

McCulloch County Adopted Budget FY 2025



This budget will raise more revenue from property taxes than last year's budget by an amount of \$356,334.20 which is a (5.44) 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 \$394,354.56

Passed this 23rd day of September, 2024 by a vote of 5 for and 0 Against

County Judge Frank Trull Frank Trull For _____ Against _____
 Pct. 1 Commissioner Carol Anderson Carol Anderson For _____ Against _____
 Pct. 2 Commissioner Randy Deans Randy Deans For _____ Against _____
 Pct. 3 Commissioner Jason Behrens Jason Behrens For _____ Against _____
 Pct. 4 Commissioner Don Bratton Don Bratton For _____ Against _____

PROPERTY TAX RATE TO FUND 2025 TAX YEAR

Maintenance and Operations Tax Rate	0.5977/\$100
Interest & Sinking Tax Rate	0.0809/\$100
Special Road & Bridge Tax Rate	<u>0.0029/\$100</u>
Total Tax Rate 2025	0.6815/\$100

TAX RATES FOR THE PRECEDING FISCAL YEAR (2024)

Maintenance and Operations Tax Rate	0.6172/\$100
Interest & Sinking Tax Rate	0.0887/\$100
Special Road & Bridge Tax Rate	<u>0.0029/\$100</u>
Total Tax Rate 2024	0.7088/\$100

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2024-2025

NO NEW REVENUE TAX RATE	0.681534
NO NEW REVENUE MAINTENANCE AND OPERATIONS TAX RATE	0.5977
VOTER APPROVAL RATE	0.721215
SPECIAL ROAD AND BRIDGE RATE	0.0029
DEBT RATE	0.0809
The total amount of McCulloch County debt obligation is \$7,712,000.00	

McCulloch County Budget



2024-2025 Fiscal Year

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Budget Certificate

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SECTION I

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INTRODUCTION

The McCulloch County Budget document consists of an introduction section, community profile, and a financial section which includes the budget summary and also detail of all expenditures and income.

The County Judge is the chief budget officer of McCulloch County.

The community profile section of this document includes historical data from McCulloch County, a county organizational chart and a current list of officials of McCulloch County.

The financial section details county objectives in budgeting, accounting, auditing, and financial planning.

The budget summary section includes a fund overview, fund summaries, and information on revenues and expenses. This section also includes property tax information, maximum salary for budgeted positions and debt service information.

The budget detail section includes line-item detail of all revenues and expenditures.

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MCCULLOCH COUNTY OFFICIALS

Title	Name
County Judge	Frank Trull
Commissioner, Precinct #1	Carol Anderson
Commissioner, Precinct #2	Randy Deans
Commissioner, Precinct #3	Jason Behrens
Commissioner, Precinct #4	Don Bratton
County Clerk	Christine Jones
District Clerk	Charla Pitcox
County Treasurer	Mikkie Williams
County Attorney	Greg Torres
Tax Collector Assessor	Silvia Campos
Sheriff	Matt Andrews
Justice of the Peace	Maggie Sawyer
County Extension Agent – FCH	Carrie Ross
County Extension Agent – ACH	Sarita Short
452 nd Judicial District Judge	Rob Hofmann
452 nd Judicial District Attorney	Tonya Alschwede

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MCCULLOCH COUNTY PROFILE

The Colorado River separates McCulloch County from Coleman and Brown counties to the north. The county seat is located in Brady, Texas. The Sixth Legislature formed McCulloch County from the Bexar District in 1856 and named it in honor of Benjamin McCulloch. The present county comprises 1,071 square miles of the Edwards Plateau, 403 miles of county roads, 6 taxing entities and approximately 55 county employees.

County services and responsibilities include but are not limited to:

- Operating the judicial system
- Providing law enforcement
- Operating a jail
- Maintaining public records
- Building and maintaining county roads
- Issuing vehicle registrations
- Registering voters and holding elections
- Veteran's services
- Supplementing EMS and Volunteer Fire Departments

Demographics:

2020 Census Population: 7,630

Median household income: \$53,214

Source: U.S. Census

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MCCULLOCH COUNTY INDEBTEDNESS STATEMENT

The following are outstanding notes, bonds and/or loans that were outstanding as shown below:

Due to: UMB

For: McCulloch County Law Enforcement Center- McCulloch County, Texas General Obligation Bonds, Series 2017

Department: Interest & Sinking Fund (0080)

Original Amount: \$9,355,000

Original Date: 3/15/2017

September 30, 2024 Balance: \$7,305,000

Due to: Amegy Bank

For: McCulloch County Library- McCulloch County, Texas Tax Note, Series 2019

Department: Interest and Sinking Fund (0080)

Original Amount: \$1,305,000

Original Date: 2/18/2018

September 30, 2024 Balance: \$407,000

The above figures are all of the loans, bonds, notes, or other such encumbrances of McCulloch County, Texas at the time this budget was filed with the County Clerk. The above does not take into consideration lease/purchase agreements for automobiles, equipment, computer contracts, or any other financial contract that the county may be responsible for paying.

