

# Reagan County, Texas

## Adopted Budget

2025

FILED at 10:59A M  
Reagan County

AUG 26 2024  
Tammy Hodge  
County and District Clerk  
By \_\_\_\_\_ Dep

This budget will raise more revenue from property taxes than last year's budget by an amount of \$595,414, which is a 4.8227838 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2482.

The members of the Commissioners Court voting on the adoption of 2025 Budget:

	For:	Against:
Mike Vargas, Precinct One	<u>X</u>	_____
Tim Sellman, Precinct Two	<u>X</u>	_____
Tommy Holt, Precinct Three	<u>X</u>	_____
Mary Loftin, Precinct Four	<u>X</u>	_____
Jim O'Bryan, County Judge	<u>X</u>	_____

	2023	2024
Property Tax Rate	\$.132837	\$.144361
No-New-Revenue Tax Rate	\$.127215	\$.137718
No-New-Revenue M&O Tax Rate	\$.115470	\$.125116
No-New-Revenue R&B Tax Rate	\$.011745	\$.012602
Voter-Approval Tax Rate	\$.165107	\$.195893
Sales Tax Adjustment	<u>(\$ .032268)</u>	<u>(\$ .051534)</u>
Adjusted Voter-Approval Rate	\$.132839	\$.144359
Debt Rate	\$.000000	\$.000000

Reagan County has no outstanding bond debt for 2025.

REAGAN COUNTY  
2025 BUDGET  
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# BUDGET CERTIFICATE

## BUDGET OF REAGAN COUNTY, TEXAS

Budget Year from October 1, 2024, until September 30, 2025.

## THE STATE OF TEXAS COUNTY OF REAGAN

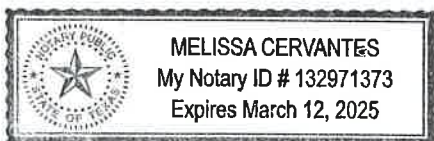
We, County Judge Jim O'Bryan; County and District Clerk Tammy Hodge; and County Auditor Ginna Hruska of Reagan County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Reagan County, Texas, as passed and approved by the Commissioners' Court on this the 26<sup>th</sup> day of August, 2024, as the same as it appears on file in the office of the County and District Clerk of said county.


  
County Judge Jim O'Bryan

  
County and District Clerk Tammy Hodge

  
County Auditor Ginna Hruska

Subscribed and Sworn to before me, the undersigned authority, this the 26 day of August, 2024.





## Order Setting Reagan County, Texas, 2024 Tax Rate

Whereas, it is necessary for the Reagan County Commissioners Court to set the tax rate at \$.144361 per \$100 assessed valuation in order to provide funds with which to meet the Fiscal Year 2025 budget requirements of the County, and to pay the expenses necessarily incurred in connection with the services provided by the County to Reagan County residents: therefore,

BE IT ORDERED BY THE COMMISSIONERS COURT:

That there is hereby levied and there shall be assessed and collected for 2024 an ad valorem tax at the rate of **\$.144361** per \$100 assessed valuation on all taxable property within the County as shown on the final approved 2023 tax rolls of the County.

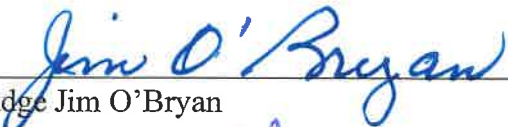
This tax rate is hereby approved and adopted in the following components:

General Fund Maintenance and Operating Expense Tax Rate	\$ .131319 per \$100 valuation
Road & Bridge Maintenance and Operating Expense Tax Rate	\$ .013042 per \$100 valuation
The Debt Service Rate	\$ .000000 per \$100 valuation
2022 Total Ad Valorem Tax Rate	<b>\$ .144361 per \$100 valuation</b>

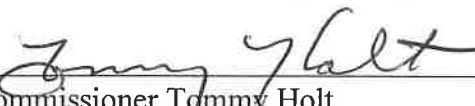
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.8192771 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.65.


That the Reagan County Tax Assessor is hereby authorized and directed to prepare 2024 tax statements and transmit the same to the owners of taxable property within the County on or before October 1, 2024, or as soon thereafter as possible.

PASSED and APPROVED this 26th day of August 2024.

  
\_\_\_\_\_  
Judge Jim O'Bryan

  
\_\_\_\_\_  
Commissioner Mike Vargas

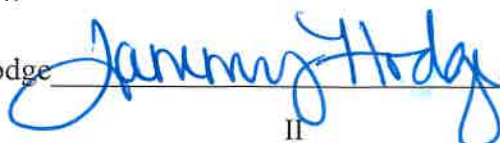
  
\_\_\_\_\_  
Commissioner Tommy Holt

  
\_\_\_\_\_  
Commissioner Tim Sellman

  
\_\_\_\_\_  
Commissioner Mary Loftin

Filed the 26th day of August 2024.

Reagan County Clerk Tammy Hodge

  
\_\_\_\_\_  
II

Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - GENERAL FUND (100)							
TAXES (0500)							
CURRENT ADVALOREM TAXES	2000	9,830,290.01	10,411,363.19	11,111,001.50	10,913,375.79	.00	11,772,324.20
DELINQUENT ADV. TAXES	2001	429,720.61	113,552.50	50,000.00	107,160.62	.00	50,000.00
BEVERAGE TAXES	2002	.00	.00	1.00	.00	.00	1.00
TOTAL TAXES	9999	10,260,010.62	10,524,915.69	11,161,002.50	11,020,536.41	.00	11,822,325.20
FEES OF OFFICE AND OTHER TAXES (0600)							
ACTIVITY / COMMUNITY BLDG	2003	7,735.00	11,549.00	6,000.00	4,170.00	.00	6,000.00
AMBULANCE SERVICE	2004	80,975.45	76,454.58	72,000.00	69,785.89	.00	72,000.00
APPRAISAL DISTRICT	2005	168,962.04	179,406.18	181,000.00	152,541.97	.00	181,000.00
ATTORNEY STATE SUPPLEMENT	2006	23,333.00	.00	24,110.00	23,333.00	.00	24,100.00
CEMETERY LOTS	2007	4,300.00	4,700.00	1,500.00	1,400.00	.00	1,500.00
CITY OF BIG LAKE	2008	274,999.92	274,999.92	275,000.00	229,166.60	.00	275,000.00
CLERK	2009	213,554.51	204,727.66	180,000.00	151,783.52	.00	180,000.00
CHAPTER 19 VOTER REG	2012	772.15	751.30	10.00	.00	.00	10.00
D.H.S. MEALS	2013	25,233.12	25,052.58	15,000.00	25,718.27	.00	15,000.00
GRANTS	2018	80,341.01	32,149.70	268,911.33	250,991.00	.00	28,185.33
EMS TRNG CNTR FEES	2020	.00	.00	10.00	.00	.00	10.00
INDIGENT DEFENSE GRANT	2021	18,464.00	19,001.00	10,000.00	1,000.00	.00	10,000.00
JUDICIAL DA 2YR SUPPLEMEN	2025	.00	.00	.00	.00	.00	
MHMR INTERLOCAL	2046	8,000.00	13,000.00	12,000.00	9,000.00	.00	12,000.00
AMBULANCE INTERLOCAL	2047	65,000.00	60,000.00	60,000.00	5,000.00	.00	
HOUSING MEDICAL RE-IM	2048	236.36	582.39	200.00	1,396.07	.00	200.00
HOUSING INMATES	2049	40,095.48	18,202.55	10.00	4,637.91	.00	10.00
INTEREST EARNED	2052	164,724.91	1,659,971.92	100,000.00	1,979,943.29	.00	100,000.00
JUDGE STATE SUPPLEMENT	2053	25,291.88	25,200.00	25,200.00	20,150.00	.00	25,200.00
JUSTICE OF THE PEACE	2054	216,001.10	193,027.24	120,000.00	183,201.45	.00	120,000.00
MISC	2057	22,041.19	75,163.78	35,700.00	133,207.27	.00	35,700.00
LONGEVITY PAY	2058	357.66	374.04	490.00	.00	.00	490.00
SALES TAX - COMPTROLLER	2059	2,566,796.00	3,576,579.74	2,000,000.00	3,793,287.36	.00	2,500,000.00
WIND TURBINE REVENUE	2060	420,000.00	420,000.00	420,000.00	367,500.00	.00	350,000.00
SHERIFF	2061	6,223.50	6,636.00	8,600.00	5,136.50	.00	8,000.00
VICTIMS ASSISTANCE	2063	.00	.00	.00	.00	.00	10.00
SWIMMING POOLS	2064	7,335.00	7,860.00	5,000.00	8,378.00	.00	5,000.00
TAX ASSESSOR/COLLECTOR	2066	19,007.81	18,288.70	19,000.00	13,317.65	.00	19,000.00
TAXING ENTITIES COLLECTIO	2067	119,434.19	122,387.43	100,000.00	102,438.31	.00	100,000.00
TOWER RENT/COMPTROLLER	2068	.00	.00	900.00	.00	.00	
VOIDED CHECK REDEPOSIT	2069	.00	.00	.00	.00	.00	
GOLF COURSE	2070	.00	.00	10.00	.00	.00	10.00
COBRA, RETIREE, INSURANCE	2075	45,102.94	19,023.94	20,000.00	31,731.28	.00	20,000.00
RESERVE FUND	2390	.00	.00	.00	.00	.00	
ELECTION COLLECTIONS	2498	4,110.73	1,787.57	7,000.00	.00	.00	7,000.00
JURY REIMBURSE	2768	25,686.00	2,414.00	10.00	1,304.00	.00	10.00
TOTAL FEES OF OFFICE AND	9999	4,654,114.95	7,049,291.22	3,967,661.33	7,569,519.34	.00	4,095,435.33
TOTAL REV - GENERAL FUND	0999	14,914,125.57	17,574,206.91	15,128,663.83	18,590,055.75	.00	15,917,760.53

