APPROVED PERSONNEL POSITIONS FOR FY 2026**

<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 Mtnce - Pct #1	Maintenance / Road Crew	4	FT
Road & Bridge Mtnce - Pct #2	Maintenance / Road Crew	3	FT
Road & Bridge Mtnce - Pct #3	Maintenance / Road Crew	3	FT
Road & Bridge Mtnce - Pct #4	Maintenance / Road Crew	3	FT
Total Positions	Full-time:	70	
	Part-time:	9	

## Road and Bridge Allocation

### 2026 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%





		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 010 - GENERAL FUND</b>						
<b>Revenue</b>						
<a href="#">010-310-110</a>	AD VALOREM CURRENT	\$ 4,888,216.00	\$ 4,888,427.21	\$ 4,999,229.00	\$ 3,889,161.83	\$ 5,904,575.00
<a href="#">010-310-120</a>	AD VALOREM-DELINQUENT	\$ 95,500.00	\$ 42,593.40	\$ 117,000.00	\$ 16,865.94	\$ 76,752.00
<a href="#">010-318-300</a>	COUNTY SALES/USE TAX	\$ 683,500.00	\$ 488,215.46	\$ 746,900.00	\$ 499,615.30	\$ 710,274.00
<a href="#">010-319-100</a>	PENALTY/INT-CURRENT/DELQ	\$ 52,000.00	\$ 42,052.04	\$ 52,000.00	\$ 43,568.70	\$ 52,500.00
<a href="#">010-319-150</a>	ATTORNEY FEES-DELINQ TAX	\$ 16,500.00	\$ 15,176.24	\$ 18,000.00	\$ 16,884.97	\$ 22,000.00
<a href="#">010-320-321</a>	DMV REG FEES-NETCAC	\$ -	\$ -	\$ -	\$ 880.50	\$ -
<a href="#">010-321-200</a>	FEES-AUTO REGISTRATION	\$ 45,000.00	\$ 46,338.47	\$ 60,000.00	\$ 44,489.99	\$ 68,000.00
<a href="#">010-321-201</a>	FEES-CERTIFICATE OF TITLE	\$ 7,500.00	\$ 5,325.05	\$ 7,500.00	\$ 4,825.00	\$ 7,500.00
<a href="#">010-321-900</a>	FEES-SEPTIC PERMIT	\$ 30,000.00	\$ 21,445.00	\$ 30,000.00	\$ 18,075.00	\$ 30,000.00
<a href="#">010-333-100</a>	GRANT-INDIGENT DEFENSE	\$ 20,000.00	\$ -	\$ 18,000.00	\$ -	\$ 12,000.00
<a href="#">010-333-240</a>	GRANT-BYRNE MEMORIAL JUS	\$ -	\$ 31,650.00	\$ -	\$ 10,191.61	\$ -
<a href="#">010-333-300</a>	GRANT-VINE FUNDS	\$ 10,000.00	\$ 6,729.19	\$ 7,000.00	\$ 3,490.96	\$ 8,000.00
<a href="#">010-333-301</a>	GRANT FUNDS-CYPRESS WATE	\$ 3,025.00	\$ 3,025.00	\$ -	\$ -	\$ -
<a href="#">010-333-510</a>	GRANT-STEP	\$ -	\$ 2,954.88	\$ 5,000.00	\$ 4,184.74	\$ 5,000.00
<a href="#">010-334-200</a>	MIXED BEVERAGE TAX	\$ 18,000.00	\$ 20,496.27	\$ 35,000.00	\$ 19,093.17	\$ 30,000.00
<a href="#">010-339-001</a>	DISPATCHER REVENUE-CITY	\$ 112,500.00	\$ 78,682.00	\$ 112,500.00	\$ 68,846.75	\$ 125,400.00
<a href="#">010-339-002</a>	SHERIFF/ADMIN/CHIEF-CITY	\$ 21,230.00	\$ 14,153.28	\$ 21,230.00	\$ 12,384.12	\$ 21,230.00
<a href="#">010-339-006</a>	OPIOID SETTLEMENT PROCEED	\$ -	\$ 1,574.63	\$ 2,000.00	\$ 7,681.85	\$ 2,000.00
<a href="#">010-340-100</a>	FEES-COUNTY JUDGE	\$ 200.00	\$ 140.00	\$ 200.00	\$ 142.00	\$ 200.00
<a href="#">010-340-200</a>	FEES-SHERIFF	\$ 2,000.00	\$ 1,612.94	\$ 2,000.00	\$ 1,189.78	\$ 2,000.00
<a href="#">010-340-300</a>	FEES-COUNTY ATTORNEY	\$ 500.00	\$ 452.66	\$ 1,000.00	\$ 892.40	\$ 1,000.00
<a href="#">010-340-400</a>	FEES-COUNTY CLERK	\$ 85,000.00	\$ 54,581.20	\$ 85,000.00	\$ 60,120.89	\$ 85,000.00
<a href="#">010-340-401</a>	FEES-COURT REPORTER-CCLK	\$ -	\$ 67.91	\$ -	\$ 133.86	\$ 500.00
<a href="#">010-340-500</a>	FEES-TAX ASSESSOR	\$ 195,000.00	\$ 186,528.90	\$ 240,000.00	\$ 173,851.19	\$ 245,000.00
<a href="#">010-340-700</a>	FEES-DISTRICT CLERK	\$ 35,000.00	\$ 19,804.35	\$ 35,000.00	\$ 14,037.14	\$ 30,000.00

