

# **GREGG COUNTY, TEXAS**

## **FY25 Adopted Budget**



May 30, 2024 Groundbreaking ceremony for Parking Facility. Photo provided courtesy of Sam Smead Photocreative.

**For the Period of  
October 1, 2024 through September 30, 2025**

### **LGC 111.003(b) Compliance Statement**

This budget will raise more total property taxes than last year's budget by \$3,477,546, 10.17%, and of that amount \$598,277 is tax revenue to be raised from new property added to the tax roll this year.

## GREGG COUNTY, TEXAS: Local Government Code (LGC) Compliance Page

LGC 111.008 (d)(1) (A): This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,477,546 which is a 10.17 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 \$598,277.

**LGC 111.008(d)(2):** On the 9th day of September, 2024, at a regular meeting of the Gregg County Commissioners' Court, upon motion made by Bill Stoudt, and seconded by Floyd Wingo, and upon record vote, the motion to adopt the FY25 Budget passed 4 votes in favor, 0 votes opposed as follows:

Voting For: Ray Bostick, Commissioner Precinct 2; Bill Stoudt, County Judge; Floyd Wingo, Commissioner Precinct 3; Danny Craig, Sr., Commissioner Precinct 4.

Voting Against: None

**LGC 111.008(d)(3):**

	<b><u>Tax Year</u></b> <b><u>2023-24</u></b>	<b><u>Tax Year</u></b> <b><u>2024-25</u></b>
<b>(A) Property Tax Rates Adopted:</b>		
General Fund	0.223053	0.231807
Airport Maintenance Fund	0.026000	0.026000
Special Road & Bridge Fund	0.025020	0.025142
Farm to Market/Flood Control Fund	0.003993	0.004039
Debt Rate	<u>0.000000</u>	<u>0.011078</u>
Total Property Tax Rate	0.278066	0.298066
<b>(B) No New Revenue Tax Rate:</b>		
General Fund	0.215560	0.242151
Special Road & Bridge Fund	0.016725	0.024172
Farm to Market/Flood Control Fund	<u>0.003993</u>	<u>0.003883</u>
Total Effective Tax Rate	0.236278	0.270206
<b>(C) No New Revenue Maintenance &amp; Operations Rate:</b>		
General Fund	0.219812	0.245387
Special Road & Bridge Fund	0.016832	0.024292
Farm to Market/Flood Control Fund	<u>0.004018</u>	<u>0.003903</u>
Total Effective M&O Tax Rate	0.240662	0.273582
<b>(D) Voter Approval Tax Rate:</b>		
General Fund	0.401776	0.445165
Special Road & Bridge Fund	0.017421	0.025142
Farm to Market/Flood Control Fund	<u>0.004158</u>	<u>0.004039</u>
Total Property Tax Rate	0.423355	0.474346
<b>(E) Debt Tax Rate:</b>		
Total Interest & Sinking Rate	<u>0.000000</u>	<u>0.0011078</u>
Total Property Tax Rate	0.000000	0.0011078

**LGC 111.008(d)(4), LGC:** Gregg County's total debt obligations is \$17,355,000.



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**Bill Stoudt**  
**Gregg County Judge**

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DATE: September 9, 2024

TO: Gregg County Constituents  
The Honorable Commissioners Court  
Gregg County Officials and Department Heads

SUBJECT: FY25 Adopted Budget

The FY25 Adopted Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY25 Budget was held after the required public hearing on Monday, September 9, 2024 during the 10:00 a.m. Commissioners Court meeting. After the budget was adopted, the Court adopted the 2024 tax rate of \$0.298006 to fund the FY25 Budget.

The Commissioners' Court decision to maintain strong reserves continues despite the residual effects of economic downturns. The largest setback is the ability to hire and maintain a capable workforce, particularly law enforcement and prosecutor positions. Solutions to this dilemma include increasing pay for law enforcement staff and assistant district attorneys to compete with surrounding agencies.

Tax Rate and Tax Revenue

The 2024 tax rate, which funds the FY25 budget, was adopted at the rate of \$.298066 per \$100 valuation, an increase of \$.02 from last year, which includes the debt rate of \$0.011078 approved for building the parking facility, and does not exceed the voter-approval tax rate.

Revenue and Expenditures

This document provides a clear comparison of actual revenue and expenditures in prior years, the current budget, and the FY25 adopted budget for the county's fiscal year which begins October 1 and ends September 30.

Grants often span several years and typically are not concurrent with the County's fiscal year. Therefore, grant amounts are excluded from the fiscal year 24-25 amounts, with the exception of required matching funds where noted. For historical purposes only, major COVID-19 grant amounts were included in the prior year actual expenditures totals to avoid false assumptions and comparisons. All grant applications are approved by Commissioners Court throughout the

year and special budgets are adopted when the Court certifies the grant. Grant budgets roll forward at year end until funds are spent or returned to the granting agency.

Revenue is estimated at \$96,766,893. Revenue sources include 39% property tax; 22% sales and other tax; 24% intergovernmental revenue and 15% fines, fees, licenses, interest and miscellaneous revenue.

Expenditures are budgeted at \$134,105,116, which includes the parking facility and major airport projects. Expenditures are approved categorically as salaries, fringe benefits, operating, capital, and debt/capital lease. New accounting procedures were used this year to account for construction work-in-progress estimates at year end. Estimated unfinished capital projects were 're-budgeted' in FY25, which significantly increased capital expenditures.

The FY25 Budget includes the October 1, 2024 salary adjustments as outlined in the Compensation Pay Policy Plan (approved by Commissioners in May, 2024). Additionally, department heads requested salary adjustments for key personnel. All licensed law enforcement positions were increased by \$4,800 per year. To maintain competitive regional salaries for elected officers Commissioners' Court voted to increase all elected officers' salaries by \$5,000, and the sheriff's salary by \$10,000. The FY25 budget includes funds for a consulting firm to conduct a salary survey.

#### Capital Projects

Capital projects are reviewed and approved each year as part of the annual budget. Projects are prioritized to address statutory compliance and the safety concerns of the County's aging infrastructure. The detail capital expenditures worksheet includes estimates of the unfinished FY24 project budgets and the new projects for FY25. Funds for all unfinished capital projects roll forward at year end until the project is complete.

Two major capital projects that span FY24 and FY25 include the construction of a \$24-million-dollar parking facility across the street from the courthouse and the \$20 million dollar FAA runway 13/31 project at the airport. Commissioners Court contracted with SpawGlass to build the parking facility in April, 2024 and on May 6, 2024, authorized the use of \$7 million in current reserves to begin construction on the new facility. On May 30, 2024, bonds were approved and a ground breaking ceremony was held.

The runway 13/31 project began last fall. An engineer has been selected and bids will be awarded soon on this project. Typically, FAA projects progress slower due to federal approvals and regulations, but the runway is expected to be complete before year end, September 30, 2025. Airport capital projects also includes \$500,000 for security gates, \$1 million for a new ARFF truck, and \$1.4 million to replace the jet bridge.

The County has used the same financial software for 28 years. Current software is antiquated and incompatible with other software which creates additional work for end-users. In FY24, Commissioners Court formed the Enterprise Resources Planning (ERP) committee to search for software to provide an end-to-end solution including payroll, human resources, accounts payable, accounts receivable, budget and general ledger. The committee has extensively researched and evaluated respondents to formal proposals. A recommendation will be brought

to Commissioners Court for approval in the next few months. The FY25 budget includes \$3.5 million for this project.

Outstanding Obligation (Debt & Capital Lease)

In November 2023, Commissioners' Court asked the citizens of Gregg County to vote on a \$19M bond to build a parking facility. The bond election passed and the court opted to secure bonds for only \$17,355,000 and use reserves for remaining project costs.

Please visit our transparency page on the County's website at [www.co.gregg.tx.us](http://www.co.gregg.tx.us) for disclosure of county financial data, including county budgets. The FY25 Budget provides accountability and serves as a management control tool to ensure taxpayer dollars are secured and spent legally and wisely.

Sincerely,

*Bill Stoudt*

County Judge

*Linda Bailey*

Budget Director

# GREGG COUNTY COMMISSIONERS COURT



**Bill Stoudt**  
County Judge



**Ronnie McKinney**  
Precinct #1



**E. Ray Bostick**  
Precinct #2



**Floyd Wingo**  
Precinct #3



**Danny E. Craig, Sr.**  
Precinct #4

## COUNTY LEADERSHIP

County Clerk ..... Michelle Gilley  
County Sheriff ..... Maxey Cerliano  
County Tax Assessor-Collector ..... Michelle Terry  
District Clerk ..... Trey Hattaway  
District Attorney ..... John Moore  
County Auditor ..... Rebekah Acres  
County Purchasing Agent ..... Kelli Davis



# OPERATIONS AND PROCEDURES

## BUDGET OPERATIONS

As in most Texas counties, the annual budget process is the core planning process for Gregg County. Planning processes for budget operations continue year-round in the form of five-year plans, capital needs assessments, and monitoring increased operational costs.

Texas statutes forbid spending not included in the budget; however, statutes do allow for transfers within the existing budget. When unplanned projects are submitted during the year and a transfer within the existing budget is not possible, issues are noted and addressed during the next annual budget process. If the situation constitutes an emergency or unforeseen circumstance, the statutes provide the means to amend the budget.

### Budget Calculations

Revenue calculations are based on several factors. Historical appraisal data is gathered to determine annual percentage of increase to property values and ultimately determine property tax collections. State Comptroller information is reviewed for various tax collections patterns for sales, motor vehicle, and mixed beverage taxes. Licensing and fees of office are reviewed after each state Legislative session and changes are incorporated into the revenue planning process. Other sources of revenue are evaluated to determine stability as a viable source of income. The Auditor's office provides revenue estimates during the budget process.

The primary function of county government is to provide state mandated services to the constituents. Like most service-driven organizations, salaries and fringe benefits form the majority of the expenses. County officials and department heads submit budget requests each year, and the requested amounts are evaluated based on historical trends and investigation of variances from year to year. After all other expenditures are considered, scenarios are created for providing no raises as well as various cost of living adjustments. In May 2024, Commissioners' Court approved a new Compensation Pay Plan Policy to be effective October 1, 2024. The FY25 budget included salary adjustments to bring the lowest employees up to the new starting pay. Department heads were allowed to give merit increases to employees based on performance reviews. Elected officers' salaries were increased by \$5,000 and the sheriff's salary was increased by \$10,000. All licensed law enforcement positions were increased by \$4,800 per year.

### Capital Expenditures

Accounting practices and policies are used to classify projects as capital or operating expense. Capital projects are proposed by department officials, other governmental agencies, citizens' groups, or originate due to emergencies. Capital projects are listed and adopted with the annual budget. A comprehensive review of the capital policy, including capitalization thresholds, is expected in FY25 and final recommendations will be approved by Commissioners Court.

Building improvements and improvements other than building costing over \$25,000 and all equipment costing over \$5,000 is capitalized and depreciated at year end to conform to Generally Accepted Accounting Principles (GAAP). Equipment costing over \$25,000.00 is budgeted in Fund 476 Renovations and Acquisitions. Equipment costing between \$5,000 and \$24,999.99 is budgeted at the department level.



The FY25 budget includes a detailed list of approved equipment purchases. During the year unplanned capital requests are individually approved by Commissioners Court prior to making the purchase.

For the benefit of our constituents, Gregg County partners with other governmental entities on regional capital projects such as safety upgrades to roads, assisting with city street improvement programs, or purchasing rights-of-way. These interagency projects are listed in Fund 208 and shown with the capital project section of the budget. Interagency projects are presented individually to Commissioners Court for approval.

Capital improvements at the East Texas Regional Airport are required by the Federal Aviation Administration (FAA), who funds 90-95 % of each project. Due to the high security nature of all airport matters, the County relies heavily on FAA recommendations.

The airport follows a master plan approved by the FAA first, then approved by Commissioners Court. The auditor and purchasing agent work with the airport director to ensure compliance with appropriate accounting principles and budget and purchasing statutes.

### **Debt Reduction Plan**

The FY25 includes a reserve of \$5,000,000 in the parking facility fund to be reserved for early debt pay off based on the 5-year option.

## **The Budget Process**

The formal budget process begins in April with the formulation of the budget packet. The packet includes a tentative calendar of budget activity for the year and serves as a guide for county departments in the budget process. The annual budget process is based on requirements outlined by the Texas State Legislature in the Local Government Code (LGC), Tax Code, Election Code, and Government Code (GC).

Budget requests are due in May or early June. These are reviewed by the budget office on an individual basis and analyzed in terms of input, output, outcomes, objectives, and historical trend.

Revenue estimates and estimated beginning fund balances are received throughout the budget process from the county auditor. These estimates provide the necessary parameters for evaluating budgetary requests. Meetings are conducted between the budget office and the department officials by appointment.

The budget process is governed by several statutes in the Local Government Code and the Tax Code. The County Judge serves as the budget officer for the Commissioners Court of the county. Duties of the budget officer includes gathering and compiling information from all county offices and proposing an annual budget that meets all statutory criteria. Budget workshops with the Commissioners Court are held, as needed, to discuss funding levels, requests, and policy issues. By August 15th, the proposed budget must be filed with the county clerk and posted to the county website. The Court must hold a public hearing on the budget and adopt the budget not later than the 25<sup>th</sup> day after the budget is filed, but before the court adopts the county's ad valorem tax rate. The adopted budget is filed with the county clerk and placed on the county website.

## **Budgetary Accounting and Reporting**

By statute, the County Judge is the budget officer of the county and proposes the annual budget. The County Auditor serves as the county's accountant, audits all financial activity (including grant funds), and provides financial reports. Both offices work closely together to maintain integrity in financial reporting.

Gregg County adheres to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Continued grant funding from both federal and state agencies is contingent on the County adhering to GASB and GAAP.

The auditor's office prepares a Annual Comprehensive Financial Report (ACFR) that is audited by an external audit firm annually for compliance. All governmental fund types are accounted for using the modified accrual basis of accounting in both the budgetary process and accounting process. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received and become measurable, and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

The FY25 Budget is legally adopted as a fixed budget, which sets a specific estimate for revenues and expenditures. A fixed budget establishes a maximum spending cap that cannot be exceeded without special authorization from Commissioners Court.

### **Comparison of the Budget and Financial Reports**

#### *Similarities include:*

- Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collected within the current period (within 60 days of the end of the current fiscal period). Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.
- Expenditures generally are recorded when a liability is incurred in the form of a purchase order. Debt service expenditures (if any) and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.
- Both the budget and financial reports use the same fiscal year. To ensure congruity with the financial statements, other financing sources and uses are shown in the budget.
- The same chart of accounts structure is used for both reports.

#### *Differences include:*

- The budget document and financial reports serve two corresponding purposes. The budget relates to planning for future operations, provides the means to fund those operations, and establishes maximum spending levels.
  - Financial statements report on the County's adherence to the budget plan and its financial stability.
- The budget only includes annual operating, discretionary and capital funds under the direct oversight of Commissioners Court.

- Financial statements include all budgeted funds and all other fund types: internal service, trust and agency, enterprise, grants and component units, including pass-through funding.
- The budget focus is estimated revenue and appropriations, and beginning and ending fund balances.
  - Financial statements focus on a broader picture including cash, assets, depreciation, liabilities and fund balance accounts.

## **Budget Administration**

State law forbids overall spending above the amount specified in the adopted budget. Gregg County defines a balanced budget as one in which the total expenditures do not exceed the total resources (total estimated revenues plus reserves).

### **Level of Control**

The Gregg County budget is adopted in categorical format with total budget amounts for salaries, fringes, operating and capital expenses. Departments are required to adhere to purchasing and accounting policies for all categories. Operating budget line items provide transparency so taxpayers can understand where their tax dollars are spent; these ‘pooled’ line items are limited by the total operating budget. This allows department heads flexibility to manage their operations at an efficient and effective level according to approved policies.

The county maintains the encumbrance accounting system as a method of budgetary control. Departments must enter requisitions and obtain purchase orders before making purchases. The financial software system suspends encumbrances if the cost exceeds a departmental/project budget, and the purchase order is not created until funds are transferred to cover the purchase. Commissioners Court approval is required for non-budgeted capital items and transfers that cross categories, organization, or funds. All operating encumbrances are closed at the fiscal year end by county policy.

Gregg County uses a positions budget system to control payroll-related spending. Budgets are adopted for each job/position during the annual budget process. The County Auditor manages the positions budget and all payroll-related fringe benefits with payroll software and enforces the Compensation Pay Plan Policy for new hires and position transfers. The Commissioners Court must individually approve any position-related change outside established policies.

Capital expenditures items are budgeted by account and listed in detail in the budget. The Commissioners Court approves the purchase of capital items listed when adopting the budget. Controls are in place through the purchasing agent and auditor’s offices to ensure adherence to the approved purchases. All mid-year changes to capital accounts must be approved individually by Commissioners Court.

### **Budget Changes**

Changes to the budget are submitted to the County Judge’s office in the form of budget transfers or budget amendments. Budget transfers are changes that have corresponding budget reductions and increases between categories, departments, or funds. Budget amendments are changes that will increase the ‘bottom line,’ or total budget expenditures and/or revenue. Budget amendments that draw from reserves are considered only in emergency situations as allowed by Local Government Code 111.010 (c).

## Special Budgets

Throughout the course of the year, departments seek grant and other funding sources for specific programs or departmental functions. The Commissioners Court reviews and approves or denies these grants or special funding that are external to the county's operating budget. Upon court approval, individual budgets are adopted for each grant.

Grants are usually funded on different fiscal year cycles and often span several years. Therefore, detailed grant information is not included in this document. The Annual Comprehensive Financial Report includes financial reporting for all grants and detailed grant information can be obtained in the County Auditor's office.

In FY21, the County received an award of \$24,074,863 from the American Rescue Plan (ARP). Commissioners Court hired a grant consultant to provide guidance on the use of these funds. During FY22, the Court designated most of these funds with the focus of impacting large sectors of the County. Some of the funds were used to pay PPE supplies and equipment needed during the height of the pandemic and hazard pay to essential county workers.

Major designations of the ARP funds include infrastructure upgrades to the county-wide public safety communications system; water and sewer upgrades for community water supply companies; nurse retention and employee incentive pay for Christus Good Shepherd and Longview Regional-CMS, funding for a new children's advocacy center facility, and software upgrades.

The FY23 budget included \$1,250,000 of ARP funds for law enforcement wage adjustments; \$150,000 for an auxiliary court to reduce the court system backlog created by Covid-19 and \$500,000 for utilities at the main Courthouse and North Jail campuses. The FY24 budget included \$1,126,070 of ARP funds for law enforcement wage adjustments. In FY25, the General Fund is absorbing the cost of these law enforcement wages and step increases as the funds are no longer available with ARP grant funds.

In addition to the ARP grant, the airport received several Covid-19 grants to reimburse salaries and utilities and other uses as designated by the FAA. All grants are approved by Commissioners Court and the County must comply with all grant guidelines or risk the loss of other state and federal funding.

## FY25 Budget Calendar

Date	Activity
April 25, 2023	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
May 7, 2024	Budget Instruction Packet sent to departments
May 7-May 24, 2024	Departments contact Information Technology, Purchasing, and Human Resources to discuss FY25 budget requests.
May 31, 2024	Deadline for departments to return all completed budget forms
June, July 2024	Budget workshops <u>may</u> be held immediately after Commissioners' Court or scheduled as needed; please see agenda posting on <a href="http://www.co.gregg.tx.us">www.co.gregg.tx.us</a> for meeting info
July 25, 2024	Deadline for Chief Appraiser to deliver certified appraisal rolls due
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
August 7, 2024	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners Court required schedules, statements and notices of effective and rollback tax rates.
August 12, 2024	Commissioners Court vote to propose tax rate and set public hearing date
August 15, 2024	FY25 Proposed Budget filed with County Clerk and notice to departments of proposed departmental budgets
August 26, 2024 and September 9, 2024	Commissioners' Court holds public hearings on budget and tax rate. After public hearings, Commissioners' Court will vote on the budget, tax rate as per statutory requirements.  Due to administrative error, new public hearings for the budget and tax rate were re-scheduled for September 9, 2024 after complying with statutory requirements.

### **OUTSTANDING DEBT OBLIGATIONS**

In November 2023, Commissioners' Court asked the citizens to Gregg County to vote on a \$19-million-dollar bond to build a parking facility. The bond election passed and the court opted to secure bonds for only \$17,355,000 and fund the remaining \$7 million from reserves.

Short-term obligations and leases are paid from current revenue and are recorded according to GAAP on all documentation. The FY25 Budget includes a new debt rate of \$0.011078 to fund the bond payments for the parking facility.

### **CASH MANAGEMENT**

The Commissioners Court established strong financial policies to avoid dependency on economic fluctuation. The fund balance policy is to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for anticipated needs approved by the Court. Estimates for ending fund balance are based on the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY24 and FY25.

The current operating ratio is 50.26%, while the combined adopted reserve ratio for FY25 is estimated at 26.28%.

Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and as well as for emergencies.

## FUND BALANCE PROJECTIONS

Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY25 audited figures are expected to be provided in spring of calendar year 2025, well into the new budget year.

The fiscal year 2025 budget appears to be significantly higher than previous years due to the inclusion of work-in-progress estimates for unfinished FY24 capital projects. Previously, the budget only included capital projects for the current fiscal year.

The estimated FY5 beginning balance for all funds is \$112,587,718; estimated revenue is \$96,766,893; appropriations are \$134,105,116; other financing sources and uses are (\$315,000). Ending reserved fund balance is estimated at \$39,688,454, and unrestricted fund balance is estimated at \$35,246,040.

## 2024 TAX DATA

**Tax Base** - The 2024 tax base valuations used for the FY25 Budget are \$13,648,097,342 a 4.27% increase from 2023 valuations. Fluctuations in the tax base have primarily been due to rising cost of home sales, mineral valuations, and other economic changes.

<u>Tax Year</u>	<u>General / Constitutional</u>	<u>Road &amp; Bridge</u>
2010	8,093,971,573	8,048,237,756
2011	8,274,304,580	8,228,881,990
2012	8,531,427,424	8,487,523,138
2013	8,551,471,159	8,508,856,500
2014	8,668,365,415	8,626,111,231
2015	8,651,079,813	8,609,094,772
2016	8,508,354,050	8,467,519,618
2017	8,613,348,448	8,573,394,404
2018	8,807,335,194	8,768,016,612
2019	9,271,817,888	9,232,777,913
2020	9,326,166,678	9,292,529,775
2021	9,490,451,166	9,452,407,020
2022	10,938,185,854	10,900,200,187
2023	13,088,917,234	13,050,941,111
2024	13,648,097,342	13,610,466,290

**Tax Freezes** – On January 12, 2004, the Commissioners Court adopted Proposition 13, a constitution amendment to Article VIII, Section 1-b(h) of the Texas Constitution. This Proposition authorizes a county to establish an ad valorem tax freeze on residence homesteads of the disabled and of the elderly and their spouses. Simply put, the total amount taxed to qualifying residents is fixed from the point of eligibility until certain criterion affects the eligibility. *This Commissioners Court action resulted in sending \$9.2 million dollars back to the disabled and elderly residents of the County.*

**Mineral Values** - Overall mineral values have significantly declined over the last 31 years. In 1992, mineral taxable valuations were \$1.9 billion, today the valuations are \$209,684,155, a 28% decrease from last year's value of \$291,166,160. Production levels in the East Texas oilfield will continue to vary due to legislative policies and companies migrating to oil and gas fields in West and Southwest Texas. Past experience reveals that decreased production adversely affects other areas of economy and ultimately the local tax base.

**Average Home Values** - Since 1996, the sustained increase in home values have helped stabilize the overall tax base by substantially offsetting the mineral value decreases. Economic diversification and growth, population increases, and rising property values are crucial to the recovery and stabilization of Gregg County's tax base.

As the nation's housing trends fluctuate, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves and people can afford better housing. The average home value increased 6.5% from \$ \$229,499 to \$244,421.

**Property Tax Rate** - For the FY25 budget the 2024 tax rate is adopted at .298066 per \$100 valuation, an increase of \$0.02 which includes 0.011078 for debt service on the parking facility.

The adopted property tax rate disbursement for FY2024-25 follows:

<b><u>Fund</u></b>	<b><u>Rate</u></b>	<b><u>Tax Revenue</u></b>
General Fund	.231807	\$29,184,342
Airport Maintenance Fund	.026000	3,273,382
Road and Bridge	.025142	3,166,979
FM Lateral Road	.004039	518,269
Debt Rate	<u>.011078</u>	<u>1,394,713</u>
Total Tax Rate & Distribution	<u>.298066</u>	<u>\$37,537,685</u>

The 2024 tax distribution includes maintenance and operations (M&O) and interest and sinking (I&S).

## **PERSONNEL ISSUES**

Human resources are the most valuable asset of all service organizations. The Court's number one goal is to provide quality service to the citizens of Gregg County. Employees *are* the 'public face' of the County. They are the sheriff's deputy who works 24/7 to protect and serve, the clerical worker who maintains records and the blue collar worker who maintains the roads and county facilities. The Commissioners Court uses several administrative policies to fulfill the task of balancing the demands of public service and exercising control of taxpayer dollars.

The positions budget is a tool used to maintain a level of control over payroll changes that occur throughout the year. By adopting the FY25 Budget, the Court adopts the positions budget schedule that corresponds with the payroll line items for each department.



The FY25 budgeted positions are based on the new FY24 Compensation Pay Plan Policy. This policy requires vacancies be filled at the levels approved in the policy. Starting salaries may not exceed the current position budget for the vacant position. The FY25 budget includes funding for a salary survey.

Another administrative tool used for human resource matters is the personnel policy. An appointed committee reviewed and evaluated the personnel policy manual to ensure compliance with laws and fairness of policy issues and Commissioners Court adopted the new policy in FY24.

### **Merit, COLAs, and Longevity Pay**

The FY25 budget includes implementation of salary adjustments due to the adopted Compensation Pay Plan Policy and department head requested salary adjustments for key personnel. All elected officers received \$5,000 increase and the sheriff received a \$10,000 increase. All licensed law enforcement positions were increased by \$4,800.

Longevity pay is \$8 per month of service and is awarded at 5, 10, 15, and 20 years of service. Longevity is paid annually as follows: \$480 for employees with 5-9 years of service, \$960 for 10-14 years, \$1,440 for 15-19 years, and \$1,920 for employees with 20+ years of service.

### **Fringe Benefits**

The County's medical insurance is a self-insured plan administered by a third party administrator. The county established an internal service fund to properly account for the fund's activity. As an accounting practice, internal service funds are not budgeted. The court contracts with a consultant to assist with bid preparations and evaluation of stop loss, health, dental, life, long term disability and other payroll-related insurance. The consultant also evaluates and advises the county regarding the management of the self-insurance funds. Data concerning this fund's activities is available to the public as analysis is provided on an ongoing basis. In addition to health and dental insurance, the county provides group life, accidental death and dismemberment and long-term disability insurance.

Over the last 10 years, the self-insurance fund reserves were depleted due to major claims and drug costs. In FY20 the County began implementing changes to the health insurance plan based on the recommendations of the insurance consultants. These changes included employee premium contributions of \$300k, increased deductibles, and revisions to the pharmaceutical plan. Preliminary results show these changes are working to ensure the stability of the plan.

Gregg County participates in the Texas District and County Retirement System (TCDRS) and the federal Social Security System. The TCDRS performs actuarial studies each year and presents minimum required contribution rates to participating entities. The Commissioners Court is required to annually review these schedules and approve at least the minimum required contribution rate for all employees of the County. The 2025 employer contribution rate is budgeted at 12.20%. The employee contribution rate remained at 7%. The retirement system operates on a calendar year.

### **Positions Budget**

A chart of all full-time positions is shown on the next page. The chart reflects full-time positions only, and decimals represent full-time positions with duties spanning two

departments. Part-time positions are not shown. Grant funds are not included in the operating budget and are not reflected on this schedule.

All changes to positions are approved by Commissioners Court, preferably during the budget process. Department heads are not required to fill positions, and they can hire employees below the recommended minimum base pay for the job grade. Department heads cannot fill positions at a level higher than the policies approved in the base pay plan. Once a position becomes vacant, it is the responsibility of the department head to justify the need for the position to be filled.

### **New Positions**

Requests for new employees must be supported by data indicating the new position is mandated by state or federal regulations, or that a department's workload has increased significantly. The request is considered more favorably when outside sources will fund the new position. Grant positions are evaluated at the end of the grant term to determine if the position is viable for future funding in the operating budget.

In FY25, there were four new positions added to the budget. The Sheriff requested three new deputy positions to serve as security staff at new parking facility. These positions will be filled once the parking facility is closer to completion. The Sheriff also requested one new school resource officer to fulfill a contract with Sabine Independent School District (SISD). The school will have three campus complexes and the law requires an officer at each campus. SISD reimburses the county one half of the salaries and benefits for each officer.

### **Deleted or Restructured Positions**

Positions can be restructured within a department to maximize productivity and efficiency, and reduce costs. Positions can also be deleted through attrition, restructuring, workforce reduction, or a combination of these processes. Employees affected by restructured or workforce reduction are allowed to apply for vacancies in other departments.

No positions were deleted in the FY25 budget. The newly adopted Compensation Pay Plan Policy changed several position titles and all job grades - except specialized positions in the Sheriff and District Attorney offices. Several departments requested modification to positions based on job duties and skill levels.

Two split positions were re-evaluated and restructured. The cost division of the position split between the Human Resources and Auditor's offices was modified from 50/50 to 60/40 with human resources tasks outweighing the accounts payable duties. The 40/60 position split between Road and Bridge Precinct 3 and the Hugh Camp Park changed to a full-time operator position in Road and Bridge.

The Sheriff restructure the following positions: one SISD School Resource Officer deputy was promoted to Sergeant III, two Airport Deputy II positions were promoted to corporal, and four Telecommunicator I positions were upgraded to Telecommunicator II.

### FY25 Personnel Positions by Department

Department	FY21	FY22	FY23	FY24	Adopted FY25
AgriLife Extension Office	1	1	1	1	1
Airport Administration & Operations	5	5	5	5	5
County Auditor	11	11	11	10.5	10.4
County Clerk- incl. discretionary funds	22.5	22.5	23.82	23.82	23.82
Co-Wide Records Management	1	1	0.36	0.36	0.36
County Judge	3	3	3	3	3
Elections	4	4	4	4	4
Human Resources	3	4	4	3.5	3.6
Information Technology	8	9	9	10	10
Postal Service/Print Shop	1	1	1	0	0
Purchasing	5	5	5	5	5
Tax Assessor-Collector	29	29	29	29	29
<b>Total General Government</b>	<b>94.5</b>	<b>95.5</b>	<b>96.18</b>	<b>95.18</b>	<b>95.18</b>
Emergency Management	1	2	2	2	2
Health Department	9	9	9	9	9
Veterans Service	2	2	2	2	2
<b>Total Health/Welfare</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
124 <sup>th</sup> District Court	2	2	2	2	2
188 <sup>th</sup> District Court	2	2	2	2	2
307 <sup>th</sup> District Court	2	2	2	2	2
County Clerk - Collections	5	5	5	3	3
County Court-at Law #1	3.5	3.5	3.5	3	3
County Court-at-Law #2	3.5	3.5	3.5	3	3
District Attorney	33	33	33	33	33
District Clerk	20	20	20.32	17.32	17.32
Pre-Trial Services	1	1	1	1	1
Justice of the Peace Precinct #1	8	8	8	8	8
Justice of the Peace Precinct #2	4	4	4	4	4
Justice of the Peace Precinct #3	4	4	4	4	4
Justice of the Peace Precinct #4	4	4	4	4	4
Law Library	0.5	0.5	0.5	0.5	0.5
<b>Total Judicial</b>	<b>92.5</b>	<b>92.5</b>	<b>92.82</b>	<b>86.82</b>	<b>86.82</b>
Airport Public Safety	13	13	13	13	13
Constable Precinct #1	1	1	1	1	1
Constable Precinct #2	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1
Constable Precinct #4	1	1	1	1	1
MAS Criminal Justice Center	8	8	8	8	8
Sheriff's Office, Contract Jail	243	242	240	240	244
<b>Total Public Safety</b>	<b>268</b>	<b>267</b>	<b>265</b>	<b>265</b>	<b>269</b>
Airport Maintenance	7	7	7	7	7
Community Buildings	1	0	.6	.6	0
Courthouse Maintenance/Housekeeping	18	18	18	18	18
<b>Total Public Facilities</b>	<b>26</b>	<b>25</b>	<b>25.6</b>	<b>25.6</b>	<b>25</b>
Road & Bridge Administration	4	4	4	4	4
Road & Bridge Precinct #1	13	13	14	14	14
Road & Bridge Precinct #2	1	1	1	1	1
Road & Bridge Precinct #3	15	16	15.4	15.4	16
Road & Bridge Precinct #4	12	13	13	13	13
<b>Total Transportation</b>	<b>45</b>	<b>47</b>	<b>47.4</b>	<b>47.4</b>	<b>48</b>
<b>Grand Totals</b>	<b>538</b>	<b>540</b>	<b>540</b>	<b>533</b>	<b>537</b>

# COUNTY POLICY AND LONG RANGE GOALS

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## **Mission Statement**

Our mission is to provide quality services that are responsive, respectful, and effective in a fair and equitable manner that will enhance the quality of life for Gregg County residents.

