

MASON COUNTY BUDGET 2025

Adopted August 26, 2024
by Mason County Commissioners Court

Record Vote

Judge Sheree Hardin	Voting Aye
Commissioner Reggie Loeffler, Precinct 1	Voting Aye
Commissioner Fred Estes, Precinct 2	Voting Aye
Commissioner Buddy Schuessler, Precinct 3	Voting Aye
Commissioner Dave Underwood, Precinct 4	Voting Aye

This budget will raise more revenue from property taxes than last year's budget by an amount of \$499,930.00 which is a 11.58 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 \$76,792.00.

<u>TAX RATES</u>	<u>FY 2024</u>	<u>FY 2025</u>
1. Property	\$.600700	\$.642700
2. No New Revenue	\$.530800	\$.576500
3. Voter Approval	\$.580561	\$.599369
4. De Minimis	\$.600700	\$.644700
5. Debt Rate	\$.000000	\$.000000

FILED at 3:33 P M
8-26, 2024

PAM BEAM, Clerk

Co Court, Mason County, Texas

By Pam Beam

ORDER ADOPTING BUDGET FOR CALENDAR YEAR 2025

On this the 26 day of August, A. D. 2024, came on to be considered the Budget for estimated revenues and proposed County expenditures for the period beginning January 1, 2025, and ending December 31, 2025, and it appearing to the Court that said Budget is in accordance with law, and has been duly prepared by the County Judge on a modified accrual basis consistent with generally accepted accounting principles, and duly filed for inspection; that notice has been given in accordance with law for public hearing on the adoption of said Budget; and the said Budget having been duly considered by the Court with amendments thereto and corrections thereof having been made by the Court that the said Budget be, and it is hereby, approved and adopted showing the total appropriation of \$8,547,189.73. It is further ordered by the Court that the totals shown in said Budget for Personal Services, Benefits, Supplies, Other Services and Charges, and Capital Outlay be considered to be Budget Line Items, and that amounts shown for individual items included in such totals be considered to be supplementary information.

Adopted this 26 day of August, 2024.

Sheree Hamdin
Mason County Judge

FILED at 3:34 P M
8-26, 20 24
PAM BEAM, Clerk
Co Court, Mason County, Texas
By Pam Beam

ORDER TO ADOPT TAX RATE MASON COUNTY - YEAR 2024

Motion made by Commissioner Dave Underwood.

Seconded by Commissioner Reggie Loeffler.

"I move that the property tax rate be increased by the adoption of a tax rate of \$0.642700 which is effectively a 6.53 percent increase in the tax rate and that \$0.549627 on the one hundred dollars assessed on the valuation be levied and collected for General Fund Purposes, that \$0.005359 on the one hundred dollars assessed valuation be levied and collected for the Airport Fund, that \$0.087714 on the one hundred dollars assessed valuation be levied and collected for Special Road and Bridge Fund Purposes."

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 6.53 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$65.30.

Adopted this 26 day of August, 2024.

Aye

Nay

Judge Sheree Hardin
Commissioner Reggie Loeffler, Pct 1
Commissioner Fred Estes, Pct 2
Commissioner Buddy Schuessler, Pct 3
Commissioner Dave Underwood, Pct 4

FILED at 3:34 P M
8-26, 20 24
PAM BEAM, Clerk
Co Court, Mason County, Texas
By Pam Beam

Sheree Hardin
Mason County Judge

MASON COUNTY
1000 GENERAL FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0310 TAXES	
1000.0310 3010 DELIQUENT TAXES	30,000.00
1000.0310 3030 PENALITY & INTEREST (DELQ TAXES)	24,000.00
1000.0310 3061 SALES TAX-MIXED BEVERAGE	0.00
1000.0310 3100 CURRENT TAXES	4,043,185.00
0310 TAXES	4,097,185.00
0320 LICENSES PERMITS & CERTIFICATES	
1000.0320 3061 SALES TAX-MIXED BEVERAGE	7,000.00
1000.0320 3101 ALCOHOLIC BEVERAGE PERMIT/	1,000.00
0320 LICENSES PERMITS & CERTIFICATES	8,000.00
0322 COUNTY SERVICES	
1000.0322 3191 JUVENILE PROBATION	0.00
0322 COUNTY SERVICES	0.00
0330 GRANTS & AID/ REVENUE SHARING	
1000.0330 3321 INDIGENT DEFENSE GRANT	12,000.00
1000.0330 3360 OTHER - STATE	2,000.00
1000.0330 3366 SALARY SUPPLEMENT(CO ATT)	28,000.00
1000.0330 3367 SALARY SUPPLEMENT(CO JUDGE)	25,200.00
1000.0330 3368 SALARY SUPPLEMENT(TREA)	3,600.00
1000.0330 3405 CITY LAW ENFORCEMENT CONTRACT	354,000.00
1000.0330 3417 CVCOG MEALS	100,000.00
0330 GRANTS & AID/ REVENUE SHARING	524,800.00
0340 FINES FEES COST & FORFEITURES	
1000.0340 3700 FEES OF OFFICE-COUNTY JUDGE	100.00
1000.0340 3702 FEES OF OFFICE-COUNTY CLERK	50,000.00
1000.0340 3703 FEES OF OFFICE-DISTRICT CLERK	3,000.00
1000.0340 3704 FEES OF OFFICE - SHERIFF/TAX A/C	50,000.00
1000.0340 3705 FEES OF OFFICE-COUNTY ATTONEY	400.00
1000.0340 3706 FEES OF OFFICE-TREASURER	10,000.00
1000.0340 3708 FEES OF OFFICE-JUSTICE OF PEACE	50,000.00
1000.0340 3722 LOCAL CONSOLIDATED COURT COSTS	0.00
1000.0340 3736 COURT REPORTER SERVICE FEE	0.00
0340 FINES FEES COST & FORFEITURES	163,500.00
0390 MISCELLANEOUS REVENUE	
1000.0390 3418 HEALTHY COUNTY	1,500.00
1000.0390 3800 INTEREST INCOME	5,000.00

