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ORANGE COUNTY CLERK

2025 SEP 23 PM 1:51

BRANDY ROBERTSON
Brandy Robertson

ORANGE COUNTY, TEXAS
ADOPTED BUDGET
Fiscal Year Ending September 30, 2026

This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $337,322.

	2025-2026	2024-2025
General Fund:	.485536/$100	.502263/$100
Farm-to-Market Fund:	.001859/$100	.002204/$100
Debt Rate:	.005452/$100	.005533/$100
Total Property Tax Rate:	**.492847/$100**	**.510000/$100**
Effective M&O Rate:	.499548/$100	.504456/$100
No-New-Revenue Rate:	.492847/$100	.496547/$100
Voter-Approval Rate:	.505245/$100	.555462/$100
Debt Obligations:	2,898,806.25	3,334,668.75

	ABSENT	ABSTAIN	AYE	NAY
John H Gothia, County Judge			✓	
Johnny Trahan, Commissioner, Pct 1			✓	
Chris Sowell, Commissioner Pct 2			✓	
Kirk Roccaforte, Commissioner Pct 3			✓	
Robert Viator, Commissioner Pct 4			✓	

John H. Gothia
County Judge

Johnny Trahan
Commissioner, Pct. 1

Kirk Roccaforte
Commissioner, Pct. 3

Chris Sowell
Commissioner, Pct. 2

Robert Viator
Commissioner, Pct. 4

Pennee Schmitt
County Auditor

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BRANDY ROBERTSON
Brandy Robertson

BUDGET CERTIFICATE

ORANGE COUNTY, TEXAS

STATE OF TEXAS :

COUNTY OF ORANGE :

We, John H. Gothia, County Judge and Pennee Schmitt, County Auditor, do hereby certify that the attached budget is a true and correct copy of the budget of Orange County, Texas for the period October 1, 2025 through September 30, 2026 as lawfully adopted by the Commissioners' Court of Orange County, Texas and is the same as is officially filed with office of the County Clerk of Orange County, Texas.

Pennee Schmitt
PENNEE SCHMITT, COUNTY AUDITOR

JOHN GOTHIA, COUNTY JUDGE

STATE OF TEXAS :

COUNTY OF ORANGE :

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

Given under my hand and seal of office, in Orange, Texas, this 23rd day of September, 2025.

(SEAL)

Brandy Robertson
BRANDY ROBERTSON, COUNTY CLERK

STATE OF TEXAS

COUNTY OF ORANGE

ORDER FOR THE ADOPTION OF THE COUNTY'S BUDGET FOR FISCAL YEAR 2025-2026

Having earlier held a Public Hearing for the purpose of receiving and considering public comment on the County's proposed fiscal-year 2025-2026 budget, the Commissioners Court of Orange County, Texas convened on September 23, 2025 at its scheduled meeting place in the administration building in Orange Texas for the purpose including the consideration and possible adoption of the County's fiscal year 2025-2026 budget, all pursuant to duly and timely posted public notice. With County Judge John H Gothia presiding, and with Commissioners present as hereinafter noted, and the County Clerk or her designated deputy in attendance at subject meeting, the having come on for consideration and such action as the Court might undertake, the matter of ORDERING the adoption of the County's budget for its fiscal year to begin Oct 1, 2025 and to end September 30, 2026, according to the provisions of Local Government Code §111.0075, Commissioner Pct. 1 moved the adoption of the accompanying budget for the aforesaid fiscal year, which budget also is summarized as follows:

The aforesaid motion having been seconded by Commissioner Pct 4, the question having been called, and the vote duly having been recorded as follows:

	ABSENT	ABSTAIN	AYE	NAY
John H Gothia, County Judge			✓	
Johnny Trahan, Commissioner, Pct 1			✓	
Chris Sowell, Commissioner Pct 2			✓	
Kirk Roccaforte, Commissioner Pct 3			✓	
Robert Viator, Commissioner Pct 4			✓	

The motion for the adoption of the County's Budget for its fiscal year to begin Oct 1, 2024 and end September 30, 2026, duly carries, and accordingly is so ORDERED.

ATTEST:

[signature] COUNTY JUDGE 23-Spetember-2025

JOHN H GOTHIA

[signature] COUNTY CLERK 23-Spetember-2025

BRANDY ROBERTSON

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ORANGE COUNTY CLERK

2025 SEP 23 PM 1:51

BRANDY ROBERTSON
Brandy Robertson

STATE OF TEXAS

COUNTY OF ORANGE

ORDER FOR THE ADOPTION OF ADVALOREM TAX RATES FOR LEVY YEAR 2025

At a meeting of the Commissioner's Court of Orange County, Texas, held in the regular place in the County Administration Building, City of Orange, Texas; on the 23rd day of September, 2025, with County Judge John H. Gothia presiding and Commissioners present as hereinafter noted, and the County Clerk or her designated deputy in attendance, there having come on for considerations and such action as the Court might undertake in the matter of ORDERING the setting of ad valorem tax rates and the levy and assessment of ad valorem taxes for levy year 2025. Commissioner Pct 3, Kirk Roccaforte moved that the County's subject and ad valorem taxes be levied and assessed in accordance with tax rates likewise included for adoption in said motion, levied and assessed all as presented by the following schedule:

	Taxable values	Rates per $100	Levies
GENERAL OPERATING & MAINTENANCE (M&O):	8,095,439,309	.485536	39,306,272
FARM-TO-MARKET FUND (M&O):	9,211,607,957	.001859	171,244
DEBT SERVICES (I&S):	8,095,439,309	.005452	441,363
GRAND TOTAL:		.492847	39,918,879

The aforesaid motion having been seconded by Commissioner Pct 2, Chris Sowell, the question having been called, and the vote duly having been recorded as follows:

	ABSENT	ABSTAIN	AYE	NAY
John H Gothia County Judge			✓	
Johnny Trahan Commissioner, Pct 1			✓	
Chris Sowell Commissioner Pct 2			✓	
Kirk Roccaforte Commissioner Pct 3			✓	
Robert Viator Commissioner Pct 4			✓	

The subject motion to adopt ad valorem tax rates and levy and to assess ad valorem taxes, all for Levy year 2025-2026, duly carries, and subject action accordingly is so ORDERED.

County Judge 23-Sept-2025

John H Gothia

County Clerk 23-Sept-2025

Brandy Robertson

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ORANGE COUNTY CLERK

2025 SEP 23 PM 1:52

BRANDY ROBERTSON

ORANGE COUNTY, TEXAS
Fiscal Year 2025-2026 Budget: Summary and Detail Schedules
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BUDGET DETAIL in Page Order

BUDGET DETAIL in Page Order

Orange County, TX
Annual Budget Fiscal Year Ending September 30, 2026

Based on Tax Rate of .492847

This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $337,322.

	2025-2026	2024-2025
General Fund:	.485536/$100	.502263/$100
Farm-to-Market Fund:	.001859/$100	.002204/$100
Debt Rate:	.005452/$100	.005533/$100
Total Property Tax Rate:	**.492847/$100**	**.510000/$100**
Effective M&O Rate:	.499548/$100	.504456/$100
No-New-Revenue Rate:	.492847/$100	.496547/$100
Voter-Approval Rate:	.505245/$100	.555462/$100
Debt Obligations:	2,898,806.25	3,334,668.75

ORANGE COUNTY, TX
BUDGET OVERVIEW 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS

Estimated Beginning Fund Balance @ 10/1/25	**30,471,010**
Encumbrances not received by 10/1/25	**634,749**

Revenue Breakout for General Governmental Funds

Name	Amount
Property Tax	43,955,923
Sales Tax	9,600,000
Hurricane Harvey Grants	4,656,047
Fines & Fees	4,157,755
Transportation Grants	1,437,200
Interest	1,400,000
Other Taxes	1,235,000
Other Revenue	650,279
Hazard Mitigation Grants	617,144
Mental Health Grant	132,000
Total Estimated Revenue	**67,841,348**

Expenditure Breakout for General Governmental Funds

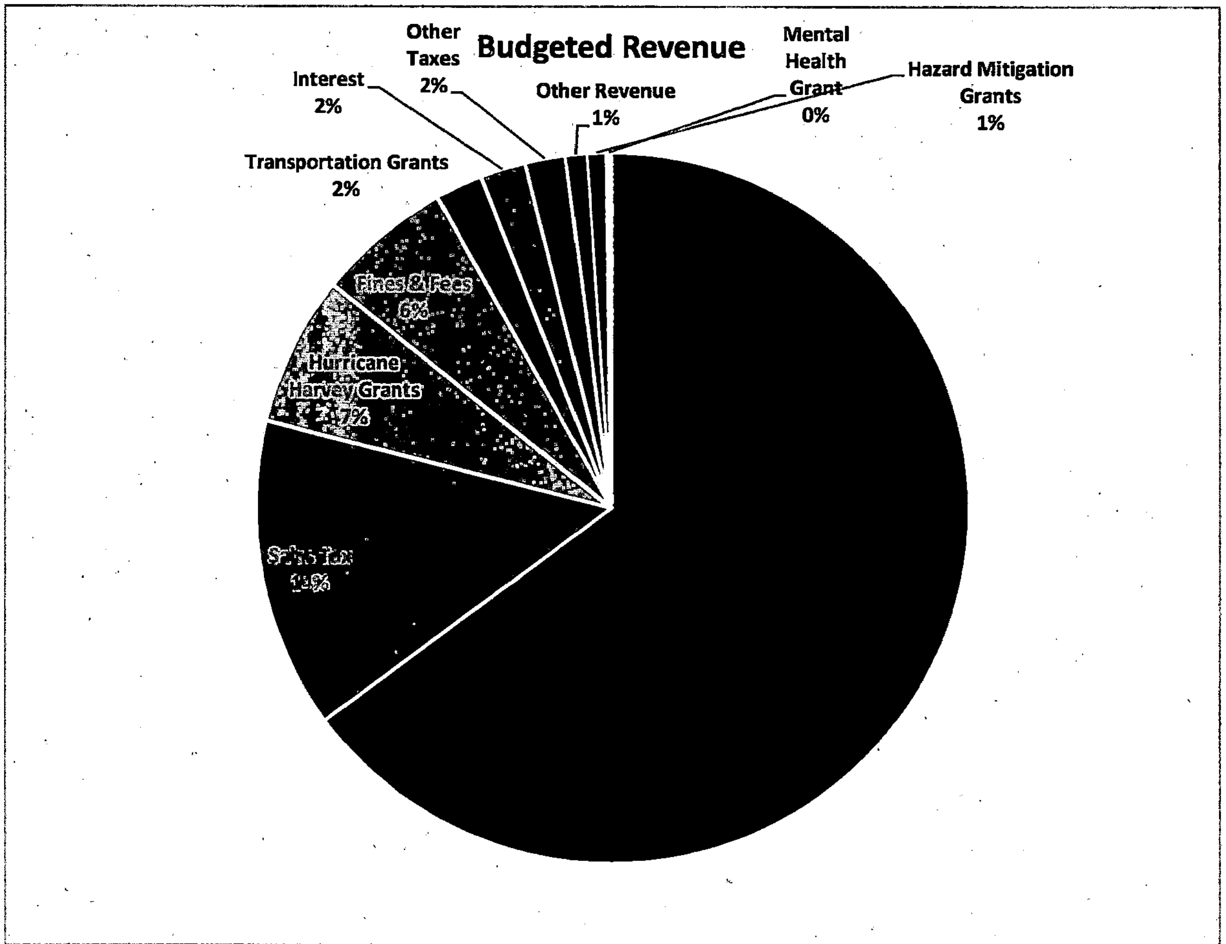
Name	Amount
Salaries & Related	40,310,421
Retirees Health Insurance	2,950,000
	43,260,421
Other Operating Costs	
General Operating Costs	3,598,920
Contracted Services & Software	2,460,900
Roads, Ditches & Bridges	3,723,000
Insurance	2,613,130
Jail/Probation Costs	2,080,510
Repairs & Rentals	1,944,500
Utilities	1,600,000
Regional/Other Contracts	1,568,040
Court Related Costs	1,219,950
Other	1,498,340
Other Operating Expenditures	22,307,290
Budgeted Operating Expenditures	**65,567,711**
Net Income before Equip., Projects & Contingency	**2,273,637**
Equipment, Construction & Projects	
Equipment	3,002,990
Construction & Projects	1,535,990
Hurricane Harvey Buildings Retrofit	1,189,654
Hazard Mitigation Generators	617,144
Historical Preservation - Markers	10,000
Total Equipment & Construction Requests	**6,355,778**
Contingency	2,500,000
Lawsuits, Non-Insurance Claims, & Settlements	450,000
Total Budgeted Expenditures	**74,873,489**
Estimated Ending Fund Balance @ 9/30/26	**23,438,869**

Other Revenue	
SALARY REIMBURSEMENTS	262,340
OCED SALARY REIMBURSEMENT	223,250
DIRECT PAY HEALTH/DENTAL INSURANCE	187,000
AUCTION PROCEEDS	50,000
STATE REIMBURSEMENT JURY FEE	49,000
INDIGENT DEFENSE REPRESENTATION FUND	47,676
STATE GROSS WEIGHT AXLE PMNT	40,500
NONRECURRING REVENUE	35,000
RECYCLING REIMBURSEMENT	34,000
REFUNDS	30,600
ROAD & BRIDGE - LATERAL ROAD FUNDS	30,000
ROAD MATERIALS REIMBURSEMENTS	4,500
ROYALTIES & LEASES	2,150
RIGHT OF WAY REIMBURSEMENT	500
UNCLAIMED FUNDS	500
OUTSOURCING FEES	500
DONATIONS - DIRECTED	100
REVENUE TRANSFERS BETWEEN FUNDS	(347,337)
	650,279

Jail/Probation Costs (not including personnel)	
BOARD/PRISONERS	510,000
INMATE MEDICAL	500,000
MEDICAL & DRUG SUPPLIES	315,000
HOSPITAL CHARGES	145,000
BOARD/JUVENILES	137,510
JAIL PHYSICIAN & HEALTH FEES	95,000
TRANSPORT OF PRISONERS	95,000
OPERATING EQUIP. UNDER <$2,000	67,500
JANITORIAL SUPPLIES	60,000
PHARMACY (SSI)	50,000
MEDICAL (SSI)	50,000
JAIL DEPARTMENT MISCELLANEOUS	28,500
PUBLIC SAFETY SUPPLIES & UNIFORMS	9,000
TRAVEL/REG/DUES/ETC	7,500
OFFICE SUPPLIES	6,500
CLEANING/LAW ENFORCEMENT UNIFORMS	4,000
	2,080,510

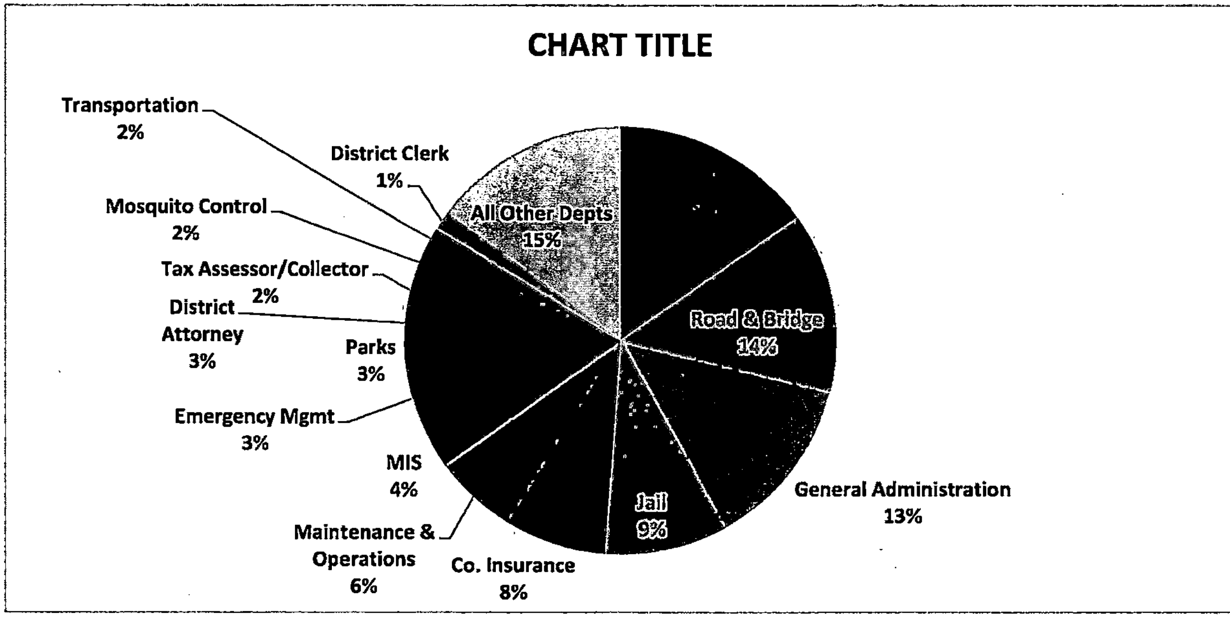
Other Expenditures	
SPECIAL COMMUNITY PROJECTS	675,000
AUTOPSY FEES	350,000
ELECTION EXPENSE	163,220
CONTRIBUTIONS	126,820
COMMITMENTS	90,000
BURIAL FEES	55,000
PARKS MAINTENANCE & BEAUTIFICATION	38,300
	1,498,340

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
CHART OF BUDGETED REVENUE



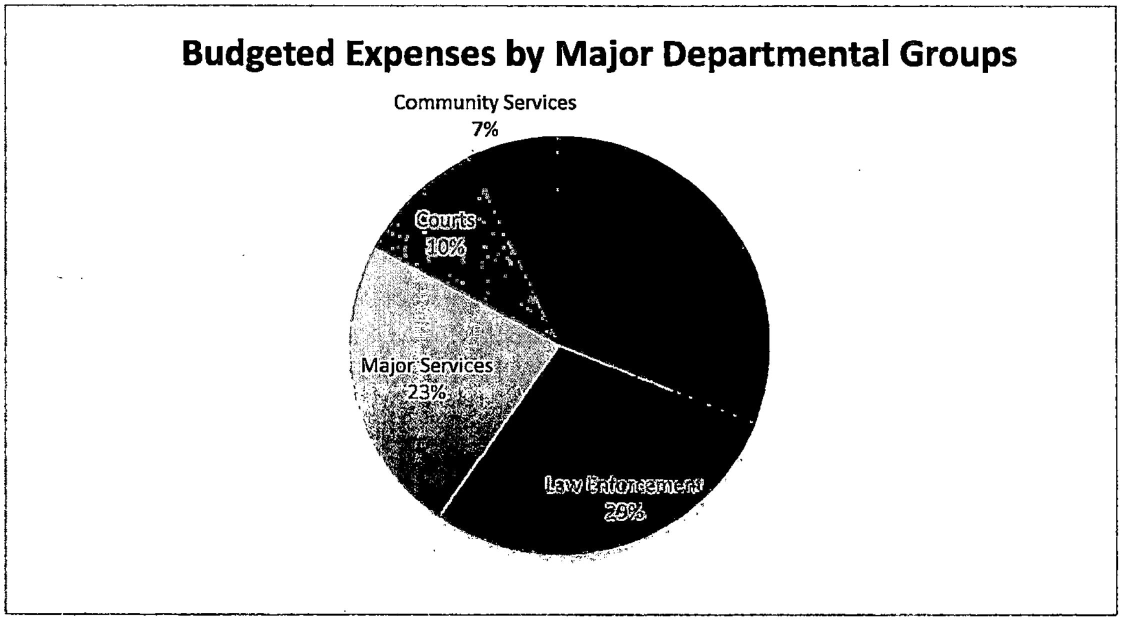
Revenue Source	Amount
Property Tax	43,955,923
Sales Tax	9,600,000
Hurricane Harvey Grants	4,656,047
Fines & Fees	4,157,755
Transportation Grants	1,437,200
Interest	1,400,000
Other Taxes	1,235,000
Other Revenue	650,279
Hazard Mitigation Grants	617,144
Mental Health Grant	132,000
	67,841,348

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
TOP DEPARTMENTS BY BUDGETED EXPENSE



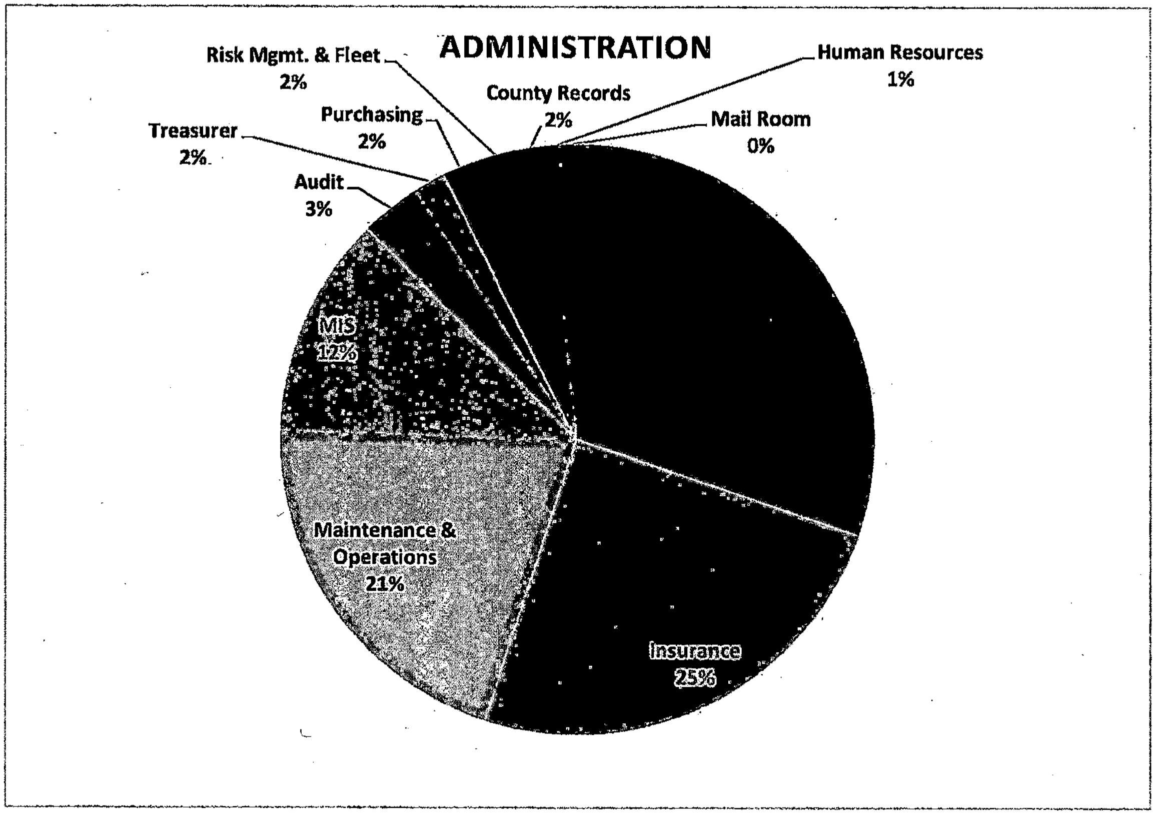
Dept	Amount
Sheriff	11,432,600
Road & Bridge	10,155,040
General Administration	9,939,030
Jail	6,722,410
Co. Insurance	5,748,130
Maintenance & Operations	4,780,210
MIS	2,811,430
Emergency Mgmt	2,555,188
Parks	1,957,570
District Attorney	2,033,070
Tax Assessor/Collector	1,655,600
Mosquito Control	1,560,510
Transportation	1,376,700
District Clerk	1,018,150
All Other Depts	11,127,851
	74,873,489

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
CHART OF MAJOR COUNTY DEPARTMENTAL GROUPS



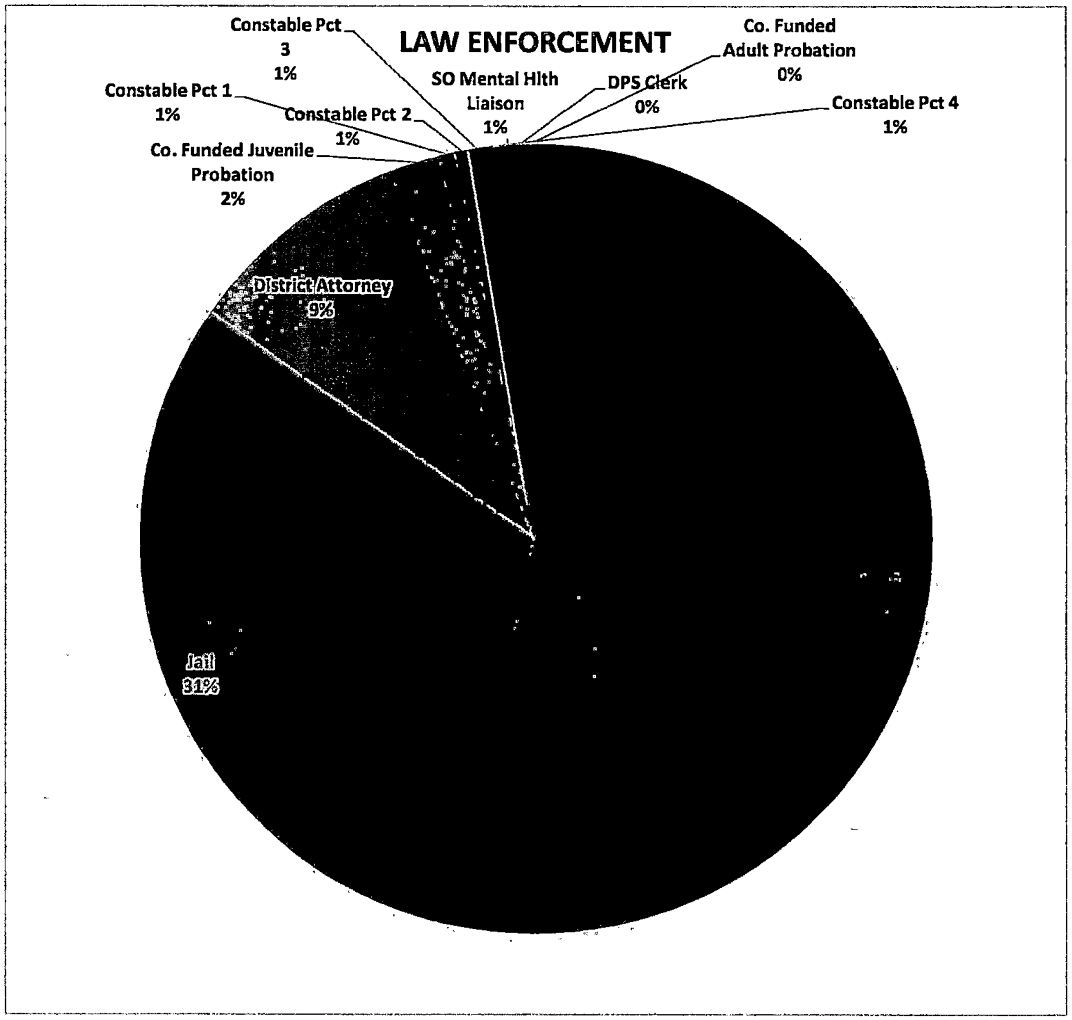
Department Groups	Budgeted Expense
Administration	23,278,800
Law Enforcement	21,434,530
Major Services	17,273,329
Courts	7,478,640
Community Services	5,408,190
	74,873,489

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
ADMINISTRATION DEPARTMENTS



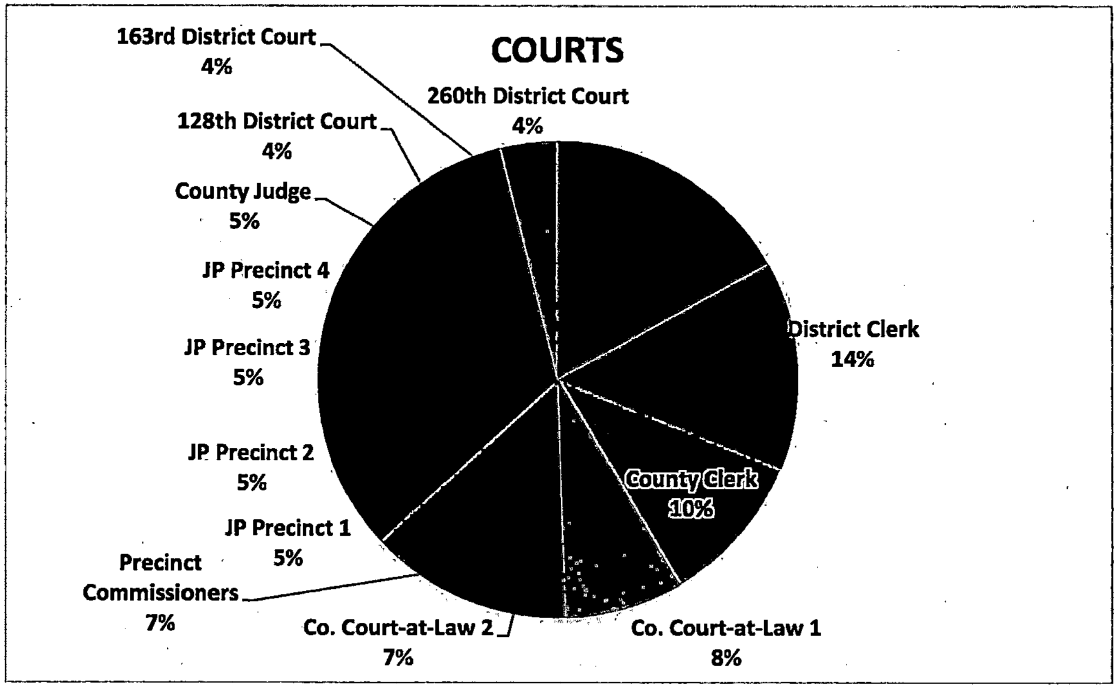
Administration Departments	Budgeted Expense
General	7,044,920
Insurance	5,748,130
Maintenance & Operations	4,780,210
MIS	2,811,430
Audit	772,820
Treasurer	417,720
Purchasing	410,990
Risk Mgmt. & Fleet	538,210
County Records	365,910
Human Resources	310,680
Mail Room	77,780
	23,278,800

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
LAW ENFORCEMENT DEPARTMENTS



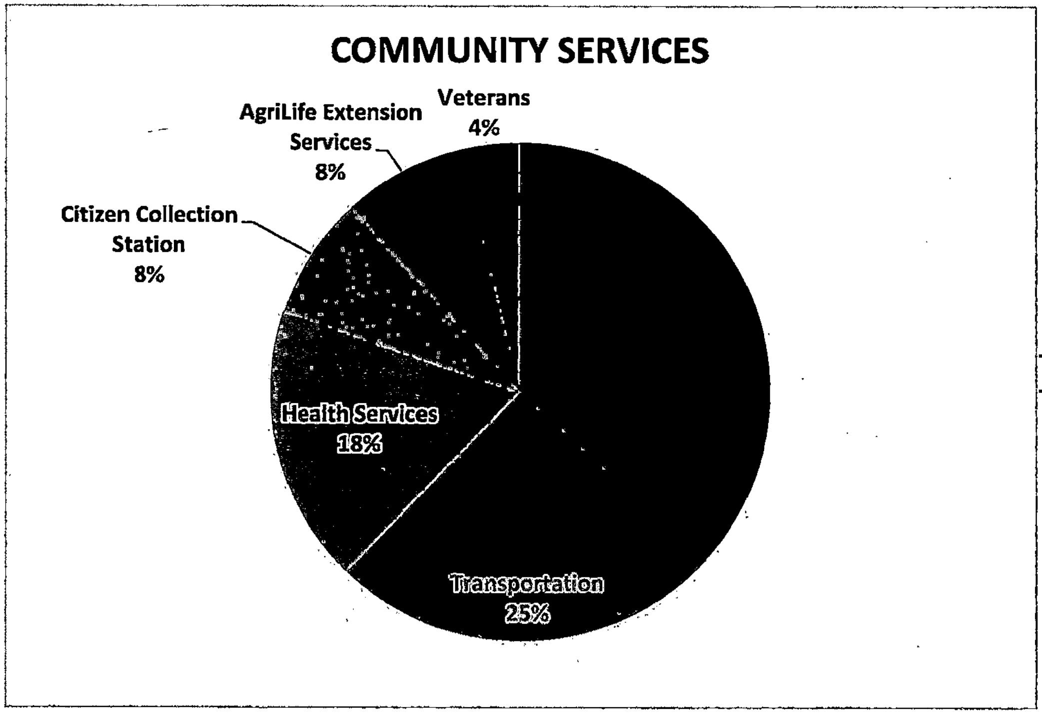
Law Enforcement Departments	Budgeted Expense
Sheriff (SO)	11,432,600
Jail	6,722,410
District Attorney	2,033,070
Co. Funded Juvenile Probation	415,960
Constable Pct 1	132,920
Constable Pct 2	132,700
Constable Pct 3	126,600
Constable Pct 4	143,220
SO Mental Hlth Liaison	131,800
DPS Clerk	87,140
Co. Funded Adult Probation	76,110
	21,434,530

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
COURTS



Court Departments	Budgeted Expense
General Court Admin.	1,222,180
District Clerk	1,018,150
County Clerk	752,770
Co. Court-at-Law 1	570,210
Co. Court-at-Law 2	493,540
Precinct Commissioners	493,400
JP Precinct 1	369,130
JP Precinct 2	371,360
JP Precinct 3	374,890
JP Precinct 4	373,080
County Judge	325,350
128th District Court	289,790
163rd District Court	272,620
260th District Court	277,600
Court Admininistrator	274,570
	7,478,640

ORANGE COUNTY, TX
BUDGET 2025-2026
GENERAL, MAJOR, & NON-MAJOR GOVERNMENTAL FUNDS
COMMUNITY SERVICES



Community Services Departme	Budgeted Expense
Parks	1,985,870
Transportation	1,376,700
Health Services	980,050
Citizen Collection Station	432,430
AgriLife Extension Services	424,560
Veterans	208,580
	5,408,190

ORANGE COUNTY, TX
ENCUMBRANCES FROM 2024-2025 FISCAL YEAR
ACCOUNTING FOR SAID ITEMS
For FISCAL YEAR 2025-2026 BUDGET

The specified encumbered purchase orders listed below and any others not specifically listed that have been encumbered prior to September 30, 2025 in the FY2024-2025 budget that are not received or the work has not been completed prior to the budget adoption are being specifically approved for purchase from beginning fund balance for FY2025-2026. These items are not budgeted against FY2025-2026 current revenue and are not accounted for in the fiscal year 2025-2026 budgeted line item details.

General Gov't Funds

Department	Purchase Order	Item	Account	Amount
Emergency Management	PO34759	EMERGENCY PREPAREDNESS SUPPLIES	001-793-57500	1,360.00
Maintenance & Operations	POs 33469 & 34962	REPAIR & INSTALL	001-115-57550	69,604.75
	PO35081	CROWD CONTROL BARRIERS POD #4	001-115-57550	2,295.00
	PO33314	GAS FIRE SUPPRESSION SYSTEM	001-115-57590	89,995.00
MIS	PO34484	COMPUTER SUPPLIES	001-105-52115	1,678.00
	PO34419	SOFTWARE LICENSE RENEWALS	001-105-54130	38,916.00
Mosquito Control	PO34871	REPAIRS	003-490-57550	710.00
Parks	PO35073	PCT 2 PARKS PROJECT ENGINEERING SERVICES	001-681-53022	11,500.00
	PO33877	PCT 3 PARKS PROJECT ENGINEERING SERVICES	001-681-53023	34,975.00
	PO34933	JANITORIAL SUPPLIES	001-681-52150	548.72
Transportation	PO34525	VEHICLE SAFETY SUPPLIES	001-601-57550	1,148.43
	PO34995	COMPUTER & PRINTER	001-602-52100	1,915.17
Sheriff's Office	PO34844	FORENSIC SUPPLIES	001-740-52170	413.74
	POs 33863, 34199, 34237, 34630, 34631	BULLETPROOF VESTS	001-740-52251	8,434.50
	POS 32503A & 34298	2024 FORD EXPLORER & 2024 CHEVY SILVERADO	001-740-57590	146,566.78
	PO34184	COUNTY PORTION MENTAL HEALTH VEHICLE	001-740-57590	299.00
	PO34184	2024 FORD EXPED. FOR MENTAL HEALTH	001-744-57590	64,457.20
Road & Bridge	PO34923	REPAIRS & RENTALS	002-573-57550	31,850.00
	PO32567	2024 MECHANIC TIRE TRUCK	002-573-57590	128,082.20
				634,749.49
Other Funds				
SO-Forfeiture	PO33928	LAW ENFORCEMENT/ PUBLIC SAFETY PURCHASE	058-965-54950	3,501.00
ARPA	PO32811	INSTALL FIBER OPTIC CABLE	081-927-53000	24,516.36
ARPA	PO35093	COMMERCIAL GRINDER SYSTEM FOR HEALTH BLDG	081-927-53000	19,578.90
ARPA	PO32796	REMAINDER OF STATIONARY SIGNS FOR PODS	081-927-53003	19,425.91
				67,022.17

ORANGE COUNTY, TX
BUDGET 2025-2026
CAPITAL OUTLAY LISTING

Below are the capital items requested to be purchased in this budget.

EQUIPMENT

Department	Item	Account	Amount
Fleet	Vehicles (4) County vehicles for use by constables	001-118-57590	**280,000**
Emergency Managemet	Expo - Eaton Ferrups replacement battery backup	001-793-57590	**19,000**
Maintenance & Operations	Generators	001-115-57590	1,000,000
	POD Generators (4)	001-115-57590	80,000
	Trailer (haul scissor lift)	001-115-57590	35,000
	F-150 4x4 crew cab	001-115-57590	60,000
	Liftgate	001-115-57595	4,500
	Blueprint Printer	001-115-57595	3,000
	Maintenance & Operations		**1,182,500**
MIS	Courthouse - Eaton replacement battery backup	001-105-57590	**40,000**
Mosquito Control	Pickup with fiberglass bed liner	003-470-57590	**50,000**
Parks & Expo	Cameras for parks	001-681-57590	120,000
	F-250 Pickup	001-681-57590	56,000
	Mower	001-681-57590	13,650
	Parks & Expo		**189,650**
Purchasing	RFID Inventory Scanners	001-309-57595	4,900
Records - County	Shredder	001-117-57595	**3,500**
Road & Bridge	Dump trucks (2)	002-573-57590	276,000
	Mini excavator concrete breaker attachment	002-573-57590	8,000
	Pneumatic Roller	002-573-57590	167,240
	Padfoot Roller	002-573-57590	155,000
	Boat, Motor, & Trailer	002-573-57590	35,000
	Road & Bridge		**641,240**
Sheriff's Office - Overall	Patrol pickups (5)	001-740-57590	416,600
	Investigator pickup	001-740-57590	81,800
	Toughbooks (9)	001-740-57590	50,000
	Mower for range	001-740-57590	13,000
	Fuming Chamber	001-740-57590	9,500
	Sheriff's Office		570,900
Sheriff's Office - Jail	Washing machine (1)	001-743-57590	19,300
	Shredder	001-743-57595	2,000
	Jail		21,300
	Sheriff's Office Total		**592,200**
	Capital Equipment Total		**3,002,990**

ORANGE COUNTY, TX
BUDGET 2025-2026
OTHER SPECIFICALLY LISTED ITEMS

Below are other items specifically requested that, although they are not considered capital outlay, have been separately approved for purchase.