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## **Vision**

- We will treat the residents of Gregg County with dignity and respect;
  - We will continually strive to maintain the trust and credibility that the residents of Gregg County expect and deserve;
  - We will be accountable to our citizens of Gregg County and responsive to their needs;
  - We will embrace our historical heritages;
  - We will continually explore new ways of innovation and service capabilities.
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## **Gregg County Goals**

- 1) Provide quality service to the citizens of Gregg County
- 2) Manage the public's resources with the highest integrity
- 3) Strive for efficiencies in all departments
- 4) Maintain accountability in all departments
- 5) Provide an equitable justice system that is equal to all
- 6) Promote the values of every employee, treating them with respect, fairness, and diversity
- 7) Preserve the historical culture of Gregg County
- 8) Retain community communications and improve relationships with all cities in Gregg County
- 9) Maintain a leadership role in regional issues
- 10) Promote and preserve the health, safety, and welfare of the citizens of Gregg County

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## **Budget Policies**

- ◆ **Gregg County shall maintain a balanced budget.**
  - Accordingly, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus unrestricted reserves. Optimally, the goal in balanced budgeting is for expenditures not to exceed revenues, while maintaining a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.
  
- ◆ **A comprehensive budget shall be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.**
  - Texas Local Government Code Section 111 establishes the rules for all county budgets. It provides the Commissioners' Court and the general public with the necessary financial information to evaluate the overall financial condition of the county.
  
- ◆ **The budget shall be prepared in such a manner as to facilitate its understanding by the general public and the Commissioners' Court.**
  - The County Judge, as the statutory budget officer, strives to provide the general public and the court with an informative and comprehensive budget document that not only provides financial data, but addresses policy statements and issues pertinent to the decisions of the county. This budget document is designed to give a more complete understanding of the facts and circumstances supporting the decisions being made by county officials.
  
- ◆ **The Commissioners' Court shall hold public hearings on the budget and tax rate as required by statutes.**
  - Texas Local Government Code Section 111.007 requires a public hearing on the proposed budget, subject to the Texas Open Meetings Act. Texas Tax Code Section 26 establishes the rules for setting the tax rate. In the event of a tax revenue increase, counties are required to have a separate vote on the proposed tax increase, a public hearing on the tax rate, and public notification in budget documents, local newspapers, and on the County's website. If the proposed tax rate exceeds the allowable tax increase limits, an election to approve or reject a proposed tax rate is required.
  
- ◆ **The budget shall be prepared in such a manner to support GASB reporting requirements.**
  - A goal of the budget department is to corroborate the financial reporting requirements of GASB by coordinating budget documentation with financial reports provided through the County Auditor's office.
  
- ◆ **Gregg County shall maintain a budgetary control system for adherence to the adopted budget.**
  - The county maintains an encumbrance accounting system as a method of budgetary control of expenditures. Appropriations in the annual budget are expended through the issuance and approval of purchase orders. Purchase orders are cancelled at year end according to county policy. Additionally, payroll software ties to the financial system to maintain budgetary compliance with the adopted positions budget.
  
- ◆ **Capital Project Fund budget(s) for ongoing capital projects will be rolled forward into the new fiscal year until completion of the project.**

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## **Accounting Policies**

(Including Revenue & Expenditures)

- ◆ **Financial statements will be prepared and maintained in conformity with GAAP and GASB standards.**
  - Gregg County prepares its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) for local governmental units and the Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
  
- ◆ **Revenue policies are as follows:**
  - Funding sources are sought for various programs throughout the County in order to offset the loss of state and federal funding and to compensate increased expenditures due to mandates.
  - State laws predominantly mandate flat rates or minimum/maximum amounts for fees and charges for service, leaving some discretion to the Commissioners' Court. Justification is required by departments before Commissioners' Court will increase a fee, unless the change is mandated. The statutory fees collected by the County rarely, if ever, cover the cost of services provided.
  - One-time revenues are not considered for ongoing expenditures.
  
- ◆ **Expenditures policies are as follows:**
  - Local Government Code 111.010 provides that once the budget is approved by the Commissioners' Court, the county may spend funds only in strict compliance with the budget, except in the case of an emergency.
  - The goal of the Commissioners' Court is to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.
  - The county maintains accountability for actual expenditures to budget comparison through the use of financial reports, which are compiled by the county auditor's office and acknowledged by Commissioners' Court monthly. Additionally, the financial software is set to restrict spending from insufficient funds at the requisition level.
  - Capital items (\$5,000.00 and up) not shown in the adopted budget detail schedule must be approved individually by Commissioners' Court prior to encumbering funds for the purchase.
  - Positions budget changes must be approved individually by Commissioners' Court prior to submitting changes to the payroll department.

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## **Cash Management: Investments and Reserves Policies**

- ◆ **The County's most recent bond rating with S&P Global Rating was A+ and, should the County seek debt obligations, it is the county's goal to maintain this rating or improve it.**
  
- ◆ **The Commissioners' Court established an Investment Committee comprised of the County Judge, one Commissioner, the County Auditor, a Lead Internal Auditor and two citizens involved in the financial market. The County Auditor and Lead Internal Auditor serve as Co-Investment Officers for the County. This committee recommends policy for adoption by the Commissioners' Court.**
  
- ◆ **Commissioners' Court contracted with a professional investment firm to evaluate and assist with investment strategies resulting in higher yields in an ever fluctuating market.**

### **Investment Strategy Objectives**

Gregg County's investment strategy objectives are to:

- 1) Understanding of the suitability of the investment to the financial requirements of the entity;
- 2) Preservation and safety of principal;
- 3) Liquidity;
- 4) Marketability of the investment if the need arises to liquidate the investment before maturity;
- 5) Diversification of the investment portfolio;
- 6) Yield; and
- 7) Maturity restrictions.

### **Fund Balance / Reserve Policy**

- ◆ **Gregg County defines fund balance as the excess of the assets of a fund over its liabilities, reserves and carryover.**
  - Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.
- ◆ **It is the goal of the Gregg County Commissioners' Court to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.**

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### **Debt Policies**

- ◆ **The county shall adhere to all laws regarding debt issuance, including tax limitations.**
  - ◆ Article III, Section 52 of the Texas Constitution authorizes counties, upon a vote of two-thirds majority of the voting qualified voters in the county, to issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property in the County as long as it doesn't exceed the limits imposed by other provisions of the Constitution.
  - ◆ The Constitutional limit for debt is stipulated in Article VIII, Section 9 of the Texas Constitution stating that no county shall levy an ad valorem tax rate in excess of \$.80 per \$100 of assessed valuation for any one year for general, permanent improvement, road & bridge and jury fund purposes.
- ◆ **The county adheres to its goals of early retirement of all of its callable bonds and plans to continue this policy for future debt service.**
- ◆ **Gregg County maintains a level of indebtedness within available resources.**



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## **Capital Acquisition and Capital Improvement Policies**

- ◆ **The county will adhere to the Capital Asset Guide as approved by Commissioners' Court in October, 2016.**
- ◆ **The Commissioners' Court will attempt to pay all capital improvement project costs on a cash basis.**
- ◆ **The Capital Improvement Plan (CIP) will be annually reviewed during the budget process for modifications to the plan and to approve specific projects.**
  - Capital improvement projects approved for funding will be evaluated according to community impact and service needs, total costs, and short term and long term financial impact on operating funds.
- ◆ **The Commissioners' Court desires transparency when accounting for capital assets.**
  - All capital equipment over \$25,000, capital road projects over \$100,000 with \$50,000 in materials, bridge projects costing \$25,000 or more, and all capital building renovation projects exceeding the capitalization threshold are moved to a capital project fund for tracking purposes.

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## **Economic Development Policies**

- ◆ **The Commissioners' Court is committed to the development and maintenance of a high quality, modern infrastructure.**
  - The Court recognizes that economic development is vital to the health, wealth, and stability of Gregg County.
  - The Commissioners' Court is committed to building and maintaining a strong infrastructure which includes maintaining roads and bridges to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry seeking to relocate or expand.
- ◆ **The County is dedicated to development at the Gregg County Industrial Airpark.**
  - The Gregg County Industrial Airpark is a 300-acre site located at the East Texas Regional Airport, formerly called the Gregg County Airport. The Commissioners' Court developed and funded an airport economic development board to oversee the development of this industrial airpark which was designated as a foreign trade zone in 1998. To continue economic growth, sub-trade zones were established in the cities of Kilgore and Longview. The long range goal of the Commissioners' Court is to develop a thriving industrial region capable of bringing economic growth and jobs to the community. In addition to the foreign trade zone designation, tenants include the LeTourneau University aeronautics school and many other private aviation departments of companies located in East Texas.
- ◆ **The County will continue to support area regional economic development to attract and maintain business and industry.**
  - The Commissioners' Court continues to support area regional economic development corporations and assists in their efforts to attract and maintain business and industry. The Commissioners' Court also executes interlocal agreements with the incorporated cities within the county to continue to provide additional services to taxpayers.
  - Gregg County provides property tax abatements, when appropriate, to encourage business and industry to locate new facilities in the county and to encourage the expansion of existing business property, plant, and equipment.

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## **Community Involvement Policies**

- ◆ **Gregg County reduces duplication of facilities and personnel through interlocal agreements.**
  - Section 251.015 of the Transportation Code allows the use of road equipment, other construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on any project so long as the cost does not exceed \$15,000; and 1) the use of the equipment or employees does not interfere with the county's work schedule; and 2) the county does not pay any costs related to the use of the equipment or employees that the county would not pay if the assistance were not given to the other governmental entity.
  - Mutual aid agreements help to avoid the unnecessary duplication of services by allowing the county to assist the other governmental entities with roadwork in turn for their assistance in ambulance and fire protection within the jurisdictional limits of the unincorporated areas of Gregg County. Additionally, Section 251.012 of the Transportation Code allows counties to assist cities with street repair projects via reimbursement or in-kind services.
- ◆ **Gregg County has continued to fund qualifying community organizations to assist with the development and maintenance of preventive, informative, and special needs programs for the citizens of the county.**
  - These programs and organizations, such as literacy programs, drug and alcohol programs, and health organizations, offer many long-term benefits to the community and help to reduce the costs associated with the judicial processes and indigent costs through preventive measures and enhanced earning capacities of individuals being served.
- ◆ **The County continues to explore ways and concepts to enhance the quality of life and meet the needs of its citizens.**

## CAPITAL ASSETS AND IMPROVEMENTS

### Overview

To conform to Generally Accepted Accounting Practices (GAAP), the capital project section of the budget includes capital equipment, capital road projects and infrastructure projects.

Capital projects spanning several years are budgeted in separate funds and remaining budget balances are carried forward each year end, until the project is completed. Capital expenses that will not span several years are budgeted in the Renovation and Acquisition Fund.

**Impact of Capital Projects on County Labor Force** - Projects scheduled for FY25 will not impact the county's labor force through either reduction or addition of job positions. Payroll and operating expenses may increase slightly when inmate labor or road and bridge resources are utilized, but the cost impact is negligible when compared to outside contractors performing the work. The impact on regional labor force has not been recorded when the project is overseen by engineers and/or architects.

Projects completed during the past few years include courtroom renovations; upgrades for computer software and hardware; upgrades for elevators; ADA compliance modifications; energy efficiency at the courthouse; projects at the airport; and numerous county, state and municipal road projects.

Through its prudent management of funds, Gregg County annually dedicates reserves to Capital Improvement Funds and was able to pay for all capital projects for 20 years without incurring debt. Reductions to revenues and unfunded state mandates affected the ability to plan for additional capital projects and in FY24 the County sold bonds to build a parking facility with voter approval.

### **Summary of Capital Asset Guide**

The most recent revisions to the Capital Asset Guide were approved by Commissioners' Court in October, 2016. The guide was compiled to comply with new reporting requirements of the Governmental Accounting Standards Board (GASB), and Generally Accepted Accounting Procedures (GAAP).

Copies of the Capital Asset Guide can be obtained in the County Auditor's office. Copies of the Gregg County Purchasing Policies and Procedure Manual can be obtained in the County Purchasing Agent's office. Both copies are on file in the County Clerk's Office. These two policies describe the responsibilities of all employees, department heads, the County Auditor and the Purchasing agent and their staff and encompass purchasing, tagging, inventorying, accounting and capitalization of assets. *The following summarization is not intended to replace these guides.*

#### **Comparison of Inventory vs. Capitalization**

Property inventory requirements and capitalization thresholds are different subjects that are commonly confused because of their overlapping terminology.

- An **inventory** is an itemized list for tracking and controlling property.
- **Capitalization** is an accounting rule used to recognize a cash outlay as an asset on the balance sheet, rather than as an expense on the income statement.

- **Capital assets** are those assets that meet the estimated useful life and monetary cost criteria and warrant capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them.

The Gregg County Purchasing department is responsible for all procurement processes and county inventory, including disposition of county assets. Beginning FY24, the inventory threshold for inventory consists of all county property valued over \$5,000.00 with a useful life of at least two years. Certain controlled assets will also be tagged and recorded to protect the counties investment (for example: laptops, weapons, iPads, and similar items).

### **Capital Asset Definitions and Guidelines**

- Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than one year.
- The County has invested in a broad range of capital assets that are used in the County’s operations. Major categories and capitalization thresholds are:

<b>Class of Asset</b>	<b>Account</b>	<b>Threshold</b>
Land/Land improvements	751000	Capitalize all
Building/building improvements	752000	\$ 25,000
Improvements other than buildings	752500	\$ 25,000
Machinery, Equipment and Other Assets	753000	\$ 5,000
Leasehold improvements & Construction in Progress	755000	\$ 25,000
Infrastructure – incl. road & bridge construction	756000	\$100,000

The County Auditor sets the uniform life and residual value standards for each class of assets, determines appropriate depreciation methods, and advises the Commissioners’ Court and county offices about the capitalization process. Routine capital expenditures are defined as ongoing projects with phases for completion but no final project completion date. Non-routine capital expenditures are defined as projects that are scheduled for a specific completion date.

<b>FY25 Detail Capital Expenditures</b>					
Fund / Org	Item Description	FY24 Estimated Unfinished Project Budget (Note 2)	FY25 New Capital Expense	G/L Account	Total FY25 Expense Budget
Elections	Elections equipment	-	27,000	110-100520-753000-100	27,000
Airport Shop	Hot Water Pressure Washer	-	15,950	218-100696-753000-100	15,950
					0
Sub-Total FY25 Capital Budget(\$5,000 to \$25,000)			42,950		42,950
<b>410 - Capital Improvements Fund</b>					
Other Facility	Professional Services	-	50,000	410-150900-731516-170	50,000
Other Facility	Capital Buildings	-	550,000	410-150900-752000-170	550,000
	Sub-Total Fund 410	-	600,000		600,000
<b>420 - Capital Roads</b>					
Precinct 1	McCann	-	176,062	420- -756000-170	176,062
Precinct 1	Sam Page Road	309,536	0	420-160902-756000-170	309,536
Precinct 1	Mackey Road	-	67,456	420- -756000-170	67,456
Precinct 1	N Fuller	-	92,480	420- -756000-170	92,480
Precinct 2	Cherokee Street	73,852	250,000	420-160915 -756000-170	323,852
Precinct 3	Old Hwy 135	9,715	335,586	420-160920-756000-170	345,301
Precinct 3	Rice Rd	-	136,711	420- -756000-170	136,711
Precinct 3	Merrills Lake Road	-	210,193	420- -756000-170	210,193
	Purchasing inflation allowance	-	150,000		150,000
		393,103	1,418,488		1,811,591
<b>450 - Permanent Improvements Fund</b>					
Other Facility	Professional Services	-	50,000	450-150900-731516-170	50,000
Other Facility	Capital Buildings	-	400,000	450-150900-752000-170	400,000
	Sub-Total Fund 450	-	450,000		450,000
<b>460 - Airport Improvements</b>					
Airport Impr	Other Prof Svc - PFC				
Airport Impr	Application/Concessions project	79,000	0	460-100692-731516-170	79,000
Airport Impr	Security Gate Improvements	-	500,000	460-100692- -170	500,000
Airport Impr	ARFF Truck	-	1,000,000	460-100692-756916-170	1,000,000
Airport Impr	Jet Bridge Replacement	-	1,400,000	460-100692- -170	1,400,000
Airport Impr	RWY 13/31 construction in progress	21,342,215	0	460-100692-756946-170	21,342,215
	Sub-Total Fund 460	21,421,215	2,900,000		24,321,215
<b>465 and 250 - Parking Facility Funds</b>					
Parking Facility	Parking facility	5,817,737	0	465-150465-731516-170	5,817,737
Parking Facility	Parking Facility - Contract services	72,115	250,000	465-150465-736617-170	322,115
Bond Proceeds PF	Parking facility -bond proceeds	13,507,565	0	250-150465-731516-170	13,507,565
	S/T Parking Garage (both funds)	19,397,417	250,000		19,647,417
<b>472 - Computer Upgrade</b>					
Computer	Server upgrade	-	76,834	472-100570-753000-170	76,834
Computer	Universal Power Supply Project (UPS)	102,710	0	472-100572-753000-170	102,710
Computer	ERP Equipment	29,099	500,000	472-100570-753000-170	529,099
Computer	ERP Software	234,755	3,000,000	472-100570-732801-170	3,234,755
	Sub-Total Fund 472	366,564	3,576,834		3,943,398

FY25 Detail Capital Expenditures (continued)					
Fund / Org	Item Description	FY24 Estimated Unfinished Project Budget (Note 2)	FY25 New Capital Expense	G/L Account	Total FY25 Expense Budget
<b>476 - Renovations &amp; Capital Acquisitions</b>					
Airport Admin	Terminal EFIS (exterior insulation finishing system)	38,655	772,017	476-100691-752000-170	810,672
Airport Admin	Airport Elevator	53,709	0	476-100691-752000-170	53,709
Airport Admin	Airport Basement Project	250,000	0	476-100691-752000-170	250,000
Airport Admin	HVAC Chiller	443,736	507,114	476-100691-752000-170	950,850
Airport	Airport JetBridge (non-FAA)	28,080	0	476-100692-752000-170	28,080
Airport Ops	2024 Chevy Truck 4WD	-	47,985	476-100694-753000-170	47,985
Airport Ops	Beacon Tower Replace Beacon	-	26,478	476-100694-752500-170	26,478
Airport Ops	Beacon Tower Re-paint	-	25,982	476-100694-752500-170	25,982
Airport Ops	Airport Perimeter Road -asphalting	-	120,296	476-100694-752500-170	120,296
Airport Ops	LETU Road - asphalting	-	300,000	476-100694-752500-170	300,000
Airport Ops	Skyway - asphalting	-	63,470	476-100694-752500-170	63,470
Airport Ops	KRS Hangar/Airport Maint Shop	-	84,370	476-100694-752500-170	84,370
Airport Ops	Crack Seal, Seal Coat RWY 13/31	-	369,729	476-100694-752500-170	369,729
Airport Maint Shop	2024 Chevy Truck 4WD	-	47,985	476-100696-753000-170	47,985
Airport Maint Shop	New storage shop with canopy	-	74,655	476-100696-752000-170	74,655
AgriLife Ext	Greenhouse	-	26,500	476-100900-752500-100	26,500
District Attorney	Vehicles awaiting delivery (note 1)	149,065	0	476-110500-753000-170	149,065
Sheriff	Vehicles awaiting delivery (note 1)	99,976	0	476-120742-753000-170	99,976
Sheriff	Chevy Tahoe 4x4	-	62,400	476-120742-753000-170	62,400
Courthouse Maint	Courthouse Elevator	-	200,000	476-150570-752000-170	200,000
Courthouse Maint	Courthouse IT Data Center HVAC	218,750	0	476-150570-752000-170	218,750
Courthouse Maint	Riding Sweeper	-	42,672	476-150570-753000-170	42,672
Jail Building	HVAC Chiller	-	100,000	476-150585-752000-170	100,000
Pct 2 Justice Center	Pct 2 Justice Center Facility	275,000	2,475,000	476-150621-752000-170	2,750,000
Hugh Camp Park	Playground upgrades, equipment	61,126	0	476-150634-752500-170	61,126
Other Facility	Other Facility Improvements	-	421,291	476-150900-752000-170	421,291
Other Facility	Precinct 3 JP / Constable	1,000,000	1,000,000	476-150900-752000-170	2,000,000
Precinct 1	Brush Truck	-	234,177	476-160810-753000-170	234,177
Precinct 1	Rubber Tired Roller	-	90,000	476-160810-753000-170	90,000
Precinct 1	2024 Ram Tradesman 4x4 crew cab	-	76,808	476-160810-753000-170	76,808
Precinct 3	Mack Dump Trucks (3) lease/purch	-	540,000	476-160830-753000-170	540,000
Precinct 3	Holtcat Asphalt Paver	-	538,000	476-160830-753000-170	538,000
	Purchasing inflation allowance		400,000	476-150900-753000-170	400,000
	Sub-Total Fund 476	2,618,097	8,646,929		11,265,026
Sub-Total FY25 Capital Budget (over \$25,000)		44,196,397	17,842,251		62,038,648
<b>Total Detail Capital Expense</b>		<b>44,196,397</b>	<b>17,885,201</b>		<b>62,081,598</b>
<i>Note 1 - Vehicles were damaged on lot before delivery and awaiting repairs.</i>					
<i>Note 2 - Unfinished projects balances are reconciled at year end and corrected remaining budget amounts will be entered to adhere to budget statutes.</i>					

## **Capital Improvements**

The FY25 budget includes major infrastructure projects, major road projects and major equipment. During the fiscal year and after review for legal compliance and adherence to purchasing statutes, each project is approved individually by Commissioners Court. Approved capital project and capital equipment items are procured through the county purchasing agent who ensures all purchases are legally compliant.

Remaining capital project funds at year end are rolled into the next fiscal year until the capital project is complete. Due to the time lapse between obtaining quotes (in May or June) and the earliest date to procure (October 1), an inflation allowance account was established with estimated inflation cost was budgeted to cover inflation, if the October 1 price exceeds the original quote. Any excess in the inflation allowance account will revert to fund balance at year end.

### **Capital Equipment Replacement Plan**

Capital equipment purchases exceeding \$25,000 are accounted for in capital project funds; listed on a detailed schedule in the annual budget; and, are capitalized at year end. Departmental budgets are charged when the cost of equipment is between \$5,000 and \$25,000.

Most major equipment purchases are budgeted as acquisitions in Fund 476 the Renovations and Acquisitions Fund. The FY25 budget includes funds to replace aging, defective equipment and infrastructure improvements.

### **Enterprise Resource Planning (ERP) Software**

Major technology purchases (i.e. computer hardware, software, etc.) are recorded in Fund 472 the Computer Upgrade Projects Fund. Recent purchases include upgrades to financial software and network servers and storage equipment. Per policy, the auditor's office decides when these items are capitalized. Items that are not capitalized are typically expensed in the Information Technology department.

In FY24, Commissioners Court formed a 10-member ERP committee to search for software to replace the current financial software. The committee's goal was to find an end-to-end solution where employees in the field could submit their time and access paycheck data; department heads could view high-end summaries, then drill down to detail data; and the flow between payroll, human resources, general ledger, budgeting, accounts payable, and purchasing was seamless. Formal requests for proposals (RFP) were received, evaluated and the committee narrowed the options to three top vendors. Demonstrations, reference checks and site visits followed. To present the final selection to Commissioners Court several steps must take place, including adopting budget to pay for the project. The FY25 budget includes \$3.5 million dollars marked as ERP to cover the cost of software, hardware, servers, training, all conversion expense and integrations.

### **Airport Projects**

Gregg County is committed to an ongoing airport improvement program to further advance economic development in the East Texas region. The airport is a portal to our community and the first thing that many business and leisure travelers experience when they arrive and it is very important to make that visit a safe and pleasant one.

Airport projects are initially funded by Gregg County, with expected reimbursements from the Federal Aviation Administration (FAA) at a rate of 80-95%. The airport master plan serves as a guideline for airport projects based on the priority decided by the FAA. The County and the FAA work together to ensure our airport facility and grounds are maintained in excellent condition. The FY25 Budget includes the continuation of the \$20 million overlay for Runway 13/31, passenger facility charge (PFC) application, and concessions projects. New projects for FY25 include \$500,000 for security gate improvements; \$1.4 million



for replacing the jet bridge; and \$1 million to replace the Airport Rescue and Fire Fighting (ARFF) truck. The FAA has the final determination on airport project timelines.

The County retains an engineering firm to oversee the construction projects and assist with coordinating the FAA grant documentation. The FAA approved project schedule for the airport is available in the airport manager's office.

Airport capital improvement projects are vital to maintaining compliance with required FAA regulations. Upgrades allow safe operations of commercial and general aviation, as well as stimulate the local economy. Development at the airport property brings new and expanded business opportunities, which benefit the community through potential employment and tax revenue.

Several non-FAA airport projects are budgeted in FY25 for various improvements across the airport complex. At the terminal building the HVAC system and exterior insulation finishing system (EFIS) will be replaced and the basement will be upgraded. Airfield projects include asphaltting the LeTourneau road, perimeter road and parking areas as needed. The maintenance shop storage shed will be replaced. The portion of Runway 13/31 not covered by FAA funding requires crack seal and seal coating.

### [Interagency Transportation Projects](#)

Gregg County participates in interagency transportation and other projects by providing matching funds and in-kind services through contractual and/or interlocal agreements with other agencies such as the North East Texas Regional Mobility Authority (NETRMA), Texas Department of Transportation (TxDOT), and various cities and economic development corporations within Gregg County.

In keeping with its community policy, the County seeks to minimize duplication to taxpayers by assisting in various state highway projects. Projects approved in recent years include:

- SH135 from IH20 to US271
- SH42 between I20 and SH31
- George Richey Road / FM2275 project
- Improvements at FM349 in Kilgore
- Improvements at SH 149 and SH322
- Safety improvements in White Oak and Gladewater
- Safety upgrades at Loop 281/Pine Tree Parkway
- Safety upgrades at Smelley Road/FM2208
- Sabine ISD elementary school crossings zones
- Safety upgrades at Hawkins Parkway and SH259
- Improvements to FM2206 Harrison Road

The TxDOT project to widen SH42 is currently underway, with a projected cost of \$60 million. Texas state highway projects require counties to pay 10% of the cost for right-of-way/utility relocation. Gregg County's portion of \$2,841,944 was paid in FY22 and FY23.

In FY24 the County paid \$199,000 for the required right of way contribution for State Highway 31 from .09 miles West of FM 2767 (at the Smith County line), East to FM 1639 (where the four lanes begin).

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. County involvement may be in the form of like-kind services and/or project funding. Estimated costs for these projects are unknown at this time.

Because state highway projects are for state roads, and the roads do not belong to the county at the end of the project, the County does not capitalize these roads. The County continues to partner with TxDOT and other government agencies for other transportation improvements on a cash basis, pay as we go approach.

## Other County Projects

**Major County Road and Bridge Projects** are capitalized at year end to conform with GAAP. Road projects that cost over \$100,000 with at least \$50,000 in materials, and bridge projects costing \$25,000 or more are capitalized at year end. Road and bridge projects costing under the capital thresholds are considered operating expense. Statutes require the County to classify the condition of each county road and develop a multi-year plan for road repairs and major road projects. The appendix includes a list of capital road projects funded in the FY25 budget.

**Parking Facility and Courthouse Facility** - A parking facility has been widely discussed. Parking spaces surrounding the Courthouse are always filled, and on days with high volume court dockets, juror summons, and Attorney General child support court, people are parking and walking several blocks to the Courthouse, often in inclement weather. A new parking facility would be available to employees and the public.

In FY18 the County purchased property at the corner of Methvin and Center streets, across from the Courthouse square. These city lots included an existing parking area and a motor bank which will be demolished to make a larger parking area. In FY21 Commissioners' Court contracted with an engineering firm to design a parking facility including much needed office space for the elections, veterans services and human resources offices. With rising inflation costs, construction bids exceeded initial estimated costs by several million dollars. In FY23, Commissioners Court voted to move forward with a \$19-million-dollar parking facility. On August 14, 2023, Commissioners Court met with bond counsel for guidance on a bond election on the November 2023 ballot. The FY25 budget includes funding construction of the much anticipated parking facility.

**Juvenile Facility Renovations** – The Juvenile facility was originally constructed in 1978, and additions were added in 1986 and 1992. In FY17, it was discovered that commercial properties constructed near the facility inadvertently created major drainage issues on the County's property and under the juvenile building. Road & Bridge Precinct 1 replaced a 30-year-old damaged culvert and alleviated most of the drainage issue. The drainage project materials cost \$88,138, and Precinct 1 saved the County \$166,839 in labor and equipment overhead costs. The drainage project also uncovered structural issues to the facility and the County hired an engineering firm for renovations and upgrades to the facility. The project cost was \$1.2 million. The design and construction spanned three years (from 2017-20) because the facility had continued juvenile detention operations which required strict compliance with Texas Juvenile Justice Department (TJJD) regulations.

**Other Improvements** –The Commissioners Court contracted with Trane Corporation to perform an energy study at the courthouse and, after presentation of their findings, the County contracted with Trane to perform a \$3.2 million project to update the courthouse heating/cooling system. The final phase of this two year project was completed 2016. Scarcity of replacement parts and state mandates for energy cost controls were two major factors necessitating the replacement of aging HVAC systems at the courthouse and jail facilities.

In conjunction with the Trane project, the work performed in the county's ceilings uncovered other pressing needs including a variable frequency controller for air handler units, asbestos abatement before installing the heating and cooling handlers, replacement of ceiling tiles and a fire security alarm system. These projects were addressed in FY16.

Alternating seasons of drought, then abundant rain impacted the integrity of the aging Courthouse roof and building envelope. The Courthouse roof project was divided into two phases. Phase 1 was completed in FY17; Phase 2 was completed in FY18. Additionally, the outside envelope of the Courthouse building was cleaned and sealants were applied windows and damaged mortar to preserve and extend the life of the building.

When building renovations are performed, compliance with the Americans with Disability Act (ADA) is mandatory. Over 60% of the County's buildings/facilities were built prior to 1990, when the ADA was enacted by Congress. Renovations began several years ago in high traffic areas at the Courthouse: restrooms, countertops in all offices, doorways, devices for the hearing impaired, braille wall plaques, etc. The County owns six (6) community buildings and one park; all were built prior to 1990. Due to structural issues and major ADA compliance requirements, these facilities are being evaluated for feasibility of continued operations. The maintenance director oversees repairs and modification for ADA compliance, and expenditures are recorded in General Fund operations instead of the capital fund.

Over the last 15 years, five of six courtrooms have been renovated for better efficiency and ADA compliance. When drawing the plans, ADA compliance was addressed in courtroom jury boxes, jury rooms, and jury restrooms; at the judge's bench and witness stands, and in the judicial office space. Additionally, modern media was incorporated to assist persons with hearing and visually disabilities. The renovation of the County Courtroom and County Judge's office was completed in the summer of 2022.

Other considerations for capital improvements include a facility for the Precinct 3 Justice of the Peace and Constable offices and courtroom. Currently, the Justice of the Peace offices and courtroom are located in the Kilgore Community Center, which has many infrastructure problems and will be torn down.

In FY24, an existing bank building was located in Precinct 2 and negotiations led to the County purchasing the facility for the Precinct 2 Commissioner, Constable, Justice of the Peace (and courtroom) and the Tax Office, which are currently located at the Greggton Facility. The budget includes funding for renovating this facility to meet the needs of these offices as they serve the citizens of Precinct 2.

In the past separate capital project funds and organization numbers were created for each project. To simplify accounting for capital projects, Fund 476 the Renovations & Acquisitions Fund was created to account for both equipment acquisitions and renovations. Existing organization numbers are used to classify departmental purchases. Renovations are labeled by specific project.