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 2

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES- GENERAL FUND (100)							
ACTIVITY CENTER (1000)							
ASSISTANT SALARY	5103	.00	.00	.00	.00	.00	46,009.08
SUPERVISOR SALARY	5109	46,979.48	43,440.15	63,467.08	36,097.99	.00	63,467.08
SOCIAL SECURITY	5201	3,418.50	3,147.27	4,905.72	2,629.55	.00	8,425.42
HEALTH INSURANCE	5202	10,008.60	10,678.92	11,373.24	8,529.93	.00	12,051.48
RETIREMENT	5203	6,616.75	5,920.09	8,900.84	4,819.30	.00	15,286.90
SUPPLIES	5311	600.65	1,352.46	3,000.00	2,190.40	.00	3,000.00
MAINTENANCE	5350	4,656.37	17,117.83	15,000.00	9,131.32	.00	17,000.00
COMMUNICATION	5420	1,872.76	1,257.74	4,100.00	495.00	.00	4,000.00
UTILITIES	5440	7,346.66	19,155.29	22,000.00	14,557.41	.00	25,000.00
TOTAL ACTIVITY CENTER	9999	81,499.77	102,069.75	132,746.88	78,450.90	.00	194,239.96
AGENT-EXTENSION (1010)							
SECRETARY SALARY	5105	24,770.95	25,375.77	31,733.64	25,933.50	.00	31,733.64
SUPERVISOR	5109	35,400.00	37,800.00	46,800.00	39,000.00	.00	46,800.00
SOCIAL SECURITY	5201	4,708.63	4,938.44	6,113.39	5,055.39	.00	6,113.39
HEALTH INSURANCE	5202	.00	.00	.00	.00	.00	
RETIREMENT	5203	3,441.41	3,397.07	4,404.63	3,415.45	.00	4,404.63
SUPPLIES	5311	3,821.33	3,868.53	4,000.00	3,346.93	.00	4,000.00
MAINTENANCE	5350	1,541.76	3,870.36	34,500.00	17,881.50	.00	54,000.00
EXT PROGRAMS	5399	1,288.18	1,064.37	1,300.00	492.51	.00	1,300.00
ENTOMOLOGIST	5412	1,500.00	1,500.00	1,500.00	1,500.00	.00	1,500.00
COMMUNICATION	5420	2,573.63	1,257.22	5,400.00	550.00	.00	5,400.00
OUT OF COUNTY TRAVEL	5426	8,534.16	7,839.47	12,000.00	8,484.68	.00	12,000.00
UTILITIES	5440	16,926.46	16,780.07	17,000.00	12,952.86	.00	17,000.00
CARS EXPENSE	5454	12,077.53	10,844.28	51,069.08	10,497.51	.00	14,000.00
TOTAL AGENT-EXTENSION	9999	116,584.04	118,535.58	215,820.74	129,110.33	.00	198,251.66
APPRAISAL DISTRICT (1030)							
CHIEF APPRAISER SALARY	5101	68,750.07	73,149.99	74,200.00	61,833.30	.00	74,200.00
CHIEF DEPUTY SALARY	5102	53,750.07	57,474.99	58,300.00	48,583.30	.00	58,300.00
SECRETARY SALARY	5105	.00	.00	.00	.00	.00	
SOCIAL SECURITY	5201	9,226.98	9,847.17	10,136.25	8,325.50	.00	10,136.25
HEALTH INSURANCE	5202	20,017.20	21,357.84	22,746.48	18,955.40	.00	24,102.96
RETIREMENT	5203	17,014.50	17,496.99	18,391.00	14,541.80	.00	18,391.00
TOTAL APPRAISAL DISTRICT	9999	168,758.82	179,326.98	183,773.73	152,239.30	.00	185,130.21
ATTORNEY OFFICE (1040)							
OFFICIAL SALARY	5101	62,773.08	65,173.08	75,173.08	62,644.20	.00	75,173.08
SECRETARY SALARY	5108	51,067.08	53,467.08	88,853.84	52,889.20	.00	88,853.84
STATE SUPPLEMENT	5151	23,333.04	23,333.04	23,333.04	19,444.20	.00	23,333.04
SOCIAL SECURITY	5201	9,070.71	9,352.49	14,333.04	8,996.50	.00	14,333.04
HEALTH INSURANCE	5202	20,017.20	21,357.84	22,746.48	18,955.40	.00	24,102.96
RETIREMENT	5203	19,032.69	19,031.43	26,005.56	17,776.50	.00	26,005.56
OFFICE EXPENSE	5310	4,072.84	6,623.48	6,500.00	6,053.39	.00	7,500.00
EDUCATION-TRAVEL	5427	4,180.05	100.00	4,000.00	175.00	.00	5,000.00
SOFTWARE MAINT	5500	5,500.00	74,244.49	80,000.00	60,989.05	.00	7,250.00
TOTAL ATTORNEY OFFICE	9999	199,046.69	272,682.93	340,945.04	247,923.44	.00	271,551.52
AUDITOR OFFICE (1050)							
OFFICIAL SALARY	5101	80,957.50	77,130.00	87,130.00	72,608.30	.00	87,130.00

Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 3

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
SECRETARY SALARY	5105	49,516.48	52,663.64	63,467.08	52,561.24	.00	63,467.08
SOCIAL SECURITY	5201	9,487.14	9,416.36	11,520.68	9,133.62	.00	11,520.68
HEALTH INSURANCE	5202	10,075.68	10,746.00	22,746.48	9,533.60	.00	24,102.96
RETIREMENT	5203	18,055.71	17,398.46	20,902.87	16,484.81	.00	20,902.87
OFFICE EXPENSE	5310	1,960.38	1,330.85	5,500.00	1,450.74	.00	5,500.00
EDUCATION-TRAVEL	5427	2,153.35	1,938.61	5,500.00	2,092.90	.00	5,500.00
PUBLICATIONS/NOTICES	5430	816.00	1,703.25	5,500.00	1,662.75	.00	5,500.00
COMPUTER EXPENSE	5462	.00	.00	5,000.00	.00	.00	5,000.00
COMPUTER MAINTENANCE	5470	5,610.00	5,610.00	8,000.00	5,610.00	.00	8,000.00
TOTAL AUDITOR OFFICE	9999	178,632.24	177,937.17	235,267.11	171,137.96	.00	236,623.59
CAPITAL EXPENDITURES (1060)							
AMBULANCE-FIRE-EQUIPMENT	5026	43,330.00	.00	.00	.00	.00	415,883.55
SEWER IMPROVEMENTS	5033	.00	.00	.00	.00	.00	
4-H KITCHEN	5034	.00	6,167.43	20,000.00	30,738.50	.00	
NORTH PARK	5035	.00	108,694.00	.00	.00	.00	
COMMUNITY CENTER	5036	.00	49,685.00	100,000.00	20,000.00	.00	100,000.00
SOUTH PARK	5037	.00	.00	67,000.00	37,083.36	.00	70,000.00
SCALES	5038	.00	.00	200,000.00	.00	.00	
GIRLS SOFTBALL FIELD	5039	.00	.00	50,000.00	28,801.43	.00	16,000.00
N. FIRE RESCUE TRUCK	5040	.00	.00	.00	.00	.00	280,000.00
RC ARENA	5041	.00	.00	.00	.00	.00	200,000.00
COMM-DEPOT-BLDGS-PARKS	5090	.00	.00	20,000.00	8,514.10	.00	16,000.00
SWIMMING POOL & BLDG	5290	.00	.00	25,000.00	.00	.00	50,000.00
AGENT - VEHICLE & BLDG	5351	.00	.00	.00	.00	.00	
MAINTENANCE EQUIPMENT	5353	.00	.00	.00	.00	.00	
SHERIFF VEHICLES	5354	.00	.00	499,954.25	259,554.25	.00	250,000.00
SHERIFF EVIDENCE SOFTWARE	5358	.00	.00	.00	.00	.00	
FIRE TRUCK	5405	.00	.00	.00	.00	.00	472,455.00
SHERIFF-ELECTRONIC EQUIP.	5422	.00	.00	.00	.00	.00	
CEMETERY-STILES	5443	.00	.00	.00	.00	.00	43,000.00
TOTAL CAPITAL EXPENDITURE	9999	43,330.00	164,546.43	981,954.25	384,691.64	.00	1,913,338.55
CEMETERY (1070)							
MAINT & SUPPLIES	5356	16,899.41	11,895.18	12,000.00	4,886.46	.00	4,000.00
LANDSCAPING	5413	.00	500.00	600.00	349.99	.00	7,600.00
UTILITIES	5440	7,818.64	11,512.85	8,300.00	8,285.70	.00	10,000.00
WATER-LOADING RACK	5450	.00	2.99	5,000.00	2,909.10	.00	7,000.00
TOTAL CEMETERY	9999	24,718.05	23,911.02	25,900.00	16,431.25	.00	28,600.00
CEMETERY-STILES (1075)							
MAINTENANCE	5350	4,016.00	.00	8,000.00	.00	.00	8,000.00
UTILITIES	5440	99.91	92.58	600.00	68.87	.00	600.00
TOTAL CEMTERY-STILES	9999	4,115.91	92.58	8,600.00	68.87	.00	8,600.00
CLERK OFFICE (1080)							
OFFICIAL SALARY	5101	62,773.08	65,173.08	75,173.08	62,644.20	.00	75,173.08
DEPUTY SALARIES	5104	101,534.16	106,783.07	126,334.16	105,278.40	.00	126,334.16
TEMPORARY SALARY	5107	44,841.77	38,472.08	66,267.08	55,439.20	.00	62,267.08
P-T,TEMP,SEASONAL	5108	.00	.00	10,000.00	375.00	.00	10,000.00
OVERTIME SALARY	5150	.00	.00	6,436.25	6,436.25	.00	
SOCIAL SECURITY	5201	15,649.86	15,632.24	21,745.91	17,213.51	.00	20,943.74



Run Date: 08/25/24  
Run Time: 17:59:21  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 4

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
HEALTH INSURANCE	5202	40,034.40	38,292.43	45,492.96	37,910.80	.00	48,205.92
RETIREMENT	5203	29,019.32	28,231.98	37,999.88	30,264.39	.00	37,999.88
OFFICE EXPENSE	5310	24,443.24	16,468.56	25,000.00	11,667.98	.00	25,000.00
COPIER	5331	3,013.06	2,658.33	8,000.00	2,356.92	.00	8,000.00
PRESERVATION/SOFTWARE	5357	50,000.00	39,918.37	77,000.00	42,273.97	.00	50,000.00
EDUCATION	5427	5,000.00	2,252.90	7,000.00	2,688.22	.00	7,000.00
TOTAL CLERK OFFICE	9999	376,308.89	353,883.04	506,449.32	374,548.84	.00	470,923.86
ELECTIONS (1085)							
JUDGE/DELIVERY FEE	5107	165.00	25.00	200.00	225.00	.00	400.00
ELECTION WORKER SEASONAL	5108	3,174.25	997.50	12,941.65	4,377.00	.00	26,000.00
SOCIAL SECURITY	5201	207.95	63.90	1,001.55	338.47	.00	2,019.60
ELECTION EXPENSE	5498	16,392.64	18,003.31	40,000.00	10,732.98	.00	40,000.00
TOTAL ELECTIONS	9999	19,939.84	19,089.71	54,143.20	15,673.45	.00	68,419.60
COMMUNITY CENTER (1090)							
SUPPLIES	5311	3,159.40	8,002.79	13,000.00	2,819.41	.00	13,000.00
MAINTENANCE	5350	4,809.85	7,200.10	12,000.00	9,030.06	.00	12,000.00
COMMUNICATION	5420	3,497.05	1,079.88	13,793.00	899.90	.00	14,000.00
UTILITIES	5440	17,425.12	17,949.89	25,000.00	12,672.16	.00	25,000.00
TOTAL COMMUNITY CENTER	9999	28,891.42	34,232.66	63,793.00	25,421.53	.00	64,000.00
COURTHOUSE (1100)							
TEMPORARY SALARY	5107	.00	.00	.00	.00	.00	
CUSTODIAN SALARY	5118	.00	.00	.00	.00	.00	
SOCIAL SECURITY	5201	.00	.00	.00	.00	.00	
HEALTH INSURANCE	5202	.00	.00	.00	.00	.00	
RETIREMENT	5203	.00	.00	.00	.00	.00	
SUPPLIES	5311	10,680.10	11,250.57	12,000.00	11,747.78	.00	12,000.00
MAINTENANCE	5350	56,599.24	61,860.62	70,000.00	53,863.50	.00	70,000.00
ELEVATOR	5359	10,550.98	9,896.76	10,500.00	6,351.33	.00	10,500.00
RENOVATION	5403	.00	.00	100,000.00	2,100.00	.00	100,000.00
LANDSCAPING	5413	.00	.00	10.00	.00	.00	10.00
COMMUNICATION	5420	17,221.76	.00	20,000.00	.00	.00	20,000.00
SECURITY/SAFETY	5436	3,044.85	5,572.88	200,000.00	129.99	.00	200,000.00
UTILITIES	5440	32,762.57	34,045.76	50,000.00	28,251.49	.00	50,000.00
MISC-MILEAGE	5500	.00	183.13	2,000.00	92.46	.00	2,000.00
TOTAL COURTHOUSE	9999	130,859.50	122,809.72	464,510.00	102,536.55	.00	464,510.00
CVCOG 911 (1110)							
PART-TIME SALARY	5108	5,422.72	4,767.36	7,000.00	5,066.88	.00	7,000.00
SOCIAL SECURITY	5201	414.85	364.69	535.50	387.63	.00	535.00
RETIREMENT	5203	754.00	636.24	971.60	667.30	.00	971.60
911 EXPENDITURES	5343	.00	.00	1,600.00	.00	.00	1,600.00
MISC/MILEAGE	5500	.00	.00	700.00	.00	.00	700.00
TOTAL CVCOG 911	9999	6,591.57	5,768.29	10,807.10	6,121.81	.00	10,806.60
DEPARTMENT OF PUBLIC SAFETY (1120)							
OFFICE EXPENSE	5310	.00	257.98	700.00	.00	.00	700.00
SAFETY	5335	.00	.00	200.00	.00	.00	200.00
RADAR-EQUIPMENT-SCALES	5344	.00	.00	3,500.00	.00	.00	800,000.00