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<a href="#">010-340-701</a>	FEES-CHILD ABUSE PREVENTIO	\$ 100.00	\$ 47.14	\$ 100.00	\$ 44.11	\$ 100.00
<a href="#">010-340-800</a>	FEES-JUSTICE COURT	\$ 12,500.00	\$ 26,222.49	\$ 30,000.00	\$ 18,524.57	\$ 30,000.00
<a href="#">010-340-802</a>	FEES-TRUANCY PREVENTION FI	\$ 2,000.00	\$ 2,908.19	\$ 4,000.00	\$ 2,688.39	\$ 4,000.00
<a href="#">010-340-808</a>	FEES-TIME PAYMENT 1/2020	\$ 2,000.00	\$ 1,582.16	\$ 3,000.00	\$ 1,391.95	\$ 3,000.00
<a href="#">010-340-900</a>	FEES-COUNTY TREASURER	\$ 25,000.00	\$ 13,745.46	\$ 25,000.00	\$ 16,959.19	\$ 25,000.00
<a href="#">010-340-950</a>	FEES-CONSTABLE	\$ 25,000.00	\$ 13,898.13	\$ 22,000.00	\$ 12,546.07	\$ 22,000.00
<a href="#">010-340-951</a>	FEES-CO SPECIALTY COURT-1/2	\$ 1,000.00	\$ 845.80	\$ 1,500.00	\$ 1,331.43	\$ 2,000.00
<a href="#">010-340-952</a>	FEE-CO JURY FUND	\$ 1,000.00	\$ 1,450.58	\$ 2,000.00	\$ 1,285.75	\$ 2,000.00
<a href="#">010-340-953</a>	FEES-LANGUAGE ACCESS	\$ 1,500.00	\$ 769.34	\$ 1,500.00	\$ 810.00	\$ 1,500.00
<a href="#">010-340-955</a>	FEES-TRAFFIC	\$ 1,000.00	\$ 1,084.78	\$ 2,000.00	\$ 1,003.85	\$ 2,000.00
<a href="#">010-340-957</a>	FEES-GRAFFITI ERADICATION	\$ -	\$ 0.07	\$ -	\$ 0.01	\$ -
<a href="#">010-340-958</a>	FEES-COURT FACILITY	\$ 3,000.00	\$ 2,708.94	\$ 4,000.00	\$ 2,340.00	\$ 4,000.00
<a href="#">010-342-500</a>	FEES-TAX CERTIFICATE	\$ 9,500.00	\$ 5,010.00	\$ 9,500.00	\$ 4,070.00	\$ 9,000.00
<a href="#">010-344-000</a>	FEES-WASTE MGMT	\$ 8,000.00	\$ 5,774.50	\$ 7,000.00	\$ 4,608.00	\$ 7,000.00
<a href="#">010-348-000</a>	FEES-JUDICIAL EDUCATION	\$ 350.00	\$ 165.00	\$ 350.00	\$ 160.00	\$ 350.00
<a href="#">010-350-100</a>	FINES-COUNTY COURT	\$ 30,000.00	\$ 14,339.51	\$ 25,000.00	\$ 24,105.66	\$ 28,000.00
<a href="#">010-350-101</a>	REMOTE ACCESS (BC 1.83)	\$ -	\$ (10.98)	\$ -	\$ (76.86)	\$ -
<a href="#">010-350-200</a>	FINES-DISTRICT COURT	\$ 30,000.00	\$ 21,621.10	\$ 30,000.00	\$ 15,610.31	\$ 30,000.00
<a href="#">010-350-300</a>	FINES-JUSTICE COURT	\$ 100,000.00	\$ 77,843.52	\$ 100,000.00	\$ 78,576.92	\$ 125,000.00
<a href="#">010-360-000</a>	INTEREST EARNED-TREASURER	\$ 80,000.00	\$ 253,181.01	\$ 140,000.00	\$ 175,896.10	\$ 140,000.00
<a href="#">010-360-200</a>	INTEREST EARNED-ELECTION A	\$ -	\$ -	\$ -	\$ 9.67	\$ -
<a href="#">010-360-500</a>	INTEREST EARNED-TAX	\$ 25,000.00	\$ 33,620.89	\$ 38,000.00	\$ 23,456.50	\$ 38,000.00
<a href="#">010-360-800</a>	INTEREST EARNED-COUNTY CL	\$ 500.00	\$ 405.75	\$ 1,500.00	\$ 377.36	\$ 1,500.00
<a href="#">010-364-000</a>	SALE OF FIXED ASSETS	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
<a href="#">010-370-002</a>	TRANSFER FROM CAP PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">010-370-003</a>	CAPITAL LEASE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">010-370-400</a>	OTHER INCOME	\$ 23,068.00	\$ 17,645.10	\$ 20,000.00	\$ 2,776.33	\$ 10,000.00
<a href="#">010-370-450</a>	OTHER INCOME-PAYROLL	\$ 3,000.00	\$ (304.48)	\$ 2,000.00	\$ (6,459.95)	\$ 2,000.00
<a href="#">010-370-451</a>	CO ATTNY STATE SUPPLEMENT	\$ 25,000.00	\$ -	\$ 25,666.00	\$ -	\$ 25,666.00
<a href="#">010-370-452</a>	CO JUDGE STATE SUPPLEMENT	\$ 25,200.00	\$ 15,150.00	\$ 25,200.00	\$ 15,150.00	\$ 37,800.00
<a href="#">010-370-475</a>	OTHER INCOME DONATIONS	\$ -	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<a href="#">010-370-600</a>	FEES-PHONE COMMISSION	\$ 18,000.00	\$ 13,247.63	\$ 23,000.00	\$ 12,878.99	\$ 23,000.00
<a href="#">010-370-605</a>	FEES - TOWER LEASE	\$ 2,000.00	\$ 1,200.00	\$ 2,000.00	\$ 1,200.00	\$ 2,000.00
<a href="#">010-370-610</a>	CAPITAL CREDIT FUNDS	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
<a href="#">010-390-010</a>	INS PROCEEDS-CLAIMS	\$ 35,988.00	\$ 35,986.12	\$ 394,573.00	\$ 274,065.51	\$ -
<a href="#">010-390-082</a>	TRANSFER FROM INMATE HOL	\$ 285,000.00	\$ 185,000.00	\$ 325,000.00	\$ 300,000.00	\$ 325,000.00
	Revenue Total:	\$ 7,107,377.00	\$ 6,717,163.83	\$ 7,871,698.00	\$ 5,897,187.55	\$ 8,350,847.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 400 - COUNTY JUDGE</b>						
<a href="#">010-400-101</a>	ELECTED SALARIES	\$ 67,227.00	\$ 46,541.70	\$ 71,227.00	\$ 46,571.50	\$ 71,227.00
<a href="#">010-400-102</a>	SALARY-JUV PROBATION	\$ 2,000.00	\$ 1,384.56	\$ 2,000.00	\$ 1,307.64	\$ 2,000.00
<a href="#">010-400-103</a>	STATE SALARY SUPPLEMENT	\$ 25,200.00	\$ 17,446.14	\$ 25,200.00	\$ 16,476.91	\$ 37,800.00
<a href="#">010-400-104</a>	SALARIES-EMPLOYEE	\$ -	\$ -	\$ 37,440.00	\$ 23,737.50	\$ 38,584.00
<a href="#">010-400-105</a>	SALARY-WEBSITE ADMIN	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
<a href="#">010-400-106</a>	LONGEVITY PAY	\$ 900.00	\$ 900.00	\$ 1,000.00	\$ 1,000.00	\$ 1,100.00
<a href="#">010-400-200</a>	FICA	\$ 7,300.00	\$ 5,067.07	\$ 10,350.00	\$ 6,684.19	\$ 11,530.00
<a href="#">010-400-202</a>	HEALTH/LIFE INSURANCE	\$ 450.00	\$ 232.48	\$ 11,670.00	\$ 5,782.96	\$ 11,928.00
<a href="#">010-400-203</a>	RETIREMENT & DEATH	\$ 11,520.00	\$ 7,974.81	\$ 18,000.00	\$ 11,684.24	\$ 20,100.00
<a href="#">010-400-204</a>	WORKERS COMP INSURANCE	\$ 200.00	\$ 99.75	\$ 200.00	\$ 121.38	\$ 200.00
<a href="#">010-400-206</a>	UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ -	\$ 41.74	\$ -
<a href="#">010-400-330</a>	SUPPLIES	\$ 1,850.00	\$ 663.26	\$ 4,000.00	\$ 1,470.07	\$ 4,000.00
<a href="#">010-400-403</a>	PER DIEM	\$ 3,000.00	\$ 1,351.35	\$ 3,000.00	\$ 697.98	\$ 3,000.00
<b>Department: 400 - COUNTY JUDGE Total:</b>		<b>\$ 119,647.00</b>	<b>\$ 81,661.12</b>	<b>\$ 184,087.00</b>	<b>\$ 115,576.11</b>	<b>\$ 204,469.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 403 - COUNTY CLERK</b>						
<a href="#">010-403-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-403-104</a>	EMPLOYEE SALARIES	\$ 80,080.00	\$ 55,440.02	\$ 91,520.00	\$ 57,600.01	\$ 98,072.00
<a href="#">010-403-106</a>	LONGEVITY PAY	\$ 3,000.00	\$ 3,000.00	\$ 3,100.00	\$ 3,100.00	\$ 3,200.00
<a href="#">010-403-200</a>	FICA	\$ 11,150.00	\$ 7,479.92	\$ 12,300.00	\$ 7,663.07	\$ 12,960.00
<a href="#">010-403-202</a>	HEALTH/LIFE INSURANCE	\$ 32,040.00	\$ 21,224.64	\$ 33,660.00	\$ 22,114.31	\$ 34,560.00
<a href="#">010-403-203</a>	RETIREMENT & DEATH	\$ 17,925.00	\$ 12,466.32	\$ 21,400.00	\$ 13,831.66	\$ 22,600.00
<a href="#">010-403-204</a>	WORKERS COMP INSURANCE	\$ 300.00	\$ 150.00	\$ 300.00	\$ 182.07	\$ 300.00
<a href="#">010-403-206</a>	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 234.00	\$ 500.00	\$ 126.00	\$ 500.00
<a href="#">010-403-330</a>	SUPPLIES	\$ 5,000.00	\$ 3,196.91	\$ 5,000.00	\$ 960.61	\$ 5,000.00
<a href="#">010-403-403</a>	PER DIEM	\$ 3,000.00	\$ 2,705.05	\$ 3,000.00	\$ 2,041.25	\$ 4,000.00
<b>Department: 403 - COUNTY CLERK Total:</b>		<b>\$ 215,095.00</b>	<b>\$ 148,889.14</b>	<b>\$ 236,880.00</b>	<b>\$ 150,838.08</b>	<b>\$ 249,275.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 405 - ELECTIONS</b>						
<a href="#">010-405-102</a>	ELECTION ADMIN SALARIES	\$ 46,375.00	\$ 31,500.00	\$ 48,360.00	\$ 31,620.00	\$ 49,816.00
<a href="#">010-405-103</a>	ELECT ADMIN ASST SALARIES	\$ 34,320.00	\$ 25,548.20	\$ 37,440.00	\$ 24,808.50	\$ 38,584.00
<a href="#">010-405-104</a>	ELECTION WORKER SALARIES	\$ 28,000.00	\$ 19,330.00	\$ 28,000.00	\$ 65.63	\$ 32,000.00
<a href="#">010-405-106</a>	LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ 500.00
<a href="#">010-405-200</a>	FICA	\$ 8,300.00	\$ 5,368.89	\$ 6,575.00	\$ 3,754.75	\$ 9,250.00
<a href="#">010-405-202</a>	HEALTH/LIFE INSURANCE	\$ 21,360.00	\$ 14,149.76	\$ 22,440.00	\$ 14,837.69	\$ 23,040.00
<a href="#">010-405-203</a>	RETIREMENT & DEATH	\$ 9,875.00	\$ 7,011.34	\$ 11,450.00	\$ 7,526.38	\$ 11,800.00
<a href="#">010-405-204</a>	WORKERS COMP INSURANCE	\$ 300.00	\$ 136.50	\$ 300.00	\$ 109.02	\$ 300.00
<a href="#">010-405-206</a>	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 485.30	\$ 500.00	\$ 180.22	\$ 500.00
<a href="#">010-405-329</a>	SUPPLIES-ELECTIONS	\$ 12,000.00	\$ 6,011.01	\$ 15,000.00	\$ 5,454.42	\$ 12,000.00
<a href="#">010-405-330</a>	OFFICE SUPPLIES	\$ 5,000.00	\$ 971.06	\$ 5,000.00	\$ (3,472.49)	\$ 5,000.00
<a href="#">010-405-403</a>	PER DIEM	\$ 3,000.00	\$ 2,740.95	\$ 3,000.00	\$ 2,677.88	\$ 4,500.00
<b>Department: 405 - ELECTIONS Total:</b>		<b>\$ 169,030.00</b>	<b>\$ 113,253.01</b>	<b>\$ 178,065.00</b>	<b>\$ 87,562.00</b>	<b>\$ 187,290.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 409 - NON-DEPARTMENTAL</b>						
<a href="#">010-409-420</a>	TELEPHONE/CO WIDE INTERNE	\$ 47,000.00	\$ 27,902.71	\$ 47,000.00	\$ 25,339.68	\$ 47,000.00
<a href="#">010-409-421</a>	POSTAGE EXPENSE	\$ 24,000.00	\$ 16,382.17	\$ 25,000.00	\$ 12,948.99	\$ 25,000.00
<a href="#">010-409-422</a>	COPIER SUPPLIES	\$ 10,000.00	\$ 3,838.55	\$ 10,000.00	\$ 5,897.36	\$ 12,000.00
<a href="#">010-409-428</a>	DOCUMENT SHRED FEES	\$ 2,000.00	\$ 693.00	\$ 2,000.00	\$ 1,001.00	\$ 2,500.00
<a href="#">010-409-429</a>	CHRISTMAS LIGHTS/COMMUN	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 1,252.00	\$ 20,000.00
<a href="#">010-409-471</a>	MEMBERSHIPS & DUES	\$ 6,000.00	\$ 4,605.00	\$ 6,000.00	\$ 6,765.00	\$ 7,500.00
<a href="#">010-409-480</a>	INSURANCE & BONDS	\$ 145,000.00	\$ 141,239.50	\$ 160,000.00	\$ 173,895.14	\$ 185,000.00
<a href="#">010-409-500</a>	CONTINGENCY	\$ 3,601.00	\$ -	\$ 15,000.00	\$ -	\$ 25,000.00
<b>Department: 409 - NON-DEPARTMENTAL Total:</b>		<b>\$ 257,601.00</b>	<b>\$ 194,660.93</b>	<b>\$ 285,000.00</b>	<b>\$ 227,099.17</b>	<b>\$ 324,000.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 411 - OTHER CONTRACTS</b>						
<a href="#">010-411-104</a>	EMPLOYEE SALARIES-VSO	\$ 6,656.00	\$ -	\$ 6,656.00	\$ 3,824.00	\$ 7,000.00
<a href="#">010-411-200</a>	FICA/MED-VSO	\$ 520.00	\$ -	\$ 520.00	\$ 292.48	\$ 540.00
<a href="#">010-411-203</a>	RETIREMENT-VSO	\$ 830.00	\$ -	\$ 830.00	\$ 508.94	\$ 932.00
<a href="#">010-411-204</a>	WORKERS COMP-INSURANCE	\$ 2,500.00	\$ 1,128.00	\$ 2,500.00	\$ 847.50	\$ 2,500.00
<a href="#">010-411-206</a>	UNEMPLOYMENT-VSO	\$ -	\$ -	\$ -	\$ 26.76	\$ 150.00
<a href="#">010-411-405</a>	APPRAISAL DISTRICT EXPENSE	\$ 207,000.00	\$ 101,660.50	\$ 225,000.00	\$ 108,690.50	\$ 233,000.00
<a href="#">010-411-407</a>	CDL TRAINING-CO EMPLOYEES	\$ 20,000.00	\$ 6,500.00	\$ 10,000.00	\$ -	\$ 10,000.00
<a href="#">010-411-408</a>	AUTOPSY/INVESTIGATION	\$ 35,000.00	\$ 13,679.94	\$ 35,000.00	\$ 13,160.00	\$ 35,000.00
<a href="#">010-411-409</a>	AUDIT FEE/ATTY FEE-DELQ TAX	\$ 55,000.00	\$ 48,223.26	\$ 60,000.00	\$ 53,722.23	\$ 65,000.00
<a href="#">010-411-410</a>	PRE-EMPLOYMENT FEES	\$ 1,500.00	\$ 144.04	\$ 750.00	\$ 117.00	\$ 750.00
<a href="#">010-411-430</a>	PUBLICATIONS	\$ 1,000.00	\$ 324.00	\$ 1,000.00	\$ 661.38	\$ 1,000.00
<a href="#">010-411-431</a>	PAWS-CITY OF MV INTERLOCA	\$ -	\$ -	\$ 51,210.00	\$ 16,007.61	\$ 60,000.00
<a href="#">010-411-435</a>	VINE GRANT-EXPENSE	\$ 10,000.00	\$ 3,389.28	\$ 7,000.00	\$ 3,490.96	\$ 8,000.00
<a href="#">010-411-436</a>	CYPRESS WATER GRANT EXP	\$ 3,025.00	\$ 3,025.00	\$ -	\$ -	\$ -
<a href="#">010-411-470</a>	SULPHUR RIVER BASIN-CO POF	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
<a href="#">010-411-473</a>	DA-JUV/ADULT PROB-8TH	\$ 212,000.00	\$ 140,472.00	\$ 249,000.00	\$ 166,552.00	\$ 250,000.00
<a href="#">010-411-478</a>	BYRNE JUSTICE GRANT EXP-SO	\$ -	\$ -	\$ -	\$ 10,191.61	\$ -
<a href="#">010-411-480</a>	CHILD ADVOCACY	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
<a href="#">010-411-482</a>	MHMR EXPENSE	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
<a href="#">010-411-483</a>	SAFE T SHELTER	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
<a href="#">010-411-488</a>	PAUPER BURIAL	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
<a href="#">010-411-490</a>	FIRE PROTECTION	\$ 62,000.00	\$ 62,000.00	\$ 95,760.00	\$ 95,759.64	\$ -
<a href="#">010-411-491</a>	AMBULANCE SERVICE	\$ 130,000.00	\$ 86,600.00	\$ 130,000.00	\$ 86,600.00	\$ 130,000.00
<a href="#">010-411-493</a>	CHILD WELFARE	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
<a href="#">010-411-495</a>	HISTORICAL SOCIETY EXPENSE	\$ 7,000.00	\$ 3,967.43	\$ 7,000.00	\$ 4,103.80	\$ 7,000.00
<a href="#">010-411-496</a>	SFVFD/PCT 4 STORM REPAIR-II	\$ -	\$ -	\$ 358,071.00	\$ 198,654.00	\$ -
<a href="#">010-411-571</a>	D COURTROOM REPAIR-INS CL	\$ -	\$ -	\$ 17,742.00	\$ -	\$ -
<a href="#">010-411-573</a>	CAPITAL PURCHASES	\$ 127,918.00	\$ 83,449.97	\$ -	\$ -	\$ -
<a href="#">010-411-577</a>	ESTRAY	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
<b>Department: 411 - OTHER CONTRACTS Total:</b>		<b>\$ 909,949.00</b>	<b>\$ 580,563.42</b>	<b>\$ 1,287,039.00</b>	<b>\$ 790,210.41</b>	<b>\$ 832,872.00</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 450 - DISTRICT CLERK</b>						
<a href="#">010-450-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-450-104</a>	EMPLOYEE SALARIES	\$ 70,720.00	\$ 40,901.75	\$ 76,960.00	\$ 46,943.50	\$ 79,352.00
<a href="#">010-450-106</a>	LONGEVITY PAY	\$ 1,800.00	\$ 1,800.00	\$ 1,900.00	\$ 1,900.00	\$ 2,000.00
<a href="#">010-450-200</a>	FICA	\$ 10,300.00	\$ 6,137.81	\$ 11,100.00	\$ 6,802.21	\$ 11,450.00
<a href="#">010-450-202</a>	HEALTH/LIFE INSURANCE	\$ 32,040.00	\$ 15,918.48	\$ 33,660.00	\$ 22,171.20	\$ 34,560.00
<a href="#">010-450-203</a>	RETIREMENT & DEATH	\$ 16,650.00	\$ 10,531.91	\$ 19,300.00	\$ 12,253.44	\$ 19,900.00
<a href="#">010-450-204</a>	WORKERS COMP INSURANCE	\$ 350.00	\$ 137.25	\$ 350.00	\$ 166.92	\$ 350.00
<a href="#">010-450-206</a>	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 272.37	\$ 500.00	\$ 126.00	\$ 500.00
<a href="#">010-450-330</a>	SUPPLIES	\$ 3,500.00	\$ 1,667.42	\$ 3,500.00	\$ 748.53	\$ 3,800.00
<a href="#">010-450-403</a>	PER DIEM	\$ 2,500.00	\$ 1,324.45	\$ 2,500.00	\$ 1,283.86	\$ 3,000.00
<b>Department: 450 - DISTRICT CLERK Total:</b>		<b>\$ 200,460.00</b>	<b>\$ 121,683.72</b>	<b>\$ 215,870.00</b>	<b>\$ 135,614.76</b>	<b>\$ 222,995.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 455 - JUSTICE OF THE PEACE</b>						
<a href="#">010-455-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-455-104</a>	EMPLOYEE SALARIES	\$ 83,720.00	\$ 56,840.07	\$ 91,520.00	\$ 59,840.01	\$ 94,330.00
<a href="#">010-455-106</a>	LONGEVITY PAY	\$ 3,300.00	\$ 3,300.00	\$ 3,500.00	\$ 3,500.00	\$ 3,700.00
<a href="#">010-455-200</a>	FICA	\$ 11,700.00	\$ 7,391.33	\$ 12,625.00	\$ 7,611.71	\$ 13,000.00
<a href="#">010-455-202</a>	HEALTH/LIFE INSURANCE	\$ 32,040.00	\$ 21,224.64	\$ 33,660.00	\$ 22,171.20	\$ 34,560.00
<a href="#">010-455-203</a>	RETIREMENT & DEATH	\$ 18,420.00	\$ 12,675.13	\$ 21,450.00	\$ 14,182.98	\$ 22,150.00
<a href="#">010-455-204</a>	WORKERS COMP INSURANCE	\$ 400.00	\$ 162.00	\$ 400.00	\$ 182.07	\$ 400.00
<a href="#">010-455-206</a>	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 234.00	\$ 500.00	\$ 126.00	\$ 500.00
<a href="#">010-455-330</a>	SUPPLIES	\$ 5,000.00	\$ 3,710.79	\$ 5,000.00	\$ 3,592.91	\$ 5,000.00
<a href="#">010-455-403</a>	PER DIEM	\$ 3,000.00	\$ 538.94	\$ 3,000.00	\$ 1,185.29	\$ 3,000.00
<a href="#">010-455-426</a>	TRAVEL ALLOWANCE	\$ 3,600.00	\$ 2,492.28	\$ 3,600.00	\$ 2,353.82	\$ 3,600.00
<b>Department: 455 - JUSTICE OF THE PEACE Total:</b>		<b>\$ 223,780.00</b>	<b>\$ 151,561.46</b>	<b>\$ 241,355.00</b>	<b>\$ 157,965.09</b>	<b>\$ 248,323.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 465 - COURTS</b>						
<a href="#">010-465-104</a>	EMPLOYEE SALARIES	\$ 17,000.00	\$ 10,541.34	\$ 18,000.00	\$ 10,354.02	\$ 21,000.00
<a href="#">010-465-105</a>	TEMP COURT REPORTERS	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
<a href="#">010-465-200</a>	FICA	\$ 1,350.00	\$ 806.40	\$ 1,400.00	\$ 792.03	\$ 1,650.00
<a href="#">010-465-203</a>	RETIREMENT & DEATH	\$ 2,100.00	\$ 1,295.64	\$ 2,500.00	\$ 1,378.19	\$ 2,800.00
<a href="#">010-465-204</a>	WORKERS COMP INSURANCE	\$ 100.00	\$ 12.75	\$ 100.00	\$ 15.18	\$ 100.00
<a href="#">010-465-206</a>	UNEMPLOYMENT INSURANCE	\$ 100.00	\$ 98.97	\$ 100.00	\$ 62.97	\$ 100.00
<a href="#">010-465-330</a>	SUPPLIES	\$ 1,000.00	\$ 5,607.60	\$ 2,000.00	\$ 1,132.84	\$ 2,000.00
<a href="#">010-465-409</a>	REG PUBLIC DEF - APPOINTED	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -
<a href="#">010-465-414</a>	ATTORNEY - 8TH DIST APPOINT	\$ 45,000.00	\$ 28,639.65	\$ 42,000.00	\$ 17,742.36	\$ 42,000.00
<a href="#">010-465-416</a>	ATTORNEY - COUNTY APPOINT	\$ 3,000.00	\$ 3,500.00	\$ 4,000.00	\$ 2,400.00	\$ 5,500.00
<a href="#">010-465-418</a>	ATTNY-CHILD/PARENT APPOIN	\$ 8,000.00	\$ 3,000.00	\$ 7,000.00	\$ 3,125.00	\$ 7,000.00
<a href="#">010-465-461</a>	COMPENSATION-GRAND JUROR	\$ 1,500.00	\$ 2,892.00	\$ 3,500.00	\$ 4,048.00	\$ 3,500.00
<a href="#">010-465-463</a>	COMPENSATION-ALL OTHER JL	\$ 1,800.00	\$ 2,724.00	\$ 2,000.00	\$ -	\$ 2,000.00
<a href="#">010-465-464</a>	OTHER TRIAL EXP-COUNTY COI	\$ 2,000.00	\$ 300.00	\$ 2,000.00	\$ 250.00	\$ 2,000.00
<a href="#">010-465-465</a>	OTHER TRIAL EXPENSE-JP	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00
<a href="#">010-465-469</a>	OTHER EXPENSE-DISTRICT COL	\$ 17,000.00	\$ 17,030.21	\$ 7,000.00	\$ 6,764.39	\$ 8,000.00
<a href="#">010-465-470</a>	OTHER TRIAL EXP-CAPITAL MU	\$ -	\$ -	\$ -	\$ 2,095.00	\$ 1,000.00
<a href="#">010-465-480</a>	STATUTORY PROBATE JUDGE	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00
<a href="#">010-465-481</a>	STATUTORY PROB JUDGE MILE	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00
<a href="#">010-465-485</a>	10TH ADMIN JUDICIAL REGION	\$ 2,000.00	\$ 1,180.63	\$ 1,500.00	\$ 1,180.63	\$ 1,500.00
<b>Department: 465 - COURTS Total:</b>		<b>\$ 116,950.00</b>	<b>\$ 77,629.19</b>	<b>\$ 108,100.00</b>	<b>\$ 51,340.61</b>	<b>\$ 103,150.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 475 - COUNTY ATTORNEY</b>						
<a href="#">010-475-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-475-102</a>	STATE SUPPLEMENTS-ATTORN	\$ 23,500.00	\$ 16,153.56	\$ 25,666.00	\$ 15,256.14	\$ 25,666.00
<a href="#">010-475-104</a>	EMPLOYEE SALARIES	\$ 46,280.00	\$ 33,347.71	\$ 50,440.00	\$ 33,113.88	\$ 52,000.00
<a href="#">010-475-106</a>	LONGEVITY PAY	\$ 1,600.00	\$ 1,600.00	\$ 2,200.00	\$ 1,700.00	\$ 2,300.00
<a href="#">010-475-200</a>	FICA	\$ 10,225.00	\$ 6,246.71	\$ 11,200.00	\$ 5,741.72	\$ 11,500.00
<a href="#">010-475-202</a>	HEALTH/LIFE INSURANCE	\$ 21,360.00	\$ 14,149.76	\$ 22,440.00	\$ 14,780.80	\$ 23,040.00
<a href="#">010-475-203</a>	RETIREMENT & DEATH	\$ 16,500.00	\$ 11,573.72	\$ 19,500.00	\$ 12,416.71	\$ 20,000.00
<a href="#">010-475-204</a>	WORKERS COMP INSURANCE	\$ 400.00	\$ 150.00	\$ 400.00	\$ 197.25	\$ 400.00
<a href="#">010-475-206</a>	UNEMPLOYMENT INSURANCE	\$ 250.00	\$ 117.00	\$ 250.00	\$ 63.00	\$ 250.00
<a href="#">010-475-330</a>	SUPPLIES	\$ 2,000.00	\$ 791.79	\$ 5,000.00	\$ 1,398.60	\$ 6,500.00
<a href="#">010-475-403</a>	PER DIEM	\$ 2,500.00	\$ 100.00	\$ 2,000.00	\$ 813.27	\$ 4,500.00
<b>Department: 475 - COUNTY ATTORNEY Total:</b>		<b>\$ 186,715.00</b>	<b>\$ 127,222.53</b>	<b>\$ 205,196.00</b>	<b>\$ 128,700.47</b>	<b>\$ 214,239.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 495 - AUDITOR</b>						
<a href="#">010-495-101</a>	AUDITOR-SALARY	\$ 67,000.00	\$ 46,384.56	\$ 71,000.00	\$ 46,422.92	\$ 73,840.00
<a href="#">010-495-106</a>	LONGEVITY PAY	\$ 500.00	\$ 500.00	\$ 600.00	\$ 600.00	\$ 700.00
<a href="#">010-495-200</a>	FICA	\$ 5,150.00	\$ 3,142.45	\$ 5,485.00	\$ 3,138.65	\$ 5,710.00
<a href="#">010-495-202</a>	HEALTH/LIFE INSURANCE	\$ 10,680.00	\$ 7,074.88	\$ 11,220.00	\$ 7,390.40	\$ 11,520.00
<a href="#">010-495-203</a>	RETIREMENT & DEATH	\$ 8,350.00	\$ 5,762.05	\$ 9,550.00	\$ 6,258.85	\$ 10,000.00
<a href="#">010-495-204</a>	WORKERS COMP INSURANCE	\$ 200.00	\$ 37.50	\$ 200.00	\$ 91.05	\$ 200.00
<a href="#">010-495-206</a>	UNEMPLOYMENT INSURANCE	\$ 250.00	\$ 117.00	\$ 250.00	\$ 63.00	\$ 250.00
<a href="#">010-495-330</a>	SUPPLIES	\$ 2,500.00	\$ 1,486.08	\$ 2,500.00	\$ 1,775.08	\$ 2,500.00
<a href="#">010-495-403</a>	PER DIEM	\$ 2,500.00	\$ 225.00	\$ 2,500.00	\$ 730.00	\$ 2,500.00
<b>Department: 495 - AUDITOR Total:</b>		<b>\$ 97,130.00</b>	<b>\$ 64,729.52</b>	<b>\$ 103,305.00</b>	<b>\$ 66,469.95</b>	<b>\$ 107,220.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 497 - COUNTY TREASURER</b>						
<a href="#">010-497-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-497-104</a>	EMPLOYEE SALARIES	\$ 81,364.00	\$ 55,440.02	\$ 91,520.00	\$ 61,800.01	\$ 101,820.00
<a href="#">010-497-106</a>	LONGEVITY PAY	\$ 900.00	\$ 900.00	\$ 1,500.00	\$ 1,500.00	\$ 1,700.00
<a href="#">010-497-200</a>	FICA	\$ 10,975.00	\$ 7,488.71	\$ 12,200.00	\$ 8,057.88	\$ 13,150.00
<a href="#">010-497-202</a>	HEALTH/LIFE INSURANCE	\$ 32,040.00	\$ 21,224.64	\$ 33,660.00	\$ 22,171.20	\$ 34,560.00
<a href="#">010-497-203</a>	RETIREMENT & DEATH	\$ 17,675.00	\$ 12,208.23	\$ 21,185.00	\$ 14,177.74	\$ 22,900.00
<a href="#">010-497-204</a>	WORKERS COMP INSURANCE	\$ 350.00	\$ 150.00	\$ 350.00	\$ 182.07	\$ 350.00
<a href="#">010-497-206</a>	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 234.00	\$ 500.00	\$ 126.00	\$ 500.00
<a href="#">010-497-330</a>	SUPPLIES	\$ 4,500.00	\$ 2,979.29	\$ 6,000.00	\$ 2,128.96	\$ 6,000.00
<a href="#">010-497-403</a>	PER DIEM	\$ 3,700.00	\$ 2,163.28	\$ 4,500.00	\$ 4,066.56	\$ 4,500.00
<b>Department: 497 - COUNTY TREASURER Total:</b>		<b>\$ 214,104.00</b>	<b>\$ 145,780.45</b>	<b>\$ 237,515.00</b>	<b>\$ 157,429.52</b>	<b>\$ 253,563.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 499 - TAX ASSESSOR/COLLECTOR</b>						
<a href="#">010-499-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-499-104</a>	EMPLOYEE SALARIES	\$ 114,400.00	\$ 79,200.03	\$ 125,320.00	\$ 81,193.00	\$ 139,912.00
<a href="#">010-499-105</a>	PARTTIME SALARIES	\$ 18,750.00	\$ 9,828.75	\$ 20,000.00	\$ 8,296.00	\$ 20,625.00
<a href="#">010-499-106</a>	LONGEVITY PAY	\$ 2,900.00	\$ 2,900.00	\$ 3,500.00	\$ 3,500.00	\$ 3,700.00
<a href="#">010-499-200</a>	FICA	\$ 15,175.00	\$ 9,541.54	\$ 16,450.00	\$ 9,975.47	\$ 17,275.00
<a href="#">010-499-202</a>	HEALTH/LIFE INSURANCE	\$ 42,720.00	\$ 28,299.52	\$ 44,880.00	\$ 27,714.00	\$ 46,080.00
<a href="#">010-499-203</a>	RETIREMENT & DEATH	\$ 24,475.00	\$ 16,582.12	\$ 28,625.00	\$ 18,129.25	\$ 30,000.00
<a href="#">010-499-204</a>	WORKERS COMP INSURANCE	\$ 500.00	\$ 225.00	\$ 500.00	\$ 257.94	\$ 500.00
<a href="#">010-499-206</a>	UNEMPLOYMENT INSURANCE	\$ 750.00	\$ 449.72	\$ 750.00	\$ 277.30	\$ 750.00
<a href="#">010-499-330</a>	SUPPLIES	\$ 7,700.00	\$ 3,321.91	\$ 7,700.00	\$ 6,511.33	\$ 7,700.00
<a href="#">010-499-403</a>	PER DIEM	\$ 3,000.00	\$ 2,143.87	\$ 3,000.00	\$ 1,677.71	\$ 3,000.00
<a href="#">010-499-426</a>	TRAVEL ALLOWANCE	\$ 500.00	\$ 292.12	\$ 500.00	\$ 257.60	\$ 500.00
<a href="#">010-499-572</a>	LEASE-DMV COMPUTER STATK	\$ -	\$ 478.19	\$ -	\$ -	\$ -
<b>Department: 499 - TAX ASSESSOR/COLLECTOR Total:</b>		<b>\$ 292,970.00</b>	<b>\$ 196,255.05</b>	<b>\$ 317,325.00</b>	<b>\$ 201,008.70</b>	<b>\$ 338,125.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 503 - DATA PROCESS</b>						
<a href="#">010-503-330</a>	SUPPLIES	\$ 5,000.00	\$ 6,739.00	\$ 5,000.00	\$ 2,747.00	\$ 5,000.00
<a href="#">010-503-412</a>	TECH SUPPORT	\$ 197,500.00	\$ 155,266.60	\$ 205,000.00	\$ 174,343.57	\$ 215,000.00
<a href="#">010-503-573</a>	CAPITAL PURCHASES	\$ -	\$ -	\$ -	\$ 6,176.00	\$ 6,000.00
<b>Department: 503 - DATA PROCESS Total:</b>		<b>\$ 202,500.00</b>	<b>\$ 162,005.60</b>	<b>\$ 210,000.00</b>	<b>\$ 183,266.57</b>	<b>\$ 226,000.00</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 510 - C/HOUSE MAINT/UTILITIES</b>						
<a href="#">010-510-104</a>	EMPLOYEE SALARIES	\$ 42,340.00	\$ 28,517.38	\$ 41,600.00	\$ 27,200.00	\$ 46,600.00
<a href="#">010-510-105</a>	EMPLOYEE SALARY-MAINT/DU	\$ 34,320.00	\$ 23,628.00	\$ 38,480.00	\$ 25,160.00	\$ 43,370.00
<a href="#">010-510-106</a>	LONGEVITY PAY	\$ 800.00	\$ 800.00	\$ -	\$ -	\$ -
<a href="#">010-510-200</a>	FICA	\$ 5,900.00	\$ 4,022.47	\$ 6,135.00	\$ 3,972.84	\$ 6,900.00
<a href="#">010-510-202</a>	HEALTH/LIFE INSURANCE	\$ 21,360.00	\$ 12,381.04	\$ 22,440.00	\$ 12,927.56	\$ 23,040.00
<a href="#">010-510-203</a>	RETIREMENT & DEATH	\$ 9,475.00	\$ 6,507.01	\$ 10,675.00	\$ 6,969.15	\$ 12,000.00
<a href="#">010-510-204</a>	WORKERS COMP INSURANCE	\$ 2,500.00	\$ 1,177.86	\$ 2,500.00	\$ 1,073.25	\$ 2,500.00
<a href="#">010-510-206</a>	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 336.96	\$ 500.00	\$ 126.00	\$ 500.00
<a href="#">010-510-330</a>	SUPPLIES	\$ 15,000.00	\$ 10,909.65	\$ 15,000.00	\$ 11,038.34	\$ 18,000.00
<a href="#">010-510-424</a>	VEHICLE/EQMT REPAIRS	\$ 2,500.00	\$ 1,479.37	\$ 3,500.00	\$ 1,575.60	\$ 3,500.00
<a href="#">010-510-425</a>	FUEL/OIL	\$ 3,000.00	\$ 3,849.56	\$ 3,000.00	\$ 914.55	\$ 3,000.00
<a href="#">010-510-440</a>	UTILITIES-COURTHOUSE/JAIL	\$ 123,000.00	\$ 72,722.05	\$ 135,000.00	\$ 73,248.81	\$ 135,000.00
<a href="#">010-510-441</a>	UTILITIES-HUB/LIBR/W ANNEX	\$ -	\$ -	\$ 12,000.00	\$ 14,204.22	\$ 16,000.00
<a href="#">010-510-443</a>	UTILITIES-EMS BUILDING	\$ 6,000.00	\$ 2,993.88	\$ 6,000.00	\$ 2,942.24	\$ 6,000.00
<a href="#">010-510-450</a>	C/HOUSE-REPAIRS/MAINT	\$ 24,000.00	\$ 15,436.49	\$ 20,000.00	\$ 28,118.12	\$ 25,000.00
<a href="#">010-510-453</a>	OTHER BLDGS-REPAIRS	\$ 48,015.00	\$ 51,814.58	\$ 15,000.00	\$ 6,715.06	\$ 15,000.00
<a href="#">010-510-454</a>	EMS RESIDENCE-REPAIR/MAIN	\$ -	\$ -	\$ -	\$ 220.00	\$ -
<a href="#">010-510-573</a>	CAPITAL PURCHASES	\$ 30,000.00	\$ 17,728.96	\$ 10,000.00	\$ 39,905.51	\$ 10,000.00
<b>Department: 510 - C/HOUSE MAINT/UTILITIES Total:</b>		<b>\$ 368,710.00</b>	<b>\$ 254,305.26</b>	<b>\$ 341,830.00</b>	<b>\$ 256,311.25</b>	<b>\$ 366,410.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 540 - VOLUNTEER FIRE</b>						
<a href="#">010-540-106</a>	CONTRACT PAY,VFIRE	\$ -	\$ -	\$ 125,000.00	\$ 39,200.00	\$ -
<a href="#">010-540-330</a>	SOFTWARE LEASE-VFD	\$ -	\$ -	\$ 25,000.00	\$ 10,827.00	\$ 5,000.00
<a href="#">010-540-418</a>	CW FIRE-INTERLOCAL	\$ -	\$ -	\$ -	\$ -	\$ 450,000.00
<a href="#">010-540-419</a>	SOUTH FRANKLIN VFD	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
<a href="#">010-540-420</a>	WINNSBORO VFD	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
<a href="#">010-540-421</a>	NORTH FRANKLIN VFD	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
<a href="#">010-540-422</a>	PURLEY VFD	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
<a href="#">010-540-573</a>	CAPITAL PURCHASE	\$ -	\$ -	\$ 200,000.00	\$ 83,165.18	\$ -
<b>Department: 540 - VOLUNTEER FIRE Total:</b>		\$ -	\$ -	\$ 350,000.00	\$ 133,192.18	\$ 565,000.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 550 - CONSTABLE</b>						
<a href="#">010-550-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">010-550-106</a>	LONGEVITY PAY	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
<a href="#">010-550-109</a>	CONSTABLE-CERTIFICATE PAY	\$ 3,900.00	\$ 2,700.00	\$ 3,900.00	\$ 2,550.00	\$ 3,900.00
<a href="#">010-550-200</a>	FICA	\$ 5,250.00	\$ 3,430.54	\$ 5,525.00	\$ 3,540.88	\$ 5,875.00
<a href="#">010-550-202</a>	HEALTH/LIFE INSURANCE	\$ 10,680.00	\$ 7,074.88	\$ 11,220.00	\$ 7,167.45	\$ 11,520.00
<a href="#">010-550-203</a>	RETIREMENT & DEATH	\$ 8,400.00	\$ 5,861.44	\$ 9,600.00	\$ 6,357.99	\$ 10,200.00
<a href="#">010-550-204</a>	WORKERS COMP INSURANCE	\$ 1,600.00	\$ 856.50	\$ 1,600.00	\$ 749.76	\$ 1,600.00
<a href="#">010-550-330</a>	SUPPLIES	\$ 2,000.00	\$ 41.37	\$ 2,000.00	\$ 486.33	\$ 2,000.00
<a href="#">010-550-403</a>	PER DIEM	\$ 3,500.00	\$ 2,620.47	\$ 3,500.00	\$ 1,292.88	\$ 2,800.00
<a href="#">010-550-404</a>	PER DIEM - LEOSE	\$ -	\$ -	\$ -	\$ -	\$ 700.00
<a href="#">010-550-425</a>	FUEL	\$ 3,000.00	\$ 1,443.46	\$ 3,000.00	\$ 520.67	\$ 3,000.00
<a href="#">010-550-450</a>	REPAIRS-CAR/RADIO	\$ 1,000.00	\$ 180.49	\$ 1,000.00	\$ 106.79	\$ 1,000.00
<b>Department: 550 - CONSTABLE Total:</b>		<b>\$ 103,430.00</b>	<b>\$ 69,201.43</b>	<b>\$ 109,445.00</b>	<b>\$ 67,991.85</b>	<b>\$ 112,678.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Department: 555 - DEPT OF PUBLIC SAFETY						
<u>010-555-330</u>	SUPPLIES	\$ 2,000.00	\$ 1,762.25	\$ 2,000.00	\$ 533.82	\$ 2,000.00
Department: 555 - DEPT OF PUBLIC SAFETY Total:		\$ 2,000.00	\$ 1,762.25	\$ 2,000.00	\$ 533.82	\$ 2,000.00