## FY25 Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/24	Revenues FY25	Expenditures FY25	Other Financing Sources FY25	Other Financing Uses FY25	Estimated Restricted Fund Balance at 9/30/25	Estimated Unrestricted Fund Balance at 9/30/25
<b>Operating Funds</b>							
General Fund	54,732,157	61,598,348	(60,189,248)	\$779,192	(\$23,351,834)	\$579,286	\$32,989,329
Road & Bridge Fund	2,429,472	5,952,971	(6,129,457)	1,000,000	0	3,252,986	\$0
Airport Maintenance Fund	2,186,024	3,951,916	(3,807,165)	0	(50,000)	24,064	\$2,256,711
<b>Total Operating</b>	<b>59,347,653</b>	<b>71,503,235</b>	<b>(70,125,870)</b>	<b>1,779,192</b>	<b>(23,401,834)</b>	<b>3,856,336</b>	<b>35,246,040</b>
<i>Operating Reserve Ratio:</i>							<i>50.26%</i>
<b>Discretionary Funds</b>							
Oilfield Theft Prosecution	10,503	0	(10,503)			0	
Dist. Court Technology Fund	4,383	1,634	(2,500)			3,517	
Co. Court Technology Fund	28,753	2,436	(15,900)			15,289	
Co. Court Records Preservation	62,695	14,323	(29,542)			47,476	
Dist Court Records Preservation	240,492	65,723	(36,302)			269,913	
Co. Clerk Records Management	921,561	230,688	(180,712)			971,537	
Law Library Fund	145,934	93,703	(92,645)			146,992	
Local Truancy	66,113	14,844	(2,000)			78,957	
Social Security Incentive	272,958	11,200	(60,000)			224,158	
Building Security Fund	492,964	84,204	(40,000)			537,168	
Drug Court Program Fund	163,458	13,454	0			176,912	
Court Facility Fee	138,380	52,855	(20,000)			171,235	
Opiod Abatement Trust	91,402	0	0			91,402	
Workforce Investment Fund	779,192	0	0		(779,192)	0	
Justice Court Technology Fund	178,105	12,633	(54,700)			136,038	
Justice of the Peace Security	80,648	3,855	(22,250)			62,253	
Co. Clerk Criminal Rec Mgmt	73,624	13,610	0			87,234	
Health Care Fund	3,420,224	166,228	(60,000)			3,526,452	
Sub-Total	7,171,389	781,390	(627,054)	0	(779,192)	6,546,533	0
I&S GO 2024-Parking Garage	3,380	1,399,713	(1,313,544)	0	0	89,549	0
<b>Operating, Discretionary &amp; Debt</b>	<b>66,522,422</b>	<b>73,684,338</b>	<b>(72,066,468)</b>	<b>1,779,192</b>	<b>(24,181,026)</b>	<b>10,492,417</b>	<b>35,246,040</b>
<b>Capital Projects (Note 1)</b>							
Capital Improvement Fund	15,327,561	698,850	(600,000)	13,510,000	(13,215,417)	15,720,994	
Capital Road & Bridge Project Fund	2,200,234	68,972	(1,811,591)	1,418,488	0	1,876,103	
Permanent Improvement Fund	792,394	34,496	(450,000)	0	0	376,890	
Airport Improvement Fund (Note 2)	3,957,692	21,445,948	(24,321,215)	2,900,000	0	3,982,425	
Parking Facility	6,331,716	600,000	(6,139,852)	5,250,000	0	6,041,864	
G O Parking Garage Proceeds 2024	13,507,565	0	(13,507,565)	0	0	0	
Computer Upgrade Project	668,390	0	(3,943,399)	3,576,834	0	301,825	
Renovations & Capital Acquisitions	3,279,744	234,289	(11,265,026)	8,646,929	0	895,936	
Sub-Total	46,065,296	23,082,555	(62,038,648)	\$35,302,251	(\$13,215,417)	\$29,196,037	\$0
<b>Total - All Funds</b>	<b>112,587,718</b>	<b>96,766,893</b>	<b>(134,105,116)</b>	<b>37,081,443</b>	<b>(37,396,443)</b>	<b>39,688,454</b>	<b>35,246,040</b>
<i>Overall Reserve Ratio:</i>							<i>26.28%</i>

**NOTES:**

Note 1 - All Capital Project data is based on estimated completion of each project on 9-30-2024.

Capital Project expenditures includes new FY25 projects and completion estimates for unfinished projects.

Note 2 - County budgets and pays 100% of airport project(s) cost with FAA agreement(s) to reimburse 90-95%.

## FY25 Recapitulation by Category

	General Fund	Road & Bridge Fund	Other Special Revenue Funds	Debt Service	Capital & Interagency Projects	Total All Funds
<b>Est. Balance at 10/1/23</b>	54,732,157	2,429,472	9,357,413	3,380	46,065,296	112,587,718
<b>Revenues</b>						
Property Taxes - Current	28,717,886	3,602,578	3,188,768	1,399,713	0	36,908,945
Property Taxes - Delinquent	706,925	87,937	71,811	0	0	866,673
Sales Tax	20,182,973	0	0	0	0	20,182,973
Other Taxes	487,018	0	0	0	0	487,018
Licenses & Permits	100,810	1,571,831	0	0	0	1,672,641
Intergovernmental	1,906,605	16,748	90,752	0	21,285,000	23,299,105
Fees of Office	3,074,228	0	587,579	0	36,125	3,697,932
Fines & Forfeitures	377,589	503,662	0	0	0	881,251
Interest	3,434,956	168,215	279,316	0	1,761,430	5,643,917
Rental Income	468,807	0	513,980	0	0	982,787
Miscellaneous	2,140,551	2,000	1,100	0	0	2,143,651
<b>Total Revenues</b>	<b>61,598,348</b>	<b>5,952,971</b>	<b>4,733,306</b>	<b>1,399,713</b>	<b>23,082,555</b>	<b>96,766,893</b>
Total Funds Available	116,330,505	8,382,443	14,090,719	1,403,093	69,147,851	209,354,611
Other Financing Sources (OFS)	779,192	1,000,000	0	0	35,302,251	37,081,443
<b>Total Available Resources</b>	<b>117,109,697</b>	<b>9,382,443</b>	<b>14,090,719</b>	<b>1,403,093</b>	<b>104,450,102</b>	<b>246,436,054</b>
<b>Expenditures by Category</b>						
Salary Expense	27,833,932	2,846,445	1,852,430	0	0	32,532,807
Fringe Benefits	12,937,364	1,320,677	757,605	0	0	15,015,646
Operating Expenses	19,390,952	1,962,335	1,808,234	0	0	23,161,521
Capital Outlay & Interagency Proj.	27,000	0	15,950	0	62,038,648	62,081,598
Debt Service	0	0	0	1,313,544	0	1,313,544
<b>Total Expenditures</b>	<b>60,189,248</b>	<b>6,129,457</b>	<b>4,434,219</b>	<b>1,313,544</b>	<b>62,038,648</b>	<b>134,105,116</b>
Other Financing Uses (OFU)	23,351,834	0	829,192	0	13,215,417	37,396,443
Est. Restricted Reserves 09-30-2025	579,286	3,252,986	6,570,597	89,549	29,196,037	39,688,454
Est. Unrestricted Reserves 09-30-2025	32,989,329	0	2,256,711	0	0	35,246,040
<b>Total Expenditures, OFU &amp; Reserves</b>	<b>117,109,697</b>	<b>9,382,443</b>	<b>14,090,719</b>	<b>1,403,093</b>	<b>104,450,102</b>	<b>246,436,054</b>

## 2024 Estimated Ad Valorem Tax Distribution

*To Fund the FY24-25 Budget*

<b>CURRENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 95.87%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531100	0.231807	29,184,342
Airport	218-531100	0.026000	3,273,382
Road & Bridge	215-531100	0.025142	3,166,979
FM Lateral Road*	215-531100	0.004039	518,269
Total Maintenance & Operations (M&O)		0.286988	36,142,972
<b><i>Debt Rate</i></b>			
Debt Service - Interest & Sinking (I&S)	358-531100	0.011078	1,394,713
	Total:	0.298066	37,537,685

<b>DELINQUENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 2.0%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531200	0.223053	567,362
Airport	218-531200	0.026000	66,134
Road & Bridge	215-531200	0.025020	63,672
FM Lateral Road*	215-531200	0.003993	10,396
Total Maintenance & Operations (M&O)		0.278066	707,564
Debt Service - Interest & Sinking	358-531200	0.000000	0
	Total:	0.278066	707,564

**NOTE:**

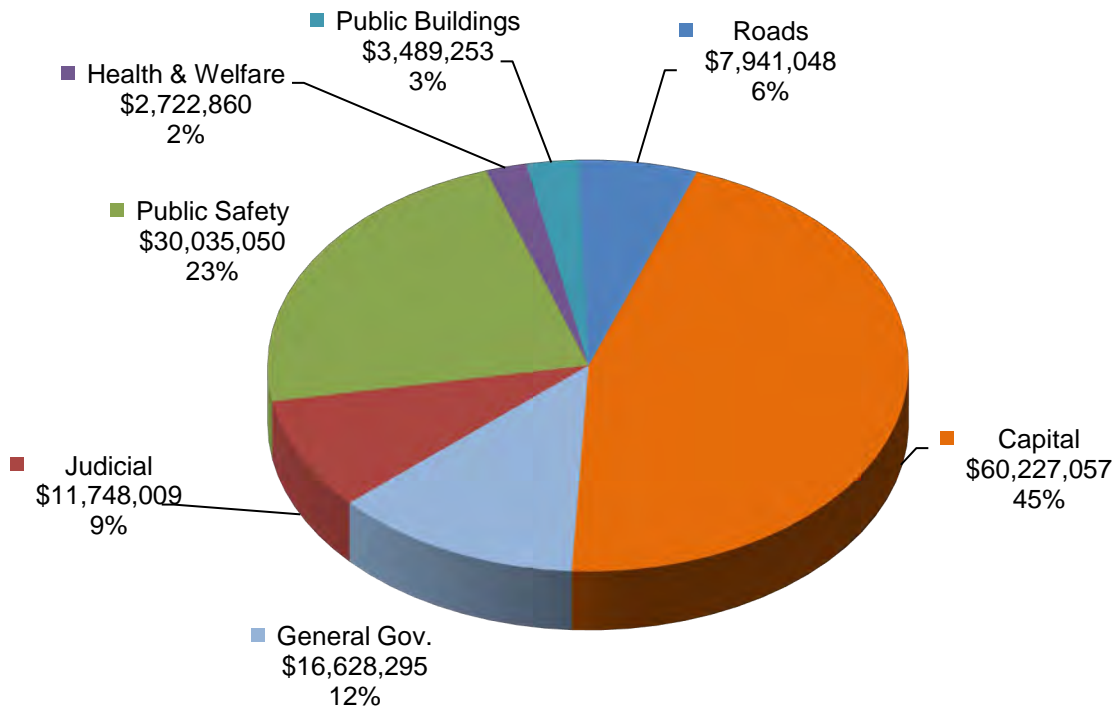
The 2024 Tax rate funds the FY24-25 Budget  
 2024 Certified Taxable Valuations are provided by GAD.  
 TAC Certified Anticipated Collection rate is 97.87%.

# FY25 ADOPTED BUDGET

## WHERE THE MONEY COMES FROM...



## WHAT THE MONEY IS USED FOR...





## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>110 GENERAL FUND</b>							
<b>100000 Revenue</b>							
		531100 Current Property Tax	19,069,853	21,642,248	26,020,089	27,322,131	29,184,342
		531150 Property Tax Abatement	0	0	(104,866)	0	(600,000)
		531199 Current Penalty & Interest	115,795	77,386	123,144	100,000	133,544
		531200 Delinquent Property Tax	431,362	412,184	361,836	546,760	567,362
		531299 Delinquent Penalty & Interest	133,881	137,456	132,528	100,000	139,563
		534400 Alcoholic Beverage tax	295,750	362,170	370,504	300,000	376,088
		537700 Bingo Tax	120,648	121,559	111,133	117,043	110,930
		539800 Sales Tax	16,977,068	19,395,404	21,161,456	18,000,000	18,000,000
		539850 Sales Tax Abatement	0	0	(428,043)	0	(150,000)
		550400 Motor Vehicle Sales Tax	1,728,870	2,171,339	2,231,387	2,100,000	2,332,973
		<i>Taxes:</i>	<u>38,873,227</u>	<u>44,319,746</u>	<u>49,979,168</u>	<u>48,585,934</u>	<u>50,094,802</u>
		538100 Interest Income	401,947	624,292	2,318,480	2,200,000	3,434,956
		538150 Unrealized gains/losses	(187,153)	0	(579,682)	0	
		<i>Intergovernmental Rev:</i>	<u>214,794</u>	<u>624,292</u>	<u>1,738,798</u>	<u>2,200,000</u>	<u>3,434,956</u>
		<b>S/T 100000</b>	<b><u>39,088,021</u></b>	<b><u>44,944,038</u></b>	<b><u>51,717,966</u></b>	<b><u>50,785,934</u></b>	<b><u>53,529,758</u></b>
<b>100100 General Government</b>							
		532100 Alcoholic Beverage Licenses	39,890	44,165	24,765	25,110	46,610
		<i>License/Permits:</i>	<u>39,890</u>	<u>44,165</u>	<u>24,765</u>	<u>25,110</u>	<u>46,610</u>
		537554 Fiscal Service Fee	6,000	6,681	3,882	3,882	0
		537960 Child Welfare Board Reimbursement	2,363	10,919	4,295	6,510	7,672
		<i>Intergovernmental Rev:</i>	<u>8,363</u>	<u>17,600</u>	<u>8,177</u>	<u>10,392</u>	<u>7,672</u>
		535400 County Clerk	887,730	915,560	776,646	810,041	766,765
		535425 County Clerk Archival Fees	216,110	215,620	178,040	188,740	179,850
		535500 Tax Assessor / Collector	638,791	764,899	708,090	710,918	699,027
		535502 Tax Collection Contract Fees	263,170	214,326	209,509	189,759	189,054
		535503 Appraisal Board Filing Fees	0	0	0	0	400
		537900 County-Wide Records Management Fees	0	0	14,489	7,604	0
		<i>Charges for Services:</i>	<u>2,005,801</u>	<u>2,110,405</u>	<u>1,886,774</u>	<u>1,907,062</u>	<u>1,835,096</u>
		538202 Rent J-W Admin Co (former Borg Warner)	33,637	33,806	36,793	36,793	30,989
		538205 A&M Tower, Inc.	16,050	16,142	17,555	17,226	17,640
		538209 Other rent	19,500	13,225	13,200	13,200	17,100
		539102 Royalties	1,102	1,578	1,553	1,861	2,035
		<i>Rent/Commissions:</i>	<u>70,289</u>	<u>64,751</u>	<u>69,101</u>	<u>69,080</u>	<u>67,764</u>
		539112 Donations	0	0	0	0	0
		599000 Miscellaneous	175,336	177,468	251,711	200,000	200,000
		<i>Miscellaneous:</i>	<u>175,336</u>	<u>177,468</u>	<u>251,711</u>	<u>200,000</u>	<u>200,000</u>
		<b>S/T 100100</b>	<b><u>2,299,679</u></b>	<b><u>2,414,389</u></b>	<b><u>2,240,528</u></b>	<b><u>2,211,644</u></b>	<b><u>2,157,142</u></b>
<b>100110 Judicial</b>							
		535450 Bail Bond Applications	2,000	2,000	5,000	2,000	2,000
		<i>License/Permits:</i>	<u>2,000</u>	<u>2,000</u>	<u>5,000</u>	<u>2,000</u>	<u>2,000</u>
		533700 Juvenile Salary Reimbursement	5,000	5,000	10,000	5,000	5,000
		534900 State Supplement - County Courts at Law	168,000	168,000	168,000	168,000	168,000

## FY25 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
		534910	Rural Law Enforcement Grant (DA)	0	0	0	275,000	0
		535000	State Supplement - County Judge	0	25,200	25,200	25,200	25,200
		535999	State Supplement - Assistant Prosecutors	32,945	25,404	15,896	20,703	20,652
		536610	State - DA Comptroller Apportionment	0	0	0	0	22,500
		537640	State - Title IV-E Legal Reimb.	21,653	25,247	51,100	14,121	60,361
		537650	State - Indigent Defense Funding	95,479	88,130	64,936	44,065	60,000
		537665	State - Juror Reimbursement	30,736	43,078	31,150	50,000	100,000
			<i>Intergovernmental Rev:</i>	<u>353,813</u>	<u>380,059</u>	<u>366,282</u>	<u>602,089</u>	<u>461,713</u>
		535401	County Clerk - Bond Adm Fee	3,342	9,491	6,051	6,794	5,277
		535402	Sheriff - Bond Admin Fee	0	4,510	657	853	1,288
		535403	District Clerk - Bond Admin Fee	0	50	130	0	100
		535426	District Clerk - Archival Fee	21,081	4,799	130	255	0
		535470	Lanuage Access Fee	0	13,170	18,539	18,326	19,130
		535600	District Attorney	22,216	17,390	13,706	14,464	15,158
		535700	District Clerk	311,423	301,770	311,169	315,871	319,732
		535801	Justice of the Peace #1	33,003	32,337	27,743	28,061	25,324
		535802	Justice of the Peace #2	19,548	26,872	28,622	27,687	30,615
		535803	Justice of the Peace #3	14,705	14,574	16,415	17,124	17,318
		535804	Justice of the Peace #4	16,467	20,114	19,820	19,135	22,771
		536200	Jury	16,207	24,012	29,253	28,767	28,961
		536500	Probate Judges Education Fees	3,575	2,985	2,660	2,720	2,925
		536600	Other Arrest fees	51,494	47,588	49,410	52,659	48,055
		536820	Judges Fee - Probate	3,960	3,219	3,261	3,215	3,216
		536850	State Fees - County Clerk	63,759	54,350	54,693	55,345	47,141
		536851	State Fee -TP - Judicial Efficiency	23,049	18,016	18,814	18,823	19,652
		536900	Court Reporter Service Fees	41,225	56,246	68,591	50,000	68,456
		537402	DRO - filing fees	164	64	135	135	45
		537660	Criminal Jury Fees	1,083	916	863	900	900
		537670	Guardianship Fee	14,600	16,160	16,440	16,440	18,060
		539107	Defensive Driving Fees	39,746	30,221	47,524	44,390	40,851
		539110	Child Safety Fees	1,200	2,474	1,868	1,883	2,191
		539111	Traffic Fees	365	228	143	185	117
		550600	Video Fees	3,705	5,097	4,473	4,552	4,308
		599000	Miscellaneous		0	0	0	0
			<i>Charges for Services:</i>	<u>705,917</u>	<u>706,653</u>	<u>741,110</u>	<u>728,584</u>	<u>741,591</u>
		537101	Justice of the Peace #1	66,854	32,737	40,820	37,999	49,734
		537102	Justice of the Peace #2	65,866	61,286	85,380	75,000	86,070
		537103	Justice of the Peace #3	238,435	175,472	163,256	174,672	100,417
		537104	Justice of the Peace #4	102,347	102,729	109,629	100,000	141,368
			<i>Fines &amp; Forfeitures:</i>	<u>473,502</u>	<u>372,224</u>	<u>399,085</u>	<u>387,671</u>	<u>377,589</u>
			<i>S/T 100110</i>	<u><b>1,535,232</b></u>	<u><b>1,460,936</b></u>	<u><b>1,511,477</b></u>	<u><b>1,720,344</b></u>	<u><b>1,582,893</b></u>
			<b>100120 Law Enforcement/Corrections</b>					
		532200	Sexually oriented businesses	30,600	17,600	17,200	17,200	16,400
			<i>License/Permits:</i>	<u>30,600</u>	<u>17,600</u>	<u>17,200</u>	<u>17,200</u>	<u>16,400</u>
		534910	Rural Law Enforcment Grant - Sheriff	0	0	0	0	500,000
		537556	Drug Enforcement Task Force	17,542	13,322	17,563	19,859	13,520
		537559	Sabine ISD Resource Officer	48,635	48,635	116,402	116,402	170,800
		537561	ATF Task Force	8,116	4,401	438	2,091	1,474

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
		537800 City of Longview - Prisoner Care	550,000	600,000	650,000	700,000	750,000
		<i>Intergovernmental Rev:</i>	624,293	666,358	784,403	838,352	1,435,794
		535200 County Sheriff	269,120	248,457	271,335	250,000	249,289
		535301 Constable Fees - Pct #1	34,737	59,835	66,327	62,502	57,023
		535302 Constable Fees - Pct #2	38,225	67,700	76,220	64,890	78,540
		535303 Constable Fees - Pct #3	28,598	47,338	48,309	51,416	42,134
		535304 Constable Fees - Pct #4	40,564	69,005	66,877	63,196	65,317
		<i>Charges for Services:</i>	411,244	492,335	529,068	492,004	492,303
		539112 Donations	0	12,000	17,000	0	0
		539126 Sheriff-K9	0	0	13,000	0	0
		550750 Inmate Reimbursement	8,044	8,719	7,606	7,380	7,680
		<i>Miscellaneous:</i>	8,044	20,719	37,606	7,380	7,680
		<i>S/T 100120</i>	<b>1,074,181</b>	<b>1,197,012</b>	<b>1,368,277</b>	<b>1,354,936</b>	<b>1,952,177</b>
		<b>100140 Health &amp; Human Services</b>					
		533200 Sewage disposal systems	31,200	33,400	35,400	30,000	35,800
		<i>License/Permits:</i>	31,200	33,400	35,400	30,000	35,800
		537550 State - Commercial Waste Management	166	227	236	255	226
		537551 City of Lakeport - Sewer Fees	1,200	1,200	1,200	1,200	1,200
		<i>Intergovernmental Rev:</i>	1,366	1,427	1,436	1,455	1,426
		<i>S/T 100140</i>	<b>32,566</b>	<b>34,827</b>	<b>36,836</b>	<b>31,455</b>	<b>37,226</b>
		<b>100150 Public Buildings</b>					
		539104 Parking Lot Fees	4,930	5,151	4,988	5,095	5,238
		<i>Charges for Services:</i>	4,930	5,151	4,988	5,095	5,238
		538206 Rent-Community Buildings	3,595	14,075	13,000	12,725	16,225
		538208 Rent-Longview Community Center	0	0	0	0	0
		539108 Telephone coin stations	427,852	374,557	353,521	366,273	384,818
		<i>Rent/Commissions:</i>	431,447	388,632	366,521	378,998	401,043
		539122 Federal - Jail Lease	1,391,824	1,764,168	1,648,192	1,767,920	1,508,976
		539123 Contract Jail Revenue	0	7,640	344,590	0	423,895
		<i>Miscellaneous:</i>	1,391,824	1,771,808	1,992,782	1,767,920	1,932,871
		<i>S/T 100150</i>	<b>1,828,201</b>	<b>2,165,591</b>	<b>2,364,291</b>	<b>2,152,013</b>	<b>2,339,152</b>
		Sub-Total General Fund 110 Revenue	45,857,880	52,216,793	59,239,375	58,256,326	61,598,348
		<b>298 E-Filing Fund (subsidiary of General Fund)</b>					
		<b>100110 Judicial</b>					
		535710 District Clerk Electronic Trans Fee	24	(9)	66	0	0
		535720 County Clerk Electronic Trans Fee	0	0	0	0	0
		<i>Charges for Services:</i>	24	(9)	66	0	0
		<i>S/T 100110</i>	<b>24</b>	<b>(9)</b>	<b>66</b>	<b>0</b>	<b>0</b>
		<b>Total Revenue - General Fund</b>	<b>45,857,904</b>	<b>52,216,784</b>	<b>59,239,441</b>	<b>58,256,326</b>	<b>61,598,348</b>

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>200000 Other Financing Sources</b>							
		539200 Sale of Assets	42,929	44,721	171,328	53,021	0
		539300 Ins Proceeds - Loss of Fixed Assets	185,995	38,231	332,122	169,523	0
		539400 Right of Way	0	0	0	0	0
		<i>Miscellaneous:</i>	228,924	82,952	503,450	222,544	0
		841208 Transfer - Interagency Road Projects	0	0	0	208,162	
		841272 Transfer - Workforce Investment	0	0	0	0	779,192
		841450 Transfer - Permanent Improvement	0	0	0	17,000	0
		841478 Transfer - Juvenile Renovations	45,715	0	0	0	0
		<i>Operating Transfers In:</i>	45,715	0	0	225,162	779,192
		<i>S/T 200000</i>	<b>274,639</b>	<b>82,952</b>	<b>503,450</b>	<b>447,706</b>	<b>779,192</b>
		<b>Total Revenue + Other Fin. Sources:</b>	<b>46,132,543</b>	<b>52,299,736</b>	<b>59,742,891</b>	<b>58,704,032</b>	<b>62,377,540</b>

General Fund - Summary of Revenues by Function	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
100000 Revenue	39,088,021	44,944,038	51,717,966	50,785,934	53,529,758
100100 General Government	2,299,679	2,414,389	2,240,528	2,211,644	2,157,142
100110 Judicial	1,535,256	1,460,927	1,511,543	1,720,344	1,582,893
100120 Law Enforcement/Corrections	1,074,181	1,197,012	1,368,277	1,354,936	1,952,177
100140 Health & Human Services	32,566	34,827	36,836	31,455	37,226
100150 Public Buildings	1,828,201	2,165,591	2,364,291	2,152,013	2,339,152
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	228,924	82,952	503,450	222,544	0
200000 OFS Transfers	45,715	0	0	225,162	779,192
<b>Total Revenue + Other Financing Sources</b>	<b>46,132,543</b>	<b>52,299,736</b>	<b>59,742,891</b>	<b>58,704,032</b>	<b>62,377,540</b>

General Fund - Summary of Revenues by Type	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
<i>Property Taxes - Current:</i>	19,185,648	21,719,634	26,038,367	27,422,131	28,717,886
<i>Property Taxes - Delinquent:</i>	565,243	549,640	494,364	646,760	706,925
<i>Other Taxes:</i>	416,398	483,729	481,637	417,043	487,018
<i>Sales Tax:</i>	18,705,938	21,566,743	22,964,800	20,100,000	20,182,973
<i>Licenses &amp; Permits:</i>	103,690	97,165	82,365	74,310	100,810
<i>Intergovernmental Rev:</i>	987,835	1,065,444	1,160,298	1,452,288	1,906,605
<i>Charges for Services:</i>	3,127,916	3,314,535	3,162,006	3,132,745	3,074,228
<i>Fines &amp; Forfeitures:</i>	473,502	372,224	399,085	387,671	377,589
<i>Interest:</i>	214,794	624,292	1,738,798	2,200,000	3,434,956
<i>Rent/Commissions:</i>	501,736	453,383	435,622	448,078	468,807
<i>Miscellaneous:</i>	1,575,204	1,969,995	2,282,099	1,975,300	2,140,551
<i>Other Financing Sources (all)</i>	274,639	82,952	503,450	447,706	779,192
<b>Total Revenue + Other Financing Sources:</b>	<b>46,132,543</b>	<b>52,299,736</b>	<b>59,742,891</b>	<b>58,704,032</b>	<b>62,377,540</b>

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>215 ROAD &amp; BRIDGE FUND</b>							
<b>100000 Revenue</b>							
	531100	Current Property Tax	1,986,862	2,419,972	2,513,180	3,565,399	3,685,248
	531150	Property Tax Abatement	0	0	(10,707)		(100,000)
	531199	Current Penalty & Interest	12,064	8,834	11,878	10,000	17,330
	531200	Delinquent Property Tax	44,941	42,944	37,678	52,831	74,068
	531299	Delinquent Penalty & Interest	13,948	14,320	13,798	10,000	13,869
		<i>Taxes:</i>	<u>2,057,815</u>	<u>2,486,070</u>	<u>2,565,827</u>	<u>3,638,230</u>	<u>3,690,515</u>
	538100	Interest Income	12,203	9,229	126,161	47,500	168,215
	538150	Unrealized gains/losses	(9,106)	0	1,127	0	
		<i>Interest income:</i>	<u>3,097</u>	<u>9,229</u>	<u>127,288</u>	<u>47,500</u>	<u>168,215</u>
		<i>S/T 100000</i>	<u><b>2,060,912</b></u>	<u><b>2,495,299</b></u>	<u><b>2,693,115</b></u>	<u><b>3,685,730</b></u>	<u><b>3,858,730</b></u>
<b>100160 Transportation &amp; Roads</b>							
	533100	Motor Vehicle Registration	1,547,793	1,548,011	1,544,925	1,527,215	1,546,106
	534200	State Weight Permits	21,494	22,398	36,964	23,947	25,725
		<i>License/Permits:</i>	<u>1,569,287</u>	<u>1,570,409</u>	<u>1,581,889</u>	<u>1,551,162</u>	<u>1,571,831</u>
	534198	FEMA Reimb-Overhead/Admin Exp	0	0	0	0	
	534800	State - Lateral Road	18,875	18,855	18,816	18,816	16,748
		<i>Intergovernmental Revenue:</i>	<u>18,875</u>	<u>18,855</u>	<u>18,816</u>	<u>18,816</u>	<u>16,748</u>
	537201	Misdemeanor Fines	249,889	242,421	204,834	196,831	248,821
	537202	Felony Fines	212,772	218,633	221,629	233,776	232,743
	537203	Civil / BF Fines	17,245	7,923	3,470	2,052	22,098
		<i>Fines &amp; Forfeitures:</i>	<u>479,906</u>	<u>468,977</u>	<u>429,933</u>	<u>432,659</u>	<u>503,662</u>
	550800	Reimburse Capital Project Overhead	148,715	10,526	0	0	
	599000	Miscellaneous	8,423	19,817	6,636	5,000	2,000
		<i>Miscellaneous:</i>	<u>157,138</u>	<u>30,343</u>	<u>6,636</u>	<u>5,000</u>	<u>2,000</u>
		<i>S/T 100160</i>	<u><b>2,225,206</b></u>	<u><b>2,088,584</b></u>	<u><b>2,037,274</b></u>	<u><b>2,007,637</b></u>	<u><b>2,094,241</b></u>
		<b>Total Revenue - Road &amp; Bridge Fund</b>	<u><b>4,286,118</b></u>	<u><b>4,583,883</b></u>	<u><b>4,730,389</b></u>	<u><b>5,693,367</b></u>	<u><b>5,952,971</b></u>
<b>200000 Other Financing Sources</b>							
	539200	Sale of Assets	7,422	113,561	117,852	95,053	0
	539300	Ins Proceeds - Loss of Fixed Assets	0	0	0	0	0
		<i>Miscellaneous:</i>	<u>7,422</u>	<u>113,561</u>	<u>117,852</u>	<u>95,053</u>	<u>0</u>
	841010	Transfer in - General Fund	160,000	150,000		1,000,000	1,000,000
	841420	Transfer in - Capital Road & Bridge Projects	0	0	0	100,000	0
		<i>Operating Transfers In:</i>	<u>160,000</u>	<u>150,000</u>	<u>0</u>	<u>1,100,000</u>	<u>1,000,000</u>
		<i>S/T 200000</i>	<u><b>167,422</b></u>	<u><b>263,561</b></u>	<u><b>117,852</b></u>	<u><b>1,195,053</b></u>	<u><b>1,000,000</b></u>
		<b>Total Revenue + Other Fin. Sources:</b>	<u><b>4,453,540</b></u>	<u><b>4,847,444</b></u>	<u><b>4,848,241</b></u>	<u><b>6,888,420</b></u>	<u><b>6,952,971</b></u>
<b>Road &amp; Bridge Fund - Summary of Revenues by Function</b>			<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
	100000 Revenue		2,060,912	2,495,299	2,693,115	3,685,730	3,858,730
	100100 General Government		0	0	0	0	0
	100110 Judicial		0	0	0	0	0
	100120 Law Enforcement/Corrections		0	0	0	0	0
	100140 Health & Human Services		0	0	0	0	0
	100150 Public Buildings		0	0	0	0	0

## FY25 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
	100160		Transportation & Roads	2,225,206	2,088,584	2,037,274	2,007,637	2,094,241
	100170		Capital Projects	0	0	0	0	0
	200000		Other Financing Sources	7,422	113,561	117,852	95,053	0
	200000		OFS Transfers	160,000	150,000	0	1,100,000	1,000,000
			<b>Total Revenue + Other Financing Sources</b>	<b>4,453,540</b>	<b>4,847,444</b>	<b>4,848,241</b>	<b>6,888,420</b>	<b>6,952,971</b>

Road & Bridge Fund - Summary of Revenues by Type				FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
			<i>Property Taxes - Current:</i>	1,998,926	2,428,806	2,514,351	3,575,399	3,602,578
			<i>Property Taxes - Delinquent:</i>	58,889	57,264	51,476	62,831	87,937
			<i>Other Taxes:</i>	0	0	0	0	0
			<i>Sales Tax:</i>	0	0	0	0	0
			<i>Licenses &amp; Permits:</i>	1,569,287	1,570,409	1,581,889	1,551,162	1,571,831
			<i>Intergovernmental Rev:</i>	18,875	18,855	18,816	18,816	16,748
			<i>Charges for Services:</i>	0	0	0	0	0
			<i>Fines &amp; Forfeitures:</i>	479,906	468,977	429,933	432,659	503,662
			<i>Interest:</i>	3,097	9,229	127,288	47,500	168,215
			<i>Rent/Commissions:</i>	0	0	0	0	0
			<i>Miscellaneous:</i>	157,138	30,343	6,636	5,000	2,000
			<i>Other Financing Sources (all)</i>	167,422	263,561	117,852	1,195,053	1,000,000
			<b>Total Revenue + Other Financing Sources:</b>	<b>4,453,540</b>	<b>4,847,444</b>	<b>4,848,241</b>	<b>6,888,420</b>	<b>6,952,971</b>

### 218 Airport Maintenance Fund

#### 100000 Revenue

531100	Current Property Tax	2,022,172	2,015,280	5,796	3,184,783	3,273,382
531150	Property Tax Abatement	0	0	(5,796)		(100,000)
531199	Current Penalty & Interest	12,279	6,901	0	5,000	15,386
531200	Delinquent Property Tax	45,741	43,707	32,573	0	66,134
531299	Delinquent Penalty & Interest	14,196	14,576	14,052	0	5,677
	<b>Taxes:</b>	<b>2,094,388</b>	<b>2,080,464</b>	<b>46,625</b>	<b>3,189,783</b>	<b>3,260,579</b>
538100	Interest Income	3,734	13,560	43,356	43,000	133,950
538101	Lease Interest Revenue	0	30,369	60,597	0	
538150	Unrealized gains/losses	(2,791)	0	(10,325)	0	
	<b>Interest Income:</b>	<b>943</b>	<b>43,929</b>	<b>93,628</b>	<b>43,000</b>	<b>133,950</b>
	<b>S/T 100000</b>	<b>2,095,331</b>	<b>2,124,393</b>	<b>140,253</b>	<b>3,232,783</b>	<b>3,394,529</b>

#### 100100 General Government

534150	Terminal Security Agreement	21,900	21,900	20,100	18,240	24,552
	<i>Intergovernmental Rev:</i>	21,900	21,900	20,100	18,240	24,552
538900	Water service	9,685	10,430	11,685	11,440	10,775
539000	Sewer service	6,990	7,580	7,080	7,080	7,080
	<b>Charges for Services:</b>	<b>16,675</b>	<b>18,010</b>	<b>18,765</b>	<b>18,520</b>	<b>17,855</b>
538300	Terminal Building Rental Space	13,312	7,495	7,495	7,495	7,495
538400	Hangar & Other Ground Rentals	225,638	218,192	186,605	211,962	285,759
538500	Rent/Commissions	87,053	110,477	122,372	118,950	134,231
538600	Fuel Flowage	54,601	60,062	68,977	67,383	86,495
	<b>Rent/Commissions:</b>	<b>380,604</b>	<b>396,226</b>	<b>385,449</b>	<b>405,790</b>	<b>513,980</b>