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FINANCIAL SECTION

McCulloch County's budget and financial policies serve as a basis for overall fiscal management of the county's resources. These policies are designed to guide elected officials and department heads in controlling and maintaining fiscal stability. Goals and objectives are incorporated into policy statements. Policies will be re-evaluated as needed to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Planning Strategies

1. A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.
2. The annual budget document will be prepared in a manner understandable to the general public and the governing body. The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.
3. The annual external audit is important for accounting, bond issue and grant requirements. McCulloch County Commissioners' Court has appropriated necessary funds to provide for an annual external audit.
4. A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. Quarterly reports are prepared and presented to commissioner's court.

5. Investments shall be maintained in accordance with McCulloch County Investment Policy. The portfolio shall achieve sufficient liquidity as to meet the county's obligations as they become due.

6. Fixed assets shall be safeguarded by properly recording and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location and ID number. Periodic inspections of inventory shall be conducted. Capitalization criteria for fixed assets is a minimum cost of \$5,000.00 and a useful life of two years or more.

Capital Improvement Projects

7. Capital projects should be developed to demonstrate the need for the project and the short and long-term effects on the community. Capital projects shall be developed to include the impact of implementation on future annual operating budgets. Project plans should also include estimates of future revenues that may be included.

Debt Management

8. Prior to the issuance of any debt (certificates of obligation, general obligation, tax anticipation notes or lease purchase agreements), consideration shall be given to the tax rate requirements for the new debt and the overall county debt. The finance period for capital projects through the issuance of bonds shall not exceed the useful life of the asset.

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General Fund

(Fund 0010)

The general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue in the general fund are ad valorem taxes.

Road & Bridge Funds

(Funds 0012-0018) & (Fund 0030)

Special Road Tax funds are received from ad valorem taxes (\$.0029 per \$100 valuation). In addition to the Special Road Tax, state funding, auto registration and interest must be used only for maintenance, construction, repair of roads and bridges and associated costs (such as labor, supplies, etc.) in McCulloch County. The Road & Bridge Funds also receive a portion of the General Fund ad valorem taxes and fines to be spent on roads and bridges.

Debt Service Funds

(Fund 0080)

The debt service fund is used to account for the payment of principal and interest on general long-term debt. Primary sources of revenue include ad valorem taxes and interest income.

Dedicated Funds

Funds specifically required to account for revenues and expenditures restricted for specific purposes. Dedicated funds include:

- (Fund 0020) Prosecutor's Collection
- (Fund 0035) Law Library
- (Fund 0070) Special Road Repair
- (Fund 0075) Permanent Improvement
- (Fund 0086) Sheriff's LEOSE
- (Fund 0087) Commissary Profit
- (Fund 0088) State Trust

Grant Funds

Funds designated for financial assistance from state or federal institutions to accomplish a public purpose. These funds include but are not limited to:

- (Fund 0022) SB 22 Rural Sheriff's Office Salary Asst. Grant Prog.
- (Fund 0085) FEMA Grant Fund
- (Fund 0089) CSLFRF - American Relief Act
- (Fund 0096) CETRZ Grant
- (Fund 0098) Library Grants
- (Fund 0099) 452nd Judicial District BPU
- (Fund 0100) Council of Government Grants
- (Fund 0101) TDA- Rochelle Water Grant

Special Revenue Funds

Funds specifically to account for revenues and expenditures that require;

- (1) special funding;
- (2) are required by law; and/or
- (3) accounting requirements. These funds include:

- (Fund 0031) Justice Court Support Fund
- (Fund 0036) Archive Fee
- (Fund 0037) Child Abuse Prevention
- (Fund 0038) Conservation Dam
- (Fund 0039) Court Record Preservation
- (Fund 0040) Court Reporter Fees
- (Fund 0041) Courthouse Security
- (Fund 0042) County Clerk Records Mgmt and Pres. Fund
- (Fund 0043) Jury Reimbursement Fee
- (Fund 0044) Pretrial Diversion
- (Fund 0045) Judicial Education and Support Fund
- (Fund 0046) Prosecutors Fee
- (Fund 0047) Records Management
- (Fund 0049) Specialty Court
- (Fund 0050) Technology
- (Fund 0051) Truancy
- (Fund 0052) Video Fees
- (Fund 0053) Voting Machine Rental
- (Fund 0054) County Dispute Resolution Fund
- (Fund 0059) Time Payment
- (Fund 0060) Court Facility Fee Fund
- (Fund 0061) County Records Mgmt and Pres. Account
- (Fund 0062) Language Access Fund
- (Fund 0063) County Jury Fund
- (Fund 0064) Court Initiated Guardianship Fund
- (Fund 0065) Local Traffic Fine
- (Fund 0066) Compliance Dismissal Fine Fund
- (Fund 0067) Time Payment Reimbursement Fee Fund
- (Fund 0068) County Jury Fund
- (Fund 0093) Child Safety Fund
- (Fund 0094) Unclaimed Capital Credits
- (Fund 0095) Opioid Abatement Fund

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**Adopted
2024/2025 McCulloch County Holidays**

Columbus Day	October 14, 2024	Monday
Veterans Day	November 11, 2024	Monday
Thanksgiving	November 27, 2024 Close at Noon November 28 & 29, 2024	Wednesday Thursday & Friday
Christmas	December 23, 2024 Close at Noon December 24 & 25, 2024	Monday Tuesday & Wednesday
New Year's	December 31, 2024 Close at Noon January 1, 2025	Tuesday Wednesday
Martin Luther King Day	January 20, 2025	Monday
President's Day	February 17, 2025	Monday
Texas Independence Day	March 3, 2025	Monday
Good Friday	April 18, 2025	Friday
Memorial Day	May 26, 2025	Monday
Juneteenth	June 19, 2025	Thursday
Independence Day	July 3, 2025 Close at Noon July 4, 2025	Thursday Friday
Labor Day	August 29, 2025 Close at Noon September 1, 2025	Friday Monday

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Adopted FY 2025 Commissioners Court Meetings at 9:00 a.m.

Tuesday October 15, 2024- Special Commissioners Court Meeting

Monday October 28, 2024- Regular Commissioner Court Meeting

Tuesday November 12, 2024- Special Commissioners Court Meeting

Monday November 25, 2024- Regular Commissioners Court Meeting

Monday December 9, 2024-Regular Commissioners Court Meeting

Monday December 23, 2024-Regular Commissioners Court Meeting

Monday January 13, 2025-Regular Commissioners Court Meeting

Monday January 27, 2025-Regular Commissioner Court Meeting

Monday February 10, 2025-Regular Commissioners Court Meeting

Monday February 24, 2025-Regular Commissioners Court Meeting

Monday March 10, 2025-Regular Commissioners Court Meeting

Monday March 24, 2025- Regular Commissioners Court Meeting

Monday April 14, 2025-Regular Commissioners Court Meeting

Monday April 28, 2025-Regular Commissioners Court Meeting

Monday May 12, 2025-Regular Commissioners Court Meeting

Tuesday May 27, 2025-Special Commissioners Court Meeting

Monday June 9, 2025- Regular Commissioners Court Meeting

Monday June 23, 2025-Regular Commissioners Court Meeting

Monday July 14, 2025-Regular Commissioners Court Meeting

Monday July 28, 2025- Regular Commissioners Court Meeting

Monday August 4, 2025-Regular Commissioners Court Meeting

Monday August 11, 2025-Regular Commissioners Court Meeting

Monday August 18, 2025-Regular Commissioners Court Meeting

Monday August 25, 2025-Regular Commissioners Court Meeting

Tuesday September 2, 2025- Regular Commissioners Court Meeting

Monday September 8, 2025- Regular Commissioners Court Meeting

Monday September 15, 2025-Regular Commissioners Court Meeting

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McCulloch County
Prior Year Receipt Review