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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
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Budget Analysis Worksheet of Expenses  
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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
COMMUNICATION	5420	.00	.00	500.00	.00	.00	500.00
TOTAL DEPARTMENT OF PUBLI	9999	.00	257.98	4,900.00	.00	.00	801,400.00
THP-COMMERICAL VEHICLES (1121)							
OFFICE SUPPLY	5310	.00	1,049.99	700.00	.00	.00	700.00
SAFETY	5335	.00	.00	200.00	.00	.00	200.00
RADAR	5344	218.00	256.45	3,500.00	.00	.00	3,500.00
COMMUNICATION	5420	.00	.00	500.00	.00	.00	500.00
TOTAL THP-COMMERICAL VEHI	9999	218.00	1,306.44	4,900.00	.00	.00	4,900.00
DEPOT (1130)							
UTILITIES	5440	1,546.36	1,464.47	2,000.00	1,529.83	.00	2,000.00
MISC-REPAIRS	5500	79.14	.00	4,000.00	.00	.00	4,000.00
TOTAL DEPOT	9999	1,625.50	1,464.47	6,000.00	1,529.83	.00	6,000.00
FIRE DEPARTMENT (1135)							
FIRE/EMS DIRECTOR SALARY	5102	65,371.08	67,771.08	77,771.08	64,809.20	.00	77,771.08
EMS CAPTAIN SALARY	5103	.00	.00	.00	.00	.00	
EMS SALARIES	5104	513,256.52	495,390.24	727,064.96	558,048.46	.00	748,702.96
EMS PART-TIME SALARY	5108	87,638.44	109,292.40	527,403.52	118,686.09	.00	615,814.88
FIRE CHIEF SALARY	5109	.00	.00	.00	.00	.00	69,902.08
EMS OVERTIME SALARY	5150	310,672.84	351,445.55	318,687.36	389,031.03	.00	340,836.98
FIRE CHIEF SUPPLEMENT	5152	3,600.00	3,600.00	4,800.00	4,000.00	.00	
SOCIAL SECURITY	5201	71,902.15	76,583.29	127,319.48	85,433.08	.00	142,463.50
HEALTH INSURANCE	5202	116,730.20	116,589.06	147,852.12	112,784.63	.00	168,720.72
RETIREMENT	5203	139,269.82	138,736.96	231,005.80	150,321.63	.00	258,482.80
OFFICE EXPENSE	5310	11,560.67	12,276.46	15,000.00	10,413.52	.00	15,000.00
FUEL-EMS	5330	13,678.45	13,876.82	20,000.00	9,844.84	.00	20,000.00
COPIER	5331	.00	.00	.00	.00	.00	
SAFETY	5335	373.00	191.50	3,000.00	273.37	.00	3,000.00
EMS TRNING CNTR SUPPLIES	5336	.00	.00	1,500.00	940.00	.00	1,500.00
EQUIPMENT PURCHASE	5353	43,979.12	68,935.03	84,000.00	42,598.74	.00	84,000.00
MAINT & SUPPLIES	5356	19,333.88	15,837.62	25,000.00	15,626.36	.00	25,000.00
COVID-19 EXPENSES	5403	.00	.00	.00	.00	.00	
OPERATION OF AMBULANCE	5404	97,246.29	79,971.36	95,000.00	58,325.35	.00	95,000.00
OPERATION OF TRUCKS	5405	41,388.86	63,593.66	85,000.00	24,813.41	.00	85,000.00
VOLUNTEER EXPENSE	5411	.00	.00	5,000.00	.00	.00	5,000.00
COMMUNICATION	5420	8,305.00	15,436.39	16,440.00	13,058.60	.00	16,440.00
EDUCATION	5427	27,722.93	19,297.47	25,665.00	27,217.88	.00	25,665.00
COMMUNITY OUTREACH/EDUCAT	5428	.00	.00	.00	.00	.00	
UTILITIES	5440	8,856.41	9,040.58	19,000.00	14,058.78	.00	19,000.00
EMS UNIFORMS	5455	10,013.21	10,508.11	14,000.00	5,599.25	.00	14,000.00
CONTRACT BILLING	5486	14,028.71	13,915.16	25,000.00	17,279.75	.00	35,000.00
FIRE-FUEL	5500	8,355.63	6,500.22	15,000.00	4,634.53	.00	15,000.00
TOTAL FIRE DEPARTMENT	9999	1,613,283.21	1,688,788.96	2,610,509.32	1,727,798.50	.00	2,881,300.00
FIRE DEP / NORTH (1136)							
FUEL	5330	5,612.06	1,866.61	4,500.00	1,238.07	.00	4,500.00
SAFETY	5335	.00	.00	750.00	.00	.00	750.00
EQUIPMENT PURCHASE	5353	.00	24,213.93	6,000.00	.00	.00	6,000.00
MAINT & SUPPLIES	5356	10,394.67	1,214.29	15,000.00	1,021.27	.00	20,000.00
OPERATION OF VOLUNTEERS	5404	2,710.00	.00	6,000.00	.00	.00	6,000.00

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BUDGET ANALYSYS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
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Budget Analysis Worksheet of Expenses  
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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
OPERATION OF TRUCKS	5405	24,171.15	9,314.25	25,000.00	14,516.07	.00	25,000.00
COMMUNICATION	5420	823.31	901.38	1,000.00	900.01	.00	1,000.00
EDUCATION	5427	483.08	.00	6,000.00	.00	.00	6,000.00
UTILITIES	5440	2,543.31	2,553.35	5,000.00	1,601.12	.00	5,000.00
MISC	5500	.00	.00	.00	.00	.00	
TOTAL FIRE DEPT / NORTH	9999	46,737.58	40,063.81	69,250.00	19,276.54	.00	74,250.00
GOLF COURSE (1137)							
PART-TIME SALARY	5108	.00	.00	.00	.00	.00	76,757.20
SOCIAL SECURITY	5201	.00	.00	.00	.00	.00	5,871.93
RETIREMENT	5203	.00	.00	.00	.00	.00	10,653.90
MAINT & SUPPLIES	5356	.00	.00	.00	.00	.00	1,000,000.00
UTILITIES	5440	.00	.00	.00	.00	.00	25,000.00
GOLF COURSE TOTAL	9999	.00	.00	.00	.00	.00	1,118,283.03
HEALTH & COMPLIANCE DEPARTMENTS (1140)							
HEALTH CONTRACT OFFICER	5102	18,000.00	18,000.00	18,000.00	13,500.00	.00	18,000.00
TOTAL HEALTH OFFICER	9999	18,000.00	18,000.00	18,000.00	13,500.00	.00	18,000.00
JUDICIAL DISTRICT ATTORNEY (1150)							
OFFICIAL SUPPLEMENT/ENGLI	5101	13,939.20	14,419.20	14,419.20	12,016.00	.00	14,419.20
ADA-	5102	9,840.00	7,216.00	11,858.00	.00	.00	11,858.00
VAC-N. PEREZ	5103	3,512.48	5,281.02	5,349.50	3,566.32	.00	5,349.50
INVESTIGATOR-M. BRYANT	5104	12,322.08	14,588.00	14,588.20	12,156.80	.00	14,588.20
LA OZONA-	5105	9,643.58	1,220.25	7,728.80	.00	.00	7,728.80
LA-K. SUAREZ	5106	4,317.00	5,783.00	5,782.70	4,818.90	.00	5,782.70
PART-TIME SALARY-CROCKETT	5108	.00	.00	5,917.20	.00	.00	5,917.20
LA- C. RUTHERFORD	5109	4,437.00	5,915.00	5,914.70	4,928.90	.00	5,914.70
LA-L. STOKES	5112	.00	5,354.31	7,728.80	6,440.70	.00	7,728.80
ADA-	5116	9,600.00	10,560.00	11,594.00	483.09	.00	11,594.00
LA-	5117	3,237.75	3,632.13	5,349.50	.00	.00	5,349.50
ADA-C. CUTBIRTH	5135	2,610.00	2,871.00	2,871.00	717.75	.00	2,871.00
7-2015-2YR STATE SUPPLEME	5151	.00	.00	.00	.00	.00	
LONGEVITY	5152	367.02	249.36	500.00	.00	.00	500.00
SEASONAL SALARY	5153	1,059.09	1,127.26	3,500.00	783.75	.00	3,500.00
SOCIAL SECURITY	5201	5,728.53	5,983.84	7,906.25	3,512.30	.00	7,915.88
HEALTH INS SHARE	5202	1,511.12	2,688.70	35,000.00	3,473.58	.00	35,000.00
RETIREMENT	5203	10,237.60	10,336.21	13,859.13	5,943.33	.00	13,876.61
OFFICE SUPPLY/EQUIP	5310	3,075.47	3,600.00	3,600.00	365.15	.00	3,600.00
FUEL	5330	1,992.65	3,000.00	3,000.00	.00	.00	3,000.00
PROFESSIONAL SERVICES	5400	900.92	188.83	5,000.00	2,998.00	.00	5,000.00
TRAVEL	5425	2,522.16	3,817.42	4,000.00	420.55	.00	4,000.00
REGISTRATION FEES	5427	1,407.50	.00	2,000.00	.00	.00	2,000.00
DUES & SUBSCRIPTIONS	5430	55.00	350.00	350.00	.00	.00	350.00
R&M VEHICLES	5454	159.63	1,692.84	1,800.00	7.50	.00	1,800.00
COMPUTER EXPENSE	5462	.00	3,500.00	3,500.00	.00	.00	3,500.00
R&M OFFICE EQUIPMENT	5572	.00	.00	.00	.00	.00	
LAW LIBRARY	5820	1,868.24	3,000.00	3,000.00	726.33	.00	3,000.00
TOTAL JUDICIAL DISTRICT A	9999	104,344.02	116,374.37	186,116.98	63,358.95	.00	186,144.09
JUDGE OFFICE (1160)							
OFFICIAL SALARY	5101	62,773.08	65,173.08	75,173.08	62,644.20	.00	75,173.08

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
SECRETARY SUPPLEMENT	5105	2,400.12	2,522.18	2,700.36	2,250.30	.00	2,700.36
STATE SUPPLEMENT	5151	25,291.88	25,200.00	25,200.00	21,000.00	.00	25,200.00
SOCIAL SECURITY	5201	6,889.02	7,074.99	7,885.12	6,544.70	.00	7,885.12
HEALTH INSURANCE	5202	10,008.60	10,678.92	11,373.24	9,477.70	.00	12,051.48
RETIREMENT	5203	12,551.47	12,453.00	14,306.59	11,312.30	.00	14,306.59
OFFICE EXPENSE	5310	12,417.99	8,360.59	15,500.00	7,888.32	.00	15,500.00
EDUCATION-TRAVEL	5427	1,361.21	1,762.40	3,000.00	2,284.44	.00	3,000.00
MISC	5500	.00	155.85	.00	.00	.00	
TOTAL JUDGE OFFICE	9999	133,693.37	133,381.01	155,138.39	123,401.96	.00	155,816.63
JUDICIAL DISTRICT (1170)							
OFFICIAL SALARY	5101	8,949.96	8,949.96	8,950.00	7,458.30	.00	8,950.00
COURT REPORTER SALARY	5110	14,469.84	16,883.79	20,200.31	16,209.50	.00	20,200.31
	5113	.00	.00	.00	.00	.00	
ADMINISTRATOR SALARY	5116	9,855.60	12,255.60	14,093.94	11,745.00	.00	14,093.94
PART-TIME SALARY CROCKETT	5131	.00	1,200.00	1,200.00	1,200.00	.00	1,200.00
SOCIAL SECURITY	5201	1,860.84	2,229.12	3,399.99	2,138.48	.00	3,399.99
HEALTH INSURANCE	5202	.00	.00	2,500.00	.00	.00	2,500.00
RETIREMENT	5203	4,617.06	5,104.14	6,168.86	4,658.30	.00	6,168.86
SUPPLIES	5311	604.15	25.14	500.00	6.99	.00	500.00
PROFESSIONAL SERVICE	5400	5,436.93	4,608.52	20,000.00	8,609.90	.00	20,000.00
CRT APPT ATTORNEY	5416	67,837.50	42,722.50	60,000.00	37,052.00	.00	60,000.00
COURT COSTS	5417	.00	.00	10.00	.00	.00	10.00
COMMUNICATION	5420	101.26	117.53	500.00	85.50	.00	500.00
EDUCATION	5427	89.00	.00	1,500.00	.00	.00	1,500.00
COMPUTER/SOFTWARE MAINTEN	5470	.00	.00	31,000.00	.00	.00	31,000.00
COURT REPORTER	5476	48.16	326.16	3,000.00	271.81	.00	3,000.00
DIST JURORS	5485	38,728.53	3,350.00-	15,000.00	1,990.80	.00	15,000.00
MISC	5500	2,578.27	690.08	3,000.00	584.89	.00	3,000.00
TOTAL JUDICIAL DISTRICT	9999	155,177.10	91,762.54	191,023.10	92,011.47	.00	191,023.10
JURY (1180)							
PROFESSIONAL SERVICE	5400	1,491.10	1,757.15	3,000.00	1,350.35	.00	3,000.00
CRT APPT COURT REPORTER	5415	.00	.00	3,000.00	.00	.00	3,000.00
CRT APPT ATTORNEY	5416	18,367.50	23,685.00	35,000.00	23,013.00	.00	35,000.00
COURT COSTS	5417	.00	.00	10.00	.00	.00	10.00
TV-VCR COURTROOM	5465	4,369.44	2,283.27	3,000.00	1,510.69	.00	3,000.00
JUROR MEALS	5483	.00	.00	1,500.00	.00	.00	1,500.00
JURORS	5484	.00	1,090.00	2,500.00	.00	.00	2,500.00
TOTAL JURY	9999	24,228.04	28,815.42	48,010.00	25,874.04	.00	48,010.00
JUSTICE OF THE PEACE (1190)							
OFFICIAL SALARY	5101	62,773.08	65,173.08	75,173.08	62,644.20	.00	75,173.08
JP CLERK	5108	99,485.08	104,894.82	126,334.16	105,035.51	.00	126,334.16
SOCIAL SECURITY	5201	11,598.39	12,160.46	15,465.79	12,090.72	.00	15,465.79
HEALTH INSURANCE	5202	30,025.80	32,036.76	34,119.72	28,433.10	.00	36,154.44
RETIREMENT	5203	22,600.10	22,879.84	28,060.81	22,155.90	.00	28,060.81
OFFICE EXPENSE	5310	2,382.94	1,957.29	3,000.00	1,705.73	.00	3,000.00
PROFESSIONAL SERVICE	5400	.00	.00	200.00	.00	.00	200.00
COMMUNICATION	5420	660.00	660.00	660.00	550.00	.00	660.00
EDUCATION-TRAVEL	5427	728.69	1,059.35	2,500.00	963.31	.00	2,000.00
COMPUTER MAINTENANCE	5470	7,200.00	96,148.21	83,000.00	73,530.41	.00	9,000.00

