



DE WITT COUNTY, TX

### Adopted Budget

For Fiscal Year: 2024-2025

October 1, 2024 through September 30, 2025

LGC 111.008 (d)(1)(B): This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,529,997 which is a 11.09 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 \$110,562.00.

The 2025 Fiscal Year Budget for De Witt County was adopted by a record vote of 5-0, on August 26, 2024 with the following members of Commissioner's Court voting in favor: County Judge Daryl Fowler, Commissioner Precinct 1 Ryan Varela, Commissioner Precinct 2 James B. Pilchick, Sr., Commissioner Precinct 3 James Kaiser, Commissioner Precinct 4 Brian Carson, and the following voting in opposition: None

	<u>2023</u>
Property Tax Rate	0.36601
No New Revenue Tax Rate	0.33779
No New Revenue Maintenance & Operations	0.33790
Voter Approval Tax Rate	0.46452
Debt Rate	0.00000

	<u>2024</u>
Property Tax Rate	0.36601
No New Revenue Tax Rate	0.33026
No New Revenue Maintenance & Operations	0.33145
Voter Approval Tax Rate	0.41082
Debt Rate	0.00000

### Filed for Record

This, the 27<sup>th</sup> day of Aug. 2024  
at 2:50 o'clock P M

Natalie Carson

NATALIE CARSON, COUNTY CLERK OF  
DeWitt County, Texas

TOTAL BOND DEBT OBLIGATION FOR DE WITT COUNTY SECURED BY PROPERTY TAXES: \$ 0

TOTAL DEBT OBLIGATION: \$ 0



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# DE WITT COUNTY COMMISSIONERS COURT



Ryan Varela  
Commissioner 1

James B. Pilchick , Sr.  
Commissioner 2

Daryl L. Fowler  
County Judge

James Kaiser  
Commissioner 3

Brian Carson  
Commissioner 4



## DE WITT COUNTY, TX

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DE WITT COUNTY, TX

# Budget Certificate

October 1, 2024 through September 30, 2025

THE STATE OF TEXAS

COUNTY OF De WITT

We, Daryl L. Fowler, County Judge and Neomi Williams, County Auditor of De Witt County, Texas, do hereby certify that the attached is a true and correct copy of the 2025 Fiscal Year Budget for De Witt County, Texas, as passed and approved by the Commissioners Court of said County on this, the 26th day of August 2024. The same appears on file in the office of the County Clerk of said County.

*Daryl L. Fowler*

County Judge

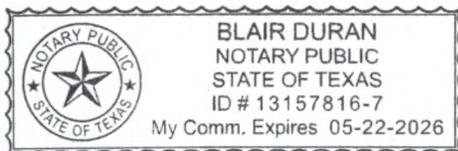
*Neomi Williams*

County Auditor

*Natalee Carson*

County Clerk

SUBSCRIBED AND SWORN to before me, the undersigned authority, the 26th day of August 2024.

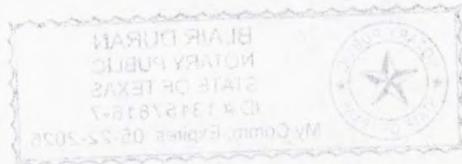


*Blair Duran*

Notary Public, State of Texas



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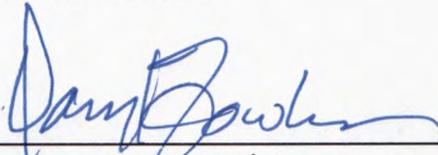


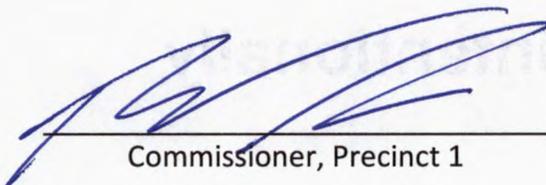
DE WITT COUNTY, TX

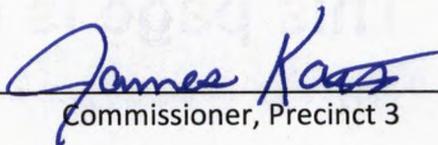
**Order Adopting The  
Budget For Fiscal Year  
2025**

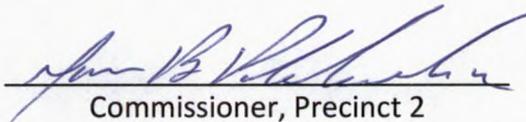
On this the 26th day of August, 2024, at a De Witt County Commissioners Court meeting, came to be considered the Budget of estimated revenues and proposed expenditures for the period beginning October 1, 2024 and ending September 30, 2025, and it appearing to the Court that said Budget is in accordance with law, and has been duly prepared by the County Judge, assisted by the County Auditor, and duly filed for inspection; that notice has been given in accordance with law for public hearing on the adoption of said Budget; and that said Budget having been duly considered by the Court inclusive of modifications and deferred items agreed to in court August 26, 2024, on motion made, seconded and carried by a majority of the Commissioners Court, it is ordered by the Court that the said Budget be, and it is hereby, approved and adopted. It is further ordered by the Court that totals shown in said Budget for expenditure categories be considered to be Budget Line Items, and the amounts shown for individual items included in those categories be considered to be supplementary information.

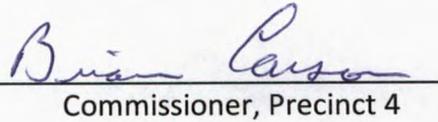
PASSED AND APPROVED this 26th day of August, 2024.

  
\_\_\_\_\_  
County Judge

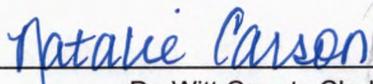
  
\_\_\_\_\_  
Commissioner, Precinct 1

  
\_\_\_\_\_  
Commissioner, Precinct 3

  
\_\_\_\_\_  
Commissioner, Precinct 2

  
\_\_\_\_\_  
Commissioner, Precinct 4

ATTEST:

  
\_\_\_\_\_  
De Witt County Clerk







DE WITT COUNTY, TX

**Order Adopting The  
Tax Rate For Fiscal Year  
2025**

On this the 26th day of August, 2024 the Commissioners Court of De Witt County, convened and held a meeting which was at all times open to the public. The said Tax Rate has been duly calculated in accordance with law, and all required public notices duly filed, and said Tax Rate, having been duly considered by the Court, on motion made, seconded and carried, it is ordered by the Court that the said Tax Rate be, and is hereby, approved and adopted as follows:

General Fund	0.20000
Road and Bridge General	0.06500
Special Road and Bridge	0.03200
County Road Repair & Flood	0.06901

The Total Tax Rate shall be \$0.36601 per one hundred dollar valuation.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.43 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.**

The 2024 tax rate for De Witt County was adopted by a record vote of 5-0, on August 26, 2024, with the following members of Commissioners Court voting in favor: County Judge Daryl L. Fowler, Commissioner Precinct 1 Ryan Varela, Commissioner Precinct 2 James B. Pilchick, Sr. Commissioner Precinct 3 James Kaiser, and Commissioner Precinct 4 Brian Carson; and the following voting in opposition: None

\_\_\_\_\_  
County Judge

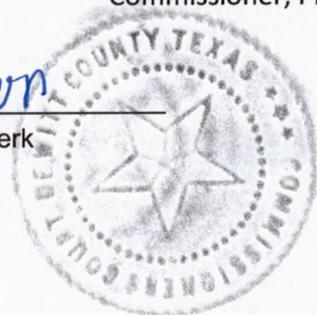
\_\_\_\_\_  
Commissioner, Precinct 1

\_\_\_\_\_  
Commissioner, Precinct 3

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Commissioner, Precinct 2

\_\_\_\_\_  
Commissioner, Precinct 4

ATTEST:   
\_\_\_\_\_  
De Witt County Clerk





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**DE WITT COUNTY, TX**

**Tax  
Rate  
History**

<b>OPERATING FUNDS</b>	<b>ACTUAL 2013</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>ACTUAL 2016</b>	<b>ACTUAL 2017</b>	<b>ACTUAL 2018</b>
General Fund	0.14578	0.19104	0.23790	0.25117	0.27000	0.20000
Road & Bridge General Fund	0.05650	0.04744	0.04744	0.05244	0.04545	0.12000
Special Road & Bridge Fund	0.04336	0.03731	0.03731	0.04231	0.03545	0.02590
County Road and Flood Fund	0.19855	0.16284	0.11834	0.12344	0.11847	0.11847
Indigent Health Care Fund	0.00500	0.01535	0.00838	0.00001	0.00000	0.00500
<b>Total Maintenance &amp; Operating</b>	<b>0.44919</b>	<b>0.45398</b>	<b>0.44937</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>
Debt Service Fund	0.02018	0.01539	0.02000	0.00000	0.00000	0.00000
<b>TOTAL COUNTY TAX RATE</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>

<b>OPERATING FUNDS</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>ACTUAL 2023</b>	<b>ACTUAL 2024</b>
General Fund	0.24200	0.23400	0.25000	0.23827	0.20000	0.20000
Road & Bridge General Fund	0.10000	0.10780	0.09400	0.08226	0.06500	0.06500
Special Road & Bridge Fund	0.02590	0.04455	0.04400	0.03226	0.03200	0.03200
County Road and Flood Fund	0.09847	0.08302	0.08137	0.06964	0.06901	0.06901
Indigent Health Care Fund	0.00300	0.00000	0.00000	0.00000	0.00000	0.00000
<b>Total Maintenance &amp; Operating</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.42243</b>	<b>0.36601</b>	<b>0.36601</b>
Debt Service Fund	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<b>TOTAL COUNTY TAX RATE</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.46937</b>	<b>0.42243</b>	<b>0.36601</b>	<b>0.36601</b>



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DE WITT COUNTY, TX

**2024  
Property  
Tax Levy**

FUND	PROPERTY VALUE	TAX RATE	FISCAL YEAR 2024 TAX LEVY	MAXIMUM LEVY FROM FROZEN VALUE	TOTAL FISCAL YEAR 2024 TAX LEVY	BUDGETED ANTICIPATED 94% COLLECTION
General Fund	\$9,629,978,028	0.20000	\$19,259,956	\$605,894	\$19,865,850	\$18,673,899
Road & Bridge General Fund	\$9,629,978,028	0.06500	\$6,259,486	\$196,956	\$6,456,442	\$6,069,055
Special Road & Bridge Maintenance Fund	\$9,623,905,825	0.03200	\$3,079,650	\$96,904	\$3,176,554	\$2,985,961
County Road Repair & Flood	\$9,616,957,710	0.06901	\$6,636,663	\$196,796	\$6,833,459	\$6,423,451
<b>Total Maintenance &amp; Operating</b>	*****	<b>0.36601</b>	<b>\$35,235,754</b>	<b>\$1,096,550</b>	<b>\$36,332,304</b>	<b>\$34,152,366</b>



**DE WITT COUNTY, TX**

**Statement of  
Estimated Balances**

**By Fund  
For Fiscal Year 2024**

FUND	BEGINNING	2024	TRANSFERS	2024	TRANSFERS	ESTIMATED
	BALANCE	ESTIMATED		ESTIMATED		ENDING
	10/1/2023	REVENUE	IN	EXPENDITURES	OUT	9/30/2024
General	\$28,948,840	\$21,450,000	\$0	\$13,350,000	\$688,338	\$36,360,502
Road & Bridge - General	\$248,514	\$5,902,107	\$0	\$540,577	\$5,256,399	\$353,645
Road & Bridge, Precinct #1	\$3,955,241	\$1,030,807	\$3,495,681	\$5,012,364	\$0	\$3,469,365
Road & Bridge, Precinct #2	\$3,867,546	\$1,165,783	\$3,105,495	\$3,935,540	\$0	\$4,203,284
Road & Bridge, Precinct #3	\$8,438,734	\$1,388,227	\$4,718,852	\$6,724,923	\$34,803	\$7,786,087
Road & Bridge, Precinct #4	\$1,839,241	\$919,809	\$2,634,495	\$3,383,685	\$0	\$2,009,860
Special R&B Maintenance	\$100,331	\$2,812,496	\$0	\$60,000	\$2,716,485	\$136,342
County Road Repair & Flood	\$184,943	\$6,040,129	\$0	\$0	\$5,946,836	\$278,236
Health Department	\$44,824	\$159,928	\$153,053	\$334,598	\$0	\$23,206
24th Jud. District DA	\$3,902	\$25,153	\$0	\$29,054	\$0	\$0
Juvenile Probation	\$64,348	\$0	\$254,523	\$305,000	\$0	\$13,871
County Building & Equipment	\$1,219,132	\$57,539	\$100,000	\$81,600	\$0	\$1,295,071
Indigent Health Care	\$368,908	\$14,906	\$19,475	\$121,888	\$0	\$281,401
North Cuero Watershed	\$281,151	\$42,941	\$2,500	\$90,000	\$0	\$236,592
<b>TOTALS</b>	<b>\$49,565,653</b>	<b>\$41,009,824</b>	<b>\$14,484,074</b>	<b>\$33,969,229</b>	<b>\$14,642,861</b>	<b>\$56,447,461</b>



DE WITT COUNTY, TX

Statement of  
Estimated Balances

By Fund  
For Fiscal Year 2025

FUND	ESTIMATED				ESTIMATED	ESTIMATED	ENDING
	BEGINNING	2025	TRANSFERS	2025	TRANSFERS		BALANCE
	BALANCE	ESTIMATED	IN	EXPENDITURES	OUT		BALANCE
	10/1/2024	REVENUE					9/30/2025
General	\$36,360,502	\$21,329,727	\$0	\$15,438,148	\$691,443		\$41,560,638
Road & Bridge - General	\$353,645	\$6,209,055	\$0	\$575,568	\$5,986,632		\$500
Road & Bridge, Precinct #1	\$3,469,365	\$712,500	\$4,199,690	\$5,305,917	\$0		\$3,075,638
Road & Bridge, Precinct #2	\$4,203,284	\$659,500	\$3,671,536	\$4,743,678	\$0		\$3,790,642
Road & Bridge, Precinct #3	\$7,786,087	\$975,000	\$5,039,357	\$8,528,655	\$38,568		\$5,233,221
Road & Bridge, Precinct #4	\$2,009,860	\$603,500	\$2,979,607	\$5,126,411	\$0		\$466,556
Special R&B Maintenance	\$136,342	\$2,997,961	\$0	\$0	\$3,133,803		\$500
County Road Repair & Flood	\$278,236	\$6,453,451	\$0	\$0	\$6,731,187		\$500
Health Department	\$23,206	\$168,784	\$170,845	\$362,335	\$0		\$500
24th Jud. District DA	\$0	\$0	\$0	\$0	\$0		\$0
Juvenile Probation	\$13,871	\$0	\$309,904	\$323,575	\$0		\$200
County Building & Equipment	\$1,295,071	\$10,000	\$100,000	\$1,285,000	\$0		\$120,071
Indigent Health Care	\$281,401	\$6,000	\$108,194	\$395,345	\$0		\$250
North Cuero Watershed	\$236,592	\$12,000	\$2,500	\$140,000	\$0		\$111,092
<b>TOTALS</b>	<b>\$56,447,461</b>	<b>\$40,137,478</b>	<b>\$16,581,633</b>	<b>\$42,224,632</b>	<b>\$16,581,633</b>		<b>\$54,360,307</b>



**DE WITT COUNTY, TX**

**Statement of  
Estimated Balances**

**By Special Fund  
For Fiscal Year 2024**

SPECIAL FUND	BEGINNING BALANCE 10/1/2023	2024 ESTIMATED REVENUE	TRANSFERS IN	2024 ESTIMATED EXPENDITURES	TRANSFERS OUT	ESTIMATED ENDING BALANCE 9/30/2024
Justice Court Security	\$21,871	\$108		\$0		\$21,979
Law Library	\$21,027	\$9,191		\$20,000		\$10,218
Records Management	\$15,512	\$6,900		\$0		\$22,412
County Clerk Records Mgmt.	\$128,300	\$35,260		\$8,290		\$155,270
Courthouse Security	\$85,782	\$14,316		\$0		\$100,098
Justice Crt Technology	\$11,276	\$6,202		\$0		\$17,478
Co Clerk Records Archive Fund	\$132,840	\$38,484		\$0		\$171,324
District Crt Tech Fund/Archive Fee	\$1,643	\$130		\$0		\$1,773
District Clerk Records Mgmt	\$3,129	\$80		\$0		\$3,209
County & Dist Court Tech	\$7,045	\$337		\$0		\$7,382
County Specialty Court Fund	\$8,509	\$1,404		\$0		\$9,912
Dist Atty Pre-Trial Intervention	\$15,300	\$12,500		\$9,000		\$18,800
Co Atty Pre-Trial Intervention	\$48,690	\$15,730		\$12,000		\$52,420
Rural Sheriff's Salary Assistance Grant	\$0	\$356,500		\$356,500		\$0
Rural Prosecutor's Salary Assistance Grant	\$0	\$179,600		\$179,600		\$0
CTIF 2020 Grant	\$0	\$0		\$0		\$0
County Clerk of the Court	\$11,496	\$5,000		\$1,100		\$15,396
District Clerk of the Court	\$16,665	\$10,570		\$6,000		\$21,235
County Dispute Resolution Fund	\$1,739	\$5,300		\$6,404		\$635
County Jury Fund	\$6,135	\$2,832		\$0		\$8,967
County Prosecutor Fee Fund	\$1,418	\$578		\$0		\$1,996
Court Facility Fee Fund	\$11,318	\$5,252		\$0		\$16,570
Court Guardianship Fund	\$6,150	\$2,760		\$0		\$8,910
Court Reporter Service Fund	\$14,361	\$6,652		\$2,000		\$19,012
JP 1 Court Support Fund	\$5,975	\$4,225		\$3,000		\$7,200
JP 2 Court Support Fund	\$6,175	\$2,575		\$810		\$7,940
Judicial Education Support Fund	\$980	\$430		\$0		\$1,410
Language Access Fund	\$3,156	\$1,603		\$0		\$4,759
Opioid Settlement Fund	\$22,282	\$5,330		\$0		\$27,612
<b>TOTALS</b>	<b>\$608,774</b>	<b>\$729,848</b>	<b>\$0</b>	<b>\$604,704</b>	<b>\$0</b>	<b>\$733,919</b>



DE WITT COUNTY, TX

Statement of  
Estimated Balances

By Special Fund  
For Fiscal Year 2025

SPECIAL FUND	ESTIMATED				ESTIMATED
	BEGINNING	2025	TRANSFERS	2025	ENDING
	BALANCE	ESTIMATED	IN	ESTIMATED	BALANCE
	10/1/2024	REVENUE		EXPENDITURES	9/30/2025
Justice Court Security	\$21,979	\$50		\$0	\$22,029
Law Library	\$10,218	\$8,000		\$18,000	\$218
Records Management	\$22,412	\$5,000		\$20,000	\$7,412
County Clerk Records Mgmt.	\$155,270	\$31,200		\$68,020	\$118,450
Courthouse Security	\$100,098	\$9,500		\$35,000	\$74,598
Justice Crt Technology	\$17,478	\$3,500		\$16,100	\$4,878
Co Clerk Records Archive Fund	\$171,324	\$31,000		\$75,000	\$127,324
District Crt Tech Fund/Archive Fee	\$1,773	\$100		\$1,623	\$250
District Clerk Records Mgmt	\$3,209	\$50		\$3,100	\$159
County & Dist Court Tech	\$7,382	\$100		\$5,000	\$2,482
County Specialty Court Fund	\$9,912	\$1,000		\$0	\$10,912
Dist Atty Pre-Trial Intervention	\$18,800	\$6,000		\$10,000	\$14,800
Co Atty Pre-Trial Intervention	\$52,420	\$15,000		\$12,000	\$55,420
Rural Sheriff's Salary Assistance					
Grant	\$0	\$360,000		\$360,000	\$0
Rural Prosecutor's Salary Assistance					
Grant	\$0	\$182,500		\$182,500	\$0
CTIF 2020 GRANT	\$0	\$0		\$0	\$0
County Clerk of the Court	\$15,396	\$4,500		\$8,000	\$11,896
District Clerk of the Court	\$21,235	\$9,000		\$8,000	\$22,235
County Dispute Resolution Fund	\$635	\$4,200		\$0	\$4,835
County Jury Fund	\$8,967	\$1,650		\$500	\$10,117
County Prosecutor Fee Fund	\$1,996	\$350		\$0	\$2,346
Court Facility Fee Fund	\$16,570	\$4,000		\$0	\$20,570
Court Guardianship Fund	\$8,910	\$2,300		\$0	\$11,210
Court Reporter Service Fund	\$19,012	\$5,000		\$4,080	\$19,932
JP 1 Court Support Fund	\$7,200	\$3,500		\$4,000	\$6,700
JP 2 Court Support Fund	\$7,940	\$2,000		\$2,000	\$7,940
Judicial Education Support Fund	\$1,410	\$300		\$0	\$1,710
Language Access Fund	\$4,759	\$900		\$0	\$5,659
Opioid Settlement Fund	\$27,612	\$200		\$0	\$27,812
<b>TOTALS</b>	<b>\$733,919</b>	<b>\$690,900</b>	<b>\$0</b>	<b>\$832,923</b>	<b>\$591,896</b>



DE WITT COUNTY, TX

Fiscal Year 2025  
Budgeted  
Appropriations

<b>TRANSPORTATION</b>		
Road & Bridge - Pct. 1	\$5,305,917	
Road & Bridge - Pct. 2	\$4,743,678	
Road & Bridge - Pct. 3	\$8,528,655	
Road & Bridge - Pct. 4	\$5,126,411	
Special Road & Bridge	\$0	
<b>TOTAL</b>	<b>\$23,704,661</b>	<b>55.05%</b>

<b>RECORDS/FINANCIAL</b>		
County Clerk	\$457,392	
Records Management	\$20,000	
County Clerk Records Management	\$68,020	
County Auditor	\$386,326	
County Treasurer	\$208,730	
Tax Assessor Collector	\$1,014,728	
District Clerk Records Management	\$3,100	
County & District Clerk Archive Funds	\$76,623	
<b>TOTAL</b>	<b>\$2,234,919</b>	<b>5.19%</b>

<b>ADMINISTRATION</b>		
County Judge	\$250,481	
Road & Bridge General	\$575,568	
Elections	\$263,254	
Non-Departmental	\$705,288	
Information Technology	\$828,853	
Human Resources	\$182,969	
<b>TOTAL</b>	<b>\$2,806,413</b>	<b>6.52%</b>

<b>HEALTH/COMMUNITY SERVICES</b>		
Veteran Services	\$72,229	
Other Protection	\$235,979	
Cooperative Extension	\$242,787	
Health Department	\$362,335	
Indigent Health Care	\$395,345	
Health & Welfare	\$145,000	
North Cuero Watershed	\$140,000	
<b>TOTAL</b>	<b>\$1,593,675</b>	<b>3.71%</b>

<b>LAW ENFORCEMENT</b>		
Constable #1	\$119,126	
Constable #2	\$88,926	
Sheriff	\$3,545,651	
Operation of Jail	\$3,210,563	
Jail Building	\$540,000	
Rural Sheriff's Salary Assistance Grant	\$360,000	
<b>TOTAL</b>	<b>\$7,864,266</b>	<b>18.26%</b>

<b>JUDICIAL/PROBATION</b>		
County Court	\$34,180	
District Court	\$667,620	
District Clerk	\$687,435	
Justice of Peace #1	\$259,066	
Justice of Peace #2	\$286,844	
County Attorney	\$244,451	
Rural Prosecutor's Salary Assistance Grant	\$182,500	
Law Library	\$18,000	
24th Judicial District DA	\$0	
Corrections	\$1,400	
County, District & Justice Court Tech	\$21,100	
County Specialty Court	\$0	
Juvenile Probation	\$323,575	
County Attorney Pre-Trial Intervention	\$12,000	
District Attorney Pre-Trial Intervention	\$10,000	
Clerk of the Court	\$16,000	
County Dispute Resolution	\$0	
County Jury	\$500	
County Prosecutor	\$0	
Court Guardianship	\$0	
Court Reporter	\$4,080	
Justice Court Support	\$6,000	
Judicial Education Support	\$0	
Language Access	\$0	
<b>TOTAL</b>	<b>\$2,774,751</b>	<b>6.44%</b>

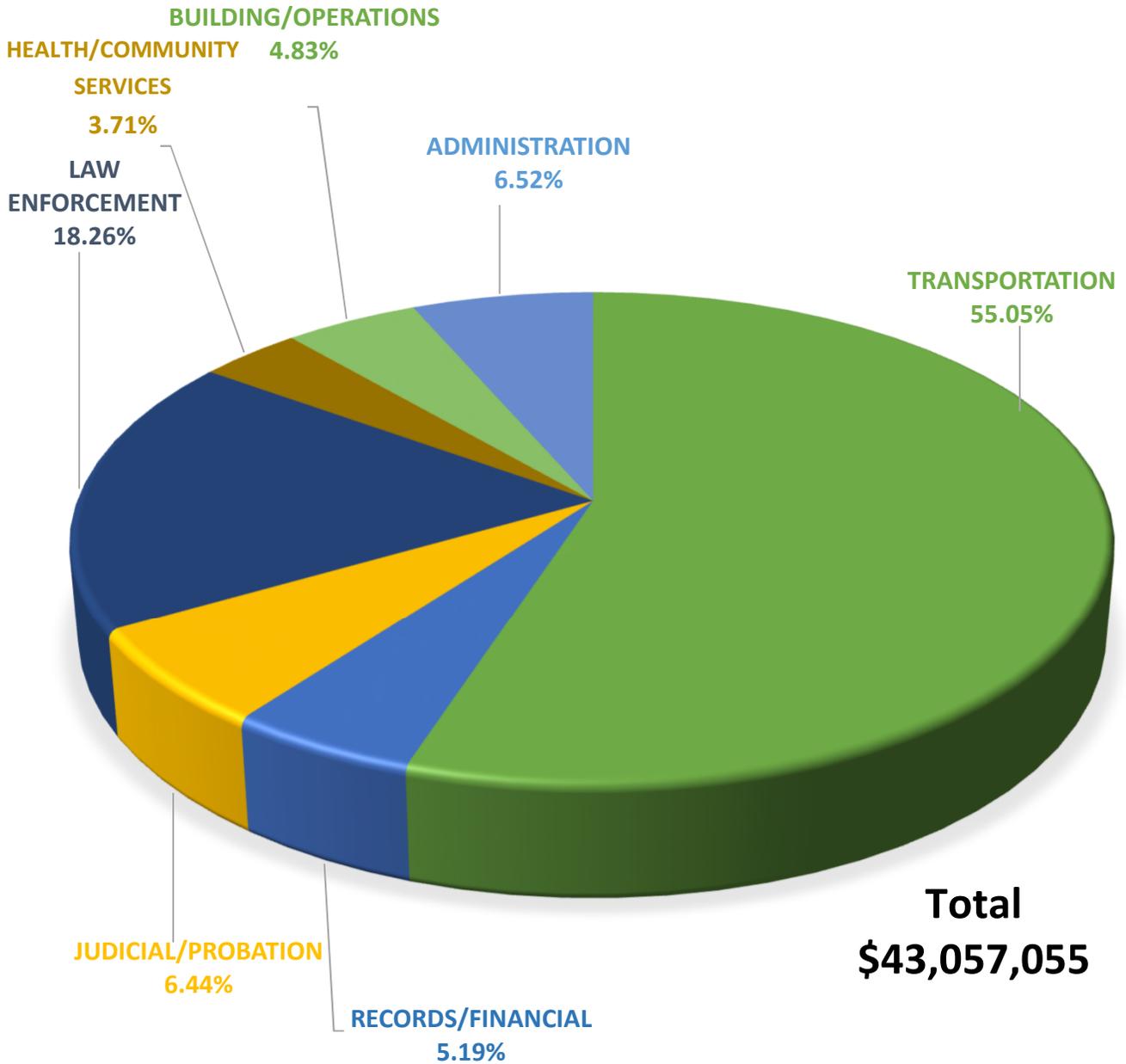
<b>BUILDING/OPERATIONS</b>		
Courthouse & Annex Buildings	\$758,870	
Lawn/Yard maintenance	\$0	
Courthouse Project	\$0	
Courthouse & JP Security	\$35,000	
County Buildings & Equipment	\$1,285,000	
County Facility Fund	\$0	
<b>TOTAL</b>	<b>\$2,078,870</b>	<b>4.83%</b>