EQUIPMENT (individual equipment items under $2,000)

Sheriff's Office - Overall	Bodyworn cameras (30)	001-740-57500	42,000
	Cradlepoints (8)	001-740-57500	14,500
			56,500
Sheriff's Office - Jail	Cameras	001-743-57500	62,500
			119,000

SOFTWARE

Department	Item	Account	Amount
MIS (for Sheriff's Office)	Motorola cloudbased watchguard video upload system	001-105-54190	133,000

CONSTRUCTION & OTHER PROJECTS

Department	Item	Account	Additional Amount	Previous Years Unspent Allocation	Project Budget Total
County Judge	Historical Preservation Markers	001-107-53030	10,000		10,000
Citizen Collection Station	Junk tire cleanup program	001-470-54250	10,000		10,000
	Electronics cleanup program	001-470-54250	2,000		2,000
			12,000		12,000
Parks	Precinct 1 Park's project addition	001-681-53021	100,000	140,002	240,002
	Precinct 2 Park's project addition	001-681-53022	100,000	205,000	305,000
	Precinct 3 Park's project addition	001-681-53023	100,000	273,025	373,025
	Precinct 4 Park's project addition	001-681-53024	100,000	17,950	117,950
			400,000	635,977	1,035,977
Road & Bridge	Mechanic's shop	002-573-53021	500,000		500,000
			922,000		1,557,977

ORANGE COUNTY, TX
BUDGET 2025-2026
PERSONNEL & PAYROLL CHANGES SUMMARY

To go in effect on October 13, 2025:

Description	Distinction
Elected Officials	
$3,500 Supplemental Pay Increase	•District Judges, •District Attorney, & •County Court-at-Law Judges (salary paid by the state)
State Mandated Pay Increase	County Court-at-law 1 & 2 (25% increase)
$5,000 Salary Adjustment	Sheriff
Elected Official's Cost of Living Adjustment (COLA)	Elected Officials except for the Sheriff, District Judges, District Attorney and County Court-at-Law Judges will receive a COLA of $2080 which equates to $1/hour. This includes: •County Judge •Commissioners •County Clerk •District Clerk •Tax Assessor/Collector •Treasurer •Justices of the Peace (JPs) •Constables
Auto Allowance Increases	
Additional $600	•County Judge •Commissioners •Constables * until county supplied vehicles are available
Additional $400	•Justices of the Peace (JPs)
Additional $200	•County Clerk •District Clerk •Tax Assessor/Collector •Treasurer
Other COLAS	
$1.00/hr Cost of Living Adjustment (COLA)	•Sheriff's Office Association Members on Contract •All full-time employee on the Orange County Employee Pay Matrix •County Court-at-Law Court Reporters •Mosquito Control Pilot •Health Authority •Extension/AgriLife Agents •County Auditor and all on the Audit Department Matrix •Purchasing Agent •Court Reporters for the District Judges
Other Adjustments	
.50¢ Salary Adjustment	.50 cent adjustment for NE-7, E2, E3, & E4 positions on the County matrix
Reclassifications	
E1-5 to E2-5	Transportation - Department Director
E1-20 to E2-20	Elections - Department Director
NE1-0 to NE3-0	Sheriff's Office - Records Clerk
NE3-5 to NE5-5	Yard Maintenance moved to Maintenance Worker
NE5-20 to NE6-20	Chief Deputy Treasurer to Assistant Treasurer
NE3-5 to NE4-5	Assistant Payroll Clerk to Accounts Specialist
NE4-5 to NE5-5	District Attorney - Office Manager
New Positions & Additions	
NE2-0	Tax Assessor/Collector - Tax Clerk - Vidor Office
GIS Internship	GIS Specialist - $20/hour 20 hours/week for 9 months
Increase Overtime hours	Increased election expense to pay for increase in election security
Increase Part-Time Help	Add additional part-time help at Expo Center

ORANGE COUNTY, TX
BUDGET 2025-2026
CHANGES IN FUNDS, DEPARTMENTS & COMMITMENT OF FUND BALANCES

The following changes are being authorized by the Orange County Commissioners Court to realign funds, departments, & commitment of fund balances. These changes will align the general ledger with the County's functional use of resources and allow for efficient and appropriate use of funds.

Fund/Department	Movement/Change	Reason
Uncommiting Fund 074 Expo Center - combining into 001 General Fund with expenses combined with Parks-department 681	Orange County Expo Center combined with Parks creating Parks & Expo	HOT Tax funds are no longer utilized in the running of the Expo Center. Also, the Expo Center is not and has never been self-sustaining. Parks & Expo are managed as one department under one manager and are therefore being combined in the general ledger to show this functionality appropriately. The Expo Center will no longer be a separately maintained fund.
Uncommiting Fund 046 Indigent Defense Fund Revenue from 046-000-44445 to 001-000-41500	Moving Revenue/Fund Balance to align with its intended use against indigent legal defense services in the General Fund 001	The Indigent Defense Fund is a formula grant that provides funds to help offset the county's requirement to provide legal indigent defense services. These indigent defenses are paid from the General Fund. The county's yearly expenditures exceed the funds reimbursed. Designating these reimbursements to a separate fund is not required and inappropriately separates this funding from the indigent defense expenditures. Therefore, the indigent defense fund
General Fund 001 Risk Management Department 118	Risk Management changed to Risk Management/Fleet	Additional duties of maintaining and tracking the County's vehicles, excluding those under the Sheriff's office, has been added to Risk Management.
New Fund 088 Employee Incentives	Separate funding to be used for a specific purpose	Texas Association of Counties (TAC) provides incentive rewards to Orange County based on participation in TAC programs. These funds are to be used to offer various employee rewards/benefits. The use of these funds are not limited to the year received, but are to continue to be used only for their designated function. Therefore, a separate fund is being created to manage these specific funds.
New Fund 089 GOMESA	Separate funding to be used for a specific purpose	The Gulf of Mexico Security Act Funds (GOMESA) provides funds from oil & gas companies operating in the Gulf of Mexico to counties located on the gulf. The use of these funds are not limited to the year received, but are to continue to be used only for their designated function. Therefore, a separate fund is being created to manage these specific funds.

ORANGE COUNTY, TX
Fund Balance Changes
Estimated Through 09/30/2026

Summary Listing

Fund	Beginning Balance 10/01/2024	FY2025 Actual & Estimated Revenues	FY2025 Actual & Estimated Expenses	Estimated Fund Balance 9/30/2025	FY BUDGETED REVENUES	FY BUDGETED EXPENSES	Estimated Fund Balance 9/30/2026
Fund Type: GENERAL FUND							
001 - GENERAL FUND	35,661,767	42,346,258	47,615,175	30,392,850	54,095,650	61,098,790	23,389,710
Fund Type: OTHER GOVERNMENTAL FUNDS							
009 - PAYROLL	48,964	-	-	48,964	-	-	48,964
036 - EMERGENCY/DISASTER	(6,954,062)	7,184,849	230,787	-	1,806,798	1,806,798	-
016 - CONTRIBUTIONS	17,508	11,743	875	28,376	100	28,300	176
062 - VETERANS DONATIONS	820	-	-	820	-	820	-
Total Fund Type: OTHER GOVERNMENTAL FUNDS	(6,886,770)	7,196,592	231,662	78,160	1,806,898	1,835,918	49,140
Fund Type: MAJOR GOVERNMENTAL FUND							
002 - ROAD & BRIDGE	609,019	9,199,017	9,808,036	-	10,155,040	10,155,040	-
Fund Type: NON-MAJOR GOVERNMENTAL FUND							
003 - MOSQUITO CONTROL	(31,989)	1,354,467	1,322,478	-	1,560,510	1,560,510	-
063 - O.C. ECONOMIC DEV. CORP.	(8,587)	207,580	198,993	-	223,250	223,231	19
074 - OC EXPO CENTER (Combined with Parks in FY26)	(17,155)	364,689	347,534	-	-	-	-
Total Fund Type: NON-MAJOR GOVERNMENTAL FUND	(57,731)	1,926,736	1,869,005	-	1,783,760	1,783,741	19
TOTAL GENERAL, MAJOR & NON-MAJOR GOV'T FUNDS	**29,326,285**	**60,668,603**	**59,523,878**	**30,471,010**	**67,841,348**	**74,873,489**	**23,438,869**
Fund Type: DEBT SERVICES							
005 - DEBT SERVICE	14,776	455,193	436,163	33,806	454,343	448,563	39,586
Fund Type: SPECIAL REVENUE FUNDS							
SPECIAL PURPOSE FUNDS							
004 - TITLE IV E FOSTER CARE REIMB	143,775	15,000	-	158,775	75,000	158,775	75,000
007 - VOTER REGISTRATION	7,070	268	350	6,988	300	6,989	299
012 - LAW LIBRARY	367,002	50,035	26,930	390,107	50,000	390,940	49,167
014 - HOT CHECK COLLECTION	15,493	325	555	15,263	350	15,265	348
015 - DWI AUDIO / VIDEO FUND	50,148	2,354	-	52,502	1,800	52,510	1,792
017 - DISTRICT CLERK RECORDS MA	316,694	43,723	750	359,667	44,000	265,412	138,255
027 - LAW ENFORCEMENT TRAINING	37,642	21,564	13,031	46,175	21,564	46,174	21,565
029 - TAX A-C VIT INTEREST	13,286	5,113	8,046	10,353	5,000	10,353	5,000
030 - BAIL BOND	81,156	1,000	-	82,156	-	82,156	-
034 - AIRPORT	927,328	1,146,614	565,887	1,508,055	724,909	725,154	1,507,810
040 - RECORDS MANAGEMENT	1,844,472	278,923	370,369	1,753,026	279,000	1,417,110	614,916
044 - RECORDS MGMT - RECORDS MANAGEMENT	129,502	23		129,525	-	129,524	1
046 - INDIGENT DEFENSE PROGRAM	687,880	(687,880)	-	-	-	-	-
047 - COURTHOUSE SECURITY	219,331	52,819	92,346	179,804	55,000	181,585	53,219
051 - PROBATE EDUCATION	17,529	3,851	1,240	20,140	4,200	20,425	3,915
064 - TECHNOLOGY FUND	101,861	19,673	4,641	116,893	19,000	116,950	18,943
066 - COURT REPORTER SERVICE FEE	13,587	36,423	15,746	34,264	34,000	52,265	15,999
067 - ELECTIONS - CONTRACTUAL	14,014	62,051	23,141	52,924	-	18,400	34,524
068 - FAMILY PROTECTION FEES	208	633	-	841	-	633	208
070 - HOTEL/MOTEL TAX	377,272	342,438	315,142	404,568	330,000	400,000	334,568
077 - D.A. PRETRIAL INTERVENTION PROGRAM	7,500	28,000	-	35,500	5,000	40,500	-
083 - Local Court Specifically Designated Funds	318,022	116,275	5,365	428,932	115,760	508,504	36,188
086 - LOCAL FIRST PROGRAM	39,690	-	22,417	17,273	-	17,273	-
088 - EMPLOYEE INCENTIVES	-	14,418	-	14,418	3,600	18,018	-
089 - GOMESA	-	3,297,527	-	3,297,527	627,000	3,924,527	-

Fund	Beginning Balance 10/01/2024	FY2025 Actual & Estimated Revenues	FY2025 Actual & Estimated Expenses	Estimated Fund Balance 9/30/2025	FY BUDGETED REVENUES	FY BUDGETED EXPENSES	Estimated Fund Balance 9/30/2026
GRANT FUNDS							
006 - ADULT PROBATION	600,979	1,356,570	1,422,500	535,049	2,015,880	2,065,881	485,048
008 - SOSB-22 SHERIFF RURAL LAW ENF. GRANT	-	502,033	502,033	-	-	-	-
010 - DASB-22 DA RURAL LAW ENFORCEMENT GRANT	-	276,035	276,034	1	-	-	1
021 - TEXAS JUVENILE PROBATION	67,951	682,163	456,460	293,654	683,316	683,316	293,654
025 - ENV. HEALTH & CODE	3,644	55,485	48,780	10,349	44,213	44,213	10,349
026 - IMPROVEMENT GRANTS	2,500	401,522	378,756	25,266	9,472,251	9,472,251	25,266
037 - NON RECURRING GRANTS	212,300	261,929	66,823	407,406	15,810	263,460	159,756
073 - TDRA / GLO / RECOVERY GRANTS	(362,672)	1,000,300	637,628	-	3,481,854	3,481,854	-
081 - SPECIAL GRANTS (ARPA FUNDS)	(15,340)	10,419,839	4,653,356	5,751,143	-	4,450,789	1,300,354
082 - HEALTH SERVICES GRANTS	87,465	347,940	347,661	87,744	493,271	493,271	87,744
087 - SETRPC Regional Juvenile Alternatives Grant	(685)	-	(685)	-	7,872	7,872	-
FORFEITURE FUNDS							
013 - D.A. DRUG FORFEITURE - CCP CH. 59	38,422	15,702	3,574	50,550	250	48,096	2,704
019 - FEDERAL DRUG FORFEITURE - OC	97,238	53,174	-	150,412	3,300	150,412	3,300
020 - D.A. FEDERAL DRUG FORFEIT	27,479	160	-	27,639	150	27,640	149
024 - CONSTABLE.#2 STATE FORFEITURE	6,519	36	-	6,555	25	6,560	20
031 - COUNTY/STATE DRUG FORFEITURE	92,601	7,041	2,500	97,142	500	97,150	492
035 - CONSTABLE PCT 2 DRUG FORFEITURE	2,241	24	-	2,265	20	2,250	35
043 - CONSTABLE PCT 1 DRUG FORFEITURE	15,459	671	-	16,130	600	16,100	630
057 - CCP CHAPTER 18 FORFEITURE	62,993	3	-	62,996	-	62,982	14
058 - TREASURY FORFEITURE	178,568	87,412	-	265,980	7,500	265,980	7,500
071 - FORFEITURE PROCEEDS	22,618	-	-	22,618	-	22,618	-
072 - CONST. 2 TREASURY FORFEIT	2,780	18	-	2,798	18	2,800	16
Total Fund Type: SPECIAL REVENUE FUNDS	6,873,522	20,319,227	10,261,376	16,931,373	18,622,313	30,264,937	5,288,749
Grand Total:	36,214,583	81,443,023	70,221,417	47,436,189	86,918,004	105,586,989	28,767,204

Fiscal Year 2025-2026 Budget

Account Summarv

For Fiscal: 2025-2026 Period Ending: 09/30/2026

NOTE: 2024-2025 Total Activity as of 09/19/2025

Fund: 001 - GENERAL FUND

Department: 000 - NON DEPARTMENTAL

Revenue

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-000-40010	CURRENT TAXES	35,642,848.00	33,401,779.60	36,624,793.00	33,478,073.97	37,830,073.00
001-000-40030	DELINQUENT TAXES	0.00	606,291.45	0.00	546,512.68	558,000.00
001-000-40060	DELINQUENT TAX PENALTIES	0.00	497,113.48	0.00	641,584.60	534,000.00
001-000-40200	MISC INTERFUND REVENUE	0.00	629,144.09	-286,410.00	0.00	-1,568,644.00
001-000-40500	GENERAL FUND - AUCTION	0.00	74,169.32	0.00	40,090.49	50,000.00
001-000-41000	COURT FINES & FEES - STATE	0.00	-126,339.68	0.00	0.00	15,880.00
001-000-41001	COUNTY REMAINDER OF STATE	0.00	259,697.12	50,000.00	0.00	260,000.00
001-000-41010	MARRIAGE LICENSES FEES	36,000.00	0.00	0.00	0.00	0.00
001-000-41015	DECLARATION OF INFORMAL	350.00	0.00	0.00	0.00	0.00
001-000-41020	BUILDING PERMIT FEES	175,000.00	716,060.83	250,000.00	134,588.65	150,000.00
001-000-41030	SALES TAX REVENUE	7,750,000.00	8,255,284.25	8,295,000.00	12,866,431.75	9,600,000.00
001-000-41035	MV 5% SALES TAX COMMISSION	590,000.00	567,324.02	590,000.00	545,467.80	590,000.00
001-000-41040	IN LIEU OF TAXES	212,500.00	246,293.00	472,500.00	517,732.00	518,000.00
001-000-41050	STATE MIXED BEVERAGE TAX	108,500.00	124,607.53	125,000.00	124,557.25	127,000.00
001-000-41065	WASTE FACILITY FEE	0.00	0.00	0.00	96,253.37	91,500.00
001-000-41070	RIGHT OF WAY REIMBURSEMENT	0.00	545.00	250.00	10,185.00	500.00
001-000-41080	ROYALTIES & LEASES	4,500.00	3,376.12	3,300.00	2,138.41	2,150.00
001-000-41090	OUTSOURCING FEES	500.00	696.00	500.00	546.00	500.00
001-000-41310	COUNTY JUDGE	1,000.00	890.00	800.00	673.50	750.00
001-000-41320	COUNTY TREASURER	60,000.00	45,427.76	47,000.00	75,515.79	65,000.00
001-000-41330	COUNTY SHERIFF	90,000.00	100,127.94	88,500.00	76,166.17	89,000.00
001-000-41350	PRISONER SERVICE FEE	71,750.00	59,753.34	62,000.00	52,975.00	55,000.00
001-000-41370	SHERIFF CRIMINAL BONDS	94,500.00	105,883.75	100,000.00	125,120.84	100,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-000-41390	UNCLAIMED FUNDS	0.00	333.31	1,000.00	10,602.29	500.00
001-000-41410	COUNTY ATTORNEY FEES	12,000.00	8,933.46	9,000.00	14,038.48	12,500.00
001-000-41430	COUNTY CLERK	294,000.00	281,572.84	284,500.00	299,729.96	284,500.00
001-000-41432	ATTORNEY AD LITEM FEE	22,000.00	32,000.00	30,000.00	20,000.00	23,500.00
001-000-41450	DISTRICT CLERK	180,000.00	195,600.58	198,000.00	156,262.26	163,500.00
001-000-41460	FEES/FINES DISTRICT COURTS	101,500.00	105,022.11	110,000.00	129,843.39	110,000.00
001-000-41485	COUNTY SPECIALTY COURT FEES	0.00	3,431.38	2,500.00	4,715.94	3,800.00
001-000-41500	IDF - INDIGENT DEFENSE	1,000.00	0.00	0.00	0.00	47,676.00
001-000-41510	TAX ASSESSOR/COLLECTOR	65,000.00	49,075.20	52,250.00	56,242.54	52,250.00
001-000-41530	OMNI FUND	5,000.00	0.00	0.00	0.00	0.00
001-000-41531	OMNI FEE 01/01/2020-	9,000.00	8,617.23	7,500.00	9,408.65	8,500.00
001-000-41570	DIVORCE & CONTEMPT FEE	0.00	5.00	10.00	0.00	0.00
001-000-41590	PARK FEES - CLAIBORNE	250.00	528.50	5,000.00	535.00	12,000.00
001-000-41600	DNA CODE	1,000.00	0.00	0.00	0.00	0.00
001-000-41631	UNDER 5K LBS VEHICLE WEIGHT	0.00	7,674.23	7,500.00	13,247.73	10,000.00
001-000-41636	OVER 5K LBS VEHICLE WEIGHT	400.00	50.00	50.00	0.00	0.00
001-000-41640	FEES/COUNTY DDC	30,000.00	24,540.63	25,000.00	19,105.09	18,400.00
001-000-41660	CSBF-CHILD SAFETY BELT FINE	4,000.00	0.00	0.00	0.00	0.00
001-000-41710	CONSTABLE FEES	110,000.00	91,596.00	95,000.00	89,877.50	93,500.00
001-000-41735	ARREST FEE-LOCAL	14,000.00	16,413.13	16,000.00	18,704.46	16,000.00
001-000-41736	WARRANT FEE-LOCAL	3,500.00	3,446.05	2,800.00	3,476.77	3,200.00
001-000-41745	NON-ATTEND FINE (PCNA)	0.00	0.00	0.00	2,939.00	2,500.00
001-000-41750	PSYCHOLOGICAL TESTING	100.00	214.00	175.00	160.00	175.00
001-000-41760	CHILD SAFETY/FEES	1,200.00	1,970.65	1,800.00	2,190.41	2,000.00
001-000-41800	TRAFFIC/FEES	6,700.00	6,790.68	6,500.00	7,259.31	6,500.00
001-000-41805	GAME WARDEN FINE	23,000.00	30,983.48	30,000.00	14,474.11	17,000.00
001-000-41815	JUVENILE PROBATION DIVERSION	50.00	0.00	0.00	0.00	0.00
001-000-41820	JUVENILE TRUANCY PREVENTION	1,000.00	0.00	0.00	0.00	0.00
001-000-41821	JUVENILE TRUANCY COURT COST	0.00	89.00	75.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	y
001-000-41822	COUNTY JUVENILE TRUANCY	20,000.00	21,781.26	21,000.00	22,370.54	21,000.00	
001-000-41830	TRIAL,CIVIL,& SMALL CLAIMS	50,000.00	58,849.17	75,000.00	57,881.73	45,200.00	
001-000-41910	JURY FEES	0.00	0.00	0.00	15.00	0.00	
001-000-41930	ATTORNEY FEES	25,000.00	36,107.24	33,750.00	42,579.24	36,000.00	
001-000-41960	I TICKET SYSTEM	7,500.00	8,414.41	8,000.00	8,390.56	8,000.00	
001-000-41970	T.P. TIME PAYMENT	2,500.00	0.00	0.00	0.00	0.00	
001-000-41973	TP - TIME PAYMENT FEE	17,000.00	17,019.27	16,000.00	18,300.10	16,000.00	
001-000-42110	CCC 2	15,000.00	0.00	0.00	0.00	0.00	
001-000-42130	CRPF-Court Related Purpose Fee	1,800.00	0.00	0.00	0.00	0.00	
001-000-42140	FEE COLLECTION SERVICE	112,000.00	109,083.21	105,000.00	125,046.67	150,000.00	
001-000-42190	EMS TRAUMA FUND	4,000.00	0.00	0.00	0.00	0.00	
001-000-42205	STATE VITAL STATISTICS	4,000.00	2,836.50	2,250.00	2,637.03	2,250.00	
001-000-42210	EXPUNCTION FEE	0.00	54.65	50.00	0.00	0.00	
001-000-42510	POUND FEES	0.00	110.00	35.00	1,324.75	200.00	
001-000-42550	BEER AND LIQUOR FEES	8,000.00	4,520.00	5,000.00	3,595.00	4,750.00	
001-000-42950	AUTO REGISTRATION FEES	1,000.00	1,346.00	950.00	898.00	950.00	
001-000-42960	MARINE REGISTRATION FEES	1,800.00	1,693.90	1,500.00	1,745.20	1,500.00	
001-000-43510	INTEREST	1,075,000.00	1,843,378.52	2,650,000.00	2,356,077.73	1,400,000.00	
001-000-43770	TRANSPORTATION GRANT	843,375.00	743,673.00	888,367.00	628,784.00	1,176,900.00	
001-000-43775	TRANSPORTATION - JASPER	0.00	0.00	200,000.00	2,003.00	200,000.00	
001-000-43800	TRANSPORTATION FARES	50,000.00	61,743.50	60,000.00	69,614.60	60,000.00	
001-000-43801	JASPER TRANSPORTATION FARES	0.00	0.00	0.00	385.00	300.00	
001-000-44010	BINGO TAX	0.00	11.75	10.00	0.00	0.00	
001-000-44030	RECYCLING REIMBURSEMENT	70,000.00	45,835.06	40,000.00	32,966.26	34,000.00	
001-000-44040	COPYING CHARGES	58,000.00	59,131.51	60,000.00	53,500.97	55,000.00	
001-000-44050	REFUNDS	0.00	15,228.11	25,000.00	57,819.41	25,000.00	
001-000-44051	PURCHASING PROGRAMS -	0.00	0.00	0.00	0.00	2,000.00	
001-000-44055	STATE SALARY REIMBURSEMENTS	0.00	0.00	0.00	0.00	225,880.00	
001-000-44057	TAX OFFICE SALARY	0.00	0.00	0.00	0.00	36,460.00	

