

Howard County Fiscal Year 2024-2025 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,979,788, which is a 8.55 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$39,709.00.

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.221030/100	\$0.208716/100
No-New-Revenue Tax Rate:	\$0.203789/100	\$0.208716/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.197575/100	\$0.202193/100
Voter-Approval Tax Rate:	\$0.221030/100	\$0.221566/100
Debt Rate:	\$0.005829/100	\$0.007232/100

Total debt obligation for Howard County secured by property taxes: \$659,950

Howard County, Texas

Fiscal Year 2024-2025

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Source: Tax Assessor Collector

Howard County, Texas

Fiscal Year 2024-25

Budget



Randy S. Johnson
Howard County Judge
300 S. Main St., Ste. 207
Big Spring, Texas 79720
432-264-2202

Members of the Howard County Commissioners' Court and our Auditor's office went through another round of formal training in April of 2024. This marked the official starting point of our budget creation process. The fiscal year starts October 1, 2024. That timeline represents six months of detailed work with many budget workshops and number-crunching by staff and commissioners. The result of all that time and effort by many people is reflected in this budget.

It is a point of pride that this process involves input from each department. That doesn't mean everyone got what they wanted. It does mean that the commissioners have listened and considered and debated ... with the hopeful outcome that this budget will set the stage for another successful year in fulfilling the responsibilities that fall to the Howard County governmental offices.

The Court's budget requires a tax rate increase of less than one penny per hundred dollars of value. This is true at a time of historic inflation. It hopefully will cover the needs of the County even though the State has reduced the taxable values by more than a billion dollars over the last couple years through the new "circuit breaker" law. I expect that this tax rate will once again have Howard County taxing at one of the lowest tax rates in the State.

Thanks belong to everyone who has worked to make this an efficiently run arm of government.

Thanks to the taxpayers of Howard County who fund the various services that are provided through county government. May God bless Howard County and the great State of Texas.

Randy Johnson
Howard County Judge
August 2024

HOWARD COUNTY, TEXAS
ELECTED OFFICIALS

COMMISSIONERS' COURT

Randall Johnson, Judge
Eddilisa Ray, Commissioner Pct. 1
Cash Berry, Commissioner Pct. 2
Jimmie Long, Commissioner Pct. 3
Douglas Wagner, Commissioner Pct. 4

DISTRICT JUDGE, 118TH DISTRICT COURT

Shane Seaton

DISTRICT ATTORNEY

Joshua Hamby

DISTRICT CLERK

Joanna Gonzales

JUSTICES OF THE PEACE

Angela Griffin, Pct. 1-1
Mike Averette, Pct. 1-2
Kandi Campbell, Pct. 2-1

SHERIFF

Stan Parker

COUNTY ATTORNEY

Lindsay Wilkerson

COUNTY CLERK

Brent Zitterkopf

TAX ASSESSOR-COLLECTOR

Tiffany Sayles

TREASURER

Sharon Adams

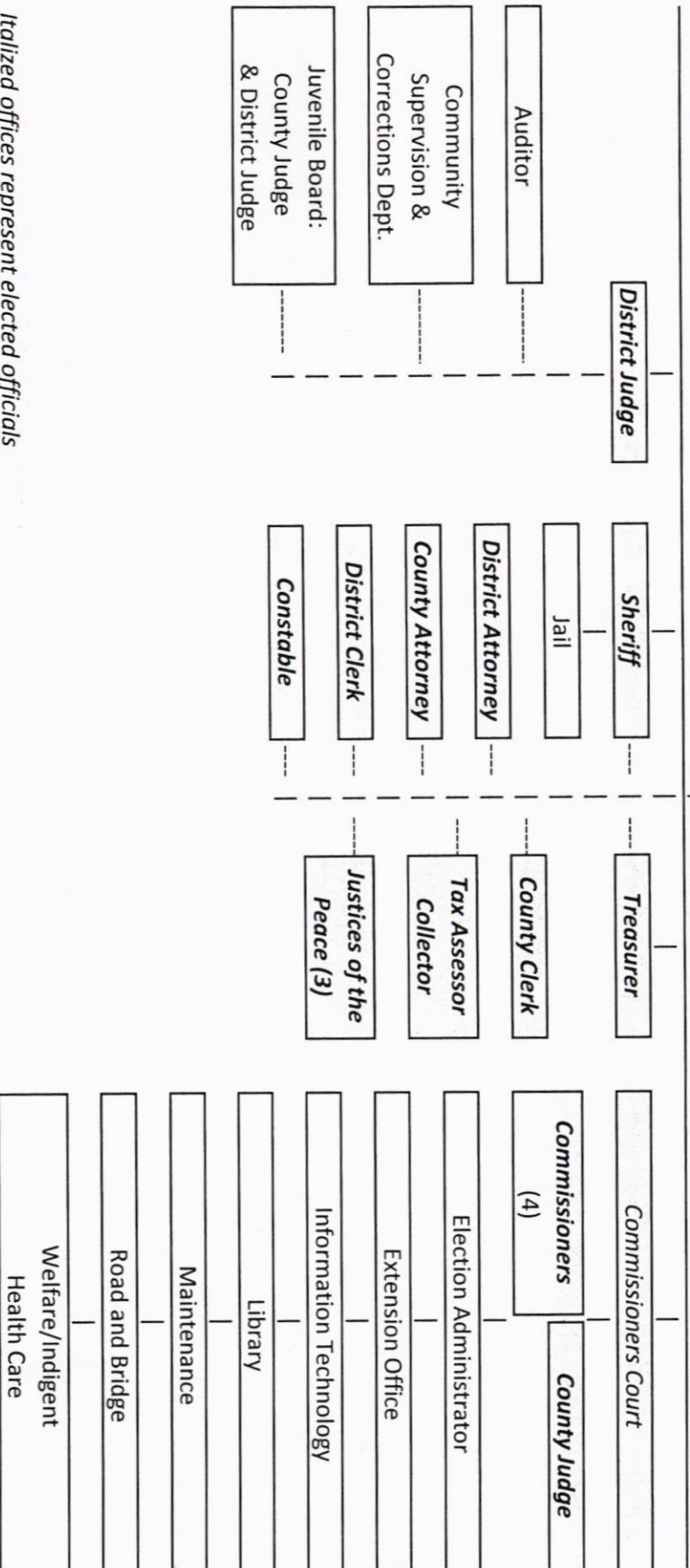
CONSTABLE

Kneel Stallings

WWW.CO.howard.tx.us

HOWARD COUNTY ORGANIZATIONAL CHART

COUNTY VOTERS



Italized offices represent elected officials

AN ORDER LEVYING A TAX RATE
FOR THE COUNTY OF HOWARD
FOR THE TAX YEAR 2024

BE IT ORDAINED AND ORDERED by the Commissioners' Court of Howard County that:

We, the Commissioners of Howard County do hereby levy or adopt the tax rate on each \$100 worth of property located within the County of Howard, made taxable by law, for the tax year 2024, as follows:

Maintenance & Operations (M&O)

General Fund	.168626
Road & Bridge Fund	.029915
Special Road & Bridge Fund	.016660
Total Maintenance & Operations	<u>0.215201</u>

Debt Service

Interest & Sinking Fund	<u>.005829</u>
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Total Tax Rate	.221030
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WHEREAS, these funds are necessary and appropriate for the funding of the 2024-25
Howard County budget, and

WHEREAS, said budget has been heretofore regularly adopted by the Commissioners of Howard County,

IT IS HEREBY RESOLVED, by affirmative vote of the Commissioners of Howard County, TX, at a regular meeting held in
the Commissioners' Courtroom of the Howard County Courthouse in Big Spring, TX on the 26th day of August, 2024.

The Howard County Tax Office is hereby authorized to assess and collect the taxes of Howard County.

PASSED, ADOPTED AND APPROVED this day.

Date

Randy Johnson, County Judge

Eddilisa Ray, Commissioner Precinct #1

Cash Berry, Commissioner Precinct #2

Jimmie Long, Commissioner Precinct #3

Douglas Wagner, Commissioner Precinct #4

Attest: _____

Brent Zitterkopf, County Clerk

HOWARD COUNTY, TEXAS
2024-25 BUDGET
TAX RATE HISTORY

YEAR	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD AND BRIDGE SPECIAL FUND	DEBT SERVICE FUND	TOTAL (Per \$100 of Value)
1987-88	0.190000	0.120000	0.000000	0.000000	0.310000
1988-89	0.220000	0.090000	0.000000	0.000000	0.310000
1989-90	0.278100	0.050000	0.000000	0.000000	0.328100
1990-91	0.232800	0.095000	0.000000	0.000000	0.327800
1991-92	0.264360	0.095000	0.000000	0.000000	0.359360
1992-93	0.321500	0.060000	0.000000	0.000000	0.381500
1993-94	0.304990	0.105000	0.000000	0.000000	0.409990
1994-95	0.353240	0.090000	0.000000	0.000000	0.443240
1995-96	0.362810	0.010000	0.090000	0.012140	0.474950
1996-97	0.413530	0.010000	0.028130	0.013050	0.464710
1997-98	0.397030	0.005000	0.045000	0.011870	0.458900
1998-99	0.377640	0.005000	0.063500	0.012760	0.458900
1999-00	0.394270	0.005000	0.045000	0.014630	0.458900
2000-01	0.384980	0.005000	0.045000	0.013920	0.448900
2001-02	0.339380	0.005000	0.065000	0.011360	0.420740
2002-03	0.416260	0.005000	0.040000	0.012320	0.473580
2003-04	0.491860	0.005000	0.040000	0.013140	0.550000
2004-05	0.496840	0.005000	0.040000	0.011530	0.553370
2005-06	0.492280	0.005000	0.040000	0.008180	0.545460
2006-07	0.403730	0.039150	0.035850	0.009140	0.487870
2007-08	0.415390	0.029150	0.035850	0.007478	0.487868
2008-09	0.396347	0.060000	0.032916	0.046991	0.536254
2009-10	0.471103	0.042526	0.037474	0.027553	0.578656
2010-11	0.404558	0.040000	0.034268	0.043580	0.522406
2011-12	0.349255	0.022200	0.028852	0.036413	0.436720
2012-13	0.244000	0.035393	0.025080	0.025527	0.330000
2013-14	0.259827	0.042320	0.027680	0.030001	0.359828
2014-15	0.206618	0.042693	0.027307	0.024069	0.300687
2015-16	0.261513	0.052171	0.033829	0.024372	0.371885
2016-17	0.317580	0.058406	0.041594	0.022420	0.440000
2017-18	0.314459	0.058925	0.041075	0.025541	0.440000
2018-19	0.226185	0.045040	0.029960	0.026839	0.328024
2019-20	0.216074	0.036923	0.028077	0.022091	0.303165
2020-21	0.218585	0.036923	0.028077	0.015977	0.299562
2021-22	0.216505	0.072619	0.027381	0.011040	0.327545
2022-23	0.150922	0.061098	0.018902	0.007994	0.238916
2023-24	0.151484	0.033284	0.016716	0.007232	0.208716
2024-25	0.168626	0.029915	0.016660	0.005829	0.221030

The Texas Constitution sets the following rate limits:

1. \$0.30/\$100 for farm-to-market roads or flood control (Article VIII, Section 1-a, Texas Constitution.)
2. \$0.80/\$100 for general fund, permanent improvement fund, road and bridge fund and jury fund (Article VIII, Section 9, Texas Constitution); and
3. \$0.15/\$100 for the maintenance of public roads, commonly referred to as the special road and bridge fund (Article VIII, Section 9, Texas Constitution).

Howard County Auditor
VAR w/Unused Increment (Forgone Revenue) Tax Rates
Budget/FY 2024-25

Enter only in highlighted cells

Total Certified Taxable Value	\$ 11,364,278,989.00
18. Total Current Year Taxable Value, (B) Counties: Include railroad rolling stock...	\$ 6,811,533.00
Grand Total Certified Taxable Value	<u>\$ 11,371,090,522.00</u>
Total VAR Tax Rate	0.221030%
VAR Tax Rate <u>PER \$100 OF VALUE</u>	0.00221030%
Taxes to be Levied	\$ 25,133,521.38
Uncollectable of 3%	\$ 754,005.64
Estimated Collections of Current Taxes (Less the Uncollectable of 3%)	<u><u>\$ 24,379,515.74</u></u>

Revenue by fund	Rates	100% Collection	97% Collection
General	0.168626	\$ 19,174,615.10	\$ 18,599,376.65
I&S (Debt Service)	0.005829	\$ 662,820.87	\$ 642,936.24
R&B: Special	0.016660	\$ 1,894,423.68	\$ 1,837,590.97
R&B	0.029915	\$ 3,401,661.73	\$ 3,299,611.88
TOTAL	0.221030	\$ 25,133,521.38	\$ 24,379,515.74



HOWARD CENTRAL APPRAISAL DISTRICT

Clarissa Teichman, RPA, CCA
Chief Appraiser

Howard County
Certification Letter

I, Clarissa Teichman, Chief Appraiser of Howard County do hereby swear and certify that the values listed below are true and correct as the taxable values of the tax unit listed below:

Howard County

Net Taxable Value Certifiable	\$ 11,351,514,265
New Value	\$ 17,965,052
Value Remaining in Protest	\$ 12,764,724

Certified on this the 19th day of July, 2024


Clarissa Teichman, Chief Appraiser

Debt Service Schedule
2016-2033

shaded = Paid

Date	Outstanding Debt					The Bonds					Fiscal
	Principal	Coupon	Interest	Total P+I	Total	Principal	Coupon	Interest	Total P+I	Total	Total
2/15/16	\$ 360,000.00	4.00%	\$ 22,500.00	\$ 382,500.00		\$ 75,000	2.00%	\$ 120,142.78	\$ 195,142.78		
8/15/16			15,300.00	15,300.00	397,800.00			158,262.50	158,262.50	353,405.28	751,205.28
2/15/17	375,000.00	4.00%	15,300.00	390,300.00		35,000.00	2.00%	158,262.50	193,262.50		
8/15/17			7,800.00	7,800.00	398,100.00			157,912.50	157,912.50	351,175.00	749,275.00
2/15/18	390,000.00	4.00%	7,800.00	397,800.00	397,800.00	35,000.00	2.00%	157,912.50	192,912.50		
8/15/18								157,562.50	157,562.50	350,475.00	748,275.00
2/15/19						440,000.00	3.00%	157,562.50	597,562.50		-
8/15/19								150,962.50	150,962.50	748,525.00	748,525.00
2/15/20						455,000.00	3.00%	150,962.50	605,962.50		-
8/15/20								144,137.50	144,137.50	750,100.00	750,100.00
2/15/21						475,000.00	3.50%	144,137.50	619,137.50		-
8/15/21								135,825.00	135,825.00	754,962.50	754,962.50
2/15/22						485,000.00	3.50%	135,825.00	620,825.00		-
8/15/22								127,337.50	127,337.50	748,162.50	748,162.50
2/15/23						505,000.00	3.50%	127,337.50	632,337.50		-
8/15/23								118,500.00	118,500.00	750,837.50	750,837.50
2/15/24						520,000.00	3.50%	118,500.00	638,500.00		-
8/15/24								109,400.00	109,400.00	747,900.00	747,900.00
2/15/25						540,000.00	3.50%	109,400.00	649,400.00		-
8/15/25								99,950.00	99,950.00	749,350.00	749,350.00
2/15/26						560,000.00	3.50%	99,950.00	659,950.00		-
8/15/26								90,150.00	90,150.00	750,100.00	750,100.00
2/15/27						580,000.00	3.50%	90,150.00	670,150.00		-
8/15/27								80,000.00	80,000.00	750,150.00	750,150.00
2/15/28						600,000.00	4.00%	80,000.00	680,000.00		-
8/15/28								68,000.00	68,000.00	748,000.00	748,000.00
2/15/29						625,000.00	4.00%	68,000.00	693,000.00		-
8/15/29								55,500.00	55,500.00	748,500.00	748,500.00
2/15/30						655,000.00	4.00%	55,500.00	710,500.00		-
8/15/30								42,400.00	42,400.00	752,900.00	752,900.00
2/15/31						680,000.00	4.00%	42,400.00	722,400.00		-
8/15/31								28,800.00	28,800.00	751,200.00	751,200.00
2/15/32						705,000.00	4.00%	28,800.00	733,800.00		-
8/15/32								14,700.00	14,700.00	748,500.00	748,500.00
2/15/33						735,000.00	4.00%	14,700.00	749,700.00	749,700.00	749,700.00
	\$ 1,125,000		\$ 68,700.00	\$ 1,193,700.00	\$ 1,193,700.00	8,705,000.00		3,598,942.78	12,303,942.78	12,303,942.78	13,497,642.78

Checks issued for above payments are made payable to: Amegy Bank

During 2008 the County issued \$11,570,000 in general obligation bonds to finance the construction and equipping of a new jail and the acquisition of a site thereof with interest rates of 4.0% to 5.0%. In 2015 the County issued \$8,705,000 in refunding bonds with interest rates of 2.0% to 4.0%.