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
TOTAL JUSTICE OF THE PEAC	9999	237,454.08	336,969.81	368,513.56	307,108.88	.00	296,048.28
LEC DISPATCH (1200)							
HOUSING INMATES	5049	.00	.00	.00	.00	.00	
NON-COUNTY INMATE EXPENSE	5050	.00	.00	.00	.00	.00	
SUPERVISOR SALARY/HEAD	5109	57,067.08	59,467.08	65,900.08	57,028.23	.00	65,900.08
DISPATCHER SALARY	5120	321,371.16	333,102.48	355,800.48	291,432.52	.00	354,600.50
OVERTIME SALARY	5150	41,581.59	24,897.00	45,000.00	37,403.26	.00	45,000.00
SOCIAL SECURITY	5201	30,275.93	30,249.09	35,702.59	28,621.47	.00	35,610.79
HEALTH INSURANCE	5202	67,571.85	74,752.44	79,612.68	61,605.05	.00	84,360.36
RETIREMENT	5203	58,260.77	55,942.72	64,778.04	50,818.28	.00	64,611.48
UNIFORMS	5205	960.00	475.00	1,000.00	35.24	.00	1,000.00
OFFICE EXPENSE	5310	17,409.65	12,953.36	15,000.00	10,469.05	.00	15,000.00
MAINT & REPAIRS	5350	.00	.00	.00	.00	.00	
MEDICAL SERVICES	5391	.00	.00	.00	.00	.00	
EMPLOYEE EXPENSE	5411	535.00	632.13	1,000.00	595.00	.00	1,000.00
COMMUNICATION	5420	10,734.56	10,047.52	10,000.00	8,046.97	.00	10,000.00
EDUCATION	5427	825.00	825.00	1,000.00	50.00	.00	1,000.00
COMM EQUIPMENT	5429	.00	.00	6,000.00	6,000.00	.00	6,000.00
UTILITIES	5440	296.97	284.03	600.00	249.14	.00	600.00
TOTAL DISPATCH	9999	606,889.56	603,627.85	681,393.87	552,354.21	.00	684,683.21
LEC JAIL (1210)							
NON-COUNTY INMATE EXPENSE	5050	.00	.00	10.00	.00	.00	10.00
ADMINISTRATOR SALARY	5116	57,900.00	63,000.00	73,900.00	61,583.30	.00	73,900.00
COOK SALARY	5130	69,951.64	72,349.22	91,200.00	75,400.00	.00	91,200.00
JAILER SALARY	5133	251,310.52	250,426.83	330,000.00	262,754.82	.00	333,600.00
DOCTOR/PART-TIME	5135	42,000.00	50,166.69	42,000.00	35,000.00	.00	42,000.00
OVERTIME SALARY	5150	12,929.65	18,764.90	30,000.00	16,608.06	.00	30,000.00
SOCIAL SECURITY	5201	28,536.13	29,537.56	40,220.64	30,119.49	.00	40,496.04
HEALTH INSURANCE	5202	80,074.39	77,434.34	102,359.16	81,508.22	.00	108,463.32
RETIREMENT	5203	54,266.86	54,357.49	72,975.49	54,905.17	.00	73,475.17
UNIFORMS	5205	1,925.46	3,677.39	5,000.00	4,965.18	.00	5,000.00
OFFICE EXPENSE	5310	11,508.08	9,142.26	10,000.00	7,193.41	.00	10,000.00
FUEL-TRANSPORT COST	5330	4,087.01	6,068.73	10,000.00	3,959.31	.00	10,000.00
GROCERY	5333	47,985.53	49,688.24	50,000.00	45,221.02	.00	50,000.00
JAIL SUPPLIES	5339	21,445.54	12,597.26	16,000.00	16,044.88	.00	16,000.00
MAINTENANCE & REPAIRS	5350	31,867.67	49,197.11	65,000.00	26,025.84	.00	65,000.00
MEDICAL SERVICES	5391	14,409.15	10,165.86	55,000.00	7,809.24	.00	55,000.00
REC/EDUCATION	5392	.00	8.99	1,000.00	.00	.00	1,000.00
EMPLOYEE EXPENSE	5411	1,457.20	1,974.38	4,000.00	1,318.58	.00	4,000.00
COMMUNICATION	5420	660.00	660.00	660.00	550.00	.00	660.00
EDUCATION-STAFF	5427	3,196.45	5,680.19	5,000.00	2,639.06	.00	5,000.00
COMM EQUIPMENT	5429	.00	.00	.00	.00	.00	
UTILITIES	5440	55,712.87	56,993.21	80,000.00	45,914.44	.00	75,000.00
COMPUTER EXPENSE	5462	10,268.34	5,520.00	6,500.00	6,200.00	.00	6,500.00
TOTAL LEC JAIL	9999	801,492.49	827,410.65	1,090,825.29	785,720.02	.00	1,096,304.53
LEC PATROL (1220)							
OFFICIAL SALARY	5101	74,731.08	77,131.08	87,296.75	72,747.30	.00	87,296.75
CHIEF DEPUTY	5102	64,471.08	67,771.08	77,936.75	64,947.30	.00	77,936.75
DEPUTIES SALARY	5104	496,865.19	500,876.18	646,500.00	486,217.27	.00	646,500.80
CAPTAIN	5105	188,306.40	195,506.40	213,750.24	178,320.84	.00	213,750.24
MHMR SUPPLEMENT	5110	12,000.00	12,000.00	12,000.00	10,000.00	.00	12,000.00

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
OVERTIME	5150	82,035.78	71,920.90	40,000.00	62,722.45	.00	40,000.00
SERVICE FEE-SHERIFF'S FEE	5160	.00	.00	.00	.00	.00	
SOCIAL SECURITY	5201	68,095.37	68,219.53	83,184.93	59,211.84	.00	83,184.92
HEALTH INSURANCE	5202	132,655.35	143,249.21	170,598.60	127,948.95	.00	180,772.20
RETIREMENT	5203	128,659.82	125,233.25	150,929.00	108,781.64	.00	150,929.00
UNIFORMS	5205	10,309.26	12,009.37	15,100.00	11,595.48	.00	14,000.00
EMC	5306	27,242.52	12,500.65	15,000.00	10,476.60	.00	15,000.00
OFFICE EXPENSE	5310	24,205.16	18,998.25	18,000.00	24,325.11	.00	18,000.00
FUEL	5330	68,883.44	65,990.83	65,000.00	62,826.68	.00	65,000.00
QUALIFYING & AMMO	5336	7,001.38	6,485.00	10,000.00	4,403.19	.00	10,000.00
INVESTIGATION & EVIDENCE	5337	23,649.06	20,832.02	15,000.00	23,132.29	.00	18,000.00
EQUIPMENT	5353	12,171.22	13,806.06	34,000.00	33,526.29	.00	18,000.00
CANINE	5408	1,241.37	1,401.86	2,500.00	1,366.73	.00	2,500.00
WRECKER FEES	5410	.00	.00	500.00	.00	.00	500.00
EMPLOYEE EXPENSE	5411	425.00	436.04	2,000.00	195.00	.00	2,000.00
COMMUNICATION	5420	10,995.00	8,855.00	11,700.00	7,645.00	.00	11,700.00
ELEC.EQUIP	5423	21,065.01	31,001.32	52,000.00	55,880.00	.00	55,880.00
PRISONERS TRANSPORT	5426	.00	.00	.00	.00	.00	
EDUCATION-TRAVEL	5427	9,178.08	4,794.91	15,000.00	928.68	.00	10,000.00
VICTIMS ASSISTANCE	5428	.00	.00	.00	.00	.00	5,000.00
COG TCLEOSE	5440	4,500.00	4,500.00	4,500.00	4,500.00	.00	4,500.00
CARS EXPENSE	5454	59,311.93	52,491.41	45,000.00	58,071.18	.00	55,000.00
TOTAL LEC PATROL	9999	1,527,998.50	1,516,010.35	1,787,496.27	1,469,769.82	.00	1,797,450.66
LIBRARY (1230)							
ASSISTANT SALARY	5103	47,302.08	98,804.16	125,134.16	102,928.40	.00	125,134.16
PART-TIME SALARY	5108	25,342.10	1,298.01	.00	.00	.00	
SUPERVISOR SALARY	5109	51,067.08	53,467.08	63,467.08	52,889.20	.00	63,467.08
SOCIAL SECURITY	5201	9,328.77	11,580.53	14,427.99	16,048.14	.00	14,427.99
HEALTH INSURANCE	5202	20,017.20	29,319.69	34,119.72	26,537.56	.00	36,154.44
RETIREMENT	5203	17,167.80	20,595.12	26,177.85	27,977.96	.00	26,177.85
SUPPLIES	5311	5,107.75	50,108.00	10,600.00	4,936.32	.00	10,600.00
BOOK FUND	5314	17,500.00	15,644.44	17,700.00	14,025.74	.00	17,700.00
EQUIPMENT PURCHASE	5353	1,811.92	2,000.00	2,000.00	337.46	.00	2,000.00
COMMUNICATION	5420	1,471.68	2,103.93	1,500.00	1,999.90	.00	1,500.00
EDUCATION-TRAVEL	5427	2,716.06	3,263.87	3,000.00	1,938.74	.00	4,000.00
COMMUNITY PROGRAMS-EDUCAT	5428	1,000.00	3,306.04	1,826.00	2,337.70	.00	2,500.00
TECHNOLOGY SUPPORT	5472	2,177.19	5,097.02	7,000.00	4,015.01	.00	7,000.00
TOTAL LIBRARY	9999	202,009.63	296,587.89	306,952.80	255,972.13	.00	310,661.52
MAINTENANCE DEPARTMENT (1240)							
PART-TIME SALARY	5108	36,619.19	52,080.60	109,742.56	64,953.40	.00	109,742.56
MAINTENANCE LEADER	5109	58,000.08	60,400.08	67,467.08	55,768.76	.00	67,467.08
WORKMEN SALARY	5115	161,874.24	161,138.65	190,464.24	132,104.07	.00	190,464.24
SOCIAL SECURITY	5201	18,387.50	19,608.93	28,379.50	18,166.00	.00	28,379.50
HEALTH INSURANCE	5202	40,034.40	41,831.03	45,492.96	36,963.03	.00	48,205.92
RETIREMENT	5203	34,172.28	33,435.84	46,910.77	31,232.75	.00	46,910.77
FUEL	5330	13,365.15	9,692.80	15,000.00	7,802.65	.00	15,000.00
MAINT & SUPPLIES	5356	17,787.65	31,861.14	28,000.00	13,490.62	.00	28,000.00
NORTH PARK	5360	17,438.21	16,793.33	18,000.00	17,262.56	.00	22,000.00
SOUTH PARK	5361	118.94	20,025.76	3,000.00	863.92	.00	3,000.00
COMMUNICATION	5420	2,640.00	2,585.00	3,300.00	2,145.00	.00	3,300.00
UTILITIES	5440	52,676.35	36,879.28	50,000.00	25,092.06	.00	50,000.00
TIRES	5456	.00	486.00	1,500.00	1,500.00	.00	2,500.00