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 560 - LAW ENFORCEMENT</b>						
<a href="#">010-560-101</a>	ELECTED SALARIES	\$ 75,000.00	\$ 51,922.98	\$ 79,000.00	\$ 51,653.82	\$ 81,370.00
<a href="#">010-560-102</a>	SALARY-CITY PORTION	\$ 17,450.00	\$ 10,048.68	\$ 17,450.00	\$ 11,388.47	\$ 17,450.00
<a href="#">010-560-103</a>	DEPUTY SALARIES-STEP GRANT	\$ -	\$ 6,126.23	\$ -	\$ 4,246.95	\$ 7,000.00
<a href="#">010-560-104</a>	SALARIES - DEPUTIES	\$ 617,526.00	\$ 413,527.58	\$ 617,526.00	\$ 392,109.76	\$ 677,500.00
<a href="#">010-560-105</a>	OVERTIME-DEPUTIES	\$ 24,000.00	\$ 59,268.21	\$ 35,000.00	\$ 57,393.23	\$ 50,000.00
<a href="#">010-560-106</a>	LONGEVITY PAY	\$ 8,600.00	\$ 8,600.00	\$ 9,600.00	\$ 9,600.00	\$ 10,700.00
<a href="#">010-560-107</a>	GRANT ADMIN SALARY	\$ 5,000.00	\$ 3,461.40	\$ 5,000.00	\$ 3,076.80	\$ 5,000.00
<a href="#">010-560-108</a>	SALARY - STEP GRANT	\$ -	\$ -	\$ -	\$ 79.32	\$ -
<a href="#">010-560-109</a>	DEPUTIES-CERTIFICATE PAY	\$ 44,200.00	\$ 30,150.00	\$ 45,500.00	\$ 28,475.00	\$ 49,000.00
<a href="#">010-560-200</a>	FICA	\$ 60,600.00	\$ 43,074.03	\$ 61,900.00	\$ 41,607.76	\$ 69,100.00
<a href="#">010-560-202</a>	HEALTH/LIFE INSURANCE	\$ 138,840.00	\$ 91,928.57	\$ 145,860.00	\$ 85,827.82	\$ 149,760.00
<a href="#">010-560-203</a>	RETIREMENT & DEATH	\$ 97,800.00	\$ 71,487.88	\$ 107,690.00	\$ 74,273.27	\$ 120,200.00
<a href="#">010-560-204</a>	WORKERS COMP INSURANCE	\$ 13,000.00	\$ 9,395.25	\$ 14,000.00	\$ 9,947.82	\$ 14,500.00
<a href="#">010-560-206</a>	UNEMPLOYMENT INSURANCE	\$ 3,300.00	\$ 1,404.00	\$ 3,300.00	\$ 882.03	\$ 2,500.00
<a href="#">010-560-330</a>	SUPPLIES	\$ 45,000.00	\$ 53,142.86	\$ 51,250.00	\$ 47,587.21	\$ 50,000.00
<a href="#">010-560-403</a>	PER DIEM	\$ 15,000.00	\$ 12,771.81	\$ 15,000.00	\$ 12,924.70	\$ 14,000.00
<a href="#">010-560-404</a>	PER DIEM - LEOSE	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
<a href="#">010-560-420</a>	CELL PHONE EXPENSE-OFFICER	\$ 5,500.00	\$ 7,846.04	\$ 8,000.00	\$ 13,226.41	\$ 18,500.00
<a href="#">010-560-425</a>	FUEL/OIL	\$ 85,000.00	\$ 45,856.16	\$ 85,000.00	\$ 49,873.51	\$ 85,000.00
<a href="#">010-560-450</a>	CAR/RADIO-REPAIRS	\$ 28,843.00	\$ 52,829.80	\$ 18,000.00	\$ 30,266.35	\$ 18,000.00
<a href="#">010-560-486</a>	UNIFORMS-OFFICERS	\$ 12,000.00	\$ 2,700.75	\$ 12,000.00	\$ 5,968.17	\$ 12,000.00
<a href="#">010-560-573</a>	CAPITAL PURCHASES	\$ 120,000.00	\$ 32,996.14	\$ 120,000.00	\$ 106,662.63	\$ 130,000.00
<b>Department: 560 - LAW ENFORCEMENT Total:</b>		<b>\$ 1,416,659.00</b>	<b>\$ 1,008,538.37</b>	<b>\$ 1,451,076.00</b>	<b>\$ 1,037,071.03</b>	<b>\$ 1,582,580.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 570 - JAIL</b>						
<a href="#">010-570-102</a>	CHIEF JAIL ADMINISTRATOR	\$ 49,868.00	\$ 30,467.19	\$ 49,868.00	\$ 2,887.63	\$ 51,400.00
<a href="#">010-570-103</a>	SALARY-JAILERS	\$ 555,672.00	\$ 345,640.35	\$ 555,672.00	\$ 316,287.39	\$ 575,860.00
<a href="#">010-570-104</a>	SALARY-ADMIN ASST	\$ 46,280.00	\$ 32,214.08	\$ 46,280.00	\$ 30,616.00	\$ 47,800.00
<a href="#">010-570-105</a>	SALARY-DISPATCH	\$ 229,064.00	\$ 144,408.98	\$ 229,064.00	\$ 136,256.64	\$ 239,350.00
<a href="#">010-570-106</a>	LONGEVITY PAY	\$ 3,800.00	\$ 3,800.00	\$ 4,100.00	\$ 4,100.00	\$ 4,900.00
<a href="#">010-570-108</a>	OVERTIME-JAILERS	\$ 17,500.00	\$ 45,919.61	\$ 17,500.00	\$ 49,292.70	\$ 25,000.00
<a href="#">010-570-109</a>	OVERTIME-DISPATCHERS	\$ 10,000.00	\$ 26,006.81	\$ 10,000.00	\$ 27,041.90	\$ 17,500.00
<a href="#">010-570-110</a>	SALARY-JAIL NURSE	\$ 60,320.00	\$ 39,600.00	\$ 60,320.00	\$ 37,400.00	\$ 65,475.00
<a href="#">010-570-111</a>	OVERTIME-JAIL NURSE	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -
<a href="#">010-570-112</a>	JAILERS-CERTIFICATE PAY	\$ 2,600.00	\$ 3,600.00	\$ 3,200.00	\$ 3,325.00	\$ 6,400.00
<a href="#">010-570-113</a>	DISPATCHERS-CERTIFICATE PA'	\$ 3,900.00	\$ 7,200.00	\$ 3,900.00	\$ 7,525.00	\$ 11,700.00
<a href="#">010-570-200</a>	FICA	\$ 74,300.00	\$ 51,121.60	\$ 74,300.00	\$ 46,140.37	\$ 79,800.00
<a href="#">010-570-202</a>	HEALTH/LIFE INSURANCE	\$ 224,280.00	\$ 122,274.16	\$ 235,000.00	\$ 120,235.51	\$ 241,920.00
<a href="#">010-570-203</a>	RETIREMENT & DEATH	\$ 119,975.00	\$ 83,372.88	\$ 119,975.00	\$ 81,820.55	\$ 138,755.00
<a href="#">010-570-204</a>	WORKERS COMP INSURANCE	\$ 16,500.00	\$ 10,923.75	\$ 16,500.00	\$ 11,246.52	\$ 16,500.00
<a href="#">010-570-206</a>	UNEMPLOYMENT INSURANCE	\$ 6,000.00	\$ 2,634.28	\$ 6,000.00	\$ 1,415.31	\$ 5,000.00
<a href="#">010-570-330</a>	SUPPLIES	\$ 45,000.00	\$ 32,707.11	\$ 55,000.00	\$ 41,432.71	\$ 55,000.00
<a href="#">010-570-335</a>	SUPPLIES - JAIL NURSE	\$ 3,000.00	\$ 289.88	\$ 3,000.00	\$ 71.59	\$ 2,000.00
<a href="#">010-570-402</a>	PER DIEM - JAIL NURSE	\$ 2,000.00	\$ 2,258.45	\$ 2,000.00	\$ 315.00	\$ 2,000.00
<a href="#">010-570-403</a>	PER DIEM	\$ 12,000.00	\$ 9,535.33	\$ 12,000.00	\$ 3,077.05	\$ 12,000.00
<a href="#">010-570-405</a>	MEALS-INMATES	\$ 85,000.00	\$ 47,670.74	\$ 85,000.00	\$ 46,125.75	\$ 85,000.00
<a href="#">010-570-406</a>	MEDICAL-INMATES	\$ 30,000.00	\$ 19,254.92	\$ 30,000.00	\$ 14,574.99	\$ 30,000.00
<a href="#">010-570-428</a>	TRANSPORT-INMATE EXPENSE	\$ 5,000.00	\$ 59.71	\$ 5,000.00	\$ 2,531.09	\$ 5,000.00
<a href="#">010-570-450</a>	REPAIRS-JAIL	\$ 30,000.00	\$ 23,280.65	\$ 30,000.00	\$ 54,780.44	\$ 30,000.00
<a href="#">010-570-486</a>	UNIFORMS-JAILERS/DISPATCH	\$ 5,000.00	\$ 789.87	\$ 5,000.00	\$ 6,751.56	\$ 5,000.00
<a href="#">010-570-573</a>	CAPITAL PURCHASES	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
<b>Department: 570 - JAIL Total:</b>		<b>\$ 1,658,059.00</b>	<b>\$ 1,085,030.35</b>	<b>\$ 1,679,679.00</b>	<b>\$ 1,045,250.70</b>	<b>\$ 1,773,360.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 580 - EMERGENCY MGMT</b>						
<a href="#">010-580-104</a>	EMPLOYEE SALARIES	\$ 47,840.00	\$ 33,120.00	\$ 59,009.00	\$ 38,576.91	\$ 60,770.00
<a href="#">010-580-107</a>	PART TIME SALARIES	\$ 18,750.00	\$ 13,380.00	\$ 20,000.00	\$ 12,304.00	\$ 20,625.00
<a href="#">010-580-109</a>	EMC.F/MARSHALL-CERTIFICAT	\$ 3,900.00	\$ 2,700.00	\$ 3,900.00	\$ 2,550.00	\$ 3,900.00
<a href="#">010-580-200</a>	FICA	\$ 5,450.00	\$ 3,761.37	\$ 6,350.00	\$ 3,626.18	\$ 6,575.00
<a href="#">010-580-202</a>	HEALTH/LIFE INSURANCE	\$ 10,680.00	\$ 6,235.39	\$ 11,220.00	\$ 7,390.40	\$ 11,520.00
<a href="#">010-580-203</a>	RETIREMENT & DEATH	\$ 8,750.00	\$ 6,070.30	\$ 11,050.00	\$ 7,111.66	\$ 11,400.00
<a href="#">010-580-204</a>	WORKERS COMP INSURANCE	\$ 750.00	\$ 642.75	\$ 1,000.00	\$ 764.91	\$ 1,000.00
<a href="#">010-580-206</a>	UNEMPLOYMENT INSURANCE	\$ 250.00	\$ 234.00	\$ 250.00	\$ 126.00	\$ 250.00
<a href="#">010-580-330</a>	SUPPLIES	\$ 3,500.00	\$ 1,889.14	\$ 4,500.00	\$ 1,504.02	\$ 4,500.00
<a href="#">010-580-403</a>	PER DIEM	\$ 4,000.00	\$ 2,511.74	\$ 4,500.00	\$ 25.00	\$ 4,500.00
<a href="#">010-580-425</a>	FUEL	\$ 2,500.00	\$ 2,331.73	\$ 2,500.00	\$ 847.34	\$ 2,500.00
<a href="#">010-580-450</a>	REPAIRS-CAR/RADIO	\$ 1,500.00	\$ 901.40	\$ 1,500.00	\$ 381.37	\$ 1,500.00
<a href="#">010-580-460</a>	911-1ST RESPONDER S/SCRIPTI	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
<a href="#">010-580-465</a>	CODE RED	\$ 7,500.00	\$ 7,411.95	\$ 7,500.00	\$ 7,930.79	\$ 7,500.00
<b>Department: 580 - EMERGENCY MGMT Total:</b>		<b>\$ 116,870.00</b>	<b>\$ 81,189.77</b>	<b>\$ 134,779.00</b>	<b>\$ 83,138.58</b>	<b>\$ 138,040.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Department: 595 - WASTE MANAGEMENT						
<a href="#">010-595-104</a>	EMPLOYEE SALARIES	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
<a href="#">010-595-200</a>	FICA	\$ 40.00	\$ -	\$ 40.00	\$ -	\$ -
<a href="#">010-595-330</a>	SUPPLIES	\$ 4,500.00	\$ 255.41	\$ 1,000.00	\$ 221.06	\$ 1,000.00
<a href="#">010-595-354</a>	HAULING	\$ 11,000.00	\$ 6,631.40	\$ 11,000.00	\$ 2,988.40	\$ 10,000.00
<a href="#">010-595-450</a>	REPAIRS/MAINT	\$ 1,000.00	\$ 2,553.14	\$ 1,000.00	\$ 18.99	\$ 1,000.00
Department: 595 - WASTE MANAGEMENT Total:		\$ 17,040.00	\$ 9,439.95	\$ 13,540.00	\$ 3,228.45	\$ 12,000.00