Budget Summary

	Governmental Fund Types-----						
	Special Revenue-----						
	100	150	170	190	220	233	
							Other
				Indigent	Court-		Special
		Road	Law	Health	house	Tobacco	Revenue Funds
	General	& Bridge	Library	Care	Security	Settlement	Combined
Estimated Cash Balance 10/01/24	\$ 18,600,000	\$ 6,285,000	\$ 4,000	\$ -	\$ -	\$ 5,500,000	\$ 4,048,857
Revenue:							
Taxes	18,894,377	5,261,203					-
License and permits	8,000	697,000					-
Intergovernmental	1,125,358	231,000				25,000	1,229,106
Charges for services	1,253,380		22,500		24,395		475,875
Fines and fees	338,350						-
Misc./Interest on Invest.	565,655	300,000	100		300	200,000	74,140
Total Revenue	22,185,120	6,489,203	22,600	-	24,695	225,000	1,779,121
Expenditures:	100	150	170	190	220	233	
Judicial	(3,415,099)		(24,000)		(107,811)		(269,000)
General administration	(822,149)						-
Elections	(374,186)						-
Financial administration	(1,460,469)						-
Courthouse and other county buildings	(838,039)						-
Nondepartmental	(3,271,679)						-
Contributions to Others	(1,195,696)						-
Public Safety	(8,277,629)						(540,863)
Indigent Health Care/Welfare	(12,040)			(1,825,853)			-
Conservation of Natural Resources	(133,783)						-
Libraries	(652,364)						-
Road maintenance		(6,249,536)					-
Equipment maintenance/operations							-
Debt service							-
Capital Outlay	(192,850)					(8,596,276)	-
Other							(5,199,670)
Total Expenditures	(20,645,983)	(6,249,536)	(24,000)	(1,825,853)	(107,811)	(8,596,276)	(6,009,533)
Transfers in/Charges to Other Departments:							
From General to Indigent Health Care	(1,825,853)						
From General to Courthouse Security	(85,000)						
From General to Equipment Operating	(554,000)						
From General to Tobacco Settlement	(2,871,276)						
From General to Special Fund	(282,345)						
From Road & Bridge to Equipment Operating		(1,900,000)					
From Court Costs to General							(30,000)
Transfers out/Charges by other departments:							
To Indigent Health from General				1,825,853			
To Courthouse Security from General					85,000		
To Equipment Operating from General							
To Tobacco Settlement from General						2,871,276	
To Special Revenue from General							282,345
To Equipment Operating from R&B							
To General from Court Costs	30,000						
Total Transfers in/Charges	(5,588,474)	(1,900,000)	-	1,825,853	85,000	2,871,276	252,345
Estimated Cash Balance 9/30/2024	\$ 14,550,663	\$ 4,624,666	\$ 2,600	\$ 0	\$ 1,884	\$ -	\$ 70,790

	Proprietary							
	Fund Type							
Debt	Internal							
Service	Service			Special Revenue				
601	850			221	222	223	224	226
				Justice			Local	
Interest		TOTAL		Court	Specialty	Court	Truancy	Child
&	Equipment	ALL		Building	Court	Reporter	Prevention	Abuse
Sinking	Operating	FUNDS		Security	(Court Costs)	Service	Diversion	Prevention
\$ 90,000	\$ 1,875,000	\$ 36,402,857		\$ 47,706	\$ 15,137	\$ 12,936	\$ 38,652	\$ 6,428
				221	222	223	224	226
			Revenue:					
684,321		24,839,900	Taxes					
		705,000	License and permits					
		2,610,464	Intergovernmental					
	10,730	1,786,880	Charges for services	150	4,000	15,700	5,950	275
		338,350	Fines and fees					
200	60,000	1,200,395	Interest and miscellaneous	1,600	15	165	50	130
684,521	70,730	31,480,989	Total Revenue	1,750	4,015	15,865	6,000	405
601	850			221	222	223	224	226
			Expenditures:					
		(3,815,910)	Judicial					
		(822,149)	General administration					
		(374,186)	Elections					
		(1,460,469)	Financial administration					
		(838,039)	Courthouse and other county buildings					
		(3,271,679)	Nondepartmental					
		(1,195,696)	Contributions to Others					
		(8,818,493)	Public Safety					
		(1,837,893)	Indigent Health Care/Welfare					
		(133,783)	Conservation of Natural Resources					
		(652,364)	Libraries					
		(6,249,536)	Road maintenance					
	(3,093,857)	(3,093,857)	Equipment maintenance/operations					
(749,950)		(749,950)	Debt service					
		(8,789,126)	Capital Outlay					
		(5,199,670)	Other	(49,456)	(19,152)	(48,801)	(44,652)	(6,833)
(749,950)	(3,093,857)	(47,302,799)	Total Expenditures	(49,456)	(19,152)	(48,801)	(44,652)	(6,833)
			Transfers in/Charges to Other Departments:					
		(1,825,853)	From General to Indigent Health Care					
		(85,000)	From General to Courthouse Security					
		(554,000)	From General to Equipment Operating					
		(2,871,276)	From General to Tobacco Settlement					
		(282,345)	From General to Special Fund					
		(1,900,000)	From Road & Bridge to Equipment Operating					
		(30,000)	From Court Costs to General					
		-	Transfers out/Charges by other departments:					
		1,825,853	To Indigent Health from General					
		85,000	To Courthouse Security from General					
	554,000	554,000	To Equipment Operating from General					
		2,871,276	To Tobacco Settlement from General					
		282,345	To Special Revenue from General			20,000		
	1,900,000	1,900,000	To Equipment Operating from R&B					
		30,000	To General from Court Costs					
-	2,454,000	-	Total Transfers in/Charges	-	-	20,000	-	-
\$ 24,571	\$ 1,305,873	\$ 20,581,047		\$ -	\$ -	\$ -	\$ -	\$ 11-

[illegible]

[illegible]

308	309	310	311	312	313	314							
Sheriff	Sheriff	Cash	Court	MH	SRO	Scofflaw							
LEOSE	Donations	Bonds	Costs	Deputy									
			OMNI				Total						
\$ 20,000	\$ 250,000	\$ 48,000	\$ -	\$ 1,500	\$ -	\$ 16,300	\$ 4,048,857						
308	309	310	311	312	313	314	\$ 8,276						
							\$ -						
							\$ -	Taxes					
							\$ -	License and permits					
3,200			299,000	256,356			\$ 1,229,106	Intergovernmental					
					160,500	2,330	\$ 475,875	Charges for services					
							\$ -	Fines and fees					
300	1,000			103	59	500	\$ 74,140	Interest and miscellaneous					
3,500	1,000	-	299,000	256,459	160,559	2,830	\$ 1,779,121	Total Revenue					
308	309	310	311	312	313	314							
								Expenditures:					
			(269,000)				(269,000)	Judicial					
								- General administration					
								- Elections					
								- Financial administration					
								- Courthouse and other county buildings					
								- Nondepartmental					
								- Contributions to Others					
				(355,459)	(185,404)		(540,863)	Public Safety					
								- Indigent Health Care/Welfare					
								- Conservation of Natural Resources					
								- Libraries					
								- Road maintenance					
								- Equipment maintenance/operations					
								- Debt service					
								- Capital Outlay					
(23,500)	(251,000)	(48,000)				(19,130)	(5,199,670)	Other					
(23,500)	(251,000)	(48,000)	(269,000)	(355,459)	(185,404)	(19,130)	\$ (6,009,533)	Total Expenditures					
								Transfers in/Charges to Other Departments:					
								- From General to Indigent Health Care					
								- From General to Courthouse Security					
								- From General to Equipment Operating					
								- From General to Tobacco Settlement					
								- From General to Fund #223					
								- From Road & Bridge to Equipment Operating					
			(30,000)				(30,000)	From Court Costs to General					
								- Transfers out/Charges by other departments:					
								- To Indigent Health from General					
								- To Courthouse Security from General					
								- To Equipment Operating from General					
								- To Tobacco Settlement from General					
				97,500	24,845		282,345	To Special Revenue from General					
								- To Equipment Operating from R&B					
								- To General from Court Costs					
-	-	-	(30,000)	97,500	24,845	-	\$ 252,345	Total Transfers in/Charges					
\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ -	\$ 70,790						

Revenues

REVENUES
FY 2024-25

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
General Fund:				
Taxes:				
Current	100-315-01000	\$ 13,276,520	\$ 15,351,449	\$ 18,599,377
Delinquent	100-315-01100	164,007	165,000	165,000
Penalty and Interest	100-315-01200	134,322	130,000	130,000
Total Taxes		13,574,850	15,646,449	18,894,377
License and Permits:				
Alcoholic Beverage	100-325-01500	5,273	5,450	8,000
Intergovernmental:				
Tax Abatement Fees	100-331-02100	132,000	132,000	132,000
State- Mixed Drink	100-331-02400	67,216	60,000	60,000
State- salary supp. (Co Judge/Attny)	100-331-03180	53,200	53,200	48,533
State-Juror Reimb	100-331-03181	10,250	10,000	12,000
State-excess contribution	100-331-03190	-	-	-
State-indigent defense	100-331-03100	30,394	30,000	31,000
State-SAVNS Grant	100-331-03101	17,531	17,531	18,057
State-Sheriff grant	100-331-03110	14,122	-	-
State-Interlibrary Loan Lends Grant	100-331-03201	876	720	700
State-capital credits	100-331-03202	3,676	2,000	4,500
State-witness reimb	100-331-03390	774	1,000	100
State-elections grant	100-331-03090	-	-	-
Out of county commitments	100-331-03121	-	-	-
Jail SSA incentive payments	100-331-03130	-	-	-
Library Grant	100-331-03250	662	-	-
City-Joint Law Enforcement Center	100-331-03401	581,865	545,000	700,000
911--Dispatchers	100-331-03410	120,236	119,000	-
Mineral Lease	100-331-03411	154,616	67,500	60,000
Other Counties-DPS secretary	100-331-03421	23,579	23,930	24,602
D A Employee Salary Supplement	100-331-03170	26,595	29,692	20,554
Martin & Glasscock Co.-court coord.	100-331-03070	14,263	15,075	13,312
Gunsight Abatement (10 years): Last year will be 2026				
Total Intergovernmental		1,251,855	1,106,648	1,125,358

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
General Fund (con't):				
Charges for Services:				
Sheriff	100-341-03151	63,987	51,310	54,300
County Judge	100-341-03000	796	760	2,180
County Attorney	100-341-03310	2,652	2,650	3,600
County Clerk	100-341-03430	415,072	412,065	343,000
County Court - jury	100-345-04000	2,748	2,800	100
Tax Assessor-Collector	100-341-03510	957,078	722,700	742,700
District Clerk	100-341-03660	74,190	73,370	72,300
District Clerk Jury	100-345-04120	4,068	3,835	3,600
Elections - reimb.	100-341-03831	32,548	-	-
Subdivision Fees	100-341-03901	6,075	1,000	1,000
APO- attorney	100-341-03750	10,974	11,000	7,500
Justices of Peace-jury	100-345-04220	256	340	100
Library	100-365-03811	13,929	12,700	12,000
On-Site Sewage Inspection	100-365-03900	15,540	17,300	11,000
Total Charges for Services		1,599,913	1,311,830	1,253,380
Fines:				
County Court	100-351-04000	63,608	54,800	70,000
Justice of Peace 1-1	100-351-04520	100,646	106,055	83,750
Justice of Peace 1-2	100-351-04620	94,785	91,250	96,100
Justice of Peace 2-1	100-351-04720	39,891	42,800	36,200
District Court	100-351-04800	75,599	76,600	50,000
Library	100-351-04900	2,637	2,500	2,300
Total Fines		377,166	374,005	338,350
Miscellaneous:				
Interest on Investments/Bank Accts.	100-365-05501	689,984	531,860	445,000
Insurance claims	100-365-05630	-	-	-
Tax Appraisal rent	100-365-05660	19,200	19,200	19,200
Tax Appraisal- return of contributions	100-365-05570	32,922	-	-
Health Insurance Surplus Distribution	100-365-05620	-	-	-
Unemployment Refund	100-365-05625	3,500	-	-
Jail Pay Phones	100-365-05590	50,645	53,000	30,000
Workers Comp reimb	100-365-05550	21,229	-	-
Wellness Coord	100-365-05601	1,275	1,275	1,275
Airport Rentals	100-365-05691	54,000	54,000	54,000
Sale of Equipment	100-365-05670	457	300	-
Notary Fees	100-365-03810	-	-	-
Echols Tower Lease (3% Annual Increase)	100-365-05692	13,235	13,267	13,680
Sale of Property	100-365-05720	15,205	-	-
Election Ofc	100-365-05693	-	-	-
Miscellaneous	100-365-05600	4,910	5,000	2,500
Total Miscellaneous		906,561	677,902	565,655
Transfers In (court costs)	100-999-09998	31,236	18,000	30,000
TOTAL GENERAL FUND		\$ 17,746,853	\$ 19,140,284	\$ 22,215,120

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
General Fund:				
Taxes:				
Current	100-315-01000	\$ 13,276,520	\$ 15,351,449	\$ 18,599,377
Delinquent	100-315-01100	164,007	165,000	165,000
Penalty and Interest	100-315-01200	134,322	130,000	130,000
Total Taxes		13,574,850	15,646,449	18,894,377
License and Permits:				
Alcoholic Beverage	100-325-01500	5,273	5,450	8,000
Intergovernmental:				
Tax Abatement Fees	100-331-02100	132,000	132,000	132,000
State- Mixed Drink	100-331-02400	67,216	60,000	60,000
State- salary supp. (Co Judge/Attny)	100-331-03180	53,200	53,200	48,533
State-Juror Reimb	100-331-03181	10,250	10,000	12,000
State-excess contribution	100-331-03190	-	-	-
State-indigent defense	100-331-03100	30,394	30,000	31,000
State-SAVNS Grant	100-331-03101	17,531	17,531	18,057
State-Sheriff grant	100-331-03110	14,122	-	-
State-Interlibrary Loan Lends Grant	100-331-03201	876	720	700
State-capital credits	100-331-03202	3,676	2,000	4,500
State-witness reimb	100-331-03390	774	1,000	100
State-elections grant	100-331-03090	-	-	-
Out of county commitments	100-331-03121	-	-	-
Jail SSA incentive payments	100-331-03130	-	-	-
Library Grant	100-331-03250	662	-	-
City-Joint Law Enforcement Center	100-331-03401	581,865	545,000	700,000
911--Dispatchers	100-331-03410	120,236	119,000	-
Mineral Lease	100-331-03411	154,616	67,500	60,000
Other Counties-DPS secretary	100-331-03421	23,579	23,930	24,602
D A Employee Salary Supplement	100-331-03170	26,595	29,692	20,554
Martin & Glasscock Co.-court coord.	100-331-03070	14,263	15,075	13,312
Gunsight Abatement (10 years): Last year will be 2026				
Total Intergovernmental		1,251,855	1,106,648	1,125,358

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
General Fund (con't):				
Charges for Services:				
Sheriff	100-341-03151	63,987	51,310	54,300
County Judge	100-341-03000	796	760	2,180
County Attorney	100-341-03310	2,652	2,650	3,600
County Clerk	100-341-03430	415,072	412,065	343,000
County Court - jury	100-345-04000	2,748	2,800	100
Tax Assessor-Collector	100-341-03510	957,078	722,700	742,700
District Clerk	100-341-03660	74,190	73,370	72,300
District Clerk Jury	100-345-04120	4,068	3,835	3,600
Elections - reimb.	100-341-03831	32,548	-	-
Subdivision Fees	100-341-03901	6,075	1,000	1,000
APO- attorney	100-341-03750	10,974	11,000	7,500
Justices of Peace-jury	100-345-04220	256	340	100
Library	100-365-03811	13,929	12,700	12,000
On-Site Sewage Inspection	100-365-03900	15,540	17,300	11,000
Total Charges for Services		<u>1,599,913</u>	<u>1,311,830</u>	<u>1,253,380</u>
Fines:				
County Court	100-351-04000	63,608	54,800	70,000
Justice of Peace 1-1	100-351-04520	100,646	106,055	83,750
Justice of Peace 1-2	100-351-04620	94,785	91,250	96,100
Justice of Peace 2-1	100-351-04720	39,891	42,800	36,200
District Court	100-351-04800	75,599	76,600	50,000
Library	100-351-04900	2,637	2,500	2,300
Total Fines		<u>377,166</u>	<u>374,005</u>	<u>338,350</u>
Miscellaneous:				
Interest on Investments/Bank Accts.	100-365-05501	689,984	531,860	445,000
Insurance claims	100-365-05630	-	-	-
Tax Appraisal rent	100-365-05660	19,200	19,200	19,200
Tax Appraisal- return of contributions	100-365-05570	32,922	-	-
Health Insurance Surplus Distribution	100-365-05620	-	-	-
Unemployment Refund	100-365-05625	3,500	-	-
Jail Pay Phones	100-365-05590	50,645	53,000	30,000
Workers Comp reimb	100-365-05550	21,229	-	-
Wellness Coord	100-365-05601	1,275	1,275	1,275
Airport Rentals	100-365-05691	54,000	54,000	54,000
Sale of Equipment	100-365-05670	457	300	-
Notary Fees	100-365-03810	-	-	-
Echols Tower Lease (3% Annual Increase)	100-365-05692	13,235	13,267	13,680
Sale of Property	100-365-05720	15,205	-	-
Election Ofc	100-365-05693	-	-	-
Miscellaneous	100-365-05600	4,910	5,000	2,500
Total Miscellaneous		<u>906,561</u>	<u>677,902</u>	<u>565,655</u>
Transfers In (court costs)	100-999-09998	<u>31,236</u>	<u>18,000</u>	<u>30,000</u>
TOTAL GENERAL FUND		<u>\$ 17,746,853</u>	<u>\$ 19,140,284</u>	<u>\$ 22,215,120</u>