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-000-44061	CITIZEN COLLECT	130,000.00	133,618.50	130,000.00	134,527.55	130,000.00
001-000-44064	DONATIONS - DIRECTED	0.00	0.00	24,968.00	24,967.22	0.00
001-000-44070	MISC./OTHER REVENUES	30,000.00	36,130.06	0.00	81,677.83	0.00
001-000-44071	EMPLOYEE REWARDS	3,600.00	3,789.90	3,600.00	3,609.90	3,600.00
001-000-44081	RESTAURANT PERMITS	45,000.00	46,969.50	45,750.00	45,340.00	45,750.00
001-000-44090	DIRECT PAY HEALTH/DENTAL	235,000.00	200,169.96	200,000.00	183,991.28	187,000.00
001-000-44445	INDIGENT DEFENSE GRANT	642,318.00	0.00	0.00	0.00	0.00
001-000-45560	BAIL BOND FEE	18,000.00	0.00	0.00	0.00	0.00
001-000-45750	SHERIFF MENTAL HEALTH LIAISON	0.00	0.00	165,844.00	0.00	132,000.00
001-000-45751	SHERIFF MENTAL HEALTH LIAISON	0.00	0.00	83,336.00	0.00	0.00
001-000-46203	OPIOID SETTLEMENT	0.00	0.00	40,000.00	0.00	0.00
001-000-46255	DEFENDANT LAB FEES	4,000.00	6,625.00	5,750.00	4,905.00	4,700.00
001-000-46651	STATE REIMBURSEMENT JURY FEE	50,000.00	49,114.00	42,000.00	64,876.00	49,000.00
001-000-46652	COUNTY JURY FUND	0.00	608.10	500.00	682.36	500.00
001-000-46830	GOMESA - GULF OF MEXICO	627,740.84	627,740.84	627,672.76	627,672.76	0.00
001-000-47030	FACILITIES RENTAL	0.00	0.00	0.00	0.00	50,000.00
001-000-70010	NONRECURRING REVENUE	32,000.00	36,974.20	37,000.00	45,400.26	35,000.00
	Revenue Total:	**49,905,781.84**	**50,609,569.50**	**52,906,225.76**	**54,911,011.11**	**54,095,650.00**
	Department: 000 - NON DEPARTMENTAL Total:	**49,905,781.84**	**50,609,569.50**	**52,906,225.76**	**54,911,011.11**	**54,095,650.00**
Department: 101 - INSURANCE ESCROW						
Expense						
001-101-51270	GROUP HEALTH, LIFE & DENTAL	2,500,000.00	2,152,258.94	2,800,000.00	2,401,556.15	2,950,000.00
001-101-52340	LIABILITY AUTO	124,822.00	122,370.00	122,350.00	121,886.00	239,210.00
001-101-52342	LIABILITY GENERAL	605,000.00	604,953.00	744,263.00	743,244.00	1,537,700.00
001-101-52344	FLOOD INSURANCE	100,000.00	83,686.00	92,905.00	46,926.00	253,240.00
001-101-52345	WORKERS COMPENSATION	250,000.00	195,670.93	210,000.00	222,857.01	240,000.00
001-101-52346	OFFICIALS' LIABILITY INSURANCE	143,178.00	142,961.81	151,650.00	151,294.18	277,980.00
001-101-53650	ERRORS & OMISSIONS	0.00	0.00	0.00	0.00	250,000.00
	Expense Total:	**3,723,000.00**	**3,301,900.68**	**4,121,168.00**	**3,687,763.34**	**5,748,130.00**
	Department: 101 - INSURANCE ESCROW Total:	**3,723,000.00**	**3,301,900.68**	**4,121,168.00**	**3,687,763.34**	**5,748,130.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 103 - COMMISSIONERS COURT						
Expense						
001-103-51110	REGULAR SALARIES	311,580.00	311,576.46	316,180.00	301,528.14	324,640.00
001-103-51210	SOCIAL SECURITY	24,485.00	23,118.84	24,930.00	22,151.33	25,760.00
001-103-51230	RETIREMENT	45,562.00	45,561.59	44,580.00	42,481.61	45,650.00
001-103-51270	GROUP HEALTH, LIFE & DENTAL	55,280.00	55,211.18	58,820.00	56,802.10	61,250.00
001-103-51530	AUTO ALLOWANCE	9,600.00	9,600.00	9,600.00	9,200.00	12,000.00
001-103-52100	OFFICE SUPPLIES	500.00	226.40	500.00	0.00	500.00
001-103-54550	TRAVEL/REG/DUES/ETC	21,100.00	9,583.52	21,100.00	17,837.98	21,100.00
001-103-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-103-59999	OTHER	1,000.00	0.00	1,000.00	320.85	1,000.00
	Expense Total:	**469,107.00**	**454,877.99**	**478,210.00**	**450,322.01**	**493,400.00**
	Department: 103 - COMMISSIONERS COURT Total:	**469,107.00**	**454,877.99**	**478,210.00**	**450,322.01**	**493,400.00**
Department: 105 - M I S						
Expense						
001-105-51110	REGULAR SALARIES	558,845.00	558,844.08	578,320.00	555,118.08	600,640.00
001-105-51120	OVERTIME SALARIES	17,630.00	14,499.32	18,500.00	9,758.02	18,500.00
001-105-51210	SOCIAL SECURITY	42,950.00	42,596.62	45,660.00	41,990.00	47,370.00
001-105-51230	RETIREMENT	81,321.00	81,320.63	81,660.00	77,259.30	83,960.00
001-105-51250	UNEMPLOYMENT	1,090.00	1,089.30	1,140.00	1,073.21	1,180.00
001-105-51270	GROUP HEALTH, LIFE & DENTAL	126,140.00	115,567.18	118,180.00	113,292.96	122,260.00
001-105-52100	OFFICE SUPPLIES	1,000.00	620.56	2,000.00	25.43	2,000.00
001-105-52115	COMPUTER SUPPLIES	153,940.00	141,127.03	156,766.07	131,818.93	195,000.00
001-105-52700	UTILITIES	0.00	0.00	0.00	-1,012.55	0.00
001-105-52730	CELLULAR/INTERNET/PHONE	165,520.00	61,500.03	70,000.00	6,763.63	236,000.00
001-105-54130	CONTRACTED SERVICES &	650,040.00	509,442.04	1,634,334.00	1,418,388.79	114,000.00
001-105-54190	SOFTWARE & PROGRAMMING	966,700.00	528,095.15	93,400.00	75,039.83	1,266,820.00
001-105-54550	TRAVEL/REG/DUES/ETC	12,000.00	10,590.24	15,000.00	3,728.84	15,000.00
001-105-57500	EQUIP NON-INV < $2000	800.00	0.00	9,500.00	0.00	61,600.00
001-105-57550	REPAIRS/RENTALS/CONSTR/ETC	3,500.00	0.00	3,500.00	188.87	3,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-105-57590	EQUIP > $5000	80,000.00	80,000.00	40,000.00	0.00	40,000.00
001-105-57595	EQUIP between $2000 & $4999	35,200.00	24,189.68	0.00	0.00	0.00
001-105-59999	OTHER	2,000.00	600.88	3,600.00	0.00	3,600.00
	Expense Total:	**2,898,676.00**	**2,170,082.74**	**2,871,560.07**	**2,433,433.34**	**2,811,430.00**
	Department: 105 - M I S Total:	**2,898,676.00**	**2,170,082.74**	**2,871,560.07**	**2,433,433.34**	**2,811,430.00**
Department: 107 - COUNTY JUDGE						
Expense						
001-107-51110	REGULAR SALARIES	191,560.00	180,449.92	200,990.00	183,982.73	207,290.00
001-107-51120	OVERTIME SALARIES	350.00	0.00	350.00	0.00	350.00
001-107-51140	EXTRA HELP SALARIES	560.00	532.00	1,400.00	0.00	1,400.00
001-107-51210	SOCIAL SECURITY	14,910.00	13,846.70	15,670.00	14,075.65	16,230.00
001-107-51230	RETIREMENT	27,735.00	25,946.11	27,830.00	25,481.78	28,760.00
001-107-51250	UNEMPLOYMENT	160.00	132.80	180.00	146.38	180.00
001-107-51270	GROUP HEALTH, LIFE & DENTAL	36,630.00	31,320.29	37,720.00	33,092.00	38,840.00
001-107-51530	AUTO ALLOWANCE	2,400.00	2,400.00	2,400.00	2,300.00	3,000.00
001-107-52100	OFFICE SUPPLIES	1,000.00	893.19	2,000.00	945.33	2,000.00
001-107-53030	HISTORICAL PRESERVATION	0.00	0.00	0.00	0.00	10,000.00
001-107-54130	CONTRACTED SERVICES & MAINT.	750.00	579.79	800.00	637.77	800.00
001-107-54550	TRAVEL/REG/DUES/ETC	9,000.00	6,436.67	9,540.00	9,666.76	14,000.00
001-107-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-107-59999	OTHER	1,000.00	0.00	460.00	0.00	1,000.00
	Expense Total:	**286,055.00**	**262,537.47**	**300,840.00**	**270,328.40**	**325,350.00**
	Department: 107 - COUNTY JUDGE Total:	**286,055.00**	**262,537.47**	**300,840.00**	**270,328.40**	**325,350.00**
Department: 109 - COUNTY CLERK						
Expense						
001-109-51110	REGULAR SALARIES	452,595.00	439,626.44	486,140.00	429,551.55	496,910.00
001-109-51210	SOCIAL SECURITY	34,670.00	32,858.81	37,240.00	32,431.66	38,080.00
001-109-51230	RETIREMENT	64,490.00	62,436.50	66,600.00	58,875.29	67,490.00
001-109-51250	UNEMPLOYMENT	705.00	674.89	770.00	660.77	780.00
001-109-51270	GROUP HEALTH, LIFE & DENTAL	123,880.00	104,097.39	121,600.00	95,401.35	116,510.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-109-51530	AUTO ALLOWANCE	600.00	600.00	600.00	575.00	800.00
001-109-52100	OFFICE SUPPLIES	6,149.20	5,382.96	8,000.00	3,258.81	8,000.00
001-109-54130	CONTRACTED SERVICES &	5,750.00	4,442.15	5,800.00	5,778.00	10,400.00
001-109-54550	TRAVEL/REG/DUES/ETC	10,000.00	2,805.24	10,000.00	4,843.05	10,000.00
001-109-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-109-57595	EQUIP between $2000 & $4999	2,796.00	2,796.00	0.00	0.00	0.00
001-109-59999	OTHER	2,254.80	1,562.11	2,300.00	0.00	2,300.00
	Expense Total:	**703,890.00**	**657,282.49**	**740,550.00**	**631,375.48**	**752,770.00**
	Department: 109 - COUNTY CLERK Total:	**703,890.00**	**657,282.49**	**740,550.00**	**631,375.48**	**752,770.00**
Department: 111 - GENERAL MISCELLANEOUS						
Expense						
001-111-51110	REGULAR SALARIES	24,100.00	24,100.00	24,100.00	22,898.50	26,080.00
001-111-51150	TERMINATION PAY	197,550.00	176,662.26	325,000.00	291,816.84	350,000.00
001-111-51210	SOCIAL SECURITY	28,615.00	14,984.31	36,850.00	23,904.15	28,770.00
001-111-51230	RETIREMENT	53,220.00	28,540.52	73,300.00	43,305.90	51,000.00
001-111-51250	UNEMPLOYMENT	715.00	319.17	1,050.00	552.00	720.00
001-111-51270	GROUP HEALTH, LIFE & DENTAL	16,465.00	14,861.82	160,370.00	18,821.74	231,010.00
001-111-51300	GENERAL MISCELLANEOUS - MISC	700.00	168.00	700.00	322.00	700.00
001-111-51400	EMPLOYEE INCENTIVES	3,100.00	1,416.50	3,500.00	400.00	0.00
001-111-52031	GENERAL FUND - DISCOUNT ON	2,500.00	-5,736.58	100.00	-2,242.53	0.00
001-111-52100	OFFICE SUPPLIES	500.00	454.20	500.00	0.00	500.00
001-111-52105	POSTAGE & SHIPPING	112,000.00	109,821.09	112,000.00	101,638.00	117,000.00
001-111-52730	CELLULAR/INTERNET EXPENSE	4,520.00	1,529.20	9,000.00	1,998.57	0.00
001-111-53001	GOMESA EXPENDITURES	614,264.54	0.00	27,672.76	0.00	0.00
001-111-53010	CONTRIBUTIONS	106,000.00	98,500.00	126,000.00	98,000.00	126,000.00
001-111-53020	SPECIAL COMMUNITY PROJECTS	375,000.00	375,000.00	375,000.00	375,000.00	675,000.00
001-111-53090	RETURNED CHECKS	1,000.00	-15,419.97	1,000.00	-10,741.52	1,000.00
001-111-53180	CENTRAL SUPPLY COST	5,000.00	1,735.82	5,000.00	-2,379.00	5,000.00
001-111-53190	INSURANCE CLAIMS	-6,695.64	-12,705.87	0.00	-4,950.00	0.00
001-111-53191	INSURANCE REIMB. - HURRICANE	0.00	-340,000.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-111-53192	INSURANCE CLAIMS -	12,000.00	10,000.00	12,000.00	10,250.00	15,000.00
001-111-53200	COPY COST CLEARING	100.00	0.00	0.00	0.00	0.00
001-111-53203	SHERIFF CRIMINAL BONDS	105,000.00	108,516.21	125,000.00	119,774.14	100,000.00
001-111-53490	TAX COLLECTION COST	100.00	0.00	0.00	0.00	0.00
001-111-53830	CONTINGENCY	31,105.88	0.00	62,865.47	0.00	2,500,000.00
001-111-53870	MISC. NON-COUNTY FEES	125,000.00	113,704.72	50,000.00	21,056.45	50,000.00
001-111-53880	REGIONAL ACTIVITIES	0.00	0.00	175,000.00	146,591.68	175,000.00
001-111-54083	COURT APPOINTED ATTORNEY	1,500.00	0.00	1,500.00	0.00	1,500.00
001-111-54086	CCAL (2) JUVENILE	30,000.00	25,600.00	30,000.00	24,750.00	30,000.00
001-111-54090	COURT APPOINTED ATTORNEY	131,355.00	131,354.90	115,000.00	104,260.45	115,000.00
001-111-54091	COURT APPOINTED ATTORNEY	110,000.00	91,891.25	102,500.00	83,940.73	110,000.00
001-111-54092	COURT APPOINTED ATTORNEY	110,000.00	106,272.38	92,500.00	62,653.75	100,000.00
001-111-54093	COURT APPOINTED ATTORNEY	40,000.00	30,640.00	55,000.00	54,680.00	55,000.00
001-111-54094	COURT APPOINTED ATTORNEY	364,500.00	267,441.78	193,300.00	157,179.68	193,300.00
001-111-54095	COURT APPOINTED ATTORNEY	400.00	0.00	0.00	0.00	0.00
001-111-54096	CCAL (2) ADULT	70,000.00	49,505.00	120,000.00	95,000.00	120,000.00
001-111-54098	AD LITEM EXPENSE	22,000.00	14,000.00	22,000.00	15,500.00	22,000.00
001-111-54099	GUARDIAN AD LITEM	0.00	0.00	36,700.00	33,622.77	36,700.00
001-111-54100	ADVERTISING EXPENSE	27,000.00	16,225.71	20,000.00	9,759.03	20,000.00
001-111-54105	AUDIT FEES	61,000.00	47,450.00	58,000.00	53,950.00	58,000.00
001-111-54106	AUTOPSY FEES	368,025.00	368,025.00	340,000.00	314,080.00	350,000.00
001-111-54107	VITAL STATISTICS EXPENSE	4,000.00	2,655.33	3,800.00	2,691.93	3,800.00
001-111-54110	APPRAISAL CONTRACT	592,450.00	592,441.48	700,565.00	700,562.80	746,790.00
001-111-54122	LAWSUITS, CLAIMS &	150,000.00	19,590.47	123,570.00	10,778.50	450,000.00
001-111-54130	CONTRACTED SERVICES &	59,229.00	44,229.00	0.00	0.00	0.00
001-111-54190	MULTI-AGENCY SOFTWARE	0.00	0.00	16,000.00	14,500.00	12,000.00
001-111-54200	PRINTING, BINDING, & FORMS	32,000.00	12,355.04	32,000.00	17,416.33	32,000.00
001-111-54235	U T M B CONTRACT	270,000.00	259,833.96	260,000.00	259,833.96	260,000.00
001-111-54253	JAIL PHYSICIAN & HEALTH FEES	95,000.00	72,000.00	95,000.00	72,000.00	95,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-111-54290	BURIAL FEES	55,000.00	53,850.00	55,000.00	30,543.73	55,000.00
001-111-54302	COMMITMENTS	97,775.00	68,170.00	90,000.00	72,915.00	90,000.00
001-111-54410	PETIT JURY COSTS	55,550.00	55,550.00	55,000.00	54,906.00	75,000.00
001-111-54550	TRAVEL/REG/DUES/ETC	37,500.00	34,812.24	0.00	0.00	0.00
001-111-54670	BOND PREMIUM	18,750.00	10,819.43	18,000.00	16,111.20	20,000.00
001-111-54851	GENERAL FUND - GENERAL	0.00	0.00	0.00	0.00	150,000.00
001-111-57040	REGIONAL CRIME LAB	279,295.00	256,211.70	285,000.00	268,697.65	336,250.00
001-111-57990	INTEREST EXPENSE	0.00	1,292.00	0.00	0.00	0.00
001-111-58060	BANK SERVICES & FEES	45,000.00	19,208.95	50,000.00	1,338.67	5,000.00
001-111-59907	TRANSFERS FROM GENERAL	0.00	354,108.78	0.00	0.00	0.00
001-111-59999	OTHER	16,055.00	5,931.51	15,000.00	7,848.36	8,300.00
	Expense Total:	**4,955,243.78**	**3,717,917.31**	**4,691,443.23**	**3,795,537.46**	**8,003,420.00**
	Department: 111 - GENERAL MISCELLANEOUS Total:	**4,955,243.78**	**3,717,917.31**	**4,691,443.23**	**3,795,537.46**	**8,003,420.00**
Department: 113 - MAIL ROOM						
Expense						
001-113-51110	REGULAR SALARIES	33,935.00	33,930.00	37,670.00	35,559.60	42,030.00
001-113-51140	EXTRA HELP SALARIES	3,360.00	0.00	0.00	0.00	0.00
001-113-51210	SOCIAL SECURITY	2,855.00	2,591.55	2,890.00	2,716.40	3,220.00
001-113-51230	RETIREMENT	4,830.00	4,812.64	5,160.00	4,860.93	5,700.00
001-113-51250	UNEMPLOYMENT	75.00	64.47	80.00	67.59	80.00
001-113-51270	GROUP HEALTH, LIFE & DENTAL	12,306.00	12,305.07	12,580.00	12,062.18	12,950.00
001-113-52100	OFFICE SUPPLIES	1,000.00	780.92	1,000.00	936.55	1,000.00
001-113-52300	FUEL, OIL, GAS & GREASE	2,700.00	2,575.10	2,700.00	1,790.30	2,700.00
001-113-54130	CONTRACTED SERVICES &	6,044.36	4,108.38	6,100.00	4,557.42	6,100.00
001-113-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-113-57550	REPAIRS/RENTAL/CONSTR/ETC	2,005.64	7.50	2,500.00	0.00	2,500.00
001-113-57595	EQUIP between $2000 & $4999	1,750.00	0.00	0.00	0.00	0.00
	Expense Total:	**70,861.00**	**61,175.63**	**72,180.00**	**62,550.97**	**77,780.00**
	Department: 113 - MAIL ROOM Total:	**70,861.00**	**61,175.63**	**72,180.00**	**62,550.97**	**77,780.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 115 - OPERATIONS & MAINTENANCE						
Expense						
001-115-51110	REGULAR SALARIES	778,945.00	774,291.65	834,190.00	752,190.63	796,250.00
001-115-51120	OVERTIME SALARIES	10,820.00	7,851.01	11,000.00	7,554.31	11,000.00
001-115-51140	EXTRA HELP SALARIES	31,585.00	14,389.20	31,585.00	14,002.80	31,590.00
001-115-51210	SOCIAL SECURITY	62,835.00	58,727.76	65,950.00	57,099.92	64,180.00
001-115-51230	RETIREMENT	116,880.00	112,967.39	117,950.00	105,860.44	113,750.00
001-115-51250	UNEMPLOYMENT	1,565.00	1,513.46	1,640.00	1,470.37	1,600.00
001-115-51270	GROUP HEALTH, LIFE & DENTAL	227,058.00	227,057.34	234,110.00	211,791.50	227,340.00
001-115-52100	OFFICE SUPPLIES	1,000.00	704.13	2,000.00	451.53	2,000.00
001-115-52150	JANITORIAL SUPPLIES	48,580.40	47,915.35	35,000.00	26,756.41	45,000.00
001-115-52300	FUEL, OIL, GAS & GREASE	30,000.00	25,562.34	35,000.00	10,956.65	35,000.00
001-115-52700	UTILITIES	1,200,000.00	1,104,191.66	1,200,000.00	1,062,919.74	1,600,000.00
001-115-52730	CELLULAR/INTERNET EXPENSE	4,000.00	3,014.83	4,000.00	3,024.31	4,000.00
001-115-54130	CONTRACTED SERVICES &	135,000.00	112,549.00	145,000.00	122,245.00	155,000.00
001-115-54240	UNIFORM CLEANING	7,000.00	2,492.21	7,000.00	2,603.63	7,000.00
001-115-57500	EQUIP NON-INV < $2000	1,739.58	1,739.58	2,000.00	158.00	2,000.00
001-115-57550	REPAIRS/RENTALS/CONSTR/ETC	478,114.18	410,537.84	586,000.00	357,933.94	500,000.00
001-115-57590	EQUIP > $5000	177,151.42	175,072.80	154,000.00	64,005.00	1,175,000.00
001-115-57595	EQUIP between $2000 & $4999	4,166.98	169.98	3,000.00	2,295.00	7,500.00
001-115-59999	OTHER	0.00	0.00	1,000.00	964.78	2,000.00
	Expense Total:	**3,316,440.56**	**3,080,747.53**	**3,470,425.00**	**2,804,283.96**	**4,780,210.00**
	Department: 115 - OPERATIONS & MAINTENANCE Total:	**3,316,440.56**	**3,080,747.53**	**3,470,425.00**	**2,804,283.96**	**4,780,210.00**
Department: 117 - RECORDS MANAGEMENT						
Expense						
001-117-51110	REGULAR SALARIES	211,110.00	206,654.65	232,840.00	218,640.00	243,380.00
001-117-51140	EXTRA HELP SALARIES	20,272.00	994.00	0.00	0.00	0.00
001-117-51210	SOCIAL SECURITY	17,705.00	15,478.21	17,820.00	16,307.76	18,620.00
001-117-51230	RETIREMENT	32,930.00	29,448.63	31,860.00	29,886.68	33,010.00
001-117-51250	UNEMPLOYMENT	445.00	394.39	450.00	415.64	470.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-117-51270	GROUP HEALTH, LIFE & DENTAL	61,040.00	58,884.26	62,860.00	48,274.31	51,780.00
001-117-52100	OFFICE SUPPLIES	1,700.00	1,246.17	2,000.00	1,832.25	2,000.00
001-117-54130	CONTRACTED SERVICES &	500.00	483.00	600.00	555.45	650.00
001-117-54245	RECORDS DISTRUCTION	0.00	0.00	0.00	0.00	4,000.00
001-117-54550	TRAVEL/REG/DUES/ETC	1,000.00	195.20	1,000.00	850.46	1,000.00
001-117-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-117-57595	MACH & EQUIP < $5000	0.00	0.00	0.00	0.00	3,500.00
001-117-59999	OTHER	2,800.00	2,797.20	6,000.00	5,644.90	6,000.00
	Expense Total:	**349,502.00**	**316,575.71**	**356,930.00**	**322,407.45**	**365,910.00**
Department: 117 - RECORDS MANAGEMENT		**349,502.00**	**316,575.71**	**356,930.00**	**322,407.45**	**365,910.00**
Total:Department: 118 - RISK MANAGMENT/FLEET						
Expense						
001-118-51110	REGULAR SALARIES	0.00	0.00	0.00	0.00	59,720.00
001-118-51210	SOCIAL SECURITY	0.00	0.00	0.00	0.00	4,570.00
001-118-51230	RETIREMENT	0.00	0.00	0.00	0.00	8,100.00
001-118-51250	UNEMPLOYMENT	0.00	0.00	0.00	0.00	120.00
001-118-51270	GROUP HEALTH, LIFE & DENTAL	0.00	0.00	0.00	0.00	19,180.00
001-118-52100	OFFICE SUPPLIES	100.00	5.20	2,000.00	590.93	2,000.00
001-118-52110	PUBLIC SAFETY SUPPLIES &	727.00	727.28	4,520.00	2,128.98	4,520.00
001-118-52300	FUEL, OIL, GAS & GREASE	0.00	0.00	3,000.00	236.31	28,000.00
001-118-52320	VEHICLE REGISTRATION	0.00	0.00	0.00	0.00	1,000.00
001-118-52730	CELLULAR/INTERNET EXPENSE	580.00	511.10	600.00	413.16	700.00
001-118-54130	CONTRACTED SERVICES &	54,358.00	54,357.19	70,000.00	64,208.69	107,000.00
001-118-54192	DRUG SCREENS	6,435.00	6,255.00	6,000.00	1,845.00	6,000.00
001-118-54550	TRAVEL/REG/DUES/ETC	0.00	0.00	1,500.00	0.00	2,300.00
001-118-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	15,000.00
001-118-57590	EQUIP > $5000	0.00	0.00	0.00	0.00	280,000.00
	Expense Total:	**62,200.00**	**61,855.77**	**87,620.00**	**69,423.07**	**538,210.00**
Department: 118 - RISK MANAGMENT/FLEET Total:		**62,200.00**	**61,855.77**	**87,620.00**	**69,423.07**	**538,210.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 119 - HUMAN RESOURCES						
Expense						
001-119-51110	REGULAR SALARIES	240,420.00	240,419.32	253,370.00	239,210.52	205,120.00
001-119-51120	OVERTIME SALARIES	510.00	0.00	510.00	0.00	510.00
001-119-51210	SOCIAL SECURITY	18,435.00	17,657.30	19,390.00	17,355.91	15,730.00
001-119-51230	RETIREMENT	34,285.00	34,095.46	34,670.00	32,728.18	27,890.00
001-119-51250	UNEMPLOYMENT	460.00	456.93	490.00	454.54	400.00
001-119-51270	GROUP HEALTH, LIFE & DENTAL	58,330.00	51,750.40	52,880.00	51,632.38	41,580.00
001-119-52100	OFFICE SUPPLIES	1,900.00	666.76	2,000.00	742.38	2,000.00
001-119-52730	CELLULAR/INTERNET EXPENSE	600.00	524.61	600.00	413.16	600.00
001-119-54130	CONTRACTED SERVICES &	705.00	702.18	800.00	772.40	850.00
001-119-54192	DRUG SCREENS & PHYSICALS	8,250.00	7,592.00	10,500.00	9,301.00	10,000.00
001-119-54550	TRAVEL/REG/DUES/ETC	3,500.00	0.00	1,300.00	1,265.90	3,500.00
001-119-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-119-59999	OTHER	970.00	0.00	1,000.00	0.00	1,000.00
	Expense Total:	**368,365.00**	**353,864.96**	**379,010.00**	**353,876.37**	**310,680.00**
	Department: 119 - HUMAN RESOURCES Total:	**368,365.00**	**353,864.96**	**379,010.00**	**353,876.37**	**310,680.00**
Department: 205 - JURY MISCELLANEOUS						
Expense						
001-205-51140	EXTRA HELP SALARIES	3,025.00	1,266.00	3,025.00	1,374.00	3,030.00
001-205-51210	SOCIAL SECURITY	235.00	96.85	100.00	105.11	240.00
001-205-51250	UNEMPLOYMENT	10.00	2.32	10.00	2.54	10.00
001-205-52100	OFFICE SUPPLIES	500.00	46.00	2,500.00	1,159.70	2,500.00
001-205-54401	INDEPENDENT JUDICIAL SERVICES	50,800.00	41,602.06	51,000.00	49,247.83	58,650.00
001-205-54411	GRAND JURY COST	13,800.00	13,796.00	16,750.00	15,890.00	16,750.00
001-205-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-205-59999	OTHER	1,000.00	986.60	1,000.00	768.46	1,000.00
	Expense Total:	**69,370.00**	**57,795.83**	**75,885.00**	**68,547.64**	**83,680.00**
	Department: 205 - JURY MISCELLANEOUS Total:	**69,370.00**	**57,795.83**	**75,885.00**	**68,547.64**	**83,680.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 210 - 128TH DISTRICT COURT (Burch-Arkeen)						
Expense						
001-210-51110	REGULAR SALARIES	174,166.00	174,165.82	179,580.00	171,098.36	188,330.00
001-210-51140	EXTRA HELP SALARIES	1,120.00	336.00	1,120.00	0.00	1,120.00
001-210-51210	SOCIAL SECURITY	13,405.00	12,803.63	14,060.00	12,539.75	14,500.00
001-210-51230	RETIREMENT	24,780.00	24,604.88	25,150.00	23,509.24	25,690.00
001-210-51250	UNEMPLOYMENT	300.00	296.12	320.00	291.14	320.00
001-210-51270	GROUP HEALTH, LIFE & DENTAL	44,990.00	41,975.44	42,890.00	41,146.79	44,330.00
001-210-52100	OFFICE SUPPLIES	2,500.00	1,153.30	3,000.00	1,347.83	3,000.00
001-210-54130	CONTRACTED SERVICES &	2,750.00	1,385.04	3,800.00	2,585.72	2,500.00
001-210-54550	TRAVEL/REG/DUES/ETC	3,259.00	1,968.76	2,309.00	1,449.00	5,000.00
001-210-57500	EQUIP NON-INV < $2000	0.00	0.00	0.00	0.00	1,500.00
001-210-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-210-57590	EQUIP > $5000	6,741.00	6,741.00	0.00	0.00	0.00
001-210-57595	EQUIP between $2000 & $4999	0.00	0.00	2,592.00	0.00	0.00
001-210-59999	OTHER	1,000.00	95.99	1,000.00	914.11	1,000.00
	Expense Total:	**275,011.00**	**265,525.98**	**275,821.00**	**254,881.94**	**289,790.00**
Department: 210 - 128TH DISTRICT COURT (Burch-Arkeen) Total:		**275,011.00**	**265,525.98**	**275,821.00**	**254,881.94**	**289,790.00**
Department: 211 - 163RD DISTRICT COURT (PEVETO)						
Expense						
001-211-51110	REGULAR SALARIES	164,726.00	164,725.70	169,960.00	161,952.10	177,640.00
001-211-51140	EXTRA HELP SALARIES	1,120.00	0.00	1,120.00	0.00	1,120.00
001-211-51210	SOCIAL SECURITY	12,685.00	12,486.50	13,010.00	12,355.61	13,680.00
001-211-51230	RETIREMENT	23,435.00	23,364.69	23,260.00	22,142.69	24,240.00
001-211-51250	UNEMPLOYMENT	285.00	278.75	290.00	275.05	300.00
001-211-51270	GROUP HEALTH, LIFE & DENTAL	32,820.00	32,222.63	43,590.00	36,186.53	38,840.00
001-211-52100	OFFICE SUPPLIES	2,500.00	1,395.36	3,000.00	416.13	3,000.00
001-211-54130	CONTRACTED SERVICES &	2,750.00	2,204.88	2,800.00	2,010.00	2,800.00
001-211-54550	TRAVEL/REG/DUES/ETC	6,000.00	1,174.75	4,667.00	338.00	6,000.00
001-211-57500	EQUIP NON-INV < $2000	4,000.00	0.00	1,235.00	0.00	1,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-211-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-211-59999	OTHER	1,000.00	0.00	1,000.00	0.00	1,000.00
	Expense Total:	**251,321.00**	**237,853.26**	**263,932.00**	**235,676.11**	**272,620.00**
Department: 211 - 163RD DISTRICT COURT (PEVETO) Total:		**251,321.00**	**237,853.26**	**263,932.00**	**235,676.11**	**272,620.00**
Department: 212 - 260TH DISTRICT COURT (PARKHURST)						
Expense						
001-212-51110	REGULAR SALARIES	167,577.00	167,576.08	173,930.00	165,786.48	181,740.00
001-212-51140	EXTRA HELP SALARIES	1,120.00	0.00	1,120.00	0.00	1,120.00
001-212-51210	SOCIAL SECURITY	12,900.00	12,723.18	13,310.00	12,573.75	13,990.00
001-212-51230	RETIREMENT	23,840.00	23,769.33	23,800.00	22,672.25	24,800.00
001-212-51250	UNEMPLOYMENT	290.00	284.16	300.00	281.93	310.00
001-212-51270	GROUP HEALTH, LIFE & DENTAL	36,916.00	36,915.22	37,720.00	36,186.53	38,840.00
001-212-52100	OFFICE SUPPLIES	2,500.00	807.74	3,000.00	581.82	3,000.00
001-212-54130	CONTRACTED SERVICES &	2,750.00	526.00	2,800.00	2,750.16	2,800.00
001-212-54550	TRAVEL/REG/DUES/ETC	6,000.00	1,309.76	4,667.00	1,224.00	6,000.00
001-212-57500	EQUIP NON-INV < $2000	892.00	892.00	301.00	0.00	1,500.00
001-212-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-212-57595	EQUIP between $2000 & $4999	3,708.00	0.00	4,642.00	4,642.00	0.00
001-212-59999	OTHER	400.00	0.00	1,000.00	200.00	1,000.00
	Expense Total:	**258,893.00**	**244,803.47**	**266,590.00**	**246,898.92**	**277,600.00**
Department: 212 - 260TH DISTRICT COURT (PARKHURST) Total:		**258,893.00**	**244,803.47**	**266,590.00**	**246,898.92**	**277,600.00**
Department: 217 - COUNTY COURT AT LAW #1						
Expense						
001-217-51110	REGULAR SALARIES	339,280.00	336,704.42	346,010.00	332,063.60	406,570.00
001-217-51140	EXTRA HELP SALARIES	1,120.00	0.00	1,120.00	0.00	1,120.00
001-217-51210	SOCIAL SECURITY	26,045.00	23,616.16	26,470.00	23,447.61	31,190.00
001-217-51230	RETIREMENT	48,280.00	47,753.48	47,350.00	45,414.64	55,290.00
001-217-51250	UNEMPLOYMENT	295.00	283.59	310.00	286.44	320.00
001-217-51270	GROUP HEALTH, LIFE & DENTAL	50,300.00	45,320.31	46,170.00	50,726.14	59,420.00
001-217-51290	SALARY REIMBURSEMENT	-84,000.00	-84,000.00	-84,000.00	-84,000.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-217-52100	OFFICE SUPPLIES	1,000.00	273.43	3,000.00	447.90	3,000.00
001-217-54130	CONTRACTED SERVICES &	600.00	579.79	637.77	637.77	800.00
001-217-54550	TRAVEL/REG/DUES/ETC	7,500.00	5,253.86	7,500.00	3,328.81	7,500.00
001-217-57500	EQUIP NON-INV < $2000	4,000.00	0.00	1,235.00	0.00	1,500.00
001-217-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-217-59999	OTHER	1,000.00	0.00	962.23	0.00	1,000.00
	Expense Total:	**395,420.00**	**375,785.04**	**396,765.00**	**372,352.91**	**570,210.00**
	Department: 217 - COUNTY COURT AT LAW #1 Total:	**395,420.00**	**375,785.04**	**396,765.00**	**372,352.91**	**570,210.00**
Department: 218 - COUNTY COURT AT LAW #2						
Expense						
001-218-51110	REGULAR SALARIES	343,595.00	342,151.33	376,800.00	329,280.20	352,630.00
001-218-51140	EXTRA HELP SALARIES	1,120.00	0.00	1,120.00	0.00	1,120.00
001-218-51210	SOCIAL SECURITY	26,375.00	23,839.06	28,830.00	23,373.74	27,070.00
001-218-51230	RETIREMENT	48,895.00	48,528.94	51,560.00	45,126.43	47,970.00
001-218-51250	UNEMPLOYMENT	290.00	281.30	400.00	314.88	300.00
001-218-51270	GROUP HEALTH, LIFE & DENTAL	48,910.00	46,254.18	45,350.00	43,939.43	49,650.00
001-218-51290	SALARY REIMBURSEMENT	-84,000.00	-84,000.00	-84,000.00	-84,000.00	0.00
001-218-52100	OFFICE SUPPLIES	2,500.00	220.61	3,000.00	238.27	3,000.00
001-218-54130	CONTRACTED SERVICES &	4,906.88	2,550.88	3,000.00	2,993.77	800.00
001-218-54550	TRAVEL/REG/DUES/ETC.	6,000.00	2,176.51	6,000.00	1,981.43	6,000.00
001-218-57500	EQUIP NON-INV < $2000	4,000.00	0.00	1,235.00	0.00	1,500.00
001-218-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-218-59999	OTHER	593.12	39.99	1,000.00	0.00	1,000.00
	Expense Total:	**403,185.00**	**382,042.80**	**434,295.00**	**363,248.15**	**493,540.00**
	Department: 218 - COUNTY COURT AT LAW #2 Total:	**403,185.00**	**382,042.80**	**434,295.00**	**363,248.15**	**493,540.00**
Department: 220 - DISTRICT CLERK						
Expense						
001-220-51110	REGULAR SALARIES	552,825.00	550,301.48	591,600.00	555,904.55	611,130.00
001-220-51120	OVERTIME SALARIES	485.00	0.00	485.00	0.00	490.00
001-220-51140	EXTRA HELP SALARIES	21,115.00	15,418.20	16,800.00	15,962.80	16,800.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-220-51210	SOCIAL SECURITY	43,990.00	41,824.09	46,590.00	42,579.99	48,140.00
001-220-51230	RETIREMENT	81,830.00	80,321.92	83,330.00	78,295.77	85,330.00
001-220-51250	UNEMPLOYMENT	935.00	913.08	1,000.00	929.99	1,030.00
001-220-51270	GROUP HEALTH, LIFE & DENTAL	167,140.00	163,010.48	164,490.00	147,894.04	163,580.00
001-220-51530	AUTO ALLOWANCE	600.00	600.00	600.00	575.00	800.00
001-220-52100	OFFICE SUPPLIES	8,000.00	2,913.16	6,264.00	1,045.72	8,000.00
001-220-52730	CELLULAR/INTERNET EXPENSE	500.00	455.88	525.00	418.59	550.00
001-220-54130	CONTRACTED SERVICES &	60,000.00	39,594.36	61,736.00	61,735.64	68,000.00
001-220-54550	TRAVEL/REG/DUES/ETC.	5,500.00	5,350.73	5,500.00	4,272.80	5,500.00
001-220-57500	EQUIP NON-INV < $2000	7,250.00	4,134.88	7,300.00	641.64	7,300.00
001-220-59999	OTHER	1,500.00	553.84	1,500.00	0.00	1,500.00
	Expense Total:	**951,670.00**	**905,392.10**	**987,720.00**	**910,256.53**	**1,018,150.00**
	Department: 220 - DISTRICT CLERK Total:	**951,670.00**	**905,392.10**	**987,720.00**	**910,256.53**	**1,018,150.00**
Department: 225 - JP PRECINCT 1 (STAGNER)						
Expense						
001-225-51110	REGULAR SALARIES	198,090.00	194,683.95	212,000.00	200,556.62	219,110.00
001-225-51210	SOCIAL SECURITY	15,250.00	14,651.11	16,310.00	15,167.44	16,890.00
001-225-51230	RETIREMENT	28,360.00	27,784.38	29,180.00	27,579.01	29,930.00
001-225-51250	UNEMPLOYMENT	230.00	221.68	260.00	237.84	270.00
001-225-51270	GROUP HEALTH, LIFE & DENTAL	48,830.00	48,203.03	50,290.00	48,248.71	51,780.00
001-225-51530	AUTO ALLOWANCE	1,200.00	1,200.00	1,200.00	1,150.00	1,600.00
001-225-52100	OFFICE SUPPLIES	3,000.00	1,710.45	3,000.00	1,294.42	3,000.00
001-225-52730	CELLULAR TELEPHONE EXPENSE	0.00	0.00	500.00	114.11	550.00
001-225-54130	CONTRACTED SERVICES &	14,100.00	12,355.02	13,500.00	13,396.30	22,500.00
001-225-54550	TRAVEL/REG/DUES/ETC	5,000.00	3,445.62	6,000.00	1,924.00	6,000.00
001-225-54851	GENERAL MISC COLLECTIONS	20,000.00	13,107.42	20,000.00	10,382.62	0.00
001-225-54955	DATA SERVICES	10,000.00	1,314.00	10,000.00	1,562.00	10,000.00
001-225-57500	EQUIP NON-INV < $2000	4,000.00	1,031.05	4,000.00	0.00	4,000.00
001-225-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-225-59999	OTHER	1,000.00	384.96	1,000.00	121.89	1,000.00
	Expense Total:	**349,060.00**	**320,092.67**	**367,240.00**	**321,734.96**	**369,130.00**
	Department: 225 - JP PRECINCT 1 (STAGNER) Total:	**349,060.00**	**320,092.67**	**367,240.00**	**321,734.96**	**369,130.00**
Department: 226 - JP PRECINCT 2 (Jenkins)						
Expense						
001-226-51110	REGULAR SALARIES	199,735.00	199,638.98	212,830.00	197,692.86	219,130.00
001-226-51210	SOCIAL SECURITY	15,375.00	14,905.83	16,380.00	14,938.07	16,890.00
001-226-51230	RETIREMENT	28,595.00	28,487.58	29,290.00	27,185.36	29,940.00
001-226-51250	UNEMPLOYMENT	235.00	231.50	260.00	232.49	270.00
001-226-51270	GROUP HEALTH, LIFE & DENTAL	58,330.00	53,741.95	52,880.00	48,356.39	54,530.00
001-226-51530	AUTO ALLOWANCE	1,200.00	1,200.00	1,200.00	1,150.00	1,600.00
001-226-52100	OFFICE SUPPLIES	3,118.80	3,060.99	3,000.00	1,561.00	3,000.00
001-226-54130	CONTRACTED SERVICES &	13,500.00	12,038.04	13,500.00	13,332.02	22,500.00
001-226-54550	TRAVEL/REG/DUES/ETC	5,000.00	4,484.38	6,000.00	5,028.47	6,000.00
001-226-54851	GENERAL MISC COLLECTIONS	50,500.00	44,425.01	67,500.00	58,712.10	0.00
001-226-54955	DATA SERVICES	10,000.00	5,282.06	10,000.00	3,298.48	10,000.00
001-226-57500	EQUIP NON-INV < $2000	3,881.20	3,832.73	2,000.00	1,673.28	4,000.00
001-226-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-226-59999	OTHER	1,000.00	192.99	1,000.00	360.00	1,000.00
	Expense Total:	**390,470.00**	**371,522.04**	**415,840.00**	**373,520.52**	**371,360.00**
	Department: 226 - JP PRECINCT 2 (Jenkins) Total:	**390,470.00**	**371,522.04**	**415,840.00**	**373,520.52**	**371,360.00**
Department: 227 - JP PRECINCT 3 (Simonton)						
Expense						
001-227-51110	REGULAR SALARIES	198,623.00	198,622.92	213,700.00	201,016.33	219,610.00
001-227-51210	SOCIAL SECURITY	15,175.00	14,739.68	16,440.00	14,793.50	16,930.00
001-227-51230	RETIREMENT	28,344.00	28,343.46	29,410.00	27,643.67	30,000.00
001-227-51250	UNEMPLOYMENT	230.00	229.05	260.00	238.58	270.00
001-227-51270	GROUP HEALTH, LIFE & DENTAL	53,020.00	51,750.40	52,880.00	50,728.84	54,530.00
001-227-51530	AUTO ALLOWANCE	1,200.00	1,200.00	1,200.00	1,150.00	1,600.00
001-227-52100	OFFICE SUPPLIES	2,370.00	2,197.87	3,000.00	2,237.99	3,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-227-52730	CELLULAR TELEPHONE EXPENSE	0.00	0.00	500.00	114.11	550.00
001-227-54130	CONTRACTED SERVICES &	13,500.00	12,127.25	13,500.00	13,177.25	22,500.00
001-227-54550	TRAVEL/REG/DUES/ETC	8,734.00	8,362.15	10,900.00	10,033.51	10,900.00
001-227-54851	GENERAL MISC COLLECTIONS	30,000.00	13,178.63	30,000.00	22,494.59	0.00
001-227-54955	DATA SERVICES	10,000.00	2,603.46	10,000.00	3,127.56	10,000.00
001-227-57500	EQUIP NON-INV < $2000	1,000.00	0.00	1,600.00	1,271.50	1,500.00
001-227-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-227-57590	EQUIP > $5000	6,696.00	6,696.00	0.00	0.00	0.00
001-227-59999	OTHER	1,000.00	0.00	0.00	0.00	1,000.00
	Expense Total:	**369,892.00**	**340,050.87**	**383,390.00**	**348,027.43**	**374,890.00**
	Department: 227 - JP PRECINCT 3 (Simonton) Total:	**369,892.00**	**340,050.87**	**383,390.00**	**348,027.43**	**374,890.00**
Department: 228 - JP PRECINCT 4 (PRICE)						
Expense						
001-228-51110	REGULAR SALARIES	214,810.00	198,017.76	211,720.00	193,335.83	222,820.00
001-228-51210	SOCIAL SECURITY	16,530.00	15,175.01	16,290.00	14,783.60	17,170.00
001-228-51230	RETIREMENT	30,740.00	28,244.58	29,140.00	26,562.23	30,440.00
001-228-51250	UNEMPLOYMENT	260.00	226.52	260.00	222.61	270.00
001-228-51270	GROUP HEALTH, LIFE & DENTAL	53,020.00	47,185.77	50,290.00	43,010.51	51,780.00
001-228-51530	AUTO ALLOWANCE	1,200.00	1,200.00	1,200.00	1,150.00	1,600.00
001-228-52100	OFFICE SUPPLIES	3,000.00	685.68	3,000.00	1,492.64	3,000.00
001-228-54130	CONTRACTED SERVICES &	13,500.00	11,527.25	13,800.00	13,249.70	22,500.00
001-228-54550	TRAVEL/REG/DUES/ETC	5,000.00	2,455.68	6,000.00	2,376.05	6,000.00
001-228-54851	GENERAL MISC COLLECTIONS	50,000.00	33,753.30	50,000.00	30,327.07	0.00
001-228-54955	DATA SERVICES	10,000.00	4,250.62	10,000.00	3,932.60	10,000.00
001-228-57500	EQUIP NON-INV < $2000	4,000.00	0.00	4,000.00	0.00	4,000.00
001-228-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	0.00	2,500.00
001-228-59999	OTHER	1,000.00	224.00	1,000.00	0.00	1,000.00
	Expense Total:	**403,060.00**	**342,946.17**	**396,700.00**	**330,442.84**	**373,080.00**
	Department: 228 - JP PRECINCT 4 (PRICE) Total:	**403,060.00**	**342,946.17**	**396,700.00**	**330,442.84**	**373,080.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 230 - JUVENILE PROBATION						
Expense						
001-230-51110	REGULAR SALARIES	177,476.90	164,925.52	186,812.99	171,377.11	195,160.00
001-230-51210	SOCIAL SECURITY	13,576.98	12,411.72	14,291.19	12,795.46	14,930.00
001-230-51230	RETIREMENT	25,130.73	23,384.63	25,668.11	23,449.66	26,450.00
001-230-51250	UNEMPLOYMENT	337.21	313.15	354.94	325.72	380.00
001-230-51270	GROUP HEALTH, LIFE & DENTAL	40,560.03	31,532.48	39,425.09	30,066.29	33,440.00
001-230-52100	OFFICE SUPPLIES	800.00	783.22	1,300.00	927.76	800.00
001-230-52300	FUEL, OIL, GAS,GREASE &	4,500.00	2,837.06	5,500.00	4,562.66	4,500.00
001-230-54420	BOARD/JUVENILES	137,501.00	131,605.00	137,501.00	65,301.19	137,510.00
001-230-54550	TRAVEL/REG/DUES/ETC	2,000.00	0.00	500.00	0.00	2,000.00
001-230-59999	OTHER	781.00	388.58	781.00	781.00	790.00
	Expense Total:	**402,663.85**	**368,181.36**	**412,134.32**	**309,586.85**	**415,960.00**
	Department: 230 - JUVENILE PROBATION Total:	**402,663.85**	**368,181.36**	**412,134.32**	**309,586.85**	**415,960.00**
Department: 252 - COURT ADMINISTRATOR						
Expense						
001-252-51110	REGULAR SALARIES	155,625.00	122,193.07	172,490.00	159,417.98	170,650.00
001-252-51210	SOCIAL SECURITY	11,910.00	9,287.18	13,200.00	12,152.85	13,060.00
001-252-51230	RETIREMENT	22,150.00	17,359.25	23,610.00	21,805.87	23,140.00
001-252-51250	UNEMPLOYMENT	300.00	295.54	330.00	302.99	330.00
001-252-51270	GROUP HEALTH, LIFE & DENTAL	24,649.00	24,648.70	25,150.00	21,018.08	25,890.00
001-252-52100	OFFICE SUPPLIES	2,500.00	1,015.51	3,000.00	581.66	3,000.00
001-252-54130	CONTRACTED SERVICES &	33,500.00	32,500.00	33,500.00	32,500.00	33,500.00
001-252-54550	TRAVEL/REG/DUES/ETC.	2,500.00	75.00	2,500.00	311.90	2,500.00
001-252-57500	EQUIP NON-INV < $2000	0.00	0.00	1,325.00	1,324.21	1,500.00
001-252-57595	EQUIP between $2000 & $4999	2,000.00	0.00	0.00	0.00	0.00
001-252-59999	OTHER	1,000.00	79.80	1,000.00	100.20	1,000.00
	Expense Total:	**256,134.00**	**207,454.05**	**276,105.00**	**249,515.74**	**274,570.00**
	Department: 252 - COURT ADMINISTRATOR Total:	**256,134.00**	**207,454.05**	**276,105.00**	**249,515.74**	**274,570.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 260 - COUNTY ATTORNEY						
Expense						
001-260-51110	REGULAR SALARIES	1,274,460.00	1,246,529.27	1,271,270.00	1,147,506.58	1,399,390.00
001-260-51210	SOCIAL SECURITY	98,210.00	93,663.42	97,970.00	86,194.53	107,770.00
001-260-51230	RETIREMENT	182,675.00	178,112.08	175,210.00	158,374.74	191,020.00
001-260-51250	UNEMPLOYMENT	2,400.00	2,346.18	2,380.00	2,151.60	2,640.00
001-260-51270	GROUP HEALTH, LIFE & DENTAL	289,260.00	256,644.40	274,900.00	241,269.51	295,780.00
001-260-51290	SALARY REIMBURSEMENT	-15,880.00	-17,060.00	-15,880.00	-11,700.00	0.00
001-260-51530	AUTO ALLOWANCE	9,270.00	9,270.00	9,270.00	8,883.75	9,270.00
001-260-52100	OFFICE SUPPLIES	6,000.00	3,595.53	6,000.00	5,285.08	6,000.00
001-260-52730	CELLULAR/INTERNET EXPENSE	2,200.00	561.47	2,200.00	561.64	2,200.00
001-260-54130	CONTRACTED SERVICES &	6,500.00	4,712.65	7,000.00	5,134.33	7,000.00
001-260-54550	TRAVEL/REG/DUES/ETC	6,700.00	6,459.49	7,000.00	6,066.09	7,000.00
001-260-54955	DATA SERVICES	3,000.00	2,293.95	975.00	0.00	2,500.00
001-260-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-260-59999	OTHER	1,300.00	1,026.34	3,000.00	2,548.55	1,000.00
	Expense Total:	**1,866,095.00**	**1,788,154.78**	**1,842,795.00**	**1,652,276.40**	**2,033,070.00**
	Department: 260 - COUNTY ATTORNEY Total:	**1,866,095.00**	**1,788,154.78**	**1,842,795.00**	**1,652,276.40**	**2,033,070.00**
Department: 298 - COUNTY FUNDED ADULT PROBATION EXP.						
Expense						
001-298-51110	REGULAR SALARIES	25,124.00	25,123.32	27,250.00	25,481.93	27,810.00
001-298-51210	SOCIAL SECURITY	1,895.00	1,497.44	2,090.00	1,536.40	2,130.00
001-298-51230	RETIREMENT	3,563.00	3,562.49	3,730.00	3,488.74	3,780.00
001-298-51250	UNEMPLOYMENT	50.00	48.00	60.00	48.66	60.00
001-298-51270	GROUP HEALTH, LIFE & DENTAL	17,040.00	12,765.36	13,050.00	12,513.20	6,830.00
001-298-54130	CONTRACTED SERVICES &	30,750.00	30,474.34	33,500.00	29,869.47	35,500.00
	Expense Total:	**78,422.00**	**73,470.95**	**79,680.00**	**72,938.40**	**76,110.00**
	Department: 298 - COUNTY FUNDED ADULT PROBATION EXP. Total:	**78,422.00**	**73,470.95**	**79,680.00**	**72,938.40**	**76,110.00**
Department: 301 - TAX ASSESSOR COLLECTOR						
Expense						
001-301-51110	REGULAR SALARIES	943,800.00	928,607.62	958,888.00	870,703.43	1,036,890.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-301-51120	OVERTIME SALARIES	800.00	0.00	800.00	0.00	800.00
001-301-51140	EXTRA HELP SALARIES	1,120.00	0.00	2,352.00	2,142.00	2,500.00
001-301-51210	SOCIAL SECURITY	72,390.00	69,303.32	73,500.00	65,271.37	79,640.00
001-301-51230	RETIREMENT	134,655.00	131,778.85	131,460.00	119,139.94	141,160.00
001-301-51250	UNEMPLOYMENT	1,635.00	1,598.66	1,670.00	1,505.69	1,820.00
001-301-51270	GROUP HEALTH, LIFE & DENTAL	274,290.00	252,203.67	270,070.00	241,575.76	288,890.00
001-301-51290	SALARY REIMBURSEMENT	-36,462.00	-36,456.94	-36,460.00	-28,043.80	0.00
001-301-51530	AUTO ALLOWANCE	600.00	600.00	600.00	575.00	800.00
001-301-52100	OFFICE SUPPLIES	6,078.52	5,633.70	7,807.30	5,966.02	8,000.00
001-301-54130	CONTRACTED SERVICES &	65,421.48	64,611.55	67,000.00	130,326.74	74,000.00
001-301-54550	TRAVEL/REG/DUES/ETC	15,000.00	9,711.01	15,000.00	10,760.03	15,000.00
001-301-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	1,372.69	1,500.00
001-301-57550	REPAIRS/RENTALS/CONSTR/ETC	600.00	398.00	600.00	312.50	600.00
001-301-57630	EQUIPMENT LEASE	2,500.00	1,795.00	3,000.00	2,064.25	3,000.00
001-301-59999	OTHER	0.00	0.00	1,000.00	410.00	1,000.00
	Expense Total:	**1,482,428.00**	**1,429,784.44**	**1,498,787.30**	**1,424,081.62**	**1,655,600.00**
	Department: 301 - TAX ASSESSOR COLLECTOR Total:	**1,482,428.00**	**1,429,784.44**	**1,498,787.30**	**1,424,081.62**	**1,655,600.00**