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 665 - EXTENSION</b>						
<a href="#">010-665-102</a>	SALARY-COUNTY AGENT	\$ 15,000.00	\$ 10,384.56	\$ 15,000.00	\$ 9,807.64	\$ 15,000.00
<a href="#">010-665-200</a>	FICA	\$ 1,200.00	\$ 794.52	\$ 1,200.00	\$ 750.38	\$ 1,200.00
<a href="#">010-665-204</a>	WORKERS COMP INSURANCE	\$ -	\$ 11.25	\$ -	\$ 15.15	\$ 100.00
<a href="#">010-665-206</a>	UNEMPLOYMENT INSURANCE	\$ 200.00	\$ 97.50	\$ 200.00	\$ 63.01	\$ 200.00
<a href="#">010-665-330</a>	SUPPLIES	\$ 4,000.00	\$ 775.84	\$ 4,000.00	\$ 1,124.72	\$ 4,000.00
<a href="#">010-665-403</a>	PER DIEM - COUNTY AGENT	\$ 500.00	\$ 3,737.88	\$ 500.00	\$ 2,630.96	\$ 500.00
<a href="#">010-665-426</a>	TRAVEL ALLOWANCE	\$ 3,600.00	\$ 2,400.00	\$ 3,600.00	\$ 2,100.00	\$ 3,600.00
<b>Department: 665 - EXTENSION Total:</b>		<b>\$ 24,500.00</b>	<b>\$ 18,201.55</b>	<b>\$ 24,500.00</b>	<b>\$ 16,491.86</b>	<b>\$ 24,600.00</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 700 - TRANSFERS</b>						
<a href="#">010-700-018</a>	TRANSFER TO HEALTH REIMB	\$ 30,000.00	\$ 15,000.00	\$ 30,000.00	\$ 20,000.00	\$ 30,000.00
<a href="#">010-700-019</a>	TRANSFER TO INDIGENT HEALT	\$ 100,000.00	\$ -	\$ 80,000.00	\$ 50,000.00	\$ 85,000.00
<a href="#">010-700-022</a>	TRANSFER TO PCT 2	\$ 107,561.00	\$ -	\$ -	\$ -	\$ -
<a href="#">010-700-023</a>	TRANSFER TO PCT 3	\$ 107,561.00	\$ -	\$ -	\$ -	\$ -
<a href="#">010-700-024</a>	TRANSFER TO PCT 4	\$ 107,561.00	\$ -	\$ -	\$ -	\$ -
<a href="#">010-700-025</a>	TRANSFER TO CO LIBRARY	\$ 228,000.00	\$ 85,000.00	\$ 244,000.00	\$ 125,000.00	\$ 255,000.00
<a href="#">010-700-038</a>	TRANSFER TO THE HUB	\$ 55,000.00	\$ 20,000.00	\$ 56,000.00	\$ 25,000.00	\$ 56,000.00
<a href="#">010-700-043</a>	TRANSFER TO REC	\$ 53,000.00	\$ 35,000.00	\$ 75,850.00	\$ 40,000.00	\$ 53,000.00
<a href="#">010-700-080</a>	TRANSFER TO AIRPORT	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
<b>Department: 700 - TRANSFERS Total:</b>		<b>\$ 795,683.00</b>	<b>\$ 155,000.00</b>	<b>\$ 492,850.00</b>	<b>\$ 260,000.00</b>	<b>\$ 486,000.00</b>
<b>Expense Total:</b>		<b>\$ 7,708,882.00</b>	<b>\$ 4,848,564.07</b>	<b>\$ 8,409,436.00</b>	<b>\$ 5,356,291.16</b>	<b>\$ 8,574,189.00</b>
<b>Fund: 010 - GENERAL FUND Surplus (Deficit):</b>		<b>\$ (601,505.00)</b>	<b>\$ 1,868,599.76</b>	<b>\$ (537,738.00)</b>	<b>\$ 540,896.39</b>	<b>\$ (223,342.00)</b>

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 012 - BAIL BOND</b>								
<b>Revenue</b>								
<a href="#">012-339-005</a>	BAIL BOND APPLICATION FEE	\$ 500.00	\$ -	\$ 500.00	\$ 1,050.00	\$ 500.00		
<a href="#">012-340-400</a>	FEES	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00		
<a href="#">012-360-000</a>	BAIL BOND - INTEREST	\$ 20.00	\$ -	\$ -	\$ -	\$ -		
	<b>Revenue Total:</b>	<b>\$ 720.00</b>	<b>\$ -</b>	<b>\$ 700.00</b>	<b>\$ 1,050.00</b>	<b>\$ 700.00</b>		

		2024		2024		2025		2025		Budget 2026
		Total Budget		YTD Activity		Total Budget		YTD Activity		Total Budget
Expense										
Department: 512 - INMATE COMMISSARY										
012-512-330	SUPPLIES	\$	500.00	\$	-	\$	500.00	\$	-	\$ 500.00
Department: 512 - INMATE COMMISSARY Total:		\$	500.00	\$	-	\$	500.00	\$	-	\$ 500.00
Expense Total:		\$	500.00	\$	-	\$	500.00	\$	-	\$ 500.00
Department: 012 - INMATE COMMISARY Surplus (Deficit):		\$	220.00	\$	-	\$	200.00	\$	1,050.00	\$ 200.00

Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 014 - BRUCE ENDOWMENT-LIBRARY</b>						
<b>Revenue</b>						
<a href="#">014-360-000</a>	INTEREST EARNED	\$ 3,000.00	\$ 3,206.45	\$ 4,000.00	\$ 6,159.94	\$ 5,000.00
	<b>Revenue Total:</b>	\$ 3,000.00	\$ 3,206.45	\$ 4,000.00	\$ 6,159.94	\$ 5,000.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Expense						
Department: 650 - BRUCE ENDOWMENT - CO LIBRARY						
<a href="#">014-650-330</a>	MATERIALS/SUPPLIES	\$ 4,000.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
Department: 650 - BRUCE ENDOWMENT - CO LIBRARY Total:		\$ 4,000.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
Expense Total:		\$ 4,000.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
Department 650 - BRUCE ENDOWMENT-LIBRARY Surplus (Deficit):		\$ (1,000.00)	\$ 1,206.45	\$ -	\$ 2,159.94	\$ -

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 016 - RECORD RETENTION</b>						
<b>Revenue</b>						
<a href="#">016-340-400</a>	FEEs-RECORD RETENTION	\$ 45,000.00	\$ 29,651.00	\$ 40,000.00	\$ 27,303.00	\$ 40,000.00
<a href="#">016-360-000</a>	INTEREST EARNED	\$ 4,000.00	\$ 10,059.06	\$ 8,000.00	\$ 6,706.08	\$ 8,000.00
	<b>Revenue Total:</b>	<b>\$ 49,000.00</b>	<b>\$ 39,710.06</b>	<b>\$ 48,000.00</b>	<b>\$ 34,009.08</b>	<b>\$ 48,000.00</b>

	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
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## Expense

## Department: 403 - RECORD RETENTION - COUNTY CLERK

<a href="#">016-403-330</a>	SUPPLIES	\$ 50,000.00	\$ 1,402.79	\$ 10,000.00	\$ 4,156.19	\$ 10,000.00
<a href="#">016-403-331</a>	SOFTWARE-DISASTER RECOVER	\$ 30,000.00	\$ 23,465.48	\$ 30,000.00	\$ 26,082.87	\$ 30,000.00
<a href="#">016-403-573</a>	CAPITAL PURCHASE	\$ 75,000.00	\$ 6,069.83	\$ 100,000.00	\$ 2,362.50	\$ 100,000.00
<b>Department: 403 - RECORD RETENTION - COUNTY CLERK Total:</b>		<b>\$ 155,000.00</b>	<b>\$ 30,938.10</b>	<b>\$ 140,000.00</b>	<b>\$ 32,601.56</b>	<b>\$ 140,000.00</b>
<b>Expense Total:</b>		<b>\$ 155,000.00</b>	<b>\$ 30,938.10</b>	<b>\$ 140,000.00</b>	<b>\$ 32,601.56</b>	<b>\$ 140,000.00</b>
<b>Fund: 016 - RECORD RETENTION - COUNTY CLERK Surplus (Deficit):</b>		<b>\$ (106,000.00)</b>	<b>\$ 8,771.96</b>	<b>\$ (92,000.00)</b>	<b>\$ 1,407.52</b>	<b>\$ (92,000.00)</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Fund: 018 - HEALTHCARE						
Revenue						
<u>018-390-010</u>	TRANSFER FROM GENERAL	\$ 30,000.00	\$ 15,000.00	\$ 30,000.00	\$ 20,000.00	\$ 30,000.00
	Revenue Total:	\$ 30,000.00	\$ 15,000.00	\$ 30,000.00	\$ 20,000.00	\$ 30,000.00

		2024		2025		Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 518 - HEALTHCARE</b>						
<a href="#">018-518-320</a>	HRA REIMBURSEMENTS	\$ 35,000.00	\$ 10,325.64	\$ 35,000.00	\$ 10,301.49	\$ 40,000.00
<b>Department: 518 - HEALTHCARE Total:</b>		<b>\$ 35,000.00</b>	<b>\$ 10,325.64</b>	<b>\$ 35,000.00</b>	<b>\$ 10,301.49</b>	<b>\$ 40,000.00</b>
<b>Expense Total:</b>		<b>\$ 35,000.00</b>	<b>\$ 10,325.64</b>	<b>\$ 35,000.00</b>	<b>\$ 10,301.49</b>	<b>\$ 40,000.00</b>
<b>Fund: 018 - HEALTHCARE Surplus (Deficit):</b>		<b>\$ (5,000.00)</b>	<b>\$ 4,674.36</b>	<b>\$ (5,000.00)</b>	<b>\$ 9,698.51</b>	<b>\$ (10,000.00)</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 019 - INDIGENT HEALTH CARE</b>						
<b>Revenue</b>						
<a href="#">019-342-000</a>	GRANT-STATE REVENUE	\$ 4,000.00	\$ 3,689.80	\$ 4,000.00	\$ 5,054.78	\$ 4,000.00
<a href="#">019-390-010</a>	TRANSFER FROM GENERAL	\$ 100,000.00	\$ -	\$ 80,000.00	\$ 50,000.00	\$ 85,000.00
	<b>Revenue Total:</b>	<b>\$ 104,000.00</b>	<b>\$ 3,689.80</b>	<b>\$ 84,000.00</b>	<b>\$ 55,054.78</b>	<b>\$ 89,000.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 630 - INDIGENT HEALTH CARE</b>						
<a href="#">019-630-406</a>	MEDICAL-IHC	\$ 91,000.00	\$ 17,336.54	\$ 71,000.00	\$ 37,404.65	\$ 76,000.00
<a href="#">019-630-412</a>	IHC SOFTWARE-MONTHLY FEE	\$ 13,000.00	\$ 9,566.00	\$ 13,000.00	\$ 8,489.50	\$ 13,000.00
<b>Department: 630 - INDIGENT HEALTH CARE Total:</b>		<b>\$ 104,000.00</b>	<b>\$ 26,902.54</b>	<b>\$ 84,000.00</b>	<b>\$ 45,894.15</b>	<b>\$ 89,000.00</b>
<b>Expense Total:</b>		<b>\$ 104,000.00</b>	<b>\$ 26,902.54</b>	<b>\$ 84,000.00</b>	<b>\$ 45,894.15</b>	<b>\$ 89,000.00</b>
<b>Fund: 019 - INDIGENT HEALTH CARE Surplus (Deficit):</b>		<b>\$ -</b>	<b>\$ (23,212.74)</b>	<b>\$ -</b>	<b>\$ 9,160.63</b>	<b>\$ -</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 020 - COUNTY RECORD RETENTION</b>						
<b>Revenue</b>						
<a href="#">020-340-900</a>	FEES-CCLK RECORD PRESERVA	\$ 2,000.00	\$ 841.01	\$ 1,000.00	\$ 1,415.59	\$ 2,000.00
<a href="#">020-340-901</a>	FEES-DCLK RECORD PRESERVA	\$ 2,000.00	\$ 3,743.65	\$ 4,000.00	\$ 3,125.77	\$ 4,000.00
<a href="#">020-360-000</a>	INTEREST EARNED	\$ 1,000.00	\$ 2,097.97	\$ 1,500.00	\$ 2,014.20	\$ 1,800.00
	<b>Revenue Total:</b>	<b>\$ 5,000.00</b>	<b>\$ 6,682.63</b>	<b>\$ 6,500.00</b>	<b>\$ 6,555.56</b>	<b>\$ 7,800.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 403 - COUNTY RECORD RETENTION</b>						
<a href="#">020-403-330</a>	SUPPLIES	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
<a href="#">020-403-573</a>	CAPITAL PURCHASE	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 35,000.00
<b>Department: 403 - COUNTY RECORD RETENTION Total:</b>		<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 45,000.00</b>
<b>Expense Total:</b>		<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 45,000.00</b>
<b>Fund: 020 - COUNTY RECORD RETENTION Surplus (Deficit):</b>		<b>\$ (30,000.00)</b>	<b>\$ 6,682.63</b>	<b>\$ (28,500.00)</b>	<b>\$ 6,555.56</b>	<b>\$ (37,200.00)</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 021 - ROAD &amp; BRIDGE #1</b>						
<b>Revenue</b>						
<u>021-310-110</u>	R&B SPECIAL-CURRENT	\$ 98,826.00	\$ 98,589.67	\$ 101,917.00	\$ 79,480.89	\$ 107,920.00
<u>021-310-120</u>	R&B SPECIAL-DELINQUENT	\$ 3,000.00	\$ 1,018.59	\$ 2,000.00	\$ 345.29	\$ 1,500.00
<u>021-319-100</u>	PENALTY & INTEREST/CURRENT	\$ 1,200.00	\$ 862.11	\$ 1,200.00	\$ 906.77	\$ 1,200.00
<u>021-321-202</u>	FEES-AUTO R&B	\$ 39,000.00	\$ 26,754.34	\$ 39,000.00	\$ 27,755.32	\$ 39,000.00
<u>021-334-300</u>	LATERAL ROAD-STATE	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00
<u>021-360-000</u>	INTEREST EARNED	\$ 9,000.00	\$ 30,391.38	\$ 9,000.00	\$ 27,101.04	\$ 9,000.00
<u>021-364-000</u>	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -	\$ 84,792.50	\$ -
<u>021-370-400</u>	OTHER INCOME	\$ 279,320.00	\$ 278,319.48	\$ 1,000.00	\$ 895.00	\$ 1,000.00
<u>021-390-042</u>	TRANSFER FROM CO WIDE	\$ 672,062.00	\$ 400,000.00	\$ 693,417.00	\$ 400,000.00	\$ 729,470.00
<b>Revenue Total:</b>		<b>\$ 1,105,908.00</b>	<b>\$ 835,935.57</b>	<b>\$ 851,034.00</b>	<b>\$ 621,276.81</b>	<b>\$ 892,590.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 611 - R &amp; B #1</b>						
<a href="#">021-611-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">021-611-104</a>	EMPLOYEE SALARIES	\$ 166,400.00	\$ 90,460.00	\$ 177,840.00	\$ 115,817.00	\$ 189,100.00
<a href="#">021-611-106</a>	LONGEVITY PAY	\$ 700.00	\$ 700.00	\$ 1,300.00	\$ 1,300.00	\$ 2,000.00
<a href="#">021-611-200</a>	FICA	\$ 17,550.00	\$ 9,758.84	\$ 18,775.00	\$ 11,739.68	\$ 19,900.00
<a href="#">021-611-202</a>	HEALTH/LIFE INSURANCE	\$ 53,400.00	\$ 28,299.52	\$ 56,100.00	\$ 36,952.00	\$ 57,600.00
<a href="#">021-611-203</a>	RETIREMENT & DEATH	\$ 28,300.00	\$ 16,487.54	\$ 32,650.00	\$ 21,340.53	\$ 34,500.00
<a href="#">021-611-204</a>	WORKERS COMP INSURANCE	\$ 6,300.00	\$ 2,187.15	\$ 6,800.00	\$ 2,294.07	\$ 6,800.00
<a href="#">021-611-206</a>	UNEMPLOYMENT INSURANCE	\$ 1,100.00	\$ 351.00	\$ 850.00	\$ 252.00	\$ 850.00
<a href="#">021-611-330</a>	SUPPLIES	\$ 6,000.00	\$ 12,402.11	\$ 11,000.00	\$ 842.87	\$ 6,000.00
<a href="#">021-611-350</a>	MATERIALS-ROAD/CULVERTS	\$ 475,000.00	\$ 167,495.73	\$ 375,000.00	\$ 265,457.51	\$ 425,000.00
<a href="#">021-611-403</a>	PER DIEM	\$ 1,200.00	\$ 432.00	\$ 1,500.00	\$ 785.70	\$ 1,200.00
<a href="#">021-611-420</a>	TELEPHONE	\$ 800.00	\$ 631.85	\$ 1,200.00	\$ -	\$ 800.00
<a href="#">021-611-425</a>	FUEL/OIL	\$ 30,000.00	\$ 15,694.79	\$ 30,000.00	\$ 16,332.81	\$ 30,000.00
<a href="#">021-611-426</a>	TRAVEL ALLOWANCE	\$ 14,400.00	\$ 9,600.00	\$ 14,400.00	\$ 9,600.00	\$ 14,400.00
<a href="#">021-611-440</a>	UTILITIES	\$ 1,500.00	\$ 735.61	\$ 1,500.00	\$ 782.93	\$ 2,000.00
<a href="#">021-611-450</a>	EQUIP/TRUCKS-REPAIRS/MAIN	\$ 40,000.00	\$ 31,136.16	\$ 40,000.00	\$ 14,042.40	\$ 50,000.00
<a href="#">021-611-486</a>	UNIFORMS	\$ -	\$ -	\$ -	\$ 464.30	\$ -
<a href="#">021-611-500</a>	NOTE PAYMENTS	\$ 70,200.00	\$ 71,661.94	\$ -	\$ -	\$ -
<a href="#">021-611-501</a>	NOTE-INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">021-611-573</a>	CAPITAL PURCHASES	\$ 275,000.00	\$ 82,946.20	\$ 175,000.00	\$ 116,581.97	\$ 150,000.00
<b>Department: 611 - R &amp; B #1 Total:</b>		<b>\$ 1,249,950.00</b>	<b>\$ 583,972.72</b>	<b>\$ 1,010,015.00</b>	<b>\$ 657,804.87</b>	<b>\$ 1,058,233.00</b>
<b>Expense Total:</b>		<b>\$ 1,249,950.00</b>	<b>\$ 583,972.72</b>	<b>\$ 1,010,015.00</b>	<b>\$ 657,804.87</b>	<b>\$ 1,058,233.00</b>
<b>Fund: 021 - ROAD &amp; BRIDGE #1 Surplus (Deficit):</b>		<b>\$ (144,042.00)</b>	<b>\$ 251,962.85</b>	<b>\$ (158,981.00)</b>	<b>\$ (36,528.06)</b>	<b>\$ (165,643.00)</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 022 - ROAD &amp; BRIDGE #2</b>						
<b>Revenue</b>						
<a href="#">022-310-110</a>	R&B SPECIAL-CURRENT	\$ 67,405.00	\$ 67,243.23	\$ 69,512.00	\$ 54,210.07	\$ 73,608.00
<a href="#">022-310-120</a>	R&B SPECIAL-DELINQUENT	\$ 1,500.00	\$ 694.73	\$ 1,500.00	\$ 235.49	\$ 1,000.00
<a href="#">022-319-100</a>	PENALTY & INTEREST/CURRENT	\$ 1,000.00	\$ 587.99	\$ 1,000.00	\$ 618.47	\$ 1,000.00
<a href="#">022-321-202</a>	FEES-AUTO R&B	\$ 28,000.00	\$ 18,247.81	\$ 28,000.00	\$ 18,930.57	\$ 28,000.00
<a href="#">022-334-300</a>	LATERAL ROAD-STATE	\$ 2,800.00	\$ -	\$ 2,800.00	\$ -	\$ 2,800.00
<a href="#">022-360-000</a>	INTEREST EARNED	\$ 4,500.00	\$ 10,594.65	\$ 4,500.00	\$ 15,212.81	\$ 4,500.00
<a href="#">022-364-000</a>	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">022-370-400</a>	OTHER INCOME	\$ 2,000.00	\$ 5,885.30	\$ 2,000.00	\$ 115,130.92	\$ 2,000.00
<a href="#">022-370-500</a>	LOAN PROCEEDS	\$ 314,695.63	\$ 314,695.63	\$ -	\$ -	\$ -
<a href="#">022-390-010</a>	TRANSFER FROM GENERAL	\$ 107,561.00	\$ -	\$ -	\$ -	\$ -
<a href="#">022-390-042</a>	TRANSFER FROM CO WIDE	\$ 458,380.00	\$ 400,000.00	\$ 472,946.00	\$ 400,000.00	\$ 497,536.00
<b>Revenue Total:</b>		<b>\$ 987,841.63</b>	<b>\$ 817,949.34</b>	<b>\$ 582,258.00</b>	<b>\$ 604,338.33</b>	<b>\$ 610,444.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Expense						
	Department: 612 - R & B #2					
<a href="#">022-612-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">022-612-104</a>	EMPLOYEE SALARIES	\$ 131,560.00	\$ 72,517.53	\$ 144,560.00	\$ 81,440.00	\$ 135,600.00
<a href="#">022-612-106</a>	LONGEVITY PAY	\$ 1,000.00	\$ 1,000.00	\$ 2,100.00	\$ 1,000.00	\$ 1,200.00
<a href="#">022-612-200</a>	FICA	\$ 14,900.00	\$ 8,401.45	\$ 16,300.00	\$ 9,034.90	\$ 15,700.00
<a href="#">022-612-202</a>	HEALTH/LIFE INSURANCE	\$ 42,720.00	\$ 24,762.08	\$ 44,880.00	\$ 29,561.60	\$ 46,080.00
<a href="#">022-612-203</a>	RETIREMENT & DEATH	\$ 24,050.00	\$ 14,319.12	\$ 28,325.00	\$ 16,725.22	\$ 27,300.00
<a href="#">022-612-204</a>	WORKERS COMP INSURANCE	\$ 4,000.00	\$ 1,764.42	\$ 4,000.00	\$ 1,853.07	\$ 3,000.00
<a href="#">022-612-206</a>	UNEMPLOYMENT INSURANCE	\$ 700.00	\$ 351.00	\$ 700.00	\$ 189.00	\$ 500.00
<a href="#">022-612-330</a>	SUPPLIES	\$ 10,000.00	\$ 9,435.32	\$ 10,000.00	\$ 6,739.97	\$ 12,000.00
<a href="#">022-612-350</a>	MATERIALS-ROAD/CULVERTS	\$ 300,000.00	\$ 158,088.42	\$ 300,000.00	\$ 106,516.04	\$ 300,000.00
<a href="#">022-612-403</a>	PER DIEM	\$ 2,500.00	\$ 833.70	\$ 2,500.00	\$ 38.17	\$ 1,500.00
<a href="#">022-612-420</a>	TELEPHONE	\$ 1,200.00	\$ 552.58	\$ 1,200.00	\$ 631.52	\$ 1,200.00
<a href="#">022-612-425</a>	FUEL/OIL	\$ 20,000.00	\$ 4,510.09	\$ 20,000.00	\$ 8,598.67	\$ 20,000.00
<a href="#">022-612-426</a>	TRAVEL ALLOWANCE	\$ 10,800.00	\$ 7,200.00	\$ 13,200.00	\$ 8,800.00	\$ 13,200.00
<a href="#">022-612-440</a>	UTILITIES	\$ 1,400.00	\$ 924.08	\$ 1,400.00	\$ 889.88	\$ 1,400.00
<a href="#">022-612-450</a>	EQUIPMENT/TRUCKS-REPAIRS,	\$ 20,000.00	\$ 12,647.62	\$ 20,000.00	\$ 30,231.76	\$ 20,000.00
<a href="#">022-612-486</a>	UNIFORMS	\$ 2,500.00	\$ 1,478.68	\$ 2,500.00	\$ 1,149.04	\$ 2,500.00
<a href="#">022-612-496</a>	OTHER CONTRACTS	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
<a href="#">022-612-500</a>	NOTE PAYMENT	\$ 29,800.00	\$ 29,713.90	\$ 28,340.00	\$ 26,987.22	\$ 27,000.00
<a href="#">022-612-501</a>	NOTE-INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">022-612-573</a>	CAPITAL PURCHASES	\$ 472,256.63	\$ 331,512.07	\$ 50,000.00	\$ -	\$ 50,000.00
	Department: 612 - R & B #2 Total:	\$ 1,154,486.63	\$ 723,004.34	\$ 759,105.00	\$ 373,605.16	\$ 749,263.00
	Expense Total:	\$ 1,154,486.63	\$ 723,004.34	\$ 759,105.00	\$ 373,605.16	\$ 749,263.00
	Fund: 022 - ROAD & BRIDGE #2 Surplus (Deficit):	\$ (166,645.00)	\$ 94,945.00	\$ (176,847.00)	\$ 230,733.17	\$ (138,819.00)