## FY25 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
		599000	Miscellaneous	630	1,025	462	1,128	1,000
			<i>Miscellaneous:</i>	630	1,025	462	1,128	1,000
			<i>S/T 100100</i>	<b>419,809</b>	<b>437,161</b>	<b>424,776</b>	<b>443,678</b>	<b>557,387</b>
			<b>Total Revenue - Airport Maintenance Fund</b>	<b>2,515,140</b>	<b>2,561,554</b>	<b>565,029</b>	<b>3,676,461</b>	<b>3,951,916</b>

### 200000 Other Financing Sources

539200	Sale of Assets	0	0	0	24,500	0
539300	Ins Proceeds - Loss of Fixed Assets	6,911	0	0	404	0
	<i>Miscellaneous:</i>	6,911	0	0	24,904	0
841010	Transfer in - General Fund	376,248	0	1,826,175	0	0
841476	Transfer in - Renovations/Acquisitions	0	0	0	21,469	0
	<i>Operating Transfers In:</i>	376,248	0	1,826,175	21,469	0
	<i>S/T 200000</i>	<b>383,159</b>	<b>0</b>	<b>1,826,175</b>	<b>46,373</b>	<b>0</b>
	<b>Total Revenue + Other Fin. Sources:</b>	<b>2,898,299</b>	<b>2,561,554</b>	<b>2,391,204</b>	<b>3,722,834</b>	<b>3,951,916</b>

### Airport Maint. Fund - Summary of Revenues by Function

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
100000 Revenue	2,095,331	2,124,393	140,253	3,232,783	3,394,529
100100 General Government	419,809	437,161	424,776	443,678	557,387
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	0	0	0	0	0
200000 Other Financing Sources	6,911	0	0	24,904	0
200000 OFS Transfers	376,248	0	1,826,175	21,469	0
<b>Total Revenue + Other Financing Sources</b>	<b>2,898,299</b>	<b>2,561,554</b>	<b>2,391,204</b>	<b>3,722,834</b>	<b>3,951,916</b>

### Airport Maint. Fund - Summary of Revenues by Type

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
<i>Property Taxes - Current:</i>	2,034,451	2,022,181	0	3,189,783	3,188,768
<i>Property Taxes - Delinquent:</i>	59,937	58,283	46,625	0	71,811
<i>Other Taxes:</i>	0	0	0	0	0
<i>Sales Tax:</i>	0	0	0	0	0
<i>Licenses &amp; Permits:</i>	0	0	0	0	0
<i>Intergovernmental Rev:</i>	21,900	21,900	20,100	18,240	24,552
<i>Charges for Services:</i>	16,675	18,010	18,765	18,520	17,855
<i>Fines &amp; Forfeitures:</i>	0	0	0	0	0
<i>Interest:</i>	943	43,929	93,628	43,000	133,950
<i>Rental Income:</i>	380,604	396,226	385,449	405,790	513,980
<i>Miscellaneous:</i>	630	1,025	462	1,128	1,000
<i>Other Financing Sources (all)</i>	383,159	0	1,826,175	46,373	0
<b>Total Revenue + Other Financing Sources:</b>	<b>2,898,299</b>	<b>2,561,554</b>	<b>2,391,204</b>	<b>3,722,834</b>	<b>3,951,916</b>

### DISCRETIONARY FUNDS - Revenue by Fund

#### 204 District Court Technology Fund

100110 Judicial						
537856	District Court Technology Fee	1,941	1,649	1,771	1,813	1,634
	<i>S/T 100110</i>	1,941	1,649	1,771	1,813	1,634
	<b>Total Revenue - Dist. Court Technology</b>	<b>1,941</b>	<b>1,649</b>	<b>1,771</b>	<b>1,813</b>	<b>1,634</b>

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>205 County Court Technolgy Fund</b>							
	100100	General Government					
	537857	County Court Technology Fee	3,933	3,077	2,579	2,697	2,436
		<i>S/T 100100</i>	<u>3,933</u>	<u>3,077</u>	<u>2,579</u>	<u>2,697</u>	<u>2,436</u>
		Total Revenue - Co. Court Technology	3,933	3,077	2,579	2,697	2,436
<b>206 County Court Records Preservation</b>							
	100100	General Government					
	537301	County Court Records Preservation Fee	9,210	12,106	12,180	11,987	14,323
		<i>S/T 100100</i>	<u>9,210</u>	<u>12,106</u>	<u>12,180</u>	<u>11,987</u>	<u>14,323</u>
		Total Revenue - Co.Court Rec. Pres.	9,210	12,106	12,180	11,987	14,323
<b>207 District Court Records Preservation</b>							
	100110	Jucdial					
	537951	District Court Records Pres. Fee	18,572	46,226	64,826	64,664	65,723
		<i>S/T 100110</i>	<u>18,572</u>	<u>46,226</u>	<u>64,826</u>	<u>64,664</u>	<u>65,723</u>
		Total Revenue - Dist. Court Rec. Pres.	18,572	46,226	64,826	64,664	65,723
<b>213 County Clerk Records Management</b>							
	100000	Revenue					
	538100	Interest Income	203	5,460	38,817	33,250	34,138
		<i>S/T 100000</i>	<u>203</u>	<u>5,460</u>	<u>38,817</u>	<u>33,250</u>	<u>34,138</u>
	100100	General Government					
	537300	County Clerk Records Management	229,144	230,670	191,870	203,200	196,550
		<i>S/T 100100</i>	<u>229,144</u>	<u>230,670</u>	<u>191,870</u>	<u>203,200</u>	<u>196,550</u>
		Total Revenue - Co Clerk Rec Mgmt	229,347	236,130	230,687	236,450	230,688
	200000	Other Financing Sources					
	841010	Transfer In - Fund 110 General Fund	29,772	0	0	0	0
		<i>S/T 200000</i>	<u>29,772</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	259,119	236,130	230,687	236,450	230,688
<b>217 Law Library Fund</b>							
	100110	Judicial					
	536300	Law Library Fees	91,887	84,546	81,000	91,805	93,603
		<i>Charges for Services:</i>	<u>91,887</u>	<u>84,546</u>	<u>81,000</u>	<u>91,805</u>	<u>93,603</u>
	599000	Miscellaneous	86	124	120	161	100
		<i>Miscellaneous:</i>	<u>86</u>	<u>124</u>	<u>120</u>	<u>161</u>	<u>100</u>
		<i>S/T 100110</i>	<u>91,973</u>	<u>84,670</u>	<u>81,120</u>	<u>91,966</u>	<u>93,703</u>
		Total Revenue - Law Library Fund	91,973	84,670	81,120	91,966	93,703
<b>220 Local Truancy Prevention/Diversion</b>							
	100110	Judicial					
	560100	Local Truancy Prev & Diversion Fee	0	13,731	15,108	16,186	14,844
		<i>S/T 100110</i>	<u>0</u>	<u>13,731</u>	<u>15,108</u>	<u>16,186</u>	<u>14,844</u>
		Total Revenue - Local Truancy Prev & Diversion Fee	0	13,731	15,108	16,186	14,844
<b>224 Family Protection Fund</b>							
	100140	Health & Human Service					
	536950	Family Protection Fees	8,572	1,815	15	0	0
		<i>S/T 100140</i>	<u>8,572</u>	<u>1,815</u>	<u>15</u>	<u>0</u>	<u>0</u>
		Total Revenue - Family Protection Fund	8,572	1,815	15	0	0



## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>230 Social Security Incentive</b>							
	100120 Public Safety Revenue						
	536000	Social Security Incentive Payments	7,800	10,800	10,600	11,000	11,200
		<i>S/T 100120</i>	<u>7,800</u>	<u>10,800</u>	<u>10,600</u>	<u>11,000</u>	<u>11,200</u>
		Total Revenue - S.S. Incentive Fund	7,800	10,800	10,600	11,000	11,200
<b>232 County-Wide Records Management</b>							
	100100 General Government						
	537900	County-Wide Records Management Fees	41,988	20,447	0	0	0
		<i>S/T 100100</i>	<u>41,988</u>	<u>20,447</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue - County-Wide Records Mgmt.	41,988	20,447	0	0	0
	200000 Other Financing Sources						
	841010	Transfer in - General Fund	30,000	33,926	0	0	0
	841206	Transfer in - Co Court Rec Mgmt	5,100	5,100	0	0	0
	841213	Transfer in - Co Clk Rec Mgmt	1,700	1,700	0	0	0
	841274	Transfer in - Dist Clk Civil Rec Mgmt	2,000	2,000	0	0	0
	841275	Transfer in - DC Criminal RM	1,500	1,500	0	0	0
		<i>S/T 200000</i>	<u>40,300</u>	<u>44,226</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	82,288	64,673	0	0	0
<b>233 Security Fund</b>							
	100120 Public Safety Revenue						
	550100	Security fees	62,066	84,222	94,213	95,978	84,204
		<i>S/T 100120</i>	<u>62,066</u>	<u>84,222</u>	<u>94,213</u>	<u>95,978</u>	<u>84,204</u>
		Total Revenue - Security Fund	62,066	84,222	94,213	95,978	84,204
<b>235 Drug Court Retained Fees</b>							
	100110 Judicial						
	536852	State Fee-Drug Court Program	27,195	21,327	4,161	7,085	13,454
		<i>S/T 100110</i>	<u>27,195</u>	<u>21,327</u>	<u>4,161</u>	<u>7,085</u>	<u>13,454</u>
		Total Revenue - Drug Court Retained Fees	27,195	21,327	4,161	7,085	13,454
<b>245 Court Facility Fee</b>							
	100150 Public Buildings						
	535460	Court Facility Fee	0	35,000	52,154	51,226	52,855
		<i>S/T 100110</i>	<u>0</u>	<u>35,000</u>	<u>52,154</u>	<u>51,226</u>	<u>52,855</u>
		Total Revenue - Court Facility Fee	0	35,000	52,154	51,226	52,855
<b>246 Opiod Abatement Trust Fund</b>							
	100140 Health & Human Services						
	534501	State-Opiod Abatement	0	0	76,516	0	0
		<i>S/T 100140</i>	<u>0</u>	<u>0</u>	<u>76,516</u>	<u>0</u>	<u>0</u>
		Total Revenue Opiod Abatement Trust Fund	0	0	76,516	0	0
<b>272 Workforce Investment Fund</b>							
	200000 Other Financing Sources						
	841010	Transfer in - General Fund	0	0	0	400,000	0
		<i>S/T 200000</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	0	0	0	400,000	0

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>273 Justice Court Technology Fund</b>							
	100110 Judicial						
	537851	JP 1 - Justice Court Technology	1,764	1,056	1,091	1,127	1,422
	537852	JP 2 - Justice Court Technology	2,594	2,645	3,405	3,739	3,273
	537853	JP 3 - Justice Court Technology	6,764	5,334	5,267	5,559	3,335
	537854	JP 4 - Justice Court Technology	3,078	3,092	3,186	3,533	4,603
		<i>S/T 100110</i>	<u>14,200</u>	<u>12,127</u>	<u>12,949</u>	<u>13,958</u>	<u>12,633</u>
		Total Revenue - Justice Court Technology	14,200	12,127	12,949	13,958	12,633
<b>274 District Clerk Civil Records Management Fund Closed in FY22</b>							
	100110 Judicial						
	537950	District Clerk Records Mgmt Fees	10,687	2,985	686	0	0
		<i>S/T 100110</i>	<u>10,687</u>	<u>2,985</u>	<u>686</u>	<u>0</u>	<u>0</u>
		Total Revenue - DC Civil Rec Mgmt	10,687	2,985	686	0	0
<b>275 District Clerk Criminal Records Management Fund Closed in FY23</b>							
	100110 Judicial						
	537950	District Clerk Records Mgmt Fees	1,237	624	389	0	0
		<i>S/T 100110</i>	<u>1,237</u>	<u>624</u>	<u>389</u>	<u>0</u>	<u>0</u>
		Total Revenue - DC Criminal Rec Mgmt	1,237	624	389	0	0
<b>276 Justice of the Peace Security</b>							
	100110 Judicial						
	550151	JP Security Fees - Pct 1	503	314	330	340	425
	550152	JP Security Fees - Pct 2	781	799	1,039	1,139	998
	550153	JP Security Fees - Pct 3	2,024	1,612	1,597	1,685	1,026
	550154	JP Security Fees - Pct 4	919	937	968	1,073	1,406
		<i>S/T 100110</i>	<u>4,227</u>	<u>3,662</u>	<u>3,934</u>	<u>4,237</u>	<u>3,855</u>
		Total Revenue - JP Security	4,227	3,662	3,934	4,237	3,855
<b>277 County Clerk Criminal Records Management</b>							
	100100 General Government						
	537300	County Clerk Records Mgmt Fees	19,753	16,330	14,272	14,635	13,610
		<i>S/T 100100</i>	<u>19,753</u>	<u>16,330</u>	<u>14,272</u>	<u>14,635</u>	<u>13,610</u>
		Total Revenue - CC Criminal Rec Mgmt	19,753	16,330	14,272	14,635	13,610
<b>282 Health Care Fund</b>							
	100000 Revenue						
	538100	Interest Income	21,998	19,175	58,116	139,300	111,228
	538150	Unrealized gains/losses	(16,881)	0	(55,121)	0	0
		<i>S/T 100000</i>	<u>5,117</u>	<u>19,175</u>	<u>2,995</u>	<u>139,300</u>	<u>111,228</u>
	100140 Health & Human Services						
	534500	State - Tobacco Settlement	64,181	56,236	63,246	65,000	55,000
		<i>S/T 100140</i>	<u>64,181</u>	<u>56,236</u>	<u>63,246</u>	<u>65,000</u>	<u>55,000</u>
		Total Revenue - Health Care Fund	69,298	75,411	66,241	204,300	166,228
<b>ALL SPECIAL REVENUE FUNDS SUMMARY</b>							
		Total Revenue	621,999	682,339	667,885	828,182	781,390
		Total Other Financing Sources	70,072	44,226	0	400,000	0
		<b>Grand Total Special Revenue Funds</b>	<b>692,071</b>	<b>726,565</b>	<b>667,885</b>	<b>1,228,182</b>	<b>781,390</b>

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>All Discretionary Fund Revenue - Summary by Function</b>			<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
	100000	Revenue	5,320	24,635	41,812	172,550	145,366
	100100	General Government	304,028	282,630	220,901	232,519	226,919
	100110	Judicial	170,032	187,001	184,944	199,909	205,846
	100120	Public Safety	69,866	95,022	104,813	106,978	95,404
	100140	Health & Human Services	72,753	58,051	139,777	65,000	55,000
	100150	Public Buildings	0	35,000	52,154	51,226	52,855
	100160	Transportation & Roads	0	0	0	0	0
	100170	Capital Projects	0	0	0	0	0
	200000	Other Financing Sources	0	0	0	0	0
	200000	OFS Transfers	70,072	44,226	0	400,000	0
<b>Total Revenue + Other Financing Sources</b>			<b>692,071</b>	<b>726,565</b>	<b>744,401</b>	<b>1,228,182</b>	<b>781,390</b>

<b>All Discretionary Revenue - Summary of Revenues by Type</b>	<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
<i>Property Taxes - Current:</i>	0	0	0	0	0
<i>Property Taxes - Delinquent:</i>	0	0	0	0	0
<i>Other Taxes:</i>	0	0	0	0	0
<i>Sales Tax:</i>	0	0	0	0	0
<i>Licenses &amp; Permits:</i>	0	0	0	0	0
<i>Intergovernmental Rev:</i>	71,981	67,036	150,362	76,000	66,200
<i>Charges for Services:</i>	544,612	590,544	552,107	579,471	569,724
<i>Fines &amp; Forfeitures:</i>	0	0	0	0	0
<i>Interest:</i>	5,320	24,635	41,812	172,550	145,366
<i>Rent/Commissions:</i>	0	0	0	0	0
<i>Miscellaneous:</i>	86	124	120	161	100
<i>Other Financing Sources (all)</i>	70,072	44,226	0	400,000	0
<b>Total Revenue + Other Financing Sources:</b>	<b>692,071</b>	<b>726,565</b>	<b>744,401</b>	<b>1,228,182</b>	<b>781,390</b>

### DEBT SERVICE FUNDS

#### 358 I&S GO 2024-Parking Garage

##### 100000 Revenue

531100	Current Property Tax	0	0	0	0	1,394,713
531199	Current Penalty & Interest	0	0	0	0	5,000
	<i>Taxes:</i>	0	0	0	0	1,399,713
	<i>S/T 100000</i>	0	0	0	0	1,399,713
	Total Revenue - Tax Bonds 2024	0	0	0	0	1,399,713
	Total Revenue + Other Fin. Sources:	0	0	0	0	1,399,713

<b>All Debt Funds - Summary by function</b>	<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
100000 Revenue	0	0	0	0	1,399,713
Total Revenue + Other Financing Sources	0	0	0	0	1,399,713

<b>All Debt Funds - Summary of Revenues by Type</b>	<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
<i>Property Taxes - Current:</i>	0	0	0	0	1,399,713
<i>Property Taxes - Delinquent:</i>	0	0	0	0	0
<i>Other Financing Sources (all)</i>	0	0	0	0	0
<b>Total Revenue + Other Financing Sources:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,399,713</b>

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)</b>							
<b>208 Interagency Highway Projects</b>							
200000 Other Financing Sources							
	841010	Transfer In - General Fund	0	1,420,972	0	0	0
		<i>S/T 200000</i>	<u>0</u>	<u>1,420,972</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue + Other Fin. Sources:	0	1,420,972	0	0	0
<b>410 Capital Improvement Fund</b>							
100000 Revenue							
	538100	Interest Income	46,535	41,137	202,327	479,634	698,850
	538150	Unrealized gains/losses	(17,034)	0	(10,117)	0	0
		<i>S/T 100000</i>	<u>29,501</u>	<u>41,137</u>	<u>192,210</u>	<u>479,634</u>	<u>698,850</u>
		Total Revenue - Capital Impr. Fund	29,501	41,137	192,210	479,634	698,850
200000 Other Financing Sources							
	841010	Transfer in - General Fund	5,575,688	2,236,982	0	13,510,000	13,510,000
	841218	Transfer in - Airport Maintenance Fund	0	96,396	0	0	0
	841478	Transfer in - Juvenile Bldg Renovation	55,395	0	0	0	0
		<i>S/T 200000</i>	<u>5,631,083</u>	<u>2,333,378</u>	<u>0</u>	<u>13,510,000</u>	<u>13,510,000</u>
		Total Revenue + Other Fin. Sources:	5,660,584	2,374,515	192,210	13,989,634	14,208,850
<b>420 Capital Road &amp; Bridge Project Fund</b>							
100000 Revenue							
	538100	Interest Income	294	16,046	135,757	47,500	68,972
	538150	Unrealized gains/losses	0	0	0	0	0
		<i>S/T 100000</i>	<u>294</u>	<u>16,046</u>	<u>135,757</u>	<u>47,500</u>	<u>68,972</u>
		Total Revenue - Capital R&B Project Fund	294	16,046	135,757	47,500	68,972
200000 Other Financing Sources							
	841215	Transfer in - Road & Bridge Fund	0	0	0	0	0
	841410	Transfer in - Capital Improvement Fund	427,130	1,866,779	0	1,418,488	1,418,488
		<i>S/T 200000</i>	<u>427,130</u>	<u>1,866,779</u>	<u>0</u>	<u>1,418,488</u>	<u>1,418,488</u>
		Total Revenue + Other Fin. Sources:	427,424	1,882,825	135,757	1,465,988	1,487,460
<b>450 Permanent Improvement Fund</b>							
	538100	Interest Income	7,513	10,251	90,779	100,000	34,496
	538150	Unrealized gains/losses	(2,383)	0	(11,391)	0	0
		<i>Interest Income:</i>	<u>5,130</u>	<u>10,251</u>	<u>79,388</u>	<u>100,000</u>	<u>34,496</u>
		<i>S/T 100000</i>	<u>5,130</u>	<u>10,251</u>	<u>79,388</u>	<u>100,000</u>	<u>34,496</u>
		Total Revenue - Permanent Impr. Fund	5,130	10,251	79,388	100,000	34,496
<b>460 Airport Improvement Fund</b>							
	538100	Interest Income	0	0	0	0	124,823
		<i>Interest Income:</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124,823</u>
		<i>S/T 100000</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124,823</u>
100170 Capital Projects							
	534100	Federal grant - airport projects	206,622	568,859	119,901	8,100,000	0
		<i>Security Gate Improvements 90% of \$500,000</i>					450,000
		<i>Airfield Lighting Improvements 90% of \$750,000</i>					675,000
		<i>Jet Bridge Replacement 90% of \$1,400,000</i>					1,260,000
		<i>Runway 13/31 project 90% of \$21,000,000</i>					18,900,000

## FY25 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
			<i>Intergovernmental Rev:</i>	206,622	568,859	119,901	8,100,000	21,285,000
		539120	Passenger facility charge	75,561	111,184	112,483	116,483	36,125
			<i>Charges for Services:</i>	75,561	111,184	112,483	116,483	36,125
			<i>S/T 100170</i>	282,183	680,043	232,384	8,216,483	21,321,125
			Total Revenue - Airport Imp. Fund	282,183	680,043	232,384	8,216,483	21,445,948
		200000	Other Financing Sources					
		841218	Transfer in - Airport Maintenance Fund	0	0	0	79,000	0
		841410	Transfer in - Capital Improvement Fund	0	0	0	2,900,000	2,900,000
			<i>S/T 200000</i>	0	0	0	2,979,000	2,900,000
			Total Revenue + Other Fin. Sources:	282,183	680,043	232,384	11,195,483	24,345,948
		465	Parking Facility					
		538100	Interest Income	0	0	106,286	118,750	600,000
		538150	Unrealized gains/losses	0	0	0	0	0
			<i>Interest Income:</i>	0	0	106,286	118,750	600,000
			<i>S/T 100000</i>	0	0	106,286	118,750	600,000
		200000	Other Financing Sources					
		841010	Transfer in - General Fund	0	0	0	250,000	5,000,000
		841410	Transfer in - Capital Improvement Fund	750,000	750,000	0	250,000	250,000
			<i>S/T 200000</i>	750,000	750,000	0	500,000	5,250,000
			Total Revenue + Other Fin. Sources:	750,000	750,000	106,286	618,750	5,850,000
		250	G O Parking Garage Proceeds 2024					
		200000	Other Financing Sources					
		810000	Proceeds from Bond Issuance	0	0	0	17,000,000	0
			<i>S/T 200000</i>	0	0	0	17,000,000	0
			Total Revenue + Other Fin. Sources:	0	0	0	17,000,000	0
		472	Computer Upgrade Fund					
		200000	Other Financing Sources					
		841010	Transfer in - General Fund	0	150,746	0	3,576,834	3,576,834
		841410	Transfer in - Capital Improvement Fund	0	0	0	0	0
			<i>S/T 200000</i>	0	150,746	0	3,576,834	3,576,834
			Total Revenue + Other Fin. Sources:	0	150,746	0	3,576,834	3,576,834
		476	Renovations and Capital Acquisitions					
		100000	Revenue					
		538100	Interest Income	1,053	9,762	37,991	47,500	234,289
			<i>Interest Income:</i>	1,053	9,762	37,991	47,500	234,289
			<i>S/T 100000</i>	1,053	9,762	37,991	47,500	234,289
		200000	Other Financing Sources					
		539200	Sale of Assets	0	0	94,295	0	0
		539300	Ins Proceeds - Loss of Fixed Assets	0	49,898	46,618	0	0
		539500	Gain/Loss-Disposal of Fixed Assets	0	0	0	0	0
			<i>Miscellaneous:</i>	0	49,898	140,913	0	0
		841010	Transfer In - General Fund	1,000	0	32,333	787,865	0
		841215	Transfer In - Road & Bridge Fund	288,165	1,850	0	95,053	0
		841218	Transfer In - Airport Maintenance Fund	0	0	0	9,110	0

## FY25 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
		841410	Transfer In - Capital Improvement Fund	0	2,015,225	884,300	8,646,929	8,646,929
		841450	Transfer In - Permanent Improvement Fund	150,000	0	43,000	1,889,254	0
<i>Operating Transfers In:</i>				439,165	2,017,075	959,633	11,428,211	8,646,929
<i>S/T 200000</i>				439,165	2,066,973	1,100,546	11,428,211	8,646,929
<b>Total Revenue + Other Fin. Sources:</b>				<b>440,218</b>	<b>2,076,735</b>	<b>1,138,537</b>	<b>11,475,711</b>	<b>8,881,218</b>

### ALL CAPITAL PROJECT FUNDS SUMMARY

Total Revenue	318,161	807,137	924,929	9,009,867	23,082,555
Total Other Financing Sources	7,247,378	8,538,950	959,633	50,412,533	35,302,251
<b>Grand Total Capital Project Funds</b>	<b>7,565,539</b>	<b>9,346,087</b>	<b>1,884,562</b>	<b>59,422,400</b>	<b>58,384,806</b>

### All Capital Project Funds - Summary by function

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
100000 Revenue	35,978	77,196	551,632	793,384	1,761,430
100100 General Government	0	0	0	0	0
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	282,183	680,043	232,384	8,216,483	21,321,125
200000 Other Financing Sources	0	49,898	140,913	0	0
200000 OFS Transfers	7,247,378	8,538,950	959,633	50,412,533	35,302,251
<b>Total Revenue + Other Financing Sources</b>	<b>7,565,539</b>	<b>9,346,087</b>	<b>1,884,562</b>	<b>59,422,400</b>	<b>58,384,806</b>

### All Capital Project Funds -Summary of Revenues by Type

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
<i>Property Taxes - Current:</i>	0	0	0	0	0
<i>Property Taxes - Delinquent:</i>	0	0	0	0	0
<i>Other Taxes:</i>	0	0	0	0	0
<i>Sales Tax:</i>	0	0	0	0	0
<i>Licenses &amp; Permits:</i>	0	0	0	0	0
<i>Intergovernmental Rev:</i>	206,622	568,859	119,901	8,100,000	21,285,000
<i>Charges for Services:</i>	75,561	111,184	112,483	116,483	36,125
<i>Fines &amp; Forfeitures:</i>	0	0	0	0	0
<i>Interest:</i>	35,978	77,196	551,632	793,384	1,761,430
<i>Rent/Commissions:</i>	0	0	0	0	0
<i>Miscellaneous:</i>	0	0	0	0	0
<i>Other Financing Sources (all)</i>	7,247,378	8,588,848	1,100,546	50,412,533	35,302,251
<b>Total Revenue + Other Financing Sources:</b>	<b>7,565,539</b>	<b>9,346,087</b>	<b>1,884,562</b>	<b>59,422,400</b>	<b>58,384,806</b>

## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>Total Revenues - All Budgeted Funds</b>							
<b>Summary of Revenue by Function</b>			<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
		100000 Revenue	43,285,562	49,665,561	55,144,778	58,670,381	64,089,526
		100100 General Government	3,023,516	3,134,180	2,886,205	2,887,841	2,941,448
		100110 Judicial	1,705,288	1,647,928	1,696,487	1,920,253	1,788,739
		100120 Law Enforcement/Corrections	1,144,047	1,292,034	1,473,090	1,461,914	2,047,581
		100140 Health & Human Services	105,319	92,878	176,613	96,455	92,226
		100150 Public Buildings	1,828,201	2,200,591	2,416,445	2,203,239	2,392,007
		100160 Transportation & Roads	2,225,206	2,088,584	2,037,274	2,007,637	2,094,241
		100170 Capital Projects	282,183	680,043	232,384	8,216,483	21,321,125
		200000 Other Financing Sources	243,257	246,411	762,215	342,501	0
		200000 OFS Transfers	7,899,413	8,733,176	2,785,808	52,159,164	37,081,443
		<b>Total Revenue + Other Financing Sources</b>	<b>61,741,992</b>	<b>69,781,386</b>	<b>69,611,299</b>	<b>129,965,868</b>	<b>133,848,336</b>
		Less Operating Transfers In	(7,899,413)	(8,733,176)	(2,785,808)	(52,159,164)	(37,081,443)
		<b>Total Revenue</b>	<b>53,842,579</b>	<b>61,048,210</b>	<b>66,825,491</b>	<b>77,806,704</b>	<b>96,766,893</b>
<b>Summary of Revenues by Type</b>			<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
		<i>Property Taxes - Current:</i>	23,219,025	26,170,621	28,552,718	34,187,313	36,908,945
		<i>Property Taxes - Delinquent:</i>	684,069	665,187	592,465	709,591	866,673
		<i>Other Taxes:</i>	416,398	483,729	481,637	417,043	487,018
		<i>Sales Tax:</i>	18,705,938	21,566,743	22,964,800	20,100,000	20,182,973
		<i>Licenses &amp; Permits:</i>	1,672,977	1,667,574	1,664,254	1,625,472	1,672,641
		<i>Intergovernmental Rev:</i>	1,307,213	1,742,094	1,469,477	9,665,344	23,299,105
		<i>Charges for Services:</i>	3,764,764	4,034,273	3,845,361	3,847,219	3,697,932
		<i>Fines &amp; Forfeitures:</i>	953,408	841,201	829,018	820,330	881,251
		<i>Interest:</i>	260,132	779,281	2,553,158	3,256,434	5,643,917
		<i>Rent/Commissions:</i>	882,340	849,609	821,071	853,868	982,787
		<i>Miscellaneous:</i>	1,733,058	2,001,487	2,289,317	1,981,589	2,143,651
		<i>Other Financing Sources (all)</i>	8,142,670	8,979,587	3,548,023	52,501,665	37,081,443
		<b>Total Revenue + Other Financing Sources</b>	<b>61,741,992</b>	<b>69,781,386</b>	<b>69,611,299</b>	<b>129,965,868</b>	<b>133,848,336</b>
		Less Other Financing Sources(all funds)	(8,142,670)	(8,979,587)	(3,548,023)	(52,501,665)	(37,081,443)
		Plus Other Financing Sources Revenue	243,257	246,411	762,215	342,501	0
		<b>Total Revenue</b>	<b>53,842,579</b>	<b>61,048,210</b>	<b>66,825,491</b>	<b>77,806,704</b>	<b>96,766,893</b>

### FY25 Estimated Revenue

Fund	Organization	Account	Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>478 Juvenile Building Renovation</b>								
	100000		Revenue					
	538100	Interest Income		0	0	0	0	0
		<i>Interest Income:</i>		0	0	0	0	0
		<i>S/T 100000</i>		0	0	0	0	0
	200000		Other Financing Sources					
	841450	Transfer in - Permanent Improvement Fund		0	0	0	0	0
		<i>S/T 200000</i>		0	0	0	0	0
		Total Revenue + Other Fin. Sources:		0	0	0	0	0

#### ALL CAPITAL PROJECT FUNDS SUMMARY

Total Revenue	318,161	807,137	924,929	9,009,867	23,082,555
Total Other Financing Sources	7,247,378	8,538,950	959,633	50,412,533	35,302,251
<b>Grand Total Capital Project Funds</b>	<b>7,565,539</b>	<b>9,346,087</b>	<b>1,884,562</b>	<b>59,422,400</b>	<b>58,384,806</b>

#### All Capital Project Funds - Summary by function

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
100000 Revenue	35,978	77,196	551,632	793,384	1,761,430
100100 General Government	0	0	0	0	0
100110 Judicial	0	0	0	0	0
100120 Law Enforcement/Corrections	0	0	0	0	0
100140 Health & Human Services	0	0	0	0	0
100150 Public Buildings	0	0	0	0	0
100160 Transportation & Roads	0	0	0	0	0
100170 Capital Projects	282,183	680,043	232,384	8,216,483	21,321,125
200000 Other Financing Sources	0	49,898	140,913	0	0
200000 OFS Transfers	7,247,378	8,538,950	959,633	50,412,533	35,302,251
Total Revenue + Other Financing Sources	7,565,539	9,346,087	1,884,562	59,422,400	58,384,806

#### All Capital Project Funds - Summary of Revenues by Type

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
<i>Property Taxes - Current:</i>	0	0	0	0	0
<i>Property Taxes - Delinquent:</i>	0	0	0	0	0
<i>Other Taxes:</i>	0	0	0	0	0
<i>Sales Tax:</i>	0	0	0	0	0
<i>Licenses &amp; Permits:</i>	0	0	0	0	0
<i>Intergovernmental Rev:</i>	206,622	568,859	119,901	8,100,000	21,285,000
<i>Charges for Services:</i>	75,561	111,184	112,483	116,483	36,125
<i>Fines &amp; Forfeitures:</i>	0	0	0	0	0
<i>Interest:</i>	35,978	77,196	551,632	793,384	1,761,430
<i>Rent/Commissions:</i>	0	0	0	0	0
<i>Miscellaneous:</i>	0	0	0	0	0
<i>Other Financing Sources (all)</i>	7,247,378	8,588,848	1,100,546	50,412,533	35,302,251
<b>Total Revenue + Other Financing Sources:</b>	<b>7,565,539</b>	<b>9,346,087</b>	<b>1,884,562</b>	<b>59,422,400</b>	<b>58,384,806</b>