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Road & Bridge Fund:				
Taxes:				
Current	150-315-01000	\$ 7,039,501	\$ 5,067,020	\$ 5,137,203
Delinquent	150-315-01100	86,960	80,000	75,000
Penalty and Interest	150-315-01200	71,221	55,000	49,000
Total Taxes		<u>7,197,682</u>	<u>5,202,020</u>	<u>5,261,203</u>
License and Permits:				
Motor Vehicles	150-325-02000	360,000	360,000	360,000
Motor Vehicles - \$10 fee	150-325-02050	265,680	243,000	257,000
Permits	150-325-02070	94,050	40,000	80,000
Total License and Permits		<u>719,730</u>	<u>643,000</u>	<u>697,000</u>
Intergovernmental:				
Road Grant	150-331-03110	1,422,194	-	-
NEW Road Grant	150-331-03111			160,000
Weight Fees	150-331-02280	70,547	30,000	53,000
Lateral Road	150-331-02600	20,230	20,250	18,000
Total Intergovernmental		<u>1,512,971</u>	<u>50,250</u>	<u>231,000</u>
Miscellaneous:				
Interest on Investments	150-365-05500	201,729	45,000	300,000
Miscellaneous	150-365-05600	2,967	-	-
Total Miscellaneous		<u>204,696</u>	<u>45,000</u>	<u>300,000</u>
TOTAL ROAD AND BRIDGE		<u>\$ 9,635,079</u>	<u>\$ 5,940,270</u>	<u>\$ 6,489,203</u>
Law Library Fund:				
Charges for Services:				
County Court	170-341-04000	\$ 9,100	\$ 7,300	\$ 10,000
District Court	170-341-04100	13,392	10,400	12,500
Interest	170-365-05500	436	380	100
TOTAL LAW LIBRARY FUND		<u>\$ 22,928</u>	<u>\$ 18,080</u>	<u>\$ 22,600</u>
Indigent Health Care Fund:				
Miscellaneous:				
Miscellaneous	190-365-05600	\$ -	\$ -	\$ -
Total Miscellaneous		<u>-</u>	<u>-</u>	<u>-</u>
Transfers-in				
General Fund	190-999-00999	184,000	1,901,490	1,825,853
TOTAL INDIGENT HEALTH CARE FUND		<u>\$ 184,000</u>	<u>\$ 1,901,490</u>	<u>\$ 1,825,853</u>

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Courthouse Security Fund:				
Charges for Services:				
County Court	220-341-03400	\$ 17,064	\$ 16,600	\$ 10,250
District Clerk Civil	220-341-03600	7,364	7,000	6,900
District Clerk Criminal	220-341-03610	603	600	720
Justice of Peace 1-1	220-341-04500	2,697	3,000	2,700
Justice of Peace 1-2	220-341-04600	2,702	2,700	2,725
Justice of Peace 2-1	220-341-04700	1,252	1,300	1,100
Total Charges for Services		<u>31,682</u>	<u>31,200</u>	<u>24,395</u>
Miscellaneous:				
Interest on Investments	220-365-05500	129	32	300
Transfer from Other Funds	220-365-00998	70,500	50,500	85,000
Total Miscellaneous		<u>70,629</u>	<u>50,532</u>	<u>85,300</u>
TOTAL COURTHOUSE SECURITY FUND		<u><u>\$ 102,311</u></u>	<u><u>\$ 81,732</u></u>	<u><u>\$ 109,695</u></u>
Justice Court Building Security Fund:				
Charges for Services:				
Justice of Peace 1-1	221-341-04500	\$ 69	\$ 70	\$ 50
Justice of Peace 1-2	221-341-04600	58	38	50
Justice of Peace 2-1	221-341-04700	51	60	50
Total Charges for Services		<u>178</u>	<u>168</u>	<u>150</u>
Miscellaneous:				
Interest on Investments	221-365-05500	<u>1,948</u>	<u>1,400</u>	<u>1,600</u>
TOTAL JUSTICE COURT BUILDING SECURITY FUND		<u><u>\$ 2,126</u></u>	<u><u>\$ 1,568</u></u>	<u><u>\$ 1,750</u></u>
Specialty Court Fund:				
Charges for Services:				
Court Costs-County Clerk fees	222-341-03430	\$ 2,570	\$ 2,500	\$ 2,500
Court Costs-District Clerk fees	222-341-03670	1,295	1,265	1,500
Total Charges for Services		<u>3,865</u>	<u>3,765</u>	<u>4,000</u>
Miscellaneous:				
Interest on Investments	222-365-05500	<u>16</u>	<u>10</u>	<u>15</u>
TOTAL SPECIALTY COURT FUND		<u><u>\$ 3,881</u></u>	<u><u>\$ 3,775</u></u>	<u><u>\$ 4,015</u></u>

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Court Reporter Svc Fund:				
Charges for Services:				
Court Costs-County Clerk	223-341-03430	\$ 6,885	\$ 6,400	\$ 7,200
Court Costs-District Clerk	223-341-03670	9,576	9,220	8,500
Total Charges for Services		<u>16,462</u>	<u>15,620</u>	<u>15,700</u>
Miscellaneous:				
Interest on Investments	223-365-05500	594	445	165
Transfer from General Fund	223-999-09999	-	20,000	20,000
Total Miscellaneous		<u>594</u>	<u>20,445</u>	<u>20,165</u>
TOTAL COURT REPORTER SVC FUND		<u>\$ 17,055</u>	<u>\$ 36,065</u>	<u>\$ 35,865</u>
Local Truancy Prevention & Diversion Fund:				
Charges for Services:				
Court Costs-JP 1-1	224-351-05030	\$ 2,525	\$ 2,950	\$ 2,500
Court Costs-JP 1-2	224-351-05040	2,576	2,638	2,500
Court Costs-JP 2	224-351-05050	1,115	1,230	950
Total Charges for Services		<u>6,215</u>	<u>6,818</u>	<u>5,950</u>
Miscellaneous:				
Interest on Investments	224-365-05500	55	35	50
TOTAL TRUANCY PREVENTION & DIVERSION FUND		<u>\$ 6,270</u>	<u>\$ 6,853</u>	<u>\$ 6,000</u>
Child Abuse Prevention Fund:				
Charges for Services--District Court				
Interest on Investments	226-341-03610	\$ 88	\$ 68	\$ 275
	226-365-05500	176	130	130
TOTAL CHILD ABUSE PREVENTION FUND		<u>\$ 264</u>	<u>\$ 198</u>	<u>\$ 405</u>
Records Management (District Clerk) Fund:				
Charges for Service - District Clerk				
Interest on Investments	227-341-03601	\$ 12,298	\$ 11,800	\$ 11,500
	227-365-05502	698	451	560
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		<u>\$ 12,996</u>	<u>\$ 12,251</u>	<u>\$ 12,060</u>

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Records Archive (County Clerk) Fund:				
Charges for Service - County Clerk	228-335-05601	\$ 102,680	\$ 80,910	\$ 82,000
Interest on Investments	228-365-05500	36,117	29,000	30,000
TOTAL RECORDS ARCHIVE FUND		\$ 138,797	\$ 109,910	\$ 112,000
Vital Records Preservation (County Clerk) Fund:				
Charges for Service - County Clerk	229-335-05602	\$ 4,223	\$ 3,700	\$ 3,800
Interest on Investments	229-365-05500	810	500	800
TOTAL VITAL RECORDS PRESERVATION FUND		\$ 5,033	\$ 4,200	\$ 4,600
Records Management (Document Filing) Fund:				
Charges for Services:				
County Clerk	230-335-05603	\$ 107,670	\$ 107,000	\$ 85,000
Miscellaneous:				
Interest on Investments	230-365-05500	23,386	15,000	20,000
TOTAL RECORDS MANAGEMENT FUND		\$ 131,056	\$ 122,000	\$ 105,000
Records Management (Court Fee) Fund:				
Charges for Services:				
County Clerk	231-341-03400	\$ 3,332	\$ 3,390	\$ 3,400
District Clerk Criminal	231-341-03610	1,703	1,700	125
District Clerk Civil	231-341-03602	248	224	2,000
Total Charges for Services		5,283	5,314	5,525
Miscellaneous:				
Interest on Investments	231-365-05500	1,204	675	1,000
TOTAL RECORDS MANAGEMENT FUND		\$ 6,487	\$ 5,989	\$ 6,525
Juvenile Delinquency Prevention Fund:				
Charges for Service - District Clerk	232-466-05600	\$ -	\$ -	\$ -
Interest on Investments	232-365-05503	1	1	1
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		\$ 1	\$ 1	\$ 1

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Tobacco Settlement Fund:				
Intergovernmental:				
State of Texas - 911 Equipment	233-331-02204	\$ -	\$ 1,300,000	0
Tobacco Settlement-St apportionment	233-331-03290	22,540	10,000	\$ 25,000
Miscellaneous:				
Interest on Investments	233-365-05500	198,088	139,000	200,000
Transfer from other funds	233-365-09980	250,000	250,000	2,871,276
TOTAL TOBACCO SETTLEMENT FUND		\$ 470,628	\$ 1,699,000	\$ 3,096,276
Justice Court Technology Fund:				
Charges for Services:				
Justice of Peace 1-1	234-351-04510	\$ 2,311	\$ 2,500	\$ 2,200
Justice of Peace 1-2	234-351-04610	2,297	2,200	2,300
Justice of Peace 2-1	234-351-04711	1,104	1,200	1,255
Total Charges for Services		5,712	5,900	5,755
Miscellaneous:				
Interest on Investments	234-365-05500	480	300	325
TOTAL JUSTICE COURT TECHNOLOGY FUND		\$ 6,192	\$ 6,200	\$ 6,080
District Court Records Technology Fund				
Charges for Service - District Clerk	235-341-03603	\$ 400	\$ 335	\$ 250
Interest on Investments	235-365-05500	278	200	250
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 678	\$ 535	\$ 500

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Alternative Dispute Resolution Fund:				
Charges for Services:				
Justice of Peace 1-1	236-341-04510	\$ 1,346	\$ 1,000	\$ 1,300
Justice of Peace 1-2	236-341-04610	1,231	1,000	1,100
Justice of Peace 2-1	236-341-04710	235	200	200
County Court- Civil	236-341-05604	3,900	3,600	4,000
District Court	236-341-03606	5,739	5,000	5,400
Total Charges for Services		12,451	10,800	12,000
Interest on Investments	236-365-05500	629	460	600
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 13,080	\$ 11,260	\$ 12,600
County Court Technology Fund:				
Charges for Service--County Court	237-341-04000	\$ 533	\$ 540	\$ 500
Interest on Investments	237-365-05500	84	60	100
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		\$ 617	\$ 600	\$ 600
District Court Technology Fund:				
Charges for Service--District Court	238-341-03606	\$ 262	\$ 271	\$ 320
Interest on Investments	238-365-05500	50	36	50
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ 312	\$ 307	\$ 370
District Court Records Archive Fund:				
Charges for Service--District Court	239-341-03601	\$ 152	\$ 135	\$ 70
Interest on Investments	239-365-05500	742	485	600
TOTAL DISTRICT COURT RECORDS ARCHIVE FUND		\$ 893	\$ 620	\$ 670
District Court Records Preservation Fund				
Charges for Service--District Court	241-341-03607	\$ 413	\$ 280	\$ 300
Interest on Investments	241-365-05500	542	353	430
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 955	\$ 633	\$ 730

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
County Court Records Preservation Fund				
Charges for Service--County Court	242-341-04001	\$ -	\$ -	
Interest on Investments	242-365-05500	216	150	175
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ 216	\$ 150	\$ 175
County Attorney Diversionary Fund				
Charges for Service--County Attorney	245-341-03300	\$ 4,900	\$ 3,000	\$ 700
Interest on Investments	245-365-05500	5,381	3,900	5,000
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 10,281	\$ 6,900	\$ 5,700
County Library Donation Fund				
Donations	249-410-03202	\$ 103,224	\$ -	\$ -
Interest on Investments	249-365-05500	39,796	1,000	6,000
TOTAL COUNTY LIBRARY DONATION FUND		\$ 143,020	\$ 1,000	\$ 6,000
Future Communication System Fund				
Intergovernmental:				
Future Maint Pkg - City of B.S	298-331-03402	\$ 57,750	\$ 100,000	\$ 100,000
Miscellaneous:				
Interest on Investments	298-365-05500	3,364	1,000	3,000
Transfer from General	298-999-09999	22,500	100,000	100,000
TOTAL FUTURE COMM SYS FUND		\$ 83,614	\$ 201,000	\$ 203,000
Communication Systems Maintenance Fund				
Intergovernmental:				
Annual Maint Pkg - City of Big Spring	299-331-03401	\$ 2,750	\$ -	\$ 40,000
Total Intergovernmental		2,750	-	40,000
Miscellaneous:				
Interest on Investments	299-365-05500	98	-	100
Transfer from General - Annual Maint	299-999-09998	2,250	-	40,000
Total Miscellaneous		2,348	-	40,100
TOTAL COMMUNICATION SYSTEMS FUND		\$ 5,098	\$ -	\$ 80,100

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
HAVA Fund:				
Grant Contribution	300-331-02203	\$ 25,704	\$ -	\$ -
Interest on Investments	300-365-05500	71	-	-
Program Income	300-365-05601	-	-	-
TOTAL HAVA FUND		\$ 25,775	\$ -	\$ -
American Rescue Plan Fund:				
Grant	301-243-03275	\$ -	\$ -	\$ -
Interest on Investments	301-365-05500	146,616	10,000	-
TOTAL AMERICAN RESCUE PLAN FUND		\$ 146,616	\$ 10,000	\$ -
Opioid Fund				
Intergov't--State of Texas - NO restrictions	302-331-02203	\$ 28,042	\$ -	\$ -
Intergov't--State of Tx - Restricted	302-331-03290		\$ -	\$ 5,000
Interest on Investments	302-365-05500	-	300	25
TOTAL OPIOID FUND		\$ -	\$ 300	\$ 5,025
State Grant (SB22) \$350,000 - Sheriff				
State of Texas	303-331-02204	\$ -	\$ 350,000	\$ 350,000
Interest on Investments	303-365-05500	-	200	200
TOTAL STATE GRANT (SB22) \$350,000 - SHERIFF FUND		\$ -	\$ 200	\$ 350,200
State Grant (SB22) \$175,000 - County Attorney				
State of Texas	304-331-03290	\$ -	\$ 175,000	\$ 175,000
Interest on Investments	304-365-05500	-	100	100
TOTAL STATE GRANT (SB22) \$175,000 - CO ATTY		\$ -	\$ 100	\$ 175,100
Elections Admin Fund				
Charge for Svc--10% Election Admin. Fee	306-341-03261	\$ 11,436	\$ -	\$ 10,250
Charge for Svc--Equipment Rental Fee	306-341-03270	76,839	-	69,000
Interest on Investments	306-365-05500	480	-	900
Transfer from General	306-999-00999	13,339	-	-
TOTAL ELECTION ADMIN FUND		\$ 102,093	\$ -	\$ 80,150
LEOSE - District Attorney Fund				
State of Texas	307-331-03161	\$ 565	\$ -	\$ 550
Interest on Investments	307-365-05500	1	1	2
Transfer from General Fund	307-999-09999	-	-	-
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ 566	\$ 1	\$ 552

REVENUES
FY 2024-25

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
LEOSE - Sheriff Fund				
State of Texas	308-331-03161	\$ 3,392	\$ 3,300	\$ 3,200
Interest on Investments	308-365-05500	372	100	300
Transfer from General Fund	308-999-09999	-	-	-
TOTAL LEOSE - SHERIFF FUND		\$ 3,763	\$ 3,400	\$ 3,500
Sheriff Donations Fund				
Donations	309-341-03192	\$ 112,100	\$ -	\$ -
Interest on Investments	309-365-05500	5,522	1,000	1,000
Transfer from General Fund	309-999-09999	-	-	-
TOTAL SHERIFF DONATIONS FUND		\$ 117,622	\$ 1,000	\$ 1,000
Cash Bonds				
Cash Bonds (held for court release)	310-341-03140	\$ 16,000	\$ -	\$ -
Transfer from General Fund	310-999-09999	-	-	-
TOTAL CASH BONDS FUND		\$ 16,000	\$ -	\$ -

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Court Costs/OMNI/Collection Agency/Non-Attendance of School Fund:				
Court Costs (sent to State) Note 1				
District Clerk Civil	311-351-05010	\$ 24,278	\$ 32,000	\$ 20,500
District Clerk Criminal	311-351-05020	13,930	24,400	17,500
JP 1-1 Criminal/Civil	311-351-05030	69,074	77,000	59,000
JP 1-2 Criminal/Civil	311-351-05040	68,724	70,000	71,000
JP 2 Criminal/Civil	311-351-05050	27,123	36,500	22,500
County Clerk Civil	311-351-05080	13,788	27,425	19,000
County Clerk Criminal	311-351-05081	19,788	17,340	20,000
County Clerk Recording	311-351-05095	8,747	8,500	9,000
Sheriff Bail Bonds	311-351-05090	13,170	16,800	10,500
CSCD Sexual Assault	311-351-05100	-	-	-
JP 1-1 Teen Court	311-351-04551	8	-	-
JP 1-2 Teen Court	311-351-04651	-	-	-
JP 2 Teen Court	311-351-05002	-	-	-
Juror donations	311-351-05060	30	-	-
Child Safety Fee (collected from registrations)				50,000
Collection Agencies (sent to Perdue/Brandon)				
County Clerk	311-351-05120	-	-	-
JP 1-1	311-351-05130	-	-	-
JP 1-2	311-351-05140	-	-	-
JP 2	311-351-05150	-	-	-
NonAttendance of School (sent to Schools)				
JP 1-1	311-351-05160	-	-	-
JP 1-2	311-351-05170	-	-	-
JP 2	311-351-05180	-	-	-
Child Safety Seat (sent to St Comptroller)				
JP 1-1	311-351-05190	-	-	-
JP 1-2	311-351-05200	-	-	-
JP 2	311-351-05210	0	-	-
Omni (sent to Omnibase)				
District Clerk	311-351-03861	-	-	-
JP 1-1	311-351-04550	-	-	-
JP 1-2	311-351-04650	-	-	-
JP 2	311-351-05001	-	-	-
Tx Parks & Wildlife (sent to TP&W)				
JP 1-1	311-351-04540	-	-	-
JP 1-2	311-351-04640	-	-	-
JP 2	311-351-04740	-	-	-
Revenue sent to various agencies	311-351-05070	(227,424)	(291,965)	(269,000)
Revenue transferred to General Fund	311-999-99998		(18,000)	(30,000)
TOTAL COURT COSTS/OMNI/ COLLECTION AGENCY/NON ATT OF SCHOOL FUND		\$ 31,236	\$ -	\$ -