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 023 - ROAD &amp; BRIDGE #3</b>						
<b>Revenue</b>						
<a href="#">023-310-110</a>	R&B SPECIAL-CURRENT	\$ 78,618.00	\$ 78,429.35	\$ 81,076.00	\$ 63,228.05	\$ 85,853.00
<a href="#">023-310-120</a>	R&B SPECIAL-DELINQUENT	\$ 1,650.00	\$ 810.28	\$ 1,650.00	\$ 274.68	\$ 1,000.00
<a href="#">023-319-100</a>	PENALTY & INTEREST/CURREN	\$ 1,000.00	\$ 685.83	\$ 1,000.00	\$ 721.35	\$ 1,000.00
<a href="#">023-321-202</a>	FEES-AUTO R&B	\$ 31,500.00	\$ 21,283.44	\$ 31,500.00	\$ 22,079.70	\$ 31,500.00
<a href="#">023-334-300</a>	LATERAL ROAD-STATE	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
<a href="#">023-360-000</a>	INTEREST EARNED	\$ 1,500.00	\$ 15,326.12	\$ 1,500.00	\$ 17,237.68	\$ 1,500.00
<a href="#">023-364-000</a>	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
<a href="#">023-370-400</a>	OTHER INCOME	\$ 1,000.00	\$ 325.00	\$ 1,000.00	\$ 2,763.80	\$ 1,000.00
<a href="#">023-390-010</a>	TRANSFER FROM GENERAL	\$ 107,561.00	\$ -	\$ -	\$ -	\$ -
<a href="#">023-390-042</a>	TRANSFER FROM CO WIDE	\$ 534,634.00	\$ 400,000.00	\$ 551,623.00	\$ 400,000.00	\$ 580,303.00
<b>Revenue Total:</b>		<b>\$ 763,463.00</b>	<b>\$ 516,860.02</b>	<b>\$ 675,349.00</b>	<b>\$ 506,305.26</b>	<b>\$ 708,156.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 613 - R &amp; B #3</b>						
<a href="#">023-613-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">023-613-104</a>	EMPLOYEE SALARIES	\$ 128,440.00	\$ 88,920.04	\$ 133,640.00	\$ 80,605.81	\$ 145,164.00
<a href="#">023-613-106</a>	LONGEVITY PAY	\$ 2,700.00	\$ 2,700.00	\$ 3,000.00	\$ 3,000.00	\$ 700.00
<a href="#">023-613-200</a>	FICA	\$ 14,800.00	\$ 9,869.07	\$ 15,525.00	\$ 9,674.54	\$ 16,400.00
<a href="#">023-613-202</a>	HEALTH/LIFE INSURANCE	\$ 42,720.00	\$ 28,299.52	\$ 44,880.00	\$ 24,018.80	\$ 46,080.00
<a href="#">023-613-203</a>	RETIREMENT & DEATH	\$ 23,900.00	\$ 16,544.07	\$ 27,000.00	\$ 16,880.40	\$ 28,500.00
<a href="#">023-613-204</a>	WORKERS COMP INSURANCE	\$ 4,000.00	\$ 1,693.98	\$ 4,000.00	\$ 1,706.04	\$ 3,000.00
<a href="#">023-613-206</a>	UNEMPLOYMENT INSURANCE	\$ 750.00	\$ 351.00	\$ 750.00	\$ 177.89	\$ 750.00
<a href="#">023-613-330</a>	SUPPLIES	\$ 8,000.00	\$ 4,690.54	\$ 8,000.00	\$ 601.89	\$ 6,800.00
<a href="#">023-613-350</a>	MATERIALS-ROADS/CULVERTS	\$ 400,000.00	\$ 52,232.87	\$ 450,000.00	\$ 26,047.52	\$ 300,000.00
<a href="#">023-613-403</a>	PER DIEM	\$ 2,000.00	\$ 903.09	\$ 3,500.00	\$ 1,236.92	\$ 2,000.00
<a href="#">023-613-420</a>	TELEPHONE	\$ 1,300.00	\$ 808.88	\$ 1,300.00	\$ 808.88	\$ 1,300.00
<a href="#">023-613-425</a>	FUEL/OIL	\$ 35,000.00	\$ 12,581.50	\$ 35,000.00	\$ 9,408.26	\$ 30,000.00
<a href="#">023-613-426</a>	TRAVEL ALLOWANCE	\$ 14,400.00	\$ 9,600.00	\$ 14,400.00	\$ 9,100.00	\$ 13,200.00
<a href="#">023-613-440</a>	UTILITIES	\$ 4,000.00	\$ 1,051.24	\$ 4,000.00	\$ 1,087.78	\$ 3,000.00
<a href="#">023-613-450</a>	EQUIPMENT/TRUCKS-REPAIRS	\$ 40,000.00	\$ 24,129.56	\$ 40,000.00	\$ 16,080.04	\$ 40,000.00
<a href="#">023-613-486</a>	UNIFORMS	\$ -	\$ -	\$ -	\$ 1,744.56	\$ 5,600.00
<a href="#">023-613-573</a>	CAPITAL PURCHASES	\$ 182,561.00	\$ 72,630.30	\$ 75,000.00	\$ -	\$ 75,000.00
<b>Department: 613 - R &amp; B #3 Total:</b>		<b>\$ 966,671.00</b>	<b>\$ 369,997.94</b>	<b>\$ 926,095.00</b>	<b>\$ 245,398.43</b>	<b>\$ 785,577.00</b>
<b>Expense Total:</b>		<b>\$ 966,671.00</b>	<b>\$ 369,997.94</b>	<b>\$ 926,095.00</b>	<b>\$ 245,398.43</b>	<b>\$ 785,577.00</b>
<b>Fund: 023 - ROAD &amp; BRIDGE #3 Surplus (Deficit):</b>		<b>\$ (203,208.00)</b>	<b>\$ 146,862.08</b>	<b>\$ (250,746.00)</b>	<b>\$ 260,906.83</b>	<b>\$ (77,421.00)</b>

			2024	2024	2025	2025	Budget 2026
			Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 024 - ROAD &amp; BRIDGE #4</b>							
<b>Revenue</b>							
<a href="#">024-310-110</a>	R&B SPECIAL-CURRENT	\$	71,903.00	\$ 71,730.30	\$ 74,151.00	\$ 57,827.44	\$ 78,519.00
<a href="#">024-310-120</a>	R&B SPECIAL-DELINQUENT	\$	1,500.00	\$ 741.08	\$ 1,500.00	\$ 251.20	\$ 1,000.00
<a href="#">024-319-100</a>	PENALTY & INTEREST/CURRENT	\$	1,000.00	\$ 627.25	\$ 1,000.00	\$ 659.74	\$ 1,000.00
<a href="#">024-321-202</a>	FEES-AUTO R&B	\$	28,000.00	\$ 19,465.49	\$ 28,000.00	\$ 20,193.78	\$ 28,000.00
<a href="#">024-334-300</a>	LATERAL ROAD-STATE	\$	2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
<a href="#">024-360-000</a>	INTEREST EARNED	\$	5,000.00	\$ 13,505.02	\$ 5,000.00	\$ 10,868.43	\$ 5,000.00
<a href="#">024-364-000</a>	SALE OF FIXED ASSETS	\$	-	\$ -	\$ -	\$ 7,000.00	\$ -
<a href="#">024-370-400</a>	OTHER INCOME	\$	2,500.00	\$ 618.21	\$ 2,500.00	\$ 4,582.05	\$ 2,500.00
<a href="#">024-370-500</a>	LOAN PROCEEDS	\$	267,949.26	\$ 267,949.26	\$ -	\$ -	\$ -
<a href="#">024-390-010</a>	TRANSFER FROM GENERAL	\$	107,561.00	\$ -	\$ -	\$ -	\$ -
<a href="#">024-390-042</a>	TRANSFER FROM CO WIDE	\$	488,968.00	\$ 400,000.00	\$ 504,507.00	\$ 400,000.00	\$ 530,737.00
	<b>Revenue Total:</b>	\$	<b>976,881.26</b>	<b>\$ 774,636.61</b>	<b>\$ 619,158.00</b>	<b>\$ 501,382.64</b>	<b>\$ 649,256.00</b>

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 614 - R &amp; B #4</b>						
<a href="#">024-614-101</a>	ELECTED SALARIES	\$ 62,100.00	\$ 42,992.28	\$ 66,100.00	\$ 43,219.10	\$ 68,083.00
<a href="#">024-614-104</a>	EMPLOYEE SALARIES	\$ 132,080.00	\$ 89,988.25	\$ 140,920.00	\$ 91,699.89	\$ 148,908.00
<a href="#">024-614-106</a>	LONGEVITY PAY	\$ 1,200.00	\$ 1,200.00	\$ 1,300.00	\$ 1,300.00	\$ 1,400.00
<a href="#">024-614-200</a>	FICA	\$ 14,975.00	\$ 9,886.40	\$ 15,950.00	\$ 9,848.50	\$ 16,710.00
<a href="#">024-614-202</a>	HEALTH/LIFE INSURANCE	\$ 42,720.00	\$ 26,719.84	\$ 44,880.00	\$ 29,557.20	\$ 46,080.00
<a href="#">024-614-203</a>	RETIREMENT & DEATH	\$ 24,150.00	\$ 16,532.95	\$ 27,750.00	\$ 18,130.64	\$ 29,100.00
<a href="#">024-614-204</a>	WORKERS COMP INSURANCE	\$ 3,500.00	\$ 1,693.98	\$ 3,500.00	\$ 1,853.07	\$ 3,000.00
<a href="#">024-614-206</a>	UNEMPLOYMENT INSURANCE	\$ 750.00	\$ 351.00	\$ 750.00	\$ 189.00	\$ 750.00
<a href="#">024-614-330</a>	SUPPLIES	\$ 18,000.00	\$ 7,505.86	\$ 18,000.00	\$ 6,226.25	\$ 18,000.00
<a href="#">024-614-350</a>	MATERIALS-ROAD/CULVERTS	\$ 225,000.00	\$ 77,845.03	\$ 305,000.00	\$ 124,157.97	\$ 305,000.00
<a href="#">024-614-403</a>	PER DIEM	\$ 3,000.00	\$ 831.82	\$ 3,000.00	\$ 680.79	\$ 3,000.00
<a href="#">024-614-420</a>	TELEPHONE	\$ 1,600.00	\$ 799.68	\$ 1,600.00	\$ 804.88	\$ 1,600.00
<a href="#">024-614-425</a>	FUEL/OIL	\$ 40,000.00	\$ 3,468.90	\$ 35,000.00	\$ 7,772.44	\$ 35,000.00
<a href="#">024-614-426</a>	TRAVEL ALLOWANCE	\$ 12,000.00	\$ 8,000.00	\$ 12,000.00	\$ 8,000.00	\$ 12,000.00
<a href="#">024-614-440</a>	UTILITIES	\$ 3,000.00	\$ 1,296.43	\$ 3,000.00	\$ 1,229.59	\$ 3,000.00
<a href="#">024-614-450</a>	EQUIPMENT/TRUCKS-REPAIRS	\$ 28,000.00	\$ 19,675.52	\$ 28,000.00	\$ 18,158.88	\$ 31,000.00
<a href="#">024-614-486</a>	UNIFORMS	\$ 2,500.00	\$ 2,222.55	\$ 3,400.00	\$ 1,997.92	\$ 3,400.00
<a href="#">024-614-573</a>	CAPITAL PURCHASES	\$ 425,510.26	\$ 267,449.17	\$ 50,000.00	\$ -	\$ 50,000.00
<b>Department: 614 - R &amp; B #4 Total:</b>		<b>\$ 1,040,085.26</b>	<b>\$ 578,459.66</b>	<b>\$ 760,150.00</b>	<b>\$ 364,826.12</b>	<b>\$ 776,031.00</b>
<b>Expense Total:</b>		<b>\$ 1,040,085.26</b>	<b>\$ 578,459.66</b>	<b>\$ 760,150.00</b>	<b>\$ 364,826.12</b>	<b>\$ 776,031.00</b>
<b>Fund: 024 - ROAD &amp; BRIDGE #4 Surplus (Deficit):</b>		<b>\$ (63,204.00)</b>	<b>\$ 196,176.95</b>	<b>\$ (140,992.00)</b>	<b>\$ 136,556.52</b>	<b>\$ (126,775.00)</b>