## FY25 Estimated Revenue

Fund	Organization	Account Revenue Description	Audited Revenue FY20/21	Audited Revenue FY21/22	Audited Revenue FY22/23	Est.Rev Revenue FY23/24	Est.Rev Revenue FY24/25
<b>Total Revenues - All Budgeted Funds</b>							
<b>Summary of Revenue by Function</b>			<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
		100000 Revenue	43,285,562	49,665,561	55,144,778	58,670,381	64,089,526
		100100 General Government	3,023,516	3,134,180	2,886,205	2,887,841	2,941,448
		100110 Judicial	1,705,288	1,647,928	1,696,487	1,920,253	1,788,739
		100120 Law Enforcement/Corrections	1,144,047	1,292,034	1,473,090	1,461,914	2,047,581
		100140 Health & Human Services	105,319	92,878	176,613	96,455	92,226
		100150 Public Buildings	1,828,201	2,200,591	2,416,445	2,203,239	2,392,007
		100160 Transportation & Roads	2,225,206	2,088,584	2,037,274	2,007,637	2,094,241
		100170 Capital Projects	282,183	680,043	232,384	8,216,483	21,321,125
		200000 Other Financing Sources	243,257	246,411	762,215	342,501	0
		200000 OFS Transfers	7,899,413	8,733,176	2,785,808	52,159,164	37,081,443
		<b>Total Revenue + Other Financing Sources</b>	<b>61,741,992</b>	<b>69,781,386</b>	<b>69,611,299</b>	<b>129,965,868</b>	<b>133,848,336</b>
		Less Operating Transfers In	(7,899,413)	(8,733,176)	(2,785,808)	(52,159,164)	(37,081,443)
		<b>Total Revenue</b>	<b>53,842,579</b>	<b>61,048,210</b>	<b>66,825,491</b>	<b>77,806,704</b>	<b>96,766,893</b>
<b>Summary of Revenues by Type</b>			<b>FY20/21</b>	<b>FY21/22</b>	<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
		<i>Property Taxes - Current:</i>	23,219,025	26,170,621	28,552,718	34,187,313	36,908,945
		<i>Property Taxes - Delinquent:</i>	684,069	665,187	592,465	709,591	866,673
		<i>Other Taxes:</i>	416,398	483,729	481,637	417,043	487,018
		<i>Sales Tax:</i>	18,705,938	21,566,743	22,964,800	20,100,000	20,182,973
		<i>Licenses &amp; Permits:</i>	1,672,977	1,667,574	1,664,254	1,625,472	1,672,641
		<i>Intergovernmental Rev:</i>	1,307,213	1,742,094	1,469,477	9,665,344	23,299,105
		<i>Charges for Services:</i>	3,764,764	4,034,273	3,845,361	3,847,219	3,697,932
		<i>Fines &amp; Forfeitures:</i>	953,408	841,201	829,018	820,330	881,251
		<i>Interest:</i>	260,132	779,281	2,553,158	3,256,434	5,643,917
		<i>Rent/Commissions:</i>	882,340	849,609	821,071	853,868	982,787
		<i>Miscellaneous:</i>	1,733,058	2,001,487	2,289,317	1,981,589	2,143,651
		<i>Other Financing Sources (all)</i>	8,142,670	8,979,587	3,548,023	52,501,665	37,081,443
		<b>Total Revenue + Other Financing Sources</b>	<b>61,741,992</b>	<b>69,781,386</b>	<b>69,611,299</b>	<b>129,965,868</b>	<b>133,848,336</b>
		Less Other Financing Sources(all funds)	(8,142,670)	(8,979,587)	(3,548,023)	(52,501,665)	(37,081,443)
		Plus Other Financing Sources Revenue	243,257	246,411	762,215	342,501	0
		<b>Total Revenue</b>	<b>53,842,579</b>	<b>61,048,210</b>	<b>66,825,491</b>	<b>77,806,704</b>	<b>96,766,893</b>

Summary of Changes From FY24 to FY25										
Fund-Org	Department	FY24 Total	FY25 Total	Variance		Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
		Amended Budget	Adopted Budget	Amount	%					
	<b>General Fund</b>									
110-100423	County Clerk	1,580,433	1,625,457	45,024	3%	33,024	3,656	8,344	0	0
110-100425	County Clerk Archive Restoration	284,972	187,559	-97,413	-34%	3,039	610	-101,062	0	0
110-100445	Telecommunications	68,725	74,940	6,215	9%	5,180	1,035	0	0	0
110-100446	Purchasing	438,383	514,434	76,051	17%	63,816	7,995	4,240	0	0
110-100447	Human Resources	326,464	353,247	26,783	8%	8,348	11,745	6,690	0	0
110-100448	Records Management	28,475	32,438	3,963	14%	1,239	220	2,504	0	0
110-100451	Non -Departmental	3,901,778	4,243,290	341,512	9%	0	30,410	311,102	0	0
110-100460	County Judge	354,863	367,405	12,542	4%	10,147	2,095	300	0	0
110-100470	Postal Service	30,500	31,300	800	3%	0	0	800	0	0
110-100520	Elections	575,023	697,100	122,077	21%	58,924	6,640	29,513	27,000	0
110-100530	Auditor	914,702	940,275	25,573	3%	22,523	3,050	0	0	0
110-100550	Tax Assessor-Collector	2,021,058	2,120,637	99,579	5%	69,343	13,930	16,306	0	0
110-100560	Information Services	2,159,365	2,978,868	819,503	38%	82,093	59,710	677,700	0	0
110-100900	Extension Service	141,287	145,021	3,734	3%	4,479	480	4,775	-6,000	0
110-110465	Court of Appeals	17,298	17,298	0	0%	0	0	0	0	0
110-110467	County Court-at-Law #1	385,891	403,062	17,171	4%	14,462	2,930	-221	0	0
110-110468	County Court-at-Law #2	474,340	475,662	1,322	0%	9,942	605	-9,225	0	0
110-110470	Attorney General Master	500	500	0	0%	0	0	0	0	0
110-110471	124th District Court	216,665	229,769	13,104	6%	10,909	2,195	0	0	0
110-110472	188th District Court	224,835	237,939	13,104	6%	10,909	2,195	0	0	0
110-110473	307th District Court	221,564	234,773	13,209	6%	11,004	2,205	0	0	0
110-110474	Judicial Expenses	2,972,100	3,369,500	397,400	13%	0	0	397,400	0	0
110-110480	District Clerk	1,080,053	1,140,632	60,579	6%	50,419	10,160	0	0	0
110-110491	Justice of the Peace #1	511,383	530,370	18,987	4%	14,135	2,870	1,982	0	0
110-110492	Justice of the Peace #2	265,483	281,128	15,645	6%	12,980	2,665	0	0	0
110-110493	Justice of the Peace #3	302,022	312,413	10,391	3%	8,696	1,695	0	0	0
110-110494	Justice of the Peace #4	268,612	285,339	16,727	6%	13,882	2,845	0	0	0
110-110500	District Attorney	3,622,543	3,777,610	155,067	4%	60,572	80,735	13,760	0	0
110-110600	Bail Bond Board	4,960	4,960	0	0%	0	0	0	0	0
110-110800	Collections	0	0	0	0%	0	0	0	0	0
110-120731	Constable #1	100,502	106,249	5,747	6%	5,000	1,055	-308	0	0
110-120732	Constable #2	99,239	105,599	6,360	6%	5,000	1,130	230	0	0
110-120733	Constable #3	116,567	122,902	6,335	5%	5,000	1,130	205	0	0
110-120734	Constable #4	116,647	106,079	-10,568	-9%	5,000	1,125	-16,693	0	0
110-120742	Sheriff - Corrections	8,305,575	9,316,840	1,011,265	12%	734,297	219,570	71,898	-14,500	0
110-120750	Contract Jail Operations	15,419,869	17,696,071	2,276,202	15%	1,280,257	757,845	238,100	0	0
110-120760	Criminal Justice Operations	711,817	735,722	23,905	3%	15,000	8,105	800	0	0
110-120772	Department of Public Safety	10,516	10,516	0	0%	0	0	0	0	0
110-120774	Texas Parks & Wildlife	1,530	1,530	0	0%	0	0	0	0	0
110-120775	Texas Alcohol-Beverage Com.	225	225	0	0%	0	0	0	0	0
110-130750	Juvenile Board	183,675	183,705	30	0%	0	30	0	0	0
110-130772	Community Supervision	52,368	0	-52,368	-100%	0	0	-52,368	0	0
110-130774	Pre-Trial Officer	54,830	58,771	3,941	7%	3,286	655	0	0	0
110-140430	Veterans Service	148,437	154,291	5,854	4%	2,889	565	2,400	0	0
110-140440	Civil Defense	42,000	42,000	0	0%	0	0	0	0	0
110-140870	Emergency Management	324,462	344,952	20,490	6%	17,200	3,290	0	0	0
110-140880	Health Department	1,493,374	1,580,939	87,565	6%	39,425	7,840	40,300	0	0
110-140936	Historical Commission	11,300	11,300	0	0%	0	0	0	0	0
110-140950	Contract Service Organizations	512,478	529,378	16,900	3%	0	0	16,900	0	0
110-150447	CSCD Annex	1,200	1,200	0	0%	0	0	0	0	0
110-150448	Records Building	15,490	15,300	-190	-1%	0	0	-190	0	0
110-150466	ADA Compliance	35,000	35,000	0	0%	0	0	0	0	0
110-150570	Courthouse Building	1,548,569	1,704,749	156,180	10%	58,560	10,745	86,875	0	0
110-150575	CH Housekeeping	423,106	463,564	40,458	10%	30,338	5,320	4,800	0	0
110-150585	Jail Building	508,520	538,000	29,480	6%	0	0	29,480	0	0
110-150590	Service Center Building	65,475	69,750	4,275	7%	0	0	4,275	0	0
110-150610	Comm. Bldg. - Longview Whaley St.	94,190	100,090	5,900	6%	-2,000	-585	8,485	0	0
110-150611	Comm. Bldg. - Judson	21,990	22,400	410	2%	0	0	410	0	0
110-150620	Comm. Bldg. - Greggton	34,673	37,830	3,157	9%	190	797	2,170	0	0
110-150621	P2 Just Ctr - Landscape Mgt	0	30,000	30,000	0%	0	0	30,000	0	0
110-150632	Gladewater Commerce - Offices	0	0	0	0%	0	0	0	0	0
110-150634	Comm. Bldg. - Hugh Camp Park	82,681	76,220	-6,461	-8%	-20,596	-12,730	26,865	0	0
110-150636	Comm. Bldg. - Kilgore	99,543	249,700	150,157	151%	0	0	150,157	0	0
110-150641	Comm. Bldg. - Elderville	27,105	27,150	45	0%	0	0	45	0	0
110-150643	Longview Eastman Rd Offices	27,200	28,600	1,400	5%	0	0	1,400	0	0
110-150644	Purchasing Surplus Building	3,500	5,700	2,200	63%	0	0	2,200	0	0
110-150645	Civil Air Patrol Building	0	0	0	0%	0	0	0	0	0
110-150700	MAS Criminal Justice Center	63,010	64,000	990	2%	0	0	990	0	0
110-150725	Youth Detention Building	0	0	0	0%	0	0	0	0	0
	<b>Total General Fund (110)</b>	<b>54,150,940</b>	<b>60,189,248</b>	<b>6,038,308</b>	<b>11%</b>	<b>2,758,911</b>	<b>1,258,563</b>	<b>2,014,334</b>	<b>6,500</b>	<b>0</b>

Summary of Changes From FY24 to FY25											
Fund-Org	Department	FY24 Total	FY25 Total	Variance		Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease	
		Amended Budget	Adopted Budget	Amount	%						
	<b>Road &amp; Bridge Fund</b>										
215-160790	Administration	394,244	418,424	24,180	6%	20,000	4,180	0	0	0	
215-160800	General	38,457	50,100	11,643	30%	0	0	11,643	0	0	
215-160810	Precinct #1	1,597,339	1,700,174	102,835	6%	90,996	15,435	-3,596	0	0	
215-160820	Precinct #2	219,224	213,019	-6,205	-3%	2,236	440	-8,881	0	0	
215-160830	Precinct #3	2,036,642	2,257,515	220,873	11%	87,685	25,360	130,243	-22,415	0	
215-160840	Precinct #4	1,399,993	1,490,225	90,232	6%	58,875	11,302	20,055	0	0	
	<b>Total Road &amp; Bridge Fund (215)</b>	<b>5,685,899</b>	<b>6,129,457</b>	<b>443,558</b>	<b>8%</b>	<b>259,792</b>	<b>56,717</b>	<b>149,464</b>	<b>-22,415</b>	<b>0</b>	
	<b>Airport Fund</b>										
218-100691	Administration	496,801	947,821	451,020	91%	22,105	4,060	424,855	0	0	
218-100693	Terminal Building	330,936	0	-330,936	-100%	-66,940	-43,075	-220,921	0	0	
218-100694	Operations	217,134	516,886	299,752	138%	42,159	4,940	252,653	0	0	
218-100695	Airfield	91,692	0	-91,692	-100%	0	0	-91,692	0	0	
218-100696	Maintenance Shop	561,963	789,117	227,154	40%	119,962	52,315	68,159	-13,282	0	
218-100698	Marketing	14,600	0	-14,600	-100%	0	0	-14,600	0	0	
218-100699	Fire Protection	93,357	62,500	-30,857	-33%	0	0	-30,857	0	0	
218-130697	Security	1,382,191	1,490,841	108,650	8%	80,245	15,245	13,160	0	0	
	<b>Total Airport Fund (218)</b>	<b>3,188,674</b>	<b>3,807,165</b>	<b>618,491</b>	<b>19%</b>	<b>197,531</b>	<b>33,485</b>	<b>400,757</b>	<b>-13,282</b>	<b>0</b>	
	<b>Total Operations</b>	<b>63,025,513</b>	<b>70,125,870</b>	<b>7,100,357</b>	<b>11%</b>	<b>3,216,234</b>	<b>1,348,765</b>	<b>2,564,555</b>	<b>-29,197</b>	<b>0</b>	
Fund -Org	<b>Discretionary Funds</b>										
203-110500	Oilfield Prosecution Fund	10,503	10,503	0	0%	0	0	0	0	0	
203-120733	Constable 3 Seized Assets	2,087	0	-2,087	-100%	0	0	-2,087	0	0	
204-110474	District Court Technology Fund	2,500	2,500	0	0%	0	0	0	0	0	
205-110474	Co. Court Technology Fund	17,170	15,900	-1,270	-7%	0	0	-1,270	0	0	
206-100448	Co. Court Records Preservation	28,016	29,542	1,526	5%	1,101	225	200	0	0	
207-110485	Dist Court Records Preservation	66,481	36,302	-30,179	-45%	1,101	220	-31,500	0	0	
213-100448	County Clerk Rec Mgmt	184,157	180,712	-3,445	-2%	3,740	750	5,520	-13,455	0	
217-110510	Law Library Fund	88,787	92,645	3,858	4%	700	150	3,008	0	0	
220-110474	Local Truancy Fund	2,000	2,000	0	0%	0	0	0	0	0	
224-140950	Family Protection Fund	5,416	0	-5,416	-100%	0	0	-5,416	0	0	
230-120742	Social Security Incentive	60,000	60,000	0	0%	0	0	0	0	0	
232-100448	County-Wide Rec Mgmt	0	0	0	0%	0	0	0	0	0	
233-120449	Building Security	40,000	40,000	0	0%	0	0	0	0	0	
234-110475	Drug Court Program	0	0	0	0%	0	0	0	0	0	
245-150900	County Facility Improvements	20,000	20,000	0	0%	0	0	0	0	0	
246-140950	Opiod Abatement Trust Fund	0	0	0	0%	0	0	0	0	0	
272-xxxxxx	Workforce Investment Fund	400,000	0	-400,000	-100%	0	-400,000	0	0	0	
273-110491-4	Justice Court Technology Fund	66,748	54,700	-12,048	-18%	0	0	-12,048	0	0	
276-110490-4	Justice of the Peace Security	22,250	22,250	0	0%	0	0	0	0	0	
277-100448	Co. Clerk Criminal Rec Mgmt	0	0	0	0%	0	0	0	0	0	
282-140950	Health Care Fund	33,524	60,000	26,476	79%	0	0	26,476	0	0	
	<b>Total Discretionary Funds</b>	<b>1,049,639</b>	<b>627,054</b>	<b>-422,585</b>	<b>-40%</b>	<b>6,642</b>	<b>-398,655</b>	<b>-17,117</b>	<b>-13,455</b>	<b>0</b>	
Fund-Org	<b>Debt Service</b>										
358-xxxxxx	I&S GO 2024-Parking Garage	0	1,313,544	1,313,544		0	0	0	0	1,313,544	
Fund-Org	<b>Capital &amp; Interagency Project Funds</b>										
208-xxxxxx	Interagency Projects	199,000	0	-199,000	-100%	0	0	-199,000	0	0	
410-150900	Capital Improvements Funds	150,000	600,000	450,000	300%	0	0	0	450,000	0	
420-xxxxxx	Capital Road and Bridge Projects	1,327,369	1,811,591	484,222	36%	0	0	0	484,222	0	
450-150900	Permanent Improvement Fund	115,496	450,000	334,504	290%	0	0	0	334,504	0	
460-100692	Airport Improvements	21,589,298	24,321,215	2,731,917	13%	0	0	0	2,731,917	0	
465-150465	Parking Facility	6,350,000	6,139,852	-210,148	-3%	0	0	0	-210,148	0	
250-150465	GO Parking Garage Proceeds 2024	17,000,000	13,507,565	-3,492,435	-21%	0	0	0	-3,492,435	0	
472-100570	Computer Upgrade Project	597,000	3,943,399	3,346,399	561%	0	0	0	3,346,399	0	
476-xxxxxx	Renovations & Capital Acquisitions	5,841,009	11,265,026	5,424,017	93%	0	0	0	5,424,017	0	
	<b>Total Capital/Interagency Proj Funds</b>	<b>53,169,172</b>	<b>62,038,648</b>	<b>8,869,476</b>	<b>17%</b>	<b>0</b>	<b>0</b>	<b>-199,000</b>	<b>9,068,476</b>	<b>0</b>	
	<b>Total All Funds</b>	<b>117,244,324</b>	<b>134,105,116</b>	<b>16,860,792</b>	<b>14%</b>	<b>3,222,876</b>	<b>950,110</b>	<b>2,348,438</b>	<b>9,025,824</b>	<b>1,313,544</b>	

Comparison of FY24 to FY25															
Org. #	Department	FY24 Amended					Budget Inc. or (Decrease)	FY25 Adopted							
		Salary	Fringes	Operating	Capital	Debt Svc		Total	Salary	Fringes	Operating	Capital	Debt Svc	Total	
100423	County Clerk	943,817	570,268	66,348	0	0	1,580,433	45,024	976,841	573,924	74,692	0	0	1,625,457	
100425	Co Clk Archive Restoration	58,077	25,940	200,955	0	0	284,972	(97,413)	61,116	26,550	99,893	0	0	187,559	
100445	Telecommunications	57,320	11,255	150	0	0	68,725	6,215	62,500	12,290	150	0	0	74,940	
100446	Purchasing	282,753	126,315	29,315	0	0	438,383	76,051	346,569	134,310	33,555	0	0	514,434	
100447	Human Resources	186,664	78,840	60,960	0	0	326,464	26,783	195,012	90,585	67,650	0	0	353,247	
100448	Records Management	14,514	8,380	5,581	0	0	28,475	3,963	15,753	8,600	8,085	0	0	32,438	
100451	Non-Departmental	0	279,320	3,622,458	0	0	3,901,778	341,512	0	309,730	3,933,560	0	0	4,243,290	
100460	County Judge	228,599	107,564	18,700	0	0	354,863	12,542	238,746	109,659	19,000	0	0	367,405	
100470	Postal Service	0	0	30,500	0	0	30,500	800	0	0	31,300	0	0	31,300	
100520	Elections	266,941	102,885	205,197	0	0	575,023	122,077	325,865	109,525	234,710	27,000	0	697,100	
100530	Auditor	583,619	306,010	25,025	0	0	914,702	25,573	606,190	309,060	25,025	0	0	940,275	
100550	Tax Assessor-Collector	1,140,840	647,909	232,309	0	0	2,021,058	99,579	1,210,183	661,839	248,615	0	0	2,120,637	
100560	Information Services	552,040	253,700	1,353,625	0	0	2,159,365	819,503	634,133	313,410	2,031,325	0	0	2,978,868	
100900	AgrLife Extension Services	80,957	24,355	29,975	6,000	0	141,287	3,734	85,436	24,835	34,750	0	0	145,021	
110465	Court of Appeals	16,008	1,290	0	0	0	17,298	0	16,008	1,290	0	0	0	17,298	
110467	County Court-at-Law #1	274,021	98,824	13,046	0	0	385,891	17,171	288,483	101,754	12,825	0	0	403,062	
110468	County Court-at-Law #2	331,101	108,734	34,505	0	0	474,340	1,322	341,043	109,339	25,280	0	0	475,662	
110470	Attorney General Master	0	0	500	0	0	500	0	0	0	500	0	0	500	
110471	124th District Court	141,395	56,640	18,630	0	0	216,665	13,104	152,304	58,835	18,630	0	0	229,769	
110472	188th District Court	138,595	56,415	29,825	0	0	224,835	13,104	149,504	58,610	29,825	0	0	237,939	
110473	307th District Court	141,469	56,995	23,100	0	0	221,564	13,209	152,473	59,200	23,100	0	0	234,773	
110474	Judicial Expenses	0	0	2,972,100	0	0	2,972,100	397,400	0	0	3,369,500	0	0	3,369,500	
110480	District Clerk	628,274	389,429	62,350	0	0	1,080,053	60,579	678,693	399,589	62,350	0	0	1,140,632	
110491	Justice of the Peace #1	303,453	179,959	27,971	0	0	511,383	18,987	317,588	182,829	29,953	0	0	530,370	
110492	Justice of the Peace #2	164,619	90,554	10,310	0	0	265,483	15,645	177,599	93,219	10,310	0	0	281,128	
110493	Justice of the Peace #3	192,453	96,269	13,300	0	0	302,022	10,391	201,149	97,964	13,300	0	0	312,413	
110494	Justice of the Peace #4	162,488	90,124	16,000	0	0	268,612	16,727	176,370	92,969	16,000	0	0	285,339	
110500	District Attorney	2,462,819	933,384	226,340	0	0	3,622,543	155,067	2,523,391	1,014,119	240,100	0	0	3,777,610	
110600	Bail Bond Board	3,000	605	1,355	0	0	4,960	0	3,000	605	1,355	0	0	4,960	
110800	Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	
120731	Constable #1	60,480	27,654	12,368	0	0	100,502	5,747	65,480	28,709	12,060	0	0	106,249	
120732	Constable #2	61,680	27,829	9,730	0	0	99,239	6,360	66,680	28,959	9,960	0	0	105,599	
120733	Constable #3	66,680	28,467	21,420	0	0	116,567	6,335	71,680	29,597	21,625	0	0	122,902	
120734	Constable #4	59,280	27,324	30,043	0	0	116,647	(10,568)	64,280	28,449	13,350	0	0	106,079	
120742	Sheriff - Corrections	5,028,609	2,212,414	1,050,052	14,500	0	8,305,575	1,011,265	5,762,906	2,431,984	1,121,950	0	0	9,316,840	
120750	Contract Jail Operations	8,542,534	3,634,935	3,242,400	0	0	15,419,869	2,276,202	9,822,791	4,392,780	3,480,500	0	0	17,696,071	
120760	Criminal Justice Operations	420,232	197,305	94,280	0	0	711,817	23,905	435,232	205,410	95,080	0	0	735,722	
120772	Department of Public Safety	0	0	10,516	0	0	10,516	0	0	0	10,516	0	0	10,516	
120774	Texas Parks & Wildlife	0	0	1,530	0	0	1,530	0	0	0	1,530	0	0	1,530	
120775	Texas Alcohol-Beverage Com.	0	0	225	0	0	225	0	0	0	225	0	0	225	
130750	Juvenile Board	116,613	67,062	0	0	0	183,675	30	116,613	67,092	0	0	0	183,705	
130772	Community Supervision	0	0	52,368	0	0	52,368	(52,368)	0	0	0	0	0	0	
130774	Pre-Trial Officer	32,050	20,690	2,090	0	0	54,830	3,941	35,336	21,345	2,090	0	0	58,771	
140430	Veterans Service	81,272	44,865	22,300	0	0	148,437	5,854	84,161	45,430	24,700	0	0	154,291	
140440	Civil Defense	0	0	42,000	0	0	42,000	0	0	0	42,000	0	0	42,000	
140870	Emergency Management	167,212	64,250	93,000	0	0	324,462	20,490	184,412	67,540	93,000	0	0	344,952	
140880	Health Department	368,824	203,450	921,100	0	0	1,493,374	87,565	408,249	211,290	961,400	0	0	1,580,939	
140936	Historical Commission	0	0	11,300	0	0	11,300	0	0	0	11,300	0	0	11,300	
140950	Service Organization Cont.	0	0	512,478	0	0	512,478	16,900	0	0	529,378	0	0	529,378	
150447	CSCD Annex	0	0	1,200	0	0	1,200	0	0	0	1,200	0	0	1,200	
150448	Records Facility	0	0	15,490	0	0	15,490	(190)	0	0	15,300	0	0	15,300	
150466	ADA Compliance	0	0	35,000	0	0	35,000	0	0	0	35,000	0	0	35,000	
150570	Courthouse Building	442,719	238,175	867,675	0	0	1,548,569	156,180	501,279	248,920	954,550	0	0	1,704,749	
150575	CH Housekeeping	216,946	161,110	45,050	0	0	423,106	40,458	247,284	166,430	49,850	0	0	463,564	
150585	Jail Building	0	0	508,520	0	0	508,520	29,480	0	0	538,000	0	0	538,000	
150590	Service Center Building	0	0	65,475	0	0	65,475	4,275	0	0	69,750	0	0	69,750	
150610	Comm. Bldg. - Whaley St.	29,000	6,475	58,715	0	0	94,190	5,900	27,000	5,890	67,200	0	0	100,090	
150611	Comm. Bldg. - Judson	0	0	21,990	0	0	21,990	410	0	0	22,400	0	0	22,400	
150620	Comm. Bldg. - Greggton	4,410	883	29,380	0	0	34,673	3,157	4,600	1,680	31,550	0	0	37,830	
150621	P2 Justice Center	0	0	0	0	0	0	30,000	0	0	30,000	0	0	30,000	
150634	Comm. Bldg. - Hugh Camp Park	20,596	13,950	48,135	0	0	82,681	(6,461)	0	1,220	75,000	0	0	76,220	
150636	Comm. Bldg. - Kilgore	0	0	99,543	0	0	99,543	150,157	0	0	249,700	0	0	249,700	
150641	Comm. Bldg. - Elderville	0	0	27,105	0	0	27,105	45	0	0	27,150	0	0	27,150	
150643	Longview Eastman Rd Offices	0	0	27,200	0	0	27,200	1,400	0	0	28,600	0	0	28,600	
150644	Purchasing Surplus Building	0	0	3,500	0	0	3,500	2,200	0	0	5,700	0	0	5,700	
150645	Civil Air Patrol Building	0	0	0	0	0	0	0	0	0	0	0	0	0	
150700	MAS Criminal Justice Center	0	0	63,010	0	0	63,010	990	0	0	64,000	0	0	64,000	
150725	Youth Detention Building	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total General Fund 110		25,075,021	11,678,801	17,376,618	20,500	0	54,150,940	6,038,308	27,833,932	12,937,364	19,390,952	27,000	0	60,189,248	
<b>Road &amp; Bridge Fund</b>															
160790	Administration	274,688	119,556	0	0	0	394,244	24,180	294,688	123,736	0	0	0	418,424	
160800	General	0	0	38,457	0	0	38,457	11,643	0	0	50,100	0	0	50,100	
160810	Precinct #1	776,668	373,175	447,496	0	0	1,597,339	102,835	867,664	388,610	443,900	0	0	1,700,174	
160820	Precinct #2	47,673	23,685	147,866	0	0	219,224	(6,205)	49,909	24,125	138,985	0	0	213,019	
160830	Precinct #3	813,354	402,616	798,257	22,415	0	2,036,642	220,873	901,039	427,976	928,500	0	0	2,257,515	
160840	Precinct #4	674,270	344,928	380,795	0	0	1,399,993	90,232	733,145	356,230	400,850	0	0	1,490,225	
Total Road & Bridge Fund 215		2,586,653	1,263,960	1,812,871	22,415	0	5,685,899	443,558	2,846,445	1,320,677					

Comparison of FY24 to FY25															
Org. #	Department	FY24 Amended						Budget Inc. or (Decrease)	FY25 Adopted						
		Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total	
	<b>Airport Fund</b>														
100691	Administration	179,355	79,495	237,951	0	0	496,801	451,020	201,460	83,555	662,806	0	0	0	947,821
100693	Terminal Building	66,940	43,075	220,921	0	0	330,936	(330,936)	0	0	0	0	0	0	0
100694	Operations	138,137	56,350	22,647	0	0	217,134	299,752	180,296	61,290	275,300	0	0	0	516,886
100695	Airfield	0	0	91,692	0	0	91,692	(91,692)	0	0	0	0	0	0	0
100696	Maintenance Shop	245,355	120,715	166,661	29,232	0	561,963	227,154	365,317	173,030	234,820	15,950	0	0	789,117
100698	Marketing	0	0	14,600	0	0	14,600	(14,600)	0	0	0	0	0	0	0
100699	Fire Protection	0	0	93,357	0	0	93,357	(30,857)	0	0	62,500	0	0	0	62,500
130697	Airport Public Safety	920,556	381,795	79,840	0	0	1,382,191	108,650	1,000,801	397,040	93,000	0	0	0	1,490,841
	Total Airport Maint. Fund 218	1,550,343	681,430	927,669	29,232	0	3,188,674	618,491	1,747,874	714,915	1,328,426	15,950	0	0	3,807,165
	<b>Other Funds</b>														
202	Oilfield Prosecution	0	0	10,503	0	0	10,503	0	0	0	10,503	0	0	0	10,503
203	Constable 3 Seized Funds	0	0	2,087	0	0	2,087	(2,087)	0	0	0	0	0	0	0
204	District Court Technology Fund	0	0	2,500	0	0	2,500	0	0	0	2,500	0	0	0	2,500
205	Co. Court Technology Fund	0	0	17,170	0	0	17,170	(1,270)	0	0	15,900	0	0	0	15,900
206	Co. Court Records Preservation	12,901	7,215	7,900	0	0	28,016	1,526	14,002	7,440	8,100	0	0	0	29,542
207	Dist Court Records Preservation	14,701	7,580	44,200	0	0	66,481	(30,179)	15,802	7,800	12,700	0	0	0	36,302
213	County Clerk Rec Mgmt	52,577	15,855	102,270	13,455	0	184,157	(3,445)	56,317	16,605	107,790	0	0	0	180,712
217	Law Library Fund	17,735	10,695	60,357	0	0	88,787	3,858	18,435	10,845	63,365	0	0	0	92,645
220	Local Truancy Fund	0	0	2,000	0	0	2,000	0	0	0	2,000	0	0	0	2,000
224	Family Protection	0	0	5,416	0	0	5,416	(5,416)	0	0	0	0	0	0	0
230	Social Security Incentive	0	0	60,000	0	0	60,000	0	0	0	60,000	0	0	0	60,000
232	County-Wide Rec Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233	Building Security	0	0	40,000	0	0	40,000	0	0	0	40,000	0	0	0	40,000
235	Drug Court Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0
245	Court Facility Fund	0	0	20,000	0	0	20,000	0	0	0	20,000	0	0	0	20,000
246	Opioid Abatement Trust	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272	Workforce Investment Fund	0	400,000	0	0	0	400,000	(400,000)	0	0	0	0	0	0	0
273	Justice Court Technology Fund	0	0	66,748	0	0	66,748	(12,048)	0	0	54,700	0	0	0	54,700
276	Justice of the Peace Security	0	0	22,250	0	0	22,250	0	0	0	22,250	0	0	0	22,250
277	Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0
282	Health Care Fund	0	0	33,524	0	0	33,524	26,476	0	0	60,000	0	0	0	60,000
	Total Discretionary Funds	97,914	441,345	496,925	13,455	0	1,049,639	(422,585)	104,556	42,690	479,808	0	0	0	627,054
358	I&S GO 2024-Parking Garage	0	0	0	0	0	0	1,313,544	0	0	0	0	1,313,544	0	1,313,544
208	Interagency Projects	0	0	199,000	0	0	199,000	(199,000)	0	0	0	0	0	0	0
410	Capital Improvement Fund	0	0	0	150,000	0	150,000	450,000	0	0	0	600,000	0	0	600,000
420	Capital Road Projects	0	0	0	1,327,369	0	1,327,369	484,222	0	0	0	1,811,591	0	0	1,811,591
450	Permanent Impr. Fund	0	0	0	115,496	0	115,496	334,504	0	0	0	450,000	0	0	450,000
460	Airport Improvements	0	0	0	21,589,298	0	21,589,298	2,731,917	0	0	0	24,321,215	0	0	24,321,215
465	Parking Facility	0	0	0	6,350,000	0	6,350,000	(210,148)	0	0	0	6,139,852	0	0	6,139,852
250	GO Parking Facility	0	0	0	17,000,000	0	17,000,000	(3,492,435)	0	0	0	13,507,565	0	0	13,507,565
472	Computer Upgrade Project	0	0	0	597,000	0	597,000	3,346,399	0	0	0	3,943,399	0	0	3,943,399
476	Renovations & Capital Acq.	0	0	0	5,841,009	0	5,841,009	5,424,017	0	0	0	11,265,026	0	0	11,265,026
	Total Other Funds	0	0	199,000	52,970,172	0	53,169,172	8,869,476	0	0	0	62,038,648	0	0	62,038,648
	Total All Funds	29,309,931	14,065,536	20,813,083	53,055,774	0	117,244,324	16,860,792	32,532,807	15,015,646	23,161,521	62,081,598	1,313,544	0	134,105,116

## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>GENERAL FUND (by Department)</b>							
<b>110</b>	<b>100423</b>	<b>County Clerk</b>					
		Total Salaries	710,565	735,957	759,356	943,817	976,841
		Total Fringe Benefits	408,317	402,312	401,247	570,268	573,924
		Total Operating Expenses	58,613	57,918	59,330	66,348	74,692
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>1,177,495</b>	<b>1,196,187</b>	<b>1,219,933</b>	<b>1,580,433</b>	<b>1,625,457</b>
<b>110</b>	<b>100425</b>	<b>County Clerk Archive Restoration</b>					
		Total Salaries	45,141	49,037	50,456	58,077	61,116
		Total Fringe Benefits	22,353	23,544	23,688	25,940	26,550
		Total Operating Expenses	106,908	70,707	26,472	200,955	99,893
		Total Capital Outlay	2,799	3,114	0	0	0
		<b>Departmental Total</b>	<b>177,201</b>	<b>146,402</b>	<b>100,616</b>	<b>284,972</b>	<b>187,559</b>
<b>110</b>	<b>100445</b>	<b>Telecommunications</b>					
		Total Salaries	43,385	48,838	499,670	57,320	62,500
		Total Fringe Benefits	6,769	9,497	9,817	11,255	12,290
		Total Operating Expenses	46	0	0	150	150
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>50,200</b>	<b>58,335</b>	<b>509,487</b>	<b>68,725</b>	<b>74,940</b>
<b>110</b>	<b>100446</b>	<b>Purchasing Agent</b>					
		Total Salaries	216,072	242,868	255,999	282,753	346,569
		Total Fringe Benefits	101,541	104,316	116,906	126,315	134,310
		Total Operating Expenses	27,576	28,141	23,289	29,315	33,555
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>345,189</b>	<b>375,325</b>	<b>396,194</b>	<b>438,383</b>	<b>514,434</b>
<b>110</b>	<b>100447</b>	<b>Human Resources</b>					
		Total Salaries	170,451	170,656	181,675	186,664	195,012
		Total Fringe Benefits	63,396	69,000	78,304	78,840	90,585
		Total Operating Expenses	31,112	29,903	21,299	60,960	67,650
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>264,959</b>	<b>269,559</b>	<b>281,278</b>	<b>326,464</b>	<b>353,247</b>
<b>110</b>	<b>100448</b>	<b>Records Management</b>					
		Total Salaries	0	0	13,820	14,514	15,753
		Total Fringe Benefits	0	0	7,529	8,380	8,600
		Total Operating Expenses	0	0	941	5,581	8,085
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>0</b>	<b>0</b>	<b>22,290</b>	<b>28,475</b>	<b>32,438</b>
<b>110</b>	<b>100451</b>	<b>Non-Departmental</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	29,523	16,610	42	279,320	309,730
		Total Operating Expenses	2,362,715	2,299,219	2,602,459	3,622,458	3,933,560
		Total Capital Outlay	0	0	30,438	0	0
		<b>Departmental Total</b>	<b>2,392,238</b>	<b>2,315,829</b>	<b>2,632,939</b>	<b>3,901,778</b>	<b>4,243,290</b>

## FY25 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited	Audited	Audited	Budget	
			Expenditures	Expenditures	Expenditures	Amended	Adopted
			20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>100460</b>	<b>County Judge</b>					
		Total Salaries	196,315	229,227	235,939	228,599	238,746
		Total Fringe Benefits	75,554	84,057	98,677	107,564	109,659
		Total Operating Expenses	5,905	6,405	7,915	18,700	19,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	277,774	319,689	342,531	354,863	367,405
<b>110</b>	<b>100470</b>	<b>Postal Services</b>					
		Total Salaries	4,082	11,660	8,057	0	0
		Total Fringe Benefits	2,757	7,798	5,421	0	0
		Total Operating Expenses	12,115	10,182	1,778	30,500	31,300
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	18,954	29,640	15,256	30,500	31,300
<b>110</b>	<b>100520</b>	<b>Elections</b>					
		Total Salaries	220,627	233,485	226,348	266,941	325,865
		Total Fringe Benefits	93,767	89,253	89,206	102,885	109,525
		Total Operating Expenses	191,944	221,981	199,691	205,197	234,710
		Total Capital Outlay	0	0	0	0	27,000
		Departmental Total	506,338	544,719	515,245	575,023	697,100
<b>110</b>	<b>100530</b>	<b>County Auditor</b>					
		Total Salaries	607,939	608,639	537,684	583,667	606,190
		Total Fringe Benefits	284,126	306,690	227,947	306,010	309,060
		Total Operating Expenses	19,874	21,761	18,965	25,025	25,025
		Total Capital Outlay	0	0	2,262	0	0
		Departmental Total	911,939	937,090	786,858	914,702	940,275
<b>110</b>	<b>100550</b>	<b>Tax Assessor / Collector</b>					
		Total Salaries	1,016,784	1,067,379	1,033,658	1,140,840	1,210,183
		Total Fringe Benefits	539,800	576,914	554,500	647,909	661,839
		Total Operating Expenses	172,369	181,736	175,682	232,309	248,615
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,728,953	1,826,029	1,763,840	2,021,058	2,120,637
<b>110</b>	<b>100560</b>	<b>Information Technology</b>					
		Total Salaries	462,725	489,828	497,314	552,040	634,133
		Total Fringe Benefits	213,786	217,656	222,533	253,700	313,410
		Total Operating Expenses	1,050,694	1,167,859	1,193,696	1,353,625	2,031,325
		Total Capital Outlay	0	1,790	0	0	0
		Departmental Total	1,727,205	1,877,133	1,913,543	2,159,365	2,978,868
<b>110</b>	<b>100900</b>	<b>AgriLife Extension Service</b>					
		Total Salaries	75,180	77,429	73,032	80,957	85,436
		Total Fringe Benefits	22,891	23,490	10,197	24,355	24,835
		Total Operating Expenses	14,028	20,821	22,254	29,975	34,750
		Total Capital Outlay	0	0	0	6,000	0
		Departmental Total	112,099	121,740	105,483	141,287	145,021

### FY25 Categorical Expenditure Budget

			Audited Expenditures	Audited Expenditures	Audited Expenditures	Budget Amended	Adopted
Fund	Org	Expenditures	20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>110465</b>	<b>Court of Appeals</b>					
		Total Salaries	16,008	15,393	16,009	16,008	16,008
		Total Fringe Benefits	1,229	1,178	1,225	1,290	1,290
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<b>17,237</b>	<b>16,571</b>	<b>17,234</b>	<b>17,298</b>	<b>17,298</b>
<b>110</b>	<b>110467</b>	<b>County Court at Law #1</b>					
		Total Salaries	275,892	295,277	287,668	274,021	288,483
		Total Fringe Benefits	98,599	103,700	100,367	98,824	101,754
		Total Operating Expenses	12,233	10,149	9,905	13,046	12,825
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<b>386,724</b>	<b>409,126</b>	<b>397,940</b>	<b>385,891</b>	<b>403,062</b>
<b>110</b>	<b>110468</b>	<b>County Court at Law #2</b>					
		Total Salaries	296,264	302,894	303,126	331,101	341,043
		Total Fringe Benefits	101,570	104,187	102,485	108,734	109,339
		Total Operating Expenses	19,183	13,204	32,317	34,505	25,280
		Total Capital Outlay	2,988	0	0	0	0
		Departmental Total	<b>420,005</b>	<b>420,285</b>	<b>437,928</b>	<b>474,340</b>	<b>475,662</b>
<b>110</b>	<b>110470</b>	<b>Atty. General Master</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	500	500
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>110</b>	<b>110471</b>	<b>124th District Court</b>					
		Total Salaries	114,450	119,765	108,021	141,395	152,304
		Total Fringe Benefits	49,393	51,597	70,223	56,640	58,835
		Total Operating Expenses	7,953	28,500	13,223	18,630	18,630
		Total Capital Outlay	0	7,600	0	0	0
		Departmental Total	<b>171,796</b>	<b>207,462</b>	<b>191,467</b>	<b>216,665</b>	<b>229,769</b>
<b>110</b>	<b>110472</b>	<b>188th District Court</b>					
		Total Salaries	112,058	117,244	109,104	138,595	149,504
		Total Fringe Benefits	49,190	51,039	45,135	56,415	58,610
		Total Operating Expenses	9,781	13,399	19,758	29,825	29,825
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<b>171,029</b>	<b>181,682</b>	<b>173,997</b>	<b>224,835</b>	<b>237,939</b>
<b>110</b>	<b>110473</b>	<b>307th District Court</b>					
		Total Salaries	111,552	114,862	118,064	141,469	152,473
		Total Fringe Benefits	48,711	50,161	50,584	56,995	59,200
		Total Operating Expenses	12,134	13,125	10,851	23,100	23,100
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	<b>172,397</b>	<b>178,148</b>	<b>179,499</b>	<b>221,564</b>	<b>234,773</b>



## FY25 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited	Audited	Audited	Budget	
			Expenditures	Expenditures	Expenditures	Amended	Adopted
			20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>110474</b>	<b>Judicial Expenses</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,617,439	1,966,042	1,669,827	2,972,100	3,369,500
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,617,439	1,966,042	1,669,827	2,972,100	3,369,500
<b>110</b>	<b>110480</b>	<b>District Clerk</b>					
		Total Salaries	593,856	515,315	536,176	628,274	678,693
		Total Fringe Benefits	353,909	283,414	265,473	389,429	399,589
		Total Operating Expenses	47,737	49,688	43,568	62,350	62,350
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	995,502	848,417	845,217	1,080,053	1,140,632
<b>110</b>	<b>110491</b>	<b>Justice of the Peace - Precinct #1</b>					
		Total Salaries	261,572	237,760	265,858	303,453	317,588
		Total Fringe Benefits	130,265	123,706	134,403	179,959	182,829
		Total Operating Expenses	36,869	55,634	94,646	27,971	29,953
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	428,706	417,100	494,907	511,383	530,370
<b>110</b>	<b>110492</b>	<b>Justice of the Peace - Precinct #2</b>					
		Total Salaries	147,026	152,384	153,652	164,619	177,599
		Total Fringe Benefits	79,620	84,434	77,443	90,554	93,219
		Total Operating Expenses	29,922	36,151	33,364	10,310	10,310
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	256,568	272,969	264,459	265,483	281,128
<b>110</b>	<b>110493</b>	<b>Justice of the Peace - Precinct #3</b>					
		Total Salaries	151,173	158,444	162,909	192,453	201,149
		Total Fringe Benefits	75,931	86,599	76,842	96,269	97,964
		Total Operating Expenses	16,509	29,554	40,342	13,300	13,300
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	243,613	274,597	280,093	302,022	312,413
<b>110</b>	<b>110494</b>	<b>Justice of the Peace - Precinct #4</b>					
		Total Salaries	144,699	149,436	146,936	162,488	176,370
		Total Fringe Benefits	69,000	70,965	56,197	90,124	92,969
		Total Operating Expenses	61,098	60,838	56,466	16,000	16,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	274,797	281,239	259,599	268,612	285,339
<b>110</b>	<b>110500</b>	<b>District Attorney</b>					
		Total Salaries	1,888,041	1,826,783	1,715,361	2,462,819	2,523,391
		Total Fringe Benefits	757,060	723,505	624,634	933,384	1,014,119
		Total Operating Expenses	115,312	138,542	142,245	226,340	240,100
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	2,760,413	2,688,830	2,482,240	3,622,543	3,777,610

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>110600</b>	<b>Bail Bond Board</b>					
		Total Salaries	0	0	3,000	3,000	3,000
		Total Fringe Benefits	0	0	587	605	605
		Total Operating Expenses	35	149	26	1,355	1,355
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	35	149	3,613	4,960	4,960
<b>110</b>	<b>110800</b>	<b>Collections - Dept moved to Co Clerk in FY24</b>					
		Total Salaries	161,491	159,571	148,067	0	0
		Total Fringe Benefits	89,595	82,153	81,831	0	0
		Total Operating Expenses	13,062	11,659	12,436	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	264,148	253,383	242,334	0	0
<b>110</b>	<b>120731</b>	<b>Constable - Precinct #1</b>					
		Total Salaries	46,565	52,627	49,943	60,480	65,480
		Total Fringe Benefits	9,661	11,092	10,558	27,654	28,709
		Total Operating Expenses	7,024	9,069	8,438	12,368	12,060
		Total Capital Outlay	8,891	1,947	0	0	0
		Departmental Total	72,141	74,735	68,939	100,502	106,249
		<i>Const 1 Incl. major COVID Funding:</i>		<i>FY22</i>			
		<i>Salaries</i>		<i>4,500</i>			
		<i>Benefits</i>		<i>875</i>			
		<i>Total Const 1 major COVID Funding</i>		<i>5,375</i>			
<b>110</b>	<b>120732</b>	<b>Constable - Precinct #2</b>					
		Total Salaries	45,965	47,975	49,943	61,680	66,680
		Total Fringe Benefits	23,067	20,367	23,944	27,829	28,959
		Total Operating Expenses	4,095	13,033	7,901	9,730	9,960
		Total Capital Outlay	0	6,435	0	0	0
		Departmental Total	73,127	87,810	81,788	99,239	105,599
<b>110</b>	<b>120733</b>	<b>Constable - Precinct #3</b>					
		Total Salaries	46,565	52,627	51,140	66,680	71,680
		Total Fringe Benefits	23,122	24,777	24,376	28,467	29,597
		Total Operating Expenses	11,766	12,821	13,949	21,420	21,625
		Total Capital Outlay	8,892	0	0	0	0
		Departmental Total	90,345	90,225	89,465	116,567	122,902
		<i>Const 3 Incl. major COVID Funding:</i>		<i>FY22</i>			
		<i>Salaries</i>		<i>4,500</i>			
		<i>Benefits</i>		<i>875</i>			
		<i>Total Const 3 major COVID Funding</i>		<i>5,375</i>			
<b>110</b>	<b>120734</b>	<b>Constable - Precinct #4</b>					
		Total Salaries	41,210	48,127	49,943	59,280	64,280
		Total Fringe Benefits	18,447	21,685	23,640	27,324	28,449
		Total Operating Expenses	7,043	11,648	9,048	30,043	13,350
		Total Capital Outlay	0	6,435	6,230	0	0
		Departmental Total	66,700	87,895	88,861	116,647	106,079

## FY25 Categorical Expenditure Budget

		Audited	Audited	Audited	Budget		
		Expenditures	Expenditures	Expenditures	Amended	Adopted	
Fund	Org	20/21	21/22	22/23	23/24	24/25	
<b>110</b>	<b>120742</b>	<b>Sheriff's Office</b>					
		Total Salaries	4,393,074	4,126,841	4,559,651	5,028,609	5,762,906
		Total Fringe Benefits	1,837,602	1,728,123	1,835,414	2,212,414	2,431,984
		Total Operating Expenses	554,854	715,323	970,922	1,050,052	1,121,950
		Total Capital Outlay	50,275	12,225	11,865	14,500	0
		<b>Departmental Total</b>	<b>6,835,805</b>	<b>6,582,512</b>	<b>7,377,852</b>	<b>8,305,575</b>	<b>9,316,840</b>
		<i>Sheriff's Office Incl. major COVID Funding:</i>					
			<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		<i>Salaries</i>	269,400	2,004,772	235,798	272,000	
		<i>Benefits</i>	52,695	0	46,067	55,085	
		<i>Total SO major COVID Funding</i>	322,095	2,004,772	281,865	327,085	
<b>110</b>	<b>120750</b>	<b>Jail Operations</b>					
		Total Salaries	7,066,568	6,784,635	4,924,714	8,542,534	9,822,791
		Total Fringe Benefits	3,105,166	3,067,644	3,129,077	3,634,935	4,392,780
		Total Operating Expenses	2,167,232	2,809,235	2,719,972	3,242,400	3,480,500
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>12,338,966</b>	<b>12,661,514</b>	<b>10,773,763</b>	<b>15,419,869</b>	<b>17,696,071</b>
		<i>Jail Oper Incl. major COVID Funding:</i>					
			<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		<i>Salaries</i>	1,032,333	5,000,620	420,507	570,400	
		<i>Benefits</i>	201,980	0	82,709	115,515	
		<i>Total Jail major COVID Funding</i>	1,234,313	5,000,620	503,216	685,915	
<b>110</b>	<b>120760</b>	<b>Criminal Justice Operation</b>					
		Total Salaries	331,433	401,300	382,543	420,232	435,232
		Total Fringe Benefits	131,045	167,357	156,485	197,305	205,410
		Total Operating Expenses	35,635	56,570	39,776	94,280	95,080
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>498,113</b>	<b>625,227</b>	<b>578,804</b>	<b>711,817</b>	<b>735,722</b>
		<i>MAS CJC Incl. major COVID Funding:</i>					
			<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		<i>Salaries</i>	48,722	0	21,025	28,000	
		<i>Benefits</i>	9,531	0	4,121	5,685	
		<i>Total MAS major COVID Funding</i>	58,253	0	25,146	33,685	
<b>110</b>	<b>120772</b>	<b>Department of Public Safety</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,637	10,500	10,503	10,516	10,516
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>9,637</b>	<b>10,500</b>	<b>10,503</b>	<b>10,516</b>	<b>10,516</b>
<b>110</b>	<b>120774</b>	<b>Parks &amp; Wildlife</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,529	1,616	279	1,530	1,530
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>1,529</b>	<b>1,616</b>	<b>279</b>	<b>1,530</b>	<b>1,530</b>

## FY25 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited	Audited	Audited	Budget	
			Expenditures	Expenditures	Expenditures	Amended	Adopted
			20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>120775</b>	<b>Texas Alcoholic Beverage Comm.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	225	225
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>225</b>
<b>110</b>	<b>130750</b>	<b>Juvenile Board</b>					
		Total Salaries	116,613	117,062	116,613	116,613	116,613
		Total Fringe Benefits	69,609	69,891	69,716	67,062	67,092
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>186,222</b>	<b>186,953</b>	<b>186,329</b>	<b>183,675</b>	<b>183,705</b>
<b>110</b>	<b>130760</b>	<b>Juvenile Probation</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	45,715	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>45,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>110</b>	<b>130772</b>	<b>Community Supervision</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	52,368	0
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,368</b>	<b>0</b>
<b>110</b>	<b>130774</b>	<b>Pre-Trial Services</b>					
		Total Salaries	28,001	24,033	22,888	32,050	35,336
		Total Fringe Benefits	17,365	15,079	15,402	20,690	21,345
		Total Operating Expenses	1,220	1,214	2,055	2,090	2,090
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>46,586</b>	<b>40,326</b>	<b>40,345</b>	<b>54,830</b>	<b>58,771</b>
<b>110</b>	<b>140430</b>	<b>Veterans Services</b>					
		Total Salaries	71,876	74,265	76,188	81,272	84,161
		Total Fringe Benefits	40,942	42,161	42,412	44,865	45,430
		Total Operating Expenses	14,866	14,285	2,093	22,300	24,700
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>127,684</b>	<b>130,711</b>	<b>120,693</b>	<b>148,437</b>	<b>154,291</b>
<b>110</b>	<b>140440</b>	<b>Civil Defense</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	34,727	30,831	21,685	42,000	42,000
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>34,727</b>	<b>30,831</b>	<b>21,685</b>	<b>42,000</b>	<b>42,000</b>

## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>140800</b>	<b>COVID-19</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	41,709	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	41,709	0	0	0	0
<b>110</b>	<b>140870</b>	<b>Emergency Management</b>					
		Total Salaries	79,173	141,567	142,718	167,212	184,412
		Total Fringe Benefits	16,425	42,084	41,306	64,250	67,540
		Total Operating Expenses	2,785	7,183	81,007	93,000	93,000
		Total Capital Outlay	0	0	7,256	0	0
		Departmental Total	98,383	190,834	272,287	324,462	344,952
		<i>Emg Mgmt Incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		<i>Salaries</i>	4,500	0	1,692	0	
		<i>Benefits</i>	880	0	139	0	
		<i>Total Emg Mgmt major COVID Funding</i>	5,380	0	1,831	0	
<b>110</b>	<b>140880</b>	<b>Health Department</b>					
		Total Salaries	313,961	314,788	337,995	368,824	408,249
		Total Fringe Benefits	162,545	159,145	144,062	203,450	211,290
		Total Operating Expenses	448,432	414,125	413,961	921,100	961,400
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	924,938	888,058	896,018	1,493,374	1,580,939
		<i>Health Dept Incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		<i>Salaries</i>	0	5,000	0	0	
		<i>Benefits</i>	0	990	0	0	
		<i>Expenses</i>	0	5,000	0	0	
		<i>Total Health Dept major COVID Funding</i>	0	10,990	0	0	
<b>110</b>	<b>140936</b>	<b>Historical Commission</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	9,985	10,531	24	11,300	11,300
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	9,985	10,531	24	11,300	11,300
<b>110</b>	<b>140950</b>	<b>Contract Service Organizations</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	435,958	432,458	430,778	512,478	529,378
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	435,958	432,458	430,778	512,478	529,378

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>150100</b>	<b>Damage to Building Insurance Claim</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	126,097	55,569	0	0	0
		Total Capital Outlay	4,083	0	0	0	0
		Departmental Total	130,180	55,569	0	0	0
<b>110</b>	<b>150447</b>	<b>CSCD Annex</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	1,800	0	1,200	1,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	1,800	0	1,200	1,200
<b>110</b>	<b>150448</b>	<b>Records Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	11,057	15,490	15,300
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	11,057	15,490	15,300
<b>110</b>	<b>150466</b>	<b>ADA Compliance</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	33,897	0	0	35,000	35,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	33,897	0	0	35,000	35,000
<b>110</b>	<b>150570</b>	<b>Courthouse Building</b>					
		Total Salaries	410,921	410,635	342,156	442,719	501,279
		Total Fringe Benefits	216,095	215,115	168,246	238,175	248,920
		Total Operating Expenses	591,524	610,767	741,251	867,675	954,550
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,218,540	1,236,517	1,251,653	1,548,569	1,704,749
		<i>CH Maint Incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		<i>Expenses</i>	<i>4,500</i>	<i>0</i>	<i>489,998</i>	<i>0</i>	
		<i>Total CH Maint major COVID Funding</i>	<i>4,500</i>	<i>0</i>	<i>489,998</i>	<i>0</i>	
<b>110</b>	<b>150575</b>	<b>Housekeeping</b>					
		Total Salaries	190,357	188,870	162,053	216,946	247,284
		Total Fringe Benefits	129,685	128,772	108,065	161,110	166,430
		Total Operating Expenses	29,023	28,831	37,129	45,050	49,850
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	349,065	346,473	307,247	423,106	463,564

### FY25 Categorical Expenditure Budget

Fund	Org	Expenditures	Audited	Audited	Audited	Budget	
			Expenditures	Expenditures	Expenditures	Amended	Adopted
			20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>150585</b>	<b>Jail Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	394,912	425,953	462,638	508,520	538,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	394,912	425,953	462,638	508,520	538,000
<b>110</b>	<b>150590</b>	<b>Service Center Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	38,841	49,589	51,098	65,475	69,750
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	38,841	49,589	51,098	65,475	69,750
<b>110</b>	<b>150610</b>	<b>Longview Whaley St. Community Bldg</b>					
		Total Salaries	25,101	24,729	22,046	29,000	27,000
		Total Fringe Benefits	5,793	5,584	4,707	6,475	5,890
		Total Operating Expenses	33,495	66,499	44,686	58,715	67,200
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	64,389	96,812	71,439	94,190	100,090
<b>110</b>	<b>150611</b>	<b>Judson Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,748	5,210	6,622	21,990	22,400
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	4,748	5,210	6,622	21,990	22,400
<b>110</b>	<b>150620</b>	<b>Greggton Community Building</b>					
		Total Salaries	0	0	236	4,410	4,600
		Total Fringe Benefits	0	0	31	883	1,680
		Total Operating Expenses	23,315	23,334	31,296	29,380	31,550
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	23,315	23,334	31,563	34,673	37,830
<b>110</b>	<b>150621</b>	<b>Precinct 2 Justice Center</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	30,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	0	30,000
<b>110</b>	<b>150632</b>	<b>Gladewater Commerce St. Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,785	2,191	2,484	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	2,785	2,191	2,484	0	0

## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>150633</b>	<b>Liberty City Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	26,606	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>26,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>110</b>	<b>150634</b>	<b>Hugh Camp Memorial Park</b>					
		Total Salaries	0	0	17,586	20,596	0
		Total Fringe Benefits	0	0	10,183	13,950	1,220
		Total Operating Expenses	34,683	45,551	46,115	48,135	75,000
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>34,683</b>	<b>45,551</b>	<b>73,884</b>	<b>82,681</b>	<b>76,220</b>
<b>110</b>	<b>150635</b>	<b>Olivia R. Hilburn Community Bldg.</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	6,661	400	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>6,661</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>110</b>	<b>150636</b>	<b>Kilgore Community Building</b>					
		Total Salaries	30,883	0	0	0	0
		Total Fringe Benefits	17,059	0	0	0	0
		Total Operating Expenses	17,913	18,795	20,255	99,543	249,700
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>65,855</b>	<b>18,795</b>	<b>20,255</b>	<b>99,543</b>	<b>249,700</b>
<b>110</b>	<b>150640</b>	<b>Kilgore South Street Building</b>					
		Leased to City of Kilgore in FY09					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	306	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>110</b>	<b>150641</b>	<b>Elderville Community Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	16,436	34,821	18,360	27,105	27,150
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>16,436</b>	<b>34,821</b>	<b>18,360</b>	<b>27,105</b>	<b>27,150</b>
<b>110</b>	<b>150643</b>	<b>Longview Eastman Rd Bldg</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	20,987	16,547	15,971	27,200	28,600
		Total Capital Outlay	0	0	0	0	0
		<b>Departmental Total</b>	<b>20,987</b>	<b>16,547</b>	<b>15,971</b>	<b>27,200</b>	<b>28,600</b>



## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>110</b>	<b>150644</b>	<b>Purchasing Surplus Building</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,854	1,972	2,163	3,500	5,700
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	1,854	1,972	2,163	3,500	5,700
<b>110</b>	<b>150700</b>	<b>MA Smith Criminal Justice Ctr</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	45,637	34,203	45,296	63,010	64,000
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	45,637	34,203	45,296	63,010	64,000
<b>SUB-TOTAL MAINTENANCE 150447 - 150725:</b>							
		Total Salaries	657,262	624,234	544,077	713,671	780,163
		Total Fringe Benefits	368,632	349,471	291,232	420,593	424,140
		Total Operating Expenses	1,449,720	1,422,032	1,536,421	1,916,988	2,264,950
		Total Capital Outlay	4,083	0	0	0	0
		Maintenance Dept Grand Total	2,479,697	2,395,737	2,371,730	3,051,252	3,469,253
<b>GENERAL FUND TOTAL EXPENSES</b>							
		Total Salaries	21,281,614	20,940,212	19,755,315	25,075,021	27,833,932
		Total Fringe Benefits	9,592,280	9,466,651	9,341,067	11,678,801	12,937,364
		Total Operating Expenses	11,337,097	12,515,741	12,801,557	17,376,618	19,390,952
		Total Capital Outlay	77,928	39,546	58,051	20,500	27,000
		Total Debt Service/Capital Lease	0	0	65,837	0	0
		<b>General Fund Total Expenses</b>	42,288,919	42,962,151	42,021,827	54,150,940	60,189,248
110	300000	Other Financing Uses	6,298,598	4,036,751	8,096,486	18,726,834	23,351,834
<b>Total General Fund Exp. &amp; Other Financing Uses (OFU)</b>			48,587,517	46,998,902	50,118,313	72,877,774	83,541,082
<b>ROAD AND BRIDGE FUND (by Department)</b>							
<b>215</b>	<b>160790</b>	<b>Road &amp; Bridge - Administration</b>					
		Total Salaries	266,684	275,744	274,688	274,688	294,688
		Total Fringe Benefits	106,362	105,541	93,871	119,556	123,736
		Total Operating Expenses	(20,862)	(28,186)	12,234	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	352,184	353,099	380,793	394,244	418,424
<b>215</b>	<b>160208</b>	<b>Interagency Projects</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	210,199	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	210,199	0	0	0	0

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>215</b>	<b>160800</b>	<b>Road &amp; Bridge - General</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	38,457	50,100
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	0	0	0	38,457	50,100
<b>215</b>	<b>160810</b>	<b>Road &amp; Bridge - Precinct #1</b>					
		Total Salaries	658,772	645,579	640,899	776,668	867,664
		Total Fringe Benefits	292,176	281,264	307,796	373,175	388,610
		Total Operating Expenses	281,282	364,084	551,496	447,496	443,900
		Total Capital Outlay	15,943	19,044	138,989	0	0
		Departmental Total	1,248,173	1,309,971	1,639,180	1,597,339	1,700,174
<b>215</b>	<b>160820</b>	<b>Road &amp; Bridge - Precinct #2</b>					
		Total Salaries	37,467	41,817	42,888	47,673	49,909
		Total Fringe Benefits	20,794	22,053	22,287	23,685	24,125
		Total Operating Expenses	2,771	2,370	11,700	147,866	138,985
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	61,032	66,240	76,875	219,224	213,019
<b>215</b>	<b>160830</b>	<b>Road &amp; Bridge - Precinct #3</b>					
		Total Salaries	656,112	689,114	681,791	813,354	901,039
		Total Fringe Benefits	348,949	392,544	337,175	402,616	427,976
		Total Operating Expenses	398,443	756,316	909,820	798,257	928,500
		Total Capital Outlay	0	28,098	59,975	22,415	0
		Departmental Total	1,403,504	1,866,072	1,988,761	2,036,642	2,257,515
<b>215</b>	<b>160840</b>	<b>Road &amp; Bridge - Precinct #4</b>					
		Total Salaries	556,335	608,689	617,840	674,270	733,145
		Total Fringe Benefits	267,194	294,775	325,517	344,928	356,230
		Total Operating Expenses	309,598	341,865	225,683	380,795	400,850
		Total Capital Outlay	24,439	6,600	13,347	0	0
		Departmental Total	1,157,566	1,251,929	1,182,387	1,399,993	1,490,225
<b>ROAD &amp; BRIDGE FUND TOTALS</b>							
		Total Salaries	2,175,370	2,260,943	2,258,106	2,586,653	2,846,445
		Total Fringe Benefits	1,035,475	1,096,177	1,086,646	1,263,960	1,320,677
		Total Operating Expenses	1,181,431	1,436,449	1,710,933	1,812,871	1,962,335
		Total Capital Outlay	40,382	53,742	212,311	22,415	0
		Total Debt Service/Capital Lease	0	0	5,398	0	0
		<b>Road &amp; Bridge Fund Total</b>	<b>4,432,658</b>	<b>4,847,311</b>	<b>5,273,394</b>	<b>5,685,899</b>	<b>6,129,457</b>
215	300000	Other Financing Uses	288,165	1,850	0	0	0
<b>Total R &amp; B Fund Exp. &amp; Other Financing Uses (OFU)</b>			<b>4,720,823</b>	<b>4,849,161</b>	<b>5,273,394</b>	<b>5,685,899</b>	<b>6,129,457</b>

## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>AIRPORT MAINTENANCE FUND (by Department)</b>							
<b>218</b>	<b>100691</b>	<b>Airport - Administration</b>					
		Total Salaries	170,818	175,681	157,849	179,355	201,460
		Total Fringe Benefits	75,260	76,545	96,039	79,495	83,555
		Total Operating Expenses	228,394	266,121	262,925	237,951	662,806
		Total Capital Outlay	0	52,600	4,758	0	0
		Departmental Total	474,472	570,947	521,571	496,801	947,821
		<i>Airport admin Incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Salaries	10,804	140,866	0	0	
		Benefits	2,111	28,140	0	0	
		Expenses	35,245	157,734	302,954	0	
		Total AP Admin major COVID Funding	48,160	326,740	302,954	0	
<b>218</b>	<b>100693</b>	<b>Airport - Terminal Building</b>					
		Total Salaries	56,987	59,596	60,858	66,940	0
		Total Fringe Benefits	39,305	40,295	40,420	43,075	0
		Total Operating Expenses	407,266	132,566	87,834	220,921	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	503,558	232,457	189,112	330,936	0
		<i>AP Terminal ncl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Salaries	0	35,109	31,445	0	
		Benefits	0	7,317	6,371	0	
		Expenses	329,105	19,771	0	0	
		Total AP Terminal major COVID Funding	329,105	62,197	37,816	0	
<b>218</b>	<b>100694</b>	<b>Airport Operations</b>					
		Total Salaries	107,908	107,612	114,047	138,137	180,296
		Total Fringe Benefits	44,927	45,576	37,418	56,350	61,290
		Total Operating Expenses	3,870	4,171	18,661	22,647	275,300
		Total Capital Outlay	0	1,521	0	0	0
		Departmental Total	156,705	158,880	170,126	217,134	516,886
		<i>AP Ops ncl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Salaries	0	54,084	49,507	0	
		Benefits	0	13,470	11,943	0	
		Expenses	2,488	0	0	0	
		Total AP Ops major COVID Funding	2,488	67,554	61,450	0	
<b>218</b>	<b>100695</b>	<b>Airport - Airfield</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	242,750	99,804	57,502	91,692	0
		Total Capital Outlay	0	6,666	0	0	0
		Departmental Total	242,750	106,470	57,502	91,692	0
		<i>AP Airfield incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Expenses	50,515	83,486	0	0	
		Total AP Airfield major COVID Funding	50,515	83,486	0	0	