Fund and Description	2022 Actual	2023 Actual	Original Budget	2024 Estimated	2025 Budget
0010 General Fund	6,050,177.83	6,572,806.78	6,203,374.60	6,535,990.69	6,706,183.55
0012 Road and Bridge Fund	1,584,197.58	383,991.19	282,826.36	326,133.18	360,437.60
0015 Precinct 1	0.00	158,958.49	134,905.00	153,100.86	134,905.00
0016 Precinct 2	0.00	248,011.72	84,410.01	223,695.00	84,410.01
0017 Precinct 3	0.00	148,472.41	125,756.00	158,650.94	125,756.00
0018 Precinct 4	0.00	138,430.83	112,305.96	130,691.70	112,305.96
0019 Payroll Clearing (History Only)	51,070.97	0.00	0.00	0.00	0.00
0020 Prosecutor's Collection	68.42	625.50	5,475.33	294.78	5,844.55
0022 SB 22 Rural Sheriff's Office Salary	0.00	0.00	350,000.00	351,109.19	350,000.00
0030 Special Road Advalorem	25,181.99	34,561.04	255,259.48	36,922.00	255,259.48
0031 Justice Court Support Fund	1,600.00	2,550.00	3,800.00	2,251.00	5,350.00
0032 Healthy County	0.00	0.00	0.00	0.00	4,625.15
0035 Law Library	5,192.26	9,743.56	69,300.34	6,657.24	69,300.34
0036 Archive Fee	18,035.00	17,596.00	145,094.31	15,465.00	145,414.31
0037 Child Abuse Prevention	285.00	140.00	1,257.28	68.00	1,357.28
0038 Conservation Dam	0.00	0.00	22,000.00	0.00	22,000.00
0039 Court Record Preservation	5,874.23	16,345.20	33,867.33	12,353.01	42,914.55
0040 Court Reporter Fees	2,578.00	4,782.00	6,149.50	2,747.00	9,694.50
0041 Courthouse Security	7,632.63	11,106.85	62,238.26	8,009.06	42,000.00
0042 County Clerk Records Management and	8,186.50	3,065.00	23,037.20	5,169.64	24,112.20
0043 Jury Reimbursement Fee	0.00	0.00	0.00	4.00	10.00
0044 Pre-Trial Diversion	5,278.00	7,744.70	58,829.53	6,534.00	49,355.09
0045 Judicial Education and Support Fund	940.00	255.00	8,061.68	185.00	8,186.68
0046 Prosecutors Fee	121.00	140.00	320.00	80.00	481.00
0047 Records Management	6,204.21	417.50	17,981.46	674.10	18,761.46
0049 Specialty Court	905.50	1,081.50	2,246.13	1,496.95	3,141.13
0050 Technology	3,710.78	4,596.84	59,737.37	4,026.60	63,013.97
0051 Truancy	2,205.97	3,987.68	5,908.51	3,760.13	8,564.40
0052 Video Fees	60.00	4.00	4,872.97	15.00	4,886.97
0053 Voting Machine Rental	0.00	2,001.90	24,795.53	3,159.18	11,000.00
0054 County Dispute Resolution Fund	2,200.00	3,293.40	2,000.00	1,993.80	1,500.00
0055 Omnibase	501.56	426.33	2,100.00	216.00	2,100.00
0056 Out of County Service	85.00	160.00	1,000.00	366.00	1,000.00
0057 Parks & Wildlife	515.25	826.20	1,000.00	848.80	1,000.00
0058 Perdue Collections	16,281.90	33,749.44	20,000.00	20,693.26	20,000.00
0059 Time Payment	132.00	191.00	420.00	217.00	633.00
0060 Court Facility Fee Fund	1,660.00	3,691.20	4,951.20	2,058.40	4,951.20
0061 County Records Management and Preser	1,695.00	4,901.80	6,046.80	2,607.20	7,846.80
0062 Language Access Fund	451.00	856.68	1,205.68	578.76	1,757.68
0063 County Jury Fund	862.00	1,847.60	2,506.60	1,059.20	3,709.60
0064 Court Initiated Guardianship Fund	1,145.00	1,430.00	2,415.00	1,230.00	3,325.00
0065 Local Traffic Fine	1,282.21	2,269.62	3,195.88	2,003.26	5,051.83
0066 Compliance Dismissal Fine Fund	320.00	431.00	721.00	365.00	951.00
0067 Time Payment Reimbursement Fee Fund	1,918.26	6,496.90	7,274.01	3,531.03	11,415.16
0068 County Jury Fund	45.11	79.78	0.00	75.21	50.00
0070 Special Road Repair	12.57	44.96	935.77	39.98	935.77
0075 Permanent Improvement	102,069.31	37,521.02	368,222.95	128,482.54	522,000.00
0080 Interest and Sinking	935,627.67	918,357.44	890,020.60	901,968.13	887,515.30
0085 FEMA GRANT	0.00	0.00	0.00	22,030.39	0.00
0086 Sheriff's Lease	883.74	1,978.30	7,550.00	4,558.25	7,550.00
0087 Commissary Profit	33,546.19	36,139.63	70,500.00	18,791.84	70,500.00
0088 State Trust	172,487.59	148,188.89	201,450.00	3,220.60	201,450.00
0089 CSLFRF - American Relief Act	13,173.78	73,805.63	1,434,453.50	43,143.77	923,199.66
0091 DONATIONS AND MEMORIALS- MC LIBRARY	4,903.58	1,282.18	1,200.00	5,370.86	1,200.00
0093 CHILD SAFETY FUND	24,157.32	12,227.50	10,500.00	9,435.00	24,000.00
0094 UNCLAIMED CAPITAL CREDITS	3,567.92	1,455.47	0.00	0.00	6,023.39
0095 Opioid Abatement Fund	0.00	6,284.86	0.00	1,222.67	8,507.75
0096 Certz Grant	25.41	90.97	1,893.99	80.92	1,893.99
0097 OPERATION LONE STAR	116,036.47	23,999.92	0.00	5,697.43	0.00
0098 Library Grants	0.00	400.00	0.00	0.00	0.00
0099 452ND JUDICIAL DISTRICT- BPU	0.00	0.00	0.00	1,323,898.54	0.00
0100 Council of Government Grants	0.00	10,000.00	0.00	0.00	0.00
0101 TDA- ROCHELLE WATER GRANT	0.00	0.00	0.00	27,300.00	0.00
GRAND TOTAL	9,215,091.71	9,103,843.41	11,145,373.12	10,522,327.09	11,389,338.31