Department: 303 - AUDITOR'S OFFICE

Expense

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-303-51110	REGULAR SALARIES	465,920.00	451,586.16	495,850.00	463,887.20	517,460.00
001-303-51120	OVERTIME SALARIES	3,000.00	29.97	350.00	413.83	350.00
001-303-51210	SOCIAL SECURITY	35,875.00	32,369.45	37,960.00	33,263.29	39,620.00
001-303-51230	RETIREMENT	66,730.00	64,058.91	67,900.00	63,461.44	70,220.00
001-303-51250	UNEMPLOYMENT	895.00	858.41	950.00	881.93	990.00
001-303-51270	GROUP HEALTH, LIFE & DENTAL	133,410.00	115,140.38	120,200.00	112,689.42	127,550.00
001-303-52100	OFFICE SUPPLIES	2,200.00	1,938.30	3,000.00	1,620.30	3,000.00
001-303-52721	AIR CARDS & DATA PLANS	555.00	455.88	600.00	418.73	600.00
001-303-54130	CONTRACTED SERVICES &	1,630.00	1,625.94	1,725.00	1,594.70	2,700.00
001-303-54550	TRAVEL/REG/DUES/ETC	5,000.00	1,857.05	5,000.00	2,207.76	8,500.00
001-303-57500	EQUIP NON-INV < $2000	1,000.00	0.00	975.00	249.99	980.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-303-59999	OTHER	770.00	736.97	850.00	0.00	850.00
	Expense Total:	**716,985.00**	**670,657.42**	**735,360.00**	**680,688.59**	**772,820.00**
	Department: 303 - AUDITOR'S OFFICE Total:	**716,985.00**	**670,657.42**	**735,360.00**	**680,688.59**	**772,820.00**
Department: 305 - COUNTY TREASURER						
Expense						
001-305-51110	REGULAR SALARIES	240,209.00	240,208.38	254,460.00	242,620.11	273,850.00
001-305-51120	OVERTIME SALARIES	510.00	0.00	510.00	0.00	510.00
001-305-51210	SOCIAL SECURITY	18,440.00	17,111.08	19,520.00	17,313.08	21,050.00
001-305-51230	RETIREMENT	34,295.00	34,150.42	34,900.00	33,274.34	37,310.00
001-305-51250	UNEMPLOYMENT	300.00	295.53	330.00	305.37	360.00
001-305-51270	GROUP HEALTH, LIFE & DENTAL	65,300.00	59,180.57	60,470.00	58,012.23	62,590.00
001-305-51530	AUTO ALLOWANCE	600.00	600.00	600.00	575.00	800.00
001-305-52100	OFFICE SUPPLIES	2,510.00	1,985.84	3,000.00	1,025.18	3,000.00
001-305-52730	CELLULAR/INTERNET EXPENSE	500.00	455.88	525.00	418.73	550.00
001-305-54130	CONTRACTED SERVICES &	2,700.00	2,695.08	3,300.00	2,929.46	5,200.00
001-305-54550	TRAVEL/REG/DUES/ETC	9,490.00	5,411.00	10,000.00	5,178.74	10,000.00
001-305-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-305-59999	OTHER	1,000.00	992.77	1,000.00	0.00	1,000.00
	Expense Total:	**375,854.00**	**363,086.55**	**390,115.00**	**361,652.24**	**417,720.00**
	Department: 305 - COUNTY TREASURER Total:	**375,854.00**	**363,086.55**	**390,115.00**	**361,652.24**	**417,720.00**
Department: 309 - PURCHASING						
Expense						
001-309-51110	REGULAR SALARIES	243,010.00	237,869.30	257,110.00	244,839.27	271,290.00
001-309-51210	SOCIAL SECURITY	18,595.00	17,191.01	19,670.00	17,400.08	20,760.00
001-309-51230	RETIREMENT	34,585.00	33,736.05	35,180.00	33,481.85	36,790.00
001-309-51250	UNEMPLOYMENT	465.00	452.17	490.00	465.54	520.00
001-309-51270	GROUP HEALTH, LIFE & DENTAL	71,070.00	50,279.58	63,800.00	50,666.50	53,190.00
001-309-52100	OFFICE SUPPLIES	2,430.00	2,382.59	3,000.00	1,071.96	8,000.00
001-309-52730	CELLULAR/INTERNET EXPENSE	915.00	914.08	1,380.00	1,064.62	1,380.00
001-309-54130	CONTRACTED SERVICES &	1,215.00	1,159.18	1,350.00	1,227.40	2,160.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-309-54550	TRAVEL/REG/DUES/ETC	9,035.00	9,034.78	8,500.00	4,909.48	8,500.00
001-309-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-309-57595	EQUIP between $2000 & $4999	0.00	0.00	0.00	0.00	4,900.00
001-309-59999	OTHER	1,945.00	1,930.82	2,000.00	1,797.47	2,000.00
	Expense Total:	**383,265.00**	**354,949.56**	**393,980.00**	**356,924.17**	**410,990.00**
	Department: 309 - PURCHASING Total:	**383,265.00**	**354,949.56**	**393,980.00**	**356,924.17**	**410,990.00**
Department: 445 - CHILD PROTECTIVE SERVICES						
Expense						
001-445-59999	OTHER	25,500.00	9,244.82	25,500.00	0.00	0.00
	Expense Total:	**25,500.00**	**9,244.82**	**25,500.00**	**0.00**	**0.00**
	Department: 445 - CHILD PROTECTIVE SERVICES Total:	**25,500.00**	**9,244.82**	**25,500.00**	**0.00**	**0.00**
Department: 450 - HEALTH SERVICES						
Expense						
001-450-51110	REGULAR SALARIES	135,525.00	135,520.48	142,000.00	134,324.33	146,330.00
001-450-51210	SOCIAL SECURITY	10,370.00	10,335.13	10,870.00	10,234.25	11,200.00
001-450-51230	RETIREMENT	19,290.00	19,218.32	19,430.00	18,379.69	19,850.00
001-450-51250	UNEMPLOYMENT	260.00	257.39	270.00	255.11	280.00
001-450-51270	GROUP HEALTH, LIFE & DENTAL	24,611.00	24,610.14	25,150.00	24,339.80	25,890.00
001-450-52100	OFFICE SUPPLIES	1,000.00	802.84	2,000.00	720.23	2,000.00
001-450-52190	MEDICAL & DRUG SUPPLIES	0.00	0.00	15,000.00	0.00	15,000.00
001-450-52300	FUEL, OIL, GAS & GREASE	0.00	0.00	3,000.00	212.36	3,000.00
001-450-52700	UTILITIES	1,120.00	0.00	0.00	0.00	0.00
001-450-53060	PHARMACY (SSI)	50,000.00	37,925.98	50,000.00	38,726.64	50,000.00
001-450-53070	MEDICAL (SSI)	50,000.00	-1,922.16	50,000.00	10,450.42	50,000.00
001-450-53115	INMATE MEDICAL	500,000.00	440,742.08	500,000.00	432,662.41	500,000.00
001-450-53130	HOSPITAL CHARGES	145,000.00	52,767.80	145,000.00	79,095.62	145,000.00
001-450-54130	CONTRACTED SERVICES &	1,307.00	1,306.80	1,500.00	1,047.42	1,500.00
001-450-54550	TRAVEL/REG/DUES/ETC	7,500.00	4,903.67	7,500.00	3,151.05	7,500.00
001-450-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-450-57550	REPAIRS/RENTAL/CONSTR/ETC	13,750.00	0.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-450-59999	OTHER	543.00	0.00	1,000.00	19.75	1,000.00
	Expense Total:	**960,276.00**	**726,468.47**	**974,220.00**	**753,619.08**	**980,050.00**
	Department: 450 - HEALTH SERVICES Total:	**960,276.00**	**726,468.47**	**974,220.00**	**753,619.08**	**980,050.00**
Department: 470 - WASTE DISPOSAL						
Expense						
001-470-51110	REGULAR SALARIES	47,806.00	47,805.28	50,660.00	49,051.64	52,780.00
001-470-51120	OVERTIME SALARIES	13,170.00	12,554.57	14,000.00	11,063.48	15,740.00
001-470-51140	EXTRA HELP SALARIES	40,815.00	40,664.40	47,600.00	38,211.60	47,600.00
001-470-51210	SOCIAL SECURITY	7,780.00	7,707.31	8,590.00	7,488.87	8,890.00
001-470-51230	RETIREMENT	14,338.00	14,337.21	15,360.00	13,433.83	15,750.00
001-470-51250	UNEMPLOYMENT	255.00	191.93	220.00	186.64	220.00
001-470-51270	GROUP HEALTH, LIFE & DENTAL	12,306.00	12,305.07	12,580.00	12,062.18	12,950.00
001-470-52100	OFFICE SUPPLIES	500.00	187.98	500.00	36.58	500.00
001-470-52150	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	500.00
001-470-52700	UTILITIES	1,200.00	583.08	1,200.00	554.11	0.00
001-470-52730	CELLULAR/INTERNET EXPENSE	500.00	0.00	550.00	0.00	0.00
001-470-54250	WASTE DISPOSAL FEES	198,200.00	182,043.37	175,000.00	189,400.00	255,000.00
001-470-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	419.72	1,500.00
001-470-57550	REPAIRS/RENTAL/CONSTR/ETC	20,000.00	11,850.00	20,000.00	12,400.00	20,000.00
001-470-57590	EQUIP > $5000	6,000.00	0.00	0.00	0.00	0.00
001-470-57595	EQUIP between $2000 & $4999	4,000.00	3,987.00	5,000.00	0.00	0.00
001-470-59999	OTHER	1,000.00	0.00	1,000.00	0.00	1,000.00
	Expense Total:	**367,870.00**	**334,217.20**	**353,760.00**	**334,308.65**	**432,430.00**
	Department: 470 - WASTE DISPOSAL Total:	**367,870.00**	**334,217.20**	**353,760.00**	**334,308.65**	**432,430.00**
Department: 601 - TRANSPORTATION DEPARTMENT						
Expense						
001-601-51110	REGULAR SALARIES	341,000.00	340,993.23	436,200.00	409,516.73	485,170.00
001-601-51120	OVERTIME SALARIES	0.00	0.00	6,000.00	3,851.68	10,000.00
001-601-51140	EXTRA HELP SALARIES	217,713.00	217,712.21	259,000.00	186,577.02	259,000.00
001-601-51210	SOCIAL SECURITY	42,567.00	42,566.07	52,040.00	45,354.91	57,700.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-601-51230	RETIREMENT	79,279.00	79,278.01	90,170.00	82,024.72	102,270.00
001-601-51250	UNEMPLOYMENT	1,062.00	1,061.76	1,300.00	1,140.26	1,440.00
001-601-51270	GROUP HEALTH, LIFE & DENTAL	65,137.00	65,136.29	90,440.00	75,994.88	90,620.00
001-601-52100	OFFICE SUPPLIES	4,947.00	4,412.86	5,000.00	1,975.00	2,500.00
001-601-52300	FUEL, OIL, GAS & GREASE	86,005.00	74,661.90	110,000.00	76,834.79	78,000.00
001-601-54130	CONTRACTED SERVICES &	16,225.00	16,052.73	25,500.00	19,218.60	24,000.00
001-601-54192	DRUG SCREENS	4,000.00	2,164.00	4,000.00	1,553.00	2,000.00
001-601-54240	UNIFORM CLEANING	0.00	0.00	1,000.00	369.54	500.00
001-601-54550	TRAVEL/REG/DUES/ETC	2,049.00	2,048.11	5,000.00	1,419.27	2,500.00
001-601-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,000.00
001-601-57550	REPAIRS/RENTALS/CONSTR/ETC	54,164.64	-24,301.20	67,328.28	23,186.38	55,000.00
001-601-57590	EQUIP > $5000	0.00	0.00	121,771.72	67,805.05	0.00
001-601-59999	OTHER	6,120.00	6,091.22	7,552.00	2,832.08	5,000.00
	Expense Total:	**920,268.64**	**827,877.19**	**1,283,802.00**	**999,653.91**	**1,176,700.00**
	Department: 601 - TRANSPORTATION DEPARTMENT Total:	**920,268.64**	**827,877.19**	**1,283,802.00**	**999,653.91**	**1,176,700.00**
Department: 602 - TRANSPORTATION - OTHER						
Expense						
001-602-51140	EXTRA HELP SALARIES	0.00	0.00	52,420.00	6,965.00	52,420.00
001-602-51210	SOCIAL SECURITY	0.00	0.00	4,010.00	532.81	4,010.00
001-602-51230	RETIREMENT	0.00	0.00	7,110.00	940.29	7,110.00
001-602-51250	UNEMPLOYMENT	0.00	0.00	100.00	13.23	100.00
001-602-52100	OFFICE SUPPLIES	0.00	0.00	3,000.00	113.17	500.00
001-602-52300	FUEL, OIL, GAS & GREASE	0.00	0.00	21,600.00	710.05	21,600.00
001-602-52730	CELLULAR/INTERNET SERVICE	0.00	0.00	2,500.00	339.44	2,500.00
001-602-54190	SOFTWARE & PROGRAMMING	0.00	0.00	9,250.00	9,150.00	3,650.00
001-602-54192	DRUG SCREENS	0.00	0.00	750.00	0.00	750.00
001-602-54550	TRAVEL	0.00	0.00	6,000.00	967.33	6,000.00
001-602-57550	REPAIRS/RENTALS/CONSTR./ETC.	0.00	0.00	91,900.00	3,484.14	100,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-602-59999	OTHER	0.00	0.00	1,360.00	150.00	1,360.00
	Expense Total:	**0.00**	**0.00**	**200,000.00**	**23,365.46**	**200,000.00**
	Department: 602 - TRANSPORTATION - OTHER Total:	**0.00**	**0.00**	**200,000.00**	**23,365.46**	**200,000.00**
Department: 655 - EXTENSION SERVICE OFFICE						
Expense						
001-655-51110	REGULAR SALARIES	217,155.00	209,826.50	233,990.00	191,370.88	246,680.00
001-655-51210	SOCIAL SECURITY	16,670.00	15,111.03	17,960.00	13,694.61	18,930.00
001-655-51230	RETIREMENT	31,005.00	19,154.99	32,120.00	19,832.09	33,550.00
001-655-51250	UNEMPLOYMENT	415.00	400.25	450.00	364.80	470.00
001-655-51270	GROUP HEALTH, LIFE & DENTAL	62,670.00	50,492.85	53,820.00	51,401.09	68,880.00
001-655-52100	OFFICE SUPPLIES	3,648.00	3,455.93	3,500.00	3,266.38	3,800.00
001-655-52275	PROGRAM SUPPLIES	14,605.00	13,455.45	17,062.82	16,225.07	18,000.00
001-655-52300	FUEL, OIL, GAS & GREASE	2,672.00	1,924.46	3,000.00	1,078.38	3,000.00
001-655-52720	CELL PHONE ALLOWANCE/EXP	750.00	690.00	750.00	690.00	750.00
001-655-52730	CELLULAR/INTERNET EXPENSE	2,280.00	2,279.40	2,650.00	2,093.65	3,300.00
001-655-54130	CONTRACTED SERVICES &	1,800.00	1,633.00	2,000.00	1,877.95	2,200.00
001-655-54550	TRAVEL/REG/DUES/ETC	22,195.00	21,539.96	19,200.00	5,279.62	23,500.00
001-655-57500	EQUIP NON-INV < $2000	0.00	0.00	0.00	0.00	1,500.00
001-655-57595	EQUIP between $2000 & $4999	0.00	0.00	2,500.00	1,595.39	0.00
	Expense Total:	**375,865.00**	**339,963.82**	**389,002.82**	**308,769.91**	**424,560.00**
	Department: 655 - EXTENSION SERVICE OFFICE Total:	**375,865.00**	**339,963.82**	**389,002.82**	**308,769.91**	**424,560.00**
Department: 665 - VETERANS OFFICE						
Expense						
001-665-51110	REGULAR SALARIES	102,122.00	102,121.04	116,350.00	110,672.60	120,610.00
001-665-51210	SOCIAL SECURITY	7,870.00	6,417.79	8,960.00	6,648.74	9,290.00
001-665-51230	RETIREMENT	14,635.00	14,586.76	16,020.00	15,227.95	16,460.00
001-665-51250	UNEMPLOYMENT	200.00	195.53	230.00	211.47	240.00
001-665-51270	GROUP HEALTH, LIFE & DENTAL	46,280.00	46,029.68	46,250.00	50,050.77	54,590.00
001-665-52100	OFFICE SUPPLIES	1,000.00	230.71	1,000.00	879.42	1,000.00
001-665-52720	CELL PHONE ALLOWANCE/EXP	750.00	720.00	750.00	690.00	720.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-665-54130	CONTRACTED SERVICES &	750.00	712.50	800.00	757.50	850.00
001-665-54550	TRAVEL/REG/DUES/ETC	1,450.00	1,193.44	1,500.00	1,074.00	1,500.00
001-665-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-665-59999	OTHER	600.00	0.00	1,000.00	0.00	1,000.00
	Expense Total:	**175,657.00**	**172,207.45**	**194,360.00**	**186,212.45**	**207,760.00**
	Department: 665 - VETERANS OFFICE Total:	**175,657.00**	**172,207.45**	**194,360.00**	**186,212.45**	**207,760.00**
Department: 681 - PARKS & EXPO DEPARTMENT						
Expense						
001-681-51110	REGULAR SALARIES	129,005.00	129,004.48	179,610.00	168,714.00	298,270.00
001-681-51120	OVERTIME SALARIES	0.00	0.00	2,000.00	232.56	3,000.00
001-681-51140	EXTRA HELP SALARIES	86,240.00	78,372.00	80,800.00	73,150.00	147,900.00
001-681-51210	SOCIAL SECURITY	16,470.00	15,855.14	18,720.00	18,436.73	34,370.00
001-681-51230	RETIREMENT	30,630.00	29,413.22	33,470.00	33,100.53	60,910.00
001-681-51250	UNEMPLOYMENT	410.00	393.75	470.00	459.96	860.00
001-681-51270	GROUP HEALTH, LIFE & DENTAL	36,916.00	36,915.22	50,290.00	46,729.63	77,670.00
001-681-52100	OFFICE SUPPLIES	200.00	142.96	500.00	212.72	1,100.00
001-681-52150	JANITORIAL SUPPLIES	4,000.00	2,467.98	5,000.00	4,440.28	6,750.00
001-681-52170	CHEMICAL & LAB SUPPLIES	250.00	74.95	250.00	225.00	400.00
001-681-52300	FUEL, OIL, GAS & GREASE	17,000.00	14,440.07	17,000.00	11,289.15	19,000.00
001-681-52700	UTILITIES	20,500.00	18,980.70	20,500.00	19,770.10	0.00
001-681-52730	CELLULAR/INTERNET EXPENSE	1,500.00	1,454.69	2,000.00	1,749.46	2,250.00
001-681-53021	PCT1 PARKS PROJECT	0.00	0.00	149,188.00	9,186.00	240,010.00
001-681-53022	PCT2 PARKS PROJECT	0.00	0.00	20,950.00	0.00	305,000.00
001-681-53023	PCT3 PARKS PROJECT	0.00	0.00	130,950.00	0.00	373,030.00
001-681-53024	PCT4 PARKS PROJECT	0.00	0.00	100,000.00	82,050.00	117,950.00
001-681-53610	RENTALS ALL	0.00	0.00	0.00	0.00	10,000.00
001-681-54120	PROFESSIONAL SERVICES	10,000.00	0.00	10,000.00	7,000.00	0.00
001-681-54240	UNIFORMS & CLEANING	2,500.00	2,053.51	2,500.00	1,706.13	2,750.00
001-681-54550	TRAVEL/REG/DUES/ETC	0.00	0.00	0.00	0.00	4,300.00
001-681-54950	MISC.TREE & LANDSCAPE	0.00	0.00	3,300.00	1,500.00	10,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-681-57500	EQUIP NON-INV < $2000	4,400.00	3,915.63	6,443.66	5,878.99	8,000.00
001-681-57550	REPAIRS/RENTALS/CONSTR/ETC	26,400.00	23,741.04	26,400.00	20,421.34	42,900.00
001-681-57590	EQUIP > $5000	741,956.30	360,820.38	20,350.00	13,649.72	189,650.00
001-681-59999	OTHER	500.00	229.08	500.00	49.80	1,500.00
	Expense Total:	**1,128,877.30**	**718,274.80**	**881,191.66**	**519,952.10**	**1,957,570.00**
	Department: 681 - PARKS & EXPO DEPARTMENT Total:	**1,128,877.30**	**718,274.80**	**881,191.66**	**519,952.10**	**1,957,570.00**
Department: 740 - SHERIFF'S DEPARTMENT						
Expense						
001-740-51110	REGULAR SALARIES	6,176,025.00	6,170,555.03	6,934,740.00	5,276,005.03	6,466,580.00
001-740-51120	OVERTIME SALARIES	238,552.00	238,551.84	378,000.00	349,114.62	430,000.00
001-740-51130	SCHEDULE OVERTIME	106,745.00	97,580.53	113,800.00	110,873.16	132,000.00
001-740-51210	SOCIAL SECURITY	483,005.00	482,375.88	568,670.00	426,408.41	545,610.00
001-740-51230	RETIREMENT	837,875.00	821,890.91	1,017,100.00	784,577.73	967,110.00
001-740-51250	UNEMPLOYMENT	11,715.00	10,799.74	13,910.00	10,690.11	13,340.00
001-740-51270	GROUP HEALTH, LIFE & DENTAL	1,153,383.00	1,153,879.79	1,284,940.00	1,024,240.90	1,319,500.00
001-740-51540	K-9 ALLOWANCE	7,000.00	5,979.03	7,000.00	3,354.09	3,500.00
001-740-52020	CRIME PREVENTION SUPPLIES	4,000.00	0.00	4,000.00	3,216.49	4,000.00
001-740-52100	OFFICE SUPPLIES	12,965.00	7,086.71	15,800.00	15,917.11	15,800.00
001-740-52110	PUBLIC SAFETY SUPPLIES &	31,513.55	20,926.61	32,914.75	30,353.18	50,000.00
001-740-52111	PUBLIC SAFETY SUPPLIES	0.00	0.00	0.00	0.00	25,000.00
001-740-52112	ANIMAL CONTROL SUPPLIES	0.00	0.00	0.00	0.00	12,000.00
001-740-52117	K-9 SUPPLIES	0.00	0.00	0.00	0.00	10,000.00
001-740-52170	CHEMICAL & LAB SUPPLIES	2,500.00	1,538.57	2,500.00	656.12	2,500.00
001-740-52250	PUBLIC SAFETY UNIFORMS	2,000.00	0.00	0.00	0.00	0.00
001-740-52251	BULLET PROOF VESTS	15,000.00	593.90	17,500.00	6,959.07	15,000.00
001-740-52300	FUEL, OIL, GAS & GREASE	335,030.00	280,174.62	261,150.00	226,520.08	280,000.00
001-740-52320	VEHICLE REGISTRATION	0.00	0.00	0.00	0.00	1,200.00
001-740-52400	SMALL TOOLS & OPERATING	0.00	0.00	0.00	0.00	4,000.00
001-740-52700	UTILITIES	0.00	-361.70	0.00	0.00	0.00
001-740-52730	CELLULAR/INTERNET EXPENSE	80,000.00	66,842.96	71,300.00	60,638.18	71,300.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-740-54130	CONTRACTED SERVICES &	135,740.00	112,019.99	223,000.00	211,052.23	5,000.00
001-740-54190	SOFTWARE SERVICES &	0.00	0.00	0.00	0.00	160,000.00
001-740-54200	PRINTING & BINDING	0.00	0.00	0.00	0.00	6,000.00
001-740-54230	TESTING & LAB FEES	14,000.00	7,525.00	14,000.00	9,390.00	14,000.00
001-740-54231	SANE EXAMINATIONS	250.00	0.00	250.00	0.00	2,250.00
001-740-54241	CLEANING/LAW ENFORCEMENT	5,035.00	5,034.96	7,000.00	5,705.85	9,000.00
001-740-54550	TRAVEL/REG/DUES/ETC	25,000.00	24,559.42	31,000.00	30,628.61	25,000.00
001-740-54955	DATA SERVICES	7,230.00	7,230.00	10,150.00	10,150.00	48,000.00
001-740-57500	EQUIP NON-INV < $2000	10,000.00	6,746.29	36,744.00	33,878.96	66,510.00
001-740-57550	REPAIRS/RENTALS/CONSTR/ETC	150,000.00	147,675.55	180,000.00	148,294.59	150,000.00
001-740-57590	EQUIP > $5000	404,708.67	65,304.27	631,382.00	483,411.80	570,900.00
001-740-57595	EQUIP between $2000 & $4999	0.00	0.00	3,121.00	3,070.95	0.00
001-740-59999	OTHER	23,000.00	20,876.59	33,500.00	28,077.93	7,500.00
	Expense Total:	**10,272,272.22**	**9,755,386.49**	**11,893,471.75**	**9,293,185.20**	**11,432,600.00**
	Department: 740 - SHERIFF'S DEPARTMENT Total:	**10,272,272.22**	**9,755,386.49**	**11,893,471.75**	**9,293,185.20**	**11,432,600.00**
Department: 743 - SHERIFF'S CORRECTIONAL						
Expense						
001-743-51110	REGULAR SALARIES	2,916,105.00	2,892,352.64	3,312,150.00	2,774,945.11	3,131,550.00
001-743-51120	OVERTIME SALARIES	724,910.00	628,282.57	675,000.00	585,598.14	692,000.00
001-743-51130	SCHEDULE OVERTIME	128,500.00	128,397.31	132,600.00	128,136.57	134,500.00
001-743-51210	SOCIAL SECURITY	282,135.00	273,304.50	315,170.00	260,001.16	302,790.00
001-743-51230	RETIREMENT	525,185.00	502,813.27	563,690.00	468,461.02	536,720.00
001-743-51250	UNEMPLOYMENT	7,165.00	6,823.81	7,830.00	6,624.00	7,520.00
001-743-51270	GROUP HEALTH, LIFE & DENTAL	619,044.00	619,043.81	773,440.00	623,626.01	787,530.00
001-743-52100	OFFICE SUPPLIES	7,940.00	6,274.02	6,000.00	5,211.99	6,500.00
001-743-52110	PUBLIC SAFETY SUPPLIES &	6,060.00	5,764.95	9,000.00	8,050.68	9,000.00
001-743-52150	JANITORIAL SUPPLIES	39,994.46	35,154.32	51,000.00	48,370.47	60,000.00
001-743-52190	MEDICAL & DRUG SUPPLIES	257,000.00	219,611.72	282,000.00	266,305.50	300,000.00
001-743-53511	TRANSPORT OF PRISONERS	60,000.00	46,446.72	95,000.00	69,741.08	95,000.00
001-743-54130	CONTRACTED SERVICES &	6,000.00	5,625.52	6,000.00	4,669.07	6,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-743-54241	CLEANING/LAW ENFORCEMENT	4,000.00	1,684.22	4,000.00	1,924.43	4,000.00
001-743-54421	BOARD/PRISONERS	420,000.00	414,903.77	484,900.00	399,969.27	510,000.00
001-743-54550	TRAVEL/REG/DUES/ETC	7,500.00	3,046.50	7,500.00	2,568.29	7,500.00
001-743-57500	EQUIP NON-INV < $2000	5,000.00	2,480.90	2,462.00	309.98	67,500.00
001-743-57550	REPAIRS/RENTALS/CONSTR/ETC	14,000.00	7,295.53	14,000.00	343.25	14,000.00
001-743-57590	EQUIP > $5000	21,000.00	18,147.83	112,238.00	92,138.00	19,300.00
001-743-57595	EQUIP between $2000 & $4999	0.00	0.00	11,369.00	11,209.00	2,000.00
001-743-59999	OTHER	31,419.96	28,855.04	28,500.00	23,543.08	28,500.00
	Expense Total:	**6,082,958.42**	**5,846,308.95**	**6,893,849.00**	**5,781,746.10**	**6,722,410.00**
	Department: 743 - SHERIFF'S CORRECTIONAL Total:	**6,082,958.42**	**5,846,308.95**	**6,893,849.00**	**5,781,746.10**	**6,722,410.00**
Department: 744 - MENTAL HEALTH LIASON						
Expense						
001-744-51110	REGULAR SALARIES	147,635.00	75,428.05	77,770.00	54,403.85	78,120.00
001-744-51210	SOCIAL SECURITY	11,295.00	5,766.20	5,950.00	4,159.23	5,980.00
001-744-51230	RETIREMENT	21,010.00	10,698.92	10,640.00	7,473.02	10,600.00
001-744-51250	UNEMPLOYMENT	285.00	143.26	150.00	103.26	150.00
001-744-51270	GROUP HEALTH, LIFE & DENTAL	46,280.00	12,305.07	12,580.00	7,871.62	12,950.00
001-744-52300	FUEL, OIL, GAS & GREASE	20,000.00	6,414.13	20,000.00	1,466.15	20,000.00
001-744-52900	MOTOR VEHICLE REPAIRS	5,000.00	552.00	5,000.00	226.80	4,000.00
001-744-53191	PROGRAM REIMBURSEMENTS	-314,335.00	-114,325.12	-214,335.00	-55,180.10	0.00
001-744-54590	PROGRAM OPERATING	62,830.00	1,527.91	182,245.00	123.98	0.00
001-744-57590	EQUIP > $5000	0.00	0.00	65,844.00	0.00	0.00
	Expense Total:	**0.00**	**-1,489.58**	**165,844.00**	**20,647.81**	**131,800.00**
	Department: 744 - MENTAL HEALTH LIASON Total:	**0.00**	**-1,489.58**	**165,844.00**	**20,647.81**	**131,800.00**
Department: 745 - MENTAL HEALTH DEPUTY						
Expense						
001-745-51110	REGULAR SALARIES	0.00	0.00	40,000.00	25,567.94	0.00
001-745-51120	OVERTIME SALARIES	0.00	0.00	10,000.00	0.00	0.00
001-745-51210	SOCIAL SECURITY	0.00	0.00	4,000.00	1,954.94	0.00
001-745-51230	RETIREMENT	0.00	0.00	7,000.00	3,451.68	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-745-51250	UNEMPLOYMENT	0.00	0.00	100.00	48.55	0.00
001-745-51270	GROUP HEALTH, LIFE, & DENTAL	0.00	0.00	5,000.00	3,142.92	0.00
001-745-52730	CELLULAR/INTERNET EXPENSE	0.00	0.00	1,100.00	148.84	0.00
001-745-54590	PROGRAM OPERATING	0.00	0.00	16,136.00	0.00	0.00
	Expense Total:	**0.00**	**0.00**	**83,336.00**	**34,314.87**	**0.00**
	Department: 745 - MENTAL HEALTH DEPUTY Total:	**0.00**	**0.00**	**83,336.00**	**34,314.87**	**0.00**
Department: 775 - CONSTABLE PRECINCT 1 (CLAYBAR)						
Expense						
001-775-51110	REGULAR SALARIES	78,066.00	78,065.12	79,150.00	75,482.53	81,270.00
001-775-51210	SOCIAL SECURITY	6,420.00	5,775.53	6,530.00	5,589.01	6,730.00
001-775-51230	RETIREMENT	11,415.00	11,414.39	11,670.00	10,634.70	11,930.00
001-775-51270	GROUP HEALTH, LIFE & DENTAL	21,710.00	18,047.28	18,440.00	17,690.84	19,180.00
001-775-51520	AUTO	3,710.00	0.00	3,710.00	0.00	3,710.00
001-775-51530	AUTO ALLOWANCE	2,400.00	2,400.00	2,400.00	2,300.00	3,000.00
001-775-52100	OFFICE SUPPLIES	80.00	0.00	500.00	59.49	500.00
001-775-52110	PUBLIC SAFETY SUPPLIES &	1,776.26	1,119.63	4,835.31	986.69	4,000.00
001-775-54130	CONTRACTED SERVICES &	50.00	18.00	100.00	49.79	100.00
001-775-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-775-57595	EQUIP between $2000 & $4999	3,584.00	0.00	3,584.00	3,584.00	0.00
001-775-59999	OTHER	0.00	0.00	1,000.00	0.00	1,000.00
	Expense Total:	**129,211.26**	**116,839.95**	**133,419.31**	**116,377.05**	**132,920.00**
	Department: 775 - CONSTABLE PRECINCT 1 (CLAYBAR) Total:	**129,211.26**	**116,839.95**	**133,419.31**	**116,377.05**	**132,920.00**
Department: 776 - CONSTABLE PRECINCT 2 (GUNTER)						
Expense						
001-776-51110	REGULAR SALARIES	77,835.00	77,834.12	78,880.00	75,215.53	81,160.00
001-776-51210	SOCIAL SECURITY	6,400.00	5,851.92	6,510.00	5,616.71	6,730.00
001-776-51230	RETIREMENT	11,382.00	11,381.98	11,630.00	10,596.71	11,920.00
001-776-51270	GROUP HEALTH, LIFE & DENTAL	21,710.00	18,047.28	18,440.00	17,690.84	19,180.00
001-776-51520	AUTO	3,710.00	3,708.00	3,710.00	3,553.50	3,710.00
001-776-51530	AUTO ALLOWANCE	2,400.00	2,400.00	2,400.00	2,300.00	3,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-776-52100	OFFICE SUPPLIES	0.00	0.00	500.00	179.73	500.00
001-776-52110	PUBLIC SAFETY SUPPLIES &	4,000.00	1,524.19	6,758.31	5,697.25	4,000.00
001-776-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	817.26	1,500.00
001-776-59999	OTHER	1,000.00	0.00	1,845.00	1,051.22	1,000.00
	Expense Total:	**128,437.00**	**120,747.49**	**132,173.31**	**122,718.75**	**132,700.00**
	Department: 776 - CONSTABLE PRECINCT 2 (GUNTER) Total:	**128,437.00**	**120,747.49**	**132,173.31**	**122,718.75**	**132,700.00**
Department: 777 - CONSTABLE PRECINCT 3 (FRYE)						
Expense						
001-777-51110	REGULAR SALARIES	77,835.00	77,834.12	78,880.00	75,215.53	81,160.00
001-777-51210	SOCIAL SECURITY	6,400.00	6,359.73	6,510.00	6,136.52	6,730.00
001-777-51230	RETIREMENT	11,382.00	11,381.98	11,630.00	10,596.71	11,920.00
001-777-51270	GROUP HEALTH, LIFE & DENTAL	12,306.00	12,305.07	12,580.00	12,062.18	12,950.00
001-777-51520	AUTO	3,710.00	3,708.00	3,710.00	3,553.50	3,710.00
001-777-51530	AUTO ALLOWANCE	2,400.00	2,400.00	2,400.00	2,300.00	3,000.00
001-777-52100	OFFICE SUPPLIES	107.88	107.88	200.00	99.53	500.00
001-777-52110	PUBLIC SAFETY SUPPLIES &	5,846.48	5,839.80	4,127.50	3,070.65	4,000.00
001-777-52730	CELLULAR/INTERNET EXPENSE	500.00	482.60	525.00	442.50	550.00
001-777-54130	CONTRACTED SERVICES &	50.00	22.80	100.00	22.80	100.00
001-777-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-777-59999	OTHER	1,267.12	879.39	800.00	764.28	480.00
	Expense Total:	**121,804.48**	**121,321.37**	**122,962.50**	**114,264.20**	**126,600.00**
	Department: 777 - CONSTABLE PRECINCT 3 (FRYE) Total:	**121,804.48**	**121,321.37**	**122,962.50**	**114,264.20**	**126,600.00**
Department: 778 - CONSTABLE PRECINCT 4 (JACOBS)						
Expense						
001-778-51110	REGULAR SALARIES	77,835.00	77,834.12	81,460.00	75,215.54	83,140.00
001-778-51210	SOCIAL SECURITY	6,400.00	6,100.41	6,700.00	5,458.19	6,880.00
001-778-51230	RETIREMENT	11,382.00	11,381.98	11,990.00	10,596.71	12,190.00
001-778-51270	GROUP HEALTH, LIFE & DENTAL	21,710.00	18,047.28	24,180.00	21,087.97	27,300.00
001-778-51520	AUTO	3,710.00	3,708.00	3,710.00	3,553.50	3,710.00
001-778-51530	AUTO ALLOWANCE	2,400.00	2,400.00	2,400.00	2,300.00	3,000.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-778-52100	OFFICE SUPPLIES	500.00	0.00	500.00	235.37	500.00
001-778-52110	PUBLIC SAFETY SUPPLIES &	3,500.00	340.71	6,500.00	6,400.45	4,000.00
001-778-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00
001-778-59999	OTHER	1,000.00	28.40	1,000.00	0.00	1,000.00
	Expense Total:	**128,437.00**	**119,840.90**	**139,940.00**	**124,847.73**	**143,220.00**
	Department: 778 - CONSTABLE PRECINCT 4 (JACOBS) Total:	**128,437.00**	**119,840.90**	**139,940.00**	**124,847.73**	**143,220.00**
Department: 787 - DPS / OFFICE CLERK						
Expense						
001-787-51110	REGULAR SALARIES	51,160.00	51,158.48	58,205.00	55,558.96	61,100.00
001-787-51210	SOCIAL SECURITY	3,915.00	3,913.49	4,455.00	4,250.37	4,680.00
001-787-51230	RETIREMENT	7,285.00	7,254.60	7,960.00	7,600.43	8,290.00
001-787-51250	UNEMPLOYMENT	100.00	97.15	100.00	105.65	120.00
001-787-51270	GROUP HEALTH, LIFE & DENTAL	12,306.00	12,305.07	12,580.00	12,062.18	12,950.00
	Expense Total:	**74,766.00**	**74,728.79**	**83,300.00**	**79,577.59**	**87,140.00**
	Department: 787 - DPS / OFFICE CLERK Total:	**74,766.00**	**74,728.79**	**83,300.00**	**79,577.59**	**87,140.00**
Department: 793 - EMERGENCY MANAGEMENT						
Expense						
001-793-51110	REGULAR SALARIES	405,415.00	356,386.52	403,540.00	381,650.61	421,940.00
001-793-51120	OVERTIME SALARIES	1,015.00	0.00	0.00	0.00	0.00
001-793-51140	EXTRA HELP SALARIES	0.00	0.00	0.00	0.00	15,600.00
001-793-51210	SOCIAL SECURITY	31,150.00	26,790.77	30,880.00	28,620.79	33,480.00
001-793-51230	RETIREMENT	57,940.00	50,550.28	55,220.00	52,193.77	57,220.00
001-793-51250	UNEMPLOYMENT	775.00	677.58	770.00	725.24	840.00
001-793-51270	GROUP HEALTH, LIFE & DENTAL	73,250.00	64,068.51	75,440.00	71,901.63	77,670.00
001-793-52100	OFFICE SUPPLIES	2,540.00	2,293.63	3,000.00	845.98	3,000.00
001-793-52110	PUBLIC SAFETY SUPPLIES &	5,000.00	2,162.70	4,018.00	1,457.46	5,000.00
001-793-52300	FUEL, OIL, GAS & GREASE	10,000.00	8,197.32	10,000.00	5,704.83	10,000.00
001-793-52720	CELL PHONE ALLOWANCE/EXP	210.00	210.00	0.00	0.00	0.00
001-793-52730	CELLULAR/INTERNET EXPENSE	4,000.00	3,897.06	5,100.00	3,963.28	5,400.00
001-793-54130	CONTRACTED SERVICES &	37,500.00	30,875.37	37,500.00	28,007.70	22,540.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-793-54190	SOFTWARE SERVICES &	0.00	0.00	0.00	0.00	24,200.00
001-793-54550	TRAVEL/REG/DUES/ETC	15,000.00	6,019.08	9,000.00	7,433.10	15,000.00
001-793-54597	CONF.TRAINING EXERCISE &	1,000.00	0.00	1,000.00	0.00	1,000.00
001-793-57500	EQUIP NON-INV < $2000	3,000.00	1,067.34	3,000.00	1,272.37	3,000.00
001-793-57550	REPAIRS/RENTAL/CONSTR/ETC	5,000.00	4,540.19	26,200.00	21,910.56	30,000.00
001-793-57590	EQUIP > $5000	14,700.00	12,861.75	0.00	0.00	19,000.00
001-793-57595	EQUIP between $2000 & $4999	4,999.00	3,546.03	3,546.03	0.00	0.00
001-793-59999	OTHER	10,001.00	3,107.61	3,201.43	1,121.33	3,500.00
	Expense Total:	**682,495.00**	**577,251.74**	**671,415.46**	**606,808.65**	**748,390.00**
	Department: 793 - EMERGENCY MANAGEMENT Total:	**682,495.00**	**577,251.74**	**671,415.46**	**606,808.65**	**748,390.00**
Department: 806 - COURT REPORTER SERVICE FEE						
Expense						
001-806-54400	COURT REPORTER EXPENSE	30,000.00	17,241.15	30,000.00	12,400.00	30,000.00
	Expense Total:	**30,000.00**	**17,241.15**	**30,000.00**	**12,400.00**	**30,000.00**
	Department: 806 - COURT REPORTER SERVICE FEE Total:	**30,000.00**	**17,241.15**	**30,000.00**	**12,400.00**	**30,000.00**
Department: 808 - ELECTION ADMINISTRATOR						
Expense						
001-808-51110	REGULAR SALARIES	162,450.00	162,110.41	178,535.00	170,193.12	190,940.00
001-808-51120	OVERTIME SALARIES	2,520.00	1,004.45	2,590.00	2,585.87	12,000.00
001-808-51140	EXTRA HELP SALARIES	5,600.00	3,626.00	3,850.00	0.00	3,850.00
001-808-51210	SOCIAL SECURITY	13,055.00	11,858.53	14,131.00	12,141.84	15,820.00
001-808-51230	RETIREMENT	23,697.00	23,696.47	24,742.00	24,184.02	28,040.00
001-808-51250	UNEMPLOYMENT	330.00	317.45	357.00	321.38	400.00
001-808-51270	GROUP HEALTH, LIFE & DENTAL	46,910.00	46,875.50	47,900.00	43,399.62	49,650.00
001-808-52100	OFFICE SUPPLIES	1,780.00	1,757.14	2,000.00	1,882.46	2,000.00
001-808-52220	ELECTION EXPENSE	125,500.00	123,526.28	162,015.00	96,544.37	163,220.00
001-808-52730	CELLULAR/INTERNET EXPENSE	200.00	0.00	200.00	180.93	200.00
001-808-54130	CONTRACTED SERVICES &	33,720.00	33,718.24	42,500.00	41,051.50	72,500.00
001-808-54550	TRAVEL/REG/DUES/ETC	2,500.00	2,271.88	3,700.00	3,666.75	2,500.00
001-808-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	0.00	1,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001-808-57590	EQUIP > $5000	62,760.00	62,760.00	0.00	0.00	0.00
	Expense Total:	**481,022.00**	**473,522.35**	**484,020.00**	**396,151.86**	**542,620.00**
	Department: 808 - ELECTION ADMINISTRATOR Total:	**481,022.00**	**473,522.35**	**484,020.00**	**396,151.86**	**542,620.00**
Department: 908 - ENV HEALTH & CODE						
Expense						
001-908-51110	REGULAR SALARIES	293,920.00	284,007.13	370,310.00	338,244.57	375,990.00
001-908-51210	SOCIAL SECURITY	22,490.00	21,175.25	28,330.00	25,259.11	28,770.00
001-908-51230	RETIREMENT	41,830.00	40,275.23	50,670.00	46,255.79	50,990.00
001-908-51250	UNEMPLOYMENT	560.00	539.97	710.00	642.99	720.00
001-908-51270	GROUP HEALTH, LIFE & DENTAL	61,820.00	53,852.54	76,320.00	65,638.17	72,790.00
001-908-52100	OFFICE SUPPLIES	710.00	709.44	2,000.00	1,164.33	2,000.00
001-908-52300	FUEL, OIL, GAS & GREASE	5,000.00	4,407.48	7,500.00	4,805.17	7,500.00
001-908-52730	CELLULAR/INTERNET EXPENSE	2,100.00	2,009.76	2,200.00	1,846.92	2,400.00
001-908-54130	CONTRACTED SERVICES &	10,000.00	9,828.00	12,000.00	9,828.00	280.00
001-908-54190	SOFTWARE SERVICES &	0.00	0.00	0.00	0.00	16,800.00
001-908-54550	TRAVEL/REG/DUES/ETC	10,950.00	9,435.60	18,400.00	18,961.11	18,400.00
001-908-57500	EQUIP NON-INV < $2000	0.00	0.00	1,500.00	475.09	1,500.00
001-908-57550	REPAIRS/RENTAL/CONSTR/ETC	1,750.00	404.47	2,000.00	1,746.88	2,000.00
001-908-57590	EQUIP>$5000	0.00	0.00	36,600.00	36,596.20	0.00
001-908-59999	OTHER	90.00	79.94	1,000.00	559.43	1,000.00
	Expense Total:	**451,220.00**	**426,724.81**	**609,540.00**	**552,023.76**	**581,140.00**
	Department: 908 - ENV HEALTH & CODE Total:	**451,220.00**	**426,724.81**	**609,540.00**	**552,023.76**	**581,140.00**
Department: 915 - DEBT SERVICE - SBITA						
Expense						
001-915-58033	DEBT SERVICE - SBITA PRINCIPAL	0.00	128,757.00	0.00	0.00	150,000.00
	Expense Total:	**0.00**	**128,757.00**	**0.00**	**0.00**	**150,000.00**
	Department: 915 - DEBT SERVICE - SBITATotal:	**0.00**	**128,757.00**	**0.00**	**0.00**	**150,000.00**
	Fund: 001 - GENERAL FUND Surplus (Deficit):	**486,305.33**	**6,165,766.72**	**-301,952.97**	**10,715,512.17**	**-7,003,140.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Fund: 002 - ROAD & BRIDGE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
002-000-40010	CURRENT TAXES	5,461,271.00	5,129,775.15	5,868,628.00	5,139,100.88	3,642,948.00
002-000-40020	ROAD & BRIDGE - CURRENT	190,356.00	161,334.20	191,540.00	179,422.39	172,263.00
002-000-40030	DELINQUENT TAXES	0.00	80,444.75	0.00	84,249.78	85,500.00
002-000-40040	ROAD & BRIDGE - DELINQUENT	0.00	2,994.27	0.00	3,454.85	4,600.00
002-000-40060	DELINQUENT TAX PENALTIES	0.00	76,166.12	0.00	98,482.98	81,660.00
002-000-40080	DELINQUENT TAX INTEREST	0.00	3,092.92	0.00	4,022.10	3,000.00
002-000-40200	MISC INTERFUND REVENUE	0.00	0.00	0.00	0.00	4,171,069.00
002-000-40330	ROAD & BRIDGE - LATERAL ROAD	31,660.00	28,543.58	30,000.00	28,520.13	30,000.00
002-000-41025	CULVERT FEES	143,000.00	77,740.00	70,000.00	108,931.00	75,000.00
002-000-41631	ROAD & BRIDGE - J.P.'S PRECINCT	505,000.00	600,032.85	550,000.00	680,705.93	600,000.00
002-000-41637	GROSS WEIGHT AXLE FEE	0.00	0.00	0.00	0.00	40,500.00
002-000-41951	ROAD & BRIDGE - AUTOMOBILE	348,000.00	433,280.15	450,000.00	617,993.23	500,000.00
002-000-41971	ROAD & BRIDGE - SPECIAL FEE ON	690,000.00	778,660.44	690,000.00	712,989.78	689,000.00
002-000-41981	ROAD & BRIDGE - TITLE	67,000.00	67,600.00	55,000.00	69,465.00	55,000.00
002-000-44052	ROAD MATERIALS	0.00	0.00	0.00	0.00	4,500.00
002-000-44070	MISC./OTHER REVENUES	15,000.00	44,088.73	35,000.00	49,102.22	0.00
	Revenue Total:	**7,451,287.00**	**7,483,753.16**	**7,940,168.00**	**7,776,440.27**	**10,155,040.00**
	Department: 000 - NON DEPARTMENTAL Total:	**7,451,287.00**	**7,483,753.16**	**7,940,168.00**	**7,776,440.27**	**10,155,040.00**
Department: 573 - ROAD & BRIDGE FUND						
Expense						
002-573-51110	REGULAR SALARIES	2,495,755.00	2,379,834.05	2,623,390.00	2,334,594.63	2,672,160.00
002-573-51120	OVERTIME SALARIES	41,000.00	39,334.59	71,660.00	68,359.41	75,000.00
002-573-51140	EXTRA HELP SALARIES	13,330.00	0.00	0.00	0.00	0.00
002-573-51210	SOCIAL SECURITY	195,040.00	179,560.62	204,260.00	179,136.26	210,160.00
002-573-51230	RETIREMENT	360,900.00	343,216.66	365,340.00	328,584.46	372,520.00
002-573-51250	UNEMPLOYMENT	4,845.00	4,598.23	5,080.00	4,565.49	5,220.00
002-573-51270	GROUP HEALTH, LIFE & DENTAL	754,870.00	604,934.90	684,470.00	578,998.57	697,640.00
002-573-52100	OFFICE SUPPLIES	2,000.00	6,520.99	2,500.00	1,900.73	2,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
002-573-52110	PUBLIC SAFETY SUPPLIES &	10,883.00	6,069.46	12,000.00	6,489.82	15,000.00
002-573-52150	JANITORIAL SUPPLIES	1,000.00	794.81	3,053.82	780.99	3,000.00
002-573-52300	FUEL, OIL, GAS & GREASE	239,000.00	237,039.82	255,000.00	248,131.60	270,000.00
002-573-52400	SMALL TOOLS & OPERATING	0.00	0.00	0.00	0.00	4,000.00
002-573-52500	ROAD MATERIALS	1,308,000.00	1,236,137.03	3,385,798.00	3,333,259.46	3,250,000.00
002-573-52505	CULVERTS & PIPE	0.00	0.00	0.00	0.00	153,000.00
002-573-52515	BRIDGE REPAIRS & MATERIAL	0.00	0.00	0.00	0.00	100,000.00
002-573-52520	DRAINAGE & DITCHES	0.00	0.00	124,900.00	124,854.61	150,000.00
002-573-52700	UTILITIES	18,550.00	18,019.23	22,000.00	20,017.53	0.00
002-573-52730	CELLULAR/INTERNET EXPENSE	6,750.00	6,601.62	7,600.00	6,109.21	13,600.00
002-573-53021	R&B MECHANIC SHOP	0.00	0.00	0.00	0.00	500,000.00
002-573-53022	R&B WATER TANK & WELL	0.00	0.00	3,350.00	2,709.79	0.00
002-573-53610	LARGE EQUIPMENT RENTALS	0.00	5,400.00	120,000.00	118,907.00	70,000.00
002-573-54120	ENGINEERING & LAB FEES	6,383.00	6,382.50	135,350.00	94,457.50	25,000.00
002-573-54130	CONTRACTED SERVICES &	24,159.80	24,159.80	15,000.00	11,397.91	24,000.00
002-573-54550	TRAVEL/REG/DUES/ETC	2,000.00	1,109.18	4,000.00	2,729.56	4,000.00
002-573-54551	CDL EDUCATION EXPENSE	7,317.00	7,012.97	12,000.00	11,500.08	12,000.00
002-573-54950	TREE & DEBRIS REMOVAL	0.00	0.00	50,750.00	45,000.00	45,000.00
002-573-57500	EQUIP NON-INV < $2000	7,525.00	7,524.70	4,000.00	3,288.96	0.00
002-573-57550	REPAIRS/RENTAL/CONSTR/ETC	789,548.29	775,794.21	872,293.94	701,850.02	830,000.00
002-573-57590	EQUIP > $5000	1,561,966.58	1,561,965.74	1,151,872.53	994,242.66	641,240.00
002-573-57595	EQUIP between $2000 & $4999	10,540.00	10,540.00	5,320.00	0.00	0.00
002-573-59999	OTHER	10,000.00	9,995.39	4,250.00	4,249.88	10,000.00
	Expense Total:	**7,871,362.67**	**7,472,546.50**	**10,145,238.29**	**9,226,116.13**	**10,155,040.00**
	Department: 573 - ROAD & BRIDGE FUND Total:	**7,871,362.67**	**7,472,546.50**	**10,145,238.29**	**9,226,116.13**	**10,155,040.00**
	Fund: 002 - ROAD & BRIDGE Surplus (Deficit):	**-420,075.67**	**11,206.66**	**-2,205,070.29**	**-1,449,675.86**	**0.00**