MASON COUNTY
1000 GENERAL FUND

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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
1000.0390 3801 INTEREST INCOME - CHECKING	0.00
1000.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
1000.0390 3803 INTEREST INCOME- INVESTMENTS	20,000.00
1000.0390 3815 SALE OF ESTRAYS	1,000.00
1000.0390 3818 MISC INCOME	0.00
1000.0390 3819 CONTRIBUTIONS/DONATIONS	0.00
1000.0390 3820 CONTRIBUTION/DONATIONS - NUTRITION PROGR	3,000.00
1000.0390 3821 CONTRIBUTIONS/DONATIONS CLIENTS	18,000.00
1000.0390 3840 OTHER REVENUES	20,000.00
1000.0390 3842 LEASE/RENT	8,000.00
0390 MISCELLANEOUS REVENUE	76,500.00
0400 COUNTY JUDGE	
1000.0400 4001 FULL TIME	102,618.00
1000.0400 4002 PART TIME	12,200.00
1000.0400 4010 OVERTIME	300.00
1000.0400 4040 SUPPLEMENT - STATE	25,200.00
1000.0400 4041 SUPPLEMENT - JUVENILE BOARD	600.00
1000.0400 4042 SUPPLEMENT - COUNTY	0.00
1000.0400 4050 LONGEVITY	120.00
1000.0400 4101 FICA	10,995.96
1000.0400 4110 RETIREMENT	12,217.73
1000.0400 4121 GROUP MEDICAL & DENTAL (2)	27,200.00
1000.0400 4200 OFFICE SUPPLIES	3,000.00
1000.0400 4209 EMERGENCY MANAGEMENT EXPENSES	20,000.00
1000.0400 4250 VEHICLE - SUPPLIES & MAINTENANCE	2,000.00
1000.0400 4300 REPAIRS/MAINT - GENERAL	0.00
1000.0400 4401 SERVICE CONTRACT/SOFTWARE	0.00
1000.0400 4510 COMMUNICATION	0.00
1000.0400 4530 MILEAGE CONF AND DUES	6,000.00
1000.0400 4580 BONDS	0.00
1000.0400 4950 CAPITAL ASSETS	1,500.00
0400 COUNTY JUDGE	223,951.69
0401 COMMISSIONERS	
1000.0401 4001 FULL TIME	111,040.00
1000.0401 4050 LONGEVITY	1,200.00
1000.0401 4101 FICA	8,586.36
1000.0401 4110 RETIREMENT	9,540.40
1000.0401 4121 GROUP MEDICAL & DENTAL (2)	54,400.00
1000.0401 4200 OFFICE SUPPLIES	100.00
1000.0401 4530 MILEAGE CONF AND DUES	12,000.00
1000.0401 4580 BONDS	356.00

MASON COUNTY
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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0401 COMMISSIONERS	
0401 COMMISSIONERS	197,222.76
0403 COUNTY & DISTRICT CLERK	
1000.0403 4001 FULL TIME	141,535.00
1000.0403 4003 TEMP/SEASONAL	6,000.00
1000.0403 4010 OVERTIME	2,500.00
1000.0403 4050 LONGEVITY	1,080.00
1000.0403 4101 FICA	11,560.30
1000.0403 4110 RETIREMENT	12,844.78
1000.0403 4121 GROUP MEDICAL & DENTAL (3)	40,800.00
1000.0403 4200 OFFICE SUPPLIES	5,000.00
1000.0403 4300 REPAIRS/MAINT - GENERAL	10,000.00
1000.0403 4401 SERVICE CONTRACT/SOFTWARE	8,000.00
1000.0403 4483 COUNTY SERVICES - ELECTIONS	20,000.00
1000.0403 4510 COMMUNICATION	0.00
1000.0403 4530 MILEAGE CONF AND DUES	6,000.00
1000.0403 4580 BONDS	600.00
1000.0403 4590 UTILITIES	7,000.00
1000.0403 4615 RENT - EQUIPMENT	1,200.00
1000.0403 4616 LEASE PRINCIPAL	0.00
1000.0403 4617 LEASE INTEREST	0.00
1000.0403 4950 CAPITAL ASSETS	30,000.00
0403 COUNTY & DISTRICT CLERK	304,120.08
0409 NON-DEPARMENTAL	
1000.0409 4102 WORKER'S COMP	45,000.00
1000.0409 4200 OFFICE SUPPLIES	800.00
1000.0409 4205 OPERATING EXPENSES	0.00
1000.0409 4206 HEALTHY COUNTY	2,000.00
1000.0409 4212 SUBDIVISION REGULATIONS CONSULTANT	5,000.00
1000.0409 4213 CONCHO VALLEY TRANSIT	45,073.00
1000.0409 4217 ACH DIRECT DEPOSIT	600.00
1000.0409 4219 ROUTINE PEST CONTROL	1,000.00
1000.0409 4220 PAUPER/AUTOPSY	10,000.00
1000.0409 4223 EMERGENCY WARNING SYSTEMS	4,000.00
1000.0409 4224 CONCHO VALLEY COG	8,500.00
1000.0409 4250 VEHICLE - SUPPLIES & MAINTENANCE	500.00
1000.0409 4256 FUEL	2,000.00
1000.0409 4301 COMPUTER IT	75,000.00
1000.0409 4414 JUVENILE PROBATION	20,000.00
1000.0409 4484 ADVERTISING/ LEGAL NOTICES	2,500.00
1000.0409 4492 AUDITING SERVICES	30,000.00
1000.0409 4500 APPRAISAL SERVICES	220,000.00

MASON COUNTY
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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0409 NON-DEPARMENTAL	
1000.0409 4510 COMMUNICATION	65,000.00
1000.0409 4511 TAC WEBSITE/CYBERSECURITY	4,000.00
1000.0409 4517 POSTAGE	10,000.00
1000.0409 4530 MILEAGE CONF AND DUES	2,000.00
1000.0409 4570 INSURANCE	90,000.00
1000.0409 4578 HRA/INSURANCE	10,000.00
1000.0409 4580 BONDS	0.00
1000.0409 4590 UTILITIES	2,500.00
1000.0409 4616 LEASE PRINCIPAL	0.00
1000.0409 4617 LEASE INTEREST	0.00
1000.0409 4652 INDIGENT HEALTH CARE PROGRAM	20,000.00
1000.0409 4715 FIRE DEPT CONTRIBUTION	20,000.00
1000.0409 4716 CHILD WELFARE BOARD CONTRIBUTION	1,000.00
1000.0409 4750 SENIOR CENTER	0.00
1000.0409 4751 CONTINGENCY	50,000.00
1000.0409 4950 CAPITAL ASSETS	25,000.00
1000.0409 5000 TRANSFER TO NUTRITION	0.00
1000.0409 5001 TRANSFER TO HISTORICAL COMMISSION	500.00
1000.0409 5003 TRANSFER TO ROAD & BRIDGE	200,000.00
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0409 NON-DEPARMENTAL	971,973.00
 0435 JURY & COURT	
1000.0435 4002 PART TIME	600.00
1000.0435 4101 FICA	45.90
1000.0435 4110 RETIREMENT	51.00
1000.0435 4444 CRIMINAL COURT APP'T ATTORNEY	30,000.00
1000.0435 4445 CIVIL/CPS COURT APP'T ATTORNEY	10,000.00
1000.0435 4448 TRIALS/APPEALS	150,000.00
1000.0435 4752 REGIONAL COUNSEL FEE	1,000.00
1000.0435 4753 JUROR CASH/DONATIONS	6,000.00
1000.0435 4754 DISTRICT JUDGE CONTRIBUTION	44,970.00
1000.0435 4755 DISTRICT COURT	10,000.00
1000.0435 4756 DISTRICT ATTORNEY CONTRIBUTION	58,239.00
1000.0435 4757 JUDICIAL REGION	680.00
1000.0435 4758 COUNTY COURT	8,000.00
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0435 JURY & COURT	319,585.90
 0455 JUSTICE OF THE PEACE	
1000.0455 4001 FULL TIME	112,207.00
1000.0455 4010 OVERTIME	300.00
1000.0455 4042 SUPPLEMENT - COUNTY	0.00
1000.0455 4050 LONGEVITY	615.00
1000.0455 4101 FICA	8,653.83