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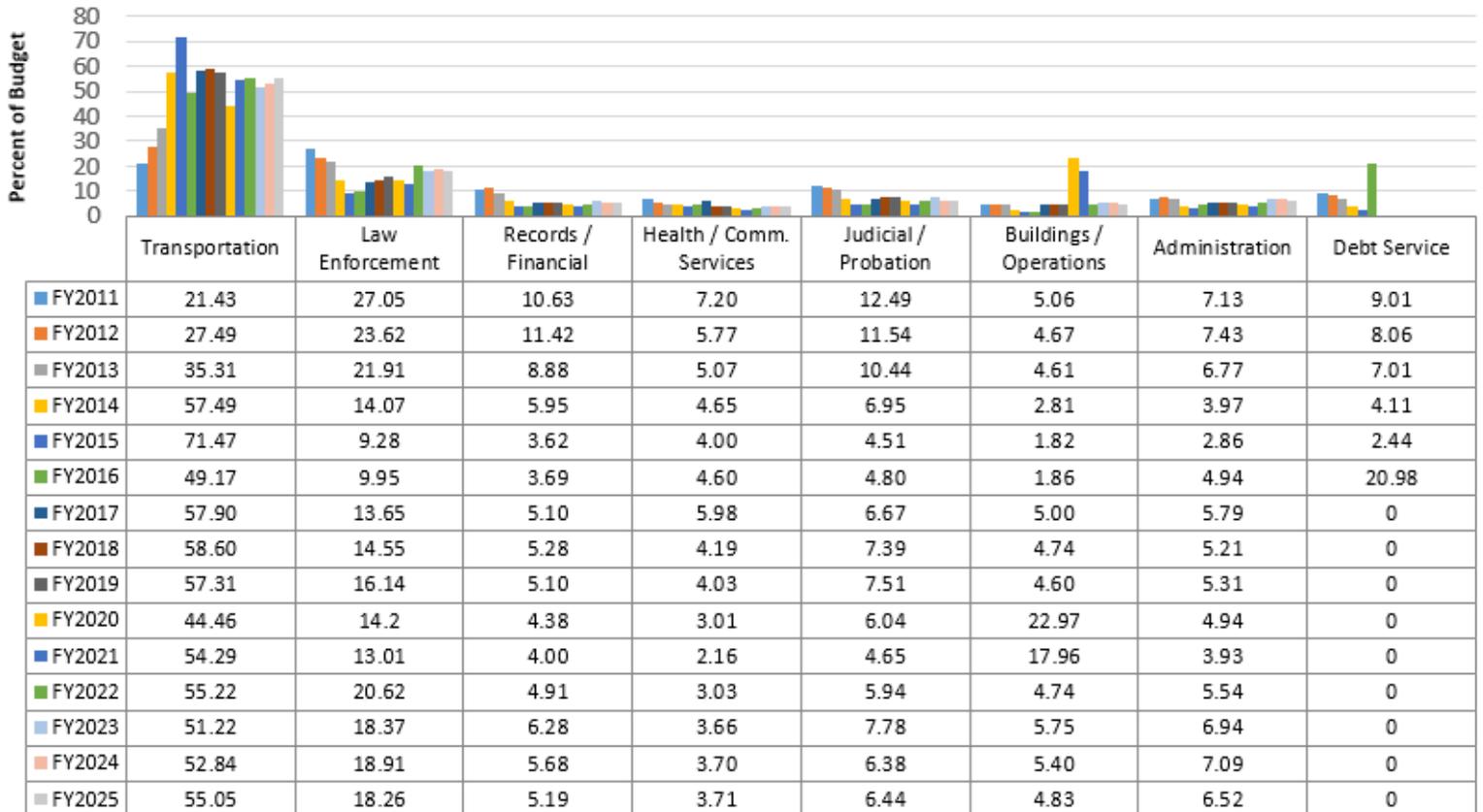
**TOTAL FISCAL YEAR 2025 EXPENDITURES \$43,057,555 100%**

# De Witt County, Texas

## FY 2025 Budgeted Appropriations



# Appropriation by General Category of Expenditure \$43,057,555 Budgeted for FY2025



# FY2025 Budget Policies

- Adopt a deficit budget that provides constitutionally-mandated and statutory constituent services at current levels, maintains county facilities, and covers the cost increases due to inflation of fuel, equipment, wages, and other operating costs.
- Appropriate \$23.7 million for road construction and repairs, and equipment needs in all four precincts. Construction projects will be funded through a mix of oil and gas royalties received from HB2521, the property tax levy, and fees collected with automobile registration.
- Fulfill an Advance Funding Agreement with TXDOT that completes the extension of FM240 in Westhoff for re-routing of semi-truck traffic away from the public school.
- Utilize the \$1,337,000 Texas General Land Office MIT- MOD Grant for flood mitigation projects in the county.
- Utilize SB22 grants in support of sheriff's office and prosecutor's office staffing needs, hourly wage increases, and purchases of upgraded equipment.
- Acquire land and hire an architect for construction planning of a Western Division Judicial Annex, a satellite Emergency Operation Center, and Law Enforcement use.
- Continue work on the preservation of the Bates-Sheppard Home (site of the DeWitt County Historical Museum).
- Support economic development and 4-H Youth countywide by offsetting some of the operating costs of the Anne Friar-Thomas Homemaking Building.
- Efficiently staff county offices with cross-trained personnel to reflect growing needs related to providing high levels of constituent service.
- A three (3) percent COLA is applied to the employment category wage scale adopted by Commissioners Court in 2023 and to elected official's salaries; revise the county's defined benefit plan to promote increased longevity of valuable employees and well-trained staff.
- Transition the Veteran's Service Officer to a fulltime employment position.
- Maintain healthy fund balances in order to sustain the existing level of constituent services and ongoing capital improvement plans in the road and bridge departments in preparation for the eventual decline of Eagle Ford Shale tax revenue.
- Avoid issuing debt financed by the unpredictable mineral component of the tax base.

# Commissioner Precinct Road and Bridge budgets during the Eagle Ford Shale Era

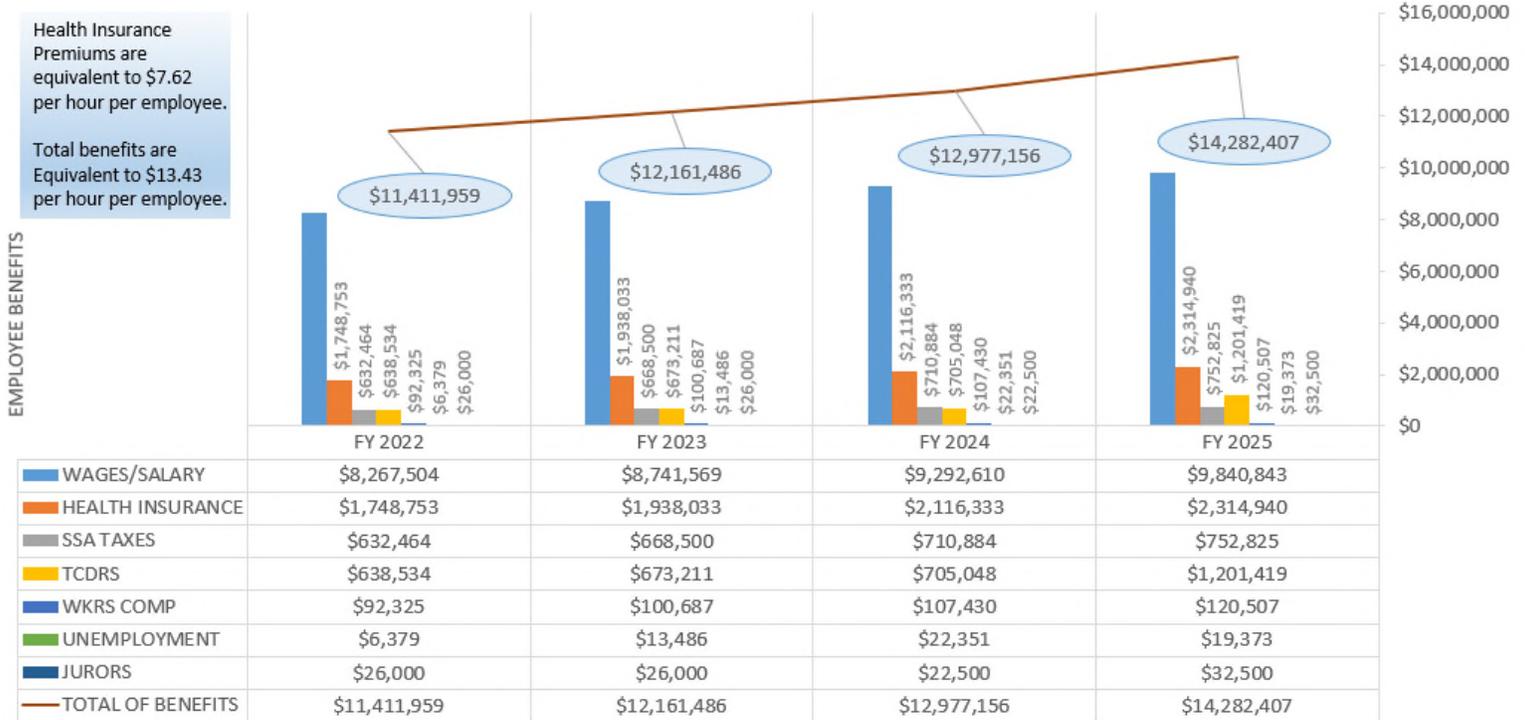
Expressed in Millions



- FY2012
- FY2013
- FY2014
- FY2015
- FY2016
- FY2017
- FY2018
- FY2019
- FY2020
- FY2021
- FY2022
- FY2023
- FY2024
- FY2025

# Payroll Expenses for 158 employees budgeted for FY 2025

Employment costs have increased at 5.14 percent annually since FY2011. Prior to the Eagle Ford Shale Era the county employed 110 fulltime employees who enrolled in the health insurance benefit plan.



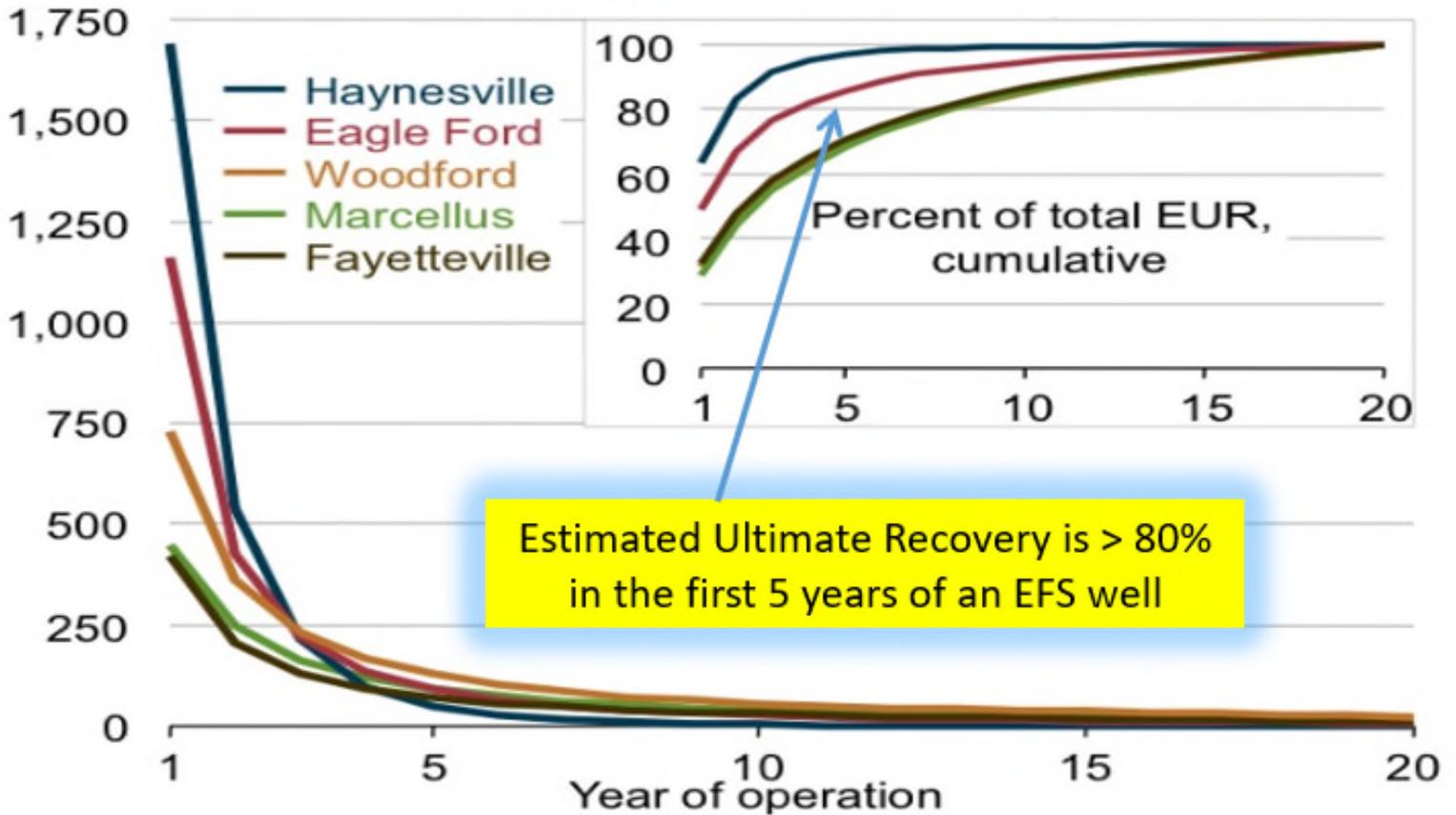
# FY2025 Tax Policy

- The adopted tax rate accurately addresses the needs of the county, which include: 1) providing necessary constituent services and fulfilling legislative mandates, payroll expenses, capital outlays, and equipment purchases; 2) rebuilding fund balances for future infrastructure needs; and 3) avoiding abatement to the oil and gas industry while drilling activity consumes county road infrastructure.
- The adopted rate is above the No New Revenue tax rate and utilizes an Unused Increment that was created by the Texas Legislature in 2019 under Senate Bill 2 (86-R) to stabilize (otherwise volatile) tax rates in energy-producing counties.
- **Note about property appraisals:** The DeWitt County Central Appraisal District is a subdivision of the State of Texas and governed by the Tax Code under the jurisdiction of the Comptroller of Public Accounts.
- **Note about tax assessment:** The tax rates adopted by other jurisdictions are a function of the budgeting process of the governing bodies of those jurisdictions.
- **Note about tax collection:** DeWitt County collects the tax levy for other jurisdictions within the county and distributes the revenue back to those jurisdictions according to agreements to provide this service for a small fee.
- **Note about tax collection:** Yoakum ISD taxes are collected by DeWitt County and are remitted back to the school system for its budgeted purposes.

# The Basis of Tax Policy:

Mineral values are volatile, decline rapidly, and are eventually depleted

**Figure 54. Average production profiles for shale gas wells in major U.S. shale plays by years of operation (million cubic feet per year)**



# Property Tax Code Chapter 26

(Section 26.013 was added by Senate Bill 2 in 2019 and was later amended by SB2350 effective June 18, 2023 and also by SB1999 effective January 1, 2024.)

## Sec. 26.013. UNUSED INCREMENT RATE.

(a) In this section:

(1) "Actual tax rate" means a taxing unit's actual tax rate used to levy taxes in the applicable preceding tax year.

(1-a) "Foregone revenue amount" means the greater of:

(A) zero; or

(B) the amount expressed in dollars calculated according to the following formula:

FOREGONE REVENUE AMOUNT = (VOTER-APPROVAL TAX RATE - ACTUAL TAX RATE) x PRECEDING TOTAL VALUE

(1-b) "Preceding total value" means a taxing unit's current total value in the applicable preceding tax year.

(2) "Voter-approval tax rate" means a taxing unit's voter-approval tax rate in the applicable preceding tax year, as adopted by the taxing unit during the applicable preceding tax year, less the unused increment rate for that preceding tax year.

(3) "Year 1" means the third tax year preceding the current tax year.

(4) "Year 2" means the second tax year preceding the current tax year.

(5) "Year 3" means the tax year preceding the current tax year.

(b) In this chapter, "unused increment rate" means the greater of:

(1) zero; or

(2) the rate expressed in dollars per \$100 of taxable value calculated according to the following formula:

UNUSED INCREMENT RATE = (YEAR 1 FOREGONE REVENUE AMOUNT + YEAR 2 FOREGONE REVENUE AMOUNT + YEAR 3 FOREGONE REVENUE AMOUNT) / CURRENT TOTAL VALUE

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 34, eff. January 1, 2020.

Amended by:

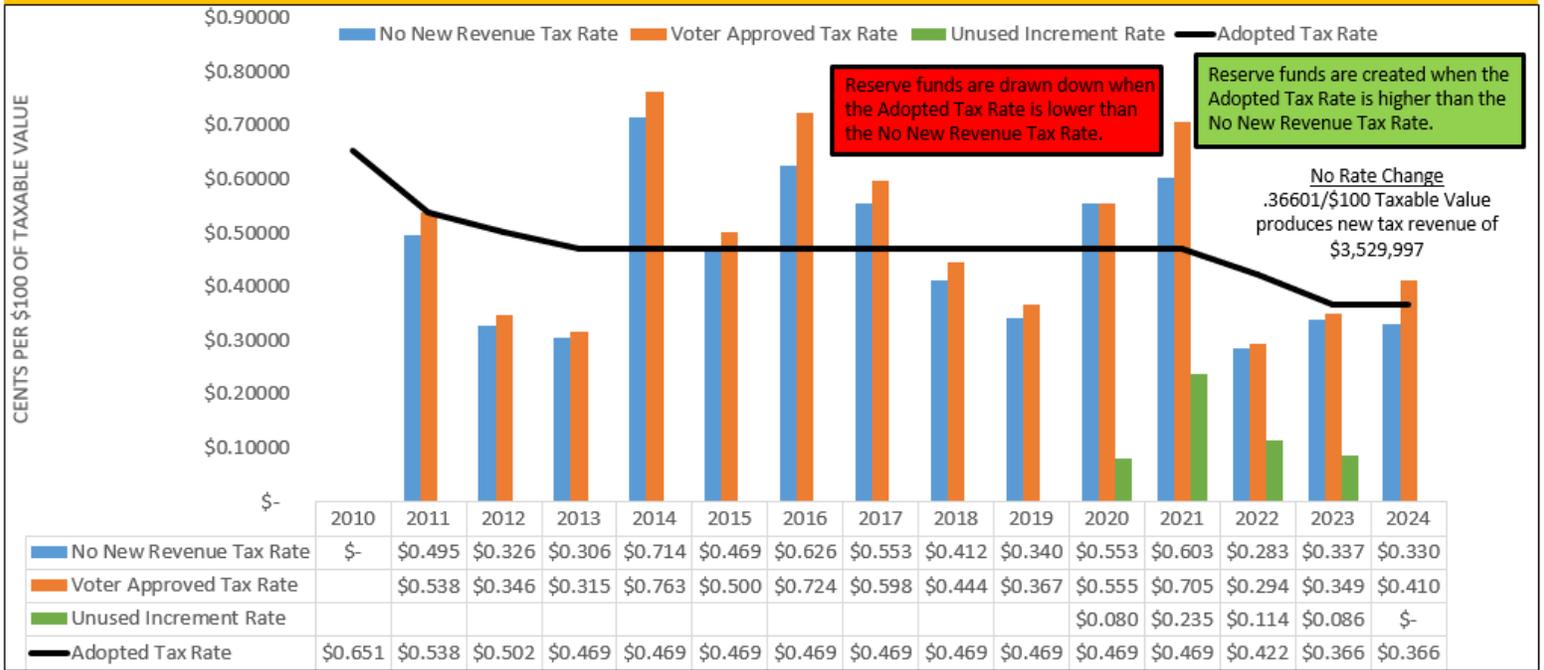
Acts 2023, 88th Leg., R.S., Ch. 928 (S.B. [2350](#)), Sec. 1, eff. June 18, 2023.

Acts 2023, 88th Leg., R.S., Ch. 1168 (S.B. [1999](#)), Sec. 1, eff. January 1, 2024.

Acts 2023, 88th Leg., R.S., Ch. 1168 (S.B. [1999](#)), Sec. 2, eff. January 1, 2024.

# Historical Tax Rate Calculations and Adopted Rates

\* The Unused Increment Rate is a tax rate component authorized by Senate Bill 2 (86-R). Increments are created when the Adopted Rate is less than the Voter-Approved Tax Rate and can be used in succeeding tax years to lessen tax rate volatility. Unused Increments lapse and expire in 2024 due to legislative changes effective September 1, 2023.

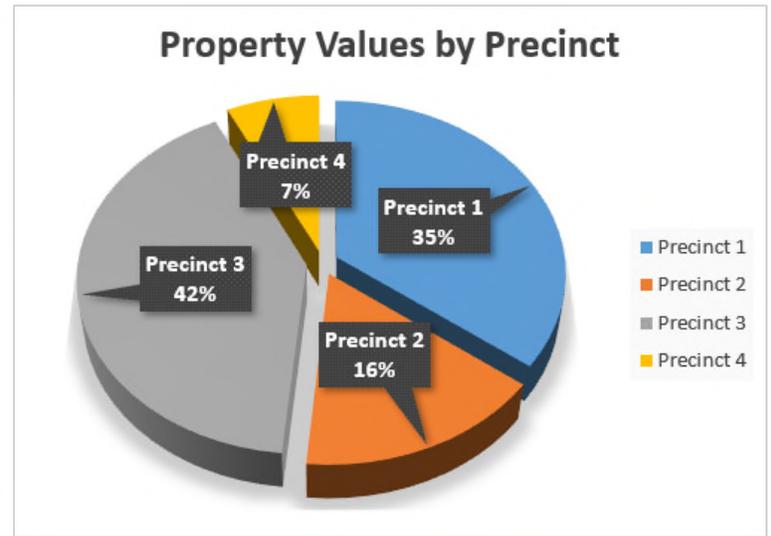
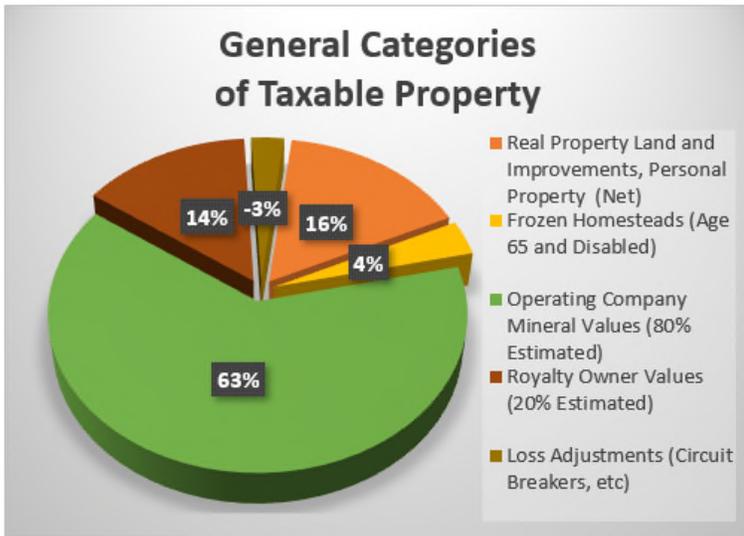


This tax rate levies an additional \$494,200 on royalty owners, \$2,223,898 on Oil and Gas operating companies; and \$564,799 on Real Property owners.