Fund: 003 - MOSQUITO CONTROL

Department: 000 - NON DEPARTMENTAL

Revenue

003-000-40010	CURRENT TAXES	1,412,825.00	1,312,165.38	1,550,800.00	1,329,592.67	995,739.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
003-000-40030	DELINQUENT TAXES	0.00	36,264.60	0.00	21,854.44	26,700.00
003-000-40060	DELINQUENT TAX PENALTIES	0.00	19,705.09	0.00	25,503.10	21,440.00
003-000-40200	MISC INTERFUND REVENUE	0.00	78,243.16	0.00	0.00	516,631.00
	Revenue Total:	**1,412,825.00**	**1,446,378.23**	**1,550,800.00**	**1,376,950.21**	**1,560,510.00**
	Department: 000 - NON DEPARTMENTAL Total:	**1,412,825.00**	**1,446,378.23**	**1,550,800.00**	**1,376,950.21**	**1,560,510.00**
Department: 490 - MOSQUITO CONTROL						
Expense						
003-490-51110	REGULAR SALARIES	457,150.00	445,636.35	469,630.00	412,933.30	430,850.00
003-490-51120	OVERTIME SALARIES	26,720.00	25,041.03	28,000.00	10,541.18	28,000.00
003-490-51140	EXTRA HELP SALARIES	122,360.00	116,033.40	133,000.00	82,157.60	133,000.00
003-490-51210	SOCIAL SECURITY	43,045.00	43,044.74	48,250.00	36,905.69	45,280.00
003-490-51230	RETIREMENT	67,435.00	66,748.83	68,090.00	57,994.61	58,430.00
003-490-51250	UNEMPLOYMENT	1,115.00	1,114.84	1,200.00	960.93	1,130.00
003-490-51270	GROUP HEALTH, LIFE & DENTAL	140,510.00	122,010.09	129,440.00	105,573.48	118,520.00
003-490-52100	OFFICE SUPPLIES	2,000.00	1,237.68	2,000.00	1,138.74	2,000.00
003-490-52170	CHEMICAL & LAB SUPPLIES	180,000.00	178,924.28	160,000.00	143,870.42	175,000.00
003-490-52300	FUEL, OIL, GAS & GREASE	45,000.00	33,890.29	45,000.00	19,614.99	45,000.00
003-490-53450	AERIAL SPRAYING-AIRCRAFT	17,000.00	16,433.00	17,000.00	16,776.00	20,000.00
003-490-53451	AERIAL SPRAYING-AIRCRAFT	25,000.00	9,878.23	21,900.00	4,838.02	25,000.00
003-490-53452	AERIAL SPRAYING-CHEMICALS	363,500.00	363,448.80	310,000.00	42,551.60	320,000.00
003-490-54130	CONTRACTED SERVICES &	4,750.00	2,676.30	4,800.00	2,768.90	2,000.00
003-490-54190	SOFTWARE & PROGRAMMING	0.00	0.00	0.00	0.00	2,800.00
003-490-54230	TESTING & LAB FEES	1,000.00	0.00	1,000.00	184.00	1,000.00
003-490-54240	UNIFORM CLEANING	3,000.00	1,820.00	3,000.00	1,754.06	3,000.00
003-490-54550	TRAVEL/REG/DUES/ETC	2,000.00	230.29	4,000.00	1,820.89	4,000.00
003-490-54580	LICENSES & PERMITS	0.00	0.00	0.00	0.00	10,000.00
003-490-54950	MISC. FEES & SERVICES	0.00	0.00	24,000.00	150.00	24,000.00
003-490-57500	EQUIP NON-INV < $2000	9,000.00	8,464.56	10,500.00	7,288.34	9,000.00
003-490-57550	REPAIRS/RENTAL/CONSTR/ETC	47,000.00	42,615.27	45,813.93	22,188.20	47,500.00
003-490-57590	EQUIP > $5000	94,500.00	94,305.25	6,500.00	6,255.08	50,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
003-490-57595	EQUIP between $2000 & $4999	0.00	0.00	3,100.00	0.00	0.00
003-490-59999	OTHER	14,500.00	10,589.68	14,500.00	8,386.44	5,000.00
	Expense Total:	**1,666,585.00**	**1,584,142.91**	**1,550,723.93**	**986,652.47**	**1,560,510.00**
	Department: 490 - MOSQUITO CONTROL Total:	**1,666,585.00**	**1,584,142.91**	**1,550,723.93**	**986,652.47**	**1,560,510.00**
	Fund: 003 - MOSQUITO CONTROL Surplus (Deficit):	**-253,760.00**	**-137,764.68**	**76.07**	**390,297.74**	**0.00**
Fund: 004 - TITLE IV E FOSTER CARE RE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
004-000-45670	FOSTER CARE REIMBURSEMENT	167,794.00	7,425.00	0.00	0.00	75,000.00
	Revenue Total:	**167,794.00**	**7,425.00**	**0.00**	**0.00**	**75,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**167,794.00**	**7,425.00**	**0.00**	**0.00**	**75,000.00**
Department: 970 - FOSTER CARE REIMBURSEMENT						
Expense						
004-970-54760	RESIDENTIAL PLACEMENT	50,000.00	13,860.00	50,000.00	15,045.00	75,000.00
004-970-59999	OTHER	122,495.08	0.00	114,385.08	0.00	83,775.08
	Expense Total:	**172,495.08**	**13,860.00**	**164,385.08**	**15,045.00**	**158,775.08**
	Department: 970 - FOSTER CARE REIMBURSEMENT Total:	**172,495.08**	**13,860.00**	**164,385.08**	**15,045.00**	**158,775.08**
	Fund: 004 - TITLE IV E FOSTER CARE RE Surplus (Deficit):	**-4,701.08**	**-6,435.00**	**-164,385.08**	**-15,045.00**	**-83,775.08**
Fund: 005 - DEBT SERVICE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
005-000-40010	CURRENT TAXES	413,107.00	386,933.03	485,197.00	448,064.54	441,363.00
005-000-40030	DELINQUENT TAXES	0.00	7,042.38	0.00	6,806.81	6,500.00
005-000-40060	DELINQUENT TAX PENALTIES	0.00	5,759.94	0.00	7,383.75	6,080.00
005-000-43510	INTEREST	700.00	674.68	500.00	401.10	400.00
	Revenue Total:	**413,807.00**	**400,410.03**	**485,697.00**	**462,656.20**	**454,343.00**
	Department: 000 - NON DEPARTMENTAL Total:	**413,807.00**	**400,410.03**	**485,697.00**	**462,656.20**	**454,343.00**
Department: 915 - DEBT SERVICE -2016 CONTRACTUAL OBLIGATIONS						
Expense						
005-915-58032	DEBT SERV-2016 CONTRACTUAL	350,000.00	350,000.00	370,000.00	370,000.00	390,000.00
005-915-58072	DEBT SERV-2016 CONTRACTUAL	73,063.00	73,062.50	73,100.00	65,862.50	58,263.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
005-915-58092	DEBT SERV-2016 C OF O'S -	300.00	300.00	300.00	300.00	300.00
	Expense Total:	**423,363.00**	**423,362.50**	**443,400.00**	**436,162.50**	**448,563.00**
Department: 915 - DEBT SERVICE -2016 CONTRACTUAL OBLIGATIONS		**423,363.00**	**423,362.50**	**443,400.00**	**436,162.50**	**448,563.00**
	Fund: 005 - DEBT SERVICE Surplus (Deficit):	**-9,556.00**	**-22,952.47**	**42,297.00**	**26,493.70**	**5,780.00**
Fund: 006 - ADULT PROBATION						
Department: 000 - NON DEPARTMENTAL						
Revenue						
006-000-41110	BASIC SUPERVISION	809,384.00	599,017.89	959,580.00	624,845.00	974,407.00
006-000-41120	DTP SUBSTANCE ABUSE	151,617.00	151,617.00	150,000.00	150,000.00	150,000.00
006-000-41170	CCP SUBSTANCE ABUSE	147,032.00	143,419.00	143,648.00	138,685.00	136,001.00
006-000-41175	ADULT PROBATION BOND	105,102.00	57,206.61	50,750.00	57,702.00	58,000.00
006-000-41180	SAFPF	23,702.00	23,702.00	12,000.00	8,127.00	8,000.00
006-000-41190	DP PRETRIAL DIVERSION	28,416.00	27,362.11	31,771.00	18,714.00	10,422.00
006-000-41195	DP CONTRACTED INDIVIDUAL	41,016.00	41,016.00	43,680.00	44,760.00	48,000.00
006-000-43510	INTEREST	23,000.00	23,069.43	20,000.00	20,685.51	22,000.00
006-000-44070	MISC./OTHER REVENUES	500.00	7.98	100.00	36.74	50.00
006-000-45530	SUPERVISION FEES	520,000.00	501,357.51	520,000.00	511,852.21	520,000.00
006-000-45550	PPP Payments by Program	92,971.00	90,826.61	88,000.00	95,532.81	89,000.00
	Revenue Total:	**1,942,740.00**	**1,658,602.14**	**2,019,529.00**	**1,670,940.27**	**2,015,880.00**
	Department: 000 - NON DEPARTMENTAL Total:	**1,942,740.00**	**1,658,602.14**	**2,019,529.00**	**1,670,940.27**	**2,015,880.00**
Department: 289 - C.I.C. DEPARTMENT						
Expense						
006-289-54891	CONTRACT SERVICES	40,725.00	40,725.00	43,352.00	30,406.46	47,640.00
006-289-54950	PROFESSIONAL FEES	291.00	291.00	328.00	0.00	360.00
	Expense Total:	**41,016.00**	**41,016.00**	**43,680.00**	**30,406.46**	**48,000.00**
	Department: 289 - C.I.C. DEPARTMENT Total:	**41,016.00**	**41,016.00**	**43,680.00**	**30,406.46**	**48,000.00**
Department: 290 - ADULT SUPERVISION						
Expense						
006-290-51110	REGULAR SALARIES	834,000.00	808,644.57	911,043.99	895,477.96	976,250.00
006-290-51150	TERMINATION PAY	0.00	2,545.20	882.24	882.24	0.00
006-290-51160	MERIT PAY	0.00	0.00	41,256.00	56,000.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
006-290-51210	SOCIAL SECURITY	63,981.82	60,379.70	69,762.36	70,062.81	73,833.00
006-290-51230	RETIREMENT	118,429.09	116,411.01	125,328.76	131,036.82	132,312.00
006-290-51250	UNEMPLOYMENT	1,589.09	1,559.98	1,732.66	1,819.09	1,855.00
006-290-51270	GROUP HEALTH, LIFE & DENTAL	0.00	-4.09	0.00	-0.70	0.00
006-290-52255	SUPPLIES & OPERATING	344,884.00	9,203.03	333,084.00	8,222.30	311,981.00
006-290-54550	TRAVEL/REG/DUES/ETC	30,000.00	22,975.99	40,000.00	39,803.59	40,000.00
006-290-54891	CONTRACT SERVICES PROBATION	54,150.00	43,810.88	49,150.00	48,666.75	49,150.00
006-290-54950	PROFESSIONAL FEES & REG	22,523.00	16,279.50	27,440.00	14,894.18	28,076.00
006-290-59600	EXCESS OF FUNDS	0.00	14,819.29	0.00	0.00	0.00
	Expense Total:	**1,469,557.00**	**1,096,625.06**	**1,599,680.01**	**1,266,865.04**	**1,613,457.00**
	Department: 290 - ADULT SUPERVISION Total:	**1,469,557.00**	**1,096,625.06**	**1,599,680.01**	**1,266,865.04**	**1,613,457.00**
Department: 291 - DTP SUBSTANCE ABUSE CASELOAD						
Expense						
006-291-54891	CONTRACT SERVICES	150,492.00	150,492.00	148,875.00	130,676.76	148,875.00
006-291-54950	PROFESSIONAL SERVICES	1,125.00	1,125.00	1,125.00	0.00	1,125.00
	Expense Total:	**151,617.00**	**151,617.00**	**150,000.00**	**130,676.76**	**150,000.00**
	Department: 291 - DTP SUBSTANCE ABUSE CASELOAD Total:	**151,617.00**	**151,617.00**	**150,000.00**	**130,676.76**	**150,000.00**
Department: 294 - DP PRETRIAL DIVERSION						
Expense						
006-294-51110	REGULAR SALARIES	23,165.00	23,200.29	25,990.40	25,685.39	14,000.00
006-294-51210	SOCIAL SECURITY	1,753.84	1,756.59	1,988.27	1,946.37	1,075.00
006-294-51230	RETIREMENT	3,281.90	3,288.50	3,571.94	3,520.05	1,898.00
006-294-51250	UNEMPLOYMENT	44.26	43.89	49.38	48.66	27.00
006-294-54950	PROFESSIONAL SERVICES	171.00	171.00	171.00	0.00	50.00
	Expense Total:	**28,416.00**	**28,460.27**	**31,770.99**	**31,200.47**	**17,050.00**
	Department: 294 - DP PRETRIAL DIVERSION Total:	**28,416.00**	**28,460.27**	**31,770.99**	**31,200.47**	**17,050.00**
Department: 297 - CCP SUBSTANCE ABUSE CASELOAD						
Expense						
006-297-51110	REGULAR SALARIES	117,647.00	107,852.26	115,147.39	103,322.49	103,000.00
006-297-51150	TERMINATION PAY	0.00	9,959.88	0.00	0.00	0.00
006-297-51160	MERIT PAY	0.00	0.00	2,601.00	8,000.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
006-297-51210	SOCIAL SECURITY	9,840.68	7,534.04	8,808.78	7,858.05	7,844.00
006-297-51230	RETIREMENT	18,214.91	15,275.27	15,825.05	14,599.11	13,960.00
006-297-51250	UNEMPLOYMENT	244.41	204.86	218.78	202.26	196.00
006-297-54891	CONTRACT SERVICES PROBATION	0.00	0.00	0.00	0.00	9,981.00
006-297-56921	CCP-SAC-FISCAL SERVICE FEE	1,085.00	1,085.00	1,047.00	0.00	1,020.00
	Expense Total:	**147,032.00**	**141,911.31**	**143,648.00**	**133,981.91**	**136,001.00**
Department: 297 - CCP SUBSTANCE ABUSE CASELOAD Total:		**147,032.00**	**141,911.31**	**143,648.00**	**133,981.91**	**136,001.00**
Department: 298 - COUNTY FUNDED ADULT PROBATION EXP.						
Expense						
006-298-51110	REGULAR SALARIES	26,115.00	24,970.19	27,250.00	26,506.15	27,808.32
006-298-51210	SOCIAL SECURITY	1,895.00	1,486.58	2,085.00	1,594.23	2,127.34
006-298-51230	RETIREMENT	3,700.00	3,538.43	3,730.00	3,634.15	3,770.81
006-298-51250	UNEMPLOYMENT	50.00	47.21	55.00	50.20	52.84
006-298-51270	GROUP HEALTH, LIFE & DENTAL	17,040.00	12,694.20	13,048.00	13,109.93	6,823.75
006-298-53982	BOND SUPERVISION FEE	56,302.00	26,929.12	41,988.00	26,859.00	60,790.00
	Expense Total:	**105,102.00**	**69,665.73**	**88,156.00**	**71,753.66**	**101,373.06**
Department: 298 - COUNTY FUNDED ADULT PROBATION EXP. Total:		**105,102.00**	**69,665.73**	**88,156.00**	**71,753.66**	**101,373.06**
Fund: 006 - ADULT PROBATION Surplus (Deficit):		**0.00**	**129,306.77**	**-37,406.00**	**6,055.97**	**-50,001.06**
Fund: 007 - VOTER REGISTRATION						
Department: 000 - NON DEPARTMENTAL						
Revenue						
007-000-44070	MISC./OTHER REVENUES	5,980.00	1,380.00	500.00	268.00	300.00
	Revenue Total:	**5,980.00**	**1,380.00**	**500.00**	**268.00**	**300.00**
Department: 000 - NON DEPARTMENTAL Total:		**5,980.00**	**1,380.00**	**500.00**	**268.00**	**300.00**
Department: 120 - VOTERS REGISTRATION						
Expense						
007-120-59999	OTHER	5,980.00	310.00	7,030.00	350.00	6,989.00
	Expense Total:	**5,980.00**	**310.00**	**7,030.00**	**350.00**	**6,989.00**
Department: 120 - VOTERS REGISTRATION Total:		**5,980.00**	**310.00**	**7,030.00**	**350.00**	**6,989.00**
Fund: 007 - VOTER REGISTRATION Surplus (Deficit):		**0.00**	**1,070.00**	**-6,530.00**	**-82.00**	**-6,689.00**