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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0455 JUSTICE OF THE PEACE	
1000.0455 4110 RETIREMENT	9,615.37
1000.0455 4121 GROUP MEDICAL & DENTAL (2)	34,000.00
1000.0455 4200 OFFICE SUPPLIES	1,500.00
1000.0455 4401 SERVICE CONTRACT/SOFTWARE	0.00
1000.0455 4510 COMMUNICATION	0.00
1000.0455 4530 MILEAGE CONF AND DUES	0.00
1000.0455 4580 BONDS	150.00
1000.0455 4950 CAPITAL ASSETS	1,500.00
0455 JUSTICE OF THE PEACE	168,541.20
0475 COUNTY ATTORNEY	
1000.0475 4001 FULL TIME	90,679.00
1000.0475 4010 OVERTIME	300.00
1000.0475 4040 SUPPLEMENT - STATE	28,000.00
1000.0475 4042 SUPPLEMENT - COUNTY	0.00
1000.0475 4050 LONGEVITY	645.00
1000.0475 4101 FICA	9,151.24
1000.0475 4110 RETIREMENT	10,168.04
1000.0475 4121 GROUP MEDICAL & DENTAL (2)	27,200.00
1000.0475 4200 OFFICE SUPPLIES	1,700.00
1000.0475 4300 REPAIRS/MAINT - GENERAL	0.00
1000.0475 4401 SERVICE CONTRACT/SOFTWARE	5,208.00
1000.0475 4510 COMMUNICATION	0.00
1000.0475 4530 MILEAGE CONF AND DUES	2,000.00
1000.0475 4580 BONDS	278.00
1000.0475 4950 CAPITAL ASSETS	1,500.00
0475 COUNTY ATTORNEY	176,829.28
0497 COUNTY TREASURER	
1000.0497 4001 FULL TIME	144,239.00
1000.0497 4010 OVERTIME	300.00
1000.0497 4042 SUPPLEMENT - COUNTY	0.00
1000.0497 4044 SUPPLEMENT-D.A.	3,600.00
1000.0497 4050 LONGEVITY	120.00
1000.0497 4101 FICA	11,341.82
1000.0497 4110 RETIREMENT	12,602.02
1000.0497 4121 GROUP MEDICAL & DENTAL (3)	40,800.00
1000.0497 4200 OFFICE SUPPLIES	3,500.00
1000.0497 4300 REPAIRS/MAINT - GENERAL	0.00
1000.0497 4401 SERVICE CONTRACT/SOFTWARE	24,000.00
1000.0497 4510 COMMUNICATION	0.00
1000.0497 4530 MILEAGE CONF AND DUES	5,000.00
1000.0497 4580 BONDS	88.00

MASON COUNTY
1000 GENERAL FUND

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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0497 COUNTY TREASURER	
1000.0497 4776 PAYROLL ACH	500.00
1000.0497 4950 CAPITAL ASSETS	2,500.00
0497 COUNTY TREASURER	248,590.84
0499 TAX ASSESSOR - COLLECTOR	
1000.0499 4001 FULL TIME	90,896.00
1000.0499 4002 PART TIME	31,824.00
1000.0499 4010 OVERTIME	1,000.00
1000.0499 4101 FICA	9,464.58
1000.0499 4110 RETIREMENT	10,516.20
1000.0499 4121 GROUP MEDICAL & DENTAL (2)	27,200.00
1000.0499 4200 OFFICE SUPPLIES	3,600.00
1000.0499 4510 COMMUNICATION	0.00
1000.0499 4530 MILEAGE CONF AND DUES	1,000.00
1000.0499 4580 BONDS	0.00
1000.0499 4615 RENT - EQUIPMENT	2,500.00
0499 TAX ASSESSOR - COLLECTOR	178,000.78
0510 COURTHOUSE	
1000.0510 4001 FULL TIME	0.00
1000.0510 4002 PART TIME	0.00
1000.0510 4003 TEMP/SEASONAL	0.00
1000.0510 4050 LONGEVITY	0.00
1000.0510 4101 FICA	0.00
1000.0510 4110 RETIREMENT	0.00
1000.0510 4121 GROUP MEDICAL & DENTAL (4)	0.00
1000.0510 4200 OFFICE SUPPLIES	2,000.00
1000.0510 4250 VEHICLE - SUPPLIES & MAINTENANCE	0.00
1000.0510 4300 REPAIRS/MAINT - GENERAL	0.00
1000.0510 4590 UTILITIES	40,000.00
1000.0510 4615 RENT - EQUIPMENT	2,500.00
1000.0510 4950 CAPITAL ASSETS	7,000.00
0510 COURTHOUSE	51,500.00
0511 MAINTENANCE	
1000.0511 4001 FULL TIME	48,048.00
1000.0511 4002 PART TIME	51,121.20
1000.0511 4003 TEMP/SEASONAL	10,000.00
1000.0511 4010 OVERTIME	300.00
1000.0511 4101 FICA	8,374.39
1000.0511 4110 RETIREMENT	9,304.88
1000.0511 4121 GROUP MEDICAL & DENTAL (2)	13,600.00

MASON COUNTY
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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0511 MAINTENANCE	
1000.0511 4200 OFFICE SUPPLIES	500.00
1000.0511 4250 VEHICLE - SUPPLIES & MAINTENANCE	2,000.00
1000.0511 4256 FUEL	4,000.00
1000.0511 4300 REPAIRS/MAINT - GENERAL	25,000.00
1000.0511 4530 MILEAGE CONF AND DUES	2,000.00
1000.0511 4950 CAPITAL ASSETS	25,000.00
0511 MAINTENANCE	199,248.47
0512 COUNTY JAIL	
1000.0512 4001 FULL TIME	313,248.00
1000.0512 4002 PART TIME	0.00
1000.0512 4010 OVERTIME	40,000.00
1000.0512 4101 FICA	27,023.48
1000.0512 4110 RETIREMENT	30,026.08
1000.0512 4121 GROUP MEDICAL & DENTAL (5)	95,200.00
1000.0512 4200 OFFICE SUPPLIES	3,000.00
1000.0512 4229 INMATE - MEALS	12,000.00
1000.0512 4230 INMATE-HOUSING	75,000.00
1000.0512 4300 REPAIRS/MAINT - GENERAL	8,500.00
1000.0512 4402 INMATE-HEALTH CARE	14,800.00
1000.0512 4530 MILEAGE CONF AND DUES	0.00
1000.0512 4590 UTILITIES	12,000.00
1000.0512 4950 CAPITAL ASSETS	8,500.00
0512 COUNTY JAIL	639,297.56
0517 HISTORICAL BUILDING	
1000.0517 4300 REPAIRS/MAINT - GENERAL	20,000.00
1000.0517 4590 UTILITIES	12,000.00
1000.0517 4950 CAPITAL ASSETS	5,000.00
0517 HISTORICAL BUILDING	37,000.00
0560 COUNTY SHERIFF	
1000.0560 4001 FULL TIME	526,405.50
1000.0560 4002 PART TIME	8,001.00
1000.0560 4010 OVERTIME	40,000.00
1000.0560 4050 LONGEVITY	260.00
1000.0560 4101 FICA	43,961.98
1000.0560 4110 RETIREMENT	48,846.65
1000.0560 4121 GROUP MEDICAL & DENTAL (9)	122,400.00
1000.0560 4200 OFFICE SUPPLIES	7,000.00
1000.0560 4211 CLOTHING UNIFORM EQUIP	7,000.00
1000.0560 4214 LAB TESTING	5,000.00