# 2024 Certified Appraised Values increased by net \$1,095,346,194 over 2023 values

\$ 9,988,006,018 Net Taxable Value

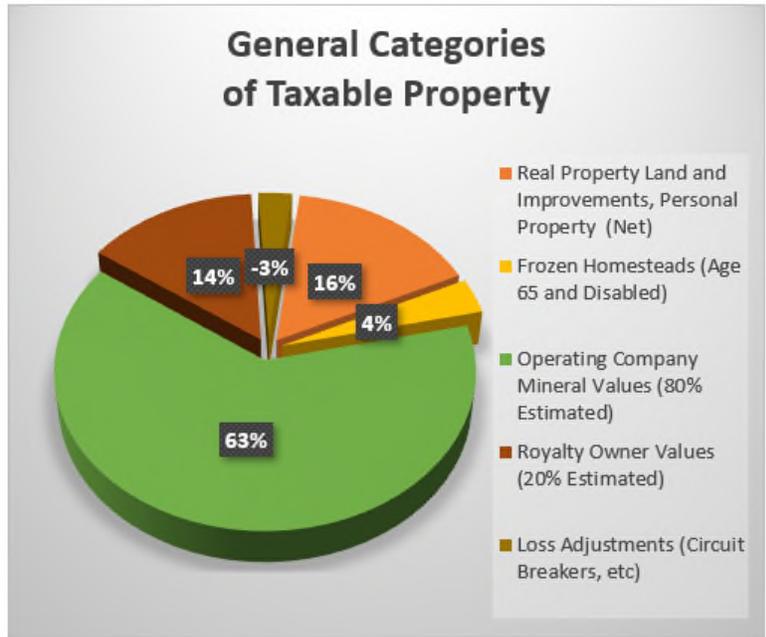
\$ 9,988,006,018 Net Taxable Value



# 2024 Tax Levy by Category of Taxpayer

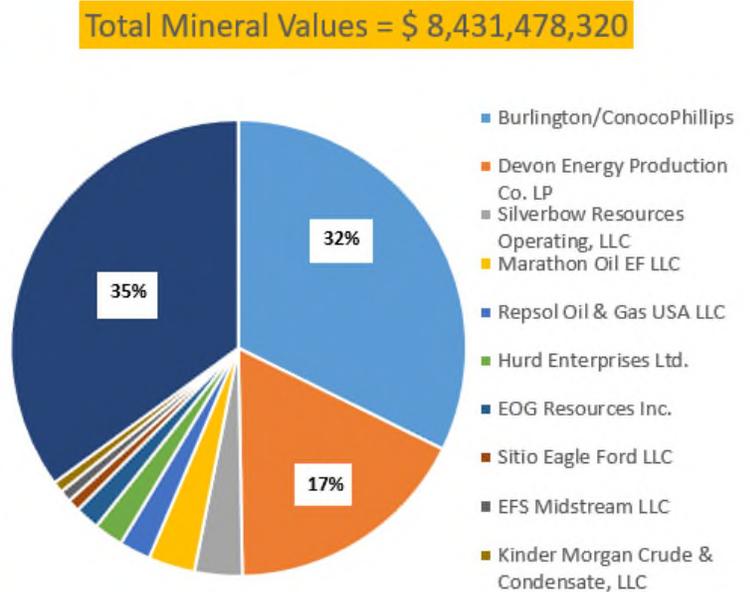
\$77 of every \$100 of tax levy is produced from mineral account owners  
(each penny of tax rate produces \$ 961,897 of tax freeze adjusted revenue)

- \$ 605,995 is levied upon Operating Company Mineral Values (63%)
- \$ 134,655 is levied upon Royalty Owner Mineral Values (14%)
- \$ 153,903 is levied upon agricultural, commercial, residential Real Property and Improvements, and Personal Property (16%)
- \$67,350 is foregone levy due to Circuit Breaker Law limitations
- \$1,096,550 is the tax ceiling levied upon \$371,083,083 of property owned by persons with the Frozen Homestead exemption (4% of tax base). This translates to an equivalent tax rate of .29550 per \$100 of appraised value

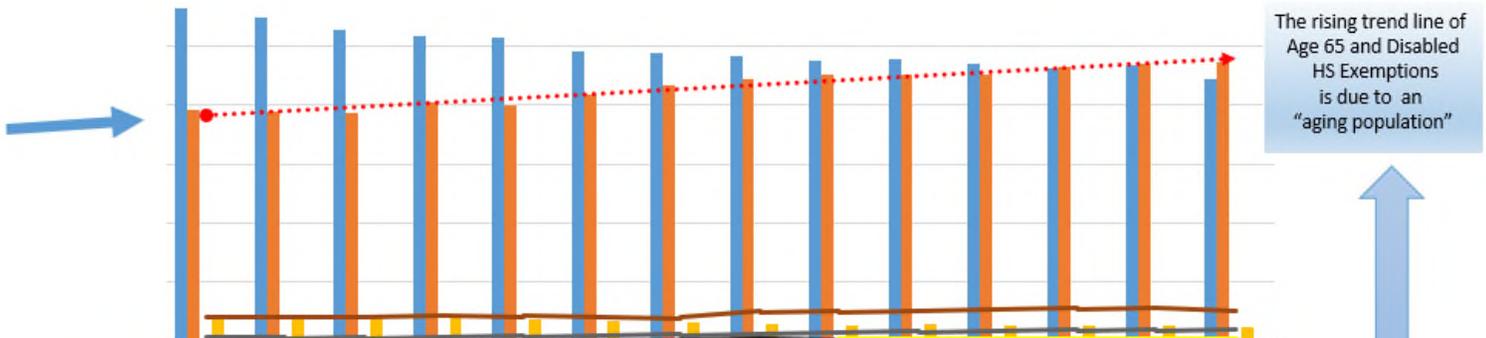


# 2024 Top 10 Mineral/Industrial Taxpayers

Mineral/Industrial Taxpayer	2024 Value
Burlington/ConocoPhillips	\$ 2,723,761,500
Devon Energy Production Co. LP	\$ 1,468,002,920
Silverbow Resources Operating	\$ 285,987,840
Marathon Oil EF LLC	\$ 278,218,150
Repsol Oil & Gas USA LLC	\$ 188,333.370
Hurd Enterprises, Limited	\$ 176,000,500
EOG Resources, Inc.	\$ 144,938,950
Sitio Eagle Ford LLC	\$ 74,595,940
EFS Midstream LLC	\$ 70,355,010
Kinder Morgan C & C, LLC	\$ 66,389,380
All Other WI & Royalty Interests	\$ 2,954,894,760
Total of Mineral/Industrial	\$ 8,431,478,320



The Tax Freeze Ceiling levy of \$1,096,550 compares to a tax rate of .29550/\$100 for 2,856 Qualified Homestead Exemptions valued at \$371,083,083



	Year 2011	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Year 2023	Year 2024
HS No Freeze	2811	2732	2637	2584	2568	2455	2444	2410	2377	2388	2353	2307	2336	2212
Over 65 HS	1958	1948	1937	2016	1990	2093	2159	2213	2254	2255	2262	2318	2352	2355
Disabled Widow HS	0	0	0	0	1	0	0	0	0	1	1	1	1	1
Disabled	206	204	195	198	187	173	156	148	139	142	139	135	130	122
Disabled Only	0	0	0	0	0	0	1	1	0	0	0	0	0	0
Widow	0	0	0	0	1	2	17	18	15	17	21	20	19	15
Over 65 Non HS	2	2	3	2	2	2	2	1	1	0	3	0	0	0
Disabled Vet	205	205	205	216	213	210	202	252	260	261	267	279	287	258
DV 100%	39	39	42	43	46	49	62	68	81	83	87	96	97	104
SS First Responder									0	0	0	0	0	0
SS SVC Member									1	1	0	0	1	1

# 2024 Proposed Tax Rate = .36601

## Impact on Taxable Homestead 2021 vs. 2024

Countywide Average of Homesteads By Type:	2021 Taxable Value	2024 Taxable Value	Dollar Change in Appraised Value	Percent Change in Appraised Value	2021 County Tax Levy .46937 per \$100 value	2024 County Tax Levy .36601 per \$100 value	2024 Tax Bill vs. 2021 Tax Bill (\$)
Single Family Residence *A	\$ 86,051	\$ 129,873	\$ 43,822	+ 50.92%	\$ 403.90	\$ 475.35	+ \$ 71.45
Single Family Residence *A plus Land *E	\$ 109,332	\$ 166,274	\$ 56,942	+ 52.08%	\$ 513.17	\$ 608.58	+ \$ 95.41
		ASSUMPTION: NO CHANGE IN TAXABLE VALUE FOR THREE YEARS					ASSUMPTION: TAX SAVINGS FROM LOWER TAX RATE
Single Family Residence *A	\$ 86,051	\$ 86,051	\$ - 0 -	- 0 -	\$ 403.90	\$ 314.95	- \$ 88.94
Single Family Residence *A Plus Land *E	\$ 109,332	\$ 109,332	\$ - 0 -	- 0 -	\$ 513.17	\$ 400.17	- \$ 113.00



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## DE WITT COUNTY, TX

# Description Of Funds

### **General Fund**

This Fund is the general operating fund of the county. It is used to account for all financial resources except those required to be accounted for in another fund. Revenues are reported by type and line item while the expenditures are reported by department and line item.

### **Road and Bridge Funds**

These funds consist of Road & Bridge General, four Road & Bridge Precincts, Special Road & Bridge and County Road Repair & Flood. Revenues to fund Road and Bridges come from ad valorem taxes, auto registration fees, gross axle weight fees, lateral road funds and other fees.

### **Health Department Fund**

The DeWitt County Health Department is supported by State Grant, Fees of Office, Local Entities and DeWitt County General Fund Ad Valorem Taxes . The Health Department services DeWitt County with immunizations, flu, pneumonia and hepatitis vaccines, adult health care and food establishment permits.

### **District Attorney Fund**

The District Attorney Fund is used for miscellaneous expenditures within the District Attorney's Department. This fund accounts for contributions from three counties within the 24<sup>th</sup> Judicial District which includes DeWitt County General Fund Ad Valorem Taxes, Goliad and Refugio counties.

### **Juvenile Probation Funds**

This fund accounts for General Fund Ad Valorem Taxes to operate the Juvenile Probation Department.

### **Courthouse Buildings & Equipment Fund**

This fund accounts for funds transferred from the General Fund Ad Valorem Taxes for the specific purpose of large ticket items concerning the repairs or construction to the Courthouse and Annex buildings and furniture for non-specific departments.

### **Indigent Health care Fund**

This is a state mandated fund. The county is obligated to allocate up to 8% of the General Revenue Tax Levy which covers only the part of the county not in the Hospital District. Resources to fund this program come from General Fund Ad Valorem Taxes.



DE WITT COUNTY, TX

## Description Of Funds

### **North Cuero Watershed Fund**

The North Cuero Watershed is a cooperative project of four entities in the county and was created by Agreement in 1967 for the purpose of building and maintaining two flood prevention dams and three substantial drainage channels to redirect surface water from the watershed area north of Cuero and into the Guadalupe River in order to prevent flooding within the city of Cuero. The responsibility for the budgeting of annual maintenance and structural repairs, which are under the auspices of the DeWitt County Soil and Water Conservation District (a local subdivision of the Natural Resource Conservation District – Texas), falls upon the Commissioners Court of De Witt County. The annual costs are shared proportionately with the City of Cuero and the Green De Witt Drainage District, both of which are beneficiaries of the Project. The County Judge is chairman of the North Cuero Watershed.



DE WITT COUNTY, TX

## Description Of Special Funds

### **Security and Technology Funds**

These funds account for the fees collected from defendants in criminal cases pursuant to the Code of Criminal Procedures 102.0169, 102.017 and 102.0173. Security proceeds are to be used for security personnel, services and items needed for security related to buildings that house the operations of the courts. Technology proceeds are to be used to cover the costs of continuing education and training for the judges and clerks on technological enhancements and for the purchase and/or maintenance of technological enhancements.

### **Law Library Fund**

This fund accounts for fees collected pursuant to Local Government Code 323.023 for the operations of the Law Library.

### **Records Management Funds**

These funds are used to account for receipts and disbursements related to the record management and preservation program. Resources from this fund are to be used to manage, organize, promote, implement, preserve and maintain county records. Refer to LGC 118; Code of Criminal Procedures 102 and Government Code 51.317

### **Records Archive Funds**

This fund was created pursuant to Commissioners Court Order 2015-018 and 2015-019, effective October 1, 2015. An annual public hearing is held on this budget pursuant to Local Government Code Chapter 118.025 and Chapter 51.304.

### **County Specialty Court Fund**

This fund was created pursuant to Local Government Code 134.153 and may be used only to fund specialty court programs established under Subtitle K, Title 2, Government Code.

### **Pre-Trial Intervention Funds**

These funds were created and approved by Commissioner's Court pursuant to Code of Criminal Procedures 102.121. The purpose of the program is to divert certain persons charged with criminal offenses from formal prosecution under the criminal justice system into a rehabilitation program.



DE WITT COUNTY, TX

## Description Of Special Funds

### **Rural Sheriff's Office Salary Assistance Grant Program (Senate Bill 22)**

This fund was created pursuant to Local Government Code 130.911 and provides financial assistance to sheriff's departments to ensure professional law enforcement of the people's interests throughout the state. It may be used only to increase the salary of a county sheriff, deputy or jailer; hire additional deputies or staff for the sheriff's office; and purchase vehicles, firearms and safety equipment for the sheriff's office.

### **Rural Prosecutor's Office Salary Assistance Grant Program (Senate Bill 22)**

This fund was created pursuant to Local Government Code 130.913 and provides financial assistance to the county attorney's offices to ensure professional legal representation of the people's interests throughout the state. It may be used only to increase the salary of an assistant attorney, an investigator or a victim assistance coordinator employed at the office; or hire additional staff for the office.

### **Clerk of the Court Funds**

These funds were created pursuant to Local Government Code 135.153 and may be used only to defray costs of services provided by a County or District Clerk.

### **County Dispute Resolution Fund**

These fees are collected pursuant to Local Government Code 135.157 to establish and maintain an alternative dispute resolution system in accordance with Chapter 152, Civil Practice and Remedies Code. Since the County does not have a system, funds are remitted to the comptroller.

### **County Jury Fund**

This fund was created pursuant to Local Government Code 135.156 and may be used only to fund juror reimbursements and otherwise finance jury services.

### **County Prosecutor Fee Fund**

This fund was created pursuant to Local Government Code 134.157 and may be used only to defray the costs of services provided by a prosecutor.

### **Court Facility Fee Fund**

This fund was created pursuant to Local Government Code 135.152 and may be used only to fund the construction, renovation, or improvement of facilities that house the courts.



DE WITT COUNTY, TX

## Description Of Special Funds

### **Court Initiated Guardianship Fund**

This fund was created pursuant to Local Government Code 135.158 and may be used only to supplement other available funds to pay the compensation of a guardian ad litem appointed by a court, pay the compensation of an attorney ad litem appointed by a court to represent a proposed ward in a guardianship proceeding and/or to fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

### **Court Reporter Service Fund**

These funds were created pursuant to Local Government Code 51.601 and may be used to assist in the payment of court reporter related services.

### **Justice Court Support Fund**

These funds were created pursuant to Local Government Code 135.161 and may be used only to defray costs of services provided by a Justice Court.

### **Judicial Education Support Fund**

These funds were created pursuant to Local Government Code 135.159 and may be used only to pay for the continuing education of the judge and staff of the probate court.

### **Language Access Fund**

These funds were created pursuant to Local Government Code 135.155 and may be used only to provide language access services for individuals appearing before the court or receiving court services.

### **Opioid Settlement Fund**

This fund accounts for funds obtained from a statewide opioid settlement agreement under Section 403.507, from the State Comptroller, to distribute to counties to address opioid-related harms in the community.



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Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Fund: 012 - GENERAL FUND</b>				
<b>Revenue</b>				
012-100-1200	DELINQUENT AD VALOREM	100,000.00	100,000.00	100,000.00
012-100-1300	AD VALOREM TAXES	15,803,899.00	16,682,336.00	18,673,899.00
012-100-2000	LGC CHAPTER 312 WITH TAX ABATEMENT	0.00	0.00	0.00
012-100-2001	LGC CHAPTER 381 WITHOUT TAX ABATEMENT	0.00	0.00	0.00
012-100-2250	BEER & WINE PERMITS	6,000.00	5,000.00	5,000.00
012-100-2251	FLOODPLAIN PERMITS	2,500.00	2,000.00	1,500.00
012-100-2252	SEPTIC TANK PERMITS	2,500.00	2,500.00	1,000.00
012-100-2256	SUBDIVISION FEES	0.00	0.00	0.00
012-100-3100	COUNTY JUDGE-JUDICIAL SUPPLEMENT	25,200.00	25,200.00	25,200.00
012-100-3110	CO ATTORNEY-JUDICIAL SUPPLEMENT	23,333.00	23,333.00	25,666.00
012-100-3120	STATE PAYMENT F/JUROR PD BY COUNTY	2,500.00	3,500.00	3,500.00
012-100-3150	SOCIAL SECURITY INCENTIVE PROGRAM	400.00	1,500.00	1,500.00
012-100-3160	MOTOR VEHICLE & TERP FROM STATE	150,000.00	150,000.00	150,000.00
012-100-3200	PAYMENT IN LIEU OF TAXES	4,000.00	7,000.00	7,000.00
012-100-3410	MIXED DRINK LICENSES	20,000.00	30,000.00	20,000.00
012-100-3450	TOBACCO SETTLEMENT	10,000.00	10,000.00	10,000.00
012-100-3460	EMC PERFORMANCE GRANT	0.00	0.00	0.00
012-100-3461	HAZARD MITIGATION PLAN PROGRAM GRANT	0.00	0.00	0.00
012-100-3520	INDIGENT DEFENSE GRANT	20,000.00	10,000.00	5,000.00
012-100-3820	TAX COLLECTION SERVICE	140,000.00	140,000.00	150,000.00
012-100-3880	ILA CITY OF YORKTOWN	250,000.00	250,000.00	262,500.00
012-100-3900	DISPATCHING SERVICE	117,931.00	117,930.00	125,112.00
012-100-3910	REVERSE 911 ILA'S	1,800.00	1,800.00	1,800.00
012-100-3940	BOARDING PRISONERS ILA	400,000.00	300,000.00	300,000.00
012-100-3960	INMATE TRANSPORTATION	3,000.00	3,000.00	3,000.00
012-100-4000	COUNTY JUDGE	700.00	700.00	700.00
012-100-4010	SHERIFF	40,000.00	40,000.00	35,000.00
012-100-4020	COUNTY ATTORNEY	300.00	50.00	0.00
012-100-4030	COUNTY CLERK	150,000.00	150,000.00	100,000.00
012-100-4040	TAX ASSESSOR-COLLECTOR	600,000.00	80,000.00	70,000.00
012-100-4060	DISTRICT CLERK	30,000.00	15,000.00	10,000.00
012-100-4070	CONSTABLE, PCT #1	6,000.00	3,000.00	3,000.00
012-100-4080	CONSTABLE, PCT #2	6,000.00	3,000.00	3,000.00
012-100-4110	JUSTICE OF THE PEACE, PCT #1	3,500.00	8,000.00	7,500.00
012-100-4120	JUSTICE OF THE PEACE, PCT #2	2,000.00	2,500.00	2,500.00
012-100-4160	ELECTIONS	100.00	100.00	0.00
012-100-4240	DISTRICT CLRK CIVIL COURT REPORTER FEE	0.00	0.00	0.00
012-100-4241	CO CLERK COURT REPORTER SERVICE FEE	0.00	0.00	0.00
012-100-4242	STATE TRAFFIC FINE	1,000.00	2,500.00	2,500.00
012-100-4250	MOVING VIOLATION FEE	0.00	0.00	0.00
012-100-4260	ARREST FEES	4,000.00	6,000.00	6,000.00
012-100-4270	JUDGES EDUCATION FUND	0.00	0.00	0.00
012-100-4272	JURY REIMBURSEMENT FEE	100.00	0.00	0.00
012-100-4273	DISTRICT CLERK JURY FEE	0.00	0.00	0.00
012-100-4280	SAFETY BELT	0.00	0.00	0.00
012-100-4330	CHILD SAFETY FEE	0.00	0.00	0.00
012-100-4340	TRAFFIC FEE	250.00	3,000.00	3,000.00
012-100-4350	BAIL BOND FEE	500.00	500.00	400.00
012-100-4360	STATE TRAFFIC FEE	0.00	0.00	0.00
012-100-4390	DNA FEE	50.00	0.00	0.00