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Fund: 025 - COUNTY FREE LIBRARY</b>						
<b>Revenue</b>						
<a href="#">025-330-100</a>	GRANT REVENUE-TOCKER	\$ -	\$ -	\$ 2,005.00	\$ 2,005.00	\$ -
<a href="#">025-339-000</a>	CITY REVENUE	\$ 18,500.00	\$ 12,333.36	\$ 20,300.00	\$ 11,841.69	\$ 20,300.00
<a href="#">025-340-025</a>	FEES-LIBRARY	\$ 3,000.00	\$ 2,409.40	\$ 3,000.00	\$ 2,889.35	\$ 3,000.00
<a href="#">025-340-035</a>	FINES-LIBRARY	\$ 1,000.00	\$ 1,194.49	\$ 1,000.00	\$ 1,115.11	\$ 1,000.00
<a href="#">025-360-000</a>	INTEREST EARNED	\$ 100.00	\$ 451.90	\$ 100.00	\$ 1,117.26	\$ 100.00
<a href="#">025-364-001</a>	BOOK SALES	\$ 1,000.00	\$ 717.17	\$ 1,000.00	\$ 731.78	\$ 1,000.00
<a href="#">025-367-905</a>	DONATIONS-PRIVATE/MEMOR	\$ 500.00	\$ 1,192.80	\$ 500.00	\$ 973.62	\$ 500.00
<a href="#">025-370-400</a>	OTHER INCOME	\$ 900.00	\$ 1,041.66	\$ 900.00	\$ -	\$ -
<a href="#">025-390-010</a>	TRANSFER FROM GENERAL	\$ 228,000.00	\$ 85,000.00	\$ 244,000.00	\$ 125,000.00	\$ 255,000.00
	<b>Revenue Total:</b>	<b>\$ 253,000.00</b>	<b>\$ 104,340.78</b>	<b>\$ 272,805.00</b>	<b>\$ 145,673.81</b>	<b>\$ 280,900.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 650 - CO LIBRARY</b>						
<a href="#">025-650-101</a>	SALARY-LIBRARIAN	\$ 49,920.00	\$ 34,560.00	\$ 54,080.00	\$ 35,360.00	\$ 55,703.00
<a href="#">025-650-102</a>	SALARIES-SUMMER TEMP WOI	\$ 4,600.00	\$ 7,602.00	\$ 5,500.00	\$ 3,936.00	\$ 5,500.00
<a href="#">025-650-104</a>	SALARY-ASST LIBRARIAN	\$ 44,200.00	\$ 30,600.06	\$ 48,360.00	\$ 31,620.01	\$ 49,816.00
<a href="#">025-650-105</a>	SALARIES - ASSISTANTS	\$ 48,880.00	\$ 33,206.25	\$ 56,052.00	\$ 34,118.00	\$ 61,363.00
<a href="#">025-650-106</a>	LONGEVITY PAY	\$ 3,000.00	\$ 3,000.00	\$ 3,100.00	\$ 3,100.00	\$ 3,200.00
<a href="#">025-650-150</a>	SALARY-SUMMER READING	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00
<a href="#">025-650-200</a>	FICA	\$ 11,530.00	\$ 8,264.26	\$ 12,790.00	\$ 8,196.03	\$ 13,500.00
<a href="#">025-650-202</a>	HEALTH/LIFE	\$ 21,360.00	\$ 14,149.76	\$ 22,440.00	\$ 14,780.80	\$ 23,040.00
<a href="#">025-650-203</a>	RETIREMENT/DEATH	\$ 18,050.00	\$ 12,458.07	\$ 22,250.00	\$ 13,763.40	\$ 23,400.00
<a href="#">025-650-204</a>	WORKERS COMP INSURANCE	\$ 700.00	\$ 232.11	\$ 700.00	\$ 309.00	\$ 700.00
<a href="#">025-650-206</a>	UNEMPLOYMENT INSURANCE	\$ 1,500.00	\$ 549.94	\$ 1,500.00	\$ 255.74	\$ 1,500.00
<a href="#">025-650-330</a>	SUPPLIES	\$ 11,500.00	\$ 4,564.27	\$ 11,500.00	\$ 5,522.83	\$ 11,500.00
<a href="#">025-650-332</a>	DATA PROCESS-TECH SUPPORT	\$ 2,000.00	\$ 317.21	\$ 2,000.00	\$ 318.21	\$ 2,000.00
<a href="#">025-650-337</a>	TOCKER GRANT FUND EXPENSI	\$ -	\$ -	\$ 2,005.00	\$ 1,742.64	\$ 2,005.00
<a href="#">025-650-403</a>	PER DIEM	\$ 3,000.00	\$ 740.00	\$ 3,000.00	\$ 1,883.82	\$ 3,000.00
<a href="#">025-650-440</a>	UTILITIES	\$ 6,000.00	\$ 4,494.94	\$ -	\$ -	\$ -
<a href="#">025-650-450</a>	BUILDING-REPAIR/MAINTENAI	\$ 1,500.00	\$ 263.00	\$ 1,500.00	\$ 688.00	\$ 1,500.00
<a href="#">025-650-572</a>	WILKINSON ESTATE LIB EXPEN:	\$ 12,565.00	\$ 12,040.00	\$ -	\$ -	\$ -
<a href="#">025-650-589</a>	E-BOOK EXPENSE	\$ 3,500.00	\$ 2,000.00	\$ 3,500.00	\$ 2,000.00	\$ 3,500.00
<a href="#">025-650-590</a>	BOOKS	\$ 14,000.00	\$ 9,707.66	\$ 14,000.00	\$ 8,253.06	\$ 14,000.00
<a href="#">025-650-591</a>	PERIODICALS	\$ 1,300.00	\$ 776.98	\$ 1,300.00	\$ 906.94	\$ 1,300.00
<a href="#">025-650-592</a>	AUDIO /VISUAL	\$ 4,500.00	\$ 1,429.51	\$ 4,500.00	\$ 611.55	\$ 4,500.00
<b>Department: 650 - CO LIBRARY Total:</b>		<b>\$ 265,855.00</b>	<b>\$ 183,206.02</b>	<b>\$ 272,327.00</b>	<b>\$ 169,616.03</b>	<b>\$ 283,277.00</b>
<b>Expense Total:</b>		<b>\$ 265,855.00</b>	<b>\$ 183,206.02</b>	<b>\$ 272,327.00</b>	<b>\$ 169,616.03</b>	<b>\$ 283,277.00</b>
<b>Fund: 025 - COUNTY FREE LIBRARY Surplus (Deficit):</b>		<b>\$ (12,855.00)</b>	<b>\$ (78,865.24)</b>	<b>\$ 478.00</b>	<b>\$ (23,942.22)</b>	<b>\$ (2,377.00)</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 026 - ARCHIVAL FUND</b>						
<b>Revenue</b>						
<a href="#">026-340-400</a>	FEES-ARCHIVAL	\$ 25,000.00	\$ 20,620.00	\$ 25,000.00	\$ 21,980.00	\$ 25,000.00
<a href="#">026-340-401</a>	FEES-VISUAL	\$ 500.00	\$ 297.00	\$ 500.00	\$ 293.00	\$ 500.00
<a href="#">026-360-000</a>	INTEREST EARNED	\$ 5,000.00	\$ 9,996.16	\$ 8,000.00	\$ 6,674.27	\$ 8,000.00
<b>Revenue Total:</b>		<b>\$ 30,500.00</b>	<b>\$ 30,913.16</b>	<b>\$ 33,500.00</b>	<b>\$ 28,947.27</b>	<b>\$ 33,500.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 403 - ARCHIVAL - COUNTY CLERK</b>						
<a href="#">026-403-330</a>	SUPPLIES	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
<a href="#">026-403-412</a>	TECH SERVICES/RECORD ARCH	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00
<a href="#">026-403-413</a>	VSP - VITAL STAT PRESVN FUNI	\$ 1,000.00	\$ 1,095.15	\$ 1,000.00	\$ -	\$ 1,000.00
<a href="#">026-403-573</a>	CAPITAL PURCHASE	\$ 20,000.00	\$ -	\$ 50,000.00	\$ -	\$ 120,000.00
<b>Department: 403 - ARCHIVAL -COUNTY CLERK Total:</b>		<b>\$ 71,000.00</b>	<b>\$ 1,095.15</b>	<b>\$ 101,000.00</b>	<b>\$ -</b>	<b>\$ 171,000.00</b>
<b>Expense Total:</b>		<b>\$ 71,000.00</b>	<b>\$ 1,095.15</b>	<b>\$ 101,000.00</b>	<b>\$ -</b>	<b>\$ 171,000.00</b>
<b>Fund: 026 - ARCHIVAL COUNTY CLERK FUND Surplus (Deficit):</b>		<b>\$ (40,500.00)</b>	<b>\$ 29,818.01</b>	<b>\$ (67,500.00)</b>	<b>\$ 28,947.27</b>	<b>\$ (137,500.00)</b>

		2024		2024		2025		2025		Budget 2026	
		Total Budget		YTD Activity		Total Budget		YTD Activity		Total Budget	
Fund: 027 - RECORD MGMT-DISTRICT COUR											
Revenue											
<a href="#">027-340-700</a>	FEEs-REC PRESERVE-CRIMINAL	\$	300.00	\$	86.56	\$	300.00	\$	55.08	\$	300.00
<a href="#">027-340-701</a>	FEEs-RECORD PRESERVE-CIVIL	\$	300.00	\$	30.00	\$	300.00	\$	-	\$	300.00
<a href="#">027-360-000</a>	INTEREST EARNED	\$	200.00	\$	307.89	\$	200.00	\$	274.00	\$	200.00
Revenue Total:		\$	800.00	\$	424.45	\$	800.00	\$	329.08	\$	800.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Expense						
Department: 450 -RECORD MANAGEMENT- DISTRICT CLERK						
027-450-330	SUPPLIES	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
Department: 450 -RECORD MGMT- DISTRICT CLERK Total:		\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
Expense Total:		\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
Fund: 027 - RECORD MGMT-DISTRICT CLERK Surplus (Deficit):		\$ (6,200.00)	\$ 424.45	\$ (6,200.00)	\$ 329.08	\$ (6,200.00)

		2024		2024		2025		2025		Budget 2026
		Total Budget		YTD Activity		Total Budget		YTD Activity		Total Budget
Fund: 028 - CO/DISTRICT CLK TECHNOLOGY										
Revenue										
<a href="#">028-340-700</a>	TECHNOLOGY FEES-DCLK	\$	150.00	\$	83.11	\$	150.00	\$	70.34	\$ 150.00
<a href="#">028-340-701</a>	TECHNOLOGY FEES-CCLK	\$	150.00	\$	90.54	\$	150.00	\$	178.48	\$ 150.00
<a href="#">028-360-000</a>	INTEREST EARNED	\$	100.00	\$	229.09	\$	100.00	\$	209.50	\$ 100.00
Revenue Total:		\$	400.00	\$	402.74	\$	400.00	\$	458.32	\$ 400.00

Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
Expense					
Department: 450 - TECH - CO/DIST CLK					
028-450-330 SUPPLIES - DIST CLERK	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
Department: 450 - TECH - CO/DIST CLK Total:	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
Expense Total:	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
Fund: 028 - CO/DIST CLK TECHNOLOGY Surplus (Deficit):	\$ (5,600.00)	\$ 402.74	\$ (5,600.00)	\$ 458.32	\$ (5,600.00)

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 029 - COURTHOUSE SECURITY</b>						
<b>Revenue</b>						
<a href="#">029-340-956</a>	FEEs-C/HOUSE SECURITY	\$ 10,000.00	\$ 6,446.09	\$ 10,000.00	\$ 6,073.65	\$ 12,000.00
<a href="#">029-360-000</a>	INTEREST EARNED	\$ 2,000.00	\$ 3,317.26	\$ 2,000.00	\$ 2,078.00	\$ 2,500.00
	<b>Revenue Total:</b>	<b>\$ 12,000.00</b>	<b>\$ 9,763.35</b>	<b>\$ 12,000.00</b>	<b>\$ 8,151.65</b>	<b>\$ 14,500.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 580 - COURTHOUSE SECURITY</b>						
<a href="#">029-580-104</a>	SALARY-BAILIFF	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 5,000.00
<a href="#">029-580-200</a>	FICA	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 400.00
<a href="#">029-580-203</a>	RETIREMENT/DEATH	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 700.00
<a href="#">029-580-330</a>	SUPPLIES	\$ 10,000.00	\$ 1,908.50	\$ 10,000.00	\$ 2,901.16	\$ 5,000.00
<a href="#">029-580-573</a>	CAPITAL PURCHASE	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 57,462.24	\$ 25,000.00
<b>Department: 580 - COURTHOUSE SECURITY Total:</b>		<b>\$ 42,250.00</b>	<b>\$ 1,908.50</b>	<b>\$ 42,250.00</b>	<b>\$ 60,363.40</b>	<b>\$ 36,100.00</b>
<b>Expense Total:</b>		<b>\$ 42,250.00</b>	<b>\$ 1,908.50</b>	<b>\$ 42,250.00</b>	<b>\$ 60,363.40</b>	<b>\$ 36,100.00</b>
<b>Fund: 029 - COURTHOUSE SECURITY Surplus (Deficit):</b>		<b>\$ (30,250.00)</b>	<b>\$ 7,854.85</b>	<b>\$ (30,250.00)</b>	<b>\$ (52,211.75)</b>	<b>\$ (21,600.00)</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Fund: 030 - JUSTICE COURT TECHNOLOGY						
Revenue						
<a href="#">030-340-801</a>	FEEES-TECHNOLOGY	\$ 2,000.00	\$ 2,538.46	\$ 3,000.00	\$ 2,338.25	\$ 3,000.00
<a href="#">030-360-000</a>	INTEREST EARNED	\$ 200.00	\$ 408.68	\$ 500.00	\$ 432.40	\$ 500.00
Revenue Total:		\$ 2,200.00	\$ 2,947.14	\$ 3,500.00	\$ 2,770.65	\$ 3,500.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Expense						
Department: 455 - TECH - JUSTICE OF THE PEACE						
<a href="#">030-455-330</a>	SUPPLIES	\$ 5,000.00	\$ 540.75	\$ 5,000.00	\$ 556.97	\$ 5,000.00
<a href="#">030-455-573</a>	CAPITAL PURCHASE/SOFTWAR	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
Department: 455 - TECH - JUSTICE OF THE PEACE Total:		\$ 10,000.00	\$ 540.75	\$ 10,000.00	\$ 556.97	\$ 10,000.00
Expense Total:		\$ 10,000.00	\$ 540.75	\$ 10,000.00	\$ 556.97	\$ 10,000.00
Fund: 030 - TECH - JUST OF THE PEACE Surplus (Deficit):		\$ (7,800.00)	\$ 2,406.39	\$ (6,500.00)	\$ 2,213.68	\$ (6,500.00)

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 035 - REVOLVING LOAN FUND</b>						
Revenue						
<a href="#">035-360-000</a>	INTEREST EARNED	\$ 1,500.00	\$ 12,206.25	\$ 10,000.00	\$ 9,550.57	\$ 10,000.00
<a href="#">035-360-126</a>	INTEREST-LOAN REC-IMPACT F	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400.00
<a href="#">035-360-127</a>	INT REC-FAM HEALTHCLINIC	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ 700.00
<a href="#">035-360-130</a>	REVOLVING LOAN LATE PAYME	\$ 50.00	\$ -	\$ 50.00	\$ -	\$ 50.00
	<b>Revenue Total:</b>	<b>\$ 2,650.00</b>	<b>\$ 12,206.25</b>	<b>\$ 11,150.00</b>	<b>\$ 9,550.57</b>	<b>\$ 11,150.00</b>
<b>Fund: 035 - REVOLVING LOAN FUND Total:</b>		<b>\$ 2,650.00</b>	<b>\$ 12,206.25</b>	<b>\$ 11,150.00</b>	<b>\$ 9,550.57</b>	<b>\$ 11,150.00</b>

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 038 - THE HUB MEAL CENTER</b>						
Revenue						
<a href="#">038-360-000</a>	INTEREST EARNED	\$ 200.00	\$ 324.24	\$ 600.00	\$ 71.09	\$ 600.00
<a href="#">038-365-100</a>	DONATIONS/CONTRIBUTIONS	\$ 15,000.00	\$ 17,576.12	\$ 18,000.00	\$ 12,367.00	\$ 18,000.00
<a href="#">038-390-010</a>	TRANSFER FROM GENERAL	\$ 55,000.00	\$ 20,000.00	\$ 56,000.00	\$ 25,000.00	\$ 56,000.00
Revenue Total:		\$ 70,200.00	\$ 37,900.36	\$ 74,600.00	\$ 37,438.09	\$ 74,600.00

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Expense</b>						
<b>Department: 516 - HUB</b>						
<a href="#">038-516-104</a>	SALARY-COOK	\$ 21,650.00	\$ 14,171.00	\$ 23,400.00	\$ 14,143.25	\$ 24,120.00
<a href="#">038-516-200</a>	FICA	\$ 1,675.00	\$ 1,084.12	\$ 1,800.00	\$ 1,081.95	\$ 1,850.00
<a href="#">038-516-203</a>	RETIREMENT/DEATH	\$ 2,700.00	\$ 1,741.58	\$ 3,125.00	\$ 1,882.53	\$ 3,250.00
<a href="#">038-516-204</a>	WORKERS COMP INSURANCE	\$ 350.00	\$ 38.25	\$ 350.00	\$ 141.75	\$ 350.00
<a href="#">038-516-206</a>	UNEMPLOYMENT	\$ 150.00	\$ 129.15	\$ 150.00	\$ 40.24	\$ 150.00
<a href="#">038-516-330</a>	SUPPLIES	\$ 7,000.00	\$ 6,351.58	\$ 10,000.00	\$ 3,665.03	\$ 10,000.00
<a href="#">038-516-331</a>	MEAL EXPENSE	\$ 24,000.00	\$ 19,555.69	\$ 30,000.00	\$ 18,176.77	\$ 35,000.00
<a href="#">038-516-440</a>	UTILITIES	\$ 10,000.00	\$ 5,372.39	\$ -	\$ -	\$ -
<a href="#">038-516-450</a>	REPAIRS/MAINT	\$ 3,500.00	\$ 1,977.06	\$ 3,500.00	\$ 2,800.09	\$ 4,000.00
<b>Department: 516 -HUB Total:</b>		<b>\$ 71,025.00</b>	<b>\$ 50,420.82</b>	<b>\$ 72,325.00</b>	<b>\$ 41,931.61</b>	<b>\$ 78,720.00</b>
<b>Expense Total:</b>		<b>\$ 71,025.00</b>	<b>\$ 50,420.82</b>	<b>\$ 72,325.00</b>	<b>\$ 41,931.61</b>	<b>\$ 78,720.00</b>
<b>Fund: 038 - THE HUB MEAL CENTER Surplus (Deficit):</b>		<b>\$ (825.00)</b>	<b>\$ (12,520.46)</b>	<b>\$ 2,275.00</b>	<b>\$ (4,493.52)</b>	<b>\$ (4,120.00)</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 042 - COUNTY WIDE ROAD &amp; BRIDGE</b>						
<b>Revenue</b>						
<a href="#">042-310-110</a>	LATERAL RD/FLOOD-CURRENT	\$ 1,778,044.00	\$ 1,788,324.31	\$ 1,846,493.00	\$ 1,458,956.11	\$ 1,977,652.00
<a href="#">042-310-120</a>	LATERAL RD/FLOOD-DELINQUE	\$ 42,000.00	\$ 15,933.81	\$ 42,000.00	\$ 6,300.86	\$ 25,394.00
<a href="#">042-319-100</a>	P&I-Current/Delinquent	\$ 20,000.00	\$ 15,515.89	\$ 20,000.00	\$ 16,429.83	\$ 21,000.00
<a href="#">042-319-150</a>	Attorney Fees-Current/Delq	\$ 6,000.00	\$ 5,291.24	\$ 6,000.00	\$ 5,922.44	\$ 6,000.00
<a href="#">042-321-200</a>	FEES-AUTO REGISTRATION	\$ 285,000.00	\$ 296,313.04	\$ 285,000.00	\$ 296,076.14	\$ 285,000.00
<a href="#">042-360-000</a>	INTEREST EARNED	\$ 25,000.00	\$ 17,843.78	\$ 25,000.00	\$ 28,791.53	\$ 25,000.00
	<b>Revenue Total:</b>	<b>\$ 2,156,044.00</b>	<b>\$ 2,139,222.07</b>	<b>\$ 2,224,493.00</b>	<b>\$ 1,812,476.91</b>	<b>\$ 2,340,046.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Expense						
Department: 670 - DRUG TESTING						
<a href="#">042-670-490</a>	FEE-DRUG TEST AND PHYSICAL	\$ 2,000.00	\$ 500.99	\$ 2,000.00	\$ 1,067.60	\$ 2,000.00
Department: 670 - DRUG TESTING Total:		\$ 2,000.00	\$ 500.99	\$ 2,000.00	\$ 1,067.60	\$ 2,000.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 700 - TRANSFERS</b>						
<a href="#">042-700-021</a>	TRANSFER TO R&B #1	\$ 672,062.00	\$ 400,000.00	\$ 693,417.00	\$ 400,000.00	\$ 729,470.00
<a href="#">042-700-022</a>	TRANSFER TO R&B #2	\$ 458,380.00	\$ 400,000.00	\$ 472,946.00	\$ 400,000.00	\$ 497,536.00
<a href="#">042-700-023</a>	TRANSFER TO R&B #3	\$ 534,634.00	\$ 400,000.00	\$ 551,623.00	\$ 400,000.00	\$ 580,303.00
<a href="#">042-700-024</a>	TRANSFER TO R&B #4	\$ 488,968.00	\$ 400,000.00	\$ 504,507.00	\$ 400,000.00	\$ 530,737.00
<b>Department: 700 - TRANSFERS Total:</b>		<b>\$ 2,154,044.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 2,222,493.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 2,338,046.00</b>
<b>Expense Total:</b>		<b>\$ 2,156,044.00</b>	<b>\$ 1,600,500.99</b>	<b>\$ 2,224,493.00</b>	<b>\$ 1,601,067.60</b>	<b>\$ 2,340,046.00</b>
<b>Fund: 042 - COUNTY WIDE ROAD &amp; BRIDGE Surplus (Deficit):</b>		<b>\$ -</b>	<b>\$ 538,721.08</b>	<b>\$ -</b>	<b>\$ 211,409.31</b>	<b>\$ -</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 043 - RECREATION FACILITY</b>						
<b>Revenue</b>						
<a href="#">043-360-000</a>	INTEREST EARNED	\$ 200.00	\$ 306.79	\$ 200.00	\$ 113.13	\$ 200.00
<a href="#">043-365-410</a>	LEAGUE FEES	\$ 3,000.00	\$ 2,040.00	\$ 3,000.00	\$ 1,730.00	\$ 3,000.00
<a href="#">043-370-000</a>	RENTAL FEES	\$ 100.00	\$ 1,442.52	\$ 100.00	\$ -	\$ 100.00
<a href="#">043-370-400</a>	OTHER INCOME	\$ -	\$ -	\$ -	\$ 8,400.00	\$ -
<a href="#">043-390-010</a>	TRANSFER FROM GENERAL	\$ 53,000.00	\$ 35,000.00	\$ 75,850.00	\$ 40,000.00	\$ 53,000.00
<b>Revenue Total:</b>		<b>\$ 56,300.00</b>	<b>\$ 38,789.31</b>	<b>\$ 79,150.00</b>	<b>\$ 50,243.13</b>	<b>\$ 56,300.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 516 - SPORTS COMPLEX</b>						
<a href="#">043-516-104</a>	SALARY-PROJECT MANAGER	\$ 21,000.00	\$ 5,797.50	\$ 19,200.00	\$ 10,576.00	\$ 25,575.00
<a href="#">043-516-200</a>	FICA	\$ 1,625.00	\$ 443.55	\$ 1,475.00	\$ 808.98	\$ 2,000.00
<a href="#">043-516-203</a>	RETIREMENT & DEATH	\$ 2,600.00	\$ 712.52	\$ 2,575.00	\$ 1,407.70	\$ 3,450.00
<a href="#">043-516-204</a>	WORKERS COMP INSURANCE	\$ 650.00	\$ 183.00	\$ 650.00	\$ 112.50	\$ 650.00
<a href="#">043-516-206</a>	UNEMPLOYMENT INSURANCE	\$ 270.00	\$ 62.48	\$ 270.00	\$ 23.53	\$ 270.00
<a href="#">043-516-330</a>	SUPPLIES	\$ 6,000.00	\$ 4,608.46	\$ 7,000.00	\$ 1,503.37	\$ 7,000.00
<a href="#">043-516-425</a>	FUEL/OIL	\$ 2,000.00	\$ 1,140.19	\$ 2,000.00	\$ 400.75	\$ 2,000.00
<a href="#">043-516-440</a>	UTILITIES	\$ 12,000.00	\$ 5,907.01	\$ 12,000.00	\$ 8,564.63	\$ 12,000.00
<a href="#">043-516-450</a>	REPAIRS/MAINT	\$ 6,000.00	\$ 6,735.45	\$ 30,850.00	\$ 32,160.94	\$ 8,000.00
<a href="#">043-516-573</a>	CAPITAL OUTLAY-CONSTRUCTI	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -
<b>Department: 516 - SPORTS COMPLEX Total:</b>		<b>\$ 59,145.00</b>	<b>\$ 25,590.16</b>	<b>\$ 76,020.00</b>	<b>\$ 55,558.40</b>	<b>\$ 60,945.00</b>
<b>Expense Total:</b>		<b>\$ 59,145.00</b>	<b>\$ 25,590.16</b>	<b>\$ 76,020.00</b>	<b>\$ 55,558.40</b>	<b>\$ 60,945.00</b>
<b>Fund: 043 - RECREATION FACILITY Surplus (Deficit):</b>		<b>\$ (2,845.00)</b>	<b>\$ 13,199.15</b>	<b>\$ 3,130.00</b>	<b>\$ (5,315.27)</b>	<b>\$ (4,645.00)</b>

Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Fund: 045 - HOTEL/MOTEL TAX FUND						
Revenue						
<u>045-318-110</u>	OCCUPANCY TAX REVENUE	\$ 80,000.00	\$ 57,932.92	\$ 80,000.00	\$ 71,595.98	\$ 80,000.00
	Revenue Total:	\$ 80,000.00	\$ 57,932.92	\$ 80,000.00	\$ 71,595.98	\$ 80,000.00

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 430 - HOTEL/MOTEL TAX</b>						
<a href="#">045-430-318</a>	MV/SALTILLO YOUNG FARMER	\$ -	\$ -	\$ 33,000.00	\$ 32,114.54	\$ 5,000.00
<a href="#">045-430-319</a>	MV ROTARY-TOUR DE CYPRESS	\$ 5,500.00	\$ 4,232.25	\$ 7,900.00	\$ 4,675.94	\$ 5,000.00
<a href="#">045-430-320</a>	FC SHERIFF POSSE-RODEO	\$ 67,000.00	\$ 31,000.00	\$ 81,000.00	\$ 45,000.00	\$ 5,000.00
<a href="#">045-430-321</a>	FC ARTS ALLIANCE	\$ 8,000.00	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00
<a href="#">045-430-322</a>	FC HISTORICAL SOCIETY	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 5,000.00
<a href="#">045-430-323</a>	FC ALAMO MUSEUM	\$ 6,900.00	\$ 2,144.48	\$ 4,600.00	\$ 1,367.63	\$ 5,000.00
<a href="#">045-430-324</a>	FC GENEALOGICAL SOCIETY	\$ 5,000.00	\$ 130.48	\$ -	\$ -	\$ 5,000.00
<a href="#">045-430-325</a>	MV KEY CLUB	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
<a href="#">045-430-326</a>	FC BASEBALL/SOFTBALL ASSN	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
<a href="#">045-430-327</a>	FC CHAMBER-DISC GOLF	\$ 4,000.00	\$ 4,000.00	\$ 6,000.00	\$ -	\$ 5,000.00
<a href="#">045-430-328</a>	SULPHUR RIVER SADDLE-AUCT	\$ 5,000.00	\$ -	\$ 6,000.00	\$ -	\$ 5,000.00
<a href="#">045-430-329</a>	BILLBOARD EXPENSE	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
<a href="#">045-430-335</a>	2D SPORTS	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
<a href="#">045-430-336</a>	BIG DAWG SPORTS	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
<a href="#">045-430-573</a>	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
<b>Department: 430 - HOTEL/MOTEL TAX Total:</b>		<b>\$ 116,400.00</b>	<b>\$ 49,507.21</b>	<b>\$ 156,500.00</b>	<b>\$ 93,158.11</b>	<b>\$ 90,000.00</b>
<b>Expense Total:</b>		<b>\$ 116,400.00</b>	<b>\$ 49,507.21</b>	<b>\$ 156,500.00</b>	<b>\$ 93,158.11</b>	<b>\$ 90,000.00</b>
<b>Fund: 045 - HOTEL/MOTEL TAX FUND Surplus (Deficit):</b>		<b>\$ (36,400.00)</b>	<b>\$ 8,425.71</b>	<b>\$ (76,500.00)</b>	<b>\$ (21,562.13)</b>	<b>\$ (10,000.00)</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 047 - PRE-TRIAL DIVERSION</b>						
<b>Revenue</b>						
<a href="#">047-340-400</a>	FEES- PRE-TRIAL DIVERSION	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 4,500.00	\$ 1,000.00
<a href="#">047-360-000</a>	INTEREST EARNED	\$ 200.00	\$ 255.48	\$ 200.00	\$ 285.83	\$ 200.00
<b>Revenue Total:</b>		<b>\$ 1,200.00</b>	<b>\$ 1,255.48</b>	<b>\$ 1,200.00</b>	<b>\$ 4,785.83</b>	<b>\$ 1,200.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 475 - COUNTY ATTORNEY</b>						
<u>047-475-104</u>	SALARIES	\$ 2,000.00	\$ 76.92	\$ 2,000.00	\$ 153.84	\$ 2,000.00
<u>047-475-200</u>	FICA	\$ 155.00	\$ 4.95	\$ 155.00	\$ 11.77	\$ 155.00
<u>047-475-203</u>	RETIREMENT/DEATH	\$ 251.00	\$ -	\$ 251.00	\$ 20.48	\$ 251.00
<u>047-475-330</u>	SUPPLIES	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
<b>Department: 475 - COUNTY ATTORNEY Total:</b>		<b>\$ 5,406.00</b>	<b>\$ 81.87</b>	<b>\$ 5,406.00</b>	<b>\$ 186.09</b>	<b>\$ 5,406.00</b>
<b>Expense Total:</b>		<b>\$ 5,406.00</b>	<b>\$ 81.87</b>	<b>\$ 5,406.00</b>	<b>\$ 186.09</b>	<b>\$ 5,406.00</b>
<b>Fund: 047 - PRE-TRIAL DIVERSION Surplus (Deficit):</b>		<b>\$ (4,206.00)</b>	<b>\$ 1,173.61</b>	<b>\$ (4,206.00)</b>	<b>\$ 4,599.74</b>	<b>\$ (4,206.00)</b>

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 051 - COUNTY LAW LIBRARY</b>						
<b>Revenue</b>						
<a href="#">051-340-050</a>	FEES-LAW LIBRARY	\$ 5,000.00	\$ 4,810.64	\$ 5,000.00	\$ 4,095.00	\$ 5,000.00
<a href="#">051-360-000</a>	INTEREST EARNED	\$ 1,500.00	\$ 1,830.05	\$ 1,500.00	\$ 1,535.05	\$ 1,500.00
	<b>Revenue Total:</b>	\$ 6,500.00	\$ 6,640.69	\$ 6,500.00	\$ 5,630.05	\$ 6,500.00

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 650 - CO LAW LIBRARY</b>						
<u>051-650-330</u>	SUPPLIES	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00
<u>051-650-590</u>	LAW BOOKS/PAMPHLETS	\$ 10,000.00	\$ 6,206.93	\$ 10,000.00	\$ 5,931.88	\$ 10,000.00
<b>Department: 650 - CO LAW LIBRARY Total:</b>		<b>\$ 10,200.00</b>	<b>\$ 6,206.93</b>	<b>\$ 10,200.00</b>	<b>\$ 5,931.88</b>	<b>\$ 10,200.00</b>
<b>Expense Total:</b>		<b>\$ 10,200.00</b>	<b>\$ 6,206.93</b>	<b>\$ 10,200.00</b>	<b>\$ 5,931.88</b>	<b>\$ 10,200.00</b>
<b>Fund: 051 - COUNTY LAW LIBRARY Surplus (Deficit):</b>		<b>\$ (3,700.00)</b>	<b>\$ 433.76</b>	<b>\$ (3,700.00)</b>	<b>\$ (301.83)</b>	<b>\$ (3,700.00)</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Fund: 052 - SB22 GRANT-SHERIFF						
Revenue						
<a href="#">052-330-200</a>	GRANT FUNDS	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00
<a href="#">052-360-000</a>	INTEREST EARNED	\$ -	\$ 7,250.83	\$ 30,000.00	\$ 7,598.76	\$ 30,000.00
Revenue Total:		\$ 350,000.00	\$ 357,250.83	\$ 380,000.00	\$ 357,598.76	\$ 380,000.00

		2024		2024		2025		2025		Budget 2026
		Total Budget		YTD Activity		Total Budget		YTD Activity		Total Budget
Expense										
Department: 560 - SB22 LAW ENFORCEMENT										
<a href="#">052-560-104</a>	DEPUTY SALARIES	\$	40,000.00	\$	7,580.00	\$	155,000.00	\$	74,714.00	\$ 155,000.00
<a href="#">052-560-200</a>	FICA/MED	\$	3,100.00	\$	663.74	\$	11,900.00	\$	5,582.57	\$ 11,900.00
<a href="#">052-560-202</a>	HEALTH/LIFE INSURANCE	\$	-	\$	-	\$	-	\$	11,183.57	\$ -
<a href="#">052-560-203</a>	RETIRE/DEATH	\$	5,000.00	\$	1,084.03	\$	20,631.00	\$	9,944.17	\$ 20,631.00
<a href="#">052-560-206</a>	Unemployment	\$	-	\$	-	\$	-	\$	4.10	\$ -
<a href="#">052-560-330</a>	SUPPLIES	\$	-	\$	9,689.95	\$	-	\$	113,644.27	\$ -
<a href="#">052-560-573</a>	CAPITAL PURCHASE	\$	160,000.00	\$	134,497.27	\$	100,000.00	\$	-	\$ 100,000.00
Department: 560 - SB22 LAW ENFORCEMENT Total:		\$	208,100.00	\$	153,514.99	\$	287,531.00	\$	215,072.68	\$ 287,531.00

		2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
<b>Department: 570 - SB22 JAIL / DISPATCH</b>						
<a href="#">052-570-102</a>	CHIEF JAIL ADMINISTRATOR	\$ 2,000.00	\$ 320.00	\$ 7,500.00	\$ 319.00	\$ 7,500.00
<a href="#">052-570-103</a>	SALARY JAILERS	\$ 10,824.00	\$ 1,955.75	\$ 40,000.00	\$ 18,674.38	\$ 40,000.00
<a href="#">052-570-105</a>	SALARY-DISPATCH	\$ 6,000.00	\$ 995.75	\$ 22,000.00	\$ 8,488.00	\$ 22,000.00
<a href="#">052-570-110</a>	SALARY-JAIL NURSE	\$ 2,400.00	\$ 480.00	\$ 8,000.00	\$ 1,200.00	\$ 8,000.00
<a href="#">052-570-200</a>	FICA/MED	\$ 1,620.00	\$ 319.74	\$ 6,000.00	\$ 2,159.95	\$ 6,000.00
<a href="#">052-570-202</a>	HEALTH/LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 5,745.40	\$ -
<a href="#">052-570-203</a>	RETIRE/DEATH	\$ 2,600.00	\$ 517.19	\$ 10,350.00	\$ 3,817.84	\$ 10,350.00
<a href="#">052-570-206</a>	Unemployment	\$ -	\$ -	\$ -	\$ 2.65	\$ -
<b>Department: 570 - SB22 JAIL / DISPATCH Total:</b>		<b>\$ 25,444.00</b>	<b>\$ 4,588.43</b>	<b>\$ 93,850.00</b>	<b>\$ 40,407.22</b>	<b>\$ 93,850.00</b>
<b>Expense Total:</b>		<b>\$ 233,544.00</b>	<b>\$ 158,103.42</b>	<b>\$ 381,381.00</b>	<b>\$ 255,479.90</b>	<b>\$ 381,381.00</b>
<b>Fund: 052 - SB22 GRANT-SHERIFF Surplus (Deficit):</b>		<b>\$ 116,456.00</b>	<b>\$ 199,147.41</b>	<b>\$ (1,381.00)</b>	<b>\$ 102,118.86</b>	<b>\$ (1,381.00)</b>

## Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 053 - 5B22 GRANT-CO ATTY</b>						
<b>Revenue</b>						
<a href="#">053-330-200</a>	GRANT FUNDS	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
<a href="#">053-360-000</a>	INTEREST EARNED	\$ 3,000.00	\$ 3,942.17	\$ 10,000.00	\$ 6,021.96	\$ 10,000.00
	<b>Revenue Total:</b>	<b>\$ 178,000.00</b>	<b>\$ 178,942.17</b>	<b>\$ 185,000.00</b>	<b>\$ 181,021.96</b>	<b>\$ 185,000.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 475 - COUNTY ATTORNEY</b>						
<a href="#">053-475-104</a>	EMPLOYEE SALARY	\$ 110,000.00	\$ 10,076.87	\$ 138,000.00	\$ 95,002.21	\$ 138,000.00
<a href="#">053-475-109</a>	CERTIFICATE PAY	\$ 3,900.00	\$ 450.00	\$ 3,900.00	\$ 2,400.00	\$ 3,900.00
<a href="#">053-475-200</a>	FICA/MED	\$ 9,250.00	\$ 805.31	\$ 11,000.00	\$ 7,451.19	\$ 11,000.00
<a href="#">053-475-202</a>	HEALTH/DENTAL/LIFE	\$ 5,500.00	\$ -	\$ 11,220.00	\$ 12.48	\$ 11,520.00
<a href="#">053-475-203</a>	RETIRE/DEATH	\$ 14,825.00	\$ 1,293.74	\$ 18,900.00	\$ 12,964.20	\$ 18,900.00
<a href="#">053-475-204</a>	WORKER'S COMP	\$ 1,000.00	\$ -	\$ 1,600.00	\$ 749.76	\$ 1,600.00
<a href="#">053-475-206</a>	UNEMPLOYMENT	\$ 300.00	\$ -	\$ 250.00	\$ 234.00	\$ 250.00
<a href="#">053-475-426</a>	SALARY-TRAVEL ALLOWANCE	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
<b>Department: 475 - COUNTY ATTORNEY Total:</b>		<b>\$ 150,775.00</b>	<b>\$ 12,625.92</b>	<b>\$ 184,870.00</b>	<b>\$ 118,813.84</b>	<b>\$ 185,170.00</b>
<b>Expense Total:</b>		<b>\$ 150,775.00</b>	<b>\$ 12,625.92</b>	<b>\$ 184,870.00</b>	<b>\$ 118,813.84</b>	<b>\$ 185,170.00</b>
<b>Fund: 053 - SB22 GRANT-CO ATTY Surplus (Deficit):</b>		<b>\$ 27,225.00</b>	<b>\$ 166,316.25</b>	<b>\$ 130.00</b>	<b>\$ 62,208.12</b>	<b>\$ (170.00)</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 060 - DEBT SERVICE</b>						
<b>Revenue</b>						
<a href="#">060-310-110</a>	AD VALOREM-CURRENT	\$ 239,750.00	\$ 261,185.09	\$ 370,133.00	\$ 311,252.32	\$ 345,000.00
<a href="#">060-310-120</a>	AD VALOREM-DELINQUENT	\$ 2,500.00	\$ 1,136.76	\$ 2,500.00	\$ 520.47	\$ 2,310.00
<a href="#">060-319-100</a>	P&I-Current/Delq	\$ 1,800.00	\$ 1,877.07	\$ 1,800.00	\$ 2,938.30	\$ 3,000.00
<a href="#">060-319-150</a>	Attorney Fees-Current/Delq	\$ 300.00	\$ 502.96	\$ 300.00	\$ 914.82	\$ 800.00
<a href="#">060-360-000</a>	INTEREST EARNED	\$ 2,000.00	\$ 5,726.84	\$ 2,000.00	\$ 5,174.44	\$ 5,000.00
<b>Revenue Total:</b>		<b>\$ 246,350.00</b>	<b>\$ 270,428.72</b>	<b>\$ 376,733.00</b>	<b>\$ 320,800.35</b>	<b>\$ 356,110.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 680 - DEBT SERVICE</b>						
<a href="#">060-680-614</a>	I&S-CERT OBL-PCT EQUIP-PRIN	\$ 207,486.00	\$ 114,285.71	\$ 323,618.00	\$ 230,814.69	\$ 323,610.00
<a href="#">060-680-654</a>	I&S-PCT EQUIPMENT-INTEREST	\$ 32,873.00	\$ 16,750.25	\$ 53,301.00	\$ 41,017.21	\$ 40,900.00
<b>Department: 680 - DEBT SERVICE Total:</b>		<b>\$ 240,359.00</b>	<b>\$ 131,035.96</b>	<b>\$ 376,919.00</b>	<b>\$ 271,831.90</b>	<b>\$ 364,510.00</b>
<b>Expense Total:</b>		<b>\$ 240,359.00</b>	<b>\$ 131,035.96</b>	<b>\$ 376,919.00</b>	<b>\$ 271,831.90</b>	<b>\$ 364,510.00</b>
<b>Fund: 060 - DEBT SERVICE Surplus (Deficit):</b>		<b>\$ 5,991.00</b>	<b>\$ 139,392.76</b>	<b>\$ (186.00)</b>	<b>\$ 48,968.45</b>	<b>\$ (8,400.00)</b>

Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 070 - CAPITAL PROJECT FUND</b>						
<b>Revenue</b>						
<u>070-333-300</u>	GRANT REVENUE-ARPA	\$ -	\$ -	\$ -	\$ -	\$ -
<u>070-360-000</u>	INTEREST EARNED	\$ 25,000.00	\$ 39,056.20	\$ 25,000.00	\$ (827.18)	\$ -
	<b>Revenue Total:</b>	<b>\$ 25,000.00</b>	<b>\$ 39,056.20</b>	<b>\$ 25,000.00</b>	<b>\$ (827.18)</b>	<b>\$ -</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
Expense						
	Department: 411 - OTHER CONTRACTS					
<a href="#">070-411-410</a>	PROFESS FEES-ARPA GRANT AC	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	\$ -
<a href="#">070-411-572</a>	CAPITAL OUTLAY-ARPA GRANT	\$ 1,290,000.00	\$ -	\$ 1,290,000.00	\$ -	\$ -
<a href="#">070-411-573</a>	ARPA-W ANNEX CONSTRUCTIC	\$ -	\$ 546,601.05	\$ -	\$ 426,007.94	\$ -
	Department: 411 - OTHER CONTRACTS Total:	\$ 1,350,000.00	\$ 546,601.05	\$ 1,350,000.00	\$ 426,007.94	\$ -

	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
Department: 700 - TRANSFERS					
<a href="#">070-700-010</a> TRANSFER TO GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -
Department: 700 - TRANSFERS Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Total:	\$ 1,350,000.00	\$ 546,601.05	\$ 1,350,000.00	\$ 426,007.94	\$ -
Fund: 070 - CAPITAL PROJECT FUND Surplus (Deficit):	\$ (1,325,000.00)	\$ (507,544.85)	\$ (1,325,000.00)	\$ (426,835.12)	\$ -