MASON COUNTY
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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0560 COUNTY SHERIFF	
1000.0560 4218 SHERIFF K-9	500.00
1000.0560 4250 VEHICLE - SUPPLIES & MAINTENANCE	17,000.00
1000.0560 4256 FUEL	44,000.00
1000.0560 4300 REPAIRS/MAINT - GENERAL	15,000.00
1000.0560 4301 COMPUTER IT	0.00
1000.0560 4401 SERVICE CONTRACT/SOFTWARE	19,100.00
1000.0560 4510 COMMUNICATION	0.00
1000.0560 4530 MILEAGE CONF AND DUES	14,000.00
1000.0560 4580 BONDS	3,000.00
1000.0560 4590 UTILITIES	7,000.00
1000.0560 4615 RENT - EQUIPMENT	9,400.00
1000.0560 4616 LEASE PRINCIPAL	0.00
1000.0560 4617 LEASE INTEREST	0.00
1000.0560 4642 SPECIAL INVESTIGATION	6,000.00
1000.0560 4779 MISC	0.00
1000.0560 4950 CAPITAL ASSETS	5,600.00
1000.0560 4958 VEHICLES	130,000.00
1000.0560 4990 LEASE PURCHASE	30,000.00

0560 COUNTY SHERIFF **1,109,475.13**

0640 NUTRITION	
1000.0640 4001 FULL TIME	76,804.00
1000.0640 4002 PART TIME	36,036.00
1000.0640 4010 OVERTIME	300.00
1000.0640 4101 FICA	8,655.21
1000.0640 4110 RETIREMENT	9,616.90
1000.0640 4121 GROUP MEDICAL & DENTAL (2)	27,200.00
1000.0640 4200 OFFICE SUPPLIES	2,000.00
1000.0640 4205 OPERATING EXPENSES	26,000.00
1000.0640 4250 VEHICLE - SUPPLIES & MAINTENANCE	1,200.00
1000.0640 4256 FUEL	1,000.00
1000.0640 4300 REPAIRS/MAINT - GENERAL	2,000.00
1000.0640 4401 SERVICE CONTRACT/SOFTWARE	2,400.00
1000.0640 4530 MILEAGE CONF AND DUES	2,000.00
1000.0640 4540 MEALS	210,000.00
1000.0640 4580 BONDS	200.00
1000.0640 4705 GRANT MATCH	10,000.00
1000.0640 4950 CAPITAL ASSETS	1,500.00

0640 NUTRITION **416,912.11**

0650 LIBRARY	
1000.0650 4001 FULL TIME	86,944.00
1000.0650 4010 OVERTIME	500.00

MASON COUNTY
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<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0650 LIBRARY	
1000.0650 4101 FICA	6,689.47
1000.0650 4110 RETIREMENT	7,432.74
1000.0650 4121 GROUP MEDICAL & DENTAL (2)	27,200.00
1000.0650 4200 OFFICE SUPPLIES	4,500.00
1000.0650 4204 SUPPLIES - BOOKS & PERIODICALS	0.00
1000.0650 4300 REPAIRS/MAINT - GENERAL	5,000.00
1000.0650 4401 SERVICE CONTRACT/SOFTWARE	1,320.00
1000.0650 4510 COMMUNICATION	0.00
1000.0650 4530 MILEAGE CONF AND DUES	1,750.00
1000.0650 4580 BONDS	100.00
1000.0650 4590 UTILITIES	9,000.00
1000.0650 4615 RENT - EQUIPMENT	3,500.00
1000.0650 4950 CAPITAL ASSETS	1,500.00
0650 LIBRARY	155,436.21
0665 AG EXTENSION SERVICE	
1000.0665 4001 FULL TIME	0.00
1000.0665 4002 PART TIME	95,232.80
1000.0665 4003 TEMP/SEASONAL	0.00
1000.0665 4010 OVERTIME	0.00
1000.0665 4061 CAR ALLOWANCE	0.00
1000.0665 4101 FICA	7,285.33
1000.0665 4110 RETIREMENT	8,094.81
1000.0665 4121 GROUP MEDICAL & DENTAL (1)	0.00
1000.0665 4200 OFFICE SUPPLIES	3,500.00
1000.0665 4250 VEHICLE - SUPPLIES & MAINTENANCE	3,500.00
1000.0665 4256 FUEL	8,000.00
1000.0665 4300 REPAIRS/MAINT - GENERAL	0.00
1000.0665 4510 COMMUNICATION	0.00
1000.0665 4530 MILEAGE CONF AND DUES	0.00
1000.0665 4531 AG AGENT TRAVEL	10,000.00
1000.0665 4532 FCH AGENT TRAVEL	5,000.00
1000.0665 4580 BONDS	200.00
1000.0665 4615 RENT - EQUIPMENT	1,900.00
1000.0665 4616 LEASE PRINCIPAL	0.00
1000.0665 4617 LEASE INTEREST	0.00
1000.0665 4779 MISC	0.00
1000.0665 4950 CAPITAL ASSETS	1,500.00
0665 AG EXTENSION SERVICE	144,212.94
0800 BANK TO BANK TRANSFER	
1000.0800 8000 TRANSFER IN	0.00

MASON COUNTY
1000 GENERAL FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0800 BANK TO BANK TRANSFER	0.00
Revenue Total	4,869,985.00
Expense Total	5,541,897.95
1000 GENERAL FUND	-671,912.95

MASON COUNTY
1100 UNCLAIMED PROPERTY FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
1100.0340 3702 FEES OF OFFICE-COUNTY CLERK	125.00
1100.0340 3708 FEES OF OFFICE-JUSTICE OF PEACE	125.00
0340 FINES FEES COST & FORFEITURES	<u>250.00</u>
0495 UNCLAIMED PROPERTY	
1100.0495 4779 MISC	250.00
0495 UNCLAIMED PROPERTY	<u>250.00</u>
Revenue Total	250.00
Expense Total	250.00
1100 UNCLAIMED PROPERTY FUND	0.00