Shaded Area Above: Revenue collected is paid out to the agencies, resulting in -0- balances

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
Mental Health Officers Fund:				
Office of MHMR	312-331-03161	\$ 256,356	\$ 256,356	\$ 256,356
Interest on Investments	312-365-05500	113	45	103
Transfer from General Fund	312-999-09999	-	-	95,700
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 256,469	\$ 256,401	\$ 352,159
School Resource Officer Fund:				
School Districts	313-331-03441	\$ 135,892	\$ 152,399	\$ 160,500
Interest on Investments	313-365-05500	45	20	59
Transfer from General Fund	313-999-09999	22,626	23,573	24,845
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 158,563	\$ 175,992	\$ 185,404
Scofflaw Fund:				
JP 1-1	314-351-05030	\$ 1,763	\$ 1,800	\$ 1,300
JP 1-2	314-351-05040	272	250	300
JP 2	314-351-05050	787	900	700
County Clerk	314-351-05081	28	20	30
Interest on Investments	314-365-05500	559	400	500
TOTAL SCOFFLAW FUND		\$ 3,409	\$ 3,370	\$ 2,830
Debt Service (I&S) Fund:				
Taxes:				
Current	601-315-01000	\$ 703,365	\$ 732,894	\$ 662,821
Delinquent	601-315-01100	12,091	15,000	14,000
Penalty and Interest	601-315-01200	9,063	6,000	7,500
Total Taxes		724,519	753,894	684,321
Interest on Investments	601-365-05500	138	100	200
Miscellaneous	601-601-00998	20	-	-
				200
TOTAL DEBT SERVICE FUND		\$ 724,677	\$ 753,994	\$ 684,521
City/County Radio System Fund:				
Bond Proceeds	704-700-30000	\$ -	\$ -	-
Interest on Investments	704-365-05500	4	-	-
Transfer from General Fund	704-999-09999	49,010	-	-
TOTAL CITY/COUNTY RADIO SYSTEM		\$ 49,014	\$ -	\$ -

**REVENUES
FY 2024-25**

Types of Revenue	Acct Number	2022-23 Actual	2023-24 Estimated	2024-25 Approved
EQUIPMENT OPERATING FUND				
Equipment Operating Fund:				
Miscellaneous:				
Interest on Investments	850-365-05500	\$ 71,951	\$ 50,000	\$ 60,000
Insurance Claims	850-365-05630	44,911	-	-
School Resource Officers vehicle	850-365-05675	25,037	-	10,730
Sale of Equipment	850-365-05670	55,878	-	-
Gain on rcpt of contributed vehicle	850-2670000			
Miscellaneous	850-365-05600	5,547	-	-
Commissary Fund	850-391-06310	-	30,000	-
Total Miscellaneous		203,324	80,000	70,730
Transfers-in/Charges to Other Departments:				
Road and Bridge fund	850-391-06100	1,900,000	1,900,000	1,900,000
General Fund-Fire Dept.	850-391-06150	100,000	100,000	100,000
General Fund-Sheriff's Dept.	850-391-06200	310,000	310,000	310,000
General Fund-Jail	850-391-06210	80,000	80,000	80,000
General Fund-Maintenance Dept.	850-391-06250	53,000	53,000	53,000
General Fund-Extension Office	850-391-06300	11,000	11,000	11,000
Total Transfers-in/Charges to Other Depts.		2,454,000	2,454,000	2,454,000
TOTAL EQUIPMENT OPERATING FUND		\$ 2,657,324	\$ 2,534,000	\$ 2,524,730

Expenditures

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
JUDICIAL:				
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 177,307	\$ 164,110	\$ 171,416
Longevity	100-100-10020	4,325	1,500	1,800
Overtime Pay	100-100-10080	150	-	-
Benefits				
FICA/Medicare	100-100-15010	12,904	11,553	12,135
Retirement	100-100-15020	29,824	27,856	29,135
Health Insurance	100-100-15030	11,714	18,800	20,398
Dental Insurance	100-100-15040	515	482	488
BC Life Insurance	100-100-15050	59	63	63
TCDRS Life Insurance	100-100-15060	550	613	442
Unemployment	100-100-15070	81	251	264
Workers' Compensation	100-100-15080	290	294	309
Office Supplies	100-100-20000	877	600	600
Travel and Professional Dues	100-100-31015	2,732	2,500	2,500
Machine Maintenance	100-100-32500	-	1,200	600
Telecommunications	100-100-33005	-	100	-
Telecommunications-Court Reporter	100-100-33050	-	600	-
Court Reporter (See Fund 223)	100-100-37000	-	-	-
Books	100-100-34000	-	-	750
Miscellaneous	100-100-80500	-	200	200
Total District Judge		\$ 241,327	\$ 230,722	\$ 241,099
<u>DISTRICT COURT</u>				
Court Reporter-CPS (See Fund 223)	100-110-10000	\$ -	\$ -	\$ -
FICA & Unemployment (See Fund 223)		-	-	-
Witness Expense	100-110-37500	774	1,000	1,000
Expert Witness & Investigator	100-110-37510	749	5,000	7,500
Appointed Attorneys	100-110-38000	187,523	200,000	200,000
CPA Attorneys, C/Rept/ Mediators	100-110-38010	57,627	100,000	85,000
Mediators	100-110-38020	-	3,000	4,000
Visiting Judges	100-110-38050	2,304	1,500	3,500
Seventh Judicial Admin. Region	100-110-38060	5,486	5,490	5,500
DNA/Psych/Medical testing	100-110-38070	1,000	2,000	7,500
Meals for Jurors	100-110-38500	184	500	1,500
Jury: Petit	100-110-39500	14,086	17,500	22,500
Grand	100-110-40000	5,609	10,000	10,000
Interpreters	100-110-52000	1,083	1,000	3,000
Capital Murder Insurance	100-110-80470	7,090	7,090	12,200
Public Defender	100-110-38001		25,000	25,000
Miscellaneous	100-110-80500	91	1,000	1,000
Courtroom Renovations	100-110-90157	-	1,500	2,500
Total District Court		\$ 283,605	\$ 381,580	\$ 391,700

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
COUNTY COURT				
Salary (Court Reporter)(See Fund 223)	100-120-10000	\$ -	\$ -	\$ -
FICA/Medicare	100-120-15010	-	-	-
Court Reporter Transcripts (See Fund 223)	100-120-37000	-	-	-
Appointed Attorneys	100-120-38000	90,800	110,000	110,000
Appt Attorneys-State Hospital	100-120-38011	19,800	45,500	45,500
Guardianship	100-120-38020	1,000	4,000	4,000
Out of County commitments	100-120-38030	8,340	9,800	22,000
Visiting Judges	100-120-38050	2,322	5,000	5,000
DNA/Psych/Medical Testing	100-120-38070	1,000	6,000	6,000
Jury	100-120-39500	(12)	1,200	1,200
Software (Civic plus &zoom)				10,600
Miscellaneous	100-120-80500	-	500	500
Total County Court		\$ 123,250	\$ 182,000	\$ 204,800
JUSTICE OF PEACE COURT				
Court Reporter Transcripts	100-130-37000	\$ -	\$ 250	\$ 1,000
Jury	100-130-39500	500	1,500	3,000
Miscellaneous	100-130-80500	-	260	460
Total Justice of Peace Court		\$ 500	\$ 2,010	\$ 4,460
JUSTICE OF PEACE 1-1				
Salary	100-140-10001	\$ 129,120	\$ 134,727	\$ 141,463
Longevity	100-140-10020	5,700	6,300	6,900
Overtime Pay	100-140-10070	44	-	-
Benefits				
FICA/Medicare	100-140-15010	10,218	10,789	11,396
Retirement	100-140-15020	22,684	23,721	24,955
Health Insurance	100-140-15030	21,261	23,500	25,498
Dental Insurance	100-140-15040	622	602	610
BC Life Insurance	100-140-15050	76	79	79
TCDRS Life Insurance	100-140-15060	411	522	378
Unemployment	100-140-15070	30	109	114
Workers' Compensation	100-140-15080	264	281	295
Office Supplies	100-140-20000	465	500	500
Travel and Professional Dues	100-140-31000	75	3,000	3,000
Printing	100-140-32000	-	300	300
Machine Maintenance	100-140-32500	-	300	300
Telecommunications	100-140-33004	-	-	-
Bonds	100-140-33500	249	180	180
Miscellaneous	100-140-80500	-	250	250
Total Justice of Peace 1-1		\$ 191,219	\$ 205,159	\$ 216,218

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 128,925	\$ 134,727	\$ 141,463
Longevity	100-150-10020	10,200	10,800	11,400
Overtime Pay	100-150-10070	37	-	-
Benefits				
FICA/Medicare	100-150-15010	10,696	11,133	11,740
Retirement	100-150-15020	23,407	24,478	25,712
Health Insurance	100-150-15030	22,006	23,500	25,498
Dental Insurance	100-150-15040	644	602	610
BC Life Insurance	100-150-15050	79	79	79
TCDRS Life Insurance	100-150-15060	424	538	390
Unemployment	100-150-15070	39	113	119
Workers' Compensation	100-150-15080	273	289	304
Office Supplies	100-150-20000	116	400	400
Travel and Professional Dues	100-150-31000	-	2,000	2,000
Printing	100-150-32000	-	350	350
Machine Maintenance	100-150-32500	-	250	250
Telecommunications	100-150-33004	-	-	-
Bonds	100-150-33500	271	75	75
Miscellaneous	100-150-80500	39	150	150
Total Justice of Peace 1-2		\$ 197,155	\$ 209,485	\$ 220,539
<u>JUSTICE OF PEACE 2-1</u>				
Salary	100-160-10001	\$ 105,774	\$ 114,013	\$ 119,713
Longevity	100-160-10020	-	-	-
Overtime pay	100-160-10070	-	-	-
Benefits				
FICA/Medicare	100-160-15010	7,945	8,722	9,204
Retirement	100-160-15020	17,791	19,177	20,136
Health Insurance	100-160-15030	16,141	18,800	20,398
Dental Insurance	100-160-15040	472	482	488
BC Life Insurance	100-160-15050	58	63	63
TCDRS Life Insurance	100-160-15060	321	422	305
Unemployment	100-160-15070	26	70	74
Workers' Compensation	100-160-15080	213	227	238
Office Supplies	100-160-20000	585	300	300
Travel and Professional Dues	100-160-31000	456	1,500	1,500
Printing	100-160-32000	120	500	500
Machine Maintenance	100-160-32500	-	200	200
Telecommunications	100-160-33004	2,616	2,700	2,700
Bonds	100-160-33500	178	178	178
Building Maintenance	100-160-41000	1,707	2,500	2,500
Utilities	100-160-46500	4,115	3,750	3,750
Miscellaneous	100-160-80500	-	250	250
Total Justice of Peace 2		\$ 158,518	\$ 173,854	\$ 182,498

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000	\$ 233,116	\$ 287,084	\$ 302,256
Supplemental Salary	100-170-10010	21,553	20,555	20,555
Longevity	100-170-10020	9,525	10,320	9,300
Overtime Pay	100-170-10070	76	-	-
Benefits				
FICA/Medicare	100-170-15010	19,998	24,324	25,406
Retirement	100-170-15020	44,658	53,481	55,861
Health Insurance	100-170-15030	34,822	37,600	50,995
Dental Insurance	100-170-15040	1,019	964	1,220
BC Life Insurance	100-170-15050	125	126	157
TCDRS Life Insurance	100-170-15060	810	1,176	847
Unemployment	100-170-15070	131	506	529
Workers' Compensation	100-170-15080	611	592	619
Office Supplies	100-170-20000	1,420	1,600	1,600
Travel and Professional Dues	100-170-31015	1,258	1,500	1,500
Printing	100-170-32000	-	-	-
Machine Maintenance	100-170-32500	-	300	300
Telecommunications	100-170-33000	-	-	-
Bonds	100-170-33500	-	100	100
Expert Witness	100-170-37510	-	4,000	4,000
Document Shredding	100-170-37515	-	6,000	6,000
Miscellaneous	100-170-80500	-	150	150
Total District Attorney		\$ 369,121	\$ 450,380	\$ 481,395
<u>DISTRICT CLERK</u>				
Salary	100-180-10000	\$ 238,541	\$ 246,679	\$ 259,013
Longevity	100-180-10020	7,275	9,000	9,150
Overtime Pay	100-180-10070	-	-	-
Benefits				
FICA/Medicare	100-180-15010	18,203	19,559	20,514
Retirement	100-180-15020	41,346	43,005	45,105
Health Insurance	100-180-15030	43,995	47,000	50,995
Dental Insurance	100-180-15040	1,287	1,205	1,220
BC Life Insurance	100-180-15050	158	158	158
TCDRS Life Insurance	100-180-15060	749	946	684
Unemployment	100-180-15070	93	306	321
Workers' Compensation	100-180-15080	475	509	533
Office Supplies	100-180-20000	974	2,000	2,000
Travel & Professional Dues	100-180-31015	3,727	4,500	4,500
Printing	100-180-32000	1,501	2,500	3,300
Machine Maintenance	100-180-32500	-	1,000	1,000
Telecommunications	100-180-33000	-	-	-
Bonds	100-180-33500	385	175	175
Magnetic Imaging	100-180-80400	-	3,600	4,000
Miscellaneous	100-180-80500	-	250	250
Records Preservation	100-180-90196	-	30,000	30,000
Total District Clerk		\$ 358,710	\$ 412,392	\$ 432,919

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
COUNTY ATTORNEY				
Salary	100-190-10000	\$ 242,471	\$ 258,345	\$ 271,262
Salary Supplement	100-190-10010	26,620	28,000	23,333
Longevity	100-190-10020	7,450	8,400	9,600
Overtime Pay	100-190-10070	15	-	-
Benefits				
FICA/Medicare	100-190-15010	20,488	22,548	23,271
Retirement	100-190-15020	45,719	49,576	51,166
Health Insurance	100-190-15030	33,385	37,600	40,796
Dental Insurance	100-190-15040	976	964	976
BC Life Insurance	100-190-15050	120	126	126
TCDRS Life Insurance	100-190-15060	823	1,091	776
Unemployment	100-190-15070	85	241	254
Workers' Compensation	100-190-15080	598	586	605
Office Supplies	100-190-20000	2,377	2,800	2,800
Travel (inactive - see fund 245 Diversionary)	100-190-31015	-	-	-
Printing	100-190-32000	843	1,000	1,000
Machine Maintenance	100-190-32500	-	800	800
Telecommunications	100-190-33000	-	-	-
Bonds	100-190-33500	164	500	500
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		\$ 382,135	\$ 412,827	\$ 427,515
COUNTY CLERK				
Salary	100-200-10000	\$ 314,701	\$ 330,124	\$ 346,630
Longevity	100-200-10020	22,800	24,000	25,200
Overtime pay	100-200-10070	66	-	200
Benefits				
FICA/Medicare	100-200-15010	25,157	27,090	28,445
Retirement	100-200-15020	56,779	59,564	62,542
Health Insurance	100-200-15030	64,694	70,752	70,417
Dental Insurance	100-200-15040	1,759	1,687	1,709
BC Life Insurance	100-200-15050	216	221	221
TCDRS Life Insurance	100-200-15060	1,029	1,310	948
Unemployment	100-200-15070	128	466	489
Workers' Compensation	100-200-15080	656	704	740
Office Supplies	100-200-20000	3,451	4,000	4,000
Travel and Professional Dues	100-200-31015	1,727	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	62	5,000	5,000
Printing	100-200-32000	-	7,000	7,000
Machine Maintenance	100-200-32500	1,000	1,000	1,000
Telecommunications	100-200-33000	381	-	-
Bonds	100-200-33500	3,342	1,665	1,665
Indexing	100-200-35000	35,000	35,000	35,000
Magnetic Imaging	100-200-80400	-	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,658	2,000	2,000
Total County Clerk		\$ 534,605	\$ 590,333	\$ 611,956
Marriage license printer: purchase from Capital Outlay				
TOTAL JUDICIAL		\$ 2,840,143	\$ 3,250,742	\$ 3,415,099