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Fund: 008 - SOSB-22 SHERIFF RURAL LAW ENFORCEMENT GRANT - FY26 not finalized at budget adoption - Special budget to be recognized upon official state contract/award						
Department: 000 - NON DEPARTMENTAL						
Revenue						
008-000-43510	INTEREST	1,719.06	1,719.06	4,000.00	2,112.20	0.00
008-000-46165	SOSB-22 RURAL LAW	500,000.00	500,000.00	500,000.00	500,000.00	0.00
	Revenue Total:	**501,719.06**	**501,719.06**	**504,000.00**	**502,112.20**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**501,719.06**	**501,719.06**	**504,000.00**	**502,112.20**	**0.00**
Department: 950 - SOSB-22 SHERIFF RURAL LAW ENFORCEMENT GRANT						
Expense						
008-950-51115	SOSB-22 GRANT PAY	412,788.46	412,788.18	404,968.00	339,364.86	0.00
008-950-51210	SOSB-22 SOCIAL SECURITY	30,195.20	30,195.20	30,980.00	25,315.03	0.00
008-950-51230	SOSB-22 RETIREMENT	57,961.60	57,961.60	57,627.00	46,458.78	0.00
008-950-51250	SOSB-22 UNEMPLOYMENT	773.80	773.80	770.00	642.46	0.00
008-950-53000	SOSB-22 GRANT EXPENDITURES	0.00	0.00	5,655.00	0.00	0.00
	Expense Total:	**501,719.06**	**501,718.78**	**500,000.00**	**411,781.13**	**0.00**
Department: 950 - SOSB-22 SHERIFF RURAL LAW ENFORCEMENT GRANT		**501,719.06**	**501,718.78**	**500,000.00**	**411,781.13**	**0.00**
Fund: 008 - SOSB-22 SHERIFF RURAL LAW ENFORCEMENT GRANT		**0.00**	**0.28**	**4,000.00**	**90,331.07**	**0.00**
Fund: 010 - DASB-22 DA RURAL LAW ENFORCEMENT GRANT - FY26 not finalized at budget adoption - Special budget to be recognized upon official state contract/award						
Department: 000 - NON DEPARTMENTAL						
Revenue						
010-000-43510	INTEREST	983.48	983.48	2,200.00	1,034.82	0.00
010-000-46165	SB-22 RURAL LAW	275,000.00	275,000.00	275,000.00	275,000.00	0.00
	Revenue Total:	**275,983.48**	**275,983.48**	**277,200.00**	**276,034.82**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**275,983.48**	**275,983.48**	**277,200.00**	**276,034.82**	**0.00**
Department: 951 - DASB-22 DA RURAL LAW ENFORCEMENT GRANT						
Expense						
010-951-51115	DASB-22 GRANT PAY	226,426.46	226,426.46	224,883.00	227,317.62	0.00
010-951-51210	DASB-22 SOCIAL SECURITY	16,946.69	16,946.69	17,204.00	17,018.35	0.00
010-951-51230	DASB-22 RETIREMENT	32,180.53	32,180.53	32,001.00	31,112.59	0.00
010-951-51250	DASB-22 UNEMPLOYMENT	429.80	429.80	428.00	429.62	0.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
010-951-53000	DBSB-22 GRANT EXPENDITURES	0.00	0.00	484.00	0.00	0.00
	Expense Total:	**275,983.48**	**275,983.48**	**275,000.00**	**275,878.18**	**0.00**
Department: 951 - DASB-22 DA RURAL LAW ENFORCEMENT GRANT		**275,983.48**	**275,983.48**	**275,000.00**	**275,878.18**	**0.00**
Fund: 010 - DASB-22 DA RURAL LAW ENFORCEMENT GRANT Surplus		**0.00**	**0.00**	**2,200.00**	**156.64**	**0.00**
Fund: 012 - LAW LIBRARY						
Department: 000 - NON DEPARTMENTAL						
Revenue						
012-000-41870	LAW LIBRARY FEES	52,000.00	56,504.14	52,000.00	51,165.66	50,000.00
	Revenue Total:	**52,000.00**	**56,504.14**	**52,000.00**	**51,165.66**	**50,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**52,000.00**	**56,504.14**	**52,000.00**	**51,165.66**	**50,000.00**
Department: 795 - LAW LIBRARY						
Expense						
012-795-54130	CONTRACTED SERVICES &	40,000.00	25,169.48	40,000.00	23,222.84	70,000.00
012-795-59999	OTHER	12,000.00	4,569.00	13,673.00	4,928.00	320,940.00
	Expense Total:	**52,000.00**	**29,738.48**	**53,673.00**	**28,150.84**	**390,940.00**
	Department: 795 - LAW LIBRARY Total:	**52,000.00**	**29,738.48**	**53,673.00**	**28,150.84**	**390,940.00**
	Fund: 012 - LAW LIBRARY Surplus (Deficit):	**0.00**	**26,765.66**	**-1,673.00**	**23,014.82**	**-340,940.00**
Fund: 013 - D.A. DRUG FORFEITURE - CCP CH. 59						
Department: 000 - NON DEPARTMENTAL						
Revenue						
013-000-43510	INTEREST	175.00	349.90	175.00	285.72	250.00
013-000-44070	MISC./OTHER REVENUES	30,225.00	0.00	0.00	15.44	0.00
013-000-45570	D.A. DRUG FORFEITURE	0.00	11,127.60	0.00	15,381.47	0.00
	Revenue Total:	**30,400.00**	**11,477.50**	**175.00**	**15,682.63**	**250.00**
	Department: 000 - NON DEPARTMENTAL Total:	**30,400.00**	**11,477.50**	**175.00**	**15,682.63**	**250.00**
Department: 796 - D.A. DRUG FORFEITURE						
Expense						
013-796-52100	SUPPLIES	650.00	0.00	650.00	0.00	650.00
013-796-52930	FACILITY COSTS	7,500.00	0.00	4,828.00	0.00	4,828.00
013-796-54550	TRAVEL/REG/DUES/ETC	5,300.00	0.00	5,300.00	4,048.55	5,300.00
013-796-54770	WITNESS EXPENSES	8,306.00	0.00	8,306.00	1,042.14	8,306.00
013-796-54790	INVESTIGATOR TRANSPORTATION	7,500.00	1,533.11	7,500.00	1,135.42	7,500.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
013-796-54950	MISC. FEES & SERVICES	1,144.00	0.00	1,144.00	0.00	21,512.00
	Expense Total:	**30,400.00**	**1,533.11**	**27,728.00**	**6,226.11**	**48,096.00**
	Department: 796 - D.A. DRUG FORFEITURE Total:	**30,400.00**	**1,533.11**	**27,728.00**	**6,226.11**	**48,096.00**
	Fund: 013 - D.A. DRUG FORFEITURE - CCP CH. 59 Surplus (Deficit):	**0.00**	**9,944.39**	**-27,553.00**	**9,456.52**	**-47,846.00**
Fund: 014 - HOT CHECK COLLECTION						
Department: 000 - NON DEPARTMENTAL						
Revenue						
014-000-45580	HOT CHECK COLLECTION - D.A.	15,330.00	695.00	500.00	325.00	350.00
	Revenue Total:	**15,330.00**	**695.00**	**500.00**	**325.00**	**350.00**
	Department: 000 - NON DEPARTMENTAL Total:	**15,330.00**	**695.00**	**500.00**	**325.00**	**350.00**
Department: 797 - D.A. CHECK COLLECTION						
Expense						
014-797-54950	MISC. FEES & SERVICES	15,330.00	532.80	15,330.00	555.00	15,265.00
	Expense Total:	**15,330.00**	**532.80**	**15,330.00**	**555.00**	**15,265.00**
	Department: 797 - D.A. CHECK COLLECTION Total:	**15,330.00**	**532.80**	**15,330.00**	**555.00**	**15,265.00**
	Fund: 014 - HOT CHECK COLLECTION Surplus (Deficit):	**0.00**	**162.20**	**-14,830.00**	**-230.00**	**-14,915.00**
Fund: 015 - DWI AUDIO / VIDEO FUND						
Department: 000 - NON DEPARTMENTAL						
Revenue						
015-000-43510	INTEREST	0.00	526.31	0.00	298.70	300.00
015-000-45590	DWI AUDIO FUND - DWI AUDIO	48,135.00	1,217.61	1,000.00	2,053.64	1,500.00
	Revenue Total:	**48,135.00**	**1,743.92**	**1,000.00**	**2,352.34**	**1,800.00**
	Department: 000 - NON DEPARTMENTAL Total:	**48,135.00**	**1,743.92**	**1,000.00**	**2,352.34**	**1,800.00**
Department: 798 - D.A. DWI AUDIO EXPENSE						
Expense						
015-798-54950	MISC. FEES & SERVICES	48,135.00	0.00	49,897.00	0.00	52,510.00
	Expense Total:	**48,135.00**	**0.00**	**49,897.00**	**0.00**	**52,510.00**
	Department: 798 - D.A. DWI AUDIO EXPENSE Total:	**48,135.00**	**0.00**	**49,897.00**	**0.00**	**52,510.00**
	Fund: 015 - DWI AUDIO / VIDEO FUND Surplus (Deficit):	**0.00**	**1,743.92**	**-48,897.00**	**2,352.34**	**-50,710.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Fund: 016 - CONTRIBUTIONS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
016-000-46090	CONTRIBUTIONS - CLAIBORNE	9,000.00	4,644.00	4,500.00	11,213.00	100.00
	Revenue Total:	**9,000.00**	**4,644.00**	**4,500.00**	**11,213.00**	**100.00**
	Department: 000 - NON DEPARTMENTAL Total:	**9,000.00**	**4,644.00**	**4,500.00**	**11,213.00**	**100.00**
Department: 799 - CONTRIBUTIONS						
Expense						
016-799-59999	OTHER	16,713.52	12,963.52	21,615.00	875.00	28,300.00
	Expense Total:	**16,713.52**	**12,963.52**	**21,615.00**	**875.00**	**28,300.00**
	Department: 799 - CONTRIBUTIONS Total:	**16,713.52**	**12,963.52**	**21,615.00**	**875.00**	**28,300.00**
	Fund: 016 - CONTRIBUTIONS Surplus (Deficit):	**-7,713.52**	**-8,319.52**	**-17,115.00**	**10,338.00**	**-28,200.00**
Fund: 017 - DISTRICT CLERK RECORDS MA						
Department: 000 - NON DEPARTMENTAL						
Revenue						
017-000-41880	RECORDS MGMT &	308,996.00	50,546.95	47,500.00	44,086.17	44,000.00
	Revenue Total:	**308,996.00**	**50,546.95**	**47,500.00**	**44,086.17**	**44,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**308,996.00**	**50,546.95**	**47,500.00**	**44,086.17**	**44,000.00**
Department: 817 - DISTRICT CLERK RECORDS MANAGEMENT						
Expense						
017-817-59999	OTHER	308,996.00	46,868.25	331,885.00	94,486.50	265,412.00
	Expense Total:	**308,996.00**	**46,868.25**	**331,885.00**	**94,486.50**	**265,412.00**
	Department: 817 - DISTRICT CLERK RECORDS MANAGEMENT Total:	**308,996.00**	**46,868.25**	**331,885.00**	**94,486.50**	**265,412.00**
	Fund: 017 - DISTRICT CLERK RECORDS MA Surplus (Deficit):	**0.00**	**3,678.70**	**-284,385.00**	**-50,400.33**	**-221,412.00**
Fund: 019 - FEDERAL DRUG FORFEITURE - OC						
Department: 000 - NON DEPARTMENTAL						
Revenue						
019-000-43510	INTEREST	650.00	4,978.39	3,300.00	4,134.02	3,300.00
019-000-45770	OC STATE DRUG SEIZURE	95,186.00	0.00	0.00	49,040.00	0.00
	Revenue Total:	**95,836.00**	**4,978.39**	**3,300.00**	**53,174.02**	**3,300.00**
	Department: 000 - NON DEPARTMENTAL Total:	**95,836.00**	**4,978.39**	**3,300.00**	**53,174.02**	**3,300.00**
Department: 902 - SHERIFF DRUG FORFEITURE						
Expense						
019-902-54551	TRAVEL/EDUCATION	6,000.00	914.62	6,000.00	0.00	6,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
019-902-54950	MISC. FEES & SERVICES	89,836.00	3,536.78	89,601.00	0.00	144,412.00
	Expense Total:	**95,836.00**	**4,451.40**	**95,601.00**	**0.00**	**150,412.00**
	Department: 902 - SHERIFF DRUG FORFEITURE Total:	**95,836.00**	**4,451.40**	**95,601.00**	**0.00**	**150,412.00**
	Fund: 019 - FEDERAL DRUG FORFEITURE - OC Surplus (Deficit):	**0.00**	**526.99**	**-92,301.00**	**53,174.02**	**-147,112.00**
Fund: 020 - D.A. FEDERAL DRUG FORFEIT						
Department: 000 - NON DEPARTMENTAL						
Revenue						
020-000-43510	INTEREST	0.00	292.63	0.00	160.60	150.00
020-000-45800	D.A. FEDERAL DRUG FORFEITURE	27,160.00	0.00	0.00	0.00	0.00
	Revenue Total:	**27,160.00**	**292.63**	**0.00**	**160.60**	**150.00**
	Department: 000 - NON DEPARTMENTAL Total:	**27,160.00**	**292.63**	**0.00**	**160.60**	**150.00**
Department: 903 - DA FEDERAL DRUG FORFEITURE						
Expense						
020-903-54950	MISC. FEES & SERVICES	27,160.00	0.00	27,448.00	0.00	27,640.00
	Expense Total:	**27,160.00**	**0.00**	**27,448.00**	**0.00**	**27,640.00**
	Department: 903 - DA FEDERAL DRUG FORFEITURE Total:	**27,160.00**	**0.00**	**27,448.00**	**0.00**	**27,640.00**
	Fund: 020 - D.A. FEDERAL DRUG FORFEIT Surplus (Deficit):	**0.00**	**292.63**	**-27,448.00**	**160.60**	**-27,490.00**
Fund: 021 - TEXAS JUVENILE PROBATION						
Department: 000 - NON DEPARTMENTAL						
Revenue						
021-000-45650	TEXAS JUVENILE PROBATION	667,691.81	653,340.00	653,340.00	682,163.25	651,349.00
021-000-46645	SUPPLEMENTAL AID	0.00	14,351.81	28,823.25	0.00	31,966.63
	Revenue Total:	**667,691.81**	**667,691.81**	**682,163.25**	**682,163.25**	**683,315.63**
	Department: 000 - NON DEPARTMENTAL Total:	**667,691.81**	**667,691.81**	**682,163.25**	**682,163.25**	**683,315.63**
Department: 904 - TJPC						
Expense						
021-904-51110	REGULAR SALARIES	146,742.70	145,001.05	208,490.92	209,921.25	139,328.30
021-904-51210	SOCIAL SECURITY	11,225.82	10,948.43	16,691.32	15,801.96	12,685.52
021-904-51230	RETIREMENT	20,778.77	20,555.09	30,325.95	28,707.52	18,878.98
021-904-51250	UNEMPLOYMENT	278.81	275.74	433.18	399.08	264.73
021-904-51270	GROUP HEALTH, LIFE & DENTAL	29,969.73	29,993.47	41,853.41	44,301.15	34,387.21
021-904-52100	OFFICE SUPPLIES	300.00	200.48	300.00	268.12	300.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
021-904-52131	JUVENILE CLOTHING/HYGIENE	500.00	138.11	100.00	0.00	500.00
021-904-52347	MEDICAL & DENTAL	15,000.00	10,483.20	15,000.00	12,159.09	15,000.00
021-904-52700	UTILITIES	2,400.00	1,930.16	3,360.00	3,158.62	3,360.00
021-904-54126	PSYCHOLOGICAL EXAMS	2,835.00	415.00	2,835.00	2,835.00	2,835.00
021-904-54130	CONTRACTED SERVICES &	650.00	579.79	637.77	637.77	750.00
021-904-54550	TRAVEL/REG/DUES/ETC	16,000.00	12,447.33	13,500.00	12,319.03	16,000.00
021-904-54651	DETENTION COSTS	0.00	0.00	115,293.81	115,293.81	0.00
021-904-54760	RESIDENTIAL PLACEMENT	242,305.00	206,684.88	144,361.73	138,477.64	147,141.31
021-904-54761	SECURE RESIDENTIAL	65,400.16	49,110.00	43,007.22	43,007.22	127,379.80
021-904-54762	MENTAL HEALTH RESIDENTIAL	75,931.56	75,931.56	20,687.94	20,687.94	0.00
021-904-54890	CONTRACT SERVICES	22,589.26	22,023.60	24,500.00	22,317.65	24,228.25
021-904-54950	MISC. FEES & SERVICES	10,785.00	5,670.46	785.00	289.75	8,794.00
021-904-57595	EQUIP between $2000 & $4999	4,000.00	2,644.06	0.00	0.00	1,000.00
021-904-59600	EXCESS OF FUNDS	0.00	72,926.82	0.00	0.00	0.00
	Expense Total:	**667,691.81**	**667,959.23**	**682,163.25**	**670,582.60**	**552,833.10**
	Department: 904 - TJPC Total:	**667,691.81**	**667,959.23**	**682,163.25**	**670,582.60**	**552,833.10**
Department: 909 - TJPC SUPPLEMENTAL AID						
Expense						
021-909-51110	REGULAR SALARIES	0.00	0.00	0.00	0.00	28,003.57
021-909-51210	SOCIAL SECURITY	0.00	0.00	0.00	0.00	115.37
021-909-51230	RETIREMENT	0.00	0.00	0.00	0.00	3,794.48
021-909-51250	UNEMPLOYMENT	0.00	0.00	0.00	0.00	53.21
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**31,966.63**
	Department: 909 - TJPC SUPPLEMENTAL AID Total:	**0.00**	**0.00**	**0.00**	**0.00**	**31,966.63**
Department: 914 - COURT INTAKE (formerly COMM. PROGRAMS)						
Expense						
021-914-51110	REGULAR SALARIES	0.00	0.00	0.00	0.00	70,140.72
021-914-51210	SOCIAL SECURITY	0.00	0.00	0.00	0.00	5,365.77
021-914-51230	RETIREMENT	0.00	0.00	0.00	0.00	9,504.06
021-914-51250	UNEMPLOYMENT	0.00	0.00	0.00	0.00	133.27

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
021-914-51270	GROUP HEALTH, LIFE & DENTAL	0.00	0.00	0.00	0.00	13,372.08
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**98,515.90**
Department: 914 - COURT INTAKE (formerly COMM. PROGRAMS) Total:		**0.00**	**0.00**	**0.00**	**0.00**	**98,515.90**
Fund: 021 - TEXAS JUVENILE PROBATION Surplus (Deficit):		**0.00**	**-267.42**	**0.00**	**11,580.65**	**0.00**
Fund: 024 - CONSTABLE #2 STATE FORFEI						
Department: 000 - NON DEPARTMENTAL						
Revenue						
024-000-43510	INTEREST	6.00	30.87	8.00	39.59	25.00
024-000-45561	STATE FORFEITURE CONST #2	820.00	7,497.42	0.00	0.00	0.00
	Revenue Total:	**826.00**	**7,528.29**	**8.00**	**39.59**	**25.00**
Department: 000 - NON DEPARTMENTAL Total:		**826.00**	**7,528.29**	**8.00**	**39.59**	**25.00**
Department: 907 - CONST #2 STATE FORFEITURE						
Expense						
024-907-54950	MISC. FEES & SERVICES	826.00	1,837.60	8,343.00	0.00	6,560.00
	Expense Total:	**826.00**	**1,837.60**	**8,343.00**	**0.00**	**6,560.00**
Department: 907 - CONST #2 STATE FORFEITURE Total:		**826.00**	**1,837.60**	**8,343.00**	**0.00**	**6,560.00**
Fund: 024 - CONSTABLE #2 STATE FORFEI Surplus (Deficit):		**0.00**	**5,690.69**	**-8,335.00**	**39.59**	**-6,535.00**
Fund: 025 - ENV. HEALTH & CODE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
025-000-45690	COMMUNITY & RURAL HEALTH	34,373.02	17,382.33	8,500.00	22,747.84	8,500.00
025-000-46300	RLSS/ORP GRANT REVENUE	35,713.00	35,713.00	35,713.00	32,736.92	35,713.00
	Revenue Total:	**70,086.02**	**53,095.33**	**44,213.00**	**55,484.76**	**44,213.00**
Department: 000 - NON DEPARTMENTAL Total:		**70,086.02**	**53,095.33**	**44,213.00**	**55,484.76**	**44,213.00**
Department: 906 - RLSS GRANT						
Expense						
025-906-53000	RLSS GRANT EXPENDITURES	35,713.00	1.00	35,713.00	35,713.00	35,713.00
	Expense Total:	**35,713.00**	**1.00**	**35,713.00**	**35,713.00**	**35,713.00**
Department: 906 - RLSS GRANT Total:		**35,713.00**	**1.00**	**35,713.00**	**35,713.00**	**35,713.00**
Department: 908 - ENV HEALTH & CODE						
Expense						
025-908-53000	FDA MENTORSHIP PROGRAM	21,873.02	9,483.99	19,396.73	8,555.68	0.00
025-908-53001	FDA TRAINING PROGRAM	7,500.00	335.00	3,500.00	6,786.00	3,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
025-908-53002	FDA SELF-ASSESSMENT GRANT	5,000.00	4,098.07	5,000.00	3,624.27	5,000.00
	Expense Total:	**34,373.02**	**13,917.06**	**27,896.73**	**18,965.95**	**8,500.00**
	Department: 908 - ENV HEALTH & CODE Total:	**34,373.02**	**13,917.06**	**27,896.73**	**18,965.95**	**8,500.00**
Department: 915 - DEBT SERVICE -2016 CONTRACTUAL OBLIGATIONS						
Expense						
025-915-58031	DEBT SERVICE - LEASE PRINCIPAL	0.00	20,151.00	0.00	0.00	0.00
025-915-58032	DEBT SERVICE - LEASE INTEREST	0.00	15,561.00	0.00	0.00	0.00
	Expense Total:	**0.00**	**35,712.00**	**0.00**	**0.00**	**0.00**
	Department: 915 - DEBT SERVICE -2016 CONTRACTUAL OBLIGATIONS	**0.00**	**35,712.00**	**0.00**	**0.00**	**0.00**
	Fund: 025 - ENV. HEALTH & CODE Surplus (Deficit):	**0.00**	**3,465.27**	**-19,396.73**	**805.81**	**0.00**
Fund: 026 - IMPROVEMENT GRANTS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
026-000-44500	FMA - 2019 ELEVATION (3)	0.00	0.00	1,003,985.00	0.00	1,003,985.00
026-000-44501	FMA - 2021 ELEVATIONS (36)	0.00	0.00	7,377,480.00	0.00	6,925,611.47
026-000-44502	FMA - 2022 ELEVATIONS (6)	0.00	0.00	1,055,787.00	0.00	1,014,750.00
026-000-44510	FMA - 2019 ELEVATION (3) -	0.00	0.00	0.00	0.00	34,999.00
026-000-44511	FMA - 2021 ELEVATIONS (36)	0.00	0.00	0.00	0.00	451,868.53
026-000-44512	FMA - 2022 ELEVATIONS (6)	0.00	0.00	0.00	0.00	41,037.00
026-000-46317	CDBG ORANGEFIELD WSP	334,900.00	7,425.00	363,220.00	400,280.00	0.00
026-000-46318	OSSF & 1ST TIME SEWER FEES	51,509.00	38,755.64	33,096.00	22.00	0.00
	Revenue Total:	**386,409.00**	**46,180.64**	**9,833,568.00**	**400,302.00**	**9,472,251.00**
	Department: 000 - NON DEPARTMENTAL Total:	**386,409.00**	**46,180.64**	**9,833,568.00**	**400,302.00**	**9,472,251.00**
Department: 792 - COUNTY PROJECT						
Expense						
026-792-53020	OSSF & 1ST TIME SEWER	51,509.00	36,255.64	33,096.00	2,500.00	0.00
	Expense Total:	**51,509.00**	**36,255.64**	**33,096.00**	**2,500.00**	**0.00**
	Department: 792 - COUNTY PROJECT Total:	**51,509.00**	**36,255.64**	**33,096.00**	**2,500.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 937 - IMPROVEMENT GRANTS						
Expense						
026-937-53000	CDBG ORANGEFIELD WSP	334,900.00	8,375.00	402,720.00	377,500.00	0.00
	Expense Total:	**334,900.00**	**8,375.00**	**402,720.00**	**377,500.00**	**0.00**
	Department: 937 - IMPROVEMENT GRANTS Total:	**334,900.00**	**8,375.00**	**402,720.00**	**377,500.00**	**0.00**
Department: 983 - FLOOD PROTECTION PLANNING						
Expense						
026-983-53000	FMA-2019 ELEVATION (3)	0.00	0.00	1,003,985.00	110,703.85	1,038,984.00
026-983-53001	FMA-2021 ELEVATIONS (36)	0.00	0.00	7,377,480.00	0.00	7,377,480.00
026-983-53002	FMA-2022 ELEVATIONS (6)	0.00	0.00	1,055,787.00	0.00	1,055,787.00
	Expense Total:	**0.00**	**0.00**	**9,437,252.00**	**110,703.85**	**9,472,251.00**
	Department: 983 - FLOOD PROTECTION PLANNING Total:	**0.00**	**0.00**	**9,437,252.00**	**110,703.85**	**9,472,251.00**
	Fund: 026 - IMPROVEMENT GRANTS Surplus (Deficit):	**0.00**	**1,550.00**	**-39,500.00**	**-90,401.85**	**0.00**
Fund: 027 - LAW ENFORCEMENT TRAINING						
Department: 000 - NON DEPARTMENTAL						
Revenue						
027-000-45710	LAW ENFORCEMENT TRAINING -	6,690.00	1,437.18	1,437.00	1,462.21	1,462.21
027-000-45712	LAW ENFORCEMENT TRAINING -	1,073.00	14,554.62	14,555.00	14,252.69	14,252.69
027-000-45713	LAW ENFORCEMENT TRAINING -	3,740.00	1,437.18	1,437.00	1,462.21	1,462.21
027-000-45714	LAW ENFORCEMENT TRAINING -	1,791.00	1,437.18	1,437.00	1,462.21	1,462.21
027-000-45715	LAW ENFORCEMENT TRAINING -	1,153.00	1,437.18	1,437.00	1,462.21	1,462.21
027-000-45716	LAW ENFORCEMENT TRAINING -	2,085.00	1,437.18	1,437.00	1,462.21	1,462.21
	Revenue Total:	**16,532.00**	**21,740.52**	**21,740.00**	**21,563.74**	**21,563.74**
	Department: 000 - NON DEPARTMENTAL Total:	**16,532.00**	**21,740.52**	**21,740.00**	**21,563.74**	**21,563.74**
Department: 910 - SHERIFF DEPARTMENT						
Expense						
027-910-54550	TRAVEL/REG/DUES/ETC	1,073.00	987.27	18,112.00	12,387.25	17,987.00
	Expense Total:	**1,073.00**	**987.27**	**18,112.00**	**12,387.25**	**17,987.00**
	Department: 910 - SHERIFF DEPARTMENT Total:	**1,073.00**	**987.27**	**18,112.00**	**12,387.25**	**17,987.00**

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 912 - LAW ENFORCEMENT TRAINING-CONSTABLE #4						
Expense						
027-912-54550	TRAVEL/REG/DUES/ETC	1,791.00	545.00	2,683.00	1,125.31	3,020.00
	Expense Total:	**1,791.00**	**545.00**	**2,683.00**	**1,125.31**	**3,020.00**
Department: 912 - LAW ENFORCEMENT TRAINING-CONSTABLE #4 Total:		**1,791.00**	**545.00**	**2,683.00**	**1,125.31**	**3,020.00**
Department: 913 - LAW ENFORCEMENT TRAINING - CONSTABLE #2						
Expense						
027-913-54550	TRAVEL/REG/DUES/ETC	1,153.00	0.00	2,458.00	50.00	4,002.00
	Expense Total:	**1,153.00**	**0.00**	**2,458.00**	**50.00**	**4,002.00**
Department: 913 - LAW ENFORCEMENT TRAINING - CONSTABLE #2		**1,153.00**	**0.00**	**2,458.00**	**50.00**	**4,002.00**
Department: 964 - LAW ENFORCEMENT TRAINNG - CONSTABLE #3						
Expense						
027-964-54550	TRAVEL/REG/DUES/ETC	3,740.00	0.00	4,998.00	0.00	6,640.00
	Expense Total:	**3,740.00**	**0.00**	**4,998.00**	**0.00**	**6,640.00**
Department: 964 - LAW ENFORCEMENT TRAINNG - CONSTABLE #3 Total:		**3,740.00**	**0.00**	**4,998.00**	**0.00**	**6,640.00**
Department: 972 - LAW ENFORCEMENT TRAINING CONSTABLE #1						
Expense						
027-972-54550	TRAVEL/REG/DUES/ETC	2,085.00	0.00	2,875.00	50.00	4,935.00
	Expense Total:	**2,085.00**	**0.00**	**2,875.00**	**50.00**	**4,935.00**
Department: 972 - LAW ENFORCEMENT TRAINING CONSTABLE #1 Total:		**2,085.00**	**0.00**	**2,875.00**	**50.00**	**4,935.00**
Department: 996 - COUNTY ATTORNEY						
Expense						
027-996-54550	TRAVEL/REG/DUES/ETC	6,690.00	0.00	8,128.00	0.00	9,590.00
	Expense Total:	**6,690.00**	**0.00**	**8,128.00**	**0.00**	**9,590.00**
Department: 996 - COUNTY ATTORNEY Total:		**6,690.00**	**0.00**	**8,128.00**	**0.00**	**9,590.00**
Fund: 027 - LAW ENFORCEMENT TRAINING Surplus (Deficit):		**0.00**	**20,208.25**	**-17,514.00**	**7,951.18**	**-24,610.26**
Fund: 029 - TAX A-C VIT INTEREST						
Department: 000 - NON DEPARTMENTAL						
Revenue						
029-000-44070	MISC./OTHER REVENUES	11,286.00	2,000.58	11,286.00	5,112.50	5,000.00
	Revenue Total:	**11,286.00**	**2,000.58**	**11,286.00**	**5,112.50**	**5,000.00**
Department: 000 - NON DEPARTMENTAL Total:		**11,286.00**	**2,000.58**	**11,286.00**	**5,112.50**	**5,000.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 299 - VIT ESCROW						
Expense						
029-299-54130	CONTRACTED SERVICES &	0.00	0.00	420.00	0.00	0.00
029-299-57590	EQUIP > $5000	0.00	0.00	6,700.00	0.00	0.00
029-299-59999	OTHER	11,286.00	0.00	17,452.00	8,045.65	10,353.00
	Expense Total:	**11,286.00**	**0.00**	**24,572.00**	**8,045.65**	**10,353.00**
	Department: 299 - VIT ESCROW Total:	**11,286.00**	**0.00**	**24,572.00**	**8,045.65**	**10,353.00**
	Fund: 029 - TAX A-C VIT INTEREST Surplus (Deficit):	**0.00**	**2,000.58**	**-13,286.00**	**-2,933.15**	**-5,353.00**
Fund: 030 - BAIL BOND						
Department: 000 - NON DEPARTMENTAL						
Revenue						
030-000-44022	BAIL BOND - REGISTRATION FEES	5,000.00	1,000.00	0.00	1,500.00	0.00
	Revenue Total:	**5,000.00**	**1,000.00**	**0.00**	**1,500.00**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**5,000.00**	**1,000.00**	**0.00**	**1,500.00**	**0.00**
Department: 916 - BAIL BOND FUND						
Expense						
030-916-54550	TRAVEL/REG/DUES/ETC	3,000.00	0.00	3,000.00	0.00	0.00
030-916-59999	OTHER	2,000.00	0.00	2,000.00	0.00	82,156.00
	Expense Total:	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**82,156.00**
	Department: 916 - BAIL BOND FUND Total:	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**82,156.00**
	Fund: 030 - BAIL BOND Surplus (Deficit):	**0.00**	**1,000.00**	**-5,000.00**	**1,500.00**	**-82,156.00**
Fund: 031 - COUNTY STATE DRUG SEIZURE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
031-000-43510	INTEREST	130.00	822.97	130.00	564.96	500.00
031-000-45632	COUNTY STATE DRUG	0.00	20,131.43	0.00	4,530.41	0.00
031-000-45633	COUNTY STATE DRUG SEIZURE -	71,325.00	0.00	0.00	1,945.64	0.00
	Revenue Total:	**71,455.00**	**20,954.40**	**130.00**	**7,041.01**	**500.00**
	Department: 000 - NON DEPARTMENTAL Total:	**71,455.00**	**20,954.40**	**130.00**	**7,041.01**	**500.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 917 - ORANGE COUNTY STATE DRUG SEIZURE						
Expense						
031-917-54950	MISC. FEES & SERVICES	71,455.00	0.00	80,000.00	2,500.00	97,150.00
	Expense Total:	**71,455.00**	**0.00**	**80,000.00**	**2,500.00**	**97,150.00**
	Department: 917 - ORANGE COUNTY STATE DRUG SEIZURE Total:	**71,455.00**	**0.00**	**80,000.00**	**2,500.00**	**97,150.00**
	Fund: 031 - COUNTY STATE DRUG SEIZURE Surplus (Deficit):	**0.00**	**20,954.40**	**-79,870.00**	**4,541.01**	**-96,650.00**
Fund: 034 - AIRPORT						
Department: 000 - NON DEPARTMENTAL						
Revenue						
034-000-40200	MISC INTERFUND REVENUE	0.00	0.00	0.00	0.00	336,909.00
034-000-40570	AIRPORT MAINTENANCE	200,000.00	42,096.41	110,000.00	54,604.15	100,000.00
034-000-41070	RIGHT OF WAY REIMBURSEMENT	0.00	0.00	0.00	5,504.00	0.00
034-000-44050	REFUNDS	0.00	0.00	0.00	1,913.04	0.00
034-000-44150	AIRPORT REVENUE	248,000.00	192,989.98	130,000.00	330,949.96	288,000.00
	Revenue Total:	**448,000.00**	**235,086.39**	**240,000.00**	**392,971.15**	**724,909.00**
	Department: 000 - NON DEPARTMENTAL Total:	**448,000.00**	**235,086.39**	**240,000.00**	**392,971.15**	**724,909.00**
Department: 610 - AIRPORT						
Expense						
034-610-51110	REGULAR SALARIES	145,290.00	143,663.22	159,460.00	151,868.36	166,872.00
034-610-51120	OVERTIME SALARIES	1,125.00	191.49	1,125.00	262.36	1,125.00
034-610-51140	EXTRA HELP SALARIES	560.00	0.00	560.00	0.00	560.00
034-610-51210	SOCIAL SECURITY	11,245.00	10,777.75	12,230.00	11,501.75	12,895.00
034-610-51230	RETIREMENT	20,915.00	20,402.90	21,880.00	20,808.84	22,856.00
034-610-51250	UNEMPLOYMENT	280.00	273.39	315.00	289.17	320.00
034-610-51270	GROUP HEALTH, LIFE & DENTAL	40,810.00	39,111.40	40,310.00	36,415.31	38,835.00
034-610-52100	OFFICE SUPPLIES	750.00	302.14	425.00	356.92	400.00
034-610-52140	RUNWAY/ROAD CONSTRUCTION	0.00	0.00	0.00	0.00	33,000.00
034-610-52300	FUEL, OIL, GAS & GREASE	7,500.00	6,652.45	7,500.00	2,607.65	7,500.00
034-610-52700	UTILITIES	23,750.00	22,968.71	25,975.00	23,753.16	23,800.00
034-610-52730	CELLULAR/INTERNET/PHONE	3,750.00	1,877.00	1,950.00	1,582.42	2,500.00
034-610-53000	RAMP GRANT EXPENSES	0.00	0.00	0.00	0.00	111,112.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
034-610-53003	TxDOT AVIATION NPE PROJECT	0.00	0.00	0.00	0.00	31,578.95
034-610-54130	CONTRACTED SERVICES &	250,000.00	170,539.17	250,550.00	211,588.74	251,800.00
034-610-54550	TRAVEL/REG/DUES/ETC	4,500.00	2,523.20	4,500.00	2,460.60	4,500.00
034-610-57500	EQUIP NON-INV <$2000	2,750.00	2,642.09	99.00	69.98	2,800.00
034-610-57550	REPAIRS/RENTALS/CONSTR/ETC	2,000.00	1,926.08	3,200.00	2,434.54	3,200.00
034-610-57590	RAMP GRANT EXP	200,000.00	52,739.78	110,120.28	95,846.76	0.00
034-610-59999	OTHER	6,500.00	5,589.39	9,500.00	8,514.24	9,500.00
	Expense Total:	**721,725.00**	**482,180.16**	**649,699.28**	**570,360.80**	**725,153.95**
	Department: 610 - AIRPORT Total:	**721,725.00**	**482,180.16**	**649,699.28**	**570,360.80**	**725,153.95**
	Fund: 034 - AIRPORT Surplus (Deficit):	**-273,725.00**	**-247,093.77**	**-409,699.28**	**-177,389.65**	**-244.95**
Fund: 035 - DRUG FORF: PCT 2 CO (ESAC TREASURY)						
Department: 000 - NON DEPARTMENTAL						
Revenue						
035-000-43510	INTEREST	7.00	23.86	18.00	13.10	20.00
035-000-45562	DRUG FORFEITURE:PCT 2	2,205.00	0.00	0.00	0.00	0.00
	Revenue Total:	**2,212.00**	**23.86**	**18.00**	**13.10**	**20.00**
	Department: 000 - NON DEPARTMENTAL Total:	**2,212.00**	**23.86**	**18.00**	**13.10**	**20.00**
Department: 280 - DRUG FORFEITURE - PCT CONSTABLE						
Expense						
035-280-54950	MISC. FEES & SERVICES	2,212.00	0.00	2,255.00	0.00	2,250.00
	Expense Total:	**2,212.00**	**0.00**	**2,255.00**	**0.00**	**2,250.00**
	Department: 280 - DRUG FORFEITURE - PCT CONSTABLE Total:	**2,212.00**	**0.00**	**2,255.00**	**0.00**	**2,250.00**
	Fund: 035 - DRUG FORF: PCT 2 CO (ESAC TREASURY) Surplus (Deficit):	**0.00**	**23.86**	**-2,237.00**	**13.10**	**-2,230.00**
Fund: 036 - EMERGENCY/DISASTER						
Department: 000 - NON DEPARTMENTAL						
Revenue						
036-000-40200	MISC INTERFUND REVENUE	0.00	0.00	0.00	0.00	-3,466,393.00
036-000-41143	HAZARD MITIGATION-	3,563,202.00	408,464.49	561,708.00	26,158.57	1,189,654.00
036-000-41144	HMGP DR-4485 AIRPORT	0.00	0.00	0.00	0.00	312,550.00
036-000-41145	HMGP DR-4885 AIRPORT	0.00	0.00	0.00	0.00	32,900.00
036-000-41146	HMGP DR-4885 MAURICEVILLE	0.00	0.00	0.00	0.00	245,815.00
036-000-41147	HMGP DR-4885 MAURICEVILLE	0.00	0.00	0.00	0.00	25,879.39