MASON COUNTY
1500 AIRPORT FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0310 TAXES	
1500.0310 3010 DELIQUENT TAXES	200.00
1500.0310 3030 PENALITY & INTEREST (DELQ TAXES)	275.00
1500.0310 3100 CURRENT TAXES	39,422.00
0310 TAXES	39,897.00
0322 COUNTY SERVICES	
1500.0322 3176 AIRPORT FUEL SALES	25,000.00
0322 COUNTY SERVICES	25,000.00
0330 GRANTS & AID/ REVENUE SHARING	
1500.0330 3360 OTHER - STATE	90,000.00
0330 GRANTS & AID/ REVENUE SHARING	90,000.00
0390 MISCELLANEOUS REVENUE	
1500.0390 3800 INTEREST INCOME	200.00
1500.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
1500.0390 3803 INTEREST INCOME-INVESTMENTS	4,000.00
1500.0390 3840 OTHER REVENUES	0.00
1500.0390 3842 LEASE/RENT	19,380.00
0390 MISCELLANEOUS REVENUE	23,580.00
0516 AIRPORT	
1500.0516 4200 OFFICE SUPPLIES	300.00
1500.0516 4256 FUEL	50,000.00
1500.0516 4300 REPAIRS/MAINT - GENERAL	50,000.00
1500.0516 4305 FUEL PUMP MAINT	5,000.00
1500.0516 4510 COMMUNICATION	0.00
1500.0516 4590 UTILITIES	4,000.00
1500.0516 4950 CAPITAL ASSETS	50,000.00
0516 AIRPORT	159,300.00
Revenue Total	178,477.00
Expense Total	159,300.00
1500 AIRPORT FUND	19,177.00

MASON COUNTY
2500 EMS FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0310 TAXES	
2500.0310 3062 HEALTH SERVICE TAX	500,000.00
0310 TAXES	500,000.00
0322 COUNTY SERVICES	
2500.0322 3177 AMBULANCE SERVICES CHARGES	325,000.00
0322 COUNTY SERVICES	325,000.00
0390 MISCELLANEOUS REVENUE	
2500.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
2500.0390 3803 INTEREST INCOME-INVESTMENTS	800.00
2500.0390 3811 SALE OF CAPITAL ASSETS	0.00
2500.0390 3819 CONTRIBUTIONS/DONATIONS	2,000.00
2500.0390 3840 OTHER REVENUES	12,000.00
0390 MISCELLANEOUS REVENUE	14,800.00
0391 TRANSFER IN	
2500.0391 3912 TRANSFERS FROM RAC FUND	0.00
0391 TRANSFER IN	0.00
0409 NON - DEPARTMENTAL	
2500.0409 8001 TRANSFER OUT	0.00
0409 NON - DEPARTMENTAL	0.00
0540 EMS	
2500.0540 4001 FULL TIME	360,568.00
2500.0540 4002 PART TIME	75,000.00
2500.0540 4010 OVERTIME	115,000.00
2500.0540 4101 FICA	44,030.96
2500.0540 4110 RETIREMENT	48,923.28
2500.0540 4121 GROUP MEDICAL & DENTAL (6)	95,200.00
2500.0540 4200 OFFICE SUPPLIES	3,000.00
2500.0540 4205 OPERATING EXPENSES	30,000.00
2500.0540 4208 UNIFORMS-EMERGENCY SRVCS	3,000.00
2500.0540 4250 VEHICLE - SUPPLIES & MAINTENANCE	6,000.00
2500.0540 4256 FUEL	20,000.00
2500.0540 4300 REPAIRS/MAINT - GENERAL	5,000.00
2500.0540 4401 SERVICE CONTRACT/SOFTWARE	2,000.00
2500.0540 4510 COMMUNICATION	0.00
2500.0540 4530 MILEAGE CONF AND DUES	15,000.00
2500.0540 4590 UTILITIES	7,000.00

MASON COUNTY
2500 EMS FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0540 EMS	
2500.0540 4775 PROFESSIONAL SERVICES	35,000.00
2500.0540 4779 MISC	0.00
2500.0540 4950 CAPITAL ASSETS	25,000.00
2500.0540 4958 VEHICLES	70,000.00
	<hr/>
0540 EMS	959,722.24
Revenue Total	839,800.00
Expense Total	959,722.24
2500 EMS FUND	-119,922.24

MASON COUNTY
2700 FRIENDS OF THE SHERIFF

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
2700.0390 3819 CONTRIBUTIONS/DONATIONS	0.00
0390 MISCELLANEOUS REVENUE	0.00
 0560 COUNTY SHERIFF	
2700.0560 4211 CLOTHING UNIFORM EQUIP	10,000.00
2700.0560 4218 SHERIFF K-9	10,000.00
2700.0560 4530 MILEAGE CONF AND DUES	30,000.00
2700.0560 4950 CAPITAL ASSETS	0.00
0560 COUNTY SHERIFF	50,000.00
 Revenue Total	0.00
Expense Total	50,000.00
2700 FRIENDS OF THE SHERIFF	-50,000.00

MASON COUNTY
3000 ROAD and BRIDGE FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0310 TAXES	
3000.0310 3010 DELINQUENT TAXES	2,000.00
3000.0310 3030 PENALITY & INTEREST (DELQ TAXES)	4,000.00
3000.0310 3100 CURRENT TAXES	645,245.00
0310 TAXES	651,245.00
0321 LICENSES PERMITS & CERTIFICATES	
3000.0321 3143 MOTOR VEHICLE REGISTRATIONS	224,000.00
3000.0321 3144 ROAD & BRIDGE FEES	45,000.00
0321 LICENSES PERMITS & CERTIFICATES	269,000.00
0340 FINES FEES COST & FORFEITURES	
3000.0340 3708 FEES OF OFFICE-JUSTICE OF PEACE	50,000.00
0340 FINES FEES COST & FORFEITURES	50,000.00
0390 MISCELLANEOUS REVENUE	
3000.0390 3800 INTEREST INCOME	1,150.00
3000.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
3000.0390 3803 INTEREST INCOME-INVESTMENTS	1,500.00
3000.0390 3811 SALE OF CAPITAL ASSETS	5,000.00
3000.0390 3840 OTHER REVENUES	20,000.00
3000.0390 3849 MECHANIC LABOR	500.00
0390 MISCELLANEOUS REVENUE	28,150.00
0391 TRANSFER IN	
3000.0391 3900 TRANSFERS FROM GENERAL FUND	200,000.00
0391 TRANSFER IN	200,000.00
0610 ROAD & BRIDGE	
3000.0610 4001 FULL TIME	500,864.00
3000.0610 4002 PART TIME	80,000.00
3000.0610 4003 TEMP/SEASONAL	0.00
3000.0610 4010 OVERTIME	12,000.00
3000.0610 4101 FICA	45,354.10
3000.0610 4110 RETIREMENT	50,393.44
3000.0610 4121 GROUP MEDICAL & DENTAL (9)	136,000.00
3000.0610 4200 OFFICE SUPPLIES	4,000.00
3000.0610 4205 OPERATING EXPENSES	2,000.00
3000.0610 4211 CLOTHING UNIFORM EQUIP	5,000.00
3000.0610 4215 DRUG TESTING	1,000.00
3000.0610 4216 SUB CONTRACTOR	100,000.00