Budget Listing

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

Account Number	Account Name	2022-2023	2023-2024	2024-2025
		FY 2023 AMENDED	FY 2024 AMENDED	FY 2025 ADOPTED
012-100-4430	CHILD SAFETY FUND \$25 COST	0.00	0.00	0.00
012-100-4440	GROSS WEIGHT FINES	0.00	0.00	0.00
012-100-4450	TIME PAYMENT FEE-GENERAL FUND	1,500.00	500.00	500.00
012-100-4451	TIME PAYMENT FEE-DISTRICT COURT	100.00	100.00	100.00
012-100-4452	TIME PAYMENT FEE-COUNTY COURT	100.00	100.00	100.00
012-100-4453	TIME PAYMENT FEE-J P PCT #1	100.00	100.00	1,500.00
012-100-4454	TIME PAYMENT FEE-J P PCT #2	25.00	0.00	0.00
012-100-4500	VIDEO RECORDING FEE	50.00	50.00	50.00
012-100-4530	B C L S I	100.00	0.00	0.00
012-100-4550	CONSOLIDATED COURT COSTS	5,000.00	10,000.00	10,000.00
012-100-4581	SUPPL CRT INITIATED GUARDIANSHIP	0.00	0.00	0.00
012-100-4590	EMS TRAUMA FUND	100.00	100.00	100.00
012-100-4620	JUDICIAL SUPPORT FEE	100.00	100.00	100.00
012-100-4680	DRUG COURT PROGRAM FEE	50.00	0.00	0.00
012-100-4690	INDIGENT DEFENSE FUND FEE	0.00	0.00	0.00
012-100-5000	FINES-COUNTY CLERK	10,000.00	10,000.00	8,000.00
012-100-5010	FINES-DISTRICT CLERK	30,000.00	40,000.00	20,000.00
012-100-5110	FINES-JUSTICE OF THE PEACE, PCT 1	75,000.00	100,000.00	100,000.00
012-100-5120	FINES-JUSTICE OF THE PEACE, PCT 2	25,000.00	20,000.00	15,000.00
012-100-5200	BOND FORFEITURE	0.00	0.00	0.00
012-100-5500	CRT APPT ATTY RECOVERY-CO & DIST CT	5,000.00	6,000.00	4,000.00
012-100-5510	REST TO COUNTY (NOT ATTY)	500.00	0.00	0.00
012-100-5520	RESTITUTION INMATE TRUST	5,000.00	3,000.00	3,000.00
012-100-6000	INTEREST EARNINGS	250,000.00	1,000,000.00	1,000,000.00
012-100-6210	COMMISSIONS	4,000.00	6,000.00	6,000.00
012-100-6220	INMATE TELEPHONE COMMISSION	30,000.00	30,000.00	30,000.00
012-100-6401	TAC INSURANCE REFUNDS	0.00	0.00	0.00
012-100-6450	INMATE MED UNUSED COST POOL	0.00	0.00	0.00
012-100-6600	MISCELLANEOUS INCOME	3,000.00	500.00	500.00
012-100-6620	FTA COUNTY PORTION	500.00	500.00	500.00
012-100-6900	SALE OF PROPERTY	500.00	500.00	500.00
012-100-6910	SHERIFF SALE	2,500.00	2,500.00	2,500.00
012-100-6920	NSF CHECKS	0.00	0.00	0.00
012-100-9600	TRANSFERS IN	12,000.00	12,000.00	12,000.00
<b>Total Revenue:</b>		<b>18,387,788.00</b>	<b>19,421,499.00</b>	<b>21,329,727.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 101 - COUNTY JUDGE</b>				
012-101-4010	SALARY, COUNTY JUDGE	82,588.00	86,718.00	89,320.00
012-101-4020	SALARY, SECRETARY	48,332.00	50,752.00	53,872.00
012-101-4030	SALARY, JUDICIAL SUPPLEMENT	25,200.00	25,200.00	25,200.00
012-101-4040	SALARY, JUVENILE BOARD SUPPLEMENT	1,200.00	1,200.00	1,200.00
012-101-4050	SALARY, PART TIME	0.00	15,600.00	5,000.00
012-101-4090	OVERTIME	500.00	500.00	0.00
012-101-4091	LONGEVITY	0.00	500.00	600.00
012-101-4100	SOCIAL SECURITY TAXES	12,074.00	13,807.00	13,403.00
012-101-4110	GROUP HEALTH INSURANCE	24,689.00	27,133.00	29,304.00
012-101-4120	COUNTY RETIREMENT	12,279.00	12,696.00	21,742.00
012-101-4130	WORKER'S COMPENSATION	425.00	329.00	403.00
012-101-4140	UNEMPLOYMENT	88.00	136.00	137.00
012-101-5010	OFFICE SUPPLIES	1,700.00	1,700.00	2,000.00
012-101-6070	DATA PROCESSING SERVICES	0.00	0.00	1,200.00
012-101-6110	INSURANCE & BONDS	1,500.00	0.00	0.00
012-101-6120	CONFERENCES DUES & TRAVEL	6,500.00	6,500.00	6,500.00
012-101-6610	REPAIR & MAINT OF EQUIPMENT	100.00	100.00	0.00
012-101-7070	FURNITURE & EQUIPMENT	500.00	0.00	600.00
<b>Total Department: 101 - COUNTY JUDGE:</b>		<b>217,675.00</b>	<b>242,871.00</b>	<b>250,481.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 103 - COUNTY CLERK</b>				
012-103-4010	SALARY, COUNTY CLERK	78,000.00	81,900.00	84,357.00
012-103-4020	SALARY, DEPUTIES	231,484.00	250,418.00	205,941.00
012-103-4090	OVERTIME	1,000.00	1,000.00	1,000.00
012-103-4091	LONGEVITY	0.00	2,700.00	3,100.00
012-103-4100	SOCIAL SECURITY TAXES	23,676.00	25,706.00	22,522.00
012-103-4110	GROUP HEALTH INSURANCE	74,065.00	81,398.00	73,258.00
012-103-4120	COUNTY RETIREMENT	24,078.00	25,874.00	36,535.00
012-103-4130	WORKER'S COMPENSATION	764.00	700.00	675.00
012-103-4140	UNEMPLOYMENT	558.00	700.00	484.00
012-103-5010	OFFICE SUPPLIES	7,000.00	1,000.00	1,000.00
012-103-6070	DATA PROCESSING SERVICES	23,670.00	21,420.00	21,420.00
012-103-6110	INSURANCE & BONDS	3,100.00	0.00	0.00
012-103-6120	CONFERENCES DUES & TRAVEL	6,000.00	6,000.00	6,000.00
012-103-6610	REPAIR & MAINT OF EQUIPMENT	500.00	500.00	500.00
012-103-7070	FURNITURE & EQUIPMENT	0.00	600.00	600.00
<b>Total Department: 103 - COUNTY CLERK:</b>		<b>473,895.00</b>	<b>499,916.00</b>	<b>457,392.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 105 - VETERAN SERVICE OFFICER</b>				
012-105-4010	SALARY, VETERANS SERVICE OFFICER	0.00	22,620.00	45,864.00
012-105-4080	OVERTIME	0.00	0.00	0.00
012-105-4091	LONGEVITY	0.00	0.00	0.00
012-105-4100	SOCIAL SECURITY TAXES	0.00	1,817.00	3,509.00
012-105-4110	GROUP HEALTH INSURANCE	0.00	0.00	14,652.00
012-105-4120	COUNTY RETIREMENT	0.00	1,829.00	5,692.00
012-105-4130	WORKER'S COMPENSATION	0.00	55.00	106.00
012-105-4140	UNEMPLOYMENT	0.00	66.00	106.00
012-105-5010	OFFICE SUPPLIES	0.00	500.00	300.00
012-105-5050	REPAIR & MAINT MATERIALS	0.00	345.00	0.00
012-105-6070	DATA PROCESSING SERVICES	0.00	0.00	500.00
012-105-6120	CONFERENCES DUES & TRAVEL	0.00	655.00	1,000.00
012-105-7070	FURNITURE & EQUIPMENT	0.00	0.00	500.00
<b>Total Department: 105 - VETERAN SERVICE OFFICER:</b>		<b>0.00</b>	<b>27,887.00</b>	<b>72,229.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 109 - NON-DEPARTMENTAL</b>				
012-109-4130	WORKER'S COMPENSATION	299.00	296.00	288.00
012-109-5010	OFFICE SUPPLIES	9,222.00	11,000.00	11,000.00
012-109-5030	VEHICLE FUEL & LUBRICANTS	1,200.00	1,000.00	1,000.00
012-109-6010	CONTRACT/LEASE SERVICES	7,500.00	3,000.00	1,500.00
012-109-6080	ACCOUNTING & AUDITING FEES	46,000.00	46,500.00	47,500.00
012-109-6110	INSURANCE & BONDS	74,000.00	75,000.00	80,000.00
012-109-6120	CONFERENCES DUES & TRAVEL	6,000.00	6,000.00	1,500.00
012-109-6350	MANDATED PUBLICATIONS	2,500.00	2,500.00	1,500.00
012-109-6360	PUBLICATIONS	1,000.00	1,000.00	1,000.00
012-109-6401	LEGAL SERVICES	48,180.00	40,000.00	40,000.00
012-109-6450	TAC COVERAGE DEDUCTIBLES	25,000.00	20,000.00	20,000.00
012-109-6480	HEALTH REIMB ACCOUNT	179,000.00	150,000.00	157,000.00
012-109-6500	TELEPHONE	31,275.00	30,000.00	30,000.00
012-109-6610	REPAIR & MAINT OF EQUIPMENT	550.00	1,000.00	2,000.00
012-109-6720	POSTAGE	35,000.00	35,000.00	40,000.00
012-109-6810	DE WITT HISTORICAL COMMISSION CONTRIBUTI	5,000.00	5,000.00	5,000.00
012-109-6850	DE WITT CO MUSEUM CONTRIBUTION	10,000.00	10,000.00	10,000.00
012-109-6860	MUSEUM INSURANCE PREMIUM	3,788.00	4,873.00	6,000.00
012-109-6870	AIRPORT FEASIBILITY STUDY	0.00	0.00	0.00
012-109-6900	MISC SERVICES & CHARGES	4,950.00	0.00	0.00
012-109-7051	PURCHASE OF PROPERTY	149,934.00	100,000.00	100,000.00
012-109-7060	MOTOR VEHICLES	0.00	24,500.00	0.00
012-109-7070	FURNITURE & EQUIPMENT	0.00	6,538.00	0.00
012-109-9000	CONTINGENT UNCOMMITTED	13,696.00	95,695.09	150,000.00
012-109-9250	COUNTY BUILDINGS & EQUIPMENT FUND	250,000.00	100,000.00	100,000.00
	<b>Total Department: 109 - NON-DEPARTMENTAL:</b>	<b>904,094.00</b>	<b>768,902.09</b>	<b>805,288.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 112 - COUNTY COURT</b>				
012-112-4010	SALARY, COURT REPORTERS	500.00	0.00	0.00
012-112-4020	SALARY, VISITING JUDGES	1,000.00	1,000.00	1,000.00
012-112-4100	SOCIAL SECURITY TAXES	115.00	77.00	77.00
012-112-4130	WORKER'S COMPENSATION	15.00	3.00	3.00
012-112-4420	PETIT JURORS	5,000.00	1,000.00	1,000.00
012-112-6020	CRT APPT ATTY INDIGENT DEFENSE	45,000.00	15,000.00	15,000.00
012-112-6030	CRT APPT ATTY CIVIL	10,000.00	10,000.00	5,000.00
012-112-6040	CRT APPT ATTY JUVENILE	10,000.00	10,000.00	10,000.00
012-112-6050	CRT COSTS MENTAL HEALTH	5,000.00	5,000.00	1,000.00
012-112-6190	CRT REPORTERS EXPENSE	500.00	0.00	0.00
012-112-6200	VISITING JUDGES EXPENSE	500.00	100.00	100.00
012-112-6890	COURT COSTS INDIGENT	1,000.00	1,000.00	1,000.00
012-112-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
<b>Total Department: 112 - COUNTY COURT:</b>		<b>78,630.00</b>	<b>43,180.00</b>	<b>34,180.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 113 - DISTRICT COURT</b>				
012-113-4010	SALARY, COURT REPORTERS	500.00	0.00	0.00
012-113-4020	SALARY, VISITING JUDGES	1,000.00	1,000.00	1,000.00
012-113-4100	SOCIAL SECURITY TAXES	115.00	77.00	77.00
012-113-4130	WORKER'S COMPENSATION	56.00	44.00	3.00
012-113-4410	GRAND JURORS	8,000.00	8,000.00	10,000.00
012-113-4420	PETIT JURORS	12,000.00	18,000.00	20,000.00
012-113-5010	OFFICE SUPPLIES	940.00	800.00	1,325.00
012-113-6020	INDIGENT ATTORNEY FEES	200,000.00	215,000.00	230,000.00
012-113-6030	INDIGENT CPS	65,000.00	75,000.00	75,000.00
012-113-6031	INDIGENT ATTORNEY GENERAL	5,000.00	1,590.00	5,000.00
012-113-6060	INDIGENT CPS COURT COSTS	2,500.00	3,500.00	5,000.00
012-113-6061	INDIGENT ATTORNEY GENERAL COURT COSTS	1,260.00	1,200.00	1,200.00
012-113-6090	INDIGENT COURT COSTS	20,244.00	25,000.00	30,000.00
012-113-6100	REGIONAL PUBLIC DEFENDER	4,005.00	4,709.00	6,000.00
012-113-6130	FOURTH ADMINISTRATIVE DISTRICT	1,500.00	1,332.00	1,557.00
012-113-6190	COURT REPORTERS EXPENSE	500.00	0.00	0.00
012-113-6200	VISITING JUDGES EXPENSE	500.00	500.00	500.00
012-113-6205	24TH JUDICIAL DISTRICT ATTORNEY EXPENSE	0.00	158,787.00	199,258.00
012-113-6210	DISTRICT JUDGES PAY CONTRIB	16,000.00	14,500.00	14,500.00
012-113-6220	DIST CT REPORTERS PAY CONT	60,000.00	62,910.00	67,000.00
012-113-6610	REPAIR & MAINT OF EQUIPMENT	200.00	200.00	200.00
012-113-6930	FEEDING JURORS	200.00	0.00	0.00
012-113-7070	FURNITURE & EQUIPMENT	1,900.00	1,000.00	0.00
012-113-9230	DIST ATTY FUND CONTRIBUTION	194,594.00	0.00	0.00
<b>Total Department: 113 - DISTRICT COURT:</b>		<b>596,014.00</b>	<b>593,149.00</b>	<b>667,620.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 114 - DISTRICT CLERK</b>				
012-114-4010	SALARY, DISTRICT CLERK	78,000.00	81,900.00	84,357.00
012-114-4020	SALARY, DEPUTIES	340,268.00	357,281.00	353,580.00
012-114-4090	OVERTIME	10,000.00	10,000.00	10,000.00
012-114-4091	LONGEVITY	0.00	6,300.00	6,900.00
012-114-4100	SOCIAL SECURITY TAXES	32,024.00	34,860.00	34,795.00
012-114-4110	GROUP HEALTH INSURANCE	98,754.00	108,530.00	117,213.00
012-114-4120	COUNTY RETIREMENT	32,542.00	35,088.00	56,446.00
012-114-4130	WORKER'S COMPENSATION	1,130.00	981.00	1,024.00
012-114-4140	UNEMPLOYMENT	753.00	1,000.00	853.00
012-114-5010	OFFICE SUPPLIES	8,000.00	286.00	500.00
012-114-6070	DATA PROCESSING SERVICES	115,000.00	0.00	0.00
012-114-6110	INSURANCE & BONDS	2,800.00	0.00	0.00
012-114-6120	CONFERENCES DUES & TRAVEL	4,000.00	2,749.00	5,000.00
012-114-6610	REPAIR & MAINT OF EQUIPMENT	5,000.00	6,165.00	6,500.00
012-114-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
012-114-7070	FURNITURE & EQUIPMENT	2,000.00	6,315.00	10,267.00
<b>Total Department: 114 - DISTRICT CLERK:</b>		<b>730,271.00</b>	<b>651,455.00</b>	<b>687,435.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 115 - JUSTICE OF THE PEACE PCT #1</b>				
012-115-4010	SALARY, JUSTICE OF PEACE PCT 1	72,407.00	76,028.00	78,309.00
012-115-4020	SALARY, JUSTICE COURT CLERK	47,757.00	50,145.00	52,188.00
012-115-4030	SALARY, TRAVEL SUPPLEMENT	2,000.00	2,000.00	2,000.00
012-115-4050	SALARY, PART TIME	21,000.00	21,782.00	21,840.00
012-115-4080	OVERTIME	0.00	0.00	0.00
012-115-4091	LONGEVITY	0.00	3,000.00	3,100.00
012-115-4100	SOCIAL SECURITY TAXES	10,953.00	11,785.00	12,044.00
012-115-4110	GROUP HEALTH INSURANCE	24,689.00	27,133.00	29,304.00
012-115-4120	COUNTY RETIREMENT	11,139.00	11,862.00	19,538.00
012-115-4130	WORKER'S COMPENSATION	400.00	300.00	365.00
012-115-4140	UNEMPLOYMENT	258.00	200.00	178.00
012-115-4430	JUSTICE COURT JURORS	500.00	1,000.00	1,000.00
012-115-5010	OFFICE SUPPLIES	6,000.00	200.00	1,000.00
012-115-6050	JP #1 CRT COSTS MENTAL HEALTH	0.00	0.00	2,000.00
012-115-6070	DATA PROCESSING SERVICES	8,000.00	8,000.00	0.00
012-115-6110	INSURANCE & BONDS	200.00	0.00	0.00
012-115-6120	CONFERENCES DUES & TRAVEL	2,500.00	3,200.00	3,200.00
012-115-6310	AUTOPSIES COSTS	28,000.00	25,000.00	30,000.00
012-115-6610	REPAIR & MAINT OF EQUIPMENT	1,000.00	815.00	500.00
012-115-7070	FURNITURE & EQUIPMENT	0.00	485.00	2,500.00
<b>Total Department: 115 - JUSTICE OF THE PEACE PCT #1:</b>		<b>236,803.00</b>	<b>242,935.00</b>	<b>259,066.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 116 - JUSTICE OF THE PEACE PCT #2</b>				
012-116-4010	SALARY, JUSTICE OF PEACE PCT 2	72,407.00	76,028.00	78,309.00
012-116-4020	SALARY, JUSTICE COURT CLERK	45,032.00	47,284.00	52,188.00
012-116-4030	SALARY, TRAVEL SUPPLEMENT	3,000.00	3,000.00	3,000.00
012-116-4050	SALARY, PART TIME	10,427.00	21,782.00	32,105.00
012-116-4080	OVERTIME	0.00	0.00	0.00
012-116-4091	LONGEVITY	0.00	100.00	200.00
012-116-4100	SOCIAL SECURITY TAXES	10,822.00	11,421.00	12,684.00
012-116-4110	GROUP HEALTH INSURANCE	24,689.00	27,133.00	29,304.00
012-116-4120	COUNTY RETIREMENT	11,004.00	11,495.00	20,576.00
012-116-4130	WORKER'S COMPENSATION	400.00	300.00	383.00
012-116-4140	UNEMPLOYMENT	255.00	190.00	195.00
012-116-4430	JUSTICE COURT JURORS	500.00	375.00	500.00
012-116-5010	OFFICE SUPPLIES	3,600.00	125.00	200.00
012-116-6010	CONTRACT/LEASE SERVICES	4,800.00	18,000.00	18,000.00
012-116-6050	JP #2 CRT COSTS MENTAL HEALTH	0.00	0.00	2,000.00
012-116-6070	DATA PROCESSING SERVICES	33,500.00	8,100.00	0.00
012-116-6110	INSURANCE & BONDS	200.00	100.00	100.00
012-116-6120	CONFERENCES DUES & TRAVEL	3,993.00	4,000.00	4,500.00
012-116-6310	AUTOPSIES COSTS	26,380.00	25,000.00	30,000.00
012-116-6510	UTILITIES	3,500.00	3,500.00	2,600.00
012-116-6610	REPAIR & MAINT OF EQUIPMENT	1,000.00	0.00	0.00
012-116-7070	FURNITURE & EQUIPMENT	1,100.00	0.00	0.00
<b>Total Department: 116 - JUSTICE OF THE PEACE PCT #2:</b>		<b>256,609.00</b>	<b>257,933.00</b>	<b>286,844.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 117 - INFORMATION TECHNOLOGY</b>				
012-117-4010	SALARY, IT ADMINISTRATOR	72,269.00	75,873.00	84,365.00
012-117-4020	SALARY, IT STAFF	93,366.00	99,460.00	118,436.00
012-117-4050	SALARY, PART TIME	0.00	0.00	0.00
012-117-4080	OVERTIME	5,000.00	5,000.00	5,000.00
012-117-4091	LONGEVITY	0.00	1,700.00	1,200.00
012-117-4100	SOCIAL SECURITY TAXES	13,054.00	13,926.00	15,989.00
012-117-4110	GROUP HEALTH INSURANCE	37,033.00	40,699.00	43,955.00
012-117-4120	COUNTY RETIREMENT	13,276.00	14,017.00	25,937.00
012-117-4130	WORKER'S COMPENSATION	464.00	400.00	490.00
012-117-4140	UNEMPLOYMENT	308.00	500.00	481.00
012-117-5010	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00
012-117-5225	TECH SUPPLIES	15,000.00	5,000.00	5,000.00
012-117-6070	DATA PROCESSING SERVICES	242,000.00	233,000.00	245,000.00
012-117-6120	CONFERENCES DUES & TRAVEL	5,000.00	2,500.00	5,000.00
012-117-6330	INTERNET SERVICES	50,000.00	55,000.00	55,000.00
012-117-6610	REPAIR & MAINT OF EQUIPMENT	10,000.00	10,000.00	10,000.00
012-117-6630	WEBMAIL & EMAIL SERVICES	10,000.00	10,000.00	2,000.00
012-117-7070	FURNITURE & EQUIPMENT	233,000.00	330,000.00	210,000.00
012-117-9000	CONTINGENT UNCOMMITTED	0.00	0.00	0.00
<b>Total Department: 117 - INFORMATION TECHNOLOGY:</b>		<b>800,770.00</b>	<b>898,075.00</b>	<b>828,853.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 118 - HUMAN RESOURCES</b>				
012-118-4010	SALARY, HR ADMINISTRATOR	0.00	55,000.00	60,008.00
012-118-4020	SALARY, HR GENERALIST	0.00	0.00	52,188.00
012-118-4090	OVERTIME	0.00	0.00	500.00
012-118-4091	LONGEVITY	0.00	600.00	700.00
012-118-4100	SOCIAL SECURITY TAXES	0.00	4,255.00	8,675.00
012-118-4110	GROUP HEALTH INSURANCE	0.00	13,567.00	29,304.00
012-118-4120	COUNTY RETIREMENT	0.00	4,283.00	14,073.00
012-118-4130	WORKER'S COMPENSATION	0.00	123.00	260.00
012-118-4140	UNEMPLOYMENT	0.00	156.00	261.00
012-118-5010	OFFICE SUPPLIES	0.00	2,500.00	2,500.00
012-118-6070	DATA PROCESSING SERVICES	0.00	7,000.00	7,000.00
012-118-6075	EMPLOYMENT SERVICES	0.00	5,000.00	5,000.00
012-118-6120	CONFERENCES DUES & TRAVEL	0.00	2,000.00	2,000.00
012-118-7070	FURNITURE & EQUIPMENT	0.00	250.00	500.00
<b>Total Department: 118 - HUMAN RESOURCES :</b>		<b>0.00</b>	<b>94,734.00</b>	<b>182,969.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 121 - ELECTIONS</b>				
012-121-4010	SALARY, ELECTIONS ADMINISTRATOR	48,332.00	44,957.00	55,578.00
012-121-4020	SALARY, ELECTIONS CLERK	0.00	0.00	43,015.00
012-121-4050	SALARY, PART TIME	22,000.00	23,010.00	25,000.00
012-121-4060	SALARY, JUDGES & CLERKS	15,000.00	28,000.00	15,000.00
012-121-4090	OVERTIME	3,000.00	4,571.00	4,000.00
012-121-4091	LONGEVITY	0.00	500.00	0.00
012-121-4100	SOCIAL SECURITY TAXES	6,614.00	8,100.00	10,909.00
012-121-4110	GROUP HEALTH INSURANCE	12,345.00	13,567.00	29,304.00
012-121-4120	COUNTY RETIREMENT	5,706.00	6,000.00	15,835.00
012-121-4130	WORKER'S COMPENSATION	226.00	200.00	319.00
012-121-4140	UNEMPLOYMENT	132.00	200.00	294.00
012-121-5010	OFFICE SUPPLIES	1,500.00	71.00	1,500.00
012-121-5180	ELECTION SUPPLIES	6,070.00	16,586.00	25,000.00
012-121-6070	DATA PROCESSING SERVICES	29,400.00	26,000.00	23,000.00
012-121-6110	INSURANCE & BONDS	300.00	300.00	500.00
012-121-6120	CONFERENCES DUES & TRAVEL	4,030.00	1,529.00	4,000.00
012-121-6410	VOTER REGISTRAR EXPENSE	0.00	0.00	0.00
012-121-6610	REPAIR & MAINT OF EQUIPMENT	2,300.00	1,543.00	1,500.00
012-121-6700	VOTING FACILITY RENTAL	400.00	1,000.00	1,000.00
012-121-6900	MISC SERVICES & CHARGES	500.00	10,000.00	0.00
012-121-7070	FURNITURE & EQUIPMENT	0.00	14,500.00	7,500.00
<b>Total Department: 121 - ELECTIONS:</b>		<b>157,855.00</b>	<b>200,634.00</b>	<b>263,254.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 131 - COUNTY AUDITOR</b>				
012-131-4010	SALARY, COUNTY AUDITOR	83,547.00	87,725.00	96,498.00
012-131-4020	SALARY, ASSISTANTS	127,998.00	147,756.00	152,132.00
012-131-4050	SALARY, PART TIME	0.00	0.00	0.00
012-131-4090	OVERTIME	9,000.00	3,000.00	1,500.00
012-131-4091	LONGEVITY	0.00	2,900.00	1,200.00
012-131-4100	SOCIAL SECURITY TAXES	16,872.00	18,619.00	19,227.00
012-131-4110	GROUP HEALTH INSURANCE	49,377.00	52,665.00	58,607.00
012-131-4120	COUNTY RETIREMENT	17,159.00	18,741.00	31,190.00
012-131-4130	WORKER'S COMPENSATION	593.00	500.00	575.00
012-131-4140	UNEMPLOYMENT	397.00	600.00	579.00
012-131-5010	OFFICE SUPPLIES	2,199.00	4,240.00	1,500.00
012-131-6070	DATA PROCESSING SERVICES	10,000.00	6,640.00	7,000.00
012-131-6110	INSURANCE & BONDS	0.00	93.00	100.00
012-131-6120	CONFERENCES DUES & TRAVEL	4,865.00	6,127.00	6,000.00
012-131-6610	REPAIR & MAINT OF EQUIPMENT	1,000.00	0.00	2,500.00
012-131-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
012-131-7070	FURNITURE & EQUIPMENT	2,135.00	0.00	7,718.00
<b>Total Department: 131 - COUNTY AUDITOR:</b>		<b>325,142.00</b>	<b>349,606.00</b>	<b>386,326.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 133 - COUNTY TREASURER</b>				
012-133-4010	SALARY, COUNTY TREASURER	78,000.00	81,900.00	84,357.00
012-133-4020	SALARY, CHIEF DEPUTY TREASURER	95,104.00	49,237.00	49,359.00
012-133-4090	OVERTIME	10,000.00	2,000.00	500.00
012-133-4091	LONGEVITY	0.00	400.00	300.00
012-133-4100	SOCIAL SECURITY TAXES	13,492.00	10,217.00	10,291.00