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>218</b>	<b>100696</b>	<b>Airport - Maintenance Shop</b>					
		Total Salaries	178,115	162,311	132,086	245,355	365,317
		Total Fringe Benefits	93,460	71,164	61,546	120,715	173,030
		Total Operating Expenses	96,901	81,371	69,223	166,661	234,820
		Total Capital Outlay	193,812	190,239	16,834	29,232	15,950
		Departmental Total	562,288	505,085	279,689	561,963	789,117
		<i>AP Maint incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Salaries	0	58,784	76,964	0	
		Benefits	0	11,971	15,277	0	
		Expenses	244,678	37,211	0	0	
		Total AP Maint major COVID Funding	244,678	107,966	92,241	0	
<b>218</b>	<b>100698</b>	<b>Airport - Marketing</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	2,264	5,902	3,707	14,600	0
		Total Capital Outlay	0	0	0	0	0
		Departmental Total	2,264	5,902	3,707	14,600	0
<b>218</b>	<b>100699</b>	<b>Airport - Fire Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	106,036	48,653	57,380	93,357	62,500
		Total Capital Outlay	6,800	13,149	0	0	0
		Departmental Total	112,836	61,802	57,380	93,357	62,500
		<i>AP Fire Prot incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Expenses	67,807	0	0	0	
		Total AP Fire Prot major COVID Funding	67,807	0	0	0	
<b>218</b>	<b>130697</b>	<b>Airport - Security</b>					
		Total Salaries	912,553	796,595	733,801	920,556	1,000,801
		Total Fringe Benefits	358,866	338,704	296,404	381,795	397,040
		Total Operating Expenses	42,469	51,442	67,305	79,840	93,000
		Total Capital Outlay	33,255	0	21,826	0	0
		Departmental Total	1,347,143	1,186,741	1,119,336	1,382,191	1,490,841
		<i>AP Security incl. major COVID Funding:</i>	<i>FY21</i>	<i>FY22</i>	<i>FY23</i>	<i>FY24 Budget</i>	
		Salaries	58,500	396,712	333,532	59,600	
		Benefits	11,442	88,964	74,847	12,075	
		Expenses	33,255	0	0	0	
		Total AP Security major COVID Funding	103,197	485,676	408,379	71,675	

## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>AIRPORT MAINTENANCE FUND TOTALS</b>							
		Total Salaries	1,426,381	1,301,795	1,198,641	1,550,343	1,747,874
		Total Fringe Benefits	611,818	572,284	531,827	681,430	714,915
		Total Operating Expenses	1,129,950	690,030	624,537	927,669	1,328,426
		Total Capital Outlay	233,867	264,175	43,418	29,232	15,950
		Total Debt Service/Capital Lease	0	0	2,195	0	0
		<b>Airport Maintenance Fund Total Exp.</b>	<b>3,402,016</b>	<b>2,828,284</b>	<b>2,398,423</b>	<b>3,188,674</b>	<b>3,807,165</b>
218	300000	Other Financing Uses	50,000	146,396	1,465,731	50,000	50,000
<b>Total Airport Maint. Exp. + Other Financing Uses</b>			<b>3,452,016</b>	<b>2,974,680</b>	<b>3,864,154</b>	<b>3,238,674</b>	<b>3,857,165</b>
<b>DISCRETIONARY FUNDS (by Fund )</b>							
<b>202</b>	<b>110500</b>	<b>Oilfield Theft Prosecution</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	10,503	10,503
		Total Capital Outlay	0	0	0	0	0
		<b>Oilfield Theft Prosecution Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,503</b>	<b>10,503</b>
<b>203</b>	<b>120733</b>	<b>Constable 3 Seizured Asset Funds</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	2,998	2,087	0
		Total Capital Outlay	0	0	0	0	0
		<b>Constable 3 Seizured Asset Funds</b>	<b>0</b>	<b>0</b>	<b>2,998</b>	<b>2,087</b>	<b>0</b>
<b>204</b>	<b>110480</b>	<b>District Court Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	1,721	3,882	0	2,500	2,500
		Total Capital Outlay	0	0	0	0	0
		<b>District Court Technology Fund Total</b>	<b>1,721</b>	<b>3,882</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>
<b>205</b>	<b>100423</b>	<b>County Court Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	5,919	5,262	17,170	15,900
		Total Capital Outlay	0	0	0	0	0
		<b>County Court Technology Fund Total</b>	<b>0</b>	<b>5,919</b>	<b>5,262</b>	<b>17,170</b>	<b>15,900</b>
<b>206</b>	<b>All</b>	<b>County Court Records Preservation</b>					
		Total Salaries	0	0	12,284	12,901	14,002
		Total Fringe Benefits	0	0	6,696	7,215	7,440
		Total Operating Expenses	0	0	5,362	7,900	8,100
		Total Capital Outlay	0	0	0	0	0
		<b>Co Court Records Preservation Total</b>	<b>0</b>	<b>0</b>	<b>24,342</b>	<b>28,016</b>	<b>29,542</b>
206	300000	Other Financing Uses	5,100	5,100	0	0	0
		<b>Fund 206 Total Exp. + OFU</b>	<b>5,100</b>	<b>5,100</b>	<b>24,342</b>	<b>28,016</b>	<b>29,542</b>

## FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>207</b>	<b>All</b>	<b>District Court Records Preservation</b>					
		Total Salaries	0	0	14,084	14,701	15,802
		Total Fringe Benefits	0	0	7,053	7,580	7,800
		Total Operating Expenses	0	0	4,034	44,200	12,700
		Total Capital Outlay	0	0	1,328	0	0
		<b>Dist Court Records Preservation Total</b>	<b>0</b>	<b>0</b>	<b>26,499</b>	<b>66,481</b>	<b>36,302</b>
<b>213</b>	<b>100448</b>	<b>County Clerk Records Mgmt</b>					
		Total Salaries	39,514	33,740	34,845	52,577	56,317
		Total Fringe Benefits	33,017	13,227	13,465	15,855	16,605
		Total Operating Expenses	92,819	79,554	73,847	102,270	107,790
		Total Capital Outlay	0	0	0	13,455	0
		<b>County Clerk Rec Mgmt Total Exp.</b>	<b>165,350</b>	<b>126,521</b>	<b>122,157</b>	<b>184,157</b>	<b>180,712</b>
213	300000	Other Financing Uses	1,700	1,700	0	0	0
		<b>Fund 213 Total Exp. + OFU</b>	<b>167,050</b>	<b>128,221</b>	<b>122,157</b>	<b>184,157</b>	<b>180,712</b>
<b>217</b>	<b>110510</b>	<b>Law Library Fund</b>					
		Total Salaries	13,778	16,394	16,902	17,735	18,435
		Total Fringe Benefits	8,304	9,881	10,092	10,695	10,845
		Total Operating Expenses	53,787	54,293	55,906	60,357	63,365
		Total Capital Outlay	0	0	0	0	0
		<b>Law Library Fund Total</b>	<b>75,869</b>	<b>80,568</b>	<b>82,900</b>	<b>88,787</b>	<b>92,645</b>
<b>220</b>	<b>110474</b>	<b>Local Truancy Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	2,000	2,000
		Total Capital Outlay	0	0	0	0	0
		<b>Local Truancy Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>224</b>	<b>140950</b>	<b>Family Protection</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	7,200	7,200	7,200	5,416	0
		Total Capital Outlay	0	0	0	0	0
		<b>Family Protection Fund Total</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>5,416</b>	<b>0</b>
<b>230</b>	<b>120742</b>	<b>Social Security Incentive</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	60,000	60,000
		Total Capital Outlay	0	0	0	0	0
		<b>Social Security Incentive</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>
<b>232</b>	<b>100448</b>	<b>County-Wide Records Mgmt</b>					

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
		Total Salaries	34,701	37,828	0	0	0
		Total Fringe Benefits	18,696	21,120	0	0	0
		Total Operating Expenses	18,891	17,155	0	0	0
		Total Capital Outlay	0	3,332	0	0	0
		<b>County-Wide Rec Mgmt Total</b>	<b>72,288</b>	<b>79,435</b>	<b>0</b>	<b>0</b>	<b>0</b>
232	300000	Other Financing Uses	0	0	39,348	0	0
		Fund 232 Total Exp. + OFU	72,288	79,435	39,348	0	0
<b>233</b>	<b>120449</b>	<b>Building Security Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	4,220	9,047	6,400	40,000	40,000
		Total Capital Outlay	0	0	0	0	0
		<b>Building Security Fund Total</b>	<b>4,220</b>	<b>9,047</b>	<b>6,400</b>	<b>40,000</b>	<b>40,000</b>
<b>235</b>	<b>110475</b>	<b>Drug Court -County Retained Fees</b>					
		Total Salaries	0	0	4,080	0	0
		Total Fringe Benefits	0	0	314	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Drug Court Program Fund Total</b>	<b>0</b>	<b>0</b>	<b>4,394</b>	<b>0</b>	<b>0</b>
<b>245</b>	<b>150900</b>	<b>Court Facility Fee Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	20,000	20,000
		Total Capital Outlay	0	0	0	0	0
		<b>Court Facility Fee Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
<b>246</b>	<b>140950</b>	<b>Opioid Abatement Trust Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Opioid Abatement Trust Fund Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>272</b>	<b>100451</b>	<b>Workforce Investment Fund</b>					
		Total Salaries	0	0	82,845	0	0
		Total Fringe Benefits	0	0	16,800	400,000	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Workforce Investment Fund Total</b>	<b>0</b>	<b>0</b>	<b>99,645</b>	<b>400,000</b>	<b>0</b>
272	300000	Other Financing Uses	0	0	3,985	0	779,192
		Fund 272 Total Exp. + OFU	0	0	103,630	400,000	779,192

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>273</b>	<b>All JPs</b>	<b>Justice Technology Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	10,213	17,887	21,596	66,748	54,700
		Total Capital Outlay	0	0	0	0	0
		<b>Justice Technology Fund Total</b>	<b>10,213</b>	<b>17,887</b>	<b>21,596</b>	<b>66,748</b>	<b>54,700</b>
<b>274</b>	<b>110485</b>	<b>District Clerk Civil Rec Mgmt-Moved to Fund 207</b>					
		Total Salaries	3,911	2,605	0	0	0
		Total Fringe Benefits	753	509	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	0	0	0	0	0
		<b>Dist Clerk Civil RM Total Exp.</b>	<b>4,664</b>	<b>3,114</b>	<b>0</b>	<b>0</b>	<b>0</b>
274	300000	Other Financing Uses	2,000	2,000	0	0	0
		Fund 274 Total Exp. + OFU	6,664	5,114	0	0	0
<b>275</b>	<b>110485</b>	<b>District Clerk Criminal Rec Mgmt-Moved to Fund 207</b>					
275	300000	Other Financing Uses	1,500	1,500	0	0	0
		Fund 275 Total Exp. + OFU	1,500	1,500	0	0	0
<b>276</b>	<b>All JPs</b>	<b>Justice of the Peace Security</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	10,848	2,000	22,250	22,250
		Total Capital Outlay	2,456	0	0	0	0
		<b>JP Security Total</b>	<b>2,456</b>	<b>10,848</b>	<b>2,000</b>	<b>22,250</b>	<b>22,250</b>
<b>277</b>	<b>100448</b>	<b>Co Clerk Criminal Rec Mgmt</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	0	0	0	0	0
		Total Capital Outlay	20,929	0	0	0	0
		<b>Co Clerk Criminal RM Total Exp.</b>	<b>20,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>282</b>	<b>140950</b>	<b>Health Care Fund</b>					
		Total Salaries	0	0	0	0	0
		Total Fringe Benefits	0	0	0	0	0
		Total Operating Expenses	40,000	40,000	40,000	33,524	60,000
		Total Capital Outlay	0	0	0	0	0
		<b>Health Care Fund Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>33,524</b>	<b>60,000</b>
<b>TOTAL DISCRETIONARY FUNDS</b>							
		Total Salaries	91,904	90,567	165,040	97,914	104,556
		Total Fringe Benefits	60,770	44,737	54,420	441,345	42,690
		Total Operating Expenses	228,851	245,785	224,605	496,925	479,808
		Total Capital Outlay	23,385	3,332	1,328	13,455	0
		Total Debt Service/Capital Lease	0	0	2,087	0	0
		<b>Total Expenditures Other Funds</b>	<b>404,910</b>	<b>384,421</b>	<b>445,393</b>	<b>1,049,639</b>	<b>627,054</b>
		Total Other Financing Uses	10,300	10,300	43,333	0	779,192



### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>Total Discretionary Funds Exp. + Other Financing Uses</b>			415,210	394,721	488,726	1,049,639	1,406,246
<b>DEBT SERVICE FUNDS</b>							
Gregg County does not currently have long term debt.							
<b>358</b>		<b>2021 Tax Bonds</b>					
	180911	Principal	0	0	0	0	385,000
	180912	Interest and Fees	0	0	0	0	928,544
		Total Expenditures	0	0	0	0	1,313,544
358	300000	Other Financing Uses	0	0	0	0	0
		Fund 358 Expenditures + OFU	0	0	0	0	1,313,544
<b>CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS</b>							
Note: Unexpended Capital Project budgets roll forward each year until project completion.							
<b>208</b>	various	<b>Interagency Projects</b>					
		Total Operating Expenses	0	1,434,762	1,420,972	199,000	0
		Total Capital Outlay	0	0	0	0	0
		Total Expenditures	0	1,434,762	1,420,972	199,000	0
208	300000	Other Financing Uses	0	0	0	208,162	0
		Fund 208 Expenditures + OFU	0	1,434,762	1,420,972	407,162	0
<b>410</b>	<b>150999</b>	<b>Capital Improvement Project Fund</b>					
		Capital Expenditures	0	0	0	150,000	600,000
		Total Expenditures	0	0	0	150,000	600,000
410	300000	Other Financing Uses	1,177,130	4,632,004	3,916,766	13,215,417	13,215,417
		Fund 410 Expenditures + OFU	1,177,130	4,632,004	3,916,766	13,365,417	13,815,417
<b>420</b>		<b>Capital Road &amp; Bridge Project Fund</b>					
	160810	Precinct #1 Projects	126,484	89,725	293,412	309,536	645,534
	160820	Precinct #2 Projects	0	0	0	106,762	323,852
	160830	Precinct #3 Projects	207,250	545,310	788,444	911,071	692,205
	160840	Precinct #4 Projects	0	189,609	0	0	0
	160800	R&B - General	0	0	0	0	150,000
		Total Expenditures	333,734	824,644	1,081,856	1,327,369	1,811,591
420	300000	Other Financing Uses	0	0	231,199	100,000	0
		Fund 420 Expenditures + OFU	333,734	824,644	1,313,055	1,427,369	1,811,591
<b>450</b>	<b>150999</b>	<b>Permanent Improvement Fund</b>					
		Capital Expenditures	0	0	0	115,496	450,000
		Total Expenditures	0	0	0	115,496	450,000
450	300000	Other Financing Uses	150,000	0	173,000	1,906,254	0
		Fund 450 Expenditures + OFU	150,000	0	173,000	2,021,750	450,000

### FY25 Categorical Expenditure Budget

			Audited	Audited	Audited	Budget	
		Expenditures	Expenditures	Expenditures	Expenditures	Amended	Adopted
Fund	Org		20/21	21/22	22/23	23/24	24/25
<b>460</b>	<b>100692</b>	<b>Airport Improvements Fund</b>					
		Capital Projects	208,321	577,687	114,780	21,589,298	24,321,215
		Total Expenditures	208,321	577,687	114,780	21,589,298	24,321,215
460	300000	Other Financing Uses	0	0	0	0	0
		Fund 460 Expenditures + OFU	208,321	577,687	114,780	21,589,298	24,321,215
<b>465</b>	<b>150465</b>	<b>Parking Facility</b>					
		Capital Expenditures	390,179	146,571	44,023	6,350,000	6,139,852
		Total Expenditures	390,179	146,571	44,023	6,350,000	6,139,852
465	300000	Other Financing Uses	0	0	0	0	0
		Fund 465 Expenditures + OFU	390,179	146,571	44,023	6,350,000	6,139,852
<b>250</b>	<b>150465</b>	<b>G O Parking Garage Proceeds 2024</b>					
		Capital Expenditures	0	0	0	17,000,000	13,507,565
		Total Expenditures	0	0	0	17,000,000	13,507,565
250	300000	Other Financing Uses	0	0	0	0	0
		Fund 250 Expenditures + OFU	0	0	0	17,000,000	13,507,565
		TOTAL PARKING FACILITY:	390,179	146,571	44,023	23,350,000	19,647,417
<b>472</b>	<b>100570</b>	<b>Computer Upgrade Project</b>					
		Capital Expenditures	0	88,940	70,916	597,000	3,943,399
		Total Expenditures	0	88,940	70,916	597,000	3,943,399
472	300000	Other Financing Uses	0	0	25,000	0	0
		Fund 472 Expenditures + OFU	0	88,940	95,916	597,000	3,943,399
<b>476</b>	<b>various</b>	<b>See Capital Schedule</b>					
		Total Expenditures	1,450,702	1,878,068	2,206,332	5,841,009	11,265,026
476	300000	Other Financing Uses	0	0	277,225	0	0
		Fund 476 Expenditures + OFU	1,450,702	1,878,068	2,483,557	5,841,009	11,265,026
<b>478</b>	<b>various</b>	<b>Juvenile Building Renovation</b>					
		Capital Expenditures	66,693	0	0	0	0
		Total Expenditures	66,693	0	0	0	0
		Fund 478 Expenditures + OFU	66,693	0	0	0	0
478	300000	Other Financing Uses	101,110	0	0	0	0
		Fund 478 Expenditures + OFU	167,803	0	0	0	0
<b>ALL CAPITAL &amp; INTERAGENCY PROJECTS</b>							
		Total Direct Expense	2,449,629	4,950,672	4,938,879	53,169,172	62,038,648
		Total Other Financing Uses - Transfers	1,428,240	4,632,004	4,623,190	15,429,833	13,215,417
<b>Total Capital/Interagency Projects Exp. + OFU</b>			<b>3,877,869</b>	<b>9,582,676</b>	<b>9,562,069</b>	<b>68,599,005</b>	<b>75,254,065</b>
			3,877,869	9,582,676	9,562,069	51,599,005	61,746,500

### FY25 Categorical Expenditure Budget

		Audited	Audited	Audited	Budget		
		Expenditures	Expenditures	Expenditures	Amended	Adopted	
Fund	Org	20/21	21/22	22/23	23/24	24/25	
<b>Total Categorical Expenditures - All Budgeted Funds:</b>							
		Total Salaries	24,975,269	24,593,517	23,377,102	29,309,931	32,532,807
		Total Fringe Benefits	11,300,343	11,179,849	11,013,960	14,065,536	15,015,646
		Total Operating Expenses	13,877,330	14,888,005	15,361,632	20,614,083	23,161,521
		Total Capital /Highway Projects	2,825,191	5,311,467	5,253,987	53,254,774	62,081,598
		Total Debt Service/Capital Lease	0	0	75,517	0	1,313,544
		<b>Grand Total Expenditures</b>	<b>52,978,133</b>	<b>55,972,839</b>	<b>55,082,197</b>	<b>117,244,324</b>	<b>134,105,116</b>
		Total Other Financing Uses	8,075,303	8,827,301	14,228,740	34,206,667	37,396,443
		<b>Total Direct Exp + Other Financing Uses</b>	<b>61,053,436</b>	<b>64,800,140</b>	<b>69,310,937</b>	<b>151,450,991</b>	<b>171,501,559</b>
		<b>Total Direct Expenses</b>	<b>52,978,133</b>	<b>55,972,839</b>	<b>55,082,197</b>	<b>117,244,324</b>	<b>134,105,116</b>

## Elected Officers' Compensation

Dept	Position	FY25 Adopted Salary	600250 Travel All.	600230 Cell Phone	Other Supp.		Adopted FY25 Compensation	Total Benefits	Total Salary & Benefits
County Clerk	CC0015	79,270	0	0			79,270	30,839	110,109
County Judge	CJ0001	73,503	0	0	25,200	(a)	98,703	34,944	133,647
Tax Assessor/Collector	TX0001	85,457	0	0	1,950	(b)	87,407	32,539	119,946
County Court at Law #1	CCL001	140,000	0	0			140,000	43,694	183,694
County Court at Law #2	CL2001	168,000	0	0			168,000	49,569	217,569
District Clerk	DC0001	79,270	0	0			79,270	30,839	110,109
Justice of Peace #1	JP1001	61,861	9,300	0			71,161	29,124	100,285
Justice of Peace #2	JP2001	60,541	9,300	480			70,321	28,949	99,270
Justice of Peace #3	JP3001	60,541	9,300	480			70,321	28,949	99,270
Justice of Peace #4	JP4001	60,541	9,300	480			70,321	28,949	99,270
District Attorney	DA0001	21,640	0	0			21,640	18,654	40,294
Constable #1	CN0001	60,680	0	600	4,200	(d)	65,480	28,709	94,189
Constable #2	CN0002	60,680	0	600	5,400	(d)	66,680	28,959	95,639
Constable #3	CN0003	60,680	0	600	5,400	(d)	66,680	28,959	95,639
Constable #4	CN0004	60,680	0	600	3,000	(d)	64,280	28,449	92,729
Sheriff	SH0010	98,246	0	0	5,400	(d)	103,646	37,429	141,075
Sheriff - Jail Administrator	SH0010	0	0	0	11,100	(e)	11,100	2,530	13,630
Co Judge-Juv Bd Chairman	JB0001	26,613	0	0			26,613	5,565	32,178
124th Judge-Juv Bd	JB0002	18,000	0	0			18,000	17,999	35,999
188th Judge-Juv Bd	JB0003	18,000	0	0			18,000	17,999	35,999
307th Judge-Juv Bd	JB0004	18,000	0	0			18,000	17,999	35,999
CCL #1 - Juv Bd	JB0005	18,000	0	0			18,000	3,765	21,765
CCL #2 - Juv Bd	JB0006	18,000	0	0			18,000	3,765	21,765
Ct Appeals	CA0001	2,668	0	0			2,668	215	2,883
Ct Appeals	CA0002	2,668	0	0			2,668	215	2,883
Ct Appeals	CA0003	2,668	0	0			2,668	215	2,883
Ct Appeals	CA0004	2,668	0	0			2,668	215	2,883
Ct Appeals	CA0005	2,668	0	0			2,668	215	2,883
Ct Appeals	CA0006	2,668	0	0			2,668	215	2,883
<b>General Fund Subtotals</b>		<b>1,364,211</b>	<b>37,200</b>	<b>3,840</b>	<b>61,650</b>		<b>1,466,901</b>	<b>580,466</b>	<b>2,047,367</b>
Commissioner Pct#1	ADM001	73,672	0	0			73,672	29,559	103,231
Commissioner Pct#2	ADM002	73,672	0	0			73,672	29,559	103,231
Commissioner Pct#3	ADM003	73,672	0	0			73,672	29,559	103,231
Commissioner Pct#4	ADM004	73,672	0	0			73,672	29,559	103,231
Road & Bridge Fund S/T		294,688	0	0	0		294,688	118,236	412,924
<b>Grand Total</b>		<b>1,658,899</b>	<b>37,200</b>	<b>3,840</b>	<b>61,650</b>		<b>1,761,589</b>	<b>698,702</b>	<b>2,460,291</b>
Note: State statutes mandate compensations allowed for the District Attorney, all judicial salaries and judicial supplements.									
All figures are rounded.									
(a) State Supplement for statutory County Judges									
(b) State Certification Tax Assessor-Collector									
(d) TCOLE License Supplement									
(e) Sheriff's Jail Services Supplement, \$11,100.									

**FY25 Positions Summary Budget**

Fund	Org	Dept	650110 Salaries	Employee Suppl. (2)	650120 Overtime	Standby - On-Call	650130 Part-Time	650140 & 650180 Temp	650173 Longevity	650230 Cell Allow.	650240 Uniform	Total Wage Expenses	# FT Pos.	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	100423	Co Clerk	881,571	0	4,000	0	0	0	12,000	0	0	897,571	24.00	543,085	1,440,656
110	100425	Co Clerk - Archives Pres.	35,676	0	0	0	24,000	0	1,440	0	0	61,116	1.00	26,550	87,666
110	100445	Telecommunications	0	0	500	0	60,000	2,000	0	0	0	62,500	0.00	12,290	74,790
110	100446	Purchasing	289,649	0	0	0	0	55,000	1,920	0	0	346,569	5.00	134,310	480,879
110	100447	Human Resources	193,912	0	500	0	0	0	0	600	0	195,012	3.60	90,585	285,597
110	100448	Records Management	15,406	0	0	0	0	0	347	0	0	15,753	0.36	8,600	24,353
110	100460	Co Judge	137,123	0	0	0	0	1,000	1,920	0	0	140,043	2.00	74,715	214,758
110	100520	Elections	185,665	0	11,000	0	21,900	104,900	2,400	0	0	325,865	4.00	109,525	435,390
110	100530	Auditor	599,950	0	0	0	0	0	6,240	0	0	606,190	10.40	309,060	915,250
110	100550	Tax A/C	1,094,896	13,000	0	0	0	0	14,880	0	0	1,122,776	28.00	629,300	1,752,076
110	100560	Inf Tech	623,213	0	0	0	0	0	9,120	1,800	0	634,133	10.00	313,410	947,543
110	100900	AgriLife Extension Svc	32,336	0	0	0	0	0	0	0	0	32,336	1.00	20,740	53,076
110	100900	AgriLife Ext - Agents	53,100	0	0	0	0	0	0	0	0	53,100	0.00	4,095	57,195
110	110467	CCL #1	141,603	0	0	0	0	4,000	2,880	0	0	148,483	2.00	58,060	206,543
110	110468	CCL #2	141,603	0	0	0	0	30,000	1,440	0	0	173,043	2.00	59,770	232,813
110	110471	Dist Ct 124th	146,584	0	0	0	0	3,800	1,920	0	0	152,304	2.00	58,835	211,139
110	110472	Dist Ct 188th	146,584	0	0	0	0	1,000	1,920	0	0	149,504	2.00	58,610	208,114
110	110473	Dist Ct 307th	148,593	0	0	0	0	1,000	2,880	0	0	152,473	2.00	59,200	211,673
110	110480	Dist Clerk	591,583	0	4,000	0	0	0	3,840	0	0	599,423	16.00	368,750	968,173
110	110491	JP #1	242,107	0	0	0	0	0	4,320	0	0	246,427	7.00	153,705	400,132
110	110492	JP #2	106,318	0	0	0	0	0	960	0	0	107,278	3.00	64,270	171,548
110	110493	JP #3	110,388	0	0	0	19,000	0	1,440	0	0	130,828	3.00	69,015	199,843
110	110494	JP #4	105,089	0	0	0	0	0	960	0	0	106,049	3.00	64,020	170,069
110	110500	Dist Atty	2,436,751	31,880	0	0	0	24,000	9,120	0	0	2,501,751	33.00	995,465	3,497,216
110	110600	Bail Bond Board	0	3,000	0	0	0	0	0	0	0	3,000	0.00	605	3,605
110	120733	Const #3	0	0	0	0	0	5,000	0	0	0	5,000	0.00	638	5,638
110	120742	Sheriff	5,155,120	329,400	100,000	0	0	0	52,320	22,420	0	5,659,260	81.00	2,394,555	8,053,815
110	120750	Sheriff Jail Operations	9,176,791	130,200	450,000	0	0	0	44,640	10,060	0	9,811,691	162.00	4,390,250	14,201,941
110	120760	Sher-Criminal Justice Ctr	410,232	0	25,000	0	0	0	0	0	0	435,232	8.00	205,410	640,642
110	130774	Pre-Trial Services	35,336	0	0	0	0	0	0	0	0	35,336	1.00	21,345	56,681
110	140430	Veterans Service Ofc.	82,721	0	0	0	0	0	1,440	0	0	84,161	2.00	45,430	129,591
110	140870	Emergency Management	156,532	16,200	10,000	0	0	0	480	1,200	0	184,412	2.00	67,540	251,952
110	140880	Health	404,409	0	0	0	0	0	2,880	960	0	408,249	9.00	211,290	619,539
110	150570	Maintenance	453,579	0	7,500	5,000	25,000	6,000	3,360	840	0	501,279	10.00	248,920	750,199
110	150575	Maint. Housekeeping	236,964	0	1,500	1,500	0	6,000	960	360	0	247,284	8.00	166,430	413,714
110	150610	Longview Comm Center	0	0	1,000	0	24,000	2,000	0	0	0	27,000	0.00	5,890	32,890
110	150620	Greggton Bldg	0	0	4,600	0	0	0	0	0	0	4,600	0.00	1,680	6,280
110	150634	Hugh Camp Park	0	0	0	0	0	0	0	0	0	0	0.00	1,220	1,220
		<b>General Fund</b>	<b>24,571,384</b>	<b>523,680</b>	<b>619,600</b>	<b>6,500</b>	<b>173,900</b>	<b>245,700</b>	<b>188,027.00</b>	<b>38,240</b>	<b>0</b>	<b>26,367,031</b>	<b>447.36</b>	<b>12,047,168</b>	<b>38,414,199</b>
215	160810	R & B #1	725,264	1,500	57,000	8,500	0	58,000	5,280	1,320	10,800	867,664	14.00	388,610	1,256,274
215	160820	R & B #2	46,969	0	0	0	0	1,500	1,440	0	0	49,909	1.00	24,125	74,034
215	160830	R & B #3	821,869	1,500	25,000	20,000	0	15,000	2,880	2,640	12,150	901,039	16.00	427,976	1,329,015
215	160840	R & B #4	670,520	1,000	20,000	10,000	0	15,500	5,280	720	10,125	733,145	13.00	356,230	1,089,375
		<b>Road &amp; Bridge</b>	<b>2,264,622</b>	<b>4,000</b>	<b>102,000</b>	<b>38,500</b>	<b>0</b>	<b>90,000</b>	<b>14,880</b>	<b>4,680</b>	<b>33,075</b>	<b>2,551,757</b>	<b>44.00</b>	<b>1,196,941</b>	<b>3,748,698</b>
218	100691	Airport Administration	194,000	0	2,000	0	0	0	960	1,800	2,700	201,460	3.00	83,555	285,015
218	100694	Airport Operations	109,351	0	5,000	0	31,000	30,160	960	1,800	2,025	180,296	2.00	61,290	241,586
218	100696	Airport Maintenance	307,242	1,000	10,000	4,000	0	28,000	4,800	4,200	6,075	365,317	7.00	173,030	538,347
218	130697	Airport Public Safety	867,001	97,400	25,000	0	0	0	9,600	1,800	0	1,000,801	13.00	397,040	1,397,841
		<b>Airport</b>	<b>1,477,594</b>	<b>98,400</b>	<b>42,000</b>	<b>4,000</b>	<b>31,000</b>	<b>58,160</b>	<b>16,320</b>	<b>9,600</b>	<b>10,800</b>	<b>1,747,874</b>	<b>25.00</b>	<b>714,915</b>	<b>2,462,789</b>
206	100448	Co Clerk Rec Mgmt	13,694	0	0	0	0	0	308	0	0	14,002	0.32	7,440	21,442
207	110485	Dist Clerk Rec Mgmt	13,694	1,800	0	0	0	0	308	0	0	15,802	0.32	7,800	23,602
213	100448	Co Clk Rec Mgmt	24,597	0	0	0	16,000	15,000	720	0	0	56,317	0.50	16,605	72,922
217	110510	Law Lib	18,195	0	0	0	0	0	240	0	0	18,435	0.50	10,845	29,280
		<b>Other Funds</b>	<b>70,180</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>15,000</b>	<b>1,576.00</b>	<b>0</b>	<b>0</b>	<b>104,556</b>	<b>1.64</b>	<b>42,690</b>	<b>147,246</b>
		<b>Total Other Employees</b>	<b>28,383,780</b>	<b>627,880</b>	<b>763,600</b>	<b>49,000</b>	<b>220,900</b>	<b>408,860</b>	<b>220,803</b>	<b>52,520</b>	<b>43,875</b>	<b>30,771,218</b>	<b>518.00</b>	<b>14,001,714</b>	<b>44,772,932</b>
		<b>Total Elected Officials</b>	<b>1,658,899</b>	<b>98,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,840</b>	<b>0</b>	<b>1,761,589</b>	<b>23.00</b>	<b>698,702</b>	<b>2,460,291</b>
		<b>Total Budgeted Funds:</b>	<b>30,042,679</b>	<b>726,730</b>	<b>763,600</b>	<b>49,000</b>	<b>220,900</b>	<b>408,860</b>	<b>220,803</b>	<b>56,360</b>	<b>43,875</b>	<b>32,532,807</b>	<b>541.00</b>	<b>14,700,416</b>	<b>47,233,223</b>
		Notes:													
		(1) Various other compensation includes accrued leave for retiring employees													
		(2) Supplements are listed for budgeting purposes and are subject to change depending on employee's level of certification, transfer to another position, and/or change in employment status.													