MASON COUNTY
3000 ROAD and BRIDGE FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0610 ROAD & BRIDGE	
3000.0610 4250 VEHICLE - SUPPLIES & MAINTENANCE	50,000.00
3000.0610 4256 FUEL	110,000.00
3000.0610 4300 REPAIRS/MAINT - GENERAL	80,000.00
3000.0610 4302 ROAD MATERIALS	150,000.00
3000.0610 4401 SERVICE CONTRACT/SOFTWARE	6,500.00
3000.0610 4510 COMMUNICATION	0.00
3000.0610 4530 MILEAGE CONF AND DUES	4,000.00
3000.0610 4533 CDL TRAINING	6,000.00
3000.0610 4580 BONDS	150.00
3000.0610 4590 UTILITIES	10,000.00
3000.0610 4625 LEASE - MACHINERY	5,000.00
3000.0610 4775 PROFESSIONAL SERVICES	10,000.00
3000.0610 4950 CAPITAL ASSETS	250,000.00
0610 ROAD & BRIDGE	1,618,261.54
0800 BANK TO BANK TRANSFER	
3000.0800 8001 TRANSFER OUT	0.00
0800 BANK TO BANK TRANSFER	0.00
Revenue Total	1,198,395.00
Expense Total	1,618,261.54
3000 ROAD and BRIDGE FUND	-419,866.54

MASON COUNTY
3100 LATERAL R and B FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0330 GRANTS & AID/ REVENUE SHARING	
3100.0330 3311 LATERAL ROAD FUNDING	14,000.00
0330 GRANTS & AID/ REVENUE SHARING	14,000.00
0611 LATERAL R&B	
3100.0611 4250 VEHICLE - SUPPLIES & MAINTENANCE	0.00
3100.0611 4254 VEHICLE - FUELS	0.00
3100.0611 4300 REPAIRS/MAINT - GENERAL	0.00
3100.0611 4302 ROAD MATERIALS	14,000.00
3100.0611 4950 CAPITAL ASSETS	0.00
0611 LATERAL R&B	14,000.00
Revenue Total	14,000.00
Expense Total	14,000.00
3100 LATERAL R and B FUND	0.00

MASON COUNTY
3500 LAW LIBRARY FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
3500.0340 3731 LAW LIBRARY COURT FEES	1,600.00
0340 FINES FEES COST & FORFEITURES	<u>1,600.00</u>
0466 LAW LIBRARY	
3500.0466 4401 SERVICE CONTRACT/SOFTWARE	1,600.00
0466 LAW LIBRARY	<u>1,600.00</u>
Revenue Total	1,600.00
Expense Total	1,600.00
3500 LAW LIBRARY FUND	0.00

MASON COUNTY
4000 JUDGE'S EDUCATION FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4000.0340 3732 JUDGE'S EDUCATION FEES	100.00
0340 FINES FEES COST & FORFEITURES	<u>100.00</u>
0467 JEF	
4000.0467 4530 MILEAGE CONF AND DUES	100.00
0467 JEF	<u>100.00</u>
Revenue Total	100.00
Expense Total	100.00
4000 JUDGE'S EDUCATION FUND	0.00

MASON COUNTY
4101 LANGUAGE ACCESS FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4101.0340 3725 LANGUAGE ACCESS FEE - CLERK	120.00
4101.0340 3726 LANGUAGE ACCESS FEE - JUSTICE COURT	24.00
0340 FINES FEES COST & FORFEITURES	144.00
0691 LANGUAGE ACCESS FEE	
4101.0691 4205 OPERATING EXPENSES	144.00
0691 LANGUAGE ACCESS FEE	144.00
Revenue Total	144.00
Expense Total	144.00
4101 LANGUAGE ACCESS FUND	0.00

MASON COUNTY
4102 COUNTY JURY FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4102.0340 3727 COUNTY JURY FEE	400.00
0340 FINES FEES COST & FORFEITURES	400.00
0692 COUNTY JURY	
4102.0692 4205 OPERATING EXPENSES	400.00
0692 COUNTY JURY	400.00
Revenue Total	400.00
Expense Total	400.00
4102 COUNTY JURY FUND	0.00

MASON COUNTY
4103 COURT REPORTER SERVICE FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4103.0340 3736 COURT REPORTER SERVICE FEE	1,000.00
0340 FINES FEES COST & FORFEITURES	<u>1,000.00</u>
0456 COURT REPORTER SERVICE FEE	
4103.0456 4205 OPERATING EXPENSES	1,000.00
0456 COURT REPORTER SERVICE FEE	<u>1,000.00</u>
Revenue Total	1,000.00
Expense Total	1,000.00
4103 COURT REPORTER SERVICE FUND	0.00

MASON COUNTY
4104 COURT INITIATED GUARDIANSHIP FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4104.0340 3728 COURT INITIATED GUARDIANSHIP FEE	520.00
4104.0340 3729 PUBLIC PROBATE ADMINISTRATOR	260.00
	<hr/>
0340 FINES FEES COST & FORFEITURES	780.00
 0693 COURT INIATED GUARDIANSHIP FEE	
4104.0693 4205 OPERATING EXPENSES	780.00
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0693 COURT INIATED GUARDIANSHIP FEE	780.00
 Revenue Total	780.00
Expense Total	780.00
4104 COURT INITIATED GUARDIANSHIP FUND	0.00

MASON COUNTY
4105 CNTY RECORDS MANAGEMENT AND PRESERVATION FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4105.0340 3716 CNTY REC. MANAGEMENT AND PRESERVATION -	950.00
0340 FINES FEES COST & FORFEITURES	<u>950.00</u>
0694 CNTY RECORDS MANAGEMENT AND PRESERVATION FEE	
4105.0694 4205 OPERATING EXPENSES	950.00
0694 CNTY RECORDS MANAGEMENT AND PRESERVATION FEE	<u>950.00</u>
Revenue Total	950.00
Expense Total	950.00
4105 CNTY RECORDS MANAGEMENT AND PRESERVATION FUND	0.00

MASON COUNTY
4106 JUSTICE COURT SUPPORT FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4106.0340 3717 JUSTICE COURT SUPPORT	0.00
0340 FINES FEES COST & FORFEITURES	<u>0.00</u>
Revenue Total	0.00
Expense Total	0.00
4106 JUSTICE COURT SUPPORT FUND	0.00