012-133-4110	GROUP HEALTH INSURANCE	37,547.00	27,699.00	29,304.00
012-133-4120	COUNTY RETIREMENT	13,722.00	10,283.00	16,694.00
012-133-4130	WORKER'S COMPENSATION	463.00	200.00	309.00
012-133-4140	UNEMPLOYMENT	178.00	143.00	116.00
012-133-5010	OFFICE SUPPLIES	4,000.00	2,500.00	2,500.00
012-133-6070	DATA PROCESSING SERVICES	10,000.00	7,000.00	7,000.00
012-133-6110	INSURANCE & BONDS	10,500.00	0.00	4,000.00
012-133-6120	CONFERENCES DUES & TRAVEL	5,400.00	6,000.00	4,000.00
012-133-6610	REPAIR & MAINT OF EQUIPMENT	500.00	0.00	0.00
012-133-6900	MISC SERVICES & CHARGES	100.00	0.00	0.00
012-133-7070	FURNITURE & EQUIPMENT	2,000.00	0.00	0.00
<b>Total Department: 133 - COUNTY TREASURER:</b>		<b>281,006.00</b>	<b>197,579.00</b>	<b>208,730.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 135 - COUNTY TAX ASSESSOR COLLECTOR</b>				
012-135-4010	SALARY, TAX A/C	78,000.00	81,900.00	84,357.00
012-135-4020	SALARY, DEPUTIES	239,346.00	251,313.00	255,112.00
012-135-4090	OVERTIME	1,500.00	1,500.00	1,500.00
012-135-4091	LONGEVITY	0.00	3,700.00	4,200.00
012-135-4100	SOCIAL SECURITY TAXES	24,392.00	25,889.00	26,406.00
012-135-4110	GROUP HEALTH INSURANCE	74,065.00	81,398.00	87,910.00
012-135-4120	COUNTY RETIREMENT	24,807.00	26,058.00	42,836.00
012-135-4130	WORKER'S COMPENSATION	1,195.00	700.00	791.00
012-135-4140	UNEMPLOYMENT	574.00	700.00	600.00
012-135-5010	OFFICE SUPPLIES	5,350.00	5,500.00	5,000.00
012-135-6070	DATA PROCESSING SERVICES	58,000.00	58,000.00	58,300.00
012-135-6110	INSURANCE & BONDS	0.00	0.00	4,500.00
012-135-6120	CONFERENCES DUES & TRAVEL	5,500.00	5,500.00	5,500.00
012-135-6610	REPAIR & MAINT OF EQUIPMENT	1,650.00	500.00	500.00
012-135-6800	DE WITT CO APPRAISAL DISTRICT	342,068.00	368,000.00	407,216.00
012-135-6900	MISC SERVICES & CHARGES	17,100.00	0.00	0.00
012-135-6903	TAX STATEMENT SERVICES	0.00	27,000.00	30,000.00
012-135-7070	FURNITURE & EQUIPMENT	0.00	7,000.00	0.00
<b>Total Department: 135 - COUNTY TAX ASSESSOR COLLECTOR:</b>		<b>873,547.00</b>	<b>944,658.00</b>	<b>1,014,728.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 137 - COUNTY ATTORNEY</b>				
012-137-4010	SALARY, COUNTY ATTORNEY	79,700.00	83,685.00	86,196.00
012-137-4020	SALARY, SECRETARY	47,008.00	49,359.00	49,359.00
012-137-4040	SALARY, STATE SUPPLEMENT	23,333.00	23,333.00	25,666.00
012-137-4050	SALARY, PART TIME/SEASONAL	0.00	0.00	2,400.00
012-137-4090	OVERTIME	1,000.00	1,000.00	0.00
012-137-4091	LONGEVITY	0.00	400.00	500.00
012-137-4100	SOCIAL SECURITY TAXES	11,554.00	12,070.00	12,556.00
012-137-4110	GROUP HEALTH INSURANCE	24,689.00	27,133.00	29,304.00
012-137-4120	COUNTY RETIREMENT	11,751.00	12,149.00	20,368.00
012-137-4130	WORKER'S COMPENSATION	151.00	110.00	181.00
012-137-4140	UNEMPLOYMENT	87.00	130.00	121.00
012-137-5010	OFFICE SUPPLIES	929.00	1,500.00	2,000.00
012-137-6070	DATA PROCESSING SERVICES	8,700.00	9,000.00	9,000.00
012-137-6110	INSURANCE & BONDS	71.00	0.00	200.00
012-137-6120	CONFERENCES DUES & TRAVEL	4,000.00	4,000.00	4,000.00
012-137-6610	REPAIR & MAINT OF EQUIPMENT	600.00	600.00	600.00
012-137-7070	FURNITURE & EQUIPMENT	500.00	1,500.00	2,000.00
	<b>Total Department: 137 - COUNTY ATTORNEY:</b>	<b>214,073.00</b>	<b>225,969.00</b>	<b>244,451.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 142 - WEBER ANNEX BUILDING</b>				
012-142-5020	CLEANING SUPPLIES	1,000.00	1,000.00	1,000.00
012-142-5050	REPAIR & MAINT MATERIALS	3,000.00	3,000.00	3,000.00
012-142-5090	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00
012-142-6010	CONTRACT/LEASE SERVICES	2,000.00	10,000.00	10,000.00
012-142-6110	INSURANCE & BONDS	5,000.00	5,780.00	6,500.00
012-142-6510	UTILITIES	15,101.00	15,000.00	16,000.00
012-142-6570	REPAIR & MAINT OF BUILDING	75,000.00	20,000.00	20,000.00
012-142-6580	PLUMBING REPAIRS	0.00	0.00	0.00
012-142-6610	REPAIR & MAINT OF EQUIPMENT	30,000.00	5,000.00	2,000.00
012-142-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
012-142-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
<b>Total Department: 142 - WEBER ANNEX BUILDING:</b>		<b>131,101.00</b>	<b>59,780.00</b>	<b>58,500.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 143 - COURTHOUSE BUILDING</b>				
012-143-4010	SALARY, SUPERINTENDENT	60,000.00	60,000.00	65,812.00
012-143-4020	SALARY, JANITOR	78,668.00	45,428.00	46,988.00
012-143-4080	OVERTIME SUPERINTENDENT	3,000.00	3,000.00	3,000.00
012-143-4090	OVERTIME JANITOR	3,000.00	3,000.00	1,000.00
012-143-4091	LONGEVITY	0.00	1,000.00	1,100.00
012-143-4100	SOCIAL SECURITY TAXES	10,569.00	8,601.00	9,020.00
012-143-4110	GROUP HEALTH INSURANCE	37,033.00	27,133.00	29,304.00
012-143-4120	COUNTY RETIREMENT	10,748.00	8,657.00	14,632.00
012-143-4130	WORKER'S COMPENSATION	3,609.00	3,500.00	3,042.00
012-143-4140	UNEMPLOYMENT	249.00	300.00	272.00
012-143-5020	CLEANING SUPPLIES	9,370.00	10,000.00	10,000.00
012-143-5030	VEHICLE FUEL & LUBRICANTS	0.00	0.00	0.00
012-143-5050	REPAIR & MAINT MATERIALS	6,950.00	10,000.00	5,000.00
012-143-5090	MISCELLANEOUS SUPPLIES	250.00	0.00	0.00
012-143-5100	HAND TOOLS	0.00	0.00	0.00
012-143-5130	UNIFORMS	4,500.00	3,000.00	3,000.00
012-143-6010	CONTRACT/LEASE SERVICES	1,000.00	22,000.00	55,000.00
012-143-6110	INSURANCE & BONDS	59,715.00	76,321.00	85,000.00
012-143-6510	UTILITIES	70,000.00	65,000.00	65,000.00
012-143-6570	REPAIR & MAINT OF BUILDING	85,285.00	80,000.00	100,000.00
012-143-6580	PLUMBING REPAIRS	0.00	0.00	0.00
012-143-6605	LANDSCAPING SERVICES	0.00	9,000.00	9,000.00
012-143-6610	REPAIR & MAINT OF EQUIPMENT	100,000.00	120,000.00	100,000.00
012-143-6640	REPAIR & MAINT OF ELEVATOR	4,000.00	4,000.00	4,000.00
012-143-6900	MISC SERVICES & CHARGES	500.00	0.00	0.00
012-143-7070	FURNITURE & EQUIPMENT	3,000.00	0.00	0.00
<b>Total Department: 143 - COURTHOUSE BUILDING:</b>		<b>551,446.00</b>	<b>559,940.00</b>	<b>610,170.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 144 - JAIL BUILDING</b>				
012-144-5020	CLEANING SUPPLIES	7,000.00	0.00	0.00
012-144-5050	REPAIR & MAINT MATERIALS	19,000.00	20,000.00	22,000.00
012-144-5090	MISCELLANEOUS SUPPLIES	5,000.00	0.00	0.00
012-144-5210	GENERATOR SUPPLIES	3,000.00	5,000.00	5,000.00
012-144-6010	CONTRACT/LEASE SERVICES	2,000.00	7,000.00	7,000.00
012-144-6110	INSURANCE & BONDS	33,000.00	41,661.00	45,000.00
012-144-6510	UTILITIES	220,891.00	215,000.00	215,000.00
012-144-6570	REPAIR & MAINT OF BUILDING	87,000.00	38,000.00	100,000.00
012-144-6580	PLUMBING REPAIRS	16,000.00	17,400.00	22,000.00
012-144-6609	GENERATOR SERVICES	10,000.00	11,000.00	11,000.00
012-144-6610	REPAIR & MAINT OF EQUIPMENT	64,000.00	55,000.00	60,000.00
012-144-6900	MISC SERVICES & CHARGES	2,000.00	0.00	0.00
012-144-7070	FURNITURE & EQUIPMENT	30,500.00	84,600.00	53,000.00
	<b>Total Department: 144 - JAIL BUILDING:</b>	<b>499,391.00</b>	<b>494,661.00</b>	<b>540,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 147 - LAWN &amp; YARD MAINTENANCE</b>				
012-147-5090	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00
012-147-6010	CONTRACT/LEASE SERVICES	7,000.00	0.00	0.00
012-147-6580	PLUMBING REPAIRS	2,500.00	0.00	0.00
<b>Total Department: 147 - LAWN &amp; YARD MAINTENANCE:</b>		<b>9,500.00</b>	<b>0.00</b>	<b>0.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 148 - 2021 ANNEX BUILDING</b>				
012-148-5020	CLEANING SUPPLIES	1,000.00	1,000.00	1,200.00
012-148-5050	REPAIR & MAINT MATERIALS	900.00	250.00	400.00
012-148-5090	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00
012-148-5210	GENERATOR SUPPLIES	100.00	100.00	100.00
012-148-6010	CONTRACT/LEASE SERVICES	1,000.00	35,000.00	40,000.00
012-148-6110	INSURANCE & BONDS	12,049.00	15,482.00	18,000.00
012-148-6510	UTILITIES	18,551.00	18,000.00	18,000.00
012-148-6570	REPAIR & MAINT OF BUILDING	20,000.00	1,000.00	1,000.00
012-148-6580	PLUMBING REPAIRS	0.00	0.00	0.00
012-148-6609	GENERATOR SERVICES	2,900.00	3,850.00	3,000.00
012-148-6610	REPAIR & MAINT OF EQUIPMENT	12,500.00	5,000.00	2,000.00
012-148-6640	REPAIR & MAINT OF ELEVATOR	3,600.00	35,500.00	2,500.00
012-148-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
012-148-7070	FURNITURE & EQUIPMENT	4,000.00	4,000.00	4,000.00
<b>Total Department: 148 - 2021 ANNEX BUILDING:</b>		<b>76,600.00</b>	<b>119,182.00</b>	<b>90,200.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 151 - CONSTABLE, PCT #1</b>				
012-151-4010	SALARY, CONSTABLE PCT #1	28,364.00	29,783.00	30,677.00
012-151-4030	SALARY, TRAFFIC PATROL SUPPLEMENT	20,070.00	20,070.00	20,070.00
012-151-4091	LONGEVITY	0.00	0.00	0.00
012-151-4100	SOCIAL SECURITY TAXES	3,706.00	3,814.00	3,883.00
012-151-4110	GROUP HEALTH INSURANCE	12,345.00	13,567.00	14,652.00
012-151-4120	COUNTY RETIREMENT	3,769.00	3,839.00	6,298.00
012-151-4130	WORKER'S COMPENSATION	926.00	1,050.00	1,046.00
012-151-5010	OFFICE SUPPLIES	0.00	1,000.00	1,000.00
012-151-5030	VEHICLE FUEL & LUBRICANTS	5,200.00	3,500.00	3,500.00
012-151-5050	REPAIR & MAINT MATERIALS	0.00	0.00	0.00
012-151-5090	MISCELLANEOUS SUPPLIES	2,030.00	0.00	0.00
012-151-5130	UNIFORMS	1,290.00	1,250.00	4,000.00
012-151-6070	DATA PROCESSING SERVICES	2,000.00	2,000.00	2,000.00
012-151-6110	INSURANCE & BONDS	700.00	500.00	1,000.00
012-151-6120	CONFERENCES DUES & TRAVEL	1,430.00	250.00	3,000.00
012-151-6610	REPAIR & MAINT OF EQUIPMENT	10,800.00	11,001.00	3,000.00
012-151-7060	MOTOR VEHICLES	0.00	0.00	25,000.00
012-151-7070	FURNITURE & EQUIPMENT	0.00	2,749.00	0.00
012-151-7100	RADIO & VEHICLE EQUIPMENT	0.00	0.00	0.00
	<b>Total Department: 151 - CONSTABLE, PCT #1:</b>	<b>92,630.00</b>	<b>94,373.00</b>	<b>119,126.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 152 - CONSTABLE, PCT #2</b>				
012-152-4010	SALARY, CONSTABLE PCT #2	28,364.00	29,783.00	30,677.00
012-152-4030	SALARY, TRAFFIC PATROL SUPPLEMENT	20,070.00	20,070.00	20,070.00
012-152-4091	LONGEVITY	0.00	0.00	0.00
012-152-4100	SOCIAL SECURITY TAXES	3,706.00	3,814.00	3,883.00
012-152-4110	GROUP HEALTH INSURANCE	12,345.00	13,567.00	14,652.00
012-152-4120	COUNTY RETIREMENT	3,769.00	3,839.00	6,298.00
012-152-4130	WORKER'S COMPENSATION	926.00	1,050.00	1,046.00
012-152-5010	OFFICE SUPPLIES	0.00	1,000.00	0.00
012-152-5030	VEHICLE FUEL & LUBRICANTS	3,500.00	3,500.00	3,500.00
012-152-5090	MISCELLANEOUS SUPPLIES	800.00	0.00	0.00
012-152-5130	UNIFORMS	1,250.00	1,250.00	2,000.00
012-152-6070	DATA PROCESSING SERVICES	2,000.00	2,000.00	2,000.00
012-152-6110	INSURANCE & BONDS	500.00	500.00	800.00
012-152-6120	CONFERENCES DUES & TRAVEL	1,200.00	0.00	0.00
012-152-6610	REPAIR & MAINT OF EQUIPMENT	6,000.00	3,000.00	3,000.00
012-152-7070	FURNITURE & EQUIPMENT	0.00	1,000.00	0.00
012-152-7100	RADIO & VEHICLE EQUIPMENT	7,500.00	0.00	1,000.00
	<b>Total Department: 152 - CONSTABLE, PCT #2:</b>	<b>91,930.00</b>	<b>84,373.00</b>	<b>88,926.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 154 - SHERIFF</b>				
012-154-4010	SALARY, SHERIFF	78,000.00	81,900.00	84,357.00
012-154-4020	SALARY, SHERIFF'S SECRETARY	49,088.00	51,543.00	51,959.00
012-154-4030	SALARY, DEPUTIES	1,059,125.00	1,162,675.00	1,200,406.00
012-154-4040	SALARY, OFFICE STAFF	124,821.00	131,062.00	132,372.00
012-154-4041	SALARY, PART TIME, DEPUTY	0.00	0.00	0.00
012-154-4051	SALARY, DISPATCHERS	261,185.00	318,646.00	347,048.00
012-154-4070	OVERTIME HOLIDAY DEPUTIES	100,000.00	75,000.00	80,000.00
012-154-4080	OVERTIME SECRETARY, CLERK	1,810.00	2,500.00	2,500.00
012-154-4090	OVERTIME HOLIDAY DISPATCH	58,000.00	50,000.00	50,000.00
012-154-4091	LONGEVITY	0.00	9,900.00	11,500.00
012-154-4100	SOCIAL SECURITY TAXES	132,931.00	144,000.00	149,951.00
012-154-4110	GROUP HEALTH INSURANCE	383,669.00	434,120.00	468,849.00
012-154-4120	COUNTY RETIREMENT	135,180.00	145,009.00	243,254.00
012-154-4130	WORKER'S COMPENSATION	24,154.00	26,000.00	37,650.00
012-154-4140	UNEMPLOYMENT	2,990.00	5,000.00	4,315.00
012-154-5010	OFFICE SUPPLIES	15,500.00	20,000.00	24,000.00
012-154-5030	VEHICLE FUEL & LUBRICANTS	100,000.00	110,000.00	115,000.00
012-154-5050	REPAIR & MAINT MATERIALS	6,900.00	13,500.00	15,000.00
012-154-5090	MISCELLANEOUS SUPPLIES	2,700.00	0.00	0.00
012-154-5130	UNIFORMS	18,000.00	13,000.00	22,000.00
012-154-5210	GENERATOR SUPPLIES	0.00	0.00	3,000.00
012-154-6070	DATA PROCESSING SERVICES	41,699.00	48,000.00	45,000.00
012-154-6110	INSURANCE & BONDS	13,100.00	15,000.00	20,000.00
012-154-6120	CONFERENCES DUES & TRAVEL	32,500.00	35,000.00	35,000.00
012-154-6604	ESTRAY SERVICES	0.00	5,000.00	5,000.00
012-154-6609	GENERATOR SERVICES	0.00	0.00	4,000.00
012-154-6610	REPAIR & MAINT OF EQUIPMENT	50,300.00	75,000.00	75,000.00
012-154-6615	REPAIR & MAINT OF TOWER	103,000.00	105,000.00	105,000.00
012-154-6900	MISC SERVICES & CHARGES	10,500.00	200.00	250.00
012-154-6910	PRE-EMPLOYMENT PHYSICALS	2,000.00	4,500.00	4,500.00
012-154-6950	INVESTIGATION COSTS	7,000.00	7,000.00	7,000.00
012-154-7060	MOTOR VEHICLES	82,000.00	54,210.00	111,740.00
012-154-7070	FURNITURE & EQUIPMENT	86,000.00	148,172.00	0.00
012-154-7100	RADIO & VEHICLE EQUIPMENT	40,000.00	81,900.00	90,000.00
012-154-7250	COMM TOWER PROJECT	0.00	0.00	0.00
<b>Total Department: 154 - SHERIFF:</b>		<b>3,022,152.00</b>	<b>3,372,837.00</b>	<b>3,545,651.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 155 - OPERATION OF JAIL</b>				
012-155-4040	SALARY, JAILERS	1,345,667.00	1,513,698.00	1,469,164.00
012-155-4050	SALARY, PART TIME/SEASONAL	5,082.00	15,000.00	15,000.00
012-155-4080	OVERTIME HOLIDAYS JAILERS	143,712.00	120,000.00	140,000.00
012-155-4091	LONGEVITY	0.00	13,600.00	13,800.00
012-155-4100	SOCIAL SECURITY TAXES	114,724.00	127,224.00	125,305.00
012-155-4110	GROUP HEALTH INSURANCE	326,481.00	393,421.00	424,895.00
012-155-4120	COUNTY RETIREMENT	116,675.00	126,842.00	203,272.00
012-155-4130	WORKER'S COMPENSATION	27,224.00	30,244.00	30,859.00
012-155-4140	UNEMPLOYMENT	2,700.00	4,612.00	3,768.00
012-155-5010	OFFICE SUPPLIES	7,029.00	12,332.00	11,000.00
012-155-5020	CLEANING SUPPLIES	17,000.00	20,000.00	21,000.00
012-155-5090	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00
012-155-5110	FOOD FOR PRISONERS	354,043.00	375,000.00	385,000.00
012-155-5120	KITCHEN SUPPLIES	16,619.00	15,000.00	18,000.00
012-155-5130	UNIFORMS	7,000.00	8,000.00	10,000.00
012-155-5200	LAUNDRY SUPPLIES	6,000.00	6,500.00	7,500.00
012-155-6070	DATA PROCESSING SERVICES	0.00	0.00	0.00
012-155-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
012-155-6910	PRE-EMPLOYMENT PHYSICALS	2,500.00	0.00	0.00
012-155-6951	THIRD PARTY MEDICAL FIRM	222,000.00	230,190.00	267,000.00
012-155-6952	PRISONER MEDICAL	50,000.00	60,000.00	65,000.00
012-155-7070	FURNITURE & EQUIPMENT	0.00	8,686.00	0.00
<b>Total Department: 155 - OPERATION OF JAIL:</b>		<b>2,764,456.00</b>	<b>3,080,349.00</b>	<b>3,210,563.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 156 - CORRECTIONS</b>				
012-156-5010	OFFICE SUPPLIES	0.00	150.00	150.00
012-156-5090	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00
012-156-6610	REPAIR & MAINT OF EQUIPMENT	1,400.00	250.00	250.00
012-156-7070	FURNITURE & EQUIPMENT	0.00	1,000.00	1,000.00
012-156-9090	JUVENILE PROBATION CONTRIBUTION	176,134.00	254,523.00	309,904.00
	<b>Total Department: 156 - CORRECTIONS:</b>	<b>177,534.00</b>	<b>255,923.00</b>	<b>311,304.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 158 - OTHER PROTECTION</b>				
012-158-4010	SALARY, EMC, LEPC, SAFETY	60,000.00	60,000.00	54,080.00
012-158-4090	OVERTIME	0.00	5,000.00	5,000.00
012-158-4091	LONGEVITY	0.00	0.00	0.00
012-158-4100	SOCIAL SECURITY TAXES	4,819.00	4,973.00	4,520.00
012-158-4110	GROUP HEALTH INSURANCE	12,345.00	13,567.00	14,652.00
012-158-4120	COUNTY RETIREMENT	4,901.00	5,005.00	7,332.00
012-158-4130	WORKER'S COMPENSATION	397.00	260.00	249.00
012-158-4140	UNEMPLOYMENT	114.00	160.00	136.00
012-158-5010	OFFICE SUPPLIES	500.00	500.00	1,460.00
012-158-5030	VEHICLE FUEL & LUBRICANTS	1,500.00	2,500.00	1,500.00
012-158-5130	UNIFORMS	200.00	500.00	200.00
012-158-5170	TRAINING SUPPLIES	1,000.00	0.00	1,000.00
012-158-6110	INSURANCE & BONDS	425.00	425.00	450.00
012-158-6120	CONFERENCES DUES & TRAVEL	4,000.00	3,407.00	4,000.00
012-158-6150	CONFERENCES FLOODPLAIN	0.00	2,157.00	2,500.00
012-158-6430	REVERSE 911 EMERGENCY SVC	12,000.00	12,304.00	12,500.00
012-158-6550	ENGINEERING SERVICES FP	0.00	0.00	0.00
012-158-6610	REPAIR & MAINT OF EQUIPMENT	250.00	992.00	2,500.00
012-158-6710	HMAP SERVICES	0.00	0.00	100,000.00
012-158-7070	FURNITURE & EQUIPMENT	0.00	8,225.00	23,900.00
012-158-9830	NORTH CUERO WATERSHED	2,500.00	2,500.00	2,500.00
	<b>Total Department: 158 - OTHER PROTECTION:</b>	<b>104,951.00</b>	<b>122,475.00</b>	<b>238,479.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Department: 181 - HEALTH &amp; WELFARE SERVICES</b>				
012-181-6140	SOIL & WATER CONSERV DISTRICT	5,000.00	5,000.00	7,500.00
012-181-6260	ANIMAL CONTROL	4,000.00	3,000.00	500.00
012-181-6750	SENIOR NUTRITION PROGRAM	17,500.00	17,500.00	15,500.00
012-181-6760	CHILD WELFARE	5,000.00	5,000.00	7,500.00
012-181-6780	CASA	7,500.00	7,500.00	10,000.00
012-181-6820	VFD FIRE CALLS & MUTUAL AID	107,700.00	100,000.00	100,000.00
012-181-6880	INDIGENT BURIAL EXPENSE	3,000.00	4,000.00	4,000.00
012-181-9260	INDIGENT HEALTH CARE CONTRIBUTION	126,803.00	19,475.00	108,194.00
012-181-9820	HEALTH DEPT CONTRIBUTION	153,613.00	153,053.00	170,845.00
<b>Total Department: 181 - HEALTH &amp; WELFARE SERVICES:</b>		<b>430,116.00</b>	<b>314,528.00</b>	<b>424,039.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Department: 190 - AGRICULTURE EXTENSION OFFICE</b>				
012-190-4010	SALARY, SUPPLEMENT EXT AGENTS	48,468.00	77,392.00	80,892.00
012-190-4020	SALARY, SECRETARY	49,097.00	51,543.00	53,956.00
012-190-4030	SALARY, TRAVEL SUPPLEMENT- EXT AGENTS	9,000.00	37,500.00	37,500.00
012-190-4040	SALARY, TRAVEL SUPPLEMENT-AG AGENT	9,000.00	0.00	0.00
012-190-4050	SALARY, PART TIME/SEASONAL	1,112.00	1,000.00	1,000.00
012-190-4070	OVERTIME	2,300.00	2,500.00	2,500.00
012-190-4091	LONGEVITY	0.00	1,000.00	1,100.00
012-190-4100	SOCIAL SECURITY TAXES	9,032.00	13,345.00	13,537.00
012-190-4110	GROUP HEALTH INSURANCE	12,345.00	13,567.00	14,652.00
012-190-4120	COUNTY RETIREMENT	3,937.00	4,239.00	7,143.00
012-190-4130	WORKER'S COMPENSATION	160.00	100.00	129.00
012-190-4140	UNEMPLOYMENT	92.00	150.00	133.00
012-190-5010	OFFICE SUPPLIES	1,500.00	1,500.00	1,500.00
012-190-6070	DATA PROCESSING SERVICES	0.00	0.00	520.00
012-190-6120	CONFERENCES DUES & TRAVEL - AG AGENT	2,588.00	3,500.00	3,500.00
012-190-6150	CONFERENCES DUES & TRAVEL - FCS AG	3,500.00	3,500.00	3,500.00
012-190-6151	CONFERENCES DUES & TRAVEL - 4 H AG AGENT	0.00	3,500.00	3,500.00
012-190-6270	ANIMAL CONTROL TRAPPER	8,000.00	8,000.00	8,000.00
012-190-6610	REPAIR & MAINT OF EQUIPMENT	5,000.00	5,000.00	5,000.00
012-190-7070	FURNITURE & EQUIPMENT	11,350.00	4,000.00	4,725.00
<b>Total Department: 190 - AGRICULTURE EXTENSION OFFICE:</b>		<b>176,481.00</b>	<b>231,336.00</b>	<b>242,787.00</b>
<b>Total Expense:</b>		<b>14,274,672.00</b>	<b>15,029,240.09</b>	<b>16,129,591.00</b>
<b>Total Revenues</b>		<b>18,387,788.00</b>	<b>19,421,499.00</b>	<b>21,329,727.00</b>
<b>Total Fund: 012 - GENERAL FUND:</b>		<b>4,113,116.00</b>	<b>4,392,258.91</b>	<b>5,200,136.00</b>