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
036-000-44070	MISC./OTHER REVENUES	0.00	693,445.39	0.00	0.00	0.00
036-000-44443	HURRICANE HARVEY RECOVERY	630,985.00	5,267.04	4,107,977.00	0.01	3,466,393.00
036-000-44449	HURRICANE LAURA REVENUE	0.00	6,388.20	0.00	46,628.07	0.00
036-000-44450	F.E.M.A. SPECIAL BUDGET	0.00	63,204.45	0.00	0.00	0.00
	Revenue Total:	**4,194,187.00**	**1,176,769.57**	**4,669,685.00**	**72,786.65**	**1,806,798.39**
	Department: 000 - NON DEPARTMENTAL Total:	**4,194,187.00**	**1,176,769.57**	**4,669,685.00**	**72,786.65**	**1,806,798.39**
Department: 952 - HURRICANE HARVEY						
Expense						
036-952-52500	ROAD MATERIALS	630,985.00	554,013.22	0.00	0.00	0.00
036-952-53001	HURRICANE HARVEY HMGP -	776,461.00	0.00	0.00	0.00	0.00
036-952-53002	HURRICANE HARVEY HMGP -	2,753,104.00	0.00	0.00	0.00	0.00
036-952-53003	HURRICANE HARVEY HMGP -	33,637.00	0.00	561,708.00	0.00	1,189,654.00
036-952-53005	HURRICANE HARVEY LARGE	0.00	0.00	3,697,179.00	230,786.90	0.00
	Expense Total:	**4,194,187.00**	**554,013.22**	**4,258,887.00**	**230,786.90**	**1,189,654.00**
	Department: 952 - HURRICANE HARVEY Total:	**4,194,187.00**	**554,013.22**	**4,258,887.00**	**230,786.90**	**1,189,654.00**
Department: 955 - COVID-19 (formerly CDBG Vidor)						
Expense						
036-955-53002	HMGP DR-4485 AIRPORT	0.00	0.00	0.00	0.00	345,450.00
036-955-53003	HMGP DR-4485 MAURICEVILLE	0.00	0.00	0.00	0.00	271,694.39
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**617,144.39**
	Department: 955 - COVID-19 (formerly CDBG Vidor) Total:	**0.00**	**0.00**	**0.00**	**0.00**	**617,144.39**
	Fund: 036 - EMERGENCY/DISASTER Surplus (Deficit):	**0.00**	**622,756.35**	**410,798.00**	**-158,000.25**	**0.00**
Fund: 037 - NON RECURRING GRANTS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
037-000-46110	VINE PROGRAM GRANT	15,348.96	19,074.44	15,349.00	11,857.08	15,810.00
037-000-46130	NON RECURRING GRANTS -	40,670.44	40,670.44	20,910.00	18,035.42	0.00
037-000-46132	HOMELAND SECURITY	22,737.60	22,737.60	26,518.00	26,513.98	0.00
037-000-46134	SHSP-LETPA OTHER GRANT	15,306.12	15,306.12	0.00	0.00	0.00
037-000-46135	HOMELAND SECURITY INTEROP	8,000.00	0.00	8,000.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
037-000-46203	OPIOID SETTLEMENT	0.00	42,127.94	0.00	205,522.18	0.00
	Revenue Total:	**102,063.12**	**139,916.54**	**70,777.00**	**261,928.66**	**15,810.00**
	Department: 000 - NON DEPARTMENTAL Total:	**102,063.12**	**139,916.54**	**70,777.00**	**261,928.66**	**15,810.00**
Department: 821 - EM PUBLIC HEALTH GRANT (formerly VINE)						
Expense						
037-821-53000	GRANT EXPENSES	0.00	0.00	21,350.00	21,025.42	0.00
037-821-54130	CONTRACTED SERVICES &	15,348.96	15,348.97	15,349.00	15,809.44	0.00
	Expense Total:	**15,348.96**	**15,348.97**	**36,699.00**	**36,834.86**	**0.00**
	Department: 821 - EM PUBLIC HEALTH GRANT (formerly VINE) Total:	**15,348.96**	**15,348.97**	**36,699.00**	**36,834.86**	**0.00**
Department: 823 - HOMELAND SECURITY						
Expense						
037-823-53000	GRANT EXPENSES	0.00	0.00	26,518.00	26,513.98	15,810.00
037-823-53001	GRANT OTHER EXPENSES	15,306.12	15,306.12	0.00	0.00	0.00
	Expense Total:	**15,306.12**	**15,306.12**	**26,518.00**	**26,513.98**	**15,810.00**
	Department: 823 - HOMELAND SECURITY Total:	**15,306.12**	**15,306.12**	**26,518.00**	**26,513.98**	**15,810.00**
Department: 824 - SHSP-LETPA GRANT (formerly SSBG)						
Expense						
037-824-53000	HOMELAND SECURITY GRANT	25,090.00	24,600.00	0.00	0.00	0.00
037-824-53001	OTHER GRANT EXPENSES	16,070.44	16,070.44	0.00	0.00	0.00
	Expense Total:	**41,160.44**	**40,670.44**	**0.00**	**0.00**	**0.00**
	Department: 824 - SHSP-LETPA GRANT (formerly SSBG) Total:	**41,160.44**	**40,670.44**	**0.00**	**0.00**	**0.00**
Department: 827 - EMERGENCY MGMT-LEPC						
Expense						
037-827-53000	OPIOID FUND EXPENSES	0.00	0.00	0.00	0.00	247,650.12
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**247,650.12**
	Department: 827 - EMERGENCY MGMT-LEPC Total:	**0.00**	**0.00**	**0.00**	**0.00**	**247,650.12**
Department: 832 - PORT SECURITY GRANT 2015						
Expense						
037-832-57550	REPAIRS/RENTALS/CONSTR/ETC	8,000.00	7,284.00	8,000.00	7,284.00	0.00
	Expense Total:	**8,000.00**	**7,284.00**	**8,000.00**	**7,284.00**	**0.00**
	Department: 832 - PORT SECURITY GRANT 2015 Total:	**8,000.00**	**7,284.00**	**8,000.00**	**7,284.00**	**0.00**
	Fund: 037 - NON RECURRING GRANTS Surplus (Deficit):	**22,247.60**	**61,307.01**	**-440.00**	**191,295.82**	**-247,650.12**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Fund: 040 - RECORDS MANAGEMENT						
Department: 000 - NON DEPARTMENTAL						
Revenue						
040-000-41430	COUNTY CLERK RECORDS MGMT	556,941.00	167,863.20	164,400.00	164,976.35	162,000.00
040-000-46330	CC RECORDS ARCHIVE FEE	1,478,787.00	118,350.00	115,440.00	119,227.00	117,000.00
040-000-46631	CO. CLERK DIGITIZED CT. RECORD	74,202.00	0.00	0.00	0.00	0.00
	Revenue Total:	**2,109,930.00**	**286,213.20**	**279,840.00**	**284,203.35**	**279,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**2,109,930.00**	**286,213.20**	**279,840.00**	**284,203.35**	**279,000.00**
Department: 926 - C.C. RECORDS MGMT.						
Expense						
040-926-51110	REGULAR SALARIES	74,670.00	70,111.06	121,400.00	109,384.85	127,660.00
040-926-51140	EXTRA HELP SALARIES	21,115.00	17,031.00	630.00	630.00	0.00
040-926-51210	SOCIAL SECURITY	7,330.00	6,616.43	9,290.00	7,872.62	9,766.00
040-926-51230	RETIREMENT	13,630.00	12,358.23	16,620.00	15,044.00	17,311.00
040-926-51250	UNEMPLOYMENT	185.00	165.68	240.00	209.33	243.00
040-926-51270	GROUP HEALTH, LIFE & DENTAL	24,415.00	21,875.96	45,310.00	40,872.12	53,128.00
040-926-57500	EQUIPMENT: NON-INVENTORY <	2,000.00	1,895.24	2,000.00	0.00	0.00
040-926-59999	OTHER	1,500.00	267.05	11,203.00	151.12	1,209,002.00
040-926-61112	SPECIAL PROJECT	1,951,310.00	432,067.99	1,029,532.00	607,661.14	0.00
	Expense Total:	**2,096,155.00**	**562,388.64**	**1,236,225.00**	**781,825.18**	**1,417,110.00**
	Department: 926 - C.C. RECORDS MGMT. Total:	**2,096,155.00**	**562,388.64**	**1,236,225.00**	**781,825.18**	**1,417,110.00**
Department: 932 - COUNTY CLERK DIGITIZED						
Expense						
040-932-59999	OTHER	13,775.00	0.00	13,775.00	0.00	0.00
	Expense Total:	**13,775.00**	**0.00**	**13,775.00**	**0.00**	**0.00**
	Department: 932 - COUNTY CLERK DIGITIZED Total:	**13,775.00**	**0.00**	**13,775.00**	**0.00**	**0.00**
	Fund: 040 - RECORDS MANAGEMENT Surplus (Deficit):	**0.00**	**-276,175.44**	**-970,160.00**	**-497,621.83**	**-1,138,110.00**
Fund: 043 - DRUG SEIZURE: PCT. 1 CONS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
043-000-43510	INTEREST	0.00	786.10	0.00	628.11	600.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
043-000-45631	DRUG SEIZURE: PCT. 1	14,840.00	0.00	0.00	0.00	0.00
	Revenue Total:	**14,840.00**	**786.10**	**0.00**	**628.11**	**600.00**
	Department: 000 - NON DEPARTMENTAL Total:	**14,840.00**	**786.10**	**0.00**	**628.11**	**600.00**
Department: 929 - DRUG SEIZURE CONSTABLE 1						
Expense						
043-929-54950	MISC. FEES & SERVICES	14,840.00	0.00	15,197.00	0.00	16,100.00
	Expense Total:	**14,840.00**	**0.00**	**15,197.00**	**0.00**	**16,100.00**
	Department: 929 - DRUG SEIZURE CONSTABLE 1 Total:	**14,840.00**	**0.00**	**15,197.00**	**0.00**	**16,100.00**
	Fund: 043 - DRUG SEIZURE: PCT. 1 CONS Surplus (Deficit):	**0.00**	**786.10**	**-15,197.00**	**628.11**	**-15,500.00**
Fund: 044 - RECORDS MGMT - RECORDS MANAGEMENT						
Department: 000 - NON DEPARTMENTAL						
Revenue						
044-000-46271	RECORDS MANAGEMENT -	129,439.00	42.04	0.00	22.50	0.00
	Revenue Total:	**129,439.00**	**42.04**	**0.00**	**22.50**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**129,439.00**	**42.04**	**0.00**	**22.50**	**0.00**
Department: 923 - RECORDS MANAGEMENT						
Expense						
044-923-59999	OTHER	129,439.00	0.00	129,502.00	0.00	129,524.03
	Expense Total:	**129,439.00**	**0.00**	**129,502.00**	**0.00**	**129,524.03**
	Department: 923 - RECORDS MANAGEMENT Total:	**129,439.00**	**0.00**	**129,502.00**	**0.00**	**129,524.03**
	Fund: 044 - RECORDS MGMT - RECORDS MANAGEMENT Surplus	**0.00**	**42.04**	**-129,502.00**	**22.50**	**-129,524.03**
Fund: 046 - INDIGENT DEFENSE PROGRAM						
Department: 000 - NON DEPARTMENTAL						
Revenue						
046-000-44445	GRANT REVENUE	0.00	92,328.00	43,000.00	47,676.00	0.00
	Revenue Total:	**0.00**	**92,328.00**	**43,000.00**	**47,676.00**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**0.00**	**92,328.00**	**43,000.00**	**47,676.00**	**0.00**
Department: 282 - INDIGENT DEFENSE PROGRAM						
Expense						
046-282-51110	REGULAR SALARIES	33,429.00	33,427.80	35,000.00	0.00	0.00
046-282-51210	SOCIAL SECURITY	2,558.00	2,557.24	3,000.00	0.00	0.00
046-282-51230	RETIREMENT	4,712.00	4,711.92	5,000.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
046-282-59999	OTHER	0.00	0.00	648,314.00	0.00	0.00
	Expense Total:	**40,699.00**	**40,696.96**	**691,314.00**	**0.00**	**0.00**
	Department: 282 - INDIGENT DEFENSE PROGRAM Total:	**40,699.00**	**40,696.96**	**691,314.00**	**0.00**	**0.00**
	Fund: 046 - INDIGENT DEFENSE PROGRAM Surplus (Deficit):	**-40,699.00**	**51,631.04**	**-648,314.00**	**47,676.00**	**0.00**
Fund: 047 - COURTHOUSE SECURITY						
Department: 000 - NON DEPARTMENTAL						
Revenue						
047-000-46260	COURTHOUSE SECURITY -	110,652.00	39,827.96	40,800.00	33,677.38	33,500.00
047-000-46272	COURTHOUSE SECURITY	58,704.00	21,625.71	21,000.00	22,411.09	21,500.00
	Revenue Total:	**169,356.00**	**61,453.67**	**61,800.00**	**56,088.47**	**55,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**169,356.00**	**61,453.67**	**61,800.00**	**56,088.47**	**55,000.00**
Department: 945 - COURTHOUSE SECURITY FUND						
Expense						
047-945-59999	OTHER	110,652.00	10,615.59	144,850.00	48,719.54	127,189.00
	Expense Total:	**110,652.00**	**10,615.59**	**144,850.00**	**48,719.54**	**127,189.00**
	Department: 945 - COURTHOUSE SECURITY FUND Total:	**110,652.00**	**10,615.59**	**144,850.00**	**48,719.54**	**127,189.00**
Department: 946 - COURTHOUSE SECURITY - JUSTICE COURTS						
Expense						
047-946-59999	OTHER	58,704.00	2,931.58	75,800.00	43,625.98	54,396.00
	Expense Total:	**58,704.00**	**2,931.58**	**75,800.00**	**43,625.98**	**54,396.00**
	Department: 946 - COURTHOUSE SECURITY - JUSTICE COURTS Total:	**58,704.00**	**2,931.58**	**75,800.00**	**43,625.98**	**54,396.00**
	Fund: 047 - COURTHOUSE SECURITY Surplus (Deficit):	**0.00**	**47,906.50**	**-158,850.00**	**-36,257.05**	**-126,585.00**
Fund: 051 - PROBATE EDUCATION						
Department: 000 - NON DEPARTMENTAL						
Revenue						
051-000-46230	PROBATE EDUCATION - JUDICIAL	6,000.00	1,626.88	1,500.00	1,410.24	1,400.00
051-000-46235	PUBLIC PROBATE ADMIN FUND	0.00	3,253.78	3,000.00	2,820.50	2,800.00
	Revenue Total:	**6,000.00**	**4,880.66**	**4,500.00**	**4,230.74**	**4,200.00**
	Department: 000 - NON DEPARTMENTAL Total:	**6,000.00**	**4,880.66**	**4,500.00**	**4,230.74**	**4,200.00**

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 958 - PROBATE EDUCATION FEE						
Expense						
051-958-54550	TRAVEL/REG/DUES/ETC	6,000.00	4,105.24	8,000.00	1,239.54	20,425.00
	Expense Total:	**6,000.00**	**4,105.24**	**8,000.00**	**1,239.54**	**20,425.00**
	Department: 958 - PROBATE EDUCATION FEE Total:	**6,000.00**	**4,105.24**	**8,000.00**	**1,239.54**	**20,425.00**
	Fund: 051 - PROBATE EDUCATION Surplus (Deficit):	**0.00**	**775.42**	**-3,500.00**	**2,991.20**	**-16,225.00**
Fund: 057 - GAMBLING & CHILD PORN FOR - CCP CH. 18						
Department: 000 - NON DEPARTMENTAL						
Revenue						
057-000-44070	MISC./OTHER REVENUES	63,011.00	6.23	0.00	3.42	0.00
	Revenue Total:	**63,011.00**	**6.23**	**0.00**	**3.42**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**63,011.00**	**6.23**	**0.00**	**3.42**	**0.00**
Department: 963 - GAMBLING & CHILD PORN FORFEITURES						
Expense						
057-963-52020	CRIME PREVENTION & PUBLIC	2,500.00	0.00	2,500.00	0.00	2,500.00
057-963-52100	SUPPLIES	5,000.00	0.00	5,000.00	0.00	5,000.00
057-963-53012	LAW ENFORCEMENT TRAINING	7,326.00	0.00	7,320.00	0.00	7,320.00
057-963-54770	WITNESS EXPENSES	10,000.00	0.00	10,000.00	0.00	10,000.00
057-963-54790	INVESTIGATIVE EXPENSES	5,000.00	0.00	5,000.00	0.00	5,000.00
057-963-54950	MISC. FEES & SERVICES	3,185.00	0.00	3,172.00	0.00	3,162.00
057-963-57500	EQUIPMENT	30,000.00	0.00	30,000.00	0.00	30,000.00
	Expense Total:	**63,011.00**	**0.00**	**62,992.00**	**0.00**	**62,982.00**
	Department: 963 - GAMBLING & CHILD PORN FORFEITURES Total:	**63,011.00**	**0.00**	**62,992.00**	**0.00**	**62,982.00**
	Fund: 057 - GAMBLING & CHILD PORN FOR - CCP CH. 18 Surplus	**0.00**	**6.23**	**-62,992.00**	**3.42**	**-62,982.00**
Fund: 058 - TREASURY FORFEITURE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
058-000-43510	INTEREST	3,207.00	9,244.31	6,250.00	5,298.39	7,500.00
058-000-44070	MISC./OTHER REVENUES	0.00	2,900.00	0.00	0.00	0.00
058-000-44080	TREASURY FORFEITURE	213,800.00	10,297.56	0.00	422,556.41	0.00
	Revenue Total:	**217,007.00**	**22,441.87**	**6,250.00**	**427,854.80**	**7,500.00**
	Department: 000 - NON DEPARTMENTAL Total:	**217,007.00**	**22,441.87**	**6,250.00**	**427,854.80**	**7,500.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 965 - TREASURY FORFEITURE						
Expense						
058-965-52110	PUBLIC SAFETY SUPPLIES &	1,000.00	-409.00	1,000.00	-2,454.00	1,000.00
058-965-53430	DRUG BUY MONEY	10,000.00	0.00	0.00	0.00	0.00
058-965-54551	TRAVEL/EDUCATION	10,000.00	1,650.42	10,000.00	0.00	58,980.00
058-965-54950	MISC. FEES & SERVICES	148,066.00	46,657.85	150,000.00	872.00	200,000.00
058-965-57500	EQUIP NON-INV < $2000	46,000.00	0.00	6,000.00	0.00	6,000.00
058-965-57595	EQUIP between $2000 & $4999	5,000.00	0.00	0.00	0.00	0.00
	Expense Total:	**220,066.00**	**47,899.27**	**167,000.00**	**-1,582.00**	**265,980.00**
	Department: 965 - TREASURY FORFEITURE Total:	**220,066.00**	**47,899.27**	**167,000.00**	**-1,582.00**	**265,980.00**
	Fund: 058 - TREASURY FORFEITURE Surplus (Deficit):	**-3,059.00**	**-25,457.40**	**-160,750.00**	**429,436.80**	**-258,480.00**
Fund: 062 - VETERANS DONATIONS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
062-000-44060	CONTRIBUTIONS - DONATIONS	820.00	0.00	0.00	0.00	0.00
	Revenue Total:	**820.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**820.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 804 - VETERANS DONATIONS						
Expense						
062-804-59999	OTHER	820.00	0.00	820.00	0.00	820.00
	Expense Total:	**820.00**	**0.00**	**820.00**	**0.00**	**820.00**
	Department: 804 - VETERANS DONATIONS Total:	**820.00**	**0.00**	**820.00**	**0.00**	**820.00**
	Fund: 062 - VETERANS DONATIONS Surplus (Deficit):	**0.00**	**0.00**	**-820.00**	**0.00**	**-820.00**
Fund: 063 - O.C. ECONOMIC DEV. CORP.						
Department: 000 - NON DEPARTMENTAL						
Revenue						
063-000-40560	OCED SALARY REIMBURSEMENT	0.00	198,693.47	207,580.00	195,889.28	223,250.00
	Revenue Total:	**0.00**	**198,693.47**	**207,580.00**	**195,889.28**	**223,250.00**
	Department: 000 - NON DEPARTMENTAL Total:	**0.00**	**198,693.47**	**207,580.00**	**195,889.28**	**223,250.00**
Department: 805 - O.C.E.D.						
Expense						
063-805-51110	REGULAR SALARIES	131,545.00	131,544.46	138,090.00	136,620.00	150,555.00
063-805-51210	SOCIAL SECURITY	10,980.00	10,952.80	11,490.00	11,291.18	12,435.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
063-805-51230	RETIREMENT	20,420.00	20,367.98	20,560.00	20,243.51	22,042.00
063-805-51250	UNEMPLOYMENT	275.00	272.75	300.00	281.38	309.00
063-805-51270	GROUP HEALTH, LIFE & DENTAL	24,611.00	24,610.14	25,150.00	24,124.36	25,890.00
063-805-51290	SALARY REIMBURSEMENT	-199,575.00	0.00	0.00	0.00	0.00
063-805-51530	AUTO ALLOWANCE	9,600.00	9,600.00	9,600.00	9,200.00	9,600.00
063-805-52720	CELL PHONE ALLOWANCE/EXP	2,400.00	2,400.00	2,400.00	2,300.00	2,400.00
	Expense Total:	**256.00**	**199,748.13**	**207,590.00**	**204,060.43**	**223,231.00**
	Department: 805 - O.C.E.D. Total:	**256.00**	**199,748.13**	**207,590.00**	**204,060.43**	**223,231.00**
	Fund: 063 - O.C. ECONOMIC DEV. CORP. Surplus (Deficit):	**-256.00**	**-1,054.66**	**-10.00**	**-8,171.15**	**19.00**
Fund: 064 - TECHNOLOGY FUND						
Department: 000 - NON DEPARTMENTAL						
Revenue						
064-000-43911	J P TECHNOLOGY FUND JP#1	1,284.00	1,375.57	1,000.00	1,820.46	1,500.00
064-000-43912	J P TECHNOLOGY FUND JP#2	31,105.00	8,503.02	7,000.00	7,320.79	7,000.00
064-000-43913	J P TECHNOLOGY FUND JP#3	22,200.00	3,380.91	2,500.00	4,447.07	4,000.00
064-000-43914	J P TECHNOLOGY FUND JP#4	29,316.00	5,277.30	4,000.00	5,182.92	5,000.00
064-000-43915	DISTRICT COURT TECHNOLOGY	1,906.00	581.47	550.00	654.88	600.00
064-000-43916	COUNTY COURT TECHNOLOGY	611.00	699.80	500.00	927.93	900.00
	Revenue Total:	**86,422.00**	**19,818.07**	**15,550.00**	**20,354.05**	**19,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**86,422.00**	**19,818.07**	**15,550.00**	**20,354.05**	**19,000.00**
Department: 241 - J P TECHNOLOGY FUND JP#1						
Expense						
064-241-52700	UTILITIES	494.00	493.89	500.00	310.78	0.00
064-241-59999	OTHER	790.00	0.00	1,450.00	0.00	3,600.00
	Expense Total:	**1,284.00**	**493.89**	**1,950.00**	**310.78**	**3,600.00**
	Department: 241 - J P TECHNOLOGY FUND JP#1 Total:	**1,284.00**	**493.89**	**1,950.00**	**310.78**	**3,600.00**
Department: 242 - J P TECHNOLOGY FUND JP#2						
Expense						
064-242-57595	EQUIP between $2000 & $4999	10,000.00	0.00	15,000.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
064-242-59999	OTHER	21,105.00	0.00	25,000.00	1,340.71	46,000.00
	Expense Total:	**31,105.00**	**0.00**	**40,000.00**	**1,340.71**	**46,000.00**
	Department: 242 - J P TECHNOLOGY FUND JP#2 Total:	**31,105.00**	**0.00**	**40,000.00**	**1,340.71**	**46,000.00**
Department: 243 - J P TECHNOLOGY FUND JP#3						
Expense						
064-243-52700	UTILITIES	460.00	455.88	500.00	304.62	0.00
064-243-54550	TRAVEL/REG/DUES/ETC	5,000.00	0.00	5,000.00	0.00	0.00
064-243-59999	OTHER	16,740.00	0.00	19,000.00	914.99	28,300.00
	Expense Total:	**22,200.00**	**455.88**	**24,500.00**	**1,219.61**	**28,300.00**
	Department: 243 - J P TECHNOLOGY FUND JP#3 Total:	**22,200.00**	**455.88**	**24,500.00**	**1,219.61**	**28,300.00**
Department: 244 - J P TECHNOLOGY FUND JP#4						
Expense						
064-244-59999	OTHER	29,316.00	4,962.16	30,700.00	1,654.66	33,570.00
	Expense Total:	**29,316.00**	**4,962.16**	**30,700.00**	**1,654.66**	**33,570.00**
	Department: 244 - J P TECHNOLOGY FUND JP#4 Total:	**29,316.00**	**4,962.16**	**30,700.00**	**1,654.66**	**33,570.00**
Department: 245 - DISTRICT COURT TECHNOLOGY FUND						
Expense						
064-245-59999	OTHER	1,906.00	0.00	2,500.00	0.00	3,180.00
	Expense Total:	**1,906.00**	**0.00**	**2,500.00**	**0.00**	**3,180.00**
	Department: 245 - DISTRICT COURT TECHNOLOGY FUND Total:	**1,906.00**	**0.00**	**2,500.00**	**0.00**	**3,180.00**
Department: 246 - COUNTY COURT TECHNOLOGY FUND						
Expense						
064-246-59999	OTHER	611.00	0.00	1,100.00	0.00	2,300.00
	Expense Total:	**611.00**	**0.00**	**1,100.00**	**0.00**	**2,300.00**
	Department: 246 - COUNTY COURT TECHNOLOGY FUND Total:	**611.00**	**0.00**	**1,100.00**	**0.00**	**2,300.00**
	Fund: 064 - TECHNOLOGY FUND Surplus (Deficit):	**0.00**	**13,906.14**	**-85,200.00**	**15,828.29**	**-97,950.00**
Fund: 066 - COURT REPORTER SERVICE FE						
Department: 000 - NON DEPARTMENTAL						
Revenue						
066-000-41610	COURT REPORTER SERVICE FUND	32,000.00	40,852.32	32,000.00	37,234.85	34,000.00
	Revenue Total:	**32,000.00**	**40,852.32**	**32,000.00**	**37,234.85**	**34,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**32,000.00**	**40,852.32**	**32,000.00**	**37,234.85**	**34,000.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 806 - COURT REPORTER SERVICE FEE						
Expense						
066-806-54400	COURT REPORTER SERVICES	32,000.00	31,847.50	32,000.00	15,967.69	52,265.00
	Expense Total:	**32,000.00**	**31,847.50**	**32,000.00**	**15,967.69**	**52,265.00**
	Department: 806 - COURT REPORTER SERVICE FEE Total:	**32,000.00**	**31,847.50**	**32,000.00**	**15,967.69**	**52,265.00**
	Fund: 066 - COURT REPORTER SERVICE FE Surplus (Deficit):	**0.00**	**9,004.82**	**0.00**	**21,267.16**	**-18,265.00**
Fund: 067 - ELECTIONS - CONTRACTUAL						
Department: 000 - NON DEPARTMENTAL						
Revenue						
067-000-41005	CONTRACT SERVICES FEE	3,690.34	3,690.34	2,314.07	4,385.58	0.00
067-000-44031	ELECTION EXPENSE	58,599.88	58,599.88	23,140.68	57,665.82	0.00
	Revenue Total:	**62,290.22**	**62,290.22**	**25,454.75**	**62,051.40**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**62,290.22**	**62,290.22**	**25,454.75**	**62,051.40**	**0.00**
Department: 808 - ELECTION ADMINISTRATOR						
Expense						
067-808-52220	ELECTION EXPENSE	58,599.88	58,599.88	23,140.68	23,140.68	0.00
067-808-59999	OTHER	3,690.34	0.00	16,328.07	0.00	18,400.00
	Expense Total:	**62,290.22**	**58,599.88**	**39,468.75**	**23,140.68**	**18,400.00**
	Department: 808 - ELECTION ADMINISTRATOR Total:	**62,290.22**	**58,599.88**	**39,468.75**	**23,140.68**	**18,400.00**
	Fund: 067 - ELECTIONS - CONTRACTUAL Surplus (Deficit):	**0.00**	**3,690.34**	**-14,014.00**	**38,910.72**	**-18,400.00**
Fund: 068 - FAMILY PROTECTION FEES						
Department: 000 - NON DEPARTMENTAL						
Revenue						
068-000-44023	FAMILY PROTECTION FEE - CHILD	0.00	200.00	0.00	168.91	0.00
068-000-44025	FAMILY VIOLENCE FINE	0.00	0.00	0.00	504.47	0.00
	Revenue Total:	**0.00**	**200.00**	**0.00**	**673.38**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**0.00**	**200.00**	**0.00**	**673.38**	**0.00**
Department: 809 - FAMILY PROTECTION FEES						
Expense						
068-809-59999	OTHER	0.00	0.00	208.00	0.00	632.80
	Expense Total:	**0.00**	**0.00**	**208.00**	**0.00**	**632.80**
	Department: 809 - FAMILY PROTECTION FEES Total:	**0.00**	**0.00**	**208.00**	**0.00**	**632.80**
	Fund: 068 - FAMILY PROTECTION FEES Surplus (Deficit):	**0.00**	**200.00**	**-208.00**	**673.38**	**-632.80**

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Fund: 070 - HOTEL/MOTEL TAX						
Department: 000 - NON DEPARTMENTAL						
Revenue						
070-000-40100	HOTEL/MOTEL TAX	333,534.00	309,308.61	250,000.00	342,437.91	330,000.00
	Revenue Total:	**333,534.00**	**309,308.61**	**250,000.00**	**342,437.91**	**330,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**333,534.00**	**309,308.61**	**250,000.00**	**342,437.91**	**330,000.00**
Department: 813 - HOTEL/MOTEL TAX						
Expense						
070-813-52240	TRAVEL AND TOURISM	333,534.00	200,070.73	400,000.00	335,141.91	400,000.00
	Expense Total:	**333,534.00**	**200,070.73**	**400,000.00**	**335,141.91**	**400,000.00**
	Department: 813 - HOTEL/MOTEL TAX Total:	**333,534.00**	**200,070.73**	**400,000.00**	**335,141.91**	**400,000.00**
	Fund: 070 - HOTEL/MOTEL TAX Surplus (Deficit):	**0.00**	**109,237.88**	**-150,000.00**	**7,296.00**	**-70,000.00**
Fund: 071 - FORFEITURE PROCEEDS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
071-000-45711	FORFEITURE PROCEEDS -	7,500.00	0.00	0.00	0.00	0.00
071-000-45718	FORFEITURE PROCEEDS - SHERIFF	15,118.00	0.00	0.00	0.00	0.00
	Revenue Total:	**22,618.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**22,618.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 942 - CONST. PCT. 1 - FORFEITURE						
Expense						
071-942-59999	OTHER	7,500.00	0.00	7,500.00	0.00	7,500.00
	Expense Total:	**7,500.00**	**0.00**	**7,500.00**	**0.00**	**7,500.00**
	Department: 942 - CONST. PCT. 1 - FORFEITURE Total:	**7,500.00**	**0.00**	**7,500.00**	**0.00**	**7,500.00**
Department: 943 - SHERIFF FORFEITURE PROCEEDS						
Expense						
071-943-59999	OTHER	15,118.00	0.00	15,118.00	0.00	15,118.31
	Expense Total:	**15,118.00**	**0.00**	**15,118.00**	**0.00**	**15,118.31**
	Department: 943 - SHERIFF FORFEITURE PROCEEDS Total:	**15,118.00**	**0.00**	**15,118.00**	**0.00**	**15,118.31**
	Fund: 071 - FORFEITURE PROCEEDS Surplus (Deficit):	**0.00**	**0.00**	**-22,618.00**	**0.00**	**-22,618.31**
Fund: 072 - CONST. 2 FORFEIT (ESAC JUSTICE)						
Department: 000 - NON DEPARTMENTAL						
Revenue						
072-000-43510	INTEREST	9.00	29.60	20.00	16.24	18.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
072-000-44080	TREASURY FORFEITURE	2,726.00	0.00	0.00	0.00	0.00
	Revenue Total:	**2,735.00**	**29.60**	**20.00**	**16.24**	**18.00**
	Department: 000 - NON DEPARTMENTAL Total:	**2,735.00**	**29.60**	**20.00**	**16.24**	**18.00**
Department: 918 - CONST.2 FED. EQUITABLE SHARING						
Expense						
072-918-54950	MISC. FEES & SERVICES	2,735.00	0.00	2,792.00	0.00	2,800.00
	Expense Total:	**2,735.00**	**0.00**	**2,792.00**	**0.00**	**2,800.00**
	Department: 918 - CONST.2 FED. EQUITABLE SHARING Total:	**2,735.00**	**0.00**	**2,792.00**	**0.00**	**2,800.00**
	Fund: 072 - CONST. 2 FORFEIT (ESAC JUSTICE) Surplus (Deficit):	**0.00**	**29.60**	**-2,772.00**	**16.24**	**-2,782.00**
Fund: 073 - TDRA / GLO / RECOVERY GRANTS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
073-000-41562	NON-FEMA RECOVERY GRANT	3,720,517.00	752,754.00	347,195.00	90,149.00	241,405.00
073-000-41563	GLO INFRASTRUCTURE	9,823,492.00	7,055,565.12	6,048,200.00	624,454.12	1,416,349.00
073-000-41564	CDBG IMELDA - KINARD ESTATES	1,010,000.00	0.00	1,010,000.00	125,700.00	902,050.00
073-000-41565	CDBG IMELDA - TULANE ST	1,010,000.00	0.00	1,010,000.00	70,200.00	902,050.00
073-000-41566	CDBG IMELDA - KINARD ESTATES	0.00	0.00	0.00	0.00	10,000.00
073-000-41567	CDBG IMELDA - TULANE ST LOCAL	0.00	0.00	0.00	0.00	10,000.00
	Revenue Total:	**15,564,009.00**	**7,808,319.12**	**8,415,395.00**	**910,503.12**	**3,481,854.00**
	Department: 000 - NON DEPARTMENTAL Total:	**15,564,009.00**	**7,808,319.12**	**8,415,395.00**	**910,503.12**	**3,481,854.00**
Department: 936 - GLO INFRASTRUCTURE						
Expense						
073-936-53001	GLO INFRASTRUCTURE EXPENSES	9,823,492.00	7,436,436.73	6,048,200.00	705,696.16	1,416,349.00
073-936-53002	CDBG IMELDA - KINARD ESTATES	1,010,000.00	0.00	1,010,000.00	97,950.00	912,050.00
073-936-53003	CDBG IMELDA - TULANE ST	1,010,000.00	0.00	1,010,000.00	97,950.00	912,050.00
	Expense Total:	**11,843,492.00**	**7,436,436.73**	**8,068,200.00**	**901,596.16**	**3,240,449.00**
	Department: 936 - GLO INFRASTRUCTURE Total:	**11,843,492.00**	**7,436,436.73**	**8,068,200.00**	**901,596.16**	**3,240,449.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 952 - HURRICANE HARVEY						
Expense						
073-952-53000	GLO Grant Expenses	3,720,517.00	946,409.67	347,195.00	90,250.00	241,405.00
	Expense Total:	**3,720,517.00**	**946,409.67**	**347,195.00**	**90,250.00**	**241,405.00**
	Department: 952 - HURRICANE HARVEY Total:	**3,720,517.00**	**946,409.67**	**347,195.00**	**90,250.00**	**241,405.00**
	Fund: 073 - TDRA / GLO / RECOVERY GRANTS Surplus (Deficit):	**0.00**	**-574,527.28**	**0.00**	**-81,343.04**	**0.00**
Fund: 074 - ORANGE COUNTY EXPO CENTER - FY26 Combined with Parks to become Parks & Expo - Fund 001 Department 681						
Department: 000 - NON DEPARTMENTAL						
Revenue						
074-000-40200	MISC INTERFUND REVENUE	0.00	275,865.62	286,410.00	0.00	0.00
074-000-47030	FACILITIES RENTAL	50,000.00	45,733.00	50,000.00	54,031.00	0.00
	Revenue Total:	**50,000.00**	**321,598.62**	**336,410.00**	**54,031.00**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**50,000.00**	**321,598.62**	**336,410.00**	**54,031.00**	**0.00**
Department: 791 - EXPO CENTER - CONVENTION SIDE						
Expense						
074-791-51110	REGULAR SALARIES	112,250.00	112,247.28	118,000.00	105,732.52	0.00
074-791-51120	OVERTIME SALARIES	800.00	702.59	1,000.00	157.14	0.00
074-791-51140	EXTRA HELP SALARIES	8,780.00	8,779.40	14,660.00	6,806.80	0.00
074-791-51210	SOCIAL SECURITY	9,770.00	8,922.05	9,840.00	8,926.49	0.00
074-791-51230	RETIREMENT	15,975.00	15,409.67	16,260.00	15,103.51	0.00
074-791-51250	UNEMPLOYMENT	245.00	222.47	250.00	222.99	0.00
074-791-51270	GROUP HEALTH, LIFE & DENTAL	23,570.00	23,562.50	25,150.00	23,600.54	0.00
074-791-52100	OFFICE SUPPLIES	350.00	165.24	400.00	346.49	0.00
074-791-52150	JANITORIAL SUPPLIES	1,000.00	299.54	1,750.00	1,257.15	0.00
074-791-52700	UTILITIES	143,886.00	143,885.46	180,000.00	171,512.43	0.00
074-791-54240	UNIFORM CLEANING	0.00	0.00	250.00	222.50	0.00
074-791-54550	TRAVEL/REG/DUES/ETC	2,750.00	2,740.17	2,800.00	2,180.08	0.00
074-791-57500	EQUIP NON-INV < $2000	2,000.00	1,792.31	2,000.00	611.00	0.00
074-791-57550	REPAIRS/RENTALS/CONSTR/ETC	1,750.00	1,746.84	3,800.00	1,500.39	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
074-791-59999	OTHER	844.00	210.12	250.00	0.00	0.00
	Expense Total:	**323,970.00**	**320,685.64**	**376,410.00**	**338,180.03**	**0.00**
	Department: 791 - EXPO CENTER - CONVENTION SIDE Total:	**323,970.00**	**320,685.64**	**376,410.00**	**338,180.03**	**0.00**
	Fund: 074 - ORANGE COUNTY EXPO CENTER Surplus (Deficit):	**-273,970.00**	**912.98**	**-40,000.00**	**-284,149.03**	**0.00**
Fund: 077 - D.A. PRETRIAL INTERVENTION PROGRAM						
Department: 000 - NON DEPARTMENTAL						
Revenue						
077-000-45591	PRETRIAL INTERVENTION FEE	28,000.00	2,000.00	30,000.00	5,000.00	5,000.00
	Revenue Total:	**28,000.00**	**2,000.00**	**30,000.00**	**5,000.00**	**5,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**28,000.00**	**2,000.00**	**30,000.00**	**5,000.00**	**5,000.00**
Department: 991 - PRETRIAL INTERVENTION						
Expense						
077-991-59999	OTHER	28,000.00	0.00	30,000.00	0.00	40,500.00
	Expense Total:	**28,000.00**	**0.00**	**30,000.00**	**0.00**	**40,500.00**
	Department: 991 - PRETRIAL INTERVENTION Total:	**28,000.00**	**0.00**	**30,000.00**	**0.00**	**40,500.00**
	Fund: 077 - D.A. PRETRIAL INTERVENTION PROGRAM Surplus (Deficit):	**0.00**	**2,000.00**	**0.00**	**5,000.00**	**-35,500.00**
Fund: 081 - SPECIAL GRANTS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
081-000-40201	TRANSFER	0.00	-629,144.09	0.00	0.00	0.00
081-000-43510	INTEREST	0.00	629,144.02	0.00	-277,315.50	0.00
081-000-44446	ARPA GRANT REVENUE	13,282,567.00	1,648,942.76	10,637,829.86	10,634,673.68	0.00
081-000-44451	LATCF PROGRAM FUNDS	100,000.00	19,154.29	0.00	80,845.71	0.00
	Revenue Total:	**13,382,567.00**	**1,668,096.98**	**10,637,829.86**	**10,438,203.89**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**13,382,567.00**	**1,668,096.98**	**10,637,829.86**	**10,438,203.89**	**0.00**
Department: 927 - I.A.I.B.G.						
Expense						
081-927-51110	REGULAR SALARIES	62,473.00	60,307.26	0.00	0.00	0.00
081-927-51210	SOCIAL SECURITY	4,740.00	3,776.74	0.00	0.00	0.00
081-927-51230	RETIREMENT	8,862.00	8,861.54	0.00	0.00	0.00
081-927-51250	UNEMPLOYMENT	120.00	115.44	0.00	0.00	0.00
081-927-51270	GROUP HEALTH, LIFE, & DENTAL	23,950.00	15,738.54	0.00	0.00	0.00