MASON COUNTY
4500 PFCC FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4500.0340 3714 TECH FEE	100.00
4500.0340 3715 VITAL STAT PRESERVATON FEE	65.00
4500.0340 3719 RECORD MANAGEMENT FEES	25,000.00
4500.0340 3720 RECORD ARCHIVE FEES	1,000.00
4500.0340 3721 RECORD PRESERVATION	20.00
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0340 FINES FEES COST & FORFEITURES	26,185.00
 0390 MISCELLANEOUS REVENUE	
4500.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
4500.0390 3803 INTEREST INCOME-INVESTMENTS	100.00
	<hr/>
0390 MISCELLANEOUS REVENUE	100.00
 0468 PFCC	
4500.0468 4003 TEMP/SEASONAL	0.00
4500.0468 4101 FICA	0.00
4500.0468 4200 OFFICE SUPPLIES	6,000.00
4500.0468 4205 OPERATING EXPENSES	500.00
4500.0468 4401 SERVICE CONTRACT/SOFTWARE	9,000.00
4500.0468 4462 DIGITIZE/ AUTOMATION	50,000.00
4500.0468 4464 PRESERVATION	3,000.00
4500.0468 4950 CAPITAL ASSETS	1,500.00
	<hr/>
0468 PFCC	70,000.00
 Revenue Total	26,285.00
Expense Total	70,000.00
4500 PFCC FUND	-43,715.00

MASON COUNTY
4600 JUSTICE COURT TECH FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
4600.0340 3722 LOCAL CONSOLIDATED COURT COSTS	2,000.00
4600.0340 3733 JUSTICE CO TECH FEE	500.00
	<hr/>
0340 FINES FEES COST & FORFEITURES	2,500.00
 0390 MISCELLANEOUS REVENUE	
4600.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
4600.0390 3803 INTEREST INCOME-INVESTMENTS	0.00
	<hr/>
0390 MISCELLANEOUS REVENUE	0.00
 0455 JUSTICE OF THE PEACE	
4600.0455 4200 OFFICE SUPPLIES	500.00
4600.0455 4401 SERVICE CONTRACT/SOFTWARE	10,000.00
4600.0455 4530 MILEAGE CONF AND DUES	1,200.00
	<hr/>
0455 JUSTICE OF THE PEACE	11,700.00
 Revenue Total	2,500.00
Expense Total	11,700.00
4600 JUSTICE COURT TECH FUND	-9,200.00

MASON COUNTY
5000 HISTORICAL COMM FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
5000.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
5000.0390 3803 INTEREST INCOME-INVESTMENTS	0.00
5000.0390 3819 CONTRIBUTIONS/DONATIONS	100.00
5000.0390 3840 OTHER REVENUES	50.00
5000.0390 3846 SALE OF BOOKS	800.00
0390 MISCELLANEOUS REVENUE	950.00
0391 TRANSFER IN	
5000.0391 3900 TRANSFERS FROM GENERAL FUND	500.00
0391 TRANSFER IN	500.00
0695 HIST COMM	
5000.0695 4200 OFFICE SUPPLIES	400.00
5000.0695 4473 PUBLIC RECORDS - PRINTING & BINDING	925.00
5000.0695 4530 MILEAGE CONF AND DUES	75.00
5000.0695 4705 GRANT MATCH	2,500.00
5000.0695 4768 HISTORICAL MARKERS	0.00
5000.0695 4779 MISC	0.00
0695 HIST COMM	3,900.00
Revenue Total	1,450.00
Expense Total	3,900.00
5000 HISTORICAL COMM FUND	-2,450.00

MASON COUNTY
5500 MBE TRUST FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
5500.0390 3800 INTEREST INCOME	200.00
5500.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
5500.0390 3803 INTEREST INCOME-INVESTMENTS	100.00
5500.0390 3819 CONTRIBUTIONS/DONATIONS	0.00
5500.0390 3840 OTHER REVENUES	35,000.00
	<hr/>
0390 MISCELLANEOUS REVENUE	35,300.00
 0697 MBE TRUST	
5500.0697 4205 OPERATING EXPENSES	12,000.00
5500.0697 4300 REPAIRS/MAINT - GENERAL	5,000.00
5500.0697 4950 CAPITAL ASSETS	0.00
	<hr/>
0697 MBE TRUST	17,000.00
 Revenue Total	35,300.00
Expense Total	17,000.00
5500 MBE TRUST FUND	18,300.00

MASON COUNTY
5600 COUMONT LIBRARY FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
5600.0390 3802 INTEREST INCOME - MONEY MKT ACCT	0.00
5600.0390 3803 INTEREST INCOME-INVESTMENTS	0.00
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0390 MISCELLANEOUS REVENUE	0.00
 0698 COUMONT	
5600.0698 4205 OPERATING EXPENSES	3,000.00
	<hr/>
0698 COUMONT	3,000.00
 Revenue Total	0.00
Expense Total	3,000.00
5600 COUMONT LIBRARY FUND	-3,000.00

MASON COUNTY
6000 MBE LIBRARY FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0330 GRANTS & AID/ REVENUE SHARING	
6000.0330 3400 REG/LOCAL - GRANT	1,000.00
0330 GRANTS & AID/ REVENUE SHARING	1,000.00
0390 MISCELLANEOUS REVENUE	
6000.0390 3734 LIBRARY FINES & FEES	2,500.00
6000.0390 3818 MISC INCOME	0.00
6000.0390 3819 CONTRIBUTIONS/DONATIONS	23,000.00
6000.0390 3840 OTHER REVENUES	0.00
6000.0390 3842 LEASE/RENT	0.00
6000.0390 3846 SALE OF BOOKS	100.00
0390 MISCELLANEOUS REVENUE	25,600.00
0652 MBE	
6000.0652 4200 OFFICE SUPPLIES	2,500.00
6000.0652 4201 OLD YELLER DAYS	2,500.00
6000.0652 4202 PROGRAMS	7,200.00
6000.0652 4204 SUPPLIES - BOOKS & PERIODICALS	33,384.00
6000.0652 4205 OPERATING EXPENSES	8,000.00
6000.0652 4706 MBE GRANT EXP	1,000.00
6000.0652 4717 FRIENDS OF THE LIBRARY/STUDY CLUB	8,000.00
6000.0652 4779 MISC	0.00
6000.0652 4780 COLLECTION MATERIALS	700.00
6000.0652 4952 CAPITAL ASSETS	0.00
0652 MBE	63,284.00
Revenue Total	26,600.00
Expense Total	63,284.00
6000 MBE LIBRARY FUND	-36,684.00

MASON COUNTY
6500 CO ATTORNEY'S HOTCHECK FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
6500.0390 3735 CC ATTY HOT CK FEES	0.00
6500.0390 3800 INTEREST INCOME	0.00
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0390 MISCELLANEOUS REVENUE	0.00
 0475 COUNTY ATTORNEY	
6500.0475 4205 OPERATING EXPENSES	1,000.00
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0475 COUNTY ATTORNEY	1,000.00
 Revenue Total	0.00
Expense Total	1,000.00
6500 CO ATTORNEY'S HOTCHECK FUND	-1,000.00