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**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 020 - ROAD &amp; BRIDGE GENERAL</b>				
<b>Revenue</b>				
020-100-1200	DELINQUENT AD VALOREM	30,000.00	30,000.00	30,000.00
020-100-1300	AD VALOREM TAXES	5,471,826.00	5,421,796.00	6,069,055.00
020-100-3125	ILA LEGISLATIVE CONSULTANT	75,000.00	70,000.00	70,000.00
020-100-6000	INTEREST EARNINGS	20,000.00	30,000.00	40,000.00
020-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
<b>Total Revenue:</b>		<b>5,596,826.00</b>	<b>5,551,796.00</b>	<b>6,209,055.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 120 - ROAD &amp; BRIDGE GENERAL</b>				
020-120-4010	SALARY, COMMISSIONERS	312,000.00	327,600.00	337,428.00
020-120-4100	SOCIAL SECURITY TAXES	23,868.00	25,062.00	25,814.00
020-120-4110	GROUP HEALTH INSURANCE	46,300.00	54,265.00	58,607.00
020-120-4120	COUNTY RETIREMENT	24,217.00	25,226.00	41,875.00
020-120-4130	WORKER'S COMPENSATION	601.00	787.00	844.00
020-120-5010	OFFICE SUPPLIES	0.00	0.00	0.00
020-120-6070	DATA PROCESSING SERVICES	3,500.00	4,000.00	4,000.00
020-120-6110	INSURANCE & BONDS	400.00	0.00	0.00
020-120-6120	CONFERENCES DUES & TRAVEL	16,000.00	15,000.00	16,000.00
020-120-6350	MANDATED PUBLICATIONS	3,000.00	1,000.00	1,000.00
020-120-6400	ILA LEGISLATIVE CONSULTANT	90,000.00	90,000.00	90,000.00
020-120-6450	TAC COVERAGE DEDUCTIBLES	0.00	0.00	0.00
020-120-6900	MISC SERVICES & CHARGES	4,800.00	0.00	0.00
020-120-9010	ROAD & BRIDGE PCT #1	1,052,283.00	1,051,280.00	1,197,326.00
020-120-9020	ROAD & BRIDGE PCT #2	1,578,425.00	1,576,920.00	1,795,990.00
020-120-9030	ROAD & BRIDGE PCT #3	1,052,283.00	1,051,280.00	1,197,326.00
020-120-9040	ROAD & BRIDGE PCT #4	1,578,425.00	1,576,919.00	1,795,990.00
<b>Total Department: 120 - ROAD &amp; BRIDGE GENERAL:</b>		<b>5,786,102.00</b>	<b>5,799,339.00</b>	<b>6,562,200.00</b>
<b>Total Expense:</b>		<b>5,786,102.00</b>	<b>5,799,339.00</b>	<b>6,562,200.00</b>
<b>Total Revenues</b>		<b>5,596,826.00</b>	<b>5,551,796.00</b>	<b>6,209,055.00</b>
<b>Total Fund: 020 - ROAD &amp; BRIDGE GENERAL:</b>		<b>-189,276.00</b>	<b>-247,543.00</b>	<b>-353,145.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 021 - ROAD &amp; BRIDGE PCT #1</b>				
<b>Revenue</b>				
021-100-2253	PIPELINE CROSSING PERMITS	8,000.00	11,000.00	15,000.00
021-100-3210	AUTO REGISTRATION	150,000.00	150,000.00	100,000.00
021-100-3220	GROSS AXLE WEIGHT FEES	30,000.00	30,000.00	30,000.00
021-100-3330	LATERAL ROAD FUNDS	7,500.00	75,000.00	7,500.00
021-100-3500	HB2521 ROW ROYALTY	500,000.00	650,000.00	500,000.00
021-100-6000	INTEREST EARNINGS	20,000.00	100,000.00	50,000.00
021-100-6100	SALE OF ASSETS	5,000.00	10,000.00	10,000.00
021-100-6150	OIL & GAS ROYALTIES	0.00	0.00	0.00
021-100-6600	MISCELLANEOUS INCOME	100.00	0.00	0.00
021-100-9100	ROAD & BRIDGE GENERAL	1,052,283.00	1,051,280.00	1,197,326.00
021-100-9200	SPECIAL ROAD & BRIDGE	392,571.00	496,030.00	624,909.00
021-100-9300	COUNTY ROAD & FLOOD	1,563,008.00	1,948,371.00	2,377,455.00
	<b>Total Revenue:</b>	<b>3,728,462.00</b>	<b>4,521,681.00</b>	<b>4,912,190.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 171 - ROAD &amp; BRIDGE PCT #1</b>				
021-171-4020	SALARY, PRECINCT EMPLOYEES	492,215.00	482,315.00	486,991.00
021-171-4050	SALARY, PART TIME	21,800.00	25,000.00	20,000.00
021-171-4090	OVERTIME	30,000.00	20,000.00	25,000.00
021-171-4091	LONGEVITY	0.00	4,900.00	3,400.00
021-171-4100	SOCIAL SECURITY TAXES	42,320.00	40,800.00	40,958.00
021-171-4110	GROUP HEALTH INSURANCE	123,442.00	135,663.00	146,516.00
021-171-4120	COUNTY RETIREMENT	43,039.00	41,000.00	66,442.00
021-171-4130	WORKER'S COMPENSATION	11,000.00	11,500.00	11,178.00
021-171-4140	UNEMPLOYMENT	1,000.00	1,400.00	1,232.00
021-171-5010	OFFICE SUPPLIES	1,000.00	1,000.00	3,000.00
021-171-5020	CLEANING SUPPLIES	4,300.00	3,500.00	3,500.00
021-171-5030	VEHICLE FUEL & LUBRICANTS	140,000.00	130,000.00	120,000.00
021-171-5040	BATTERIES TIRES & TUBES	25,000.00	25,000.00	25,000.00
021-171-5050	REPAIR & MAINT MATERIALS	60,000.00	60,000.00	60,000.00
021-171-5070	ROW MAINTENANCE	59,000.00	50,000.00	45,000.00
021-171-5080	SAFETY & FIRST AID SUPPLIES	2,800.00	3,000.00	2,500.00
021-171-5090	MISCELLANEOUS SUPPLIES	1,000.00	0.00	0.00
021-171-5100	HAND TOOLS	500.00	1,500.00	2,500.00
021-171-5130	UNIFORMS	15,800.00	18,600.00	18,600.00
021-171-6010	CONTRACT/LEASE SERVICES	63,455.00	216,000.00	265,000.00
021-171-6110	INSURANCE & BONDS	11,002.00	14,242.00	15,000.00
021-171-6401	LEGAL SERVICES	0.00	0.00	25,000.00
021-171-6500	TELEPHONE	2,000.00	1,000.00	2,000.00
021-171-6510	UTILITIES	5,335.00	6,000.00	6,000.00
021-171-6610	REPAIR & MAINT OF EQUIPMENT	120,000.00	100,000.00	80,000.00
021-171-6900	MISC SERVICES & CHARGES	6,000.00	150.00	300.00
021-171-7051	PURCHASE OF PROPERTY	0.00	0.00	0.00
021-171-7060	MOTOR VEHICLES	0.00	88,444.00	65,000.00
021-171-7071	BUILDINGS & EQUIPMENT	242,998.00	126,608.00	90,800.00
021-171-7090	OTHER EQUIPMENT	0.00	0.00	0.00
021-171-7120	ROAD EQUIPMENT	309,210.00	200,556.00	175,000.00
021-171-7130	ROADS & BRIDGES	3,000,000.00	3,687,370.00	3,500,000.00
	<b>Total Department: 171 - ROAD &amp; BRIDGE PCT #1:</b>	<b>4,834,216.00</b>	<b>5,495,548.00</b>	<b>5,305,917.00</b>
	<b>Total Expense:</b>	<b>4,834,216.00</b>	<b>5,495,548.00</b>	<b>5,305,917.00</b>
	<b>Total Revenues</b>	<b>3,728,462.00</b>	<b>4,521,681.00</b>	<b>4,912,190.00</b>
	<b>Total Fund: 021 - ROAD &amp; BRIDGE PCT #1:</b>	<b>-1,105,754.00</b>	<b>-973,867.00</b>	<b>-393,727.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 022 - ROAD &amp; BRIDGE PCT #2</b>				
<b>Revenue</b>				
022-100-2253	PIPELINE CROSSING PERMITS	2,000.00	4,000.00	10,000.00
022-100-3210	AUTO REGISTRATION	80,000.00	80,000.00	80,000.00
022-100-3220	GROSS AXLE WEIGHT FEES	11,000.00	12,000.00	12,000.00
022-100-3330	LATERAL ROAD FUNDS	2,000.00	2,000.00	2,500.00
022-100-3500	HB2521 ROW ROYALTY	500,000.00	850,000.00	500,000.00
022-100-6000	INTEREST EARNINGS	10,000.00	100,000.00	50,000.00
022-100-6100	SALE OF ASSETS	5,000.00	5,000.00	5,000.00
022-100-6150	OIL & GAS ROYALTIES	0.00	0.00	0.00
022-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
022-100-9000	SALARY SECRETARY COST SHARE	33,400.00	34,803.00	38,568.00
022-100-9100	ROAD & BRIDGE GENERAL	1,578,425.00	1,576,920.00	1,795,990.00
022-100-9200	SPECIAL ROAD & BRIDGE	489,961.00	619,087.00	749,891.00
022-100-9300	COUNTY ROAD & FLOOD	547,557.00	874,685.00	1,087,087.00
	<b>Total Revenue:</b>	<b>3,259,343.00</b>	<b>4,158,495.00</b>	<b>4,331,036.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 172 - ROAD &amp; BRIDGE PCT #2</b>				
022-172-4020	SALARY, PRECINCT EMPLOYEES	443,942.00	462,004.00	478,650.00
022-172-4030	SALARY, SECRETARY	45,035.00	47,284.00	51,439.00
022-172-4090	OVERTIME	10,000.00	10,000.00	10,000.00
022-172-4091	LONGEVITY	0.00	9,900.00	10,900.00
022-172-4100	SOCIAL SECURITY TAXES	38,324.00	40,483.00	42,151.00
022-172-4110	GROUP HEALTH INSURANCE	123,442.00	135,663.00	146,516.00
022-172-4120	COUNTY RETIREMENT	38,974.00	40,748.00	68,378.00
022-172-4130	WORKER'S COMPENSATION	9,079.00	10,500.00	10,840.00
022-172-4140	UNEMPLOYMENT	902.00	1,400.00	1,268.00
022-172-5010	OFFICE SUPPLIES	700.00	1,000.00	1,500.00
022-172-5020	CLEANING SUPPLIES	5,000.00	4,500.00	4,000.00
022-172-5030	VEHICLE FUEL & LUBRICANTS	112,400.00	113,953.00	120,000.00
022-172-5040	BATTERIES TIRES & TUBES	20,000.00	15,000.00	20,000.00
022-172-5050	REPAIR & MAINT MATERIALS	61,540.00	75,000.00	75,000.00
022-172-5070	ROW MAINTENANCE	6,026.00	6,000.00	6,000.00
022-172-5080	SAFETY & FIRST AID SUPPLIES	500.00	200.00	1,000.00
022-172-5090	MISCELLANEOUS SUPPLIES	500.00	0.00	0.00
022-172-5100	HAND TOOLS	2,000.00	1,500.00	2,000.00
022-172-5130	UNIFORMS	15,792.00	14,000.00	14,000.00
022-172-6010	CONTRACT/LEASE SERVICES	0.00	110,000.00	110,000.00
022-172-6110	INSURANCE & BONDS	15,000.00	17,047.00	20,000.00
022-172-6500	TELEPHONE	2,000.00	2,000.00	2,000.00
022-172-6510	UTILITIES	6,812.00	6,500.00	8,000.00
022-172-6610	REPAIR & MAINT OF EQUIPMENT	71,764.00	74,500.00	75,000.00
022-172-6900	MISC SERVICES & CHARGES	500.00	5,000.00	6,000.00
022-172-7060	MOTOR VEHICLES	102,666.00	116,436.00	0.00
022-172-7071	BUILDINGS & EQUIPMENT	500.00	500.00	500.00
022-172-7090	OTHER EQUIPMENT	20,000.00	18,564.00	20,000.00
022-172-7120	ROAD EQUIPMENT	117,334.00	260,000.00	438,536.00
022-172-7130	ROADS & BRIDGES	2,000,000.00	2,500,000.00	3,000,000.00
	<b>Total Department: 172 - ROAD &amp; BRIDGE PCT #2:</b>	<b>3,270,732.00</b>	<b>4,099,682.00</b>	<b>4,743,678.00</b>
	<b>Total Expense:</b>	<b>3,270,732.00</b>	<b>4,099,682.00</b>	<b>4,743,678.00</b>
	<b>Total Revenues</b>	<b>3,259,343.00</b>	<b>4,158,495.00</b>	<b>4,331,036.00</b>
	<b>Total Fund: 022 - ROAD &amp; BRIDGE PCT #2:</b>	<b>-11,389.00</b>	<b>58,813.00</b>	<b>-412,642.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 023 - ROAD &amp; BRIDGE PCT #3</b>				
<b>Revenue</b>				
023-100-2253	PIPELINE CROSSING PERMITS	10,000.00	15,000.00	15,000.00
023-100-3210	AUTO REGISTRATION	200,000.00	230,000.00	200,000.00
023-100-3220	GROSS AXLE WEIGHT FEES	45,000.00	50,000.00	50,000.00
023-100-3330	LATERAL ROAD FUNDS	10,000.00	10,000.00	10,000.00
023-100-3500	HB2521 ROW ROYALTY	500,000.00	850,000.00	500,000.00
023-100-6000	INTEREST EARNINGS	30,000.00	260,000.00	200,000.00
023-100-6100	SALE OF ASSETS	1,000.00	0.00	0.00
023-100-6150	OIL & GAS ROYALTIES	0.00	0.00	0.00
023-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
023-100-9100	ROAD & BRIDGE GENERAL	1,052,283.00	1,051,280.00	1,197,326.00
023-100-9200	SPECIAL ROAD & BRIDGE	801,911.00	1,013,249.00	1,060,031.00
023-100-9300	COUNTY ROAD & FLOOD	2,325,666.00	2,654,323.00	2,782,000.00
	<b>Total Revenue:</b>	<b>4,975,860.00</b>	<b>6,133,852.00</b>	<b>6,014,357.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 173 - ROAD &amp; BRIDGE PCT #3</b>				
023-173-4020	SALARY, PRECINCT EMPLOYEES	466,153.00	489,827.00	497,453.00
023-173-4050	SALARY, PART TIME	31,700.00	33,252.00	33,252.00
023-173-4090	OVERTIME	10,000.00	10,000.00	10,000.00
023-173-4091	LONGEVITY	0.00	5,200.00	4,900.00
023-173-4100	SOCIAL SECURITY TAXES	38,851.00	41,306.00	41,739.00
023-173-4110	GROUP HEALTH INSURANCE	123,442.00	135,663.00	146,516.00
023-173-4120	COUNTY RETIREMENT	39,511.00	41,576.00	67,710.00
023-173-4130	WORKER'S COMPENSATION	10,158.00	11,500.00	11,730.00
023-173-4140	UNEMPLOYMENT	915.00	1,500.00	1,255.00
023-173-5010	OFFICE SUPPLIES	500.00	500.00	500.00
023-173-5020	CLEANING SUPPLIES	3,500.00	3,500.00	3,500.00
023-173-5030	VEHICLE FUEL & LUBRICANTS	108,545.00	110,000.00	110,000.00
023-173-5040	BATTERIES TIRES & TUBES	20,000.00	24,000.00	20,000.00
023-173-5050	REPAIR & MAINT MATERIALS	110,000.00	115,000.00	110,000.00
023-173-5070	ROW MAINTENANCE	10,000.00	20,000.00	10,000.00
023-173-5080	SAFETY & FIRST AID SUPPLIES	500.00	2,500.00	1,500.00
023-173-5090	MISCELLANEOUS SUPPLIES	500.00	0.00	0.00
023-173-5100	HAND TOOLS	800.00	2,000.00	1,000.00
023-173-5130	UNIFORMS	15,388.00	17,000.00	13,000.00
023-173-6010	CONTRACT/LEASE SERVICES	7,500.00	0.00	9,000.00
023-173-6110	INSURANCE & BONDS	13,500.00	14,432.00	16,000.00
023-173-6500	TELEPHONE	1,500.00	1,500.00	1,500.00
023-173-6510	UTILITIES	4,267.00	5,000.00	4,000.00
023-173-6610	REPAIR & MAINT OF EQUIPMENT	105,000.00	67,000.00	50,000.00
023-173-6900	MISC SERVICES & CHARGES	4,000.00	0.00	100.00
023-173-7051	PURCHASE OF PROPERTY	0.00	0.00	750,000.00
023-173-7060	MOTOR VEHICLES	5,000.00	0.00	50,000.00
023-173-7071	BUILDINGS & EQUIPMENT	24,000.00	1,897.00	24,000.00
023-173-7090	OTHER EQUIPMENT	0.00	0.00	40,000.00
023-173-7100	RADIO & VEHICLE EQUIPMENT	3,500.00	0.00	0.00
023-173-7120	ROAD EQUIPMENT	135,000.00	364,568.00	500,000.00
023-173-7130	ROADS & BRIDGES	5,000,000.00	5,196,103.00	6,000,000.00
023-173-9240	SALARY SECRETARY COST SHARE	33,400.00	34,803.00	38,568.00
<b>Total Department: 173 - ROAD &amp; BRIDGE PCT #3:</b>		<b>6,327,130.00</b>	<b>6,749,627.00</b>	<b>8,567,223.00</b>
<b>Total Expense:</b>		<b>6,327,130.00</b>	<b>6,749,627.00</b>	<b>8,567,223.00</b>
<b>Total Revenues</b>		<b>4,975,860.00</b>	<b>6,133,852.00</b>	<b>6,014,357.00</b>
<b>Total Fund: 023 - ROAD &amp; BRIDGE PCT #3:</b>		<b>-1,351,270.00</b>	<b>-615,775.00</b>	<b>-2,552,866.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 024 - ROAD &amp; BRIDGE PCT #4</b>				
<b>Revenue</b>				
024-100-2253	PIPELINE CROSSING PERMITS	0.00	0.00	0.00
024-100-3210	AUTO REGISTRATION	70,000.00	60,000.00	60,000.00
024-100-3220	GROSS AXLE WEIGHT FEES	10,000.00	7,000.00	7,000.00
024-100-3330	LATERAL ROAD FUNDS	1,500.00	1,500.00	1,500.00
024-100-3500	HB2521 ROW ROYALTY	500,000.00	650,000.00	500,000.00
024-100-6000	INTEREST EARNINGS	10,000.00	40,000.00	30,000.00
024-100-6100	SALE OF ASSETS	0.00	0.00	5,000.00
024-100-6150	OIL & GAS ROYALTIES	0.00	0.00	0.00
024-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
024-100-9100	ROAD & BRIDGE GENERAL	1,578,425.00	1,576,919.00	1,795,990.00
024-100-9200	SPECIAL ROAD & BRIDGE	465,452.00	588,119.00	698,972.00
024-100-9300	COUNTY ROAD & FLOOD	331,559.00	469,457.00	484,645.00
	<b>Total Revenue:</b>	<b>2,966,936.00</b>	<b>3,392,995.00</b>	<b>3,583,107.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 174 - ROAD &amp; BRIDGE PCT #4</b>				
024-174-4020	SALARY, PRECINCT EMPLOYEES	330,767.00	393,798.00	401,482.00
024-174-4050	SALARY, PART TIME	56,131.00	0.00	0.00
024-174-4090	OVERTIME	10,000.00	10,000.00	10,000.00
024-174-4091	LONGEVITY	0.00	5,000.00	5,700.00
024-174-4100	SOCIAL SECURITY TAXES	30,371.00	31,273.00	31,915.00
024-174-4110	GROUP HEALTH INSURANCE	88,467.00	108,530.00	117,213.00
024-174-4120	COUNTY RETIREMENT	30,887.00	31,478.00	51,773.00
024-174-4130	WORKER'S COMPENSATION	7,940.00	8,500.00	8,918.00
024-174-4140	UNEMPLOYMENT	715.00	1,145.00	960.00
024-174-5010	OFFICE SUPPLIES	1,004.00	1,000.00	800.00
024-174-5020	CLEANING SUPPLIES	800.00	800.00	800.00
024-174-5030	VEHICLE FUEL & LUBRICANTS	95,889.00	100,000.00	100,000.00
024-174-5040	BATTERIES TIRES & TUBES	10,000.00	25,000.00	25,000.00
024-174-5050	REPAIR & MAINT MATERIALS	20,000.00	30,000.00	30,000.00
024-174-5070	ROW MAINTENANCE	12,500.00	25,000.00	20,000.00
024-174-5080	SAFETY & FIRST AID SUPPLIES	500.00	1,500.00	1,500.00
024-174-5090	MISCELLANEOUS SUPPLIES	700.00	0.00	0.00
024-174-5100	HAND TOOLS	2,000.00	1,500.00	1,500.00
024-174-5130	UNIFORMS	10,500.00	11,500.00	10,000.00
024-174-6010	CONTRACT/LEASE SERVICES	5,000.00	129,889.00	120,000.00
024-174-6110	INSURANCE & BONDS	8,701.00	9,111.00	11,000.00
024-174-6500	TELEPHONE	500.00	500.00	500.00
024-174-6510	UTILITIES	5,000.00	5,500.00	5,500.00
024-174-6610	REPAIR & MAINT OF EQUIPMENT	65,000.00	50,000.00	50,000.00
024-174-6900	MISC SERVICES & CHARGES	300.00	0.00	400.00
024-174-7060	MOTOR VEHICLES	99,752.00	0.00	70,000.00
024-174-7071	BUILDINGS & EQUIPMENT	3,000.00	365,000.00	500,000.00
024-174-7090	OTHER EQUIPMENT	14,500.00	15,000.00	35,000.00
024-174-7100	RADIO & VEHICLE EQUIPMENT	499.00	0.00	17,500.00
024-174-7120	ROAD EQUIPMENT	45,248.00	135,000.00	280,000.00
024-174-7130	ROADS & BRIDGES	2,497,000.00	2,736,100.00	3,218,950.00
	<b>Total Department: 174 - ROAD &amp; BRIDGE PCT #4:</b>	<b>3,453,671.00</b>	<b>4,232,124.00</b>	<b>5,126,411.00</b>
	<b>Total Expense:</b>	<b>3,453,671.00</b>	<b>4,232,124.00</b>	<b>5,126,411.00</b>
	<b>Total Revenues</b>	<b>2,966,936.00</b>	<b>3,392,995.00</b>	<b>3,583,107.00</b>
	<b>Total Fund: 024 - ROAD &amp; BRIDGE PCT #4:</b>	<b>-486,735.00</b>	<b>-839,129.00</b>	<b>-1,543,304.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 026 - SPECIAL ROAD &amp; BRIDGE MAINTENANCE</b>				
<b>Revenue</b>				
026-100-1200	DELINQUENT AD VALOREM	10,000.00	12,000.00	12,000.00
026-100-1300	AD VALOREM TAXES	2,158,936.00	2,669,138.00	2,985,961.00
026-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
026-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>2,168,936.00</b>	<b>2,681,138.00</b>	<b>2,997,961.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 126 - SPECIAL ROAD &amp; BRIDGE MAINTENANCE</b>				
026-126-7040	BRIDGE REPAIR & REPLACEMENT	0.00	0.00	0.00
026-126-7052	TX DOT ROW PROJECTS	63,000.00	60,000.00	0.00
026-126-9000	CONTINGENT UNCOMMITTED	0.00	0.00	0.00
026-126-9010	ROAD & BRIDGE PCT #1	392,571.00	496,030.00	624,909.00
026-126-9020	ROAD & BRIDGE PCT #2	489,961.00	619,087.00	749,891.00
026-126-9030	ROAD & BRIDGE PCT #3	801,911.00	1,013,249.00	1,060,031.00
026-126-9040	ROAD & BRIDGE PCT #4	465,452.00	588,119.00	698,972.00
<b>Total Department: 126 - SPECIAL ROAD &amp; BRIDGE MAINTENANCE:</b>		<b>2,212,895.00</b>	<b>2,776,485.00</b>	<b>3,133,803.00</b>
<b>Total Expense:</b>		<b>2,212,895.00</b>	<b>2,776,485.00</b>	<b>3,133,803.00</b>
<b>Total Revenues</b>		<b>2,168,936.00</b>	<b>2,681,138.00</b>	<b>2,997,961.00</b>
<b>Total Fund: 026 - SPECIAL ROAD &amp; BRIDGE MAINTENANCE:</b>		<b>-43,959.00</b>	<b>-95,347.00</b>	<b>-135,842.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 027 - COUNTY ROAD REPAIR &amp; FLOOD</b>				
<b>Revenue</b>				
027-100-1200	DELINQUENT AD VALOREM	50,000.00	35,000.00	30,000.00
027-100-1300	AD VALOREM TAXES	4,631,526.00	5,736,696.00	6,423,451.00
027-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>4,681,526.00</b>	<b>5,771,696.00</b>	<b>6,453,451.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 127 - COUNTY ROAD REPAIR &amp; FLOOD</b>				
027-127-9010	ROAD & BRIDGE PCT #1	1,563,008.00	1,948,371.00	2,377,455.00
027-127-9020	ROAD & BRIDGE PCT #2	547,557.00	874,685.00	1,087,087.00
027-127-9030	ROAD & BRIDGE PCT #3	2,325,666.00	2,654,323.00	2,782,000.00
027-127-9040	ROAD & BRIDGE PCT #4	331,559.00	469,457.00	484,645.00
027-127-9050	CTIF 2020 GRANT	0.00	0.00	0.00
<b>Total Department: 127 - COUNTY ROAD REPAIR &amp; FLOOD:</b>		<b>4,767,790.00</b>	<b>5,946,836.00</b>	<b>6,731,187.00</b>
<b>Total Expense:</b>		<b>4,767,790.00</b>	<b>5,946,836.00</b>	<b>6,731,187.00</b>
<b>Total Revenues</b>		<b>4,681,526.00</b>	<b>5,771,696.00</b>	<b>6,453,451.00</b>
<b>Total Fund: 027 - COUNTY ROAD REPAIR &amp; FLOOD:</b>		<b>-86,264.00</b>	<b>-175,140.00</b>	<b>-277,736.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 040 - DE WITT COUNTY HEALTH DEPARTMENT</b>				
<b>Revenue</b>				
040-100-2255	FOOD ESTABLISHMENT PERMITS	50.00	50.00	50.00
040-100-3010	STATE COMPTROLLER	37,869.00	37,869.00	37,869.00
040-100-3060	INTERLOCAL CONTRIBUTIONS	111,238.00	110,831.00	123,715.00
040-100-4001	SHOT RECORDS	100.00	100.00	100.00
040-100-4011	IMMUNIZATIONS (MEDICAID)	500.00	50.00	50.00
040-100-4022	IMMUNIZATION FEES	2,000.00	1,500.00	2,000.00
040-100-4101	NON-MEDICARE FLU PNEUMONIA	5,000.00	4,500.00	4,000.00
040-100-4111	HEPATITIS	0.00	0.00	0.00
040-100-4121	ADULT HEALTH FEES	1,000.00	1,000.00	1,000.00
040-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
040-100-6100	SALE OF ASSETS	0.00	0.00	0.00
040-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
040-100-9500	DE WITT CO CONTRIBUTION	153,613.00	153,053.00	170,845.00
	<b>Total Revenue:</b>	<b>311,370.00</b>	<b>308,953.00</b>	<b>339,629.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 140 - DE WITT COUNTY HEALTH DEPARTMENT</b>				
040-140-4010	SALARY - NURSE MGR LOCAL	16,669.00	19,396.00	22,451.00
040-140-4020	SALARY, NURSE MGR GRANT	37,869.00	37,869.00	37,869.00
040-140-4030	SALARY, CLERK	36,588.00	39,895.00	41,600.00
040-140-4060	SALARY, LVN	48,340.00	50,757.00	52,000.00
040-140-4090	OVERTIME	0.00	104.00	0.00
040-140-4091	LONGEVITY	0.00	1,500.00	1,800.00
040-140-4100	SOCIAL SECURITY TAXES	10,670.00	11,431.00	11,913.00
040-140-4110	GROUP HEALTH INSURANCE	37,033.00	40,700.00	43,955.00
040-140-4120	COUNTY RETIREMENT	10,759.00	11,506.00	19,325.00
040-140-4130	WORKER'S COMPENSATION	302.00	200.00	233.00
040-140-4140	UNEMPLOYMENT	249.00	350.00	359.00
040-140-5010	OFFICE SUPPLIES	2,730.00	2,729.00	2,730.00
040-140-5020	CLEANING SUPPLIES	250.00	250.00	250.00
040-140-5130	UNIFORMS	800.00	800.00	800.00
040-140-5250	MEDICAL SUPPLIES	3,200.00	3,200.00	3,200.00
040-140-5260	FLU/PNEUMONIA VACCINE	13,800.00	13,400.00	13,400.00
040-140-5270	HEPATITIS VACCINE	3,000.00	3,000.00	3,000.00
040-140-6110	INSURANCE & BONDS	6,245.00	6,900.00	7,500.00
040-140-6120	CONFERENCES DUES & TRAVEL	3,799.00	3,596.00	3,800.00
040-140-6460	VCPHD OSSF/FOOD ILA	68,516.00	68,516.00	70,000.00
040-140-6470	VCPHD DIRECTOR PAY CONTRIB	15,000.00	15,000.00	15,000.00
040-140-6500	TELEPHONE	2,250.00	2,250.00	2,250.00
040-140-6510	UTILITIES	5,262.00	7,000.00	7,000.00
040-140-6610	REPAIR & MAINT OF EQUIPMENT	500.00	500.00	500.00
040-140-6900	MISC SERVICES & CHARGES	1,400.00	1,400.00	1,400.00
040-140-7070	FURNITURE & EQUIPMENT	1,000.00	1,000.00	0.00
<b>Total Department: 140 - DE WITT COUNTY HEALTH DEPARTMENT:</b>		<b>326,231.00</b>	<b>343,249.00</b>	<b>362,335.00</b>
<b>Total Expense:</b>		<b>326,231.00</b>	<b>343,249.00</b>	<b>362,335.00</b>
<b>Total Revenues</b>		<b>311,370.00</b>	<b>308,953.00</b>	<b>339,629.00</b>
<b>Total Fund: 040 - DE WITT COUNTY HEALTH DEPARTMENT:</b>		<b>-14,861.00</b>	<b>-34,296.00</b>	<b>-22,706.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 082 - DISTRICT ATTORNEY</b>				
<b>Revenue</b>				
082-100-3301	STATE LONGEVITY REIMB	6,980.00	0.00	0.00
082-100-3310	D.A. STATE SUPPLEMENT	0.00	0.00	0.00
082-100-3370	FORFEITURE SALARY CONTRIB	122,133.00	0.00	0.00
082-100-3521	GOLIAD COUNTY	74,746.00	0.00	0.00
082-100-3540	REFUGIO COUNTY	76,544.00	0.00	0.00
082-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
082-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
082-100-9500	DE WITT CO CONTRIBUTION	194,594.00	0.00	0.00
	<b>Total Revenue:</b>	<b>474,997.00</b>	<b>0.00</b>	<b>0.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 182 - DISTRICT ATTORNEY</b>				
082-182-4010	SALARY, ADA'S	206,066.00	16,643.20	0.00
082-182-4020	SALARY, SECRETARIES	97,469.00	7,931.61	0.00
082-182-4030	SALARY, ADA'S STATE LONGEVITY	6,980.00	0.00	0.00
082-182-4040	SALARY, D A STATE SUPPLEMENT	0.00	0.00	0.00
082-182-4050	SALARY, PART TIME	49,000.00	0.00	0.00
082-182-4090	OVERTIME	500.00	0.00	0.00
082-182-4091	LONGEVITY	0.00	0.00	0.00
082-182-4100	SOCIAL SECURITY TAXES	27,886.00	1,911.85	0.00
082-182-4110	GROUP HEALTH INSURANCE	51,434.00	0.00	0.00
082-182-4120	COUNTY RETIREMENT	28,359.00	1,921.89	0.00
082-182-4130	WORKER'S COMPENSATION	353.00	0.00	0.00
082-182-4140	UNEMPLOYMENT	656.00	45.20	0.00
082-182-5010	OFFICE SUPPLIES	2,929.00	183.75	0.00
082-182-6010	CONTRACT/LEASE SERVICES	0.00	0.00	0.00
082-182-6080	ACCOUNTING & AUDITING FEES	3,200.00	0.00	0.00
082-182-6110	INSURANCE & BONDS	71.00	0.00	0.00
082-182-6120	CONFERENCES DUES & TRAVEL	8,607.00	0.00	0.00
082-182-6440	PROSECUTOR COURT COST	900.00	0.00	0.00
082-182-6610	REPAIR & MAINT OF EQUIPMENT	1,031.00	0.00	0.00
082-182-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
	<b>Total Department: 182 - DISTRICT ATTORNEY:</b>	<b>485,441.00</b>	<b>28,637.50</b>	<b>0.00</b>
	<b>Total Expense:</b>	<b>485,441.00</b>	<b>28,637.50</b>	<b>0.00</b>
	<b>Total Revenues</b>	<b>474,997.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 082 - DISTRICT ATTORNEY:</b>	<b>-10,444.00</b>	<b>-28,637.50</b>	<b>0.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Fund: 084 - JUVENILE PROBATION</b>				
<b>Revenue</b>				
084-100-4102	JUVENILE PROBATION	0.00	0.00	0.00
084-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
084-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
084-100-6900	SALE OF PROPERTY	0.00	0.00	0.00
084-100-9500	DE WITT CO CONTRIBUTION	176,134.00	254,523.00	309,904.00
	<b>Total Revenue:</b>	<b>176,134.00</b>	<b>254,523.00</b>	<b>309,904.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 184 - JUVENILE PROBATION</b>				
084-184-4010	SALARY, CHIEF JPO	70,959.00	74,497.00	74,506.00
084-184-4020	SALARY, ASSISTANT JPO	41,256.00	43,309.00	42,640.00
084-184-4030	SALARY, JPO	52,831.00	55,474.00	55,640.00
084-184-4090	OVERTIME	3,000.00	3,000.00	3,000.00
084-184-4091	LONGEVITY	0.00	1,600.00	1,300.00
084-184-4100	SOCIAL SECURITY TAXES	12,856.00	13,608.00	13,548.00
084-184-4110	GROUP HEALTH INSURANCE	27,103.00	40,699.00	43,955.00
084-184-4120	COUNTY RETIREMENT	13,074.00	13,697.00	21,977.00
084-184-4130	WORKER'S COMPENSATION	1,040.00	1,000.00	801.00
084-184-4140	UNEMPLOYMENT	303.00	498.00	408.00
084-184-5010	OFFICE SUPPLIES	2,948.00	2,500.00	2,500.00
084-184-5030	VEHICLE FUEL & LUBRICANTS	6,000.00	6,000.00	6,000.00
084-184-5300	JUVENILE SUPPLIES	500.00	500.00	500.00
084-184-6110	INSURANCE & BONDS	0.00	0.00	100.00
084-184-6120	CONFERENCES DUES & TRAVEL	7,000.00	3,020.00	5,000.00
084-184-6500	TELEPHONE	5,600.00	5,000.00	5,000.00
084-184-6510	UTILITIES	6,703.00	4,000.00	6,200.00
084-184-6610	REPAIR & MAINT OF EQUIPMENT	5,000.00	5,000.00	5,000.00
084-184-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
084-184-7060	MOTOR VEHICLES	0.00	0.00	0.00
084-184-7070	FURNITURE & EQUIPMENT	0.00	0.00	1,000.00
084-184-8010	COUNSELING SERVICES	0.00	1,375.00	2,500.00
084-184-8020	DETENTION PRE ADJUDICATION MEDICAL	3,000.00	4,000.00	10,000.00
084-184-8030	DETENTION PRE ADJUDICATION	2,000.00	0.00	0.00
084-184-8040	COMMUNITY SERVICE	5,050.00	0.00	2,000.00
084-184-8050	POST ADJUDICATION SECURE	6,429.00	7,905.00	15,000.00
084-184-8051	POST ADJUDICATION - NON SECURE	0.00	1,000.00	5,000.00
<b>Total Department: 184 - JUVENILE PROBATION:</b>		<b>272,652.00</b>	<b>287,682.00</b>	<b>323,575.00</b>
<b>Total Expense:</b>		<b>272,652.00</b>	<b>287,682.00</b>	<b>323,575.00</b>
<b>Total Revenues</b>		<b>176,134.00</b>	<b>254,523.00</b>	<b>309,904.00</b>
<b>Total Fund: 084 - JUVENILE PROBATION:</b>		<b>-96,518.00</b>	<b>-33,159.00</b>	<b>-13,671.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 088 - COUNTY BUILDINGS &amp; EQUIPMENT</b>				
<b>Revenue</b>				
088-100-6000	INTEREST EARNINGS	10,000.00	10,000.00	10,000.00
088-100-6410	INSURANCE RECOVERY	0.00	0.00	0.00
088-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
088-100-9250	GENERAL FUND	250,000.00	100,000.00	100,000.00
	<b>Total Revenue:</b>	<b>260,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 188 - COUNTY BUILDINGS &amp; EQUIPMENT</b>				
088-188-5050	REPAIR & MAINT MATERIALS	0.00	0.00	0.00
088-188-6490	RELOCATION EXPENSES	2,200.00	600.00	0.00
088-188-6570	REPAIR & MAINT OF BUILDING	500,000.00	250,000.00	250,000.00
088-188-6590	REPAIR & MAINT OF MUSEUM	250,000.00	100,000.00	110,000.00
088-188-7010	NEW ANNEX CONSTRUCTION	0.00	500,000.00	500,000.00
088-188-7070	FURNITURE & EQUIPMENT	25,000.00	25,000.00	25,000.00
088-188-9000	CONTINGENT UNCOMMITTED	400,000.00	400,000.00	400,000.00
<b>Total Department: 188 - COUNTY BUILDINGS &amp; EQUIPMENT:</b>		<b>1,177,200.00</b>	<b>1,275,600.00</b>	<b>1,285,000.00</b>
<b>Total Expense:</b>		<b>1,177,200.00</b>	<b>1,275,600.00</b>	<b>1,285,000.00</b>
<b>Total Revenues</b>		<b>260,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>Total Fund: 088 - COUNTY BUILDINGS &amp; EQUIPMENT:</b>		<b>-917,200.00</b>	<b>-1,165,600.00</b>	<b>-1,175,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 089 - INDIGENT HEALTH CARE</b>				
<b>Revenue</b>				
089-100-1200	DELINQUENT AD VALOREM	0.00	0.00	0.00
089-100-1300	AD VALOREM TAXES	0.00	0.00	0.00
089-100-6000	INTEREST EARNINGS	2,000.00	6,000.00	6,000.00
089-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
089-100-9500	DE WITT COUNTY CONTRIBUTION	126,803.00	19,475.00	108,194.00
	<b>Total Revenue:</b>	<b>128,803.00</b>	<b>25,475.00</b>	<b>114,194.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 189 - INDIGENT HEALTH CARE</b>				
089-189-4010	SALARY, IHC STAFF	12,096.00	12,702.00	12,702.00
089-189-4100	SOCIAL SECURITY TAXES	926.00	972.00	972.00
089-189-4120	COUNTY RETIREMENT	942.00	979.00	1,577.00
089-189-4130	WORKER'S COMPENSATION	27.00	15.00	16.00
089-189-4140	UNEMPLOYMENT	22.00	36.00	30.00
089-189-5010	OFFICE SUPPLIES	204.00	150.00	150.00
089-189-6120	CONFERENCES DUES & TRAVEL	2,946.00	2,600.00	2,600.00
089-189-6370	CLAIMS SERVICE	13,500.00	13,500.00	13,500.00
089-189-6500	TELEPHONE	600.00	600.00	600.00
089-189-6610	REPAIR & MAINT OF EQUIPMENT	0.00	0.00	0.00
089-189-7070	FURNITURE & EQUIPMENT	0.00	0.00	1,000.00
089-189-8310	MENTAL HEALTH CARE	37,198.00	37,198.00	37,198.00
089-189-8330	PHYSICIAN	40,000.00	40,000.00	40,000.00
089-189-8340	PRESCRIPTIONS	30,000.00	30,000.00	30,000.00
089-189-8350	OPTIONAL SERVICES	4,500.00	5,000.00	5,000.00
089-189-8360	HOSPITAL	250,000.00	250,000.00	250,000.00
	<b>Total Department: 189 - INDIGENT HEALTH CARE:</b>	<b>392,961.00</b>	<b>393,752.00</b>	<b>395,345.00</b>
	<b>Total Expense:</b>	<b>392,961.00</b>	<b>393,752.00</b>	<b>395,345.00</b>
	<b>Total Revenues</b>	<b>128,803.00</b>	<b>25,475.00</b>	<b>114,194.00</b>
	<b>Total Fund: 089 - INDIGENT HEALTH CARE:</b>	<b>-264,158.00</b>	<b>-368,277.00</b>	<b>-281,151.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 098 - NORTH CUERO WATERSHED</b>				
<b>Revenue</b>				
098-100-3560	CITY OF CUERO	2,500.00	2,500.00	2,500.00
098-100-3570	DRAINAGE DISTRICT #1	2,500.00	2,500.00	2,500.00
098-100-3610	TSSWCB GRANT	0.00	0.00	0.00
098-100-6000	INTEREST EARNINGS	5,000.00	8,000.00	7,000.00
098-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
098-100-9500	DE WITT CO CONTRIBUTION	2,500.00	2,500.00	2,500.00
	<b>Total Revenue:</b>	<b>12,500.00</b>	<b>15,500.00</b>	<b>14,500.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 298 - NORTH CUERO WATERSHED</b>				
098-298-5010	OFFICE SUPPLIES	0.00	0.00	0.00
098-298-5030	VEHICLE FUEL & LUBRICANTS	0.00	0.00	0.00
098-298-5100	HAND TOOLS	0.00	0.00	0.00
098-298-6000	PROFESSIONAL SERVICES	10,000.00	10,000.00	10,000.00
098-298-6010	CONTRACT/LEASE SERVICES	120,000.00	86,289.00	20,000.00
098-298-6110	INSURANCE & BONDS	0.00	0.00	0.00
098-298-6120	CONFERENCES DUES & TRAVEL	0.00	0.00	0.00
098-298-6610	REPAIR & MAINT OF EQUIPMENT	0.00	33,711.00	100,000.00
098-298-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
098-298-7053	FENCING	10,000.00	10,000.00	10,000.00
098-298-9000	CONTINGENT UNCOMMITTED	0.00	0.00	0.00
<b>Total Department: 298 - NORTH CUERO WATERSHED:</b>		<b>140,000.00</b>	<b>140,000.00</b>	<b>140,000.00</b>
<b>Total Expense:</b>		<b>140,000.00</b>	<b>140,000.00</b>	<b>140,000.00</b>
<b>Total Revenues</b>		<b>12,500.00</b>	<b>15,500.00</b>	<b>14,500.00</b>
<b>Total Fund: 098 - NORTH CUERO WATERSHED:</b>		<b>-127,500.00</b>	<b>-124,500.00</b>	<b>-125,500.00</b>
<b>Report Total:</b>		<b>-592,212.00</b>	<b>-250,198.59</b>	<b>-2,087,154.00</b>