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
TOTAL MAINTENANCE DEPARTM	9999	453,113.99	486,818.44	607,257.11	407,344.82	.00	614,970.07
NON-DEPARTMENTAL (1260)							
VETERANS	5030	.00	.00	1,000.00	.00	.00	1,000.00
UNEMPLOYMENT INS	5206	13,235.55	4,504.15	35,000.00	35,034.98	.00	35,000.00
INSURANCE	5282	230,642.54	317,800.68	400,000.00	150,691.62	.00	400,000.00
WELFARE	5302	.00	.00	3,600.00	.00	.00	3,600.00
LOAN TO ANOTHER FUND	5304	.00	.00	500.00	.00	.00	500.00
POSTAGE	5312	11,397.96	20,090.16	19,000.00	11,649.94	.00	19,000.00
COPIER/SUPPLIES	5331	7,376.87	8,886.02	20,000.00	6,713.47	.00	20,000.00
SAFETY	5335	222.99	1,826.66	50,000.00	5,780.00	.00	50,000.00
FURNITURE/EQUIP	5355	3,346.00	835.87	20,000.00	11,511.71	.00	20,000.00
ROAD & BRIDGE	5390	1,560,000.00	2,250,000.00	3,345,865.30	350,000.00	.00	4,452,843.40
AIRPORT	5395	.00	.00	340,000.00	22,120.00	.00	340,000.00
EXTERNAL AUDIT	5401	26,212.27	27,248.55	35,000.00	27,546.85	.00	35,000.00
GOLF CRS MAINT	5405	.00	.00	30,000.00	36,451.87	.00	30,000.00
APPRAISAL DIST	5406	91,116.00	58,603.92	85,000.00	48,243.51	.00	85,000.00
GRANT EXPENSE	5419	30,191.65	30,188.30	35,000.00	35,000.00	.00	35,000.00
COMMUNICATION	5420	114,500.37	193,457.07	140,000.00	146,209.59	.00	140,000.00
HISTORICAL COMMISSION	5424	.00	.00	2,000.00	.00	.00	2,000.00
PREDATORY CONTROL	5431	.00	.00	.00	.00	.00	
ALCHOL & DRUG ABUSE	5432	1,000.00	.00	1,000.00	.00	.00	1,000.00
INFLUENCING LEGISLATIVE O	5433	.00	.00	1.00	.00	.00	1.00
INTERNET TECHNOLOGY FEES	5434	3,919.14	3,550.00	5,000.00	3,550.00	.00	5,000.00
CONTINGENCY	5442	.00	9,100.00	953,946.67	.00	.00	1,000,000.00
TRAILBLAZERS	5444	25,233.12	25,052.58	25,000.00	25,530.93	.00	25,000.00
ELECTION EXPENSE	5498	475.24	.00	45,000.00	.00	.00	45,000.00
MISC & LEGAL	5500	29,094.36	69,708.23	56,000.00	49,989.06	.00	56,000.00
SOIL CONSERVATION	5600	.00	1,500.00	1,500.00	1,500.00	.00	1,500.00
TOTAL NON-DEPARTMENTAL	9999	2,147,964.06	3,013,343.89	5,649,412.97	957,523.53	.00	6,802,444.40
PROBATION (1270)							
JUV OFFICER SUPPLEMENT-UP	5109	9,999.96	12,399.96	26,100.00	14,500.00	.00	26,100.00
SUPPLEMENT-ADULT OFFICER	5152	25,700.04	28,100.04	33,300.04	27,750.00	.00	33,300.04
SOCIAL SECURITY	5201	4,536.36	5,087.16	7,565.86	5,750.30	.00	7,565.86
HEALTH INSURANCE	5202	.00	.00	.00	.00	.00	
RETIREMENT	5203	8,227.89	8,914.35	13,727.33	9,899.50	.00	13,727.33
OFFICE EXPENSE	5310	5,192.52	5,895.61	6,147.76	4,089.80	.00	6,000.00
CARS EXPENSE	5454	1,659.77	267.09	24,000.00	20,251.65	.00	4,000.00
REAGAN COUNTY SECRETARY	5570	23,600.04	26,000.04	39,500.04	32,916.70	.00	39,500.04
JUV PROB DISTRICT-UPON	5571	54,241.00	54,241.00	75,000.00	75,000.00	.00	75,000.00
JUVENILE DETENTION	5572	.00	2,520.00	4,000.00	.00	.00	4,000.00
TOTAL PROBATION	9999	133,157.58	143,425.25	229,341.03	190,157.95	.00	209,193.27
PUBLIC TRANSPORTATION (1280)							
COG TRANSPORTATION	5153	3,345.63	4,347.78	12,000.00	2,483.21	.00	12,000.00
INTERLOCAL GRANT	5154	50,063.50	70,088.90	67,000.00	45,057.15	.00	67,000.00
TOTAL PUBLIC TRANSPORTATI	9999	53,409.13	74,436.68	79,000.00	47,540.36	.00	79,000.00
SWIMMING POOLS (1290)							
TEMPORARY SALARY	5107	60,780.00	92,360.60	98,560.00	49,056.00	.00	98,560.00
SOCIAL SECURITY	5201	4,649.74	7,065.62	7,539.84	3,752.76	.00	7,539.84

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 100 ) GENERAL FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
MAINT & SUPPLIES	5356	14,258.80	26,316.75	88,000.00	18,699.24	.00	88,000.00
COMMUNICATION	5420	887.85	.00	1,200.00	.00	.00	1,200.00
UTILITIES	5440	15,043.25	13,918.96	17,000.00	16,791.04	.00	20,000.00
TOTAL SWIMMING POOLS	9999	95,619.64	139,661.93	212,299.84	88,299.04	.00	215,299.84
TAX OFFICE (1300)							
CHAPTER 19 VOTER REG	5012	.00	.00	2,000.00	.00	.00	2,000.00
OFFICIAL SALARY	5101	62,773.08	65,173.08	75,173.08	62,644.20	.00	75,173.08
DEPUTIES SALARY	5104	101,284.16	106,334.16	126,334.16	105,278.40	.00	126,334.16
PART-TIME SALARY	5108	.00	.00	1,500.00	.00	.00	1,500.00
OVERTIME SALARY	5150	.00	.00	2,622.10	2,622.10	.00	
SOCIAL SECURITY	5201	12,084.76	12,704.28	15,730.63	12,700.08	.00	15,530.05
HEALTH INSURANCE	5202	30,025.80	32,036.76	34,119.72	28,433.10	.00	36,154.44
RETIREMENT	5203	22,764.22	22,990.53	28,177.40	22,460.72	.00	28,177.40
OFFICE EXPENSE	5310	5,920.13	5,993.29	6,000.00	5,089.39	.00	6,000.00
EDUCATION	5427	4,550.16	2,103.45	5,500.00	4,832.66	.00	5,500.00
PUBLICATIONS & NOTICES	5430	.00	.00	800.00	.00	.00	800.00
COMPUTER CONTRACT	5462	52,053.80	50,236.02	54,450.00	56,515.91	.00	62,000.00
COMPUTER HARDWARE	5470	1,399.98	.00	7,900.00	.00	.00	7,900.00
MOTOR VEHICLE EXPENSE	5481	.00	.00	200.00	.00	.00	200.00
VOTER REGISTRATION EXPENS	5482	138.00	281.38	700.00	.00	.00	200.00
TOTAL TAX OFFICE	9999	292,994.09	297,852.95	361,207.09	300,576.56	.00	367,469.13
TREASURER'S OFFICE (1310)							
OFFICIAL SALARY	5101	62,853.67	65,173.08	75,173.08	62,644.20	.00	75,173.08
ASSISTANT SALARY	5103	.00	.00	46,009.08	6,178.28	.00	46,009.08
SOCIAL SECURITY	5201	4,804.94	4,985.76	9,270.44	5,264.84	.00	9,270.44
HEALTH INSURANCE	5202	879.76	67.08	11,373.24	55.90	.00	12,051.48
RETIREMENT	5203	8,720.40	8,736.42	16,820.08	9,063.88	.00	16,820.08
OFFICE EXPENSE	5310	5,439.23	4,303.68	7,000.00	2,499.42	.00	7,000.00
EDUCATION	5427	2,367.47	2,093.48	3,500.00	2,271.76	.00	3,500.00
COMPUTER EXPENSE	5462	340.99	.00	3,000.00	2,654.81	.00	3,000.00
MISC	5500	.00	.00	660.00	.00	.00	660.00
TOTAL TREASURER'S OFFICE	9999	85,406.46	85,359.50	172,805.92	90,633.09	.00	173,484.16
TOTAL EXP - GENERAL FUND	0999	10,114,092.77	11,516,606.05	18,065,063.91	9,224,107.57	.00	22,247,131.47





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BUDGET ANALYSIS WORKSHEET -- ( FUND: 105 ) ROAD & BRIDGE FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-ROAD & BRIDGE FUND (105)							
GRANTS	2018	.00	.00	.00	.00	.00	
OFFICIAL'S SALARY	5101	216,404.16	226,004.16	246,004.16	205,003.60	.00	246,004.16
P-T, SEASONAL, TEMP HELP	5108	.00	.00	12,000.00	.00	.00	12,000.00
SUPERVISORS	5109	116,000.16	120,800.16	134,934.16	82,075.26	.00	134,934.16
WORKMEN SALARY	5115	261,728.02	278,611.02	317,440.40	298,124.09	.00	317,440.40
OVERTIME	5150	27,440.53	29,369.08	78,411.40	1,575.54	.00	78,000.00
SOCIAL SECURITY	5201	47,040.25	48,325.12	60,443.68	43,505.70	.00	60,443.68
HEALTH INSURANCE	5202	110,094.60	113,929.52	125,105.64	101,411.39	.00	132,566.28
RETIREMENT	5203	86,516.06	87,955.61	108,001.68	77,372.76	.00	108,001.68
FUEL & OIL	5330	154,167.69	104,906.58	160,000.00	81,627.05	.00	160,000.00
SAFETY	5335	203.00	386.50	1,400.00	191.50	.00	1,400.00
EQUIPMENT PURCHASE	5353	163,010.97	.00	300,000.00	177,284.70	.00	450,000.00
MAINT. & SUPPLIES	5356	155,462.90	155,548.10	160,000.00	124,612.25	.00	160,000.00
PAVING	5417	2,199,438.26	3,645,669.46	3,360,000.00	54,597.50	.00	3,360,000.00
CATTLE GUARDS	5418	.00	47,840.08	50,000.00	25,317.12	.00	50,000.00
COMMUNICATION	5420	3,935.18	3,723.69	8,000.00	715.00	.00	8,000.00
EDUCATION	5427	4,096.90	5,490.07	7,000.00	5,414.72	.00	7,000.00
UTILITIES	5440	6,269.59	7,410.27	10,000.00	1,746.14	.00	10,000.00
TIRES	5456	37,188.43	16,912.13	48,000.00	7,843.91	.00	48,000.00
TIRE REPAIRS	5457	1,422.00	827.00	4,500.00	424.00	.00	4,500.00
WATER/CALICHE/CONTRACTORS	5487	743,118.16	667,217.60	1,000,000.00	314,147.02	.00	1,000,000.00
MISC-TRAVEL/MEAL	5500	.00	.00	5,500.00	.00	.00	5,500.00
TOTAL EXP - ROAD & BRIDGE	0999	4,333,536.86	5,560,926.15	6,196,741.12	1,602,989.25	.00	6,353,790.36