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
GENERAL ADMINISTRATION:				
COUNTY JUDGE				
Salary (includes Emer. Mgmt)	100-210-10000	\$ 127,210	\$ 131,530	\$ 138,107
Salary Supplement	100-210-10010	24,231	25,200	25,200
Longevity	100-210-10020	1,875	1,200	1,500
Overtime Pay	100-210-10070	-	-	-
Cell Phone Allowance (Emer Mgmt)	100-210-10090	435	435	435
Benefits				
FICA/Medicare	100-210-15010	11,430	12,115	12,641
Retirement	100-210-15020	26,272	26,637	27,794
Health Insurance	100-210-15030	17,598	18,800	20,398
Dental Insurance	100-210-15040	515	482	488
BC Life Insurance	100-210-15050	60	63	63
TCDRS Life Insurance	100-210-15060	476	531	411
Unemployment	100-210-15070	28	103	109
Workers' Compensation	100-210-15080	189	315	329
Office Supplies	100-210-20000	1,322	750	750
Office Supplies Emg	100-210-20001		1,000	1,000
Printing- Emer Mgmt	100-210-32000	58	100	100
Travel and Pro Dues- Emer Mgmt	100-210-31015	986	2,000	2,000
Travel and Pro Dues- Co Judge	100-210-31016	5,087	3,500	6,000
Machine Maintenance	100-210-32500	-	350	350
Telecommunications	100-210-33000		-	-
Bonds	100-210-33500	1,243	100	100
Miscellaneous	100-210-80500		250	250
Total County Judge		\$ 219,015	\$ 225,461	\$ 238,024
COMMISSIONERS COURT				
Salary	100-220-10000	\$ 194,400	\$ 195,148	\$ 204,905
Longevity	100-220-10020	5,700	5,325	6,000
Cell Phone Allowance	100-220-10090			2,400
Benefits				
FICA/Medicare	100-220-15010	13,937	15,336	16,318
Retirement	100-220-15020	33,656	33,720	35,878
Health Insurance	100-220-15030	32,281	37,600	40,796
Dental Insurance	100-220-15040	944	964	976
BC Life Insurance	100-220-15050	116	126	126
TCDRS Life Insurance	100-220-15060	611	742	544
Unemployment	100-220-15070	-	-	-
Workers' Compensation	100-220-15080	386	399	424
Office Supplies	100-220-20000	550	150	150
Travel - Commissioner Precinct 1	100-220-31011	963	1,500	3,000
Travel - Commissioner Precinct 2	100-220-31020	1,819	1,500	3,000
Travel - Commissioner Precinct 3	100-220-31030	432	1,500	3,000
Travel - Commissioner Precinct 4	100-220-31040	2,071	1,500	3,000
Telecommunications	100-220-33000	1,907	-	-
Bonds	100-220-33500	356	360	360
Miscellaneous	100-220-80500	90	100	100
Total Commissioners Court		\$ 290,218	\$ 295,969	\$ 320,978

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary	100-322-10001	\$ 67,438	\$ 94,918	\$ 99,664
Longevity	100-322-10020	-	-	-
Overtime Pay	100-322-10080	-	-	-
Benefits				
FICA/Medicare	100-322-15010	4,642	7,261	7,624
Retirement	100-322-15020	11,343	15,965	16,763
Health Insurance	100-322-15030	6,613	9,400	10,199
Dental Insurance	100-322-15040	-	241	244
BC Life Insurance	100-322-15050	24	32	32
TCDRS Life Insurance	100-322-15060	196	351	254
Unemployment	100-322-15070	33	161	169
Workers' Compensation	100-322-15080	-	189	198
Office Supplies	100-322-20000	3,463	5,000	5,000
Education/Professional Dues	100-322-31000	5,181	10,000	10,000
Machine Maintenance	100-322-32500	-	1,000	1,000
Telecommunication & Cyber securities	100-322-33004	2,660	25,000	25,000
Miscellaneous	100-322-80500	40	2,000	2,000
Network Equipment	100-322-90149	9,366	10,000	10,000
Equipment (less than \$5k)	100-322-90150	46,674	75,000	75,000
Total Information Technology		\$ 157,672	\$ 256,518	\$ 263,148

TOTAL GENERAL ADMINISTRATION

\$ 666,905 \$ 777,948 \$ 822,149

ELECTIONS:

ELECTIONS

Salary	100-230-10000	\$ 148,669	\$ 153,043	\$ 160,695
Longevity	100-230-10020	4,800	5,400	6,900
Salary-Judges and Clerks	100-230-10011	10,010	56,050	35,000
Overtime	100-230-10080	10,216	4,465	16,000
Benefits				
FICA/Medicare	100-230-15010	12,179	16,750	12,821
Retirement	100-230-15020	27,532	26,650	28,190
Health Insurance	100-230-15030	26,397	28,200	30,597
Dental Insurance	100-230-15040	772	723	732
Life Insurance	100-230-15050	95	95	95
Life (TCDRS) Insurance	100-230-15060	502	586	427
Unemployment	100-230-15070	86	269	285
Workers' Compensation	100-230-15080	379	315	333
Judges & Clerks	100-230-15100	1,466	1,000	2,000
Office Supplies	100-230-20000	4,842	5,000	5,000
Election Supplies/Programing	100-230-21001	6,388	10,000	10,000
Travel and Professional Dues	100-230-31015	2,702	5,700	5,700
Printing	100-230-32000	263	8,000	6,000
Machine Maintenance	100-230-32500	33,088	35,000	52,860
Telecommunications	100-230-33004	-	-	-
Bonds	100-230-33500	50	50	50
Miscellaneous	100-230-80500	-	500	500
TOTAL ELECTIONS		\$ 290,437	\$ 357,797	\$ 374,186

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
FINANCIAL ADMINISTRATION:				
COUNTY AUDITOR				
Salary	100-240-10000	\$ 279,760	\$ 291,288	\$ 305,852
Longevity	100-240-10020	18,900	20,250	22,425
Overtime Pay	100-240-10070	652	-	-
Benefits				
FICA/Medicare	100-240-15010	22,270	23,833	25,113
Retirement	100-240-15020	50,344	52,401	55,216
Health Insurance	100-240-15030	43,995	47,000	50,995
Dental Insurance	100-240-15040	1,287	1,205	1,220
BC Life Insurance	100-240-15050	153	158	158
TCDRS Life Insurance	100-240-15060	913	1,153	837
Unemployment	100-240-15070	147	530	558
Workers' Compensation	100-240-15080	580	620	653
Office Supplies	100-240-20000	878	1,000	1,300
Travel and Professional Dues	100-240-31015	2,328	4,725	4,725
Printing	100-240-32000	-	250	250
Machine Maintenance	100-240-32500	-	430	430
Telecommunications	100-240-33000	-	-	-
Bonds	100-240-33500	93	200	200
Miscellaneous	100-240-80500	-	250	250
Total County Auditor		\$ 422,300	\$ 445,291	\$ 470,183
COUNTY TREASURER				
Salary	100-250-10000	\$ 156,666	\$ 161,911	\$ 169,943
Longevity	100-250-10020	9,000	9,825	11,400
Overtime Pay	100-250-10070	236	-	-
Benefits				
FICA/Medicare	100-250-15010	12,631	13,138	13,873
Retirement	100-250-15020	27,690	28,886	30,502
Health Insurance	100-250-15030	26,397	28,200	30,597
Dental Insurance	100-250-15040	772	723	732
BC Life Insurance	100-250-15050	95	95	95
TCDRS Life Insurance	100-250-15060	502	635	462
Unemployment	100-250-15070	43	157	167
Workers' Compensation	100-250-15080	320	342	361
Office Supplies	100-250-20000	2,662	4,000	4,000
Travel and Professional Dues	100-250-31015	1,314	4,750	4,750
Printing	100-250-32000	297	1,000	1,000
Machine Maintenance	100-250-32500	-	300	300
Telecommunications	100-250-33000	-	-	-
Bonds	100-250-33500	500	700	700
Miscellaneous	100-250-80500	-	250	250
Total County Treasurer		\$ 239,125	\$ 254,912	\$ 269,132

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
COUNTY TAX ASSESSOR COLLECTOR				
Salary	100-260-10000	\$ 396,740	\$ 412,393	\$ 433,013
Longevity	100-260-10020	9,000	10,875	12,975
Overtime Pay	100-260-10070	2,409	-	
Benefits				
FICA/Medicare	100-260-15010	30,137	32,380	34,118
Retirement	100-260-15020	68,651	71,194	75,015
Health Insurance	100-260-15030	78,463	84,601	91,791
Dental Insurance	100-260-15040	2,296	2,169	2,197
BC Life Insurance	100-260-15050	281	284	284
TCDRS Life Insurance	100-260-15060	1,244	1,566	1,137
Unemployment	100-260-15070	165	592	624
Workers' Compensation	100-260-15080	787	842	887
Office Supplies	100-260-20000	4,895	5,600	5,600
Travel and Professional Dues	100-260-31015	360	3,000	1,200
Printing	100-260-32000	20,854	20,000	24,000
Machine Maintenance	100-260-32500	-	1,000	1,000
Telecommunications	100-260-33000		-	-
Bonds	100-260-33500	-	1,250	1,250
Software/Hardware Maintenance	100-260-35551	12,955	20,000	5,000
Miscellaneous	100-260-80500	-	-	-
Expenses for going above VAR	100-260-35552	12,893	25,000	-
Software	100-260-90150	233,332	217,600	31,063
Total County Tax Assessor Collector		\$ 875,462	\$ 910,345	\$ 721,155
TOTAL FINANCIAL ADMINISTRATION		\$ 1,536,886	\$ 1,610,549	\$ 1,460,469

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
GENERAL:				
<u>COURTHOUSE AND OTHER BUILDINGS</u>				
Salary	100-280-10000	\$ 264,867	\$ 276,512	\$ 296,458
Longevity	100-280-10020	8,100	9,300	10,800
Overtime Pay	100-280-10070	1,659	2,000	2,000
Benefits				
FICA/Medicare	100-280-15010	19,795	21,865	23,505
Retirement	100-280-15020	46,192	48,074	51,681
Health Insurance	100-280-15030	52,794	56,400	61,194
Dental Insurance	100-280-15040	1,545	1,446	1,464
BC Life Insurance	100-280-15050	189	189	189
TCDRS Life Insurance	100-280-15060	836	1,058	784
Unemployment	100-280-15070	135	486	522
Workers' Compensation	100-280-15080	6,956	7,434	7,992
Travel and Professional Dues	100-280-31000	-	-	-
Maint/Elevator Telephone	100-280-33003	6,116	4,800	4,800
Uniform Expense	100-280-43601	807	1,600	1,600
Bldg Maintenance: Courthouse	100-280-41000	96,759	150,000	150,000
Annex	100-280-41100	18,715	30,000	30,000
Airport	100-280-41149	-	500	500
Dist. Court	100-280-41150	27,478	30,000	30,000
Elections	100-280-41152	-	-	9,000
Echols Tower Utilities	100-280-41148	5,281	5,000	-
So Mountain Tower Utilities	100-280-41147	5,308	5,000	-
Tower (3) Maintenance	100-280-41146	9,561	-	10,000
Yard Maintenance - All Buildings	100-280-41500	13,721	18,000	18,000
Utilities - Courthouse	100-280-46501	59,333	50,000	50,000
Elections	100-280-46502			15,000
Annex	100-280-46550	18,634	20,000	20,000
Dist. Court	100-280-46530	16,060	13,500	14,500
Elevator Service	100-280-42000	15,561	20,000	20,000
Janitorial Supplies	100-280-43500	415	8,000	8,000
Miscellaneous	100-280-80500		50	50
Total Courthouse and Other Buildings		\$ 696,817	\$ 781,213	\$ 838,039

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>NONDEPARTMENTAL</u>				
Salary (vacation help)	100-290-10000	\$ -	\$ 50,000	\$ 75,000
Benefits - Unemploment and				
Workers' Compensation Deficit billing	100-290-15001	-	15,000	15,000
FICA/Medicare	100-290-15010	856	3,825	5,738
Retirement	100-290-15020	300,003	8,410	312,615
Accountant	100-290-42500	32,829	32,000	32,000
Advertising	100-290-44500		2,000	2,000
Advertising Required by Law	100-290-44501	6,670	6,000	6,000
Association Dues	100-290-45000	11,454	11,500	11,500
Professional Services	100-290-42550	28,227	50,000	50,000
Subdivision Contract Specialist	100-290-42551		14,400	14,400
Autopsies/Funeral Homes	100-290-44000	221,987	166,000	200,000
Chemical Breath Test	100-290-45500	12,540	13,250	13,250
Computer Software Maintenance	100-290-35550	261,717	258,000	300,000
Copy Machine Maintenance	100-290-35501	22,649	31,500	31,500
Covid 19	100-290-80501		-	-
CSCD * see 100-340-90150	100-290-35510	68,000	68,000	68,000
DPS Lab	100-290-35515		10	10
E-mail, Internet & Fax	100-290-33010	27,708	24,000	27,000
Emergency Management	100-290-33020	3,600	3,600	3,600
Cloud Seeding		-	-	36,000
JPO & APO (Reimb)	100-290-33001		-	-
Insurance - All Liability Insurances	100-290-49000	280,891	400,644	680,000
Insurance - Retirees Health	100-290-51000	287,725	318,200	318,200
Insurance - COBRA	100-290-51100		-	-
Insurance Claims/Deductibles	100-290-48010		-	100,000
Interpreter Fee	100-290-52000	88	1,500	1,500
Legal Defense	100-290-52001		100,000	100,000
Miscellaneous	100-290-80500	330	1,500	1,500
Office Supplies	100-290-20000	42,128	40,000	42,000
Physicals	100-290-73500	5,902	7,500	7,500
Postage	100-290-36000	74,574	65,000	100,000
Refunds	100-290-64200	877	3,000	3,000
Reserve Contingency	100-290-64500		600,000	600,000
Redistricting	100-290-64550	10,000	-	-
Septic Inspector	100-290-42850	11,050	12,000	12,000
SAVNS/VINES Grant	100-290-42851	17,531	18,616	18,616
TCDRS optional payment	400-290-15020		300,000	
Telephone Service				80,000
Unclaimed funds to Comptroller	100-290-64201		-	-
Past Yr Expend for Legislative/Admin Activities			-	-
Proposed Expend for Legislative/Admin Activities			-	-
Website Maintenance	100-290-33030	1,883	3,750	3,750
Total Nondepartmental		\$ 1,731,218	\$ 2,629,205	\$ 3,271,679
*Comm Svc Coord 21,000/ Counselor 15,000/ GPS monitoring 7,000/ Bond Supervision Officer 25,000				
Insurance (100-290-49000):Total insurance \$714,787 + Broker Fee \$28,000 = \$742,787>>Back out Auto Liab \$41,945 and Auto Physical Damag				
TOTAL GENERAL		\$ 2,428,035	\$ 3,410,418	\$ 4,109,718

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
INTERGOVERNMENTAL				
CONTRIBUTIONS TO OTHER AGENCIES				
Appraisal District	100-300-43000	\$ 186,555	\$ 200,853	\$ 200,853
Big Country RC&D	100-300-71020		-	-
Chaplain Corp	100-300-71030	2,500	2,500	2,500
City of Big Spring - Ambulance	100-300-71000	450,000	526,543	526,543
Civil Defense	100-300-56500	1,500	1,500	1,500
Council on Aging	100-300-57870	2,800	2,800	2,800
Delinquent Attorney Fee	100-300-56550	139,046	75,000	75,000
Historical Society	100-300-55500		-	1,000
Howard College for Cnty Agent	100-300-81040	6,000	6,000	6,000
Juvenile Probation	100-300-63200	183,937	269,000	269,000
Mental Health/Mental Retardation	100-300-63210	25,500	25,500	25,500
Museum	100-300-54500	10,000	10,000	10,000
Victim Services	100-300-57850	15,000	15,000	15,000
Vol Fire Dep.	100-300-57855	300,000.00	60,000	60,000
TOTAL CONTRIBUTIONS TO OTHER AG.		\$ 1,322,837	\$ 1,194,696	\$ 1,195,696
TOTAL INTERGOVERNMENTAL		\$ 1,322,837	\$ 1,194,696	\$ 1,195,696
PUBLIC SAFETY:				
SHERIFF				
Salary	100-310-10000	\$ 1,556,323	\$ 1,711,050	\$ 1,798,072
Longevity	100-310-10020	62,550	65,700	68,250
Certificate Pay	100-310-10030	4,065	4,560	4,140
Holiday Pay	100-310-10060	55,522	42,452	44,575
Overtime Pay	100-310-10070	14,665	27,848	35,000
Cell Phone Allowance	100-310-10090	4,200	4,500	4,200
Benefits				
FICA/Medicare	100-310-15010	125,995	141,992	149,499
Retirement	100-310-15020	285,610	312,198	328,703
Health Insurance	100-310-15030	198,800	244,402	265,175
Dental Insurance	100-310-15040	5,816	6,265	6,346
BC Life Insurance	100-310-15050	708	821	821
TCDRS Life Insurance	100-310-15060	5,173	6,868	4,983
Unemployment	100-310-15070	788	2,990	3,149
Workers' Compensation	100-310-15080	38,154	40,901	42,940
Office Supplies	100-310-20000	552	3,500	3,500
Law Enforcement Supplies	100-310-22000	9,809	15,000	15,000
Travel and Professional Dues	100-310-31015	23,031	30,000	30,000
Investigative Websites	100-310-31103	10,451	28,300	28,300
Printing	100-310-32000	-	2,000	2,000
Machine Maintenance	100-310-32500	790	3,050	3,050
Telecommunications	100-310-33000	15,844	7,900	7,900
Bonds	100-310-33500	71	600	600
Uniform Expense	100-310-43600	10,487	11,000	15,000
Digital Video Equip Rental (CopSync)	100-310-53510	-	50,000	50,000
Software for cell phones/computers analysis	100-310-53511	3,000	-	-
Abandoned Animal Expense	100-310-80490	2,500	3,000	3,000
Grant/donations	100-310-80990	13,200	-	-
Miscellaneous	100-310-80500	30	1,950	1,950
Vehicle computer upgrades	100-310-80514	5,841	10,000	10,000
Total Sheriff		\$ 2,453,975	\$ 2,778,847	\$ 2,926,152