Account	Description	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
081-927-53000	ARPA GRANT EXPENDITURES	13,426,753.36	1,158,878.43	1,026,428.64	403,365.58	540,182.00
081-927-53001	ARPA-PUBLIC HEALTH BLDG PRE-	0.00	270,847.90	834,676.00	577,877.65	0.00
081-927-53002	ARPA-PUBLIC HEALTH BLDG -	0.00	0.00	5,703,371.00	2,747,472.93	2,955,899.00
081-927-53003	ARPA-PODS	0.00	0.00	3,024,260.00	2,133,583.67	916,110.00
081-927-53020	OSSF & 1ST TIME SEWER	250,000.00	145,757.56	49,094.22	48,511.57	0.00
	Expense Total:	**13,776,898.36**	**1,664,283.41**	**10,637,829.86**	**5,910,811.40**	**4,412,191.00**
	Department: 927 - J.A.I.B.G. Total:	**13,776,898.36**	**1,664,283.41**	**10,637,829.86**	**5,910,811.40**	**4,412,191.00**
Department: 938 - OTHER ARPA EXPENDITURES						
Expense						
081-938-53000	OTHER ARPA EXPENDITURES	100,000.00	19,154.29	80,822.00	42,247.95	38,598.00
	Expense Total:	**100,000.00**	**19,154.29**	**80,822.00**	**42,247.95**	**38,598.00**
	Department: 938 - OTHER ARPA EXPENDITURES Total:	**100,000.00**	**19,154.29**	**80,822.00**	**42,247.95**	**38,598.00**
	Fund: 081 - SPECIAL GRANTS Surplus (Deficit):	**-494,331.36**	**-15,340.72**	**-80,822.00**	**4,485,144.54**	**-4,450,789.00**
Fund: 082 - HEALTH SERVICES GRANTS						
Department: 000 - NON DEPARTMENTAL						
Revenue						
082-000-40200	MISC INTERFUND REVENUE	0.00	0.00	0.00	0.00	10,428.00
082-000-44447	PHCR WORKFORCE CO-AG	424,502.00	248,014.84	0.00	0.00	0.00
082-000-44448	COVID-19 HDG REVENUE	54,566.00	18,314.76	0.00	0.00	0.00
082-000-44452	PHEP REVENUE	101,361.00	100,429.10	114,706.00	73,435.45	104,278.00
082-000-44453	PHIG GRANT REVENUE	269,477.00	110,962.93	604,718.00	306,942.61	378,565.00
	Revenue Total:	**849,906.00**	**477,721.63**	**719,424.00**	**380,378.06**	**493,271.00**
	Department: 000 - NON DEPARTMENTAL Total:	**849,906.00**	**477,721.63**	**719,424.00**	**380,378.06**	**493,271.00**
Department: 931 - PHIG REVENUE						
Expense						
082-931-51110	REGULAR SALARIES	150,502.00	78,651.24	374,875.00	210,699.54	221,141.00
082-931-51210	SOCIAL SECURITY	11,515.00	5,957.79	28,680.00	15,941.56	17,000.00
082-931-51250	UNEMPLOYMENT	290.00	149.56	720.00	400.77	450.00
082-931-51270	GROUP HEALTH, LIFE, & DENTAL	33,948.00	18,956.80	83,603.00	43,960.21	49,047.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
082-931-53000	PHIG GRANT EXPENSE	73,222.00	10,420.06	116,840.00	55,565.57	90,927.00
	Expense Total:	**269,477.00**	**114,135.45**	**604,718.00**	**326,567.65**	**378,565.00**
	Department: 931 - PHIG REVENUE Total:	**269,477.00**	**114,135.45**	**604,718.00**	**326,567.65**	**378,565.00**
Department: 933 - HEALTH SERVICES GRANT						
Expense						
082-933-51110	REGULAR SALARIES	147,956.00	142,119.43	0.00	0.00	0.00
082-933-51150	TERMINATION PAY	1,952.00	1,951.75	0.00	0.00	0.00
082-933-51210	SOCIAL SECURITY	11,319.00	10,877.99	0.00	0.00	0.00
082-933-51250	UNEMPLOYMENT	282.00	273.89	0.00	0.00	0.00
082-933-51270	GROUP HEALTH, LIFE & DENTAL	29,755.00	29,754.86	0.00	0.00	0.00
082-933-53000	PHCR GRANT EXPENSE	233,238.00	33,693.25	0.00	0.00	0.00
	Expense Total:	**424,502.00**	**218,671.17**	**0.00**	**0.00**	**0.00**
	Department: 933 - HEALTH SERVICES GRANT Total:	**424,502.00**	**218,671.17**	**0.00**	**0.00**	**0.00**
Department: 935 - HEALTH SERVICES GRANT - P.R.P.II						
Expense						
082-935-51110	REGULAR SALARIES	25,701.00	8,920.01	0.00	0.00	0.00
082-935-51210	SOCIAL SECURITY	1,967.00	678.56	0.00	0.00	0.00
082-935-51250	UNEMPLOYMENT	49.00	16.95	0.00	0.00	0.00
082-935-51270	GROUP HEALTH, LIFE & DENTAL	23,858.00	1,017.26	0.00	0.00	0.00
082-935-53000	COVID-19 HDG EXPENSE	2,991.00	894.96	0.00	0.00	0.00
	Expense Total:	**54,566.00**	**11,527.74**	**0.00**	**0.00**	**0.00**
	Department: 935 - HEALTH SERVICES GRANT - P.R.P.II Total:	**54,566.00**	**11,527.74**	**0.00**	**0.00**	**0.00**
Department: 939 - PHEP GRANT						
Expense						
082-939-51110	REGULAR SALARIES	71,984.00	71,983.60	63,695.00	65,880.31	72,965.00
082-939-51210	SOCIAL SECURITY	5,478.00	5,477.95	4,875.00	4,946.85	5,650.00
082-939-51250	UNEMPLOYMENT	137.00	136.80	125.00	125.15	140.00
082-939-51270	GROUP HEALTH, LIFE, & DENTAL	19,935.00	19,934.52	16,593.00	16,350.68	15,772.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
082-939-53000	PHEP GRANT EXPENSE	3,827.00	2,025.79	29,418.00	2,991.07	20,179.00
	Expense Total:	**101,361.00**	**99,558.66**	**114,706.00**	**90,294.06**	**114,706.00**
	Department: 939 - PHEP GRANT Total:	**101,361.00**	**99,558.66**	**114,706.00**	**90,294.06**	**114,706.00**
	Fund: 082 - HEALTH SERVICES GRANTS Surplus (Deficit):	**0.00**	**33,828.61**	**0.00**	**-36,483.65**	**0.00**
Fund: 083 - Local Court Specifically Designated Funds						
Department: 000 - NON DEPARTMENTAL						
Revenue						
083-000-41490	AJSF - APPELLATE JUDICIAL	0.00	8,078.72	0.00	7,317.88	0.00
083-000-41520	CIGF - COURT INITIATED	8,225.00	6,507.66	6,000.00	5,641.12	7,000.00
083-000-42133	JUSTICE COURT SUPPORT FUND	77,750.00	51,425.49	50,000.00	49,281.82	50,000.00
083-000-42140	CIVIL FILING/TRANSCRIPT FEE	180.00	10.00	0.00	50.00	10.00
083-000-46652	COUNTY JURY FUND	14,000.00	17,818.22	16,500.00	16,157.85	15,500.00
083-000-46653	COURT FACILITY FUND	48,335.00	32,116.56	30,000.00	29,122.68	28,000.00
083-000-46654	LANGUAGE ACCESS FUND	13,328.00	11,000.13	10,500.00	10,284.20	10,500.00
083-000-46657	YOUTH DIVERSION ADMIN FEE	0.00	0.00	0.00	1,350.00	4,500.00
083-000-46658	JP3 YOUTH DIVERSION ADMIN	0.00	0.00	0.00	150.00	250.00
	Revenue Total:	**161,818.00**	**126,956.78**	**113,000.00**	**119,355.55**	**115,760.00**
	Department: 000 - NON DEPARTMENTAL Total:	**161,818.00**	**126,956.78**	**113,000.00**	**119,355.55**	**115,760.00**
Department: 111 - GENERAL MISCELLANEOUS						
Expense						
083-111-54097	COURT INITIATED GUARDIAN	8,225.00	5,500.00	14,000.00	7,637.97	14,234.00
083-111-54135	COURT FACILITY EXPENSE	48,335.00	0.00	80,695.00	0.00	232,200.00
083-111-54155	COURT SUPPORT EXPENSE	77,750.00	0.00	0.00	0.00	0.00
083-111-54402	TRANSCRIPTION EXPENSE	180.00	0.00	190.00	0.00	250.00
083-111-54403	TRANSLATION EXPENSE	13,328.00	3,782.50	20,845.00	720.00	31,000.00
083-111-54410	PETIT JURY COSTS	14,000.00	12,766.00	17,000.00	9,040.00	23,620.00
083-111-54414	JC SUPPORT EXPENDITURES	0.00	0.00	132,120.00	0.00	207,200.00
	Expense Total:	**161,818.00**	**22,048.50**	**264,850.00**	**17,397.97**	**508,504.00**
	Department: 111 - GENERAL MISCELLANEOUS Total:	**161,818.00**	**22,048.50**	**264,850.00**	**17,397.97**	**508,504.00**
	Fund: 083 - Local Court Specifically Designated Funds Surplus (Deficit):	**0.00**	**104,908.28**	**-151,850.00**	**101,957.58**	**-392,744.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Fund: 086 - LOCAL FIRST PROGRAM						
Department: 000 - NON DEPARTMENTAL						
Revenue						
086-000-41545	LOCAL FIRST PROGRAM REVENUE	170,000.00	0.00	0.00	0.00	0.00
	Revenue Total:	**170,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Department: 000 - NON DEPARTMENTAL Total:	**170,000.00**	**0.00**	**0.00**	**0.00**	**0.00**
Department: 816 - LOCAL FIRST PROGRAM						
Expense						
086-816-52220	Local First Expenses	50,000.00	33,201.65	26,788.00	4,416.78	17,273.34
086-816-54130	CONTRACTED SERVICES &	120,000.00	78,000.00	36,000.00	18,000.00	0.00
	Expense Total:	**170,000.00**	**111,201.65**	**62,788.00**	**22,416.78**	**17,273.34**
	Department: 816 - LOCAL FIRST PROGRAM Total:	**170,000.00**	**111,201.65**	**62,788.00**	**22,416.78**	**17,273.34**
	Fund: 086 - LOCAL FIRST PROGRAM Surplus (Deficit):	**0.00**	**-111,201.65**	**-62,788.00**	**-22,416.78**	**-17,273.34**
Fund: 087 - SETRPC Regional Juvenile Alternatives Grant						
Department: 000 - NON DEPARTMENTAL						
Revenue						
087-000-44445	GRANT REVENUE	8,010.15	0.00	7,939.85	0.00	7,871.80
	Revenue Total:	**8,010.15**	**0.00**	**7,939.85**	**0.00**	**7,871.80**
	Department: 000 - NON DEPARTMENTAL Total:	**8,010.15**	**0.00**	**7,939.85**	**0.00**	**7,871.80**
Department: 947 - SETRPC Regional Juvenile Alternatives Grant						
Expense						
087-947-53000	GRANT EXPENDITURES	8,010.15	685.00	7,939.85	-685.00	7,871.80
	Expense Total:	**8,010.15**	**685.00**	**7,939.85**	**-685.00**	**7,871.80**
	Department: 947 - SETRPC Regional Juvenile Alternatives Grant Total:	**8,010.15**	**685.00**	**7,939.85**	**-685.00**	**7,871.80**
	Fund: 087 - SETRPC Regional Juvenile Alternatives Grant Surplus	**0.00**	**-685.00**	**0.00**	**685.00**	**0.00**
Fund: 088 - EMPLOYEE BENEFIT						
Department: 000 - NON DEPARTMENTAL						
Revenue						
088-000-44071	EMPLOYEE REWARDS	0.00	0.00	0.00	0.00	3,600.00
	Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**3,600.00**
	Department: 000 - NON DEPARTMENTAL Total:	**0.00**	**0.00**	**0.00**	**0.00**	**3,600.00**

		Total Budget	Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
Department: 104 - EMPLOYEE BENEFIT						
Expense						
088-104-51400	EMPLOYEE INCENTIVES	0.00	0.00	0.00	0.00	18,018.00
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**18,018.00**
	Department: 104 - EMPLOYEE BENEFIT Total:	**0.00**	**0.00**	**0.00**	**0.00**	**18,018.00**
	Fund: 088 - EMPLOYEE BENEFIT Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-14,418.00**
Fund: 089 - GOMESA						
Department: 000 - NON DEPARTMENTAL						
Revenue						
089-000-46830	GOMESA Coastal Conservation	0.00	0.00	0.00	0.00	627,000.00
	Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**627,000.00**
	Department: 000 - NON DEPARTMENTAL Total:	**0.00**	**0.00**	**0.00**	**0.00**	**627,000.00**
Department: 841 - GOMESA						
Expense						
089-841-53001	GOMESA EXPENDITURES	0.00	0.00	0.00	0.00	3,924,526.86
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**3,924,526.86**
	Department: 841 - GOMESA Total:	**0.00**	**0.00**	**0.00**	**0.00**	**3,924,526.86**
	Fund: 089 - GOMESA Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**-3,297,526.86**
	Report Surplus (Deficit):	**-1,273,293.70**	**6,041,012.30**	**-6,125,820.28**	**13,792,007.07**	**-18,668,985.81**

Fund Summary

Fund	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget
001 - GENERAL FUND	486,305.33	6,165,766.72	-301,952.97	10,715,512.17	-7,003,140.00
002 - ROAD & BRIDGE	-420,075.67	11,206.66	-2,205,070.29	-1,449,675.86	0.00
003 - MOSQUITO CONTROL	-253,760.00	-137,764.68	76.07	390,297.74	0.00
004 - TITLE IV E FOSTER CARE RE	-4,701.08	-6,435.00	-164,385.08	-15,045.00	-83,775.08
005 - DEBT SERVICE	-9,556.00	-22,952.47	42,297.00	26,493.70	5,780.00
006 - ADULT PROBATION	0.00	129,306.77	-37,406.00	6,055.97	-50,001.06
007 - VOTER REGISTRATION	0.00	1,070.00	-6,530.00	-82.00	-6,689.00
008 - SOSB-22 SHERIFF RURAL LAW ENFORCEMENT GRANT	0.00	0.28	4,000.00	90,331.07	0.00
010 - DASB-22 DA RURAL LAW ENFORCEMENT GRANT	0.00	0.00	2,200.00	156.64	0.00
012 - LAW LIBRARY	0.00	26,765.66	-1,673.00	23,014.82	-340,940.00
013 - D.A. DRUG FORFEITURE - CCP CH. 59	0.00	9,944.39	-27,553.00	9,456.52	-47,846.00
014 - HOT CHECK COLLECTION	0.00	162.20	-14,830.00	-230.00	-14,915.00
015 - DWI AUDIO / VIDEO FUND	0.00	1,743.92	-48,897.00	2,352.34	-50,710.00
016 - CONTRIBUTIONS	-7,713.52	-8,319.52	-17,115.00	10,338.00	-28,200.00
017 - DISTRICT CLERK RECORDS MA	0.00	3,678.70	-284,385.00	-50,400.33	-221,412.00
019 - FEDERAL DRUG FORFEITURE - OC	0.00	526.99	-92,301.00	53,174.02	-147,112.00
020 - D.A. FEDERAL DRUG FORFEIT	0.00	292.63	-27,448.00	160.60	-27,490.00
021 - TEXAS JUVENILE PROBATION	0.00	-267.42	0.00	11,580.65	0.00
024 - CONSTABLE #2 STATE FORFEI	0.00	5,690.69	-8,335.00	39.59	-6,535.00
025 - ENV. HEALTH & CODE	0.00	3,465.27	-19,396.73	805.81	0.00
026 - IMPROVEMENT GRANTS	0.00	1,550.00	-39,500.00	-90,401.85	0.00
027 - LAW ENFORCEMENT TRAINING	0.00	20,208.25	-17,514.00	7,951.18	-24,610.26
029 - TAX A-C VIT INTEREST	0.00	2,000.58	-13,286.00	-2,933.15	-5,353.00
030 - BAIL BOND	0.00	1,000.00	-5,000.00	1,500.00	-82,156.00
031 - COUNTY STATE DRUG SEIZURE	0.00	20,954.40	-79,870.00	4,541.01	-96,650.00
034 - AIRPORT	-273,725.00	-247,093.77	-409,699.28	-177,389.65	-244.95
035 - DRUG FORF: PCT 2 CO (ESAC TREASURY)	0.00	23.86	-2,237.00	13.10	-2,230.00
036 - EMERGENCY/DISASTER	0.00	622,756.35	410,798.00	-158,000.25	0.00
037 - NON RECURRING GRANTS	22,247.60	61,307.01	-440.00	191,295.82	-247,650.12
040 - RECORDS MANAGEMENT	0.00	-276,175.44	-970,160.00	-497,621.83	-1,138,110.00
043 - DRUG SEIZURE: PCT. 1 CONS	0.00	786.10	-15,197.00	628.11	-15,500.00
044 - RECORDS MGMT - RECORDS MANAGEMENT	0.00	42.04	-129,502.00	22.50	-129,524.03
046 - INDIGENT DEFENSE PROGRAM	-40,699.00	51,631.04	-648,314.00	47,676.00	0.00
047 - COURTHOUSE SECURITY	0.00	47,906.50	-158,850.00	-36,257.05	-126,585.00
051 - PROBATE EDUCATION	0.00	775.42	-3,500.00	2,991.20	-16,225.00
057 - GAMBLING & CHILD PORN FOR - CCP CH. 18	0.00	6.23	-62,992.00	3.42	-62,982.00
058 - TREASURY FORFEITURE	-3,059.00	-25,457.40	-160,750.00	429,436.80	-258,480.00
062 - VETERANS DONATIONS	0.00	0.00	-820.00	0.00	-820.00
063 - O.C. ECONOMIC DEV. CORP.	-256.00	-1,054.66	-10.00	-8,171.15	19.00
064 - TECHNOLOGY FUND	0.00	13,906.14	-85,200.00	15,828.29	-97,950.00

066 - COURT REPORTER SERVICE FE	0.00	9,004.82	0.00	21,267.16	-18,265.00
067 - ELECTIONS - CONTRACTUAL	0.00	3,690.34	-14,014.00	38,910.72	-18,400.00
068 - FAMILY PROTECTION FEES	0.00	200.00	-208.00	673.38	-632.80
070 - HOTEL/MOTEL TAX	0.00	109,237.88	-150,000.00	7,296.00	-70,000.00
071 - FORFEITURE PROCEEDS	0.00	0.00	-22,618.00	0.00	-22,618.31
072 - CONST. 2 FORFEIT (ESAC JUSTICE)	0.00	29.60	-2,772.00	16.24	-2,782.00
073 - TDRA / GLO / RECOVERY GRANTS	0.00	-574,527.28	0.00	-81,343.04	0.00
074 - ORANGE COUNTY EXPO CENTER	-273,970.00	912.98	-40,000.00	-284,149.03	0.00
077 - D.A. PRETRIAL INTERVENTION PROGRAM	0.00	2,000.00	0.00	5,000.00	-35,500.00
081 - SPECIAL GRANTS	-494,331.36	-15,340.72	-80,822.00	4,485,144.54	-4,450,789.00
082 - HEALTH SERVICES GRANTS	0.00	33,828.61	0.00	-36,483.65	0.00
083 - Local Court Specifically Designated Funds	0.00	104,908.28	-151,850.00	101,957.58	-392,744.00
086 - LOCAL FIRST PROGRAM	0.00	-111,201.65	-62,788.00	-22,416.78	-17,273.34
087 - SETRPC Regional Juvenile Alternatives Grant	0.00	-685.00	0.00	685.00	0.00
088 - EMPLOYEE BENEFIT	0.00	0.00	0.00	0.00	-14,418.00
089 - GOMESA	0.00	0.00	0.00	0.00	-3,297,526.86
Report Surplus (Deficit):	**-1,273,293.70**	**6,041,012.30**	**-6,125,820.28**	**13,792,007.07**	**-18,668,985.81**

APPENDIX

a

ORANGE COUNTY, TX
DEBT SERVICE REQUIREMENT BY FISCAL YEAR

Public Property Finance Contractual Obligations, Series 2016

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
3/1/2017	245,000	2.00%	45,018.75	290,018.75	
9/1/2017			55,431.25	55,431.25	
9/30/2017					345,450.00
3/1/2018	245,000	2.00%	55,431.25	300,431.25	
9/1/2018			52,981.25	52,981.25	
9/30/2018					353,412.50
3/1/2019	260,000	2.00%	52,981.25	312,981.25	
9/1/2019			50,381.25	50,381.25	
9/30/2019					363,362.50
3/1/2020	275,000	2.00%	50,381.25	325,381.25	
9/1/2020			47,631.25	47,631.25	
9/30/2020					373,012.50
3/1/2021	295,000	2.00%	47,631.25	342,631.25	
9/1/2021			44,681.25	44,681.25	
9/30/2021					387,312.50
3/1/2022	310,000	2.00%	44,681.25	354,681.25	
9/1/2022			41,581.25	41,581.25	
9/30/2022					396,262.50
3/1/2023	330,000	2.00%	41,581.25	371,581.25	
9/1/2023			38,281.25	38,281.25	
9/30/2023					409,862.50
3/1/2024	350,000	2.00%	38,281.25	388,281.25	
9/1/2024			34,781.25	34,781.25	
9/30/2024					423,062.50
3/1/2025	370,000	2.00%	34,781.25	404,781.25	
9/1/2025			31,081.25	31,081.25	
9/30/2025					435,862.50
3/1/2026	390,000	2.00%	31,081.25	421,081.25	
9/1/2026			27,181.25	27,181.25	
9/30/2026					448,262.50
3/1/2027	410,000	2.25%	27,181.25	437,181.25	
9/1/2027			22,568.75	22,568.75	
9/30/2027					459,750.00
3/1/2028	435,000	2.25%	22,568.75	457,568.75	
9/1/2028			17,675.00	17,675.00	
9/30/2028					475,243.75
3/1/2029	460,000	5.25%	17,675.00	477,675.00	
9/1/2029			12,500.00	12,500.00	
9/30/2029					490,175.00
3/1/2030	485,000	2.50%	12,500.00	497,500.00	
9/1/2030			6,437.50	6,437.50	
9/30/2030					503,937.50
3/1/2031	515,000	2.50%	6,437.50	521,437.50	
9/30/2031					521,437.50
	5,375,000		1,011,406.25	6,386,406.25	6,386,406.25
Outstanding Obligations remaining at October 1, 2025 =					**2,898,806.25**

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Treasurer's Report of All Funds

August 31, 2025

	Cash Balance End of July 2025	Investments End of July 2025	Revenue Present Month August 2025	Interfund Transfers In	Interfund Transfers Out	Disbursements Present Month August 2025	Balance Cash	Balance Investments
OPERATING FUNDS:								
General Fund	$1,168,454.85	$45,667,870.82	$1,925,623.09	$8,023.19	$4,013,358.84	$1,998,263.39	$738,107.59	$42,020,242.13
Credit Card	8,023.19	0.00	10,860.96	0.00	8,023.19	0.00	10,860.96	0.00
Series 2016 C of O	56,303.92	0.00	1,919.79	0.00	0.00	31,081.25	27,142.46	0.00
SUBTOTAL:	$1,232,781.96	$45,667,870.82	$1,938,403.84	$8,023.19	$4,021,382.03	$2,029,344.64	$776,111.01	$42,020,242.13
ESCROW FUNDS:								
DASB-22	56,676.25	0.00	26.26	0.00	18,291.78	0.00	38,410.73	0.00
SOSB-22	156,874.40	0.00	78.97	0.00	32,989.58	0.00	123,963.79	0.00
Payroll	8,403.91	0.00	0.00	2,974,604.96	11,909.16	2,958,998.48	12,101.23	0.00
Section #125	21,941.20	0.00	0.00	11,909.16	0.00	11,317.86	22,532.50	0.00
C.E.R.T.Z.	52,208.26	0.00	0.00	0.00	0.00	0.00	52,208.26	0.00
Airport Hanger Grant	9,164.14	0.00	0.00	0.00	0.00	0.00	9,164.14	0.00
ARPA	862,917.23	5,367,043.72	18,364.60	0.00	0.00	1,117,610.22	745,307.01	4,385,408.32
Hotel Motel Tax	438,863.09	0.00	8,940.92	0.00	0.00	54,500.00	393,304.01	0.00
TRUST & AGENCY FUNDS:								
Airport	131,119.87	0.00	30,062.36	1,258,256.00	0.00	5,973.99	1,413,464.24	0.00
Adult Probation	29,635.67	535,302.91	53,616.16	0.00	168,220.76	25,235.55	13,078.75	412,019.68
Drug Seizure Constable#1	887.08	15,143.30	57.09	0.00	0.00	0.00	887.59	15,199.88
Fed. Drug Forf.-Constable#2	2,252.61	0.00	1.30	0.00	0.00	0.00	2,253.91	0.00
Constable#2 Fed Equit. Sharing	2,794.13	0.00	1.61	0.00	0.00	0.00	2,795.74	0.00
Constable#2 State Forfeiture	6,554.61	0.00	3.79	0.00	0.00	0.00	6,558.40	0.00
Constable#2 State Trust	4,152.23	0.00	2.40	0.00	0.00	0.00	4,154.63	0.00
Sheriff Federal Drug Forf.	56,247.36	93,781.71	382.80	0.00	0.00	0.00	56,279.86	94,132.01
Sheriff State Drug	97,085.90	0.00	56.09	0.00	0.00	0.00	97,141.99	0.00
Sheriff Drug Trust	140,502.99	115,973.51	514.36	0.00	0.00	0.00	140,584.16	116,406.70
Sheriff Equitable Sharing	67,164.32	118,642.61	81,045.36	0.00	0.00	872.00	146,894.50	119,085.79
D A Drug Trust	26,733.04	0.00	15.44	0.00	0.00	0.00	26,748.48	0.00
D A Hot Check	15,068.11	0.00	105.00	0.00	0.00	0.00	15,173.11	0.00
D A Federal Drug	27,623.80	0.00	15.96	0.00	0.00	0.00	27,639.76	0.00
D A Audio Fees	52,331.53	0.00	168.99	0.00	0.00	0.00	52,500.52	0.00
D A Forfeiture Drug	50,160.78	0.00	354.12	0.00	0.00	1,341.55	49,173.35	0.00
D A Gambling/Child Porn	62,981.93	0.00	0.00	0.00	0.00	0.00	62,981.93	0.00
D A Gambling/Child Porn Trust	588.11	0.00	0.34	0.00	0.00	0.00	588.45	0.00
GRAND TOTAL:	$3,613,714.51	$51,913,758.58	$2,132,217.76	$4,252,793.31	$4,252,793.31	$6,205,194.29	$4,292,002.05	$47,162,494.51

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DATE: JULY 30, 2025

TO: COUNTY JUDGE

RE: 2025 NO-NEW-REVENUE & VOTER APPROVAL TAX RATES

Pursuant to Section 26.04(e) of the Property Tax Code, I hereby submit to your governing body the calculated **2025** tax rates as outlined below.

STATEMENT OF TAX RATES

RATE TYPE	RATE	PER VALUE
2025 No-New-Revenue Tax Rate	.492847	Per $100
2025 Voter-Approval Tax Rate	.505245	Per $100
2025 De Minimis Rate	.502314	Per $100
2025 Debt Rate	.005452	Per $100

Octavia Guzman
Octavia Guzman, PCC CTOP
Tax Assessor-Collector

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

ORANGE COUNTY	409-882-7989
Taxing Unit Name	Phone *(area code and number)*
123 S 6th ST Orange, TX 77630	co.orange.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 8,703,753,436
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 930,304,852
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 7,773,448,584
4.	**Prior year total adopted tax rate.**	$ 0.507796 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 68,065,223 **B. Prior year values resulting from final court decisions:** - $ 61,314,228 **C. Prior year value loss.** Subtract B from A.[3]	$ 6,750,995
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 0 **B. Prior year disputed value:** - $ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 6,750,995

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,780,199,579
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,250,828 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 22,957,778 **C. Value loss.** Add A and B. [6]	$ 24,208,606
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 27,246,792 **B. Current year productivity or special appraised value:** .... - $ 2,543,452 **C. Value loss.** Subtract B from A. [7]	$ 24,703,340
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 48,911,946
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,731,287,633
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 39,259,169
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 152,463
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 39,411,632
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 9,073,132,547 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 20,567,712 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 9,093,700,259

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 998,260,950
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 8,095,439,309
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 68,444,304
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 68,444,304
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 8,026,995,005
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.490988 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ 0.492847 /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.502263 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,780,199,579
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 39,077,063
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year........... + $ 150,999	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0........ – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0........ +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function........ $ 150,999	
	E. Add Line 31 to 32D.	$ 39,228,062
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,026,995,005
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.488701 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies........ – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100........ $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose........ $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose........ – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100........ $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 587,071	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.......................... $ 577,778	
	C. Subtract B from A and divide by Line 33 and multiply by $100... $ 0.000115 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100... $ 0.000359 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000115 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.. $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..................... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.488816 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.. $ 8,296,780	
	B. Divide Line 41A by Line 33 and multiply by $100.. $ 0.103360 /$100	
	C. Add Line 41B to Line 40.	$ 0.592176 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.612902 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 448,563 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 448,563
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 10,148
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 438,415
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 99.32 % **B.** Enter the prior year actual collection rate .... 96.82 % **C.** Enter the 2023 actual collection rate. .... 100.19 % **D.** Enter the 2022 actual collection rate. .... 100.95 % **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%. [34]	99.32 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 441,416
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.005452 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.618354 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.620289 /$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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] 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
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 12,403,453
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.153215 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.492847 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.492847 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.620289 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.467074 /$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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.467074 /$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. [42] 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. [43]

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; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.555462 /$100
	B. Unused increment rate (Line 67)	$ 0.038323 /$100
	C. Subtract B from A	$ 0.517139 /$100
	D. Adopted Tax Rate	$ 0.510000 /$100
	E. Subtract D from C	$ 0.007139 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 7,873,284,112
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 562,073
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.610839 /$100
	B. Unused increment rate (Line 66)	$ 0.125760 /$100
	C. Subtract B from A	$ 0.485079 /$100
	D. Adopted Tax Rate	$ 0.522000 /$100
	E. Subtract D from C	$ -0.036921 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,470,969,072
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.755490 /$100
	B. Unused increment rate (Line 66)	$ 0.185310 /$100
	C. Subtract B from A	$ 0.570180 /$100
	D. Adopted Tax Rate	$ 0.532000 /$100
	E. Subtract D from C	$ 0.038180 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 6,621,433,215
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 2,528,063
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 3,090,136 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.038171 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.505245 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.490686 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.006176 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.005452 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.502314 /$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.[50]

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. [51]

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
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.510000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,731,287,633
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,026,995,005
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.505245 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.492847 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 28

Voter-approval tax rate .... $ 0.505245 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate. .... $ 0.502314 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [54]

print here OCTAVIA GUZMAN, PCC CTOP
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

07/30/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

d

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

ORANGE COUNTY	409-882-7989
Taxing Unit Name	Phone *(area code and number)*
123 S 6th ST Orange, TX 77630	co.orange.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 8,703,753,436
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 930,304,852
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 7,773,448,584
4.	**Prior year total adopted tax rate.**	$ 0.507796 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 68,065,223 **B. Prior year values resulting from final court decisions:** .... - $ 61,314,228 **C. Prior year value loss.** Subtract B from A.[3]	$ 6,750,995
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 0 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 6,750,995

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,780,199,579
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,250,828 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 22,957,778 **C. Value loss.** Add A and B. [6]	$ 24,208,606
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 27,246,792 **B. Current year productivity or special appraised value:** .... - $ 2,543,452 **C. Value loss.** Subtract B from A. [7]	$ 24,703,340
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 48,911,946
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,731,287,633
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 39,259,169
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 152,463
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 39,411,632
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 9,073,132,547 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 20,567,712 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 9,093,700,259

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [16]	$ 998,260,950
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. [18] If completing this section, the taxing unit must include supporting documentation in Section 9. [19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21. [20]	$ 8,095,439,309
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 68,444,304
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 68,444,304
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 8,026,995,005
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.490988 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ 0.492847 /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.502263 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,780,199,579
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 39,077,063
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year........... + $ 150,999 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 150,999 **E.** Add Line 31 to 32D.	$ 39,228,062
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,026,995,005
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.488701 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.......... – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.......... $ 0 **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.......... – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 587,071	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..........	$ 577,778	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.000115 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..........	$ 0.000359 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000115 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..........	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..........	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..........	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..........	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..........	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.488816 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..........	$ 8,296,780	
	B. Divide Line 41A by Line 33 and multiply by $100..........	$ 0.103360 /$100	
	C. Add Line 41B to Line 40.		$ 0.592176 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.612902 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 448,563 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 448,563
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 10,148
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 438,415
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 99.32 % **B.** Enter the prior year actual collection rate .... 96.82 % **C.** Enter the 2023 actual collection rate. .... 100.19 % **D.** Enter the 2022 actual collection rate. .... 100.95 % **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%. [34]	99.32 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 441,416
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.005452 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.618354 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.620289 /$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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] 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
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 12,403,453
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.153215 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.492847 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.492847 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.620289 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.467074 /$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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.467074 /$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. [42] 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. [43]

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; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.555462 /$100
	B. Unused increment rate (Line 67)	$ 0.038323 /$100
	C. Subtract B from A	$ 0.517139 /$100
	D. Adopted Tax Rate	$ 0.510000 /$100
	E. Subtract D from C	$ 0.007139 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 7,873,284,112
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 562,073
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.610839 /$100
	B. Unused increment rate (Line 66)	$ 0.125760 /$100
	C. Subtract B from A	$ 0.485079 /$100
	D. Adopted Tax Rate	$ 0.522000 /$100
	E. Subtract D from C	$ -0.036921 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,470,969,072
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.755490 /$100
	B. Unused increment rate (Line 66)	$ 0.185310 /$100
	C. Subtract B from A	$ 0.570180 /$100
	D. Adopted Tax Rate	$ 0.532000 /$100
	E. Subtract D from C	$ 0.038180 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 6,621,433,215
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 2,528,063
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 3,090,136 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.038171 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.505245 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.490686 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.006176 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.005452 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.502314 /$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.[50]

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. [51]

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
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.510000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,731,287,633
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,026,995,005
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.505245 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.492847 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 28

Voter-approval tax rate .... $ 0.505245 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate .... $ 0.502314 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [54]

print here OCTAVIA GUZMAN, PCC CTOP
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

07/30/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

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2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

ORANGE COUNTY Farm to Market/Flood Control
Taxing Unit Name

409-882-7989
Phone *(area code and number)*

123 S 6th ST Orange, TX 77630
Taxing Unit's Address, City, State, ZIP Code

co.orange.tx.us
Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 8,651,299,527
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 929,899,203
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 7,721,400,324
4.	**Prior year total adopted tax rate.**		$ 0.002204 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 68,065,223	
	B. **Prior year values resulting from final court decisions:**	- $ 61,314,228	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 6,750,995
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 0	
	B. **Prior year disputed value:**	- $ 0	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 6,750,995

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 7,728,151,319
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,238,582 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 23,064,566 **C. Value loss.** Add A and B. [6]	$ 24,303,148
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 27,246,792 **B. Current year productivity or special appraised value:** .... - $ 2,543,452 **C. Value loss.** Subtract B from A. [7]	$ 24,703,340
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 49,006,488
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 7,679,144,831
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 169,248
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 732
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 169,980
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 10,189,076,265 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 20,567,712 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 10,209,643,977

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 998,036,020
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 9,211,607,957
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 68,264,071
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 68,264,071
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 9,143,343,886
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.001859 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ 0.492847 /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.002204 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,728,151,319
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 170,328
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + $ 732 **B. Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0 **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 732 **E.** Add Line 31 to 32D.	$ 171,060
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,143,343,886
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.001870 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A. Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 **B. Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ ______ /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ ______ /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A. Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 **B. Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ ______ /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ ______ /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..........................	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year......................	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.001870 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100..	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.001870 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.001935 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 99.98 % **B.** Enter the prior year actual collection rate. .... 97.43 % **C.** Enter the 2023 actual collection rate. .... 100.68 % **D.** Enter the 2022 actual collection rate. .... 101.84 % **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%. [34]	99.98 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 9,211,607,957
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.001935 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.620289 /$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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] 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
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 12,403,453
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.153215 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.492847 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.492847 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.620289 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.467074 /$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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

35 Tex. Tax Code §26.041(d)
36 Tex. Tax Code §26.041(i)
37 Tex. Tax Code §26.041(d)
38 Tex. Tax Code §26.04(c)
39 Tex. Tax Code §26.04(c)
40 Tex. Tax Code §26.045(d)
41 Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.467074 /$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. [42] 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. [43]

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; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.555462 /$100
	B. Unused increment rate (Line 67)	$ 0.038323 /$100
	C. Subtract B from A	$ 0.517139 /$100
	D. Adopted Tax Rate	$ 0.510000 /$100
	E. Subtract D from C	$ 0.007139 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 7,873,284,112
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 562,073
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.610839 /$100
	B. Unused increment rate (Line 66)	$ 0.125760 /$100
	C. Subtract B from A	$ 0.485079 /$100
	D. Adopted Tax Rate	$ 0.522000 /$100
	E. Subtract D from C	$ -0.036921 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 7,470,969,072
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.755490 /$100
	B. Unused increment rate (Line 66)	$ 0.185310 /$100
	C. Subtract B from A	$ 0.570180 /$100
	D. Adopted Tax Rate	$ 0.532000 /$100
	E. Subtract D from C	$ 0.038180 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 6,621,433,215
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 2,528,063
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 3,090,136 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.038171 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.505245 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.490686 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,095,439,309
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.006176 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.005452 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.502314 /$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.[50]

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. [51]

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
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.510000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 7,731,287,633
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,026,995,005
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.505245 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.492847 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 28

Voter-approval tax rate .... $ 0.505245 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate .... $ 0.502314 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.[54]

print here OCTAVIA GUZMAN, PCC CTOP
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

f

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CERTIFICATION
of the
2025 ANTICIPATED COLLECTION RATE
2024 EXCESS DEBT COLLECTION

" I, Octavia Guzman, Collector for the **ORANGE COUNTY** solemnly swear that the ***anticipated collection rate*** for the year **2025** for the **ORANGE COUNTY** (Debt Service) has been estimated to be **99.32** and the amount of ***excess debt service funds*** collected in the year **2024** has been determined to be $ **10,147.53** . "

Octavia Guzman — 07/25/25

Octavia Guzman
Tax Assessor-Collector

Date