MASON COUNTY
6600 SHERIFF'S SPECIAL ACCT FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0390 MISCELLANEOUS REVENUE	
6600.0390 3800 INTEREST INCOME	0.00
0390 MISCELLANEOUS REVENUE	<u>0.00</u>
0560 COUNTY SHERIFF	
6600.0560 4205 OPERATING EXPENSES	500.00
0560 COUNTY SHERIFF	<u>500.00</u>
Revenue Total	0.00
Expense Total	500.00
6600 SHERIFF'S SPECIAL ACCT FUND	-500.00

MASON COUNTY
6601 LEOCE FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0330 GRANTS & AID/ REVENUE SHARING	
6601.0330 3308 STATE-LAW ENFORCEMENT/LEOCE	1,200.00
0330 GRANTS & AID/ REVENUE SHARING	<u>1,200.00</u>
0560 LEOCE	
6601.0560 4530 MILEAGE CONF AND DUES	2,200.00
0560 LEOCE	<u>2,200.00</u>
Revenue Total	1,200.00
Expense Total	2,200.00
6601 LEOCE FUND	-1,000.00

MASON COUNTY
6700 COURTHOUSE BLDG FUND

08/26/2024 15:09:51

<u>Fund.Dept Line Description</u>	<u>2025 Budget</u>
0330 GRANTS & AID/ REVENUE SHARING	
6700.0330 3360 OTHER - STATE ..	0.00
0330 GRANTS & AID/ REVENUE SHARING	<u>0.00</u>
0390 MISCELLANEOUS REVENUE	
6700.0390 3800 INTEREST INCOME	0.00
6700.0390 3818 MISC INCOME	0.00
6700.0390 3819 CONTRIBUTIONS/DONATIONS	0.00
6700.0390 3822 SAN ANGELO AREA FOUNDATION	25,000.00
6700.0390 3840 OTHER REVENUES	0.00
0390 MISCELLANEOUS REVENUE	<u>25,000.00</u>
0521 COURTHOUSE BLDG FUND	
6700.0521 4300 REPAIRS/MAINT - GENERAL	25,000.00
6700.0521 4778 FRIENDS OF THE COURTHOUSE	0.00
6700.0521 4779 MISC	0.00
6700.0521 4952 CAPITAL ASSETS	0.00
0521 COURTHOUSE BLDG FUND	<u>25,000.00</u>
Revenue Total	25,000.00
Expense Total	25,000.00
6700 COURTHOUSE BLDG FUND	0.00

MASON COUNTY
7000 PFCO FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
7000.0340 3719 RECORD MANAGEMENT FEES	1,200.00
0340 FINES FEES COST & FORFEITURES	<u>1,200.00</u>
0469 PFCO	
7000.0469 4300 REPAIRS/MAINT - GENERAL	1,200.00
0469 PFCO	<u>1,200.00</u>
Revenue Total	1,200.00
Expense Total	1,200.00
7000 PFCO FUND	0.00

MASON COUNTY
7500 COURTHOUSE SECURITY FUND

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
0340 FINES FEES COST & FORFEITURES	
7500.0340 3713 PRIOR TO	300.00
7500.0340 3719 RECORD MANAGEMENT FEES	0.00
7500.0340 3722 LOCAL CONSOLIDATED COURT COSTS	3,000.00
7500.0340 3723 COURTHOUSE SECURITY FUND-2022	1,500.00
	<hr/>
0340 FINES FEES COST & FORFEITURES	4,800.00
 0470 COURTHOUSE SECURITY	
7500.0470 4300 REPAIRS/MAINT - GENERAL	0.00
7500.0470 4950 CAPITAL ASSETS	0.00
	<hr/>
0470 COURTHOUSE SECURITY	0.00
 Revenue Total	4,800.00
Expense Total	0.00
7500 COURTHOUSE SECURITY FUND	4,800.00

MASON COUNTY
GRAND TOTAL

08/26/2024 15:09:51

<u>Fund Dept Line Description</u>	<u>2025 Budget</u>
Revenue Total	7,230,216.00
Expense Total	8,547,189.73
GRAND TOTAL	-1,316,973.73

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

MASON COUNTY

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate		Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 723,367,642
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 723,367,642
4.	Prior year total adopted tax rate.	\$.600700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 30,000 B. Prior year values resulting from final court decisions: -\$ 1,000 C. Prior year value loss. Subtract B from A. ³	\$ 29,000
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ B. Prior year disputed value: -\$ C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 29,000

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

Line	Description	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 723,396,642
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,352,007 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,071,679 C. Value loss. Add A and B. ⁶	\$ 3,423,670
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ -16 C. Value loss. Subtract B from A. ⁷	\$ -16
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,423,670
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 719,972,792
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,324,878
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 2,524
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,327,402
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 751,603,332 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 751,603,332

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>10,981,231</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>10,981,231</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>762,584,563</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>11,948,353</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>11,948,353</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>750,636,210</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>.576500</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ <u>.576500</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>.600700</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>723,393,642</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Lines	Transfer Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,345,444
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..... + \$ 2,524 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..... 2,524 E. Add Line 30 to 31D. \$ 4,347,968	\$ 4,347,968
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 750,636,210
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$.579300 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 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..... - \$ 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 /\$100	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 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..... - \$ 5225 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ -.0002 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ -.000200 /\$100	\$ -.000200 /\$100

²² (Reserved for expansion)²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____ B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____ B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$.579100 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ _____ B. Divide Line 40A by Line 32 and multiply by \$100. \$ _____/\$100 C. Add Line 40B to Line 39.	\$ 0 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$.599369 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ D. Subtract amount paid from other resources - \$ _____ E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 98 % B. Enter the prior year actual collection rate 96 % C. Enter the 2022 actual collection rate 99 % D. Enter the 2021 actual collection rate 99 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	98 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 762,584,563
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$.599369 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>599369</u> /\$100

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

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

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

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	 \$.626705 /\$100 \$.044981 /\$100 \$.581724 /\$100 \$.610189 /\$100 \$ -.028465 /\$100 \$ 543,162,150 \$ -154,611
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ -154,611
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ -.020270 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$.599369 /\$100

³⁹ Tex. Tax Code §26.013(b)

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

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	.579100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 762,584,563
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$.065600 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$.644700 /\$100

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

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

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

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(b)(4)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(d)

⁵¹ Tex. Tax Code §26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$.576500 /\$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 \$.599369 /\$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: 50

De minimis rate. \$.644700 /\$100

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

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here** ➔Christel Lively

Printed Name of Taxing Unit Representative

**sign
here** ➔Christel Lively

Taxing Unit Representative

Date

7/26/24⁵² Tex. Tax Code §§26.04(c-2) and (d-2)