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>JOINT LAW ENFORCEMENT CENTER (1)</u>				
Salary	100-311-10000	\$ 621,580	\$ 701,530	\$ 747,865
Longevity	100-311-10020	17,550	17,700	19,350
Holiday Pay	100-311-10060	25,595	23,393	24,562
Overtime Pay	100-311-10070	20,744	57,783	60,672
FICA/Medicare	100-311-15010	49,813	61,231	65,212
Retirement	100-311-15020	115,296	134,628	143,382
Health Insurance	100-311-15030	108,503	122,201	132,588
Dental Insurance	100-311-15040	3,176	3,132	3,173
BC Life Insurance	100-311-15050	389	410	410
TCDRS Insurance	100-311-15060	2,098	2,962	2,174
Unemployment	100-311-15070	336	1,361	1,449
Workers' Comp	100-311-15080	1,327	1,592	1,696
Supplies/Equipment	100-311-20001	1,207	3,000	3,000
Education/Professional Dues	100-311-31000	2,041	4,000	4,000
Building Maintenance	100-311-41000	7,765	65,000	65,000
Uniform Expense	100-311-43600	908	2,000	2,000
Utilities	100-311-46500	69,240	60,000	60,000
Insurance/Property	100-311-49000	27,741	13,500	13,500
Capital Expenditures	100-311-90150	34,920	-	-
Equipment (less than \$5k)	100-311-90152	-	2,500	2,500
Equipment Repairs	100-311-66000	-	500	500
Physicals	100-311-73500	350	-	1,500
Miscellaneous	100-311-80500	-	500	500
Total Joint Law Enforcement Center		\$ 1,110,580	\$ 1,278,924	\$ 1,355,033

(1) Reimbursed: by City of Big Spring

Salary/Benefits 60%
All Other 55%

<u>JAIL</u>				
Salary	100-320-10000	\$ 1,283,693	\$ 1,672,327	\$ 1,712,768
Longevity	100-320-10020	30,375	29,025	20,775
On Call Pager Pay	100-320-10040	3,160	-	-
Holiday Pay	100-320-10060	59,738	44,558	46,786
Overtime Pay	100-320-10070	82,385	28,840	60,000
Cell Phone Allowance	100-320-10090	2,100	4,200	3,000
Benefits				
FICA/Medicare	100-320-15010	111,058	135,998	141,015
Retirement	100-320-15020	252,742	299,018	310,048
Health Insurance	100-320-15030	227,099	282,002	295,772
Dental Insurance	100-320-15040	6,657	7,229	7,078
BC Life Insurance	100-320-15050	815	947	915
TCDRS Life Insurance	100-320-15060	4,572	6,578	4,700
Unemployment	100-320-15070	738	3,022	3,134
Workers' Compensation	100-320-15080	39,817	41,351	42,118
Inmate Boarding	100-320-12500	205,038	322,200	322,200
Office Supplies	100-320-20000	2,642	5,000	5,000
Cleaning Supplies	100-320-20500	14,020	13,000	16,000
Jail Supplies	100-320-24000	1,786	18,000	25,000
Medical Supplies	100-320-24500	21,014	7,500	8,000

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
Education/Professional Dues	100-320-31000	6,157	14,000	14,000
Travel/Prisoner	100-320-31100	650	8,000	8,000
Machine Maintenance	100-320-32500	-	7,500	7,500
Telecommunications	100-320-33004	4,374	3,400	3,400
Copy Machine Lease	100-320-35500	5,713	6,000	6,000
Building Maintenance	100-320-41000	85,370	130,000	130,000
Security Electronics	100-320-41010	15,130	50,000	50,000
Yard Maintenance	100-320-41501	-	2,000	2,000
Uniform Expense	100-320-43600	7,926	10,000	10,000
Relief Nurse	100-320-43800	13,982	37,620	38,000
Utilities	100-320-46500	72,039	60,000	60,000
Inmate Medical (Doctor/Hosp)	100-320-60500	153,569	174,880	174,880
Inmate Medical - ER Visits	100-320-60501	117,917	25,500	25,500
Inmate Medical - MHMR Evaluations	100-320-60502	60,475	42,000	42,000
Inmate Medical - Prescription Drugs	100-320-60503	55,005	33,000	55,000
Inmate Supplies	100-320-60550	42,967	10,000	10,000
Groceries	100-320-61000	251,165	240,000	240,000
Medical/Ambulance	100-320-70010	-	3,000	3,000
Equipment less than \$5K	100-320-90150	-	-	-
Miscellaneous	100-320-80500	-	750	750
Total Jail		\$ 3,241,889	\$ 3,778,445	\$ 3,904,339
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 375	\$ 388	\$ 407
Benefits				
FICA/Medicare	100-330-15010	29	30	31
Workers' Compensation	100-330-15080	9	10	10
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31015	-	1,000	1,000
Bonds	100-330-33500	-	100	100
Total Constable		\$ 413	\$ 1,578	\$ 1,599
<u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Machine Maintenance	100-340-32500	\$ 1,479	\$ 1,800	\$ 1,800
Telecommunications	100-340-33000	-	1,500	1,500
Equipment (less than \$5k)	100-340-90150	-	400	400
(1) Desk & (1) Chair bought from Capital Expenditures				
Total Community Supervision and Corrections		\$ 1,479	\$ 3,700	\$ 3,700

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>STATE AGENCIES</u>				
Salary	100-360-10000	\$ 39,951	\$ 41,429	\$ 43,500
Longevity	100-360-10020	-	-	675
Benefits	100-360-15000			
FICA/Medicare	100-360-15010	3,031	3,169	3,379
Retirement	100-360-15020	6,720	6,968	7,430
Health Insurance	100-360-15030	8,799	9,400	10,199
Dental Insurance	100-360-15040	257	241	244
BC Life Insurance	100-360-15050	32	32	32
TCDRS Life Insurance	100-360-15060	122	153	113
Unemployment	100-360-15070	20	70	75
Workers' Compensation	100-360-15080	77	82	88
Bonds	100-360-33500	-	71	71
Radar Repairs	100-360-52500	-	1,000	1,000
Weight Tickets (DPS & S.O.)	100-360-80200	27	300	300
Total State Agencies		\$ 59,036	\$ 62,916	\$ 67,106
<u>VOLUNTEER FIRE DEPARTMENT</u>				
Workers' Compensation	100-370-15080	\$ 1,970	\$ 2,100	\$ 2,700
Education and Certification	100-370-31000	8,150	-	-
Telecommunications	100-370-33000	-	-	-
Utilities	100-370-46500	12,502	17,000	17,000
Fire Fighter Incentive	100-370-80496	15,000	-	-
Miscellaneous	100-370-80500	-	-	-
Fire Fighting Equipment	100-370-90450	20,380	-	-
Fire Fighting Supplies	100-370-90600	11,240	-	-
Total Volunteer Fire Department		\$ 69,242	\$ 19,100	\$ 19,700
TOTAL PUBLIC SAFETY		\$ 6,936,614	\$ 7,923,509	\$ 8,277,629
<u>IHC(Fund 190)/WELFARE</u>				
<u>WELFARE</u>				
Investigative Website	100-380-31103	\$ -	\$ -	\$ -
Indigent Travel	100-380-31200	-	400	-
Indigent Medicine	100-380-60501	755	2,040	1,040
Indigent Burials	100-380-64000	1,750	9,000	10,000
Miscellaneous	100-380-80500	622	600	1,000
TOTAL WELFARE		\$ 3,127	\$ 12,040	\$ 12,040
<u>CONSERVATION OF NATURAL RESOURCES:</u>				
<u>EXTENSION OFFICE</u>				
Salary	100-390-10000	\$ 64,308	\$ 78,995	\$ 88,029
Longevity	100-390-10020	1,800	2,100	2,400
Overtime Pay	100-390-10070	30	-	-
Cell Phone Allowance	100-390-10090	900	1,100	1,100
Benefits				
FICA/Medicare	100-390-15010	5,040	6,288	7,002
Retirement	100-390-15020	7,046	7,322	7,720
Health Insurance	100-390-15030	8,799	9,400	10,199
Dental Insurance	100-390-15040	257	241	244

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
BC Life Insurance	100-390-15050	32	32	32
TCDRS Life Insurance	100-390-15060	128	161	117
Unemployment	100-390-15070	32	140	156
Workers' Compensation	100-390-15080	1,273	1,394	1,634
Office Supplies	100-390-20000	747	700	700
HE Agent Supplies	100-390-25000	33	1,750	1,750
Travel for Ag Agent	100-390-31001	9,585	8,000	8,000
Travel for HE Agent	100-390-31050	1,441	4,500	4,500
Machine Maintenance	100-390-32500	-	-	-
Telecommunications	100-390-33000	-	-	-
Ginning Expense	100-390-60300	-	150	150
Miscellaneous	100-390-80500	50	4,278	50
TOTAL EXTENSION OFFICE		\$ 101,501	\$ 126,550	\$ 133,783

TOTAL CONSERVATION OF NATURAL RESOURCES

\$ 101,501 \$ 126,550 \$ 133,783

LIBRARY

Salary	100-410-10000	\$ 282,139	\$ 310,198	\$ 325,708
Longevity	100-410-10020	15,225	14,100	13,800
Overtime Pay	100-410-10070	-	-	-
Benefits				
FICA/Medicare	100-410-15010	21,024	24,809	25,972
Retirement	100-410-15020	49,807	54,547	57,105
Health Insurance	100-410-15030	49,151	56,400	61,194
Dental Insurance	100-410-15040	1,437	1,446	1,464
BC Life Insurance	100-410-15050	165	189	189
TCDRS Life Insurance	100-410-15060	899	1,200	866
Unemployment	100-410-15070	145	551	577
Workers' Compensation	100-410-15080	1,130	1,277	1,337
Howard College--Shared Librarian	100-410-16000	-	-	-
Office Supplies	100-410-20000	6,292	6,200	6,200
Travel & Professional Dues	100-410-31015	4,466	5,000	5,000
Printing and Bindery	100-410-32000	-	100	100
Machine Maintenance	100-410-32500	-	600	600
Telecommunications	100-410-33000	625	-	1,800
Books	100-410-34000	18,898	19,000	19,000
Copy Machine Lease	100-410-35501	2,647	2,200	2,200
Software Maintenance	100-410-35551	6,710	7,600	8,000
Building Maintenance	100-410-41000	21,541	43,000	43,000
Elevator Service	100-410-42001	2,927	2,800	2,850
Utilities	100-410-46500	21,653	27,000	27,000
Audio and CD	100-410-58000	6,973	8,000	7,000
Subscriptions	100-410-59500	2,579	4,400	4,400
Electronic Resources	100-410-59551	24,817	26,000	26,000
Educational Programs/Services	100-410-59552	8,661	8,200	8,500
Miscellaneous	100-410-80500	-	500	500
Advertising	100-410-44500	1,620	2,000	2,000
Grant	100-410-80990	2,509	-	-
TOTAL LIBRARY		\$ 554,043	\$ 627,317	\$ 652,364

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>CAPITAL OUTLAY</u>				
Equipment (less than \$5k)	100-415-20000	\$ 18,555	\$ 16,300	\$ 20,000
Capital Expenditures (ARPA)**	100-415-90151	2,450,155		
Capital Outlay - Capital Expenditures	100-415-90152	134,992	111,850	111,850
Capital Expenditures - Sheriff	100-310-90150	22,867	51,000	51,000
Capital Expenditures - Jail	100-320-90150	3,913	10,000	10,000
TOTAL CAPITAL OUTLAY		\$ 2,630,482	\$ 189,150	\$ 192,850
<u>TRANSFERS</u>				
Transfer to Tobacco Fund #233	100-999-99960	\$ 250,000	\$ 250,000	\$ 2,871,276
Transfer to Elections Fund	100-999-99979	-	-	-
Transfer to Courthouse Security Fund #220	100-999-99980	70,500	50,500	85,000
Transfer to Indigent Health Care Fund #190	100-999-99992	184,000	1,901,490	1,825,853
Transfer to Mental Health Deputies Fund #312				97,500
Transfer to School Res. Officer Fund #313	100-999-99991	22,626	23,573	24,845
Transfer to Comm. Syst Maint Fund #298/299	100-999-99994	24,750	100,000	140,000
Transfer to Court Reporter Service Fund	100-999-99995	-	20,000	20,000
TOTAL TRANSFERS		\$ 551,876	\$ 2,345,563	\$ 5,064,474
<u>TRANSFERS OUT/CHARGES TO OTHER DEPTS.</u>				
Automobile Operation: Fund #850				
Maintenance	100-280-53500	\$ 53,000	\$ 53,000	\$ 53,000
Sheriff	100-310-53500	310,000	310,000	310,000
Jail	100-320-53500	80,000	80,000	80,000
Vol. Fire Department	100-370-53500	100,000	100,000	100,000
Extension Office	100-390-53500	11,000	11,000	11,000
TOTAL TRANSFERS OUT/CHARGES TO OTHER DEPARTMENTS		\$ 554,000	\$ 554,000	\$ 554,000
TOTAL GENERAL FUND		\$ 19,865,010	\$ 22,380,279	\$ 26,264,457

EXPENDITURES FY 2024-25

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
ROAD AND BRIDGE FUND				
Salary	150-420-10001	\$ 1,097,770	\$ 1,138,243	\$ 1,221,596
Longevity	150-420-10020	39,475	41,250	48,300
Overtime Pay	150-420-10070	3,616	4,675	4,675
Benefits				
FICA/Medicare	150-420-15010	83,936	90,231	97,147
Retirement	150-420-15020	191,893	198,391	213,596
Health Insurance	150-420-15030	175,926	188,002	203,981
Dental Insurance	150-420-15040	5,151	4,819	4,882
BC Life Insurance	150-420-15050	631	631	631
TCDRS Life Insurance	150-420-15060	3,482	4,364	3,238
Unemployment	150-420-15070	561	2,005	2,159
Workers' Compensation	150-420-15080	47,771	50,873	54,910
Office Supplies	150-420-20004	1,378	3,300	3,300
Design Software and License	150-420-35550	1,061	15,000	15,000
Sign Supplies	150-420-26000	15,924	17,000	17,000
Education/Professional dues	150-420-31000	1,100	2,000	2,000
Safety Program	150-420-31001	756	750	750
Professional Services	151-420-31150	525	6,000	6,000
Contractual Services	150-420-31151	271,317	350,000	350,000
Telecommunications	150-420-33000	2,834	1,700	1,736
Bonds	150-420-33500	100	200	200
Uniform Rentals	150-420-43600	11,904	11,000	11,000
Utilities	150-420-46500	11,560	11,500	11,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	1,055,760	1,500,000	2,499,878
Road Edge Repairs	150-420-73010	606,659	200,000	400,000
Inverted Prime	150-420-73020	-	500,000	500,000
Physicals and Drug Testing	150-420-73500	575	2,000	2,000
Caliche and Water	150-420-74500	163,065	200,000	200,000
Patching Material	150-420-75000	70,832	80,000	80,000
Posts, Wire, and Fence Material	150-420-75500	-	200	200
Bridge Material	150-420-75600	4,129	200	200
Lateral Road Expense	150-420-80000	20,230	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	13,766	42,000	42,000
Miscellaneous	150-420-80500	99	500	500
Road Grant-County (20%)	150-420-80501	355,549	-	-
Road Grant-State (80%)	150-420-80502	1,422,194	-	-
SS4A Grant-County 20%	150-420-80503			40,000
SS4A Grant-State 80%	150-420-80504			160,000
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	1,900,000	1,900,000	1,900,000
TOTAL ROAD & BRIDGE FUND		\$ 7,581,529	\$ 6,617,991	\$ 8,149,536
LAW LIBRARY FUND				
Online Books	170-430-34001	\$ 30,841	\$ 26,856	\$ 24,000
Capital Expenditures	170-430-90150	-	-	-
TOTAL LAW LIBRARY FUND		\$ 30,841	\$ 26,856	\$ 24,000

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>INDIGENT HEALTH CARE FUND</u>				
Salary	190-440-10000	\$ 119,260	\$ 123,051	\$ 129,204
Longevity	190-440-10020	4,200	4,800	5,400
Overtime Pay	190-440-10070	-	-	-
Benefits				
FICA/Medicare	190-440-15010	9,347	9,781	10,297
Retirement	190-440-15020	20,743	21,505	22,640
Health Insurance	190-440-15030	17,598	18,800	20,398
Dental Insurance	190-440-15040	515	482	488
BC Life Insurance	190-440-15050	63	63	63
TCDRS Life Insurance	190-440-15060	376	473	343
Unemployment	190-440-15070	61	217	229
Workers' Compensation	190-440-15080	238	254	268
Office Supplies	190-440-20000	661	1,000	1,000
Medical Supplies	190-440-22500	-	-	-
Travel and Professional Dues	190-440-31015	200	1,250	1,250
Machine Maintenance	190-440-32500	-	400	400
Telecommunications	190-440-33004	-	-	-
County Nurse	190-440-43801	-	-	-
Physician, Non-emergency	190-440-70011	709	30,000	30,000
Prescription Medicine	190-440-70020	-	30,000	30,000
Hospital - inpatient	190-440-70030	-	1,599,414	1,513,872
Hospital - outpatient	190-440-70040	12,953	50,000	50,000
Lab, X-ray	190-440-70050	61	10,000	10,000
TOTAL INDIGENT HEALTH CARE FUND		\$ 186,984	\$ 1,901,490	\$ 1,825,853
<u>COURTHOUSE SECURITY FUND</u>				
Salary (Bailiff)	220-455-10001	\$ 65,351	\$ 67,571	\$ 70,949
Longevity	220-455-10020	-	450	1,200
Certificate	220-455-10030	90	420	300
Overtime	220-455-10080	189	-	-
Benefits				
FICA/Medicare	220-455-15010	4,454	5,236	5,542
Retirement	220-455-15020	11,039	11,512	12,186
Health Insurance	220-455-15030	8,799	9,400	10,199
Dental Insurance	220-455-15040	257	241	244
BC Life Insurance	220-455-15050	32	32	32
TCDRS Life Insurance	220-455-15060	200	253	185
Unemployment	220-455-15070	32	116	123
Workers' Compensation	220-455-15080	1,631	1,749	1,851
Office Supplies	220-455-20000	-	-	-
Equipment (less than \$5k)	220-455-90153	3,361	20,000	5,000
TOTAL COURTHOUSE SECURITY FUND		\$ 95,435	\$ 116,979	\$ 107,811
<u>JUSTICE COURT BLDG SECURITY FUND</u>				
Court Security	221-450-80493	\$ -	\$ 40,000	\$ 40,000
Miscellaneous	221-450-80500	-	6,558	9,456
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$ 46,558	\$ 49,456