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BUDGET ANALYSIS WORKSHEET -- ( FUND: 115 ) AIRPORT FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
=====							
REVENUES - AIRPORT FUND (115)							
GRANTS	2018	9,283.99	46,393.68	5,000.00	22,219.30	.00	5,000.00
AIRPORT FUEL SYSTEM	2120	133,199.83	137,657.84	35,000.00	142,641.01	.00	35,000.00
TRANSFER FROM GENERAL FUN	2390	.00	.00	340,000.00	22,120.00	.00	340,000.00
-----							
TOTAL REV-AIRPORT FUND	0999	142,483.82	184,051.52	380,000.00	186,980.31	.00	380,000.00
=====							



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BUDGET ANALYSYS WORKSHEET -- ( FUND: 120 ) TRUST AND AGENCY FUND  
For REAGAN COUNTY  
Budget Analysis worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
=====							
REVENUES - TRUST AGENCY (120)							
INTEREST EARNED	2052	.00	.00	.00	.00	.00	
ABUSED CHILDREN	2714	.00	.00	.00	.00	.00	
BREATH ALCOHOL	2715	.00	.00	.00	.00	.00	
CHILD SAFETY	2716	.00	.00	.00	.00	.00	
CJPF	2717	.00	.00	.00	.00	.00	
FEES TO CLERKS	2718	.00	.00	.00	.00	.00	
CVOC	2719	45.00	.00	.00	.00	.00	
COMPREHENSIVE REHABILITAT	2720	.00	.00	.00	.00	.00	
CONSOLIDATED COURT COSTS	2721	10,961.40	6,639.24	.00	4,758.92	.00	
CRIME STOPPERS	2722	.00	.00	.00	.00	.00	
DPS ARREST FEES	2723	3,547.61	2,008.83	.00	1,816.31	.00	
FUGITIVE APPREHENSIVE	2724	5.00	.00	.00	.00	.00	
GENERAL REVENUE	2725	.00	.00	.00	.00	.00	
GRAFFITI ERADICATION	2726	.00	.00	.00	.00	.00	
INDIGENT LEGAL - COUNTY	2727	96.00	.00	.00	.00	.00	
JCPT	2728	2.00	.00	.00	.00	.00	
JUROR DONATION	2729	130.00	20.00	.00	60.00	.00	
JURY FEES	2730	.00	.00	.00	.00	.00	
JUVENILE CRIME & DELINQUE	2731	.25	.00	.00	.00	.00	
JUVENILE PROBATION DIVERS	2732	.00	.00	.00	.00	.00	
LEMI	2733	.00	.00	.00	.00	.00	
LEOA	2734	.00	.00	.00	.00	.00	
LEOCE	2735	.00	.00	.00	.00	.00	
OCL	2736	.00	.00	.00	.00	.00	
SERV OF PEACE OFFICERS	2737	.00	.00	.00	.00	.00	
SERV OF PROSECUTORS	2738	.00	.00	.00	.00	.00	
TEXAS WEIGHT VIOLATIONS	2739	22,904.90	55,509.30	.00	9,950.00	.00	
TIME PAYMENT	2740	890.88	608.55	.00	219.86	.00	
TRAFFIC	2741	1,905.50	1,701.36	.00	1,859.00	.00	
TRAFFIC FTA	2742	5,576.59	3,885.82	.00	2,954.77	.00	
VISUAL RECORDING	2743	251.84	125.09	.00	61.12	.00	
WITNESS FEES	2744	.00	.00	.00	.00	.00	
CJC CORRECTIONAL MGMT	2745	.00	.00	.00	.00	.00	
FNTC-SEATBELT ADULT	2746	.00	.00	.00	.00	.00	
FNTC-1 SEAT BELT CHILD	2747	1,395.69	661.80	.00	1,012.00	.00	
BAIL BOND	2748	1,065.00	1,470.00	.00	1,575.00	.00	
DNA TEST	2749	358.96	255.60	.00	3.40	.00	
EMS TRAUMA	2750	748.08	780.27	.00	369.29	.00	
DRUG COURT PROGRAM (HB 53	2751	310.27	60.51	.00	28.55	.00	
PEACE OFFICER FEE	2753	.00	.00	.00	.00	.00	
STATE TRAFFIC FEE	2754	3,682.48	2,088.47	.00	1,200.00	.00	
SEXUAL ASSAULT/SUBSTANCE	2755	235.00	870.00	.00	170.00	.00	
BIRTH CERTIFICATE	2756	246.60	288.00	.00	167.40	.00	
MARRIAGE CERTIFICATE	2757	450.00	402.50	.00	432.50	.00	
DECLARATION INFORMAL MARR	2758	.00	.00	.00	.00	.00	
NONDISCLOSURE FEES	2759	.00	.00	.00	.00	.00	
DIV/FAM/ILS	2761	270.00	.00	.00	.00	.00	
JUDICIAL-CIVIL FEE	2762	120.00	.00	.00	.00	.00	
INDIGENT LEGAL- DISTRICT	2763	315.89	30.00	.00	60.00	.00	
JUDICIAL-CRIMINAL FEE	2764	21.46	.00	.00	.00	.00	
OTHER CIVIL/ILS	2765	1,200.00	150.00	.00	60.00	.00	
JURY SERVICE	2766	.00	.00	.00	.00	.00	
FAMILY PROTECTION FEE	2767	.00	.00	.00	.00	.00	
SJRF-STATE JURY REIMBURSE	2768	1,018.61	645.56	.00	466.97	.00	
JSF-JUDICIAL SALARY	2769	2,912.69	1,094.89	.00	784.59	.00	



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BUDGET ANALYSIS WORKSHEET -- ( FUND: 120 ) TRUST AND AGENCY FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
INDIGENT DEFENSE COURT CO	2770	508.47	322.98	.00	233.54	.00	
E-FILING	2771	1,291.60	99.65	.00	64.74	.00	
CJDF CIVIL JUSTICE DATA F	2772	12.83	7.78	.00	4.47	.00	
CHILD SAFETY SEAT	2773	.00	.00	.00	.00	.00	
TPDF-TRUANCY PREV-100% ST	2774	459.82	289.12	.00	227.65	.00	
CJCPT FEE	2775	245.00	10.00	.00	10.00	.00	
TRAFFIC 9.1.19	2776	25,712.55	24,765.33	.00	29,098.35	.00	
TIME PAYMENT 1.1.20	2777	2,383.64	2,469.88	.00	1,955.07	.00	
ST CONS COURT COSTS (SCCC	2778	65,264.65	57,787.28	.00	62,444.05	.00	
DPSC-FTA 1.1.20	2779	1,783.34	1,535.80	.00	1,460.99	.00	
EXPUNCTION FILING FEE 1.1	2780	.00	.00	.00	.00	.00	
JP-LO CON CRT COSTS 1.1.2	2781	.00	.00	.00	.00	.00	
DWI TRAFFIC FINE 9.1.19	2782	.00	.00	.00	.00	.00	
CNTY DISPUTE RESOLUTION F	2783	985.00	975.00	.00	1,280.00	.00	
CURRENT ADVALOREM TAXES	2784	159,314.60	167,558.61	.00	124,788.54	.00	
STATE BASE COMP FEE	2785	2,486.06	1,219.00	.00	3,163.00	.00	
NON SUSPENSION FINE	2786	.00	.00	.00	.00	.00	
DIV/FAM/ILS	5761	.00	.00	.00	.00	.00	
TOTAL REV-TRUST AGENCY	0999	161,800.66	168,777.61	.00	127,951.54	.00	

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BUDGET ANALYSYS WORKSHEET -- ( FUND: 120 ) TRUST AND AGENCY FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-TRUST AGENCY (120)							
CONSOLIDATED COURT COSTS	2721	.00	.00	.00	.00	.00	
CRIME STOPPERS	2722	.00	.00	.00	.00	.00	
ABUSED CHILDREN	5714	.00	.00	.00	.00	.00	
BREATH ALCOHOL	5715	.00	.00	.00	.00	.00	
CHILD SAFETY	5716	.00	.00	.00	.00	.00	
CJPF	5717	.00	.00	.00	.00	.00	
CLERKS	5718	.00	.00	.00	.00	.00	
CVOC	5719	75.00	.00	.00	.00	.00	
COMPREHENSIVE REHAB	5720	.00	.00	.00	.00	.00	
CONSOLIDATED COURT COST	5721	12,176.65	7,039.24	.00	5,568.43	.00	
CRIME STOPPERS	5722	.00	.00	.00	.00	.00	
DPS ARREST FEES	5723	3,355.33	2,272.80	.00	2,050.41	.00	
FUGITIVE APPREHENSIVE	5724	4.50	.00	.00	.00	.00	
GENERAL REVENUE	5725	.50	.00	.00	.00	.00	
GRAFFITI ERADICATION	5726	.00	.00	.00	.00	.00	
INDIGENT LEGAL- COUNTY	5727	160.00	10.00	.00	.00	.00	
JCPT	5728	2.00	.00	.00	.00	.00	
JUROR DONATION	5729	100.00	40.00	.00	30.00	.00	
JURY FEES	5730	.00	.00	.00	.00	.00	
JUVENILE CRIME & DELINQUE	5731	.25	.00	.00	.00	.00	
JUVENILE PROBATION DIVERS	5732	.00	.00	.00	.00	.00	
LEMI	5733	.00	.00	.00	.00	.00	
LEOA	5734	.00	.00	.00	.00	.00	
LEOCE	5735	.00	.00	.00	.00	.00	
OCL	5736	.00	.00	.00	.00	.00	
PEACE OFFICERS SERVICE	5737	.00	.00	.00	.00	.00	
PROSECUTORS SERVICES FEES	5738	.00	.00	.00	.00	.00	
TEXAS WEIGHT VIOLATIONS	5739	16,610.47	54,259.30	.00	18,400.00	.00	
TIME PAYMENT	5740	954.91	590.16	.00	305.25	.00	
TRAFFIC	5741	1,931.11	1,836.75	.00	2,033.00	.00	
TRAFFIC FTA	5742	7,086.00	5,142.00	.00	4,494.00	.00	
VISUAL RECORDING	5743	227.60	146.24	.00	64.21	.00	
WITNESS FEES	5744	.00	.00	.00	.00	.00	
CJC CORRECTIONAL MGMT	5745	.00	.00	.00	.00	.00	
FNTC-SEATBELT ADULT	5746	.00	.00	.00	.00	.00	
FNTC-SEATBELT CHILD	5747	1,551.60	1,254.00	.00	661.80	.00	
BAIL BOND	5748	1,065.00	1,200.00	.00	1,815.00	.00	
DNA TEST	5749	413.96	289.60	.00	3.40	.00	
EMS TRAUMA	5750	617.15	889.41	.00	391.08	.00	
SPECIALTY DRUG COURT (HB	5751	334.21	76.13	.00	28.55	.00	
JUD FUND-STAT CTY CRT	5752	.00	.00	.00	.00	.00	
PEACE OFFICER FEE	5753	.00	.00	.00	.00	.00	
STATE TRAFFIC FEE	5754	3,952.00	2,332.42	.00	1,380.00	.00	
SEXUAL ASSAULT/SUBSTANCE	5755	365.00	850.00	.00	210.00	.00	
BIRTH CERTIFICATE	5756	232.20	300.60	.00	217.80	.00	
MARRIAGE CERTIFICATE	5757	420.00	360.00	.00	505.00	.00	
DECLARATION INFORMAL MARR	5758	.00	.00	.00	.00	.00	
NONDISCLOSURE FEE	5759	.00	.00	.00	.00	.00	
JUDICIAL FUND	5760	.00	.00	.00	.00	.00	
DIV/FAM/ILS	5761	360.00	.00	.00	.00	.00	
JUDICIAL-CIVIL FEE	5762	160.00	40.00	.00	.00	.00	
INDIGENT LEGAL - DISTRICT	5763	375.89	30.00	.00	80.00	.00	
JUDICIAL-CRIMINAL FEE	5764	21.46	.00	.00	.00	.00	
OTHER CIVIL/ILS	5765	1,400.00	150.00	.00	160.00	.00	
JURY SERVICE	5766	.00	.00	.00	.00	.00	