DE WITT COUNTY, TX

# Budget Listing

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

## Special Funds

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Fund: 028 - JUSTICE COURT SECURITY FUND</b>				
<b>Revenue</b>				
028-100-4110	JUSTICE OF THE PEACE, PCT #1	50.00	50.00	50.00
028-100-4120	JUSTICE OF THE PEACE, PCT #2	25.00	0.00	0.00
028-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
<b>Total Revenue:</b>		<b>75.00</b>	<b>50.00</b>	<b>50.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 128 - JUSTICE COURT SECURITY</b>				
028-128-5050	REPAIR & MAINT MATERIALS	0.00	0.00	0.00
028-128-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
028-128-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
<b>Total Department: 128 - JUSTICE COURT SECURITY:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>75.00</b>	<b>50.00</b>	<b>50.00</b>
<b>Total Fund: 028 - JUSTICE COURT SECURITY FUND:</b>		<b>75.00</b>	<b>50.00</b>	<b>50.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 035 - LAW LIBRARY FUND</b>				
<b>Revenue</b>				
035-100-4030	COUNTY CLERK	4,000.00	3,000.00	3,000.00
035-100-4060	DISTRICT CLERK	5,000.00	5,000.00	5,000.00
035-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>9,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 235 - LAW LIBRARY</b>				
035-235-7050	LAW BOOKS SUBSCRIPTIONS	20,000.00	20,000.00	18,000.00
035-235-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
<b>Total Department: 235 - LAW LIBRARY:</b>		<b>20,000.00</b>	<b>20,000.00</b>	<b>18,000.00</b>
<b>Total Expense:</b>		<b>20,000.00</b>	<b>20,000.00</b>	<b>18,000.00</b>
<b>Total Revenues</b>		<b>9,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>Total Fund: 035 - LAW LIBRARY FUND:</b>		<b>-11,000.00</b>	<b>-12,000.00</b>	<b>-10,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 036 - RECORDS MANAGEMENT FUND</b>				
<b>Revenue</b>				
036-100-4030	COUNTY CLERK	0.00	0.00	0.00
036-100-4060	DISTRICT CLERK	2,500.00	2,500.00	5,000.00
036-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>5,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 136 - RECORDS MANAGEMENT</b>				
036-136-5010	OFFICE SUPPLIES	0.00	0.00	0.00
036-136-6610	REPAIR & MAINT OF EQUIPMENT	0.00	0.00	0.00
036-136-6900	MISC SERVICES & CHARGES	10,000.00	0.00	0.00
036-136-6905	RECORDS MANAGEMENT SERVICES	0.00	15,000.00	20,000.00
036-136-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
<b>Total Department: 136 - RECORDS MANAGEMENT:</b>		<b>10,000.00</b>	<b>15,000.00</b>	<b>20,000.00</b>
<b>Total Expense:</b>		<b>10,000.00</b>	<b>15,000.00</b>	<b>20,000.00</b>
<b>Total Revenues</b>		<b>2,500.00</b>	<b>2,500.00</b>	<b>5,000.00</b>
<b>Total Fund: 036 - RECORDS MANAGEMENT FUND:</b>		<b>-7,500.00</b>	<b>-12,500.00</b>	<b>-15,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 037 - COUNTY CLERK-RECORDS MANAGEMENT</b>				
<b>Revenue</b>				
037-100-4030	COUNTY CLERK	40,000.00	30,000.00	30,000.00
037-100-4041	VITAL STATISTIC FEES	1,200.00	1,200.00	1,200.00
037-100-4071	CRT RECORDS PRESERVATION FEE	0.00	0.00	0.00
037-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>41,200.00</b>	<b>31,200.00</b>	<b>31,200.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 237 - COUNTY CLERK - RECORDS MANAGEMENT</b>				
037-237-4050	SALARY, PART TIME	0.00	0.00	0.00
037-237-4100	SOCIAL SECURITY TAXES	0.00	0.00	0.00
037-237-4120	COUNTY RETIREMENT	0.00	0.00	0.00
037-237-4130	WORKER'S COMPENSATION	0.00	0.00	0.00
037-237-4140	UNEMPLOYMENT	0.00	0.00	0.00
037-237-5010	OFFICE SUPPLIES	5,000.00	5,000.00	5,000.00
037-237-5140	VITAL STATISTIC SUPPLIES	0.00	0.00	0.00
037-237-6010	CONTRACT/LEASE SERVICES	1,020.00	1,020.00	1,020.00
037-237-6120	CONFERENCES DUES & TRAVEL	2,000.00	2,000.00	2,000.00
037-237-6670	RESTORATION WORK	150,000.00	30,000.00	50,000.00
037-237-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
037-237-7070	FURNITURE & EQUIPMENT	0.00	10,000.00	0.00
037-237-9000	CONTINGENT UNCOMMITTED	10,000.00	10,000.00	10,000.00
<b>Total Department: 237 - COUNTY CLERK - RECORDS MANAGEMENT:</b>		<b>168,020.00</b>	<b>58,020.00</b>	<b>68,020.00</b>
<b>Total Expense:</b>		<b>168,020.00</b>	<b>58,020.00</b>	<b>68,020.00</b>
<b>Total Revenues</b>		<b>41,200.00</b>	<b>31,200.00</b>	<b>31,200.00</b>
<b>Total Fund: 037 - COUNTY CLERK-RECORDS MANAGEMENT:</b>		<b>-126,820.00</b>	<b>-26,820.00</b>	<b>-36,820.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 038 - COURTHOUSE SECURITY FUND</b>				
<b>Revenue</b>				
038-100-4030	COUNTY CLERK	7,000.00	5,000.00	2,500.00
038-100-4060	DISTRICT CLERK	3,000.00	3,000.00	3,000.00
038-100-4100	SECURITY FEE	4,000.00	4,000.00	4,000.00
038-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
038-100-6600	MISCELLANEOUS INCOME	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>14,000.00</b>	<b>12,000.00</b>	<b>9,500.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 138 - COURTHOUSE SECURITY</b>				
038-138-5090	MISCELLANEOUS SUPPLIES	35,000.00	0.00	0.00
038-138-6900	MISC SERVICES & CHARGES	35,000.00	0.00	0.00
038-138-7070	FURNITURE & EQUIPMENT	0.00	35,000.00	35,000.00
<b>Total Department: 138 - COURTHOUSE SECURITY:</b>		<b>70,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Total Expense:</b>		<b>70,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>Total Revenues</b>		<b>14,000.00</b>	<b>12,000.00</b>	<b>9,500.00</b>
<b>Total Fund: 038 - COURTHOUSE SECURITY FUND:</b>		<b>-56,000.00</b>	<b>-23,000.00</b>	<b>-25,500.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 039 - JUSTICE COURT TECHNOLOGY FUND</b>				
<b>Revenue</b>				
039-100-4110	JUSTICE OF THE PEACE, PCT #1	2,700.00	3,000.00	3,000.00
039-100-4120	JUSTICE OF THE PEACE, PCT #2	900.00	700.00	500.00
039-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>3,600.00</b>	<b>3,700.00</b>	<b>3,500.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 139 - JUSTICE COURT TECHNOLOGY</b>				
039-139-6070	DATA PROCESSING SERVICES JP 1	0.00	0.00	8,000.00
039-139-6071	DATA PROCESSING SERVICES JP 2	0.00	0.00	8,100.00
039-139-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
039-139-7070	FURNITURE & EQUIPMENT JP 1	0.00	0.00	0.00
039-139-7080	FURNITURE & EQUIPMENT JP 2	0.00	0.00	0.00
<b>Total Department: 139 - JUSTICE COURT TECHNOLOGY:</b>		<b>0.00</b>	<b>0.00</b>	<b>16,100.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>16,100.00</b>
<b>Total Revenues</b>		<b>3,600.00</b>	<b>3,700.00</b>	<b>3,500.00</b>
<b>Total Fund: 039 - JUSTICE COURT TECHNOLOGY FUND:</b>		<b>3,600.00</b>	<b>3,700.00</b>	<b>-12,600.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 045 - COUNTY CLERK RECORDS ARCHIVE FUND</b>				
<b>Revenue</b>				
045-100-4030	COUNTY CLERK	40,000.00	30,000.00	30,000.00
045-100-6000	INTEREST EARNINGS	500.00	1,000.00	1,000.00
	<b>Total Revenue:</b>	<b>40,500.00</b>	<b>31,000.00</b>	<b>31,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 145 - COUNTY CLERK RECORDS ARCHIVE FUND</b>				
045-145-6680	RECORDS ARCHIVE SERVICES	75,000.00	75,000.00	75,000.00
<b>Total Department: 145 - COUNTY CLERK RECORDS ARCHIVE FUND:</b>		<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>
<b>Total Expense:</b>		<b>75,000.00</b>	<b>75,000.00</b>	<b>75,000.00</b>
<b>Total Revenues</b>		<b>40,500.00</b>	<b>31,000.00</b>	<b>31,000.00</b>
<b>Total Fund: 045 - COUNTY CLERK RECORDS ARCHIVE FUND:</b>		<b>-34,500.00</b>	<b>-44,000.00</b>	<b>-44,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 046 - DISTRICT CRT TECH FUND/ARCHIVE FEE</b>				
<b>Revenue</b>				
046-100-4060	DISTRICT CLERK	750.00	100.00	100.00
046-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>750.00</b>	<b>100.00</b>	<b>100.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 146 - DISTRICT COURT TECH FUND/ARCHIVE FEE</b>				
046-146-6680	RECORDS ARCHIVE SERVICES	0.00	1,623.00	1,623.00
<b>Total Department: 146 - DISTRICT COURT TECH FUND/ARCHIVE FEE:</b>		<b>0.00</b>	<b>1,623.00</b>	<b>1,623.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>1,623.00</b>	<b>1,623.00</b>
<b>Total Revenues</b>		<b>750.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Total Fund: 046 - DISTRICT CRT TECH FUND/ARCHIVE FEE:</b>		<b>750.00</b>	<b>-1,523.00</b>	<b>-1,523.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 047 - DISTRICT CLERK REC MGMT</b>				
<b>Revenue</b>				
047-100-4060	DISTRICT CLERK	500.00	50.00	50.00
047-100-4071	CRT RECORDS PRESERVATION FEE	750.00	50.00	0.00
047-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>1,250.00</b>	<b>100.00</b>	<b>50.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 247 - DISTRICT CLERK REC MGMT</b>				
047-247-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
047-247-6905	RECORDS MANAGEMENT SERVICES	0.00	3,098.00	3,100.00
<b>Total Department: 247 - DISTRICT CLERK REC MGMT:</b>		<b>0.00</b>	<b>3,098.00</b>	<b>3,100.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>3,098.00</b>	<b>3,100.00</b>
<b>Total Revenues</b>		<b>1,250.00</b>	<b>100.00</b>	<b>50.00</b>
<b>Total Fund: 047 - DISTRICT CLERK REC MGMT:</b>		<b>1,250.00</b>	<b>-2,998.00</b>	<b>-3,050.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 049 - CO &amp; DIST COURT TECHNOLOGY FUND</b>				
<b>Revenue</b>				
049-100-4030	COUNTY CLERK	125.00	50.00	50.00
049-100-4060	DISTRICT CLERK	175.00	50.00	50.00
049-100-6000	INTEREST EARNINGS	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>300.00</b>	<b>100.00</b>	<b>100.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 149 - CO &amp; DISTRICT COURT TECHNOLOGY</b>				
049-149-6120	CONFERENCES DUES & TRAVEL COUNTY CLERK	0.00	3,000.00	2,000.00
049-149-6150	CONFERENCES DUES & TRAVEL DISTRICT CLERK	0.00	3,000.00	3,000.00
049-149-7070	FURNITURE & EQUIPMENT COUNTY CLERK	0.00	0.00	0.00
049-149-7080	FURNITURE & EQUIPMENT DISTRICT CLERK	0.00	0.00	0.00
<b>Total Department: 149 - CO &amp; DISTRICT COURT TECHNOLOGY:</b>		<b>0.00</b>	<b>6,000.00</b>	<b>5,000.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>6,000.00</b>	<b>5,000.00</b>
<b>Total Revenues</b>		<b>300.00</b>	<b>100.00</b>	<b>100.00</b>
<b>Total Fund: 049 - CO &amp; DIST COURT TECHNOLOGY FUND:</b>		<b>300.00</b>	<b>-5,900.00</b>	<b>-4,900.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 050 - COUNTY SPECIALTY COURT FUND</b>				
<b>Revenue</b>				
050-100-4030	COUNTY CLERK	500.00	500.00	500.00
050-100-4060	DISTRICT CLERK	1,000.00	1,000.00	500.00
	<b>Total Revenue:</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,000.00</b>
	<b>Total Revenues</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,000.00</b>
	<b>Total Fund: 050 - COUNTY SPECIALTY COURT FUND:</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,000.00</b>



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**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 065 - DIST ATTY PRE-TRIAL INTERVENTION</b>				
<b>Revenue</b>				
065-100-3501	PRE-TRIAL INTERVENTION FEE	8,000.00	6,000.00	6,000.00
	<b>Total Revenue:</b>	<b>8,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 165 - DISTRICT ATTORNEY PRE-TRIAL INTERVENTION</b>				
065-165-6131	REFUGIO CO SALARY CONTRIBUTION	8,500.00	9,000.00	10,000.00
<b>Total Department: 165 - DISTRICT ATTORNEY PRE-TRIAL INTERVENTION:</b>		<b>8,500.00</b>	<b>9,000.00</b>	<b>10,000.00</b>
<b>Total Expense:</b>		<b>8,500.00</b>	<b>9,000.00</b>	<b>10,000.00</b>
<b>Total Revenues</b>		<b>8,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Total Fund: 065 - DIST ATTY PRE-TRIAL INTERVENTION:</b>		<b>-500.00</b>	<b>-3,000.00</b>	<b>-4,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 092 - CO ATTORNEY PRE-TRIAL INTERVENTION</b>				
<b>Revenue</b>				
092-100-3501	PRE-TRIAL INTERVENTION FEE	10,000.00	15,000.00	15,000.00
	<b>Total Revenue:</b>	<b>10,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 192 - COUNTY ATTORNEY PRE-TRIAL INTERVENTION</b>				
092-192-4010	SALARY, CO ATTY'S INVESTIGATOR	0.00	0.00	0.00
092-192-4090	OVERTIME	0.00	0.00	0.00
092-192-4100	SOCIAL SECURITY TAXES	0.00	0.00	0.00
092-192-4110	GROUP HEALTH INSURANCE	0.00	0.00	0.00
092-192-4120	COUNTY RETIREMENT	0.00	0.00	0.00
092-192-4130	WORKER'S COMPENSATION	0.00	0.00	0.00
092-192-4140	UNEMPLOYMENT	0.00	0.00	0.00
092-192-5010	OFFICE SUPPLIES	0.00	0.00	0.00
092-192-6010	CONTRACT/LEASE SERVICES	0.00	0.00	0.00
092-192-6070	DATA PROCESSING SERVICES	0.00	0.00	0.00
092-192-6120	CONFERENCES DUES & TRAVEL	0.00	0.00	0.00
092-192-7070	FURNITURE & EQUIPMENT	0.00	0.00	0.00
092-192-8692	MILEAGE REIMB INVESTIGATIONS	0.00	0.00	0.00
092-192-9060	SALARY CONTRIBUTION GF	12,000.00	12,000.00	12,000.00
<b>Total Department: 192 - COUNTY ATTORNEY PRE-TRIAL INTERVENTION:</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>Total Expense:</b>		<b>12,000.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>Total Revenues</b>		<b>10,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>Total Fund: 092 - CO ATTORNEY PRE-TRIAL INTERVENTION:</b>		<b>-2,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>		<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 124 - RURAL SHERIFF'S OFFICE SALARY ASSISTANCE GRANT</b>				
<b>Revenue</b>				
124-100-3010	STATE COMPTROLLER	0.00	350,000.00	350,000.00
124-100-6000	INTEREST EARNINGS	0.00	6,000.00	10,000.00
	<b>Total Revenue:</b>	<b>0.00</b>	<b>356,000.00</b>	<b>360,000.00</b>

Budget Listing

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

Account Number	Account Name		2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 224 - RURAL SHERIFF'S OFFICE SALARY ASSISTANCE GRANT</b>				
124-224-4010	SALARY, SHERIFF	0.00	0.00	8,436.00
124-224-4030	SALARY, DEPUTIES	0.00	40,000.00	119,651.00
124-224-4040	SALARY, JAILERS	0.00	50,000.00	146,995.00
124-224-4100	SOCIAL SECURITY TAXES	0.00	6,500.00	21,044.00
124-224-4120	COUNTY RETIREMENT	0.00	6,500.00	34,138.00
124-224-4130	WORKERS COMPENSATION	0.00	20,000.00	5,667.00
124-224-4140	UNEMPLOYMENT	0.00	1,000.00	633.00
124-224-6953	DUE TO STATE COMPTROLLER	0.00	0.00	0.00
124-224-7060	MOTOR VEHICLES	0.00	116,255.00	0.00
124-224-7090	FIREARMS & SAFETY EQUIPMENT	0.00	79,745.00	23,436.00
124-224-7100	RADIO & VEHICLE EQUIPMENT	0.00	30,000.00	0.00
<b>Total Department: 224 - RURAL SHERIFF'S OFFICE SALARY ASSISTANCE GRANT :</b>		<b>0.00</b>	<b>350,000.00</b>	<b>360,000.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>350,000.00</b>	<b>360,000.00</b>
<b>Total Revenues</b>		<b>0.00</b>	<b>356,000.00</b>	<b>360,000.00</b>
<b>Total Fund: 124 - RURAL SHERIFF'S OFFICE SALARY ASSISTANCE GR</b>		<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>		<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 125 - RURAL PROSECUTOR'S OFFICE SALARY ASSISTANCE GRANT</b>				
<b>Revenue</b>				
125-100-3010	STATE COMPTROLLER	0.00	175,000.00	175,000.00
125-100-6000	INTEREST EARNINGS	0.00	2,500.00	7,500.00
	<b>Total Revenue:</b>	<b>0.00</b>	<b>177,500.00</b>	<b>182,500.00</b>