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>SPECIALTY COURT FUND</u>				
Miscellaneous	222-290-80500	\$ -	\$ -	\$ 19,152
TOTAL SPECIALTY COURT FUND		\$ -	\$ -	\$ 19,152
<u>COURT REPORTER SERVICE FUND</u>				
Salary- CPS Hearings	223-110-10000	\$ 1,888	\$ 12,000	\$ 12,000
FICA	223-110-15010	961	920	920
Retirement	223-110-15020	635	-	-
Dist Crt Statement of Fact (Transcripts)	223-110-37000	11,121	2,000	11,000
Salary- State Hospiat & Co Court	223-120-10000	18,600	11,000	12,000
FICA	223-120-15010	1,469	850	850
Cnty Crt Statement of Fact (Transcripts)	223-120-37000	600	9,295	12,031
TOTAL COURT REPORTER SVC FUND		\$ 35,275	\$ 36,065	\$ 48,801
<u>LOCAL TRUANCY PREVENTION & DIVERSION</u>				
Juvenile Case Manager	224-290-80500	\$ -	\$ 39,000	\$ 44,652
TOTAL LOCAL TRUANCY		\$ -	\$ 39,000	\$ 44,652
TOTAL LOCAL TRUANCY PREVENTION & DIVERSION FUND		\$ -	\$ 39,000	\$ 44,652
<u>CHILD ABUSE PREVENTION FUND</u>				
Child Abuse Prevention Programs	226-365-80500	\$ -	\$ 5,000	\$ 6,833
TOTAL CHILD ABUSE PREVENTION FUND		\$ -	\$ 5,000	\$ 6,833
<u>RECORDS MANAGEMENT--DISTRICT CLERK FUND</u>				
Automation/Preservation	227-460-90197	\$ -	\$ 57,000	\$ 60,950
TOTAL RECORDS MANAGEMENT FUND		\$ -	\$ 57,000	\$ 60,950

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>COUNTY CLERK RECORDS ARCHIVE</u>				
Records Archive	228-458-90196	\$ 156,134	\$ 900,000	\$ 887,000
TOTAL RECORDS ARCHIVE FUND		\$ 156,134	\$ 900,000	\$ 887,000
<u>VITAL RECORDS PRESERVATION</u>				
Education/professional dues	229-459-31014	\$ -	\$ 5,000	\$ 5,000
Records	229-459-90192	-	24,000	26,881
TOTAL VITAL RECORD PRESERVATION FUND		\$ -	\$ 29,000	\$ 31,881
<u>RECORDS MANAGEMENT (DOCUMENT FILING) FUND</u>				
Equipment less than \$5K	230-460-20000	\$ -	\$ 75,000	\$ 75,000
Doc Preservation Svc (Indexing)	230-460-35001	8,902	697,000	795,000
Disaster Rec/Website Hosting	230-460-90198	-	50,000	50,000
Software Support	230-460-35550	-	30,000	30,000
TOTAL RECORDS MANAGEMENT FUND		\$ 8,902	\$ 852,000	\$ 950,000
<u>RECORDS MANAGEMENT (COURT FEE) FUND</u>				
Capital Expenditures	231-465-90150	\$ -	\$ 36,489	\$ 44,321
Copier Lease	231-465-35501	2,984	5,000	5,000
Office Supplies	231-465-20000	-	1,000	1,000
Automation/Preservation	231-465-90193	-	3,500	3,500
TOTAL RECORDS MANAGEMENT FUND		\$ 2,984	\$ 45,989	\$ 53,821
<u>JUVENILE DELINQUENCY FUND</u>				
Damage Repair	232-466-80520	\$ -	\$ 10	\$ 10
Educational/Intervention Programs	232-466-80570	-	10	10
Public Rewards	232-466-80581	-	6	9
TOTAL JUVENILE DELINQUENCY FUND		\$ -	\$ 26	\$ 29
<u>TOBACCO SETTLEMENT FUND</u>				
Capital Expenditures	233-466-90150	\$ -	\$ 3,849,000	\$ 8,596,276
Election Equipment	233-466-90151	-	-	-
Computers	233-466-90152	-	-	-
911 Tech Equipment		-	1,300,000	-
Transfer to Radio System	233-999-99993	49,010	-	-
TOTAL TOBACCO SETTLEMENT FUND		\$ 49,010	\$ 5,149,000	\$ 8,596,276
<u>JUSTICE COURT TECHNOLOGY FUND</u>				
Cell Phone Allowance	234-130-10090	\$ 1,800	\$ 1,800	\$ 1,800
FICA/Medicare	234-130-15010	-	138	-
Office Supplies	234-130-20000	371	-	-
Technology Education/Training	234-130-31005	3,564	3,500	2,835
Miscellaneous	234-130-80500	-	-	-
Technological expense	234-130-90191	-	-	-
Cop Sync (ticket writing)	234-130-53510	12,300	8,000	8,000
TOTAL JUSTIC COURT TECHNOLOGY		\$ 18,035	\$ 13,438	\$ 12,635
<u>DISTRICT COURT RECORDS TECHNOLOGY FUND</u>				
Automation/Preservation	235-460-90195	\$ -	\$ 13,535	\$ 14,537
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ -	\$ 13,535	\$ 14,537

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>ALTERNATIVE DISPUTE RESOLUTION FUND</u>				
Court Mediators	236-236-38020	\$ 4,400	\$ 39,260	\$ 59,517
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 4,400	\$ 39,260	\$ 59,517
<u>COUNTY COURT TECHNOLOGY FUND (HB 3637)</u>				
Education/Training for Court Judge	237-460-31003	\$ -	\$ 2,800	\$ 3,520
Maint. of Technological Enhancements	237-460-32501	-	750	750
Purchase of Techn. Enhancements	237-460-90156	-	750	750
TOTAL COUNTY COURT TECHNOLOGY FUND		\$ -	\$ 4,300	\$ 5,020
<u>DISTRICT COURT TECHNOLOGY FUND (HB 3637)</u>				
Education/Professional Dues	238-460-31000	\$ -	\$ 500	\$ 1,144
Machine Maintenance	238-460-32500	-	100	100
Equipment- Less than \$5K	238-460-90150	-	1,700	1,700
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ -	\$ 2,300	\$ 2,944
<u>DISTRICT COURT RECORDS ARCHIVE FUND</u>				
Preservation/Restoration Services	239-458-90196	\$ -	\$ 18,620	\$ 20,265
TOTAL DISTRICT COURT RECORD ARCHIVE FUND		\$ -	\$ 18,620	\$ 20,265
<u>DISTRICT COURT RECORD PRESERVATION FUND</u>				
Digitize Court Records	241-460-32510	\$ -	\$ 22,633	\$ 24,429
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ -	\$ 22,633	\$ 24,429
<u>COUNTY COURT RECORD PRESERVATION FUND</u>				
Digitize Court Records	242-460-32510	\$ -	\$ 8,600	\$ 9,296
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ -	\$ 8,600	\$ 9,296
<u>COUNTY ATTORNEY DIVERSIONARY FUND</u>				
Salaries		\$ -	\$ -	\$ -
FICA/Medicare		-	-	-
Retirement		-	-	-
TCDRS Insurance		-	-	-
Miscellaneous	245-190-80500	766	500	500
Office Supplies/Furniture	245-190-20000	7,943	100,000	93,509
Travel/Professional Dues	245-190-31000	1,829	10,000	10,000
Law Books	245-190-34000	-	26,400	26,400
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 10,538	\$ 136,900	\$ 130,409
<u>COUNTY LIBRARY DONATION FUND</u>				
Equipment / Kiosks	249-409-10190	\$ -	\$ 150,000	\$ 150,000
Capital Expenditures	249-409-90150	-	800,000	906,853
Library Operations	249-410-80500	-	50,000	50,000
TOTAL COUNTY LIBRARY DONATION FUND		\$ -	\$ 1,000,000	\$ 1,106,853
<u>CITY/COUNTY FUTURE COMMUNICATION FUND</u>				
Maintenance expense	298-290-35502	\$ 32,245	\$ 168,000	\$ 168,000
Equipment Replacement	298-290-80500		\$ 200,000	\$ 226,706
CITY/COUNTY FUTURE COMMUNICATION FUND		\$ 32,245	\$ 368,000	\$ 394,706

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>COMMUNICATION SYSTEMS FUND</u>				
Annual Maint Pkg Expense	299-290-35501	\$ 810	\$ -	\$ 56,160
TOTAL COMMUNICATION SYSTEMS FUND		\$ 810	\$ -	\$ 56,160
<u>HAVA FUND</u>				
Capital Expenditures	300-466-90150	\$ -	\$ -	\$ -
Return of funds	300-466-80500	25,704	-	-
Transfer to other funds	300-999-99991	\$ 13,339		
TOTAL HAVA FUND		\$ 39,044	\$ -	\$ -
<u>AMERICAN RESCUE PLAN FUND</u>				
Capital Expenditures	301-111-90152	\$ -	\$ 2,410,000	\$ -
Contributions to other agencies (VFD)	301-111-43001	300,000	-	-
Architect Fees	301-111-42550		-	-
Other	301-111-80500	-	400,000	-
TOTAL AMERICAN RESCUE PLAN FUND		\$ 300,000	\$ 2,810,000	\$ -
<u>OPIOID FUND</u>				
Opiod expenditures	302-111-80500	\$ -	\$ 28,300	\$ 21,193
TOTAL OPIOID FUND		\$ -	\$ 28,300	\$ 21,193
<u>STATE GRANT (SB 22) \$350,000- SHERIFF</u>				
Salary (Gross)	303-111-10001			\$ 258,247
Benefits				
FICA	303-111-15010			\$ 19,756
Retirement	303-111-15020			\$ 43,434
Life (TCDRS) Insurance	303-111-15060			\$ 658
Unemployment	303-111-15070			\$ 430
Workers Compensation	303-111-15080			\$ 6,365
Capital Expenditures		-	44,000	
New Vehicles	303-530-90010	-	306,000	21,310
TOTAL STATE GRANT \$350,000 FUND		\$ -	\$ 350,000	\$ 350,200
<u>STATE GRANT (SB22) \$175,000- COUNTY ATTORNEY</u>				
Salary (Gross)	304-111-10001	\$ -	\$ 175,000	\$ 139,766
Benefits				
FICA	304-111-15010			\$ 10,692
Retirement	304-111-15020			\$ 23,509
Life (TCDRS) Insurance	304-111-15060			\$ 517
Unemployment	304-111-15070			\$ 238
Workers Compensation	304-111-15080			\$ 278
Capital Expenditures				\$ 100
New Vehicles				
TOTAL STATE GRANT \$175,000 FUND		\$ -	\$ 175,000	\$ 175,100

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>ELECTION ADMINISTRATION FUND</u>				
Equipment- Less than \$5K	306-230-90152	\$ -	\$ 210,000	\$ 319,150
Election Operations	306-230-20010	\$ 6,120		-
TOTAL ELECTION ADMINISTRATION FUND		\$ 6,120	\$ 210,000	\$ 319,150
<u>LEOSE - DISTRICT ATTORNEY FUND</u>				
Training/Travel	307-170-31070	\$ -	\$ 801	\$ 3,051
TOADISTRICT ATTORNEY FUND		\$ -	\$ 801	\$ 3,051
Accounted for in General Fund in prior years				
<u>LEOSE - SHERIFF FUND</u>				
Training/Travel	308-310-31070	\$ 4,020	\$ 17,400	\$ 23,500
TOTAL LOESE - SHERIFF FUND		\$ 4,020	\$ 17,400	\$ 23,500
Accounted for in General Fund in prior years				
<u>SHERIFF DONATIONS FUND</u>				
LE Equipment/Supplies	309-310-80990	\$ 20,171	\$ 146,000	\$ 251,000
TOTAL SHERIFF DONATIONS FUND		\$ 20,171	\$ 146,000	\$ 251,000
<u>CASH BONDS FUND</u>				
Return of Cash Bonds	310-341-80500	\$ 750	\$ 30,000	\$ 48,000
TOTAL CASH BONDS FUND		\$ 750	\$ 30,000	\$ 48,000
Accounted for in General Fund in previous years				
<u>COURT COSTS FUND</u>				
Revenue sent to various agencies (See Revenue)	311-351-05070		\$ 291,965	\$ 269,000
Transfer to General Fund	311-999-99998	31,236	18,000	30,000
TOTAL COURT COSTS FUND		\$ 31,236	\$ 309,965	\$ 299,000
<u>MENTAL HEALTH OFFICERS FUND (1)</u>				
Salary (3 deputies)	312-310-10000	\$ 175,854	\$ 190,592	\$ 200,121
Longevity	312-310-10020	7,200	8,100	9,000
Certificate Pay	312-310-10030	635	600	900
Holiday Pay	312-310-10060	9,243	8,020	8,421
Overtime Pay	312-310-10070	1,156	14,481	15,205
Cell Phone Allowance	312-310-10090	900	900	900
Benefits				
FICA/Medicare	312-310-15010	\$ 14,132	\$ 17,036	\$ 17,943
Retirement	312-310-15020	\$ 32,645	\$ 37,457	\$ 39,451
Health Insurance	312-310-15030	26,397	28,200	30,597
Dental Insurance	312-310-15040	772	723	732
BC Life Insurance	312-310-15050	95	95	95
TCDRS Life Insurance	312-310-15060	\$ 592	\$ 824	\$ 598
Unemployment	312-310-15070	\$ 95	\$ 379	\$ 399
Workers' Compensation	312-310-15080	\$ 4,723	\$ 5,690	\$ 5,993
Office Supplies	312-310-20000		500	500
Fuel	312-310-65000	8,984	9,750	10,650
Training/Travel	312-310-31015	1,573	780	780
Uniform expense	312-310-43600	-	500	500
CopSync	312-310-53510	1,935	1,935	1,935
Miscellaneous	312-310-80500		9,839	10,739
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 286,931	\$ 336,401	\$ 355,459

(1) This fund reimbursed by MHMR

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
<u>SCHOOL RESOURCE OFFICER FUND</u>				
Salary / Forsan (1)	313-310-10000	57,827	62,434	65,556
Salary / Coahoma (2)	313-311-10000	42,088	46,826	49,167
Longevity	313-310-10020	3,000	4,500	5,100
Certificate Pay	313-310-10030	300	720	720
Overtime Pay	313-310-10070	-	946	994
Holiday Pay	313-310-10060	3,032	2,785	2,924
Cell Phone Allowance	313-310-10090	300	600	600
Benefits				
FICA/Medicare	313-310-15010	4,316	9,089	9,567
Retirement	313-310-15020	10,753	19,984	21,035
Health Insurance	313-310-15030	8,799	18,800	20,398
Dental Insurance	313-310-15040	257	482	488
BC Life Insurance	313-310-15050	32	63	63
TCDRS Life Insurance	313-310-15060	195	440	319
Unemployment	313-310-15070	31	202	213
Workers' Compensation	313-310-15080	1,584	3,036	3,195
Office Supplies	313-310-20000	-	-	-
Training/Travel	313-310-31015	415	700	700
Uniform expense	313-310-43600	-	-	-
Fuel	313-310-65000	-	3,200	3,200
CopSync	313-310-53510	1,290	1,165	-
Miscellaneous	313-310-80500	-	-	1,165
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 134,219	\$ 175,972	\$ 185,404
(1) Forsan School reimb. 75% of Salary/Benefits / 100% of expenses				
Cnty contributes 25% of salary/benefits...total salary/benefits				
(2) Coahoma School will reimburse 100% of Salary/Benefits				
<u>SCOFFLAW LAW FUND</u>				
Office Supplies	314-260-20000	\$ -	\$ 500	\$ 500
Equipment- Less than \$5K	314-260-90150	2,624	20,570	18,330
Miscellaneous	314-260-80500	-	300	300
TOTAL SCOFFLAW FUND		\$ 2,624	\$ 21,370	\$ 19,130
<u>DEBT SERVICE FUND, GO BONDS - SERIES 2015 (Jail)</u>				
Bond Principal	601-601-68010	\$ 505,000	\$ 520,000	\$ 540,000
Bond Interest	601-601-68020	245,838	227,900	209,350
Agent's Fee	601-601-68030	300	600	600
TOTAL JAIL DEBT SERVICE FUND		\$ 751,138	\$ 748,500	\$ 749,950
<u>DEBT SERVICE FUND, GO BONDS - SERIES 2018 (Radio System)</u>				
Bond Principal	600-601-68010	\$ -	\$ -	\$ -
Bond Interest	600-601-68020	-	-	-
Agent's Fee	600-601-68030	-	-	-
TOTAL RADIO SYSTEM		\$ -	\$ -	\$ -
<u>DEBT SERVICE FUND</u>				
Other	704-415-80500	\$ -	\$ -	\$ -
Capital Expenditures	704-415-90152	62,701	-	-
TOTAL CITY/COUNTY RADIO SYSTEM		\$ 62,701	\$ -	\$ -