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 080 - AIRPORT</b>						
<b>Revenue</b>						
<a href="#">080-321-900</a>	SALES-LOT GROUND LEASE	\$ 4,000.00	\$ 3,903.00	\$ 4,000.00	\$ 3,627.00	\$ 4,000.00
<a href="#">080-321-950</a>	FEEES-COMM HALL RENTAL	\$ 3,000.00	\$ 2,800.00	\$ 3,000.00	\$ 2,400.00	\$ 3,000.00
<a href="#">080-390-010</a>	TRANSFER FROM GENERAL	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00
	<b>Revenue Total:</b>	<b>\$ 14,000.00</b>	<b>\$ 6,703.00</b>	<b>\$ 14,000.00</b>	<b>\$ 6,027.00</b>	<b>\$ 14,000.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 516 - AIRPORT</b>						
<a href="#">080-516-330</a>	SUPPLIES	\$ 2,500.00	\$ 1,867.86	\$ 2,500.00	\$ 1,834.18	\$ 2,500.00
<a href="#">080-516-440</a>	UTILITIES	\$ 6,000.00	\$ 3,247.84	\$ 6,000.00	\$ 3,203.57	\$ 6,000.00
<a href="#">080-516-450</a>	EQUIPMENT-REPAIRS	\$ 3,000.00	\$ 1,468.68	\$ 3,000.00	\$ 2,002.03	\$ 3,000.00
<a href="#">080-516-468</a>	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Department: 516 - AIRPORT Total:</b>		<b>\$ 11,500.00</b>	<b>\$ 6,584.38</b>	<b>\$ 11,500.00</b>	<b>\$ 7,039.78</b>	<b>\$ 11,500.00</b>
<b>Expense Total:</b>		<b>\$ 11,500.00</b>	<b>\$ 6,584.38</b>	<b>\$ 11,500.00</b>	<b>\$ 7,039.78</b>	<b>\$ 11,500.00</b>
<b>Fund: 080 - AIRPORT Surplus (Deficit):</b>		<b>\$ 2,500.00</b>	<b>\$ 118.62</b>	<b>\$ 2,500.00</b>	<b>\$ (1,012.78)</b>	<b>\$ 2,500.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 081 - INMATE COMMISSARY</b>						
<b>Revenue</b>						
<a href="#">081-360-000</a>	INTEREST EARNED	\$ 2,000.00	\$ 1,150.85	\$ 2,000.00	\$ 4,308.32	\$ 3,000.00
<a href="#">081-367-000</a>	SALES-INMATE COMMISSARY	\$ 70,000.00	\$ 48,381.98	\$ 70,000.00	\$ 51,936.57	\$ 70,000.00
<a href="#">081-367-001</a>	SALES TAX-INMATE COMMISSA	\$ 7,000.00	\$ 3,992.80	\$ 7,000.00	\$ 4,284.77	\$ 7,000.00
<a href="#">081-367-002</a>	COMMISSION-PHONE/COMMI	\$ 22,000.00	\$ 19,179.83	\$ 22,000.00	\$ 18,602.72	\$ 22,000.00
<a href="#">081-370-400</a>	OTHER INCOME	\$ -	\$ 6,643.00	\$ -	\$ 891.00	\$ -
	<b>Revenue Total:</b>	<b>\$ 101,000.00</b>	<b>\$ 79,348.46</b>	<b>\$ 101,000.00</b>	<b>\$ 80,023.38</b>	<b>\$ 102,000.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 512 - INMATE COMMISSARY</b>						
<a href="#">081-512-104</a>	EMPLOYEE SALARIES	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00
<a href="#">081-512-200</a>	FICA/MED	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00
<a href="#">081-512-203</a>	RETIREMENT/DEATH	\$ 1,250.00	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
<a href="#">081-512-206</a>	UNEMPLOYMENT INSURANCE	\$ 50.00	\$ -	\$ 50.00	\$ -	\$ 50.00
<a href="#">081-512-330</a>	SUPPLIES	\$ 20,000.00	\$ 27,825.74	\$ 20,000.00	\$ 26,644.20	\$ 20,000.00
<a href="#">081-512-331</a>	HOG MAINTENANCE	\$ 12,000.00	\$ 7,006.27	\$ 12,000.00	\$ 9,401.98	\$ 12,000.00
<a href="#">081-512-332</a>	GARDEN EXPENSE	\$ 7,000.00	\$ 3,741.99	\$ 7,000.00	\$ 4,553.05	\$ 7,000.00
<a href="#">081-512-391</a>	SALES TAX	\$ 7,000.00	\$ 4,283.42	\$ 7,000.00	\$ 4,263.55	\$ 7,000.00
<a href="#">081-512-405</a>	INMATE MEALS	\$ -	\$ 280.00	\$ -	\$ -	\$ -
<a href="#">081-512-425</a>	FUEL/DYED DIESEL	\$ 1,500.00	\$ 1,492.45	\$ 1,500.00	\$ 1,405.63	\$ 1,500.00
<a href="#">081-512-451</a>	REPAIRS/MAINT - VEHICLE/RAI	\$ 3,000.00	\$ 2,896.04	\$ 3,000.00	\$ 3,741.96	\$ 3,000.00
<a href="#">081-512-466</a>	COST-INVENTORY PURCHASE	\$ 10,000.00	\$ 4,390.51	\$ 10,000.00	\$ 10,924.62	\$ 10,000.00
<a href="#">081-512-467</a>	COST - CALLING CARDS	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 4,300.00	\$ 10,000.00
<a href="#">081-512-486</a>	UNIFORMS - JAILERS	\$ 5,000.00	\$ 74.98	\$ 5,000.00	\$ -	\$ 5,000.00
<a href="#">081-512-573</a>	CAPITAL PURCHASE	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00
<b>Department: 512 - INMATE COMMISSARY Total:</b>		<b>\$ 107,300.00</b>	<b>\$ 51,991.40</b>	<b>\$ 107,300.00</b>	<b>\$ 65,234.99</b>	<b>\$ 107,300.00</b>
<b>Expense Total:</b>		<b>\$ 107,300.00</b>	<b>\$ 51,991.40</b>	<b>\$ 107,300.00</b>	<b>\$ 65,234.99</b>	<b>\$ 107,300.00</b>
<b>Fund: 081 - INMATE COMMISSARY Surplus (Deficit):</b>		<b>\$ (6,300.00)</b>	<b>\$ 27,357.06</b>	<b>\$ (6,300.00)</b>	<b>\$ 14,788.39</b>	<b>\$ (5,300.00)</b>

Budget Worksheet

For Fiscal: Budget 2026 Period Ending: 08/31/2026

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Fund: 082 - JAIL HOUSING/EXPANSION</b>						
<b>Revenue</b>						
<a href="#">082-339-000</a>	HOUSING-INMATES	\$ 400,000.00	\$ 416,670.00	\$ 400,000.00	\$ 406,975.00	\$ 500,000.00
<a href="#">082-360-000</a>	INTEREST EARNED	\$ 15,000.00	\$ 26,662.45	\$ 15,000.00	\$ 24,032.23	\$ 30,000.00
<b>Revenue Total:</b>		<b>\$ 415,000.00</b>	<b>\$ 443,332.45</b>	<b>\$ 415,000.00</b>	<b>\$ 431,007.23</b>	<b>\$ 530,000.00</b>

		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Expense</b>						
<b>Department: 560 - LAW ENFORCEMENT</b>						
<a href="#">082-560-104</a>	SALARIES - DEPUTIES	\$ -	\$ -	\$ 168,784.00	\$ 50,955.00	\$ 160,824.00
<a href="#">082-560-105</a>	OVERTIME-DEPUTIES	\$ -	\$ -	\$ 18,000.00	\$ 9,103.50	\$ 12,000.00
<a href="#">082-560-106</a>	CONSTABLE-ADDTL SALARY	\$ -	\$ -	\$ 2,500.00	\$ 1,634.55	\$ 2,500.00
<a href="#">082-560-107</a>	GRANT ADMIN SALARY	\$ -	\$ -	\$ 11,700.00	\$ -	\$ -
<a href="#">082-560-109</a>	DEPUTY-CERTIFICATE PAY	\$ -	\$ -	\$ -	\$ -	\$ 11,700.00
<a href="#">082-560-200</a>	FICA	\$ -	\$ -	\$ 15,400.00	\$ 4,702.57	\$ 13,600.00
<a href="#">082-560-202</a>	HEALTH/LIFE INSURANCE	\$ -	\$ -	\$ 33,660.00	\$ 4,374.17	\$ 34,560.00
<a href="#">082-560-203</a>	RETIREMENT & DEATH	\$ -	\$ -	\$ 26,775.00	\$ 8,211.43	\$ 23,200.00
<a href="#">082-560-204</a>	WORKERS COMP INSURANCE	\$ -	\$ -	\$ 3,000.00	\$ 2,003.88	\$ 4,000.00
<a href="#">082-560-206</a>	UNEMPLOYMENT INSURANCE	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00
<a href="#">082-560-330</a>	SUPPLIES	\$ -	\$ -	\$ -	\$ 1,352.88	\$ 2,000.00
<a href="#">082-560-486</a>	UNIFORMS	\$ -	\$ -	\$ -	\$ 6,495.40	\$ 5,000.00
<a href="#">082-560-500</a>	NOTE PAYMENT	\$ -	\$ -	\$ -	\$ 44,371.14	\$ 60,000.00
<a href="#">082-560-573</a>	CAPITAL PURCHASE	\$ -	\$ -	\$ -	\$ 26,800.00	\$ 100,000.00
<b>Department: 560 - LAW ENFORCEMENT Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,069.00</b>	<b>\$ 160,004.52</b>	<b>\$ 429,634.00</b>



		2024	2024	2025	2025	Budget 2026
		Total Budget	YTD Activity	Total Budget	YTD Activity	Total Budget
<b>Department: 570 - JAIL</b>						
<a href="#">082-570-103</a>	SALARY-JAILERS	\$ 15,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
<a href="#">082-570-104</a>	EMPLOYEE SALARIES	\$ -	\$ 240.00	\$ 5,000.00	\$ 2,064.00	\$ 5,000.00
<a href="#">082-570-200</a>	FICA	\$ 1,200.00	\$ 19.03	\$ 775.00	\$ 143.32	\$ 775.00
<a href="#">082-570-202</a>	HEALTH/LIFE INSURANCE	\$ -	\$ -	\$ -	\$ 261.38	\$ -
<a href="#">082-570-203</a>	RETIREMENT & DEATH	\$ 2,000.00	\$ 32.05	\$ 1,350.00	\$ 274.69	\$ 1,350.00
<a href="#">082-570-390</a>	SUPPLIES	\$ 10,000.00	\$ 44,259.87	\$ -	\$ 47,675.40	\$ 40,000.00
<a href="#">082-570-405</a>	MEALS-INMATE	\$ 50,000.00	\$ 33,620.28	\$ 50,000.00	\$ 31,736.72	\$ 50,000.00
<a href="#">082-570-450</a>	BUILDING-REPAIR/MAINT	\$ 50,000.00	\$ 11,002.60	\$ 50,000.00	\$ 9,038.58	\$ 50,000.00
<a href="#">082-570-573</a>	CAPITAL PURCHASES	\$ 100,000.00	\$ 88,163.45	\$ 145,000.00	\$ 107,277.33	\$ 50,000.00
	<b>Department: 570 - JAIL Total:</b>	<b>\$ 228,200.00</b>	<b>\$ 177,337.28</b>	<b>\$ 257,125.00</b>	<b>\$ 198,471.42</b>	<b>\$ 202,125.00</b>

	2024 Total Budget	2024 YTD Activity	2025 Total Budget	2025 YTD Activity	Budget 2026 Total Budget
Department: 700 - TRANSFERS					
<a href="#">082-700-010</a> TRANSFER TO GENERAL FUND	\$ 285,000.00	\$ 185,000.00	\$ 325,000.00	\$ 300,000.00	\$ 325,000.00
Department: 700 - TRANSFERS Total:	\$ 285,000.00	\$ 185,000.00	\$ 325,000.00	\$ 300,000.00	\$ 325,000.00
Expense Total:	\$ 513,200.00	\$ 362,337.28	\$ 862,194.00	\$ 658,475.94	\$ 956,759.00
Fund: 082 - JAIL HOUSING/EXPANSION Surplus (Deficit):	\$ (98,200.00)	\$ 80,995.17	\$ (447,194.00)	\$ (227,468.71)	\$ (426,759.00)
Report Surplus (Deficit):	\$ (2,753,843.00)	\$ 3,225,169.43	\$ (3,359,058.00)	\$ 909,950.36	\$ (1,516,558.00)

FINAL  
SIGNED

# 2025 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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 2,223,153,541
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 244,831,973
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,978,321,568
4.	<b>Prior year total adopted tax rate.</b> PRIOR YR NET MG 0 w/ DEBT	\$ 0.25134 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> 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. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.</b>	\$ 1,978,321,568
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 480,290 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,996,060 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 2,476,350
11.	<b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 2,476,350
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,975,845,218
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,966,089
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 25,972
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,992,061
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 2,490,134,461 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 742,206 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 2,490,876,667

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 0	
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 289,087,953
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 2,201,788,714
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 56,487,358
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 56,487,358
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 2,145,301,356
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.23269 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.32604 /\$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.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.23267 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,978,321,568

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> 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.	\$ 4,602,960
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 24,851</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 24,851</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 4,627,811
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,301,356
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.21571 /\$100
34.	Rate adjustment for state criminal justice mandate. <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.00000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.00000 /\$100
35.	Rate adjustment for indigent health care expenditures. <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> 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. .... \$ 95,178</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 46,809</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0.00225 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.00225 /\$100

<sup>22</sup> (Reserved for expansion)<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ <u>43,767</u> <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ <u>49,014</u> <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>-0.00025</u> /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ <u>0.00011</u> /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ <u>0</u> <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.00000</u> /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ <u>0.00000</u> /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
38.	<b>Rate adjustment for defunding municipality.</b> 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. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ <u>0</u> <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.00000</u> /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.21796</u> /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ <u>746,900</u> <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. .... \$ <u>0.03481</u> /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ <u>0.25277</u> /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.26161</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 364,489 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 364,489
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 6,960
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 357,529
45.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 103.00 % <b>B.</b> Enter the prior year actual collection rate..... 101.00 % <b>C.</b> Enter the 2023 actual collection rate. .... 98.00 % <b>D.</b> Enter the 2022 actual collection rate. .... 109.00 % <b>E.</b> 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%. <sup>31</sup>	103.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 347,115
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.01576 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.27737 /\$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ 0.37408 /\$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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 710,274
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.03225 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.32604 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.32604 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.37408 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.34183 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

Tex. Tax Code §26.041(d)  
 Tex. Tax Code §26.041(i)  
<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.04(c)  
<sup>34</sup> Tex. Tax Code §26.04(c)  
<sup>35</sup> Tex. Tax Code §26.045(d)  
<sup>36</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.34183 /\$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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.44525 /\$100 \$ 0.07322 /\$100 \$ 0.37203 /\$100 \$ 0.35228 /\$100 \$ 0.01975 /\$100 \$ 1,982,500,190 \$ 391,543
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.55839 /\$100 \$ 0.17503 /\$100 \$ 0.38336 /\$100 \$ 0.38336 /\$100 \$ 0.00000 /\$100 \$ 1,763,472,660 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.45647 /\$100 \$ 0.00000 /\$100 \$ 0.45647 /\$100 \$ 0.40012 /\$100 \$ 0.05635 /\$100 \$ 1,530,806,219 \$ 862,609
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 1,254,152 /\$100
67.	<b>2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.05696 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.39879 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.31141 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.02270 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01576 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.34987 /\$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.<sup>47</sup>

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.<sup>48</sup>

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.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.35228 /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>49</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,975,845,218
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,301,356
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>50</sup>	\$ 0.00000 /\$100

<sup>45</sup> Tex. Tax Code §26.012(b-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.042(c)

<sup>50</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.39879 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.32604 /\$100

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

Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.39879 /\$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: 68

**De minimis rate.** ..... \$ 0.34987 /\$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.<sup>51</sup>

**print  
here**

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

Date

7/20/25

<sup>51</sup> Tex. Tax Code §526.04(c-2) and (d-2)

# 2025 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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 2,219,092,391
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 244,831,973
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,974,260,418
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.08693 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> 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. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> 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.	\$ 1,974,260,418
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. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 480,290</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,814,680</p> <p>C. Value loss. Add A and B. <sup>6</sup></p>	\$ 2,294,970
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A. <sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,294,970
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. <sup>8</sup> 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.	\$ 1,971,965,448
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,714,229
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. <sup>9</sup>	\$ 9,390
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 1,723,619
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup></p> <p>A. Certified values: ..... \$ 2,486,154,051</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,486,154,051

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 0	
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 289,087,953
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 2,197,066,098
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 56,481,768
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 56,481,768
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 2,140,584,330
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.08052 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.32604 /\$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.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.08693 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,974,260,418

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

Tex. Tax Code §26.01(d)

<sup>15</sup> Tex. Tax Code §26.012(6)(B)

<sup>16</sup> Tex. Tax Code §26.012(6)

<sup>17</sup> Tex. Tax Code §26.012(17)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.04(c)

<sup>20</sup> Tex. Tax Code §26.04(d)

<sup>21</sup> 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.	\$ 1,716,224
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 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 9,390	
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. .... \$ 9,390	
E.	Add Line 30 to 31D.	\$ 1,725,614
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,140,584,330
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.08061 /\$100
34.	Rate adjustment for state criminal justice mandate. <sup>23</sup>	
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. <sup>24</sup>	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0	
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> 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>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> 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>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> 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. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... \$ <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 .... \$ /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.08061 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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. <b>A.</b> 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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 .... \$ 0.00000 /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.08061 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.08343 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 103.00 % <b>B.</b> Enter the prior year actual collection rate. .... 101.00 % <b>C.</b> Enter the 2023 actual collection rate. .... 98.00 % <b>D.</b> Enter the 2022 actual collection rate. .... 109.00 % <b>E.</b> 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%. <sup>31</sup>	103.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,197,066,098
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.08343 /\$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>0.37408</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> 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. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>710,274</u>
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,201,788,714</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.03225</u> /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.32604</u> /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ <u>0.32604</u> /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.37408</u> /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.34183</u> /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,201,788,714</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.34183 /\$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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>	
	A. Voter-approval tax rate (Line 68).....	\$ 0.44525 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.07322 /\$100
	C. Subtract B from A.....	\$ 0.37203 /\$100
	D. Adopted Tax Rate.....	\$ 0.35228 /\$100
	E. Subtract D from C.....	\$ 0.01975 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,982,500,190
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 391,543
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	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. If the number is less than zero, enter zero.....	\$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	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. If the number is less than zero, enter zero.....	\$ 862,609
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 1,254,152 /\$100
67.	<b>2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.05696 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.39879 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.31141 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.02270 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01576 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.34987 /\$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.<sup>47</sup>

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.<sup>48</sup>

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.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.35228 /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>49</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,975,845,218
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,301,356
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>50</sup>	\$ 0.00000 /\$100

Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.042(c)

<sup>50</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.39879 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.32604 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.39879 /\$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: 68

**De minimis rate.** ..... \$ 0.34987 /\$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.<sup>51</sup>

**print  
here**

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

Date

<sup>51</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

Special Road and Bridge

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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 2,377,540,851
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,377,540,851
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.01401 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss. Subtract B from A.</b> <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value. Subtract B from A.</b> <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> 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.	\$ 2,377,540,851
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. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepoint, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 480,290</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 812,060</p> <p>C. Value loss. Add A and B. <sup>6</sup></p>	\$ 1,292,350
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A. <sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,292,350
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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,376,248,501
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 332,912
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. <sup>9</sup>	\$ 680
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 333,592
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup></p> <p>A. Certified values: ..... \$ 2,657,815,961</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,657,815,961

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 0	
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 2,657,815,961
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 58,681,498
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 58,681,498
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 2,599,134,463
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.01283 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.32604 /\$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.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.01401 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,377,540,851

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> 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.	\$ 333,093
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&amp;O taxes refunded for years preceding the prior tax year. Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 680</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p>D. Prior year M&amp;O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 680</p> <p>E. Add Line 30 to 31D.</p>	\$ 333,773
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,599,134,463
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01284 /\$100
34.	Rate adjustment for state criminal justice mandate. <sup>23</sup>	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. .... \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. <sup>24</sup>	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> 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>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> 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>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ 0.00000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> 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. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... \$ <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 .... \$ /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.01284 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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. <b>A.</b> 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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 .... \$ 0.00000 /\$100 <b>C.</b> Add Line 40B to Line 39.	\$ 0.01284 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.01328 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.00000 /\$100
42.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 103.00 % <b>B.</b> Enter the prior year actual collection rate. .... 101.00 % <b>C.</b> Enter the 2023 actual collection rate. .... 98.00 % <b>D.</b> Enter the 2022 actual collection rate. .... 109.00 % <b>E.</b> 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%. <sup>31</sup>	103.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,657,815,961
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.01328 /\$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ 0.37408 /\$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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  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. <sup>34</sup> - 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.	\$ 710,274
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.03225 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.32604 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> 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.	\$ 0.32604 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.37408 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.34183 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(f)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.34183 /\$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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.44525 /\$100 \$ 0.07322 /\$100 \$ 0.37203 /\$100 \$ 0.35228 /\$100 \$ 0.01975 /\$100 \$ 1,982,500,190 \$ 391,543
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.55839 /\$100 \$ 0.17503 /\$100 \$ 0.38336 /\$100 \$ 0.38336 /\$100 \$ 0.00000 /\$100 \$ 1,763,472,660 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.45647 /\$100 \$ 0.00000 /\$100 \$ 0.45647 /\$100 \$ 0.40012 /\$100 \$ 0.05635 /\$100 \$ 1,530,806,219 \$ 862,609
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 1,254,152 /\$100
67.	<b>2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.05696 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.39879 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.31141 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,201,788,714
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.02270 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01576 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.34987 /\$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.<sup>47</sup>

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.<sup>48</sup>

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.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.35228 /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>49</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,975,845,218
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,145,301,356
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>50</sup>	\$ 0.00000 /\$100

<sup>45</sup> Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.042(c)

<sup>50</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.39879 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.**As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
Indicate the line number used: 27

\$ 0.32604 /\$100

**Voter-approval tax rate.**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: 68

\$ 0.39879 /\$100

**De minimis rate.**

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

\$ 0.34987 /\$100

**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.<sup>51</sup>**print  
here**

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

Date

<sup>51</sup> Tex. Tax Code §§26.04(c-2) and (d-2)