Budget Listing

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

Account Number	Account Name		2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 225 - RURAL PROSECUTOR'S OFFICE SALARY ASSISTANCE GRANT</b>				
125-225-4010	SALARY, INVESTIGATOR	0.00	0.00	87,152.00
125-225-4020	SALARY, VICTIM ASSISTANCE COORDINATOR	0.00	6,000.00	17,770.00
125-225-4100	SOCIAL SECURITY TAXES	0.00	500.00	8,027.00
125-225-4110	GROUP HEALTH INSURANCE	0.00	0.00	14,652.00
125-225-4120	COUNTY RETIREMENT	0.00	500.00	13,021.00
125-225-4130	WORKERS COMPENSATION	0.00	5.00	116.00
125-225-4140	UNEMPLOYMENT	0.00	15.00	242.00
125-225-6953	DUE TO STATE COMPTROLLER	0.00	0.00	41,520.00
<b>Total Department: 225 - RURAL PROSECUTOR'S OFFICE SALARY ASSISTANCE GRANT</b>		<b>0.00</b>	<b>7,020.00</b>	<b>182,500.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>7,020.00</b>	<b>182,500.00</b>
<b>Total Revenues</b>		<b>0.00</b>	<b>177,500.00</b>	<b>182,500.00</b>
<b>Total Fund: 125 - RURAL PROSECUTOR'S OFFICE SALARY ASSISTAN</b>		<b>0.00</b>	<b>170,480.00</b>	<b>0.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 127 - CTIF 2020 GRANT</b>				
<b>Revenue</b>				
127-100-3615	CTIF 2020 GRANT	0.00	0.00	0.00
127-100-9050	COUNTY ROAD & FLOOD	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 177 - CTIF 2020 GRANT</b>				
127-177-7131	CTIF 2020 GRANT PCT 1	0.00	0.00	0.00
127-177-7132	CTIF 2020 GRANT PCT 2	0.00	0.00	0.00
127-177-7133	CTIF 2020 GRANT PCT 3	0.00	0.00	0.00
127-177-7134	CTIF 2020 GRANT PCT 4	0.00	0.00	0.00
	<b>Total Department: 177 - CTIF 2020 GRANT:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Fund: 127 - CTIF 2020 GRANT:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 130 - COUNTY CLERK OF THE COURT</b>				
<b>Revenue</b>				
130-100-4800	COUNTY CLERK OF THE COURT	4,000.00	5,000.00	4,500.00
	<b>Total Revenue:</b>	<b>4,000.00</b>	<b>5,000.00</b>	<b>4,500.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 330 - COUNTY CLERK OF THE COURT FUND</b>				
130-330-5010	OFFICE SUPPLIES	0.00	5,000.00	8,000.00
<b>Total Department: 330 - COUNTY CLERK OF THE COURT FUND:</b>		<b>0.00</b>	<b>5,000.00</b>	<b>8,000.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>5,000.00</b>	<b>8,000.00</b>
<b>Total Revenues</b>		<b>4,000.00</b>	<b>5,000.00</b>	<b>4,500.00</b>
<b>Total Fund: 130 - COUNTY CLERK OF THE COURT:</b>		<b>4,000.00</b>	<b>0.00</b>	<b>-3,500.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 131 - DISTRICT CLERK OF THE COURT</b>				
<b>Revenue</b>				
131-100-4801	DISTRICT CLERK OF THE COURT	6,000.00	9,000.00	9,000.00
	<b>Total Revenue:</b>	<b>6,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 331 - DISTRICT CLERK OF THE COURT FUND</b>				
131-331-5010	OFFICE SUPPLIES	0.00	8,000.00	8,000.00
131-331-6900	MISC SERVICES & CHARGES	8,000.00	0.00	0.00
<b>Total Department: 331 - DISTRICT CLERK OF THE COURT FUND:</b>		<b>8,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>Total Expense:</b>		<b>8,000.00</b>	<b>8,000.00</b>	<b>8,000.00</b>
<b>Total Revenues</b>		<b>6,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>
<b>Total Fund: 131 - DISTRICT CLERK OF THE COURT:</b>		<b>-2,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 134 - COUNTY DISPUTE RESOLUTION FUND</b>				
<b>Revenue</b>				
134-100-4800	COUNTY CLERK DISPUTE RESOLUTION	1,000.00	1,000.00	1,000.00
134-100-4801	DISTRICT CLERK DISPUTE RESOLUTION	1,500.00	1,500.00	2,000.00
134-100-4802	JP 1 DISPUTE RESOLUTION	200.00	200.00	800.00
134-100-4803	JP 2 DISPUTE RESOLUTION	200.00	200.00	400.00
	<b>Total Revenue:</b>	<b>2,900.00</b>	<b>2,900.00</b>	<b>4,200.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 334 - COUNTY DISPUTE RESOLUTION FUND</b>				
134-334-6953	DUE TO STATE COMPTROLLER	0.00	2,900.00	0.00
<b>Total Department: 334 - COUNTY DISPUTE RESOLUTION FUND:</b>		<b>0.00</b>	<b>2,900.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>2,900.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>2,900.00</b>	<b>2,900.00</b>	<b>4,200.00</b>
<b>Total Fund: 134 - COUNTY DISPUTE RESOLUTION FUND:</b>		<b>2,900.00</b>	<b>0.00</b>	<b>4,200.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 135 - COUNTY JURY FUND</b>				
<b>Revenue</b>				
135-100-4800	COUNTY CLERK JURY	600.00	600.00	600.00
135-100-4801	DISTRICT CLERK JURY	900.00	900.00	1,000.00
135-100-4802	JP 1 JURY	40.00	40.00	50.00
135-100-4803	JP 2 JURY	0.00	0.00	0.00
	<b>Total Revenue:</b>	<b>1,540.00</b>	<b>1,540.00</b>	<b>1,650.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 335 - COUNTY JURY FUND</b>				
135-335-4410	GRAND JURORS	0.00	0.00	0.00
135-335-4420	PETIT JURORS	0.00	0.00	0.00
135-335-4430	JUSTICE COURT JURORS	0.00	0.00	0.00
135-335-6930	FEEDING JURORS	500.00	500.00	500.00
	<b>Total Department: 335 - COUNTY JURY FUND:</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
	<b>Total Expense:</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
	<b>Total Revenues</b>	<b>1,540.00</b>	<b>1,540.00</b>	<b>1,650.00</b>
	<b>Total Fund: 135 - COUNTY JURY FUND:</b>	<b>1,040.00</b>	<b>1,040.00</b>	<b>1,150.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 136 - COUNTY PROSECUTOR FEE FUND</b>				
<b>Revenue</b>				
136-100-4800	COUNTY CLERK PROSECUTOR FEE	350.00	350.00	350.00
	<b>Total Revenue:</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 336 - COUNTY PROSECUTOR FEE FUND</b>				
136-336-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
<b>Total Department: 336 - COUNTY PROSECUTOR FEE FUND:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>350.00</b>	<b>350.00</b>	<b>350.00</b>
<b>Total Fund: 136 - COUNTY PROSECUTOR FEE FUND:</b>		<b>350.00</b>	<b>350.00</b>	<b>350.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 137 - COURT FACILITY FEE FUND</b>				
<b>Revenue</b>				
137-100-4800	COUNTY CLERK FACILITY FEE	1,500.00	1,500.00	1,500.00
137-100-4801	DISTRICT CLERK FACILITY FEE	2,000.00	2,000.00	2,500.00
	<b>Total Revenue:</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>4,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 337 - COURT FACILITY FEE FUND</b>				
137-337-6570	REPAIR & MAINT OF BUILDING	0.00	0.00	0.00
<b>Total Department: 337 - COURT FACILITY FEE FUND:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>4,000.00</b>
<b>Total Fund: 137 - COURT FACILITY FEE FUND:</b>		<b>3,500.00</b>	<b>3,500.00</b>	<b>4,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 138 - COURT INITIATED GUARDIANSHIP FUND</b>				
<b>Revenue</b>				
138-100-4800	COUNTY CLERK COURT INITIATED GUARDIANSHI	2,300.00	2,300.00	2,300.00
	<b>Total Revenue:</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>2,300.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 338 - COURT INITIATED GUARDIANSHIP FUND</b>				
138-338-6065	COUNTY COURT ATTORNEY AD LITEM	0.00	0.00	0.00
138-338-6066	DISTRICT COURT ATTORNEY AD LITEM	0.00	0.00	0.00
<b>Total Department: 338 - COURT INITIATED GUARDIANSHIP FUND:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>2,300.00</b>	<b>2,300.00</b>	<b>2,300.00</b>
<b>Total Fund: 138 - COURT INITIATED GUARDIANSHIP FUND:</b>		<b>2,300.00</b>	<b>2,300.00</b>	<b>2,300.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 139 - COURT REPORTER SERVICE FUND</b>				
<b>Revenue</b>				
139-100-4800	COUNTY CLERK COURT REPORTER SERVICES	2,000.00	2,000.00	2,000.00
139-100-4801	DISTRICT CLERK COURT REPORTER SERVICES	2,700.00	2,700.00	3,000.00
	<b>Total Revenue:</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>5,000.00</b>

Budget Listing

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 339 - COURT REPORTER SERVICE FUND</b>				
139-339-4010	SALARY, COURT REPORTERS	0.00	1,000.00	1,000.00
139-339-4100	SOCIAL SECURITY TAXES	0.00	77.00	77.00
139-339-4130	WORKER'S COMPENSATION	0.00	5.00	3.00
139-339-6190	COURT REPORTERS EXPENSE	1,000.00	2,500.00	3,000.00
<b>Total Department: 339 - COURT REPORTER SERVICE FUND:</b>		<b>1,000.00</b>	<b>3,582.00</b>	<b>4,080.00</b>
<b>Total Expense:</b>		<b>1,000.00</b>	<b>3,582.00</b>	<b>4,080.00</b>
<b>Total Revenues</b>		<b>4,700.00</b>	<b>4,700.00</b>	<b>5,000.00</b>
<b>Total Fund: 139 - COURT REPORTER SERVICE FUND:</b>		<b>3,700.00</b>	<b>1,118.00</b>	<b>920.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 140 - JP 1 COURT SUPPORT FUND</b>				
<b>Revenue</b>				
140-100-4802	JP 1 COURT SUPPORT	1,000.00	1,000.00	3,500.00
	<b>Total Revenue:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>3,500.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 340 - JP 1 COURT SUPPORT FUND</b>				
140-340-5010	OFFICE SUPPLIES	0.00	3,000.00	4,000.00
<b>Total Department: 340 - JP 1 COURT SUPPORT FUND:</b>		<b>0.00</b>	<b>3,000.00</b>	<b>4,000.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>3,000.00</b>	<b>4,000.00</b>
<b>Total Revenues</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>3,500.00</b>
<b>Total Fund: 140 - JP 1 COURT SUPPORT FUND:</b>		<b>1,000.00</b>	<b>-2,000.00</b>	<b>-500.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 141 - JP 2 COURT SUPPORT FUND</b>				
<b>Revenue</b>				
141-100-4803	JP 2 COURT SUPPORT	1,300.00	1,300.00	2,000.00
	<b>Total Revenue:</b>	<b>1,300.00</b>	<b>1,300.00</b>	<b>2,000.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 341 - JP 2 COURT SUPPORT FUND</b>				
141-341-5010	OFFICE SUPPLIES	0.00	3,500.00	2,000.00
<b>Total Department: 341 - JP 2 COURT SUPPORT FUND:</b>		<b>0.00</b>	<b>3,500.00</b>	<b>2,000.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>3,500.00</b>	<b>2,000.00</b>
<b>Total Revenues</b>		<b>1,300.00</b>	<b>1,300.00</b>	<b>2,000.00</b>
<b>Total Fund: 141 - JP 2 COURT SUPPORT FUND:</b>		<b>1,300.00</b>	<b>-2,200.00</b>	<b>0.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 142 - JUDICIAL EDUCATION SUPPORT FUND</b>				
<b>Revenue</b>				
142-100-4800	COUNTY CLERK JUDICIAL EDUCATION SUPPORT	300.00	300.00	300.00
	<b>Total Revenue:</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Expense</b>				
<b>Department: 342 - JUDICIAL EDUCATION SUPPORT FUND</b>				
142-342-6120	CONFERENCES DUES & TRAVEL	0.00	0.00	0.00
<b>Total Department: 342 - JUDICIAL EDUCATION SUPPORT FUND:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
<b>Total Fund: 142 - JUDICIAL EDUCATION SUPPORT FUND:</b>		<b>300.00</b>	<b>300.00</b>	<b>300.00</b>

**Budget Listing**

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

<b>Account Number</b>	<b>Account Name</b>	<b>2022-2023 FY 2023 AMENDED</b>	<b>2023-2024 FY 2024 AMENDED</b>	<b>2024-2025 FY 2025 ADOPTED</b>
<b>Fund: 143 - LANGUAGE ACCESS FUND</b>				
<b>Revenue</b>				
143-100-4800	COUNTY CLERK LANGUAGE ACCESS	200.00	200.00	200.00
143-100-4801	DISTRICT CLERK LANGUAGE ACCESS	250.00	250.00	250.00
143-100-4802	JP 1 LANGUAGE ACCESS	100.00	100.00	250.00
143-100-4803	JP 2 LANGUAGE ACCESS	100.00	100.00	200.00
	<b>Total Revenue:</b>	<b>650.00</b>	<b>650.00</b>	<b>900.00</b>

**Budget Listing**

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Expense</b>				
<b>Department: 343 - LANGUAGE ACCESS FUND</b>				
143-343-6900	MISC SERVICES & CHARGES	0.00	0.00	0.00
<b>Total Department: 343 - LANGUAGE ACCESS FUND:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>650.00</b>	<b>650.00</b>	<b>900.00</b>
<b>Total Fund: 143 - LANGUAGE ACCESS FUND:</b>		<b>650.00</b>	<b>650.00</b>	<b>900.00</b>

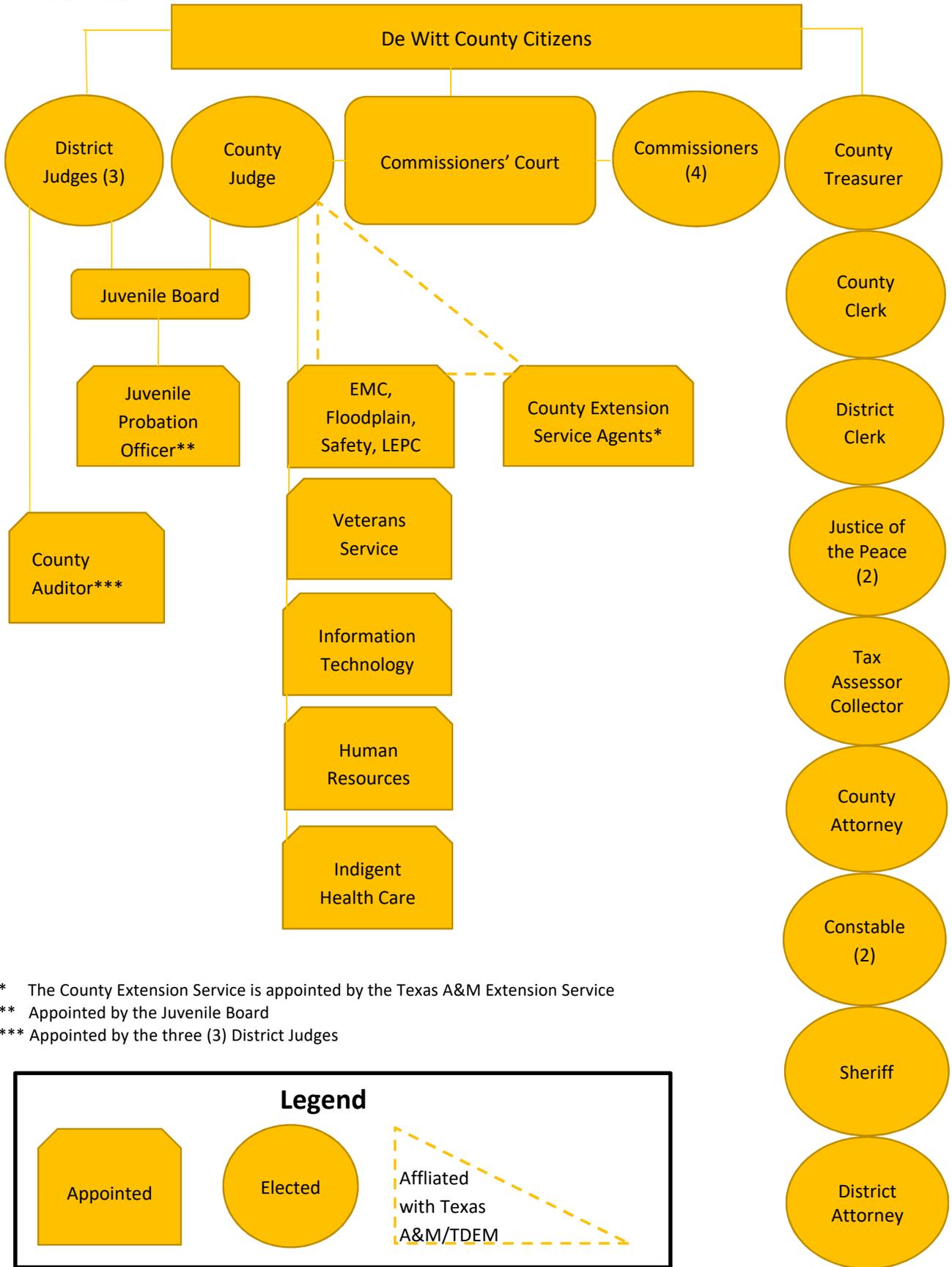
**Budget Listing**

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

Account Number	Account Name	2022-2023 FY 2023 AMENDED	2023-2024 FY 2024 AMENDED	2024-2025 FY 2025 ADOPTED
<b>Fund: 144 - OPIOID SETTLEMENT FUND</b>				
<b>Revenue</b>				
144-100-3010	STATE COMPTROLLER	0.00	0.00	0.00
144-100-6000	INTEREST EARNINGS	0.00	0.00	200.00
	<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>
	<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>
	<b>Total Fund: 144 - OPIOID SETTLEMENT FUND:</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>
	<b>Report Total:</b>	<b>-211,805.00</b>	<b>59,047.00</b>	<b>-142,023.00</b>



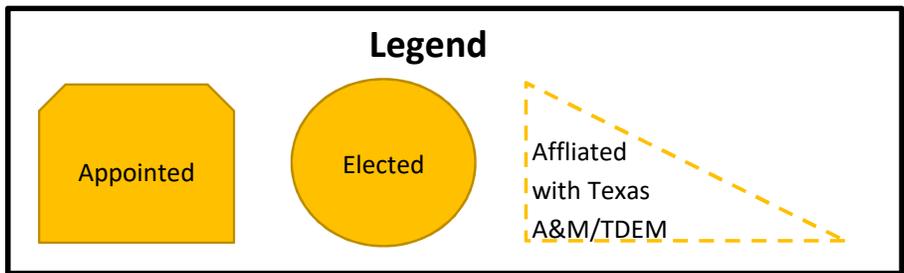
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\* The County Extension Service is appointed by the Texas A&M Extension Service

\*\* Appointed by the Juvenile Board

\*\*\* Appointed by the three (3) District Judges





**DE WITT COUNTY, TX**

**County  
Officials**

Daryl L. Fowler	County Judge
Ryan Varela	Commissioner, Precinct 1
James B. Pilchick, Sr.	Commissioner, Precinct 2
James Kaiser	Commissioner, Precinct 3
Brian Carson	Commissioner, Precinct 4
A. Jay Condie	County Attorney
Natalie Carson	County Clerk
Ashley D. Mraz	County Tax Assessor-Collector
Desirae Poth-Garibay	County Treasurer
Esther Ruiz	District Clerk
Peggy Mayer	Justice of the Peace, Precinct 1
Blanca McBride	Justice of the Peace, Precinct 2
Kelly Phelps	Constable, Precinct 1
Jefferson Hobbs	Constable, Precinct 2
Carl Bowen	Sheriff
Robert Lassman	24th Judicial District Attorney
Jack W. Marr	24th Judicial District Judge
Kemper Stephen Williams	135th Judicial District Judge
Julie Bauknight	267th Judicial District Judge
Neomi Williams	County Auditor

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

**General**

DeWitt County	361-275-0879
Taxing Unit Name	Phone (area code and number)
307 N Gonzales St, Cuero, TX 77954	www.co.dewitt.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

**SECTION 1: No-New-Revenue Tax Rate**

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,022,061,369
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 331,212,653
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 8,690,848,716
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.26500 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 6,532,610 B. Prior year disputed value: ..... - \$ 3,364,104 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 3,168,506
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,168,506

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 8,694,017,222
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 4,223,170</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,348,780</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 5,571,950
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 200,200</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 520</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 199,680
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,771,630
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 8,688,245,592
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 23,023,850
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 468
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 23,024,318
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 9,988,006,018</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 6,072,203</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 9,994,078,221

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 37,192,120</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. .... \$ 37,192,120</p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 371,083,083
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 9,660,187,258
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 30,209,230
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 30,209,230
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 9,629,978,028
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.23909 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.33026 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.26500 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,694,017,222

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 23,039,145
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 468</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 468</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 23,039,613
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,629,978,028
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.23924 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 130,803</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 53,771</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.00079 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.00079 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 114,976</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 109,425</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.00005 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.00005 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ <u>311,802</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ <u>272,582</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.00040</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.00014</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00014</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.00000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.00000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ <u>0.00000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.24022</u> /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ <u>0.00000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.24022</u> /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.24862</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 98.50 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 98.67 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 99.31 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.24862 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.34304 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.33026 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.33026 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.34304 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.34304 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.34304 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.46452 /\$100 \$ 0.11480 /\$100 \$ 0.34972 /\$100 \$ 0.36601 /\$100 \$ -0.01629 /\$100 \$ 8,607,315,752 \$ 0
64.	<b>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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.53043 /\$100 \$ 0.23596 /\$100 \$ 0.29447 /\$100 \$ 0.42243 /\$100 \$ -0.12796 /\$100 \$ 6,828,614,458 \$ 0
65.	<b>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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.70533 /\$100 \$ 0.08000 /\$100 \$ 0.62533 /\$100 \$ 0.46937 /\$100 \$ 0.15596 /\$100 \$ 4,198,718,611 \$ 6,548,321
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 6,548,321 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.06778 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.41082 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-3), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §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.<sup>44</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.33145 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.00517 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.33662 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.36601 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> 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. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,688,245,592
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,629,978,028
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>49</sup>	\$ 0.00000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

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

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

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

<sup>51</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.41082</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.33026 /\$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.** ..... \$ 0.41082 /\$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.** ..... \$ 0.33662 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** → Ashley D Mraz  
 Printed Name of Taxing Unit Representative

**sign here** → *Ashley D Mraz*  
 Taxing Unit Representative



08/02/2024  
 Date

<sup>52</sup> 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

**Special Road & Bridge**

DeWitt County	<b>Special Road and Bridge</b>	361-275-0879
Taxing Unit Name	Phone (area code and number)	
307 N Gonzales St, Cuero, TX 77954	www.co.dewitt.tx.us	
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address	

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

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

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

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

**SECTION 1: No-New-Revenue Tax Rate**

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,022,061,369
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 331,212,653
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 8,690,848,716
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.03200 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 6,532,610
	B. Prior year disputed value:.....	-\$ 3,364,104
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 3,168,506
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,168,506

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 8,694,017,222
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 4,223,170</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,348,780</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 5,571,950
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 200,200</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 520</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 199,680
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,771,630
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 8,688,245,592
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,780,238
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,780,238
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 9,988,006,018</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 9,988,006,018

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 37,192,120</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. ..... \$ 37,192,120</p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 371,083,083
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 9,654,115,055
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 30,209,230
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 30,209,230
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 9,623,905,825
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.02888 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.33026 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.03200 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,694,017,222

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 2,782,085
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....</p>	+ \$ 0
	<p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....</p>	- \$ 0
	<p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....</p>	+/- \$ 0
	<p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p>	\$ 0
	<b>E. Add Line 30 to 31D.</b>	\$ 2,782,085
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,623,905,825
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.02890 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. ....</p>	\$ 0
	<p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ _____ /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....</p>	\$ 0
	<p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....</p>	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ _____ /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100

<sup>23</sup> [Reserved for expansion]

<sup>24</sup> Tex. Tax Code §26.044

<sup>25</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.02890 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.00000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.02890 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.02991 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 98.50 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 98.67 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 99.31 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,654,115,055
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.02991 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.34304 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.33026 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.33026 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.34304 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.34304 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.34304 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.46452 /\$100 \$ 0.11480 /\$100 \$ 0.34972 /\$100 \$ 0.36601 /\$100 \$ -0.01629 /\$100 \$ 8,607,315,752 \$ 0
64.	<b>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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.53043 /\$100 \$ 0.23596 /\$100 \$ 0.29447 /\$100 \$ 0.42243 /\$100 \$ -0.12796 /\$100 \$ 6,828,614,458 \$ 0
65.	<b>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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.70533 /\$100 \$ 0.08000 /\$100 \$ 0.62533 /\$100 \$ 0.46937 /\$100 \$ 0.15596 /\$100 \$ 4,198,718,611 \$ 6,548,321
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 6,548,321 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.06778 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.41082 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1)-(3), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §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.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.33145 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.00517 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.33662 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.36601 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> 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. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,688,245,592
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,629,978,028
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.00000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.042(c)  
<sup>51</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.41082</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.33026 /\$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.** ..... \$ 0.41082 /\$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.** ..... \$ 0.33662 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Ashley D Mraz  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Ashley D Mraz*  
 Taxing Unit Representative



08/02/2024  
 Date

<sup>52</sup> 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

### County Road

DeWitt County	Farm to Market/ Flood Control	361-275-0879
Taxing Unit Name		Phone (area code and number)
307 N Gonzales St, Cuero, TX 77954		www.co.dewitt.tx.us
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,007,536,649
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 324,282,693
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 8,683,253,956
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.06901 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 6,532,610
	B. Prior year disputed value:.....	-\$ 3,364,104
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 3,168,506
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,168,506

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 8,686,422,462
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 4,223,170</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 1,330,760</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 5,553,930
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 200,200</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 520</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 199,680
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,753,610
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 8,680,668,852
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,990,529
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 122
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 5,990,651
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 9,974,245,423</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 9,974,245,423

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 37,192,120 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. ..... \$ 37,192,120	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 364,278,733
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 9,647,158,810
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 30,201,100
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 30,201,100
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 9,616,957,710
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.06229 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.33026 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.06901 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,686,422,462

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 5,994,500
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....</p>	+ \$ 122
	<p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....</p>	- \$ 0
	<p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....</p>	+/- \$ 0
	<p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....</p>	\$ 122
	<b>E. Add Line 30 to 31D.</b>	\$ 5,994,622
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,616,957,710
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.06233 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. ....</p>	\$ 0
	<p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....</p>	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ _____ /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....</p>	\$ 0
	<p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....</p>	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ _____ /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100

<sup>24</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.00000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.06233 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.00000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.06233 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.06451 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... – \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... – \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 98.33 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 98.70 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 99.20 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,647,158,810
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.06451 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.34304 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.33026 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.33026 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.34304 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.34304 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

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

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

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

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.34304 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.46452 /\$100 \$ 0.11480 /\$100 \$ 0.34972 /\$100 \$ 0.36601 /\$100 \$ -0.01629 /\$100 \$ 8,607,315,752 \$ 0
64.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.53043 /\$100 \$ 0.23596 /\$100 \$ 0.29447 /\$100 \$ 0.42243 /\$100 \$ -0.12796 /\$100 \$ 6,828,614,458 \$ 0
65.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.70533 /\$100 \$ 0.08000 /\$100 \$ 0.62533 /\$100 \$ 0.46937 /\$100 \$ 0.15596 /\$100 \$ 4,198,718,611 \$ 6,548,321
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 6,548,321 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.06778 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.41082 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §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.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voier-Approval Tax Rate Worksheet</i> .	\$ 0.33145 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,660,187,258
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.00517 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voier-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.33662 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.36601 /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> 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. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,688,245,592
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,629,978,028
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.00000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.042(c)  
<sup>51</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.41082 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.33026 /\$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.** ..... \$ 0.41082 /\$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.** ..... \$ 0.33662 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Ashley D Mraz  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Ashley D Mraz*  
 Taxing Unit Representative



08 / 02 / 2024  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)