**EXPENDITURES
FY 2024-25**

Department/Line Items	Acct Number	2022-23 Actual	2023-24 Budget	2024-25 Approved
EQUIPMENT OPERATING FUND				
Salary	850-530-10001	\$ 264,810	\$ 289,616	\$ 304,097
Longevity	850-530-10020	12,300	14,400	15,900
Overtime Pay	850-530-10070	163	1,000	1,000
FICA/Medicare	850-530-15010	21,270	23,257	24,480
Retirement	850-530-15020	47,340	51,135	53,823
Health Insurance	850-530-15030	41,809	47,000	50,995
Dental Insurance	850-530-15040	1,223	1,205	1,220
BC Life Insurance	850-530-15050	150	158	158
TCDRS Life Insurance	850-530-15060	860	1,125	816
Unemployment	850-530-15070	138	517	544
Workers' Compensation	850-530-15080	6,769	7,428	7,819
Shop Supplies	850-530-27000	10,082	10,000	10,000
Shop Maintenance	850-530-27500	5,950	6,000	6,000
Vehicle Insurance	850-530-51500	92,719	104,913	85,000
Reserve Contingency	850-530-64500	-	30,000	30,000
Gas and Oil	850-530-65000	402,297	600,000	600,000
Tires	850-530-65500	51,159	46,000	46,000
Equipment Repairs	850-530-66000	26,179	25,000	25,000
Equipment Parts	850-530-66500	101,963	125,000	125,000
Radio Expense - Sheriff	850-530-67000	281	6,500	6,500
Radio Expense - Jail	850-530-67250	-	2,800	2,800
Radio Expense - R&B	850-530-67500	-	2,560	2,560
Auto Expense - Sheriff	850-530-68000	59,442	51,000	51,000
Auto Expense - Jail	850-530-68011	3,851	4,750	5,750
Auto Expense - Maintenance/JP's	850-530-68250	360	1,500	1,500
Auto Expense - Detention & APO	850-530-68260	1,989	3,000	3,000
Auto Expense - Extension	850-530-68500	993	2,000	4,000
Auto Expense - Fire Department	850-530-68750	22,946	45,000	45,000
New Vehicles - Sheriff & Jail (1)	850-530-90000	-	348,000	678,895
New Vehicles - R&B (2)	850-530-90100	-	1,312,330	895,000
Equipment less than \$5k	850-530-90101	3,650	5,000	5,000
New Vehicles - Extension	850-530-90120	-	-	-
New Vehicles - Courthouse Maintenance	850-530-90131	-	-	-
New Vehicles - Fire Dept.	850-530-90180	-	-	-
New Vehicles - JP's	850-530-90190	-	-	-
Equipment Rental	850-530-90250	-	5,000	5,000
Facility Maintenance and Repairs	850-530-90300	2,942	-	-
TOTAL EQUIPMENT OPERATING FUND		\$ 1,183,635	\$ 3,173,194	\$ 3,093,857

Summary of R&B 2025 Equipment

150 M3 Motor-grader (All Wheel Drive) Caterpillar	480,000
Auction/Trade Unit 40407	(150,000)
2-3/4 Double Cab 4x4 Pickups (outfitted)	115,000
2025 International Haul Truck	156,000
Auction 2015 Cat Haul Truck	(30,000)
2025 International Dump Truck	156,000
Auction 2015 Cat Dump Truck	(30,000)
2024 Funds Given at 6-17 Mtg (mechanics truck & 2 bat wing	198,000
	\$ 895,000.00

HOWARD COUNTY					
2024-2025 BUDGET SUMMARY					
Fund Number:	920	930	935	941	950
Fund Name:	District Attorney Forfeiture	Sheriff Foreiture	Jail Commissary	Tax Assessor- Collector Special Inventory	Abandoned Property
Estimated Balance					
October 1, 2024	300,000	65,000	49,000	19,000	63,000
Revenue:					
Charges for Services	250	250	80,000	-	8,500
Interest	3,300	300	500	140	20
Total Revenue	3,550	550	80,500	140	8,520
Expenditures:					
Salary & Benefits	-	-	41,100	-	
Supplies	25,000	5,000	15,000	10,000	15,000
Education	25,000		-	4,500	
Machine Maintenance	2,500		-		
Postage	-		1,200		
Cable TV	-		4,400		
Inventory Items	-		55,000		
Investigations	100,000	20,000	-		
Aircraft Repairs & Hanger	-				
Vehicle Towing Costs	-				3,000
Inmate Work Program	-		3,000		
Expenditures from Abandoned Property	-				42,510
Miscellaneous	1,000	5,000			
Capital Outlay	150,050	35,550	9,800	4,640	11,010
Transfer to Equipment Operating					
Total Expenditures		-	-	-	-
	303,550	65,550	129,500	19,140	71,520
Estimated Balance					
September 30, 2025					
	-	-	-	-	-

Tax Rate Calculation Worksheets

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big Spring, Texas, 79720

www.co.howard.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 11,049,478,473
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,049,478,473
4.	Prior year total adopted tax rate.	\$ 0.192000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 0
	B. Prior year values resulting from final court decisions:	- \$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:	- \$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	Description	Amount
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 11,049,478,473
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 3,650,183
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 4,597,854
	C. Value loss. Add A and B. ⁶	\$ 8,248,037
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 5,350
	B. Current year productivity or special appraised value:	- \$ 162
	C. Value loss. Subtract B from A. ⁷	\$ 5,188
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,253,225
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 11,041,225,248
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 21,199,152
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 45,853
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 21,245,005
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:	\$ 11,351,514,265
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ 6,811,533
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total current year value. Add A and B, then subtract C and D.	\$ 11,358,325,798

⁵ Tex. Tax Code §26.012(f)(5)⁶ Tex. Tax Code §26.012(f)(5)⁷ Tex. Tax Code §26.012(f)(5)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(f)(3)¹⁰ Tex. Tax Code §26.012(f)(3)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
19. Total value of properties under protest or not included on certified appraisal roll. ¹³		
A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴		\$ 12,764,724
B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵		+ \$ 0
C. Total value under protest or not certified. Add A and B.		\$ 12,764,724
20. Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶		\$ 0
21. Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷		\$ 11,371,090,522
22. Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸		\$ 0
23. Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹		\$ 17,965,052
24. Total adjustments to the current year taxable value. Add Lines 22 and 23.		\$ 17,965,052
25. Adjusted current year taxable value. Subtract Line 24 from Line 21.		\$ 11,353,125,470
26. Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰		\$ 0.187129 /\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹		\$ 0.203789 /\$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:

- 1. 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.
- 2. 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.

Voter-Approval Tax Rate Worksheet		Amount/Rate
28. Prior year M&O tax rate. Enter the prior year M&O tax rate.		\$ 0.184768 /\$100
29. Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 11,049,478,473

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Amount	Rate
30. Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.		\$ 20,415,900
31. Adjusted prior year levy for calculating NNR M&O rate.		
A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.	+ \$ 44,233	
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.	\$ 44,233	
E. Add Line 30 to 31D.		\$ 20,460,133
32. Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.		\$ 11,353,125,470
33. Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.		\$ 0.180215 /\$100
34. Rate adjustment for state criminal justice mandate. ²³		
A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 216,783	
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.	- \$ 137,018	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000702 /\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000702 /\$100
35. Rate adjustment for indigent health care expenditures. ²⁴		
A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 179,005	
B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	- \$ 181,578	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ -0.000023 /\$100	
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Description	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 303,566
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	\$ 334,907
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ -0.000277 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.000147 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.180917 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.180917 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.187249 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 749,950 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 90,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 659,950	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 23,601
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 636,349
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 96.00 % B. Enter the prior year actual collection rate 97.34 % C. Enter the 2022 actual collection rate 94.03 % D. Enter the 2021 actual collection rate 96.51 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 96.00 %	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 662,863
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.005829 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.193078 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.210319 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.203789 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.203789 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.210319 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.210319 /\$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 Tax Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Tax Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.210319 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.221566 /\$100
	B. Unused increment rate (Line 66)	\$ 0.005066 /\$100
	C. Subtract B from A	\$ 0.216500 /\$100
	D. Adopted Tax Rate	\$ 0.208716 /\$100
	E. Subtract D from C	\$ 0.007784 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 10,447,463,860
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 813.230
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.238916 /\$100
	B. Unused increment rate (Line 66)	\$ 0.012084 /\$100
	C. Subtract B from A	\$ 0.226832 /\$100
	D. Adopted Tax Rate	\$ 0.238916 /\$100
	E. Subtract D from C	\$ -0.012084 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 8,711,325,600
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.339629 /\$100
	B. Unused increment rate (Line 66)	\$ 0.005066 /\$100
	C. Subtract B from A	\$ 0.334563 /\$100
	D. Adopted Tax Rate	\$ 0.327545 /\$100
	E. Subtract D from C	\$ 0.007018 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 5,767,092,631
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 404,734
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,217,964 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.010711 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.221030 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

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

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.197575 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.004397 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.005829 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.207801 /\$100

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

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

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

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

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

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

74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.208716 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,041,225,248
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,353,125,470
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

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).

\$ 0.221030 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.203789 /\$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. \$ 0.221030 /\$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. \$ 0.207801 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

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

print
hereT. Sayles

Printed Name of Taxing Unit Representative

sign
hereT. Sayles

Taxing Unit Representative

8-9-24

Date

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County

Special Road and Bridge

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big Spring, Texas, 79720

www.co.howard.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.

No-New-Revenue Tax Rate Worksheet		Amount/Dollars
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 11,049,478,473
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,049,478,473
4.	Prior year total adopted tax rate.	\$ 0.016716 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 11,049,478,473
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 3,650,183
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 4,597,854
	C. Value loss. Add A and B. ⁶	\$ 8,248,037
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 5,350
	B. Current year productivity or special appraised value:	- \$ 162
	C. Value loss. Subtract B from A. ⁷	\$ 5,188
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,253,225
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. *If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 11,041,225,248
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,845,651
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 45,853
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,891,504
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:	\$ 11,351,514,265
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ 6,811,533
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total current year value. Add A and B, then subtract C and D.	\$ 11,358,325,798

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Dollars
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 12,764,724
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 12,764,724
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 11,371,090,522
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 17,965,052
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 17,965,052
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 11,353,125,470
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.016660 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.203789 /\$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/Dollars
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.016716 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,049,478,473

¹⁴ Tex. Tax Code §26.01(c) and (d)

¹⁵ Tex. Tax Code §26.01(c)

¹⁶ Tex. Tax Code §26.01(d)

¹⁷ Tex. Tax Code §26.012(6)(B)

¹⁸ Tex. Tax Code §26.012(6)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.012(17)

²¹ Tex. Tax Code §26.04(c)

²² Tex. Tax Code §26.04(d)

Notes	Amount	Rate
30. Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.		\$ 1,847,030
31. Adjusted prior year levy for calculating NNR M&O rate.		
A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ 44,233		
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. \$ 44,233		
E. Add Line 30 to 31D.		\$ 1,891,263
32. Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.		\$ 11,353,125,470
33. Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.		\$ 0.016658 /\$100
34. Rate adjustment for state criminal justice mandate. ²³		
A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0		
B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0		
C. Subtract B from A and divide by Line 32 and multiply by \$100.		\$ /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ /\$100
35. Rate adjustment for indigent health care expenditures. ²⁴		
A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0		
B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0		
C. Subtract B from A and divide by Line 32 and multiply by \$100.		\$ /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Voter-Approval Tax Rate Worksheet		Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵		
A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.		\$ 0
B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.		\$ 0
C. Subtract B from A and divide by Line 32 and multiply by \$100.		\$ 0.000000 /\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.		\$ 0.000000 /\$100
E. Enter the lesser of C and D. If not applicable, enter 0.		\$ 0.000000 /\$100
37. Rate adjustment for county hospital expenditures. ²⁶		
A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.		\$ 0
B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.		\$ 0
C. Subtract B from A and divide by Line 32 and multiply by \$100.		\$ 0.000000 /\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.		\$ 0.000000 /\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0.000000 /\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.		\$ 0
B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.		\$
C. Subtract B from A and divide by Line 32 and multiply by \$100.		\$ /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000 /\$100
39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ 0.016658 /\$100
40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.		\$ 0
B. Divide Line 40A by Line 32 and multiply by \$100.		\$ 0.000000 /\$100
C. Add Line 40B to Line 39.		\$ 0.016658 /\$100
41. Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.		
Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		
- or -		
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$ 0.017241 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Amount/Rate
D41. Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42. Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
43. Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44. Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 % B. Enter the prior year actual collection rate. 0.00 % C. Enter the 2022 actual collection rate. 0.00 % D. Enter the 2021 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 0.00 %	
46. Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47. Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49. Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.017241 /\$100
D49. Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.210319 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.203789 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.203789 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.210319 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.210319 /\$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 Tax Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.210319 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.221566 /\$100
	B. Unused increment rate (Line 66)	\$ 0.005066 /\$100
	C. Subtract B from A	\$ 0.216500 /\$100
	D. Adopted Tax Rate	\$ 0.208716 /\$100
	E. Subtract D from C	\$ 0.007784 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 10,447,463,860
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 813.230
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.238916 /\$100
	B. Unused increment rate (Line 66)	\$ 0.012084 /\$100
	C. Subtract B from A	\$ 0.226832 /\$100
	D. Adopted Tax Rate	\$ 0.238916 /\$100
	E. Subtract D from C	\$ -0.012084 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 8,711,325,600
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.339629 /\$100
	B. Unused increment rate (Line 66)	\$ 0.005066 /\$100
	C. Subtract B from A	\$ 0.334563 /\$100
	D. Adopted Tax Rate	\$ 0.327545 /\$100
	E. Subtract D from C	\$ 0.007018 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 5,767,092,631
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 404.734
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 1,217,964 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.010711 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.221030 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

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

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴¹

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.⁴²

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.197575 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,371,090,522
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.004397 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.005829 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.207801 /\$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.⁴³

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.⁴⁴

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).

74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.208716 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁵ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,041,225,248
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,353,125,470
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁶	\$ 0.000000 /\$100

⁴¹ Tex. Tax Code §26.04(c)(2)(B)

⁴² Tex. Tax Code §26.012(B-a)

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

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).

\$ 0.221030 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.203789 /\$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. \$ 0.221030 /\$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. \$ 0.207801 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

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

print
here ▶T. Sayles
Printed Name of Taxing Unit Representativesign
here ▶T. Sayles
Taxing Unit Representative

Date

8-8-24

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

2024 Governing Body Summary #1A*

Benchmark 2024 Tax Rates

Howard County

Date: 08/09/2024 04:08 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.203789	\$23,173,032	
One Percent \$100 Tax Increase***	\$0.205826	\$23,404,661	\$231,629
One Cent per \$100 Tax Increase***	\$0.213789	\$24,310,141	\$1,137,109
De Minimis Rate	\$0.207801	\$23,629,240	\$456,208
VAR NOT adjusted for Unused Increment Rate	\$0.210319	\$23,915,564	\$742,532
VAR adjusted for Unused Increment Rate	\$0.221030	\$25,133,521	\$1,960,489
Last Year's Tax Rate	\$0.208716	\$23,733,285	\$560,253
Proposed Tax Rate	\$0.017241	\$1,960,490	\$-21,212,542

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

2024 Governing Body Summary #2A*
Tax Increase Compared to No New Revenue Tax Rate
Howard County

Date: 08/09/2024 04:17 PM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	\$0.203789	\$23,173,032	
0.50	\$0.208789	\$23,741,586	\$568,554
1.00	\$0.213789	\$24,310,141	\$1,137,109
1.50	\$0.218789	\$24,878,695	\$1,705,663
2.00	\$0.223789	\$25,447,250	\$2,274,218
2.50	\$0.228789	\$26,015,804	\$2,842,772
3.00	\$0.233789	\$26,584,359	\$3,411,327
3.50	\$0.238789	\$27,152,913	\$3,979,881
4.00	\$0.243789	\$27,721,468	\$4,548,436
4.50	\$0.248789	\$28,290,022	\$5,116,990
5.00	\$0.253789	\$28,858,577	\$5,685,545
5.50	\$0.258789	\$29,427,131	\$6,254,099
6.00	\$0.263789	\$29,995,686	\$6,822,654
6.50	\$0.268789	\$30,564,241	\$7,391,209
7.00	\$0.273789	\$31,132,795	\$7,959,763
7.50	\$0.278789	\$31,701,350	\$8,528,318
8.00	\$0.283789	\$32,269,904	\$9,096,872
8.50	\$0.288789	\$32,838,459	\$9,665,427
9.00	\$0.293789	\$33,407,013	\$10,233,981
9.50	\$0.298789	\$33,975,568	\$10,802,536
10.00	\$0.303789	\$34,544,122	\$11,371,090
10.50	\$0.308789	\$35,112,677	\$11,939,645
11.00	\$0.313789	\$35,681,231	\$12,508,199
11.50	\$0.318789	\$36,249,786	\$13,076,754
12.00	\$0.323789	\$36,818,340	\$13,645,308
12.50	\$0.328789	\$37,386,895	\$14,213,863
13.00	\$0.333789	\$37,955,449	\$14,782,417
13.50	\$0.338789	\$38,524,004	\$15,350,972
14.00	\$0.343789	\$39,092,558	\$15,919,526
14.50	\$0.348789	\$39,661,113	\$16,488,081
15.00	\$0.353789	\$40,229,667	\$17,056,635
15.50	\$0.358789	\$40,798,222	\$17,625,190
16.00	\$0.363789	\$41,366,776	\$18,193,744
16.50	\$0.368789	\$41,935,331	\$18,762,299
17.00	\$0.373789	\$42,503,886	\$19,330,854
17.50	\$0.378789	\$43,072,440	\$19,899,408
18.00	\$0.383789	\$43,640,995	\$20,467,963
18.50	\$0.388789	\$44,209,549	\$21,036,517
19.00	\$0.393789	\$44,778,104	\$21,605,072
19.50	\$0.398789	\$45,346,658	\$22,173,626
20.00	\$0.403789	\$45,915,213	\$22,742,181

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***Tax increase compared to no-new-revenue tax rate.