**FY25 Supplementary Positions Summary**

*Supplemental positions are under Commissioners Court or Board of Judges oversight and are funded with other sources.*

Fund	Org	Dept	650110 Salaries	Employee Supplement (3)	650120 Overtime	650120 Overtime	650130/650140 Part-Time	650180 Temporary	650173 Longevity	650230 Cell Allowance	650240 Uniform All.	Total Wage Expenses	# FT Positions	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
		<b>Supplementary Data for Grants</b>													
802xx	110500	Dist Atty VOCA	37,705	0	0	0	0	0	0	0	0	37,705	1.00	22,550	60,255
826xx	110500	Dist Atty VAWA	96,081	0	0	0	0	0	0	0	0	96,081	2.00	48,590	144,671
827xx	110500	SB22 Rural DA grant	60,000	0	0	0	0	0	0	0	0	60,000	1.00	26,960	86,960
		sub-total	193,786	0	0	0	0	0	0	0	0	193,786	4.00	98,100	291,886
		<b>Supplementary Data for Juvenile:</b>													
091	130726	Juvenile Detention	1,025,347	0	0	0	0	0	0	0	0	1,025,347	18.00	400,000	1,425,347
091	130760	Juvenile Probation	971,765	0	0	0	0	0	0	0	0	971,765	17.00	450,000	1,421,765
		sub-total	1,997,112	0	0	0	0	0	0	0	0	1,997,112	35.00	850,000	2,847,112
		<b>Total Court Approved</b>	<b>32,233,577</b>	<b>726,730</b>	<b>763,600</b>	<b>49,000</b>	<b>220,900</b>	<b>408,860</b>	<b>220,803</b>	<b>56,360</b>	<b>43,875</b>	<b>34,723,705</b>	<b>580</b>	<b>15,648,516</b>	<b>50,372,221</b>

## FY24 Road and Bridge Projects

### FY25 Capital Road Projects - Fund 420

Fund	Org.*	Acct.	Prog.	Location	FY24 Budget	FY25 Budget New
					Unfinished Projects*	Projects
420	160902	756000	170	P1: Sam Page Road	309,536	
420	new	756000	170	P1: McCann Road		176,062
420	new	756000	170	P1: Mackey Road		67,456
420	new	756000	170	P1: N Fuller Road		92,480
420	160920	756000	170	P2: Cherokee Street	73,852	250,000
420	160920	756000	170	P3: Old Hwy 135	9,715	335,586
420	new	756000	170	P3: Rice Rd		136,711
420	new	756000	170	P3: Merrills Lake Road		210,193
<i>Materials Budgeted for Fund 420 Capital Road Projects</i>					393,103	1,268,488

### FY24 Non-Capital Road Projects - Fund 215

Fund	Org	Acct	Prog.	Location	FY24 Budget	FY25 Budget
215	160810	740200	160	P1: Pipe Culverts	2,000	3,000
215	160810	740300	160	P1: Gravel, Sand, and Cement	10,500	10,500
215	160810	740400	160	P1: Road Materials	127,262	100,000
S/T Precinct #1					\$139,762	\$113,500
215	160820	740200	160	P2: Pipe & Culverts	9,500	9,500
215	160820	740300	160	P2: Gravel, Sand, and Cement	3,450	3,450
215	160820	740400	160	P2: Road Materials	10,990	10,900
S/T Precinct #2					\$23,940	\$23,850
215	160830	740200	160	P3: Pipe & Culverts	40,000	40,000
215	160830	740300	160	P3: Gravel, Sand, and Cement	25,000	25,000
215	160830	740400	160	P3: Road Materials	300,000	350,000
S/T Precinct #3					\$365,000	\$415,000
215	160840	740200	160	P4: Pipe & Culverts	7,000	12,000
215	160840	740300	160	P4: Gravel, Sand, and Cement	12,500	12,500
215	160840	740400	160	P4: Road Materials	65,000	65,000
S/T Precinct #4					\$84,500	\$89,500
<i>Materials Budgeted for Fund 215 Road Projects</i>					\$613,202	\$641,850

**FY25 Juvenile Budget**

<b>Beginning Fund Balance (estimated)</b>	\$200,000
 <b>REVENUE</b>	
Intergovernmental Revenue	
TJJD Contract Grant A	\$1,067,159
TJJD Contract Grant C	\$50,000
TJJD Contract Grant N	\$0
TJJD Special Placements	\$350,000
Charges for Services	
Contract services	\$650,000
Other Financing Sources	
Transfer in - General Fund	\$1,450,000
 <b>Total Resources</b>	 <b>\$3,767,159</b>
 <b>EXPENDITURES</b>	
Probation Operations	
Salaries	\$972,765
Fringe Benefits	\$450,000
Operations	\$762,270
Capital-non-capital	\$0
Detention Operations	
Salaries	\$1,025,347
Fringe Benefits	\$400,000
Operations	\$151,000
Capital-non-capital	\$0
<b>Total Expenditures</b>	<b>\$3,761,382</b>
 <b>Ending Fund Balance (estimated)</b>	 <b>\$5,777</b>

The Gregg County Juvenile Probation Department is a Specialized Local Entity under the Local Government Code who reports directly to the Juvenile Board. The department receives funding from Gregg County as well as from state and federal grants.

The department's purpose is to facilitate the rehabilitation and reintegration of juvenile offenders back into the community; to provide protection to the community; to ensure victims of crimes are afforded their rights; and to serve the Juvenile Court by providing supervision to the juveniles who come under the Court's jurisdiction.

For the FY25 budget, expenditures remain consistent with state guidelines and there are no new positions.



**JOHN W. MOORE**  
CRIMINAL DISTRICT ATTORNEY  
GREGG COUNTY, TEXAS

August 12, 2024

The Honorable Bill Stoudt  
County Judge  
Gregg County, Texas

Re: FY 2025 Criminal District Attorney Drug Forfeiture Fund Budget

Dear Judge Stoudt:

I have enclosed herein the Forfeiture Fund budget of this office for the 2025 fiscal year to be included in the FY 2025 County Budget. In keeping with the requirements of Article 59, Code of Criminal Procedure, this budget is submitted for the Court's acknowledgment. All monies are used solely for official purposes as required by law.

Sincerely,



cc: Gregg County Auditor

Enclosure




# John W. Moore

Criminal District Attorney  
Seized Assets Forfeiture Fund  
Budget FY 2025

[Please note: All amounts listed below are estimates.]

Fund Balance as of 09-30-2024	\$30,247.60
Anticipated Income FY 2025	\$10,000.00
Anticipated Expenses FY 2025	\$10,000.00
**Anticipated expenditures are for law enforcement training and equipment**	
Balance Anticipated on 09-30-2025	\$30,247.60



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John W. Moore  
Criminal District Attorney

**MICHELLE TERRY, PCAC**  
TAX ASSESSOR-COLLECTOR



COLLECTIONS  
903/237-2552  
VEHICLE REGISTRATION  
903/236-8417

**OFFICE OF  
TAX ASSESSOR-COLLECTOR  
GREGG COUNTY**

POST OFFICE BOX 1431  
LONGVIEW, TEXAS 75606-1431

May 29, 2024

To: Linda Bailey, Budget Director

From: Michelle Terry, Tax Assessor-Collector

2024-2025 Tax Office Budget for Special Inventory Tax Interest

Salaries and Fringe Benefits	\$19,500
Conferences and Workshops	\$ 1,500
Supplies and Other	<u>\$ 1,000</u>
Total SIT Budget	\$22,000

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Gregg County

903-237-2552

Taxing Unit Name

Phone (area code and number)

101 E. Methvin, Longview, Texas 75601

www.co.gregg.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>	\$ 12,514,916,475
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>	\$ 1,334,397,419
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 11,180,519,056
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.249053 /\$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: .....	\$ 392,815,488
	B. Prior year values resulting from final court decisions: .....	- \$ 348,847,030
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 43,968,458
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value: .....	\$ 466,501,098
	B. Prior year disputed value: .....	- \$ 116,625,274
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 349,875,824
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 393,844,282

<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.	\$ 11,574,363,338
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<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: ..... \$ 22,310,880</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 32,840,844</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 55,151,724
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> ..... \$ 2,042,015</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 51,790</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 1,990,225
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 57,141,949
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.	\$ 6,125,309
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 11,511,096,080
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 28,668,730
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>	\$ 181,910
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 28,850,640
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> ..... \$ 13,648,097,342</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,546,969</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> ..... - \$ 6,714,676</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 13,648,929,635

<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>..... \$ <u>0</u></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>..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0</u></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 home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>1,533,928,160</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>12,115,001,475</u>
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>	\$ <u>0</u>
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>	\$ <u>200,719,509</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>200,719,509</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>11,914,281,966</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.242151</u> /\$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>	\$ <u>0.270206</u> /\$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.	\$ <u>0.249053</u> /\$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> .	\$ <u>11,574,363,338</u>

<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	\$ 28,826,299
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 2022. This line applies only to tax years preceding the prior tax year..... + \$ 181,910</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..... - \$ 11,461</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..... \$ 170,449</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 28,996,748
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,914,281,966
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.243378 /\$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. \$ 567,201</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..... - \$ 327,797</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.002009 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.002009 /\$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. \$ 2,715,523</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..... - \$ 2,825,425</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ -0.000923 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

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

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.041

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.....</p> <p style="text-align: right;">\$ 1,038,516</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.....</p> <p style="text-align: right;">\$ 1,440,475</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ -0.003374 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000604 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$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.....</p> <p style="text-align: right;">\$ 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. ....</p> <p style="text-align: right;">\$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$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.....</p> <p style="text-align: right;">\$ 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 style="text-align: right;">\$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$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>	\$ 0.245387 /\$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.....</p> <p style="text-align: right;">\$ 20,733,413</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.174021 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.419408 /\$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>	\$ 0.434087 /\$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 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>	\$ 0.000000 /\$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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&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 ..... \$ 1,313,543</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. .... \$ 1,313,543</p>	\$ 1,313,543
43.	<p><b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup></p>	\$ 0
44.	<p><b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.</p>	\$ 1,313,543
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> ..... 97.87 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 97.55 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 97.90 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 98.41 %</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>	97.87 %
46.	<p><b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ 1,342,130
47.	<p><b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 12,115,001,475
48.	<p><b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.011078 /\$100
49.	<p><b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.</p>	\$ 0.445165 /\$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>	\$ 0.000000 /\$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 §526.04(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.	\$ 0.474346 /\$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.	\$ 20,567,787
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,115,001,475
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.169771 /\$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> .	\$ 0.270206 /\$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.	\$ 0.270206 /\$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> .	\$ 0.474346 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.304575 /\$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> .	\$ 12,115,001,475
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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).	\$ 0.304575 /\$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> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<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>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<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).....	\$ 0.278066 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.029510 /\$100
	C. Subtract B from A.....	\$ 0.248556 /\$100
	D. Adopted Tax Rate.....	\$ 0.278066 /\$100
	E. Subtract D from C.....	\$ -0.029510 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 11,771,553,040
	G. Multiply E by F and divide the results by \$100.....	\$ -3.473,786
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).....	\$ 0.281700 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.002980 /\$100
	C. Subtract B from A.....	\$ 0.278720 /\$100
	D. Adopted Tax Rate.....	\$ 0.281700 /\$100
	E. Subtract D from C.....	\$ -0.002980 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 9,767,095,248
	G. Multiply E by F and divide the results by \$100.....	\$ -291,060
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).....	\$ 0.330780 /\$100
	B. Unused increment rate (Line 65).....	\$ 0.030300 /\$100
	C. Subtract B from A.....	\$ 0.300480 /\$100
	D. Adopted Tax Rate.....	\$ 0.297500 /\$100
	E. Subtract D from C.....	\$ 0.002980 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 8,448,977,327
	G. Multiply E by F and divide the results by \$100.....	\$ 251.779
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 0 /\$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	\$ 0.000000 /\$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)	\$ 0.304575 /\$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 §526.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §526.0501(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> .	0.273582
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,115,001,475
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.004127 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.011078 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.288787 /\$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>48</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> .	\$ 0.278066 /\$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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,511,096,080
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> .	\$ 11,914,281,966
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>43</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

<sup>46</sup> Tex. Tax Code §26.042(b)

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

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

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>50</sup> Tex. Tax Code §26.42(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>0.304575</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.270206 /\$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.** ..... \$ 0.304575 /\$100  
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
Indicate the line number used: 58
  
- De minimis rate.** ..... \$ 0.288787 /\$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** ▶ Michelle Terry, PCAC  
Printed Name of Taxing Unit Representative

**sign here** ▶ Michelle Terry  
Taxing Unit Representative

Date 7/25/24

<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

Gregg County

Farm to Market/ Flood Control

903-237-2552

Taxing Unit Name

Phone (area code and number)

101 E. Methvin, Longview, Texas 75601

www.co.gregg.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>	\$ 12,475,165,106
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>	\$ 1,333,787,407
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 11,141,377,699
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.003993 /\$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: ..... \$ 392,815,488	
	B. Prior year values resulting from final court decisions:..... - \$ 348,847,030	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 43,968,458
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value: ..... \$ 466,501,098	
	B. Prior year disputed value:..... - \$ 116,625,274	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 349,875,824
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 393,844,282

<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.	\$ 11,535,221,981
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<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: ..... \$ 22,310,880</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 32,907,495</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 55,218,375
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> ..... \$ 2,042,015</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 51,790</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 1,990,225
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 57,208,600
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.	\$ 11,478,013,381
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 458,317
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>	\$ 3,253
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 461,570
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> ..... \$ 13,610,466,290</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,546,969</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>	\$ 13,618,013,259

<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
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 0
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
<b>20.</b>	<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 home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 1,533,420,607
<b>21.</b>	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 12,084,592,652
<b>22.</b>	<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
<b>23.</b>	<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>	\$ 200,662,330
<b>24.</b>	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 200,662,330
<b>25.</b>	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 11,883,930,322
<b>26.</b>	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.003883 /\$100
<b>27.</b>	<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>	\$ 0.270206 /\$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
<b>28.</b>	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.003993 /\$100
<b>29.</b>	<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> .	\$ 11,535,221,981

<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	\$ 460,601
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <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 2022. This line applies only to tax years preceding the prior tax year..... + \$ 3,253</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..... \$ 3,253</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 463,854
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,883,930,322
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.003903 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ _____/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____/\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <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. \$ 0</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..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ _____/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____/\$100

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

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<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..... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$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..... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$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>	\$ 0.000000 /\$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>	\$ 0.003903 /\$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 ..... \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.003903 /\$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>	\$ 0.004039 /\$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>	\$ 0.000000 /\$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>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p>D. Subtract <b>amount paid</b> from other resources ..... - \$ 0</p> <p>E. <b>Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</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>A. Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 97.87 %</p> <p>B. Enter the prior year actual collection rate..... 97.87 %</p> <p>C. Enter the 2022 actual collection rate. .... 98.10 %</p> <p>D. Enter the 2021 actual collection rate. .... 98.75 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	97.87 %
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> .	\$ 12,084,592,652
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.004039 /\$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>	\$ 0.000000 /\$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 §526.04(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.	\$ 0.474346 /\$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.	\$ 20,567,787
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,115,001,475
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.169771 /\$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> .	\$ 0.270206 /\$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.	\$ 0.270206 /\$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> .	\$ 0.474346 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.304575 /\$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> .	\$ 12,115,001,475
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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).	\$ 0.304575 /\$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> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<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>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<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).....	\$ 0.278066 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.029510 /\$100
	C. Subtract B from A.....	\$ 0.248556 /\$100
	D. Adopted Tax Rate.....	\$ 0.278066 /\$100
	E. Subtract D from C.....	\$ -0.029510 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 11,771,553,040
	G. Multiply E by F and divide the results by \$100.....	\$ -3.473,786
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).....	\$ 0.281700 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.002980 /\$100
	C. Subtract B from A.....	\$ 0.278720 /\$100
	D. Adopted Tax Rate.....	\$ 0.281700 /\$100
	E. Subtract D from C.....	\$ -0.002980 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 9,767,095,248
	G. Multiply E by F and divide the results by \$100.....	\$ -291,060
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).....	\$ 0.330780 /\$100
	B. Unused increment rate (Line 65).....	\$ 0.030300 /\$100
	C. Subtract B from A.....	\$ 0.300480 /\$100
	D. Adopted Tax Rate.....	\$ 0.297500 /\$100
	E. Subtract D from C.....	\$ 0.002980 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 8,448,977,327
	G. Multiply E by F and divide the results by \$100.....	\$ 251,779
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 0 /\$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	\$ 0.000000 /\$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)	\$ 0.304575 /\$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 §526.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §526.0501(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> .	0.273582
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,115,001,475
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.004127 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.011078 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.288787 /\$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> .	\$ 0.278066 /\$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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,511,096,080
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> .	\$ 11,914,281,966
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(B-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 §526.42(c)  
<sup>51</sup> Tex. Tax Code §526.42(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>0.304575</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.270206 /\$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** ..... \$ 0.304575 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
 Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 58

**De minimis rate.** ..... \$ 0.288787 /\$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** ▶ Michelle Terry, PCAC  
 Printed Name of Taxing Unit Representative

**sign here** ▶ Michelle Terry \_\_\_\_\_ Date 7/25/24

<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

Gregg County

Special Road and Bridge

903-237-2552

Taxing Unit Name

Phone (area code and number)

101 E. Methvin, Longview, Texas 75601

www.co.gregg.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>	\$ 12,514,916,475
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>	\$ 1,334,397,419
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 11,180,519,056
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.025020 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 392,815,488	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 348,847,030	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 43,968,458
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 466,501,098	
	<b>B. Prior year disputed value:</b> ..... - \$ 116,625,274	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 349,875,824
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 393,844,282

<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.	\$ 11,574,363,338
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<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 freoport, 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: ..... \$ 22,310,880</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 32,840,844</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 55,151,724
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> ..... \$ 2,042,015</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 51,790</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 1,990,225
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 57,141,949
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.	\$ 11,517,221,389
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,881,608
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>	\$ 2,881,608
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> ..... \$ 13,648,097,342</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,546,969</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>	\$ 13,655,644,311

<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>..... \$ <u>0</u></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>..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0</u></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 home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>1,533,928,160</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>12,121,716,151</u>
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>	\$ <u>0</u>
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>	\$ <u>200,719,509</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>200,719,509</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>11,920,996,642</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.024172</u> /\$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>	\$ <u>0.270206</u> /\$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.	\$ <u>0.025020</u> /\$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> .	\$ <u>11,574,363,338</u>

<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	\$ 2,895,905
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <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 2022. This line applies only to tax years preceding the prior tax year..... + \$ 0</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..... \$ 0</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 2,895,905
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,920,996,642
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.024292 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ _____/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____/\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <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. \$ 0</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..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ _____/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____/\$100

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

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<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. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$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. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$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>	\$ 0.000000 /\$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>	\$ 0.024292 /\$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 . . . . . \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.024292 /\$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>	\$ 0.025142 /\$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>	\$ <u>0.000000</u> /\$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 ..... \$ <u>0</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>0</u></p>	\$ <u>0</u>
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>0</u>
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> ..... <u>97.87</u> %</p> <p><b>B.</b> Enter the prior year actual collection rate. .... <u>97.55</u> %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... <u>97.90</u> %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... <u>98.41</u> %</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>	<u>97.87</u> %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>12,121,716,151</u>
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.000000</u> /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.025142</u> /\$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>	\$ <u>0.000000</u> /\$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 §526.04(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.	\$ 0.474346 /\$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.	\$ 20,567,787
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,115,001,475
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.169771 /\$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> .	\$ 0.270206 /\$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.	\$ 0.270206 /\$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> .	\$ 0.474346 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.304575 /\$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> .	\$ 12,115,001,475
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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).	\$ 0.304575 /\$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> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<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>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<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).....	\$ 0.278066 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.029510 /\$100
	C. Subtract B from A.....	\$ 0.248556 /\$100
	D. Adopted Tax Rate.....	\$ 0.278066 /\$100
	E. Subtract D from C.....	\$ -0.029510 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 11,771,553.040
	G. Multiply E by F and divide the results by \$100.....	\$ -3,473.786
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).....	\$ 0.281700 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.002980 /\$100
	C. Subtract B from A.....	\$ 0.278720 /\$100
	D. Adopted Tax Rate.....	\$ 0.281700 /\$100
	E. Subtract D from C.....	\$ -0.002980 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 9,767,095.248
	G. Multiply E by F and divide the results by \$100.....	\$ -291.060
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).....	\$ 0.330780 /\$100
	B. Unused increment rate (Line 65).....	\$ 0.030300 /\$100
	C. Subtract B from A.....	\$ 0.300480 /\$100
	D. Adopted Tax Rate.....	\$ 0.297500 /\$100
	E. Subtract D from C.....	\$ 0.002980 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 8,448,977.327
	G. Multiply E by F and divide the results by \$100.....	\$ 251.779
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 0 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.000000 /\$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)	\$ 0.304575 /\$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>Voter-Approval Tax Rate Worksheet</i> .	0.273582
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,115,001,475
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.004127 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.011078 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.288787 /\$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> .	\$ 0.278066 /\$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 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,511,096,080
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> .	\$ 11,914,281,966
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$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 §526.42(c)

<sup>51</sup> Tex. Tax Code §526.42(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>0.304575</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.270206 /\$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.** ..... \$ 0.304575 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 58
  
- De minimis rate.** ..... \$ 0.288787 /\$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** ▶ Michelle Terry, PCAC  
 \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

**sign here** ▶ Michelle Terry \_\_\_\_\_  
 Taxing Unit Representative

Date 7/25/24

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



**GREGG COUNTY, TEXAS  
ORDER OF THE COMMISSIONERS COURT  
ADOPTING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2024-25 (FY25)**

§

ON THIS the 9th day of September, 2024, at a regular meeting of Commissioners Court of Gregg County, Texas, in a motion made by DANNY CRAIG SR., and seconded by FLOYD WINGO, the following Court Order was adopted:

WHEREAS, Chapters 111.003 through 111.013 of the Local Government Code of the State of Texas prescribes the method by which the Gregg County Commissioners Court shall adopt an annual budget; and

WHEREAS, a budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025 has been proposed by the County Judge as the Budget Officer; and

WHEREAS, the salaries and allowances of certain elected officers have been proposed, notifications were provided to the elected officers, and proposed increases to elected officer's compensation were published in a newspaper as prescribed by law; and


WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law and posted to the County's website as prescribed by law; and

WHEREAS, notice regarding the public hearing on the proposed budget was posted and published in a newspaper of general circulation as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on August 26, 2024 as prescribed by law; NOW

THEREFORE, BE IT ORDERED, ADJUDGED, AND DECREED THAT THE COMMISSIONERS' COURT OF GREGG COUNTY adopts and approves the proposed budget, including attached changes shown as Exhibit A, for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

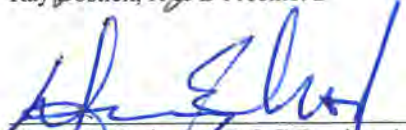
APPROVED this the 9th day of September, 2024.

  
\_\_\_\_\_  
Bill Stoudt, County Judge

\_\_\_\_\_  
Ronnie McKinney, R & B Precinct 1

  
\_\_\_\_\_  
Ray Bostick, R & B Precinct 2

  
\_\_\_\_\_  
Floyd Wingo, R & B Precinct 3

  
\_\_\_\_\_  
Danny E. Craig, Sr., R & B Precinct 4

Attest:

  
\_\_\_\_\_  
Michelle Gilley, County Clerk



**GREGG COUNTY, TEXAS  
ORDER OF THE COMMISSIONERS COURT  
ADOPTING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2024-25 (FY25)**

**Exhibit A**

**Approval of the changes listed in this exhibit includes corrections to the affiliated schedules in the proposed budget document.**

1. Longevity increase omitted on County Clerk position CC0003 in error – increase to expenditure accounts: \$575.
2. Tires & tubes left off District Attorney’s budget in error – increase to expenditure account: \$2,500.
3. Justice of the Peace merit for bi-lingual employee JP2003 – increase to expenditure accounts: \$1,388.
4. Sheriff’s Office org # 120742 payroll corrections to longevity, education expense, and/or step plan for SH0013, SH0020, SH0228, SH0117, SH0018, SH0088 – increase to expenditure accounts: \$7,790.
5. Sheriff’s Office org # 120750 payroll corrections to education, step plan, and/or cell allowance for SH0128, SH0049, SH0211, SH0016, SH0159 – increase to expenditure accounts: \$4,065.
6. Airport Public Safety payroll corrections to education expense for AP0023, AP0021, AP0014, and AP002 – increase to expenditure accounts: \$ 2,525.
7. Kilgore Community Building correction for equipment rental and demolition cost – increase to expenditure accounts: \$130,000.
8. Road and Bridge Precinct 3 payroll correction to position RB3005 salary, stand-by time and associated benefits – increase to expenditure accounts: \$13,887.
9. Road and Bridge Precinct 3 corrections to janitorial service and signage – increase to expenditure accounts: \$11,000.
10. Capital Roads Precinct 3 removed FY24 completed road projects, add Rice Road and phase 1 of Merrills Lake Road – increase to expenditures of \$82,437.
11. Notification that FY24 project for Information Technology Universal Power Supply (UPS) equipment arrives after year-end, beginning balance adjusted and project added to FY25 budget – increase to both estimated beginning fund balance and expenditure account: \$102,711.
12. Cell phone allowance omitted in error for Airport position AP0011 – increase to expenditures accounts: \$645.
13. Reduction to transfers to other funds – decrease of \$273,059.
14. Reduction to transfers from other funds – decrease of \$273,059.
15. Consolidation of Fund 218 Airport organizations as follows: a) move 100693 Terminal expense accounts and 100698 Marketing expense accounts into 100691 Administration; b) move 100693 Terminal payroll accounts into 100696 Airport Maintenance; and c) move 100695 Airfield expense accounts into 100694 Operations. Net effect \$0.
16. There were two formula errors for District Attorney grant positions and the County match. Corrections include elimination of DA0030 and moving the budget to VG0002; and correctly budgeting the matching benefits for DA0043, the SB22 grant investigator position. Budget was moved from org 100451 to offset these errors - net effect \$0.

See the attached schedule for changes to account details.

**Note: all changes in Exhibit A are included in the  
FY25 Adopted Budget document.**

FY25 Schedule of Changes to Account Details

Item #	Fund	Org	Account	Prog	Estimated Beginning Balance	Revenue	Expenditures	OFS/ Transfer In	OFS/ Transfers Out	Estimated Restricted EFB	Est. Unrestricted EFB
<b>Proposed Budget 8-15-2024 Totals:</b>					<b>112,485,007</b>	<b>96,766,893</b>	<b>(133,745,593)</b>	<b>37,341,920</b>	<b>(37,656,920)</b>	<b>39,795,778</b>	<b>35,395,528</b>
1	110	100423	650173	100			(480)				(480)
1	110	100423	650510	100			(35)				(35)
1	110	100423	650530	100			(60)				(60)
2	110	110500	740700	110			(2,500)				(2,500)
3	110	110492	650110	110			(1,158)				(1,158)
3	110	110492	650510	110			(90)				(90)
3	110	110492	650530	110			(140)				(140)
4	110	120742	650150	130			(6,000)				(6,000)
4	110	120742	650173	130			(480)				(480)
4	110	120742	650510	130			(495)				(495)
4	110	120742	650522	130			(5)				(5)
4	110	120742	650523	130			(15)				(15)
4	110	120742	650530	130			(790)				(790)
4	110	120742	650550	130			(5)				(5)
5	110	120750	650150	130			(3,600)				(3,600)
5	110	120750	650230	130			240				240
5	110	120750	650510	130			(255)				(255)
5	110	120750	650522	130			(5)				(5)
5	110	120750	650523	130			(5)				(5)
5	110	120750	650530	130			(440)				(440)
6	218	130697	650150	130			(2,100)				(2,100)
6	218	130697	650510	130			(160)				(160)
6	218	130697	650523	130			(5)				(5)
6	218	130697	650530	130			(255)				(255)
6	218	130697	650550	130			(5)				(5)
7	110	150636	732500	150			(125,000)				(125,000)
7	110	150636	740600	150			(5,000)				(5,000)
8	215	160830	650110	130			(1,047)			(1,047)	
8	215	160830	new	130			(10,500)			(10,500)	
8	215	160830	650510	130			(880)			(880)	
8	215	160830	650522	130			(15)			(15)	
8	215	160830	650523	130			(30)			(30)	
8	215	160830	650530	130			(1,410)			(1,410)	
8	215	160830	650550	130			(5)			(5)	
9	215	160830	731528	130			(6,000)			(6,000)	
9	215	160830	740500	130			(5,000)			(5,000)	
10	420	new	756000	170			(136,711)			(136,711)	
10	420	new	756000	170			(210,193)			(210,193)	
10	420	160942	756000	170			64,675			64,675	
10	420	160943	756000	170			81,175			81,175	
10	420	160944	756000	170			31,022			31,022	
10	420	160945	756000	170			87,595			87,595	
11	472	100570	753000	170	102,711		(102,711)			0	
12	218	100691	650230	100			(600)				(600)
12	218	100691	650510	100			(45)				(45)
13	410	300000	870420	300					206,768	(206,768)	
13	410	300000	870476	300					53,709	(53,709)	



**FY25 Schedule of Changes to Account Details**

Item #	Fund	Org	Account	Prog	Estimated Beginning Balance	Revenue	Expenditures	OFS/ Transfer In	OFS/ Transfers Out	Estimated Restricted EFB	Est. Unrestricted EFB
14	420	200000	841410	200				(206,768)		206,768	
14	476	200000	841410	200				(53,709)		53,709	
15	Fund 218 Consolidation of Airport Orgs as follows:										
15a	move exp accts from Orgs 100693 & 100698 to Org 100691						0				0
15b	move payroll accts from Org 100693 to Org 100696						0				0
15c	move exp accts from Org 100695 to 100694						0				0
16	110	100451	650570	110			(48,100)				(48,100)
16	110	100451	650590	110			(27,170)				(27,170)
16	110	110500	650110	110			40,000				40,000
16	110	110500	650510	110			7,650				7,650
16	110	110500	650520	110			13,500				13,500
16	110	110500	650521	110			625				625
16	110	110500	650522	110			110				110
16	110	110500	650523	110			240				240
16	110	110500	650530	110			12,200				12,200
16	110	110500	650540	110			895				895
16	110	110500	650550	110			50				50
<b>Total adjustments and corrections:</b>					<b>102,711</b>	<b>0</b>	<b>(359,523)</b>	<b>(260,477)</b>	<b>260,477</b>	<b>(107,324)</b>	<b>(149,488)</b>
<b>Adjusted Totals 9-9-2024 - All Funds</b>					<b>112,587,718</b>	<b>96,766,893</b>	<b>(134,105,116)</b>	<b>37,081,443</b>	<b>(37,396,443)</b>	<b>39,688,454</b>	<b>35,246,040</b>

**COMMISSIONERS COURT ORDER  
LEVYING A TAX RATE  
FOR TAX YEAR 2024**

**THE STATE OF TEXAS§**

**COUNTY OF GREGG§**

ON THIS THE 9th day of September, 2024, the Commissioners Court convened in regular session at the regular meeting place thereof. And at said meeting, on a motion made by BILL STOUDT, and seconded by FLOYD WINGO the following Court Order was adopted:

- WHEREAS, at least four members of Commissioners Court are present to consider the adoption of the 2024 tax rate for Gregg County, Texas; and
- WHEREAS the Commissioners Court has adopted the FY25 annual budget for Gregg County, Texas; and
- WHEREAS, the Commissioners Court has been provided with estimated revenues for said year by the County Auditor; and
- WHEREAS, the County does not have outstanding debt obligations that require interest and sinking tax requirements; and
- WHEREAS, Chapter 26 of the Tax Code of the State of Texas provides that the Gregg County Commissioners' Court shall adopt the tax rates for the current year; and
- WHEREAS the 2024 tax levy is necessary and appropriate for the funding of the FY25 adopted budget; and
- WHEREAS the Commissioners Court has adhered to all statutes in the Tax Code and Local Government Code pertaining to adopting a tax rate; NOW

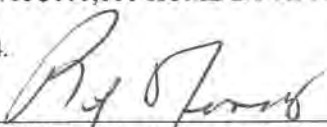
IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED BY COMMISSIONERS COURT OF GREGG COUNTY, TEXAS that the following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars (\$100) assessed valuation on all taxable property located in Gregg County, Texas, for the tax year 2024:

\$ .231807	for General Fund
.026000	for Airport Maintenance Fund
.025142	for Road & Bridge Special
<u>.004039</u>	for FM Lateral Road
\$ .286988	Total Maintenance and Operations (M&O)
<u>.011078</u>	for Debt Service (I&S)
\$ .298066	

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.9 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$13.41.

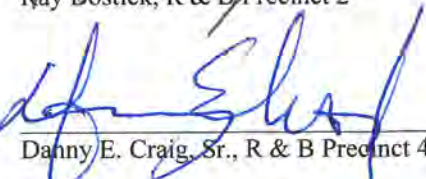
APPROVED this the 9th day of September, 2024.

  
\_\_\_\_\_  
Bill Stoudt, County Judge

\_\_\_\_\_  
Ronnie McKinney, R & B Precinct 1


  
\_\_\_\_\_  
Ray Bostick, R & B Precinct 2

  
\_\_\_\_\_  
Floyd Wingo, R & B Precinct 3

  
\_\_\_\_\_  
Danny E. Craig, Sr., R & B Precinct 4



Attest:

  
\_\_\_\_\_  
Michelle Gilley, County Clerk