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 120 ) TRUST AND AGENCY FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
FAMILY PROTECTION FEE	5767	.00	.00	.00	.00	.00	
SJRF-STATE JURY REIMBURSE	5768	1,134.95	683.22	.00	547.84	.00	
JSF-JUDICIAL SALARY	5769	3,381.19	1,193.36	.00	989.92	.00	
INDIGENT DEFENSE COURT CO	5770	566.65	341.79	.00	273.99	.00	
E-FILING	5771	1,669.41	130.93	.00	124.77	.00	
CJDF CIVIL JUSTICE DATA F	5772	14.15	8.53	.00	5.23	.00	
CHILD SAFETY SEAT	5773	.00	.00	.00	.00	.00	
TPDF-TRUANCY PREV-100% ST	5774	513.68	298.38	.00	265.13	.00	
CJCPT FEE	5775	330.00	20.00	.00	15.00	.00	
TRAFFIC 9.1.19	5776	25,643.55	26,871.40	.00	31,567.28	.00	
TIME PAYMENT 1.1.20	5777	2,403.17	2,498.20	.00	2,230.42	.00	
ST CON CRT COSTS (SCCC) 1	5778	61,874.53	63,802.49	.00	68,449.89	.00	
DPSC - FTA 1.1.20	5779	664.00	648.00	.00	656.00	.00	
EXPUNCTION FILING FEE 1.1	5780	.00	.00	.00	.00	.00	
JP LO CONS CRT COSTS 1.1.	5781	.00	.00	.00	.00	.00	
DWI TRAFFIC FINE 9.1.19	5782	.00	.00	.00	.00	.00	
CNTY DISPUTE RESOLUTION F	5783	680.00	1,100.00	.00	1,460.00	.00	
STATE BASE COMP FEE	5785	2,002.06	1,514.00	.00	3,352.00	.00	
NON SUSPENSION FINE	5786	.00	.00	.00	.00	.00	
TOTAL EXP-TRUST AGENCY	0999	154,830.13	178,218.95	.00	148,335.40	.00	

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BUDGET ANALYSIS WORKSHEET -- ( FUND: 121 ) RTF RECORDS TECHNOLOGY FEE FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - RTF RECORDS TECHNOLOGY (121)							
RTF DISTRICT CLERK	2009	661.97	214.86	1,000.00	184.35	.00	1,000.00
TOTAL REV -	0999	661.97	214.86	1,000.00	184.35	.00	1,000.00



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glprbudw 1.00.m

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - RAF CLERK RECORDS (122)							
RAF CLERK FEES	2009	350.00	30.00	800.00	20.00	.00	800.00
TOTAL REV -	0999	350.00	30.00	800.00	20.00	.00	800.00

BUDGET ANALYSIS WORKSHEET -- ( FUND: 122 ) RAF CLERK RECORDS ARCHIVE TECHNOLOGY PAGE: 25  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

		Budget Year:					
Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
<hr/>							
EXPENSES-RAF CLERK RECORDS (122)							
RAF DISTRICT CLERK	5005	.00	.00	8,500.00	.00	.00	8,500.00
<hr/>							
TOTAL EXP -	0999	.00	.00	8,500.00	.00	.00	8,500.00
<hr/>							









Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET --( FUND: 124 ) 8TH APPELLATE COURT FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-8TH APPELATE COURT (124)							
8TH COURT OF APPEALS	5005	405.00	250.00	.00	335.00	.00	
TOTAL EXP -	0999	405.00	250.00	.00	335.00	.00	









Description		Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-CTY CLERK ARCHIVE FUND (126)								
CTY CLERK ARCHIVE FEE	5005		.00	.00	10,600.00	.00	.00	10,600.00
TOTAL EXP - CTY CLERK ARC	0999		.00	.00	10,600.00	.00	.00	10,600.00





Run Date: 08/25/24  
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glprbudw 1.00.m

BUDGET ANALYSYS WORKSHEET -- ( FUND: 128 ) J.P. TECHNOLOGY FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES -J.P. TECH (128)							
JUSTICE OF THE PEACE	2054	4,627.00	4,004.64	5,000.00	4,237.48	.00	5,000.00
REGISTRATION	2071	.00	.00	.00	.00	.00	
TOTAL REV-J.P. TECH	9999	4,627.00	4,004.64	5,000.00	4,237.48	.00	5,000.00

		Budget Year					
Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
=====							
EXPENSES-J.P. TECH (128)							
COMPUTER EXPENSE	5462	.00	1,200.00	37,000.00	.00	.00	37,000.00
-----							
TOTAL EXP -J.P. TECH	0999	.00	1,200.00	37,000.00	.00	.00	37,000.00
=====							



Run Date: 08/25/24  
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glprbudw 1.00.m

BUDGET ANALYSIS WORKSHEET -- ( FUND: 129 ) GUARDIANSHIP/PROBATE CRT FEE  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-CTY GUARDIAN (129)							
TRANSFER TO GENERAL FUND	5390	.00	.00	.00	.00	.00	
GUARDIAN/PROBATE FUND	5726	.00	.00	750.00	.00	.00	750.00
GUARDINA-PROBATE FEE	5771	.00	.00	750.00	.00	.00	750.00
TOTAL EXP - GUARDIAN/PROB	0999	.00	.00	1,500.00	.00	.00	1,500.00











Run Date: 08/25/24  
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glprbudw 1.00.m

BUDGET ANALYSIS WORKSHEET -- ( FUND: 132 ) CTY CHILD ABUSE PREVENTION FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - CTY CHILD ABUSE (132)							
CLERK	2009	155.36	27.92	10.00	23.26	.00	10.00
TOTAL REV -	0999	155.36	27.92	10.00	23.26	.00	10.00



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glprbudw 1.00.m

BUDGET ANALYSIS WORKSHEET -- ( FUND: 133 ) CLERK OF THE COURT FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - CLK OF THE CRT FUND (133)							
CLK OF THE CRT FUND	2718	5,011.92	3,865.77	400.00	4,450.85	.00	400.00
TOTAL REV-CLK OF THE CRT	0999	5,011.92	3,865.77	400.00	4,450.85	.00	400.00



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glprbudw 1.00.m

BUDGET ANALYSIS WORKSHEET -- ( FUND: 134 ) COUNTY JURY FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES -COUNTY JURY FUND (134)							
COUNTY JURY FEE	2718	695.52	618.45	10.00	789.54	.00	10.00
TOTAL REV-COUNTY JURY FUN	0999	695.52	618.45	10.00	789.54	.00	10.00















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glprbudw 1.00.m

BUDGET ANALYSYS WORKSHEET --( FUND: 137 ) JP COURT SECURITY FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-JP COURT SECURITY (137)							
SECURITY	5020	.00	.00	750.00	.00	.00	750.00
TOTAL EXP -JP COURT SECUR	0999	.00	.00	750.00	.00	.00	750.00

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glprbudw 1.00.m

BUDGET ANALYSIS WORKSHEET -- ( FUND: 138 ) COURT REPORTER SERVICE FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES-CRT RPTR SVC FUND (138)							
CRT REPORTER SVC FEE	2718	116.72	51.88	15.00	56.01	.00	15.00
TOTAL REV-CRT RPTR SVC FU	0999	116.72	51.88	15.00	56.01	.00	15.00



Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-CRT RPTR SVC FUND (138)							
COURT REPORTER EXP.	5718	.00	.00	15.00	.00	.00	15.00
TOTAL EXP-CRT RPTR SVC FU	0999	.00	.00	15.00	.00	.00	15.00

BUDGET ANALYSYS WORKSHEET -- ( FUND: 139 ) LO TRUANCY PREVENTION & DIVERSION FUNPAGE: 58  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES-LO TRUANCY PRVN/DVSN (139)							
LO TRUANCY PRVN/DVSN FEE	2718	4,550.17	4,208.02	10.00	4,717.85	.00	10.00
TOTAL REV-LO TRUANCY PRVN	0999	4,550.17	4,208.02	10.00	4,717.85	.00	10.00

BUDGET ANALYSYS WORKSHEET -- ( FUND: 139 ) LO TRUANCY PREVENTION & DIVERSION FUNPAGE: 59  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

		Budget Year					
Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-LO TRUANCY PRVN/DVSN (139)							
TRUANCY PREVENTION EXP.	5718	.00	.00	10.00	.00	.00	10.00
TOTAL EXP-LO TRUANCY PRVN	0999	.00	.00	10.00	.00	.00	10.00

Run Date: 08/25/24  
Run Time: 17:59:21  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 140 ) DRUG FORFEITURE FUND  
For REAGAN COUNTY  
Budget Analysis worksheet of Revenues  
Budget Year:

PAGE: 60

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES-DRUG FORFEITURE (140)							
FORFIETURED ASSETS	2016	.00	.00	10.00	.00	.00	10.00
TOTAL REV -DRUG FORFIETUR	0999	.00	.00	10.00	.00	.00	10.00













Run Date: 08/25/24  
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BUDGET ANALYSYS WORKSHEET -- ( FUND: 145 ) 4-H EXTENSION SERV PROJ  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

PAGE: 66

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES-4-H PROJECT (145)							
PROJECT FEES	2017	.00	.00	10.00	.00	.00	10.00
TOTAL REV - 4-H EXT FUND	0999	.00	.00	10.00	.00	.00	10.00

Run Date: 08/25/24  
Run Time: 17:59:21  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 145 ) 4-H EXTENSION SERV PROJ  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 67

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-4-H PROJECT (145)							
PROJECT EXPENSE	5017	.00	.00	50.00	.00	.00	50.00
TOTAL EXP - 4-H EXT FUND	0999	.00	.00	50.00	.00	.00	50.00

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - FIRE/EMS CONTRIB FUND (147)							
CONTRIBUTIONS REVENUE-FIR 2030		1,500.00	47,000.00	27,000.00	25,500.00	.00	2,000.00
TOTAL REV - FIRE/EMS CONT	0999	1,500.00	47,000.00	27,000.00	25,500.00	.00	2,000.00

Run Date: 08/25/24  
Run Time: 17:59:21  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 147 ) FIRE/EMS CONTRIBUTION FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 69

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-FIRE/EMS CONTRIB FUND (147)							
CONTRIB. EXP.-SUPPLIES	5311	251.84	.00	11,000.00	6,429.50	.00	6,000.00
CONTRIBUTIONS EXP-EQUIPME	5321	.00	26,714.25	20,000.00	9,129.25	.00	20,000.00
CONTRIB. EXP-COMMUNITY OU	5428	4,242.10	4,540.94	30,500.00	6,563.66	.00	10,000.00
TOTAL EXP - FIRE/EMS CONT	0999	4,493.94	31,255.19	61,500.00	22,122.41	.00	36,000.00

Run Date: 08/25/24  
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BUDGET ANALYSYS WORKSHEET -- ( FUND: 148 ) HAVA GRANT  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

PAGE: 70

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - HAVA GRANT (148)							
INTEREST EARNED	2052	14.14	7.67	10.00	1.69	.00	10.00
HAVA GRANT	2718	39,222.50-	.00	.00	.00	.00	
TOTAL REV - HAVA GRANT	0999	39,208.36-	7.67	10.00	1.69	.00	10.00











Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 151 ) PRETRIAL INTERVENTION PROGRAM  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 75

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
=====							
EXPENSES-PRETRIAL INTERVENTIO (151)							
SECRETARY SALARY	5104	.00	.00	38,080.32	.00	.00	38,080.32
SOCIAL SECURITY	5201	.00	.00	2,913.14	.00	.00	2,913.14
HEALTH INSURANCE	5202	.00	.00	11,373.24	.00	.00	12,051.48
RETIREMENT	5203	.00	.00	5,285.55	.00	.00	5,285.55
PRETRIAL INTERVENT PROGRA	5310	678.05	1,021.04	15,000.00	771.98	.00	15,000.00
-----							
TOTAL EXP -PRETRIAL INTER	0999	678.05	1,021.04	72,652.25	771.98	.00	73,330.49
=====							

















Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 160 ) LEOSE  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

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Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-LEOSE (160)							
EDUCATION	5427	2,000.00	.00	3,000.00	3,565.00	.00	3,000.00
TOTAL EXP - LEOSE FUND	0999	2,000.00	.00	3,000.00	3,565.00	.00	3,000.00



Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 165 ) LAW LIBRARY  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 85

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-LAW LIBRARY (165)							
LAW BOOKS	5030	2,500.00	1,000.00	2,500.00	2,500.00	.00	2,500.00
TOTAL EXP - LAW LIBRARY	0999	2,500.00	1,000.00	2,500.00	2,500.00	.00	2,500.00



Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 170 ) LATERAL ROAD FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 87

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-LATERAL ROAD (170)							
EQUIPMENT	5353	10,000.00	.00	31,000.00	31,000.00	.00	31,000.00
TOTAL EXP -LATERAL ROAD	0999	10,000.00	.00	31,000.00	31,000.00	.00	31,000.00







Run Date: 08/25/24  
Run Time: 17:59:21  
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BUDGET ANALYSYS WORKSHEET -- ( FUND: 186 ) ADULT BOND SUPERVISION FEES  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

PAGE: 90

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES - ADULT BOND SUPERVISION (186)							
PROBATION BOND FEES	2800	570.00	.00	100.00	.00	.00	100.00
TOTAL REV -	0999	570.00	.00	100.00	.00	.00	100.00

For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES-ADULT BOND SUPERVISION (186)							
BOND FEE DISTRIBUTION	5800	.00	.00	750.00	.00	.00	750.00
TOTAL EXP -	0999	.00	.00	750.00	.00	.00	750.00

Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 190 ) D.A.R.E.  
For REAGAN COUNTY  
Budget Analysis Worksheet of Revenues  
Budget Year:

PAGE: 92

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
REVENUES -DARE FUND (190)							
D.A.R.E.	2012	3,390.00	8,011.12	.00	3,353.00	.00	
TOTAL REV -DARE FUND	0999	3,390.00	8,011.12	.00	3,353.00	.00	



















Run Date: 08/25/24  
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BUDGET ANALYSIS WORKSHEET -- ( FUND: 226 ) AMERICAN RESCUE FUND  
For REAGAN COUNTY  
Budget Analysis Worksheet of Expenses  
Budget Year:

PAGE: 101

Description	Line Item	FY2022	FY2023	FY2024	2024 YTD	Estimated	FY25 PROPOSED
EXPENSES- AMERICAN RESCUE FUND (226)							
SUPPLIES	5311	.00	.00	10.00	.00	.00	10.00
EQUIPMENT PURCHASE	5353	.00	228,105.21	470,000.00	356,085.38	.00	125,000.00
PANDEMIC EXP	5355	14,000.00	27,324.54	.00	.00	.00	
TOTAL EXP - AMERICAN RESC	0999	14,000.00	255,429.75	470,010.00	356,085.38	.00	125,010.00

Run Date: 08/25/24  
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BUDGET ANALYSYS WORKSHEET  
For REAGAN COUNTY  
BUDGET SUMMARY FOR ALL FUNDS

PAGE: 102

FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
100	GENERAL FUND	15,917,760.53	22,247,131.47	6,329,370.94-
105	ROAD & BRIDGE FUND	6,353,790.36	6,353,790.36	.00
110	INTEREST & SINKING FUND	.00	.00	.00
115	AIRPORT FUND	380,000.00	1,660,000.00	1,280,000.00-
120	TRUST AND AGENCY FUND	.00	.00	.00
121	RTF RECORDS TECHNOLOGY FEE FUN	1,000.00	10,500.00	9,500.00-
122	RAF CLERK RECORDS ARCHIVE TECH	800.00	8,500.00	7,700.00-
123	COURT FACILITY FEE FUND-CFFF	10.00	10.00	.00
124	8TH APPELLATE COURT FUND	.00	.00	.00
125	CLERK RECORDS MANAGEMENT	20,000.00	190,000.00	170,000.00-
126	CTY CLERK ARCHIVE FUND	24,000.00	10,600.00	13,400.00
127	FAMILY PROTECTION FUND	175.00	2,000.00	1,825.00-
128	J.P. TECHNOLOGY FUND	5,000.00	37,000.00	32,000.00-
129	GUARDIANSHIP/PROBATE CRT FEE	100.00	1,500.00	1,400.00-
130	RECORDS MNGT & PRESERV FUND	1,500.00	26,000.00	24,500.00-
131	DISTRICT CLERK RECORDS MGT FUN	350.00	7,100.00	6,750.00-
132	CTY CHILD ABUSE PREVENTION FUN	10.00	250.00	240.00-
133	CLERK OF THE COURT FUND	400.00	250.00	150.00
134	COUNTY JURY FUND	10.00	7.00	3.00
135	COURT SECURITY FEE	9,000.00	11,000.00	2,000.00-
136	COUNTY SPECIALTY COURT FUND	150.00	200.00	50.00-
137	JP COURT SECURITY FUND	10.00	750.00	740.00-
138	COURT REPORTER SERVICE FUND	15.00	15.00	.00
139	LO TRUANCY PREVENTION & DIVERS	10.00	10.00	.00
140	DRUG FORFEITURE FUND	10.00	1,000.00	990.00-
141	LANGUAGE ACCESS FEE - LAF	.00	.00	.00
142	SCHOOL FUND	220,500.00	242,000.00	21,500.00-
145	4-H EXTENSION SERV PROJ	10.00	50.00	40.00-
147	FIRE/EMS CONTRIBUTION FUND	2,000.00	36,000.00	34,000.00-
148	HAVA GRANT	10.00	130.00	120.00-
150	GRANTS	.00	585.00	585.00-
151	PRETRIAL INTERVENTION PROGRAM	15,000.00	73,330.49	58,330.49-
154	112TH D.A. HOT CHECK FUND	10.00	25.00	15.00-
155	HOT CHECK FUND	10.00	3,000.00	2,990.00-
159	RC BEAUTIFICATION FUND	.00	285.00	285.00-
160	LEOSE	2,000.00	3,000.00	1,000.00-
165	LAW LIBRARY	2,500.00	2,500.00	.00
170	LATERAL ROAD FUND	10,700.00	31,000.00	20,300.00-
185	PROBATION FUND	10.00	1,900.00	1,890.00-
186	ADULT BOND SUPERVISION FEES	100.00	750.00	650.00-
190	D.A.R.E.	.00	.00	.00
215	LIBRARY MEMORIAL FUND	.00	.00	.00
220	ACTIVITY, COMMUNITY, PARK FUND	.00	.00	.00
224	AMBULANCE FUND	.00	.00	.00
226	AMERICAN RESCUE FUND	10.00	125,010.00	125,000.00-
TOTAL ALL FUNDS:		22,966,960.89	31,087,179.32	8,120,218.43-

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

REAGAN COUNTY GENERAL FUND

(325) 884-2131

Taxing Unit Name

Phone (area code and number)

300 PLAZA BIG LAKE, TEXAS 76932

www.co.reagan.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,294,604,677
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 9,294,604,677
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.120682 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>  A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 9,294,604,677
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 368,447</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 126,397</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 494,844
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 494,844
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,294,109,833
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,216,317
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 11,216,317
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 8,965,982,576</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 414,076</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 8,966,396,652

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 0
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 8,966,396,652
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 1,719,650
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 1,719,650
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 8,964,677,002
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.125116 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.137718 /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.120682 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,294,604,677

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

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

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

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

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Vote/Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 11,216,914
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0	
	<b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0	
	<b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0	
	<b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0	
	<b>E. Add Line 30 to 31D.</b>	\$ 11,216,914
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,964,677,002
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.125123 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	<b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ..... \$ 0.000000 /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0	
	<b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ..... \$ 0.000000 /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>51,744</u> <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>75,637</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ <u>-0.000267</u> /\$100 <b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.000042</u> /\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u> <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..... \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.000000</u> /\$100 <b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.000000</u> /\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ <u>0.000000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.125123</u> /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any.</b> Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>4,620,827</u> <b>B. Divide Line 40A by Line 32 and multiply by \$100.....</b> \$ <u>0.051544</u> /\$100 <b>C. Add Line 40B to Line 39.</b>	\$ <u>0.176667</u> /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.182850</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 / \$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate. .... 99.02 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 98.51 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 98.29 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup> ..... 100.00 %</p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,966,396,652
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 / \$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.182850 / \$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 / \$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.195893 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 4,620,827
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,966,396,652
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.051534 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.137718 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.137718 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.195893 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.144359 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,966,396,652
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

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

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

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

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.144359 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.132839 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.132839 /\$100
	D. Adopted Tax Rate.....	\$ 0.132837 /\$100
	E. Subtract D from C.....	\$ 0.000002 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 9,209,308,042
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 184
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.143812 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.143812 /\$100
	D. Adopted Tax Rate.....	\$ 0.143810 /\$100
	E. Subtract D from C.....	\$ 0.000002 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 8,145,596,055
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 162
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.230597 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.230597 /\$100
	D. Adopted Tax Rate.....	\$ 0.230595 /\$100
	E. Subtract D from C.....	\$ 0.000002 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 4,865,966,333
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 97
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 443 /\$100
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.000004 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.144363 /\$100

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

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

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

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

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

<sup>44</sup> Tex. Local Gov't Code §120.007(d)



**SECTION 6: De Minimis Rate**

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.137725 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,966,396,652
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.005576 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.143301 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>46</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0. /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>47</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

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

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

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

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

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

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

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

REAGAN COUNTY GENERAL FUND

Special Road and Bridge

(325) 884-2131

Taxing Unit Name

Phone (area code and number)

300 PLAZA BIG LAKE, TEXAS 76932

www.co.reagan.tx.us

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,293,274,514
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 9,293,274,514
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.012155 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss. Subtract B from A.</b> <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value. Subtract B from A.</b> <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 9,293,274,514
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 368,447 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 98,497 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 466,944
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.  <b>A. Prior year market value:</b> ..... \$ 0 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 466,944
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 9,292,807,570
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,129,540
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,129,540
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 8,964,661,953 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 8,964,661,953

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0	
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 8,964,661,953
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 1,719,650
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 1,719,650
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 8,962,942,303
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.012602 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.137718 /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.012155 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,293,274,514

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

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

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

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

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Amount/Rate
30. Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,129,597
31. Adjusted prior year levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. ....	+ \$ 0
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. ....	\$ 0
E. Add Line 30 to 31D.	\$ 1,129,597
32. Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,962,942,303
33. Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.012602 /\$100
34. Rate adjustment for state criminal justice mandate. <sup>23</sup>	
A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. ....	\$ 0
B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. ....	- \$ 0
C. Subtract B from A and divide by Line 32 and multiply by \$100. ....	\$ _____ /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100
35. Rate adjustment for indigent health care expenditures. <sup>24</sup>	
A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. ....	\$ 0
B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. ....	- \$ 0
C. Subtract B from A and divide by Line 32 and multiply by \$100. ....	\$ _____ /\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ /\$100

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code §26.044<sup>25</sup> Tex. Tax Code §26.0441

Line	voter approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
A.	<b>Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0	
B.	<b>Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. .... \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100	
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
A.	<b>Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0	
B.	<b>Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100	
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ 0.000000 /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	<b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0	
B.	<b>Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... \$	
C.	Subtract B from A and divide by Line 32 and multiply by \$100 .... \$ /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.012602 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ 0	
B.	Divide Line 40A by Line 32 and multiply by \$100 .... \$ 0.000000 /\$100	
C.	Add Line 40B to Line 39.	\$ 0.012602 /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.013043 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the prior year actual collection rate ..... 99.02 % <b>C.</b> Enter the 2022 actual collection rate ..... 98.51 % <b>D.</b> Enter the 2021 actual collection rate ..... 98.29 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,964,661,953
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.013043 /\$100
D49.	<b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0. /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.137718 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.144363 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
 Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68

**De minimis rate.** ..... \$ 0.143301 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

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

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

**print  
here**

CYNTHIA AGUILAR REAGAN COUNTY TAX ASSESSOR-COLLECTOR

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

8/7/2024

Date

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