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McCulloch County
Prior Year Disbursement Review

Fund and Description	2022 Actual	2023 Actual	Original Budget	2024 Estimated	2025 Budget
0010 General Fund	5,584,625.92	5,570,810.88	6,203,374.60	4,804,227.17	6,683,475.78
0012 Road and Bridge Fund	1,521,742.24	261,230.96	282,826.36	284,640.62	365,437.60
0015 Precinct 1	0.00	117,653.59	134,905.00	345,354.19	134,910.00
0016 Precinct 2	0.00	218,378.13	84,410.01	56,610.09	85,403.84
0017 Precinct 3	0.00	113,723.54	125,756.00	48,288.42	125,756.00
0018 Precinct 4	2.00	117,324.97	112,305.96	77,309.76	121,005.96
0019 Payroll Clearing (History Only)	2,588.70	0.00	0.00	0.00	0.00
0020 Prosecutor's Collection	0.00	0.00	5,475.33	0.00	5,844.55
0022 SB 22 Rural Sheriff's Office Salary	0.00	0.00	350,000.00	146,141.54	283,431.94
0030 Special Road Advalorem	0.00	0.00	247,686.67	0.00	247,686.67
0031 Justice Court Support Fund	0.00	0.00	3,800.00	0.00	5,350.00
0035 Law Library	0.00	0.00	69,300.34	0.00	69,300.34
0036 Archive Fee	110.45	0.00	145,094.31	0.00	145,414.31
0037 Child Abuse Prevention	0.00	0.00	1,257.28	0.00	1,357.28
0038 Conservation Dam	0.00	0.00	22,000.00	0.00	22,000.00
0039 Court Record Preservation	0.00	119.98	33,867.33	0.00	42,914.55
0040 Court Reporter Fees	3,872.00	273.00	6,149.50	0.00	9,694.50
0041 Courthouse Security	36,699.00	1,636.40	62,238.26	20,222.90	42,000.00
0042 County Clerk Records Management and	0.00	0.00	23,037.20	0.00	24,112.20
0044 Pre-Trial Diversion	9,494.89	5,695.52	58,829.53	23,440.21	40,000.00
0045 Judicial Education and Support Fund	394.29	114.00	8,061.68	294.40	8,186.68
0047 Records Management	29.39	83,095.30	17,981.46	0.00	18,761.46
0049 Specialty Court	0.00	0.00	2,246.13	0.00	3,141.13
0050 Technology	6,750.51	8,477.66	59,737.37	3,480.95	63,013.97
0051 Truancy	0.00	0.00	5,908.51	0.00	8,564.40
0052 Video Fees	0.00	0.00	4,872.97	0.00	4,886.97
0053 Voting Machine Rental	0.00	9,871.00	24,795.53	7,926.00	11,000.00
0054 County Dispute Resolution Fund	2,450.00	2,658.40	2,000.00	2,378.80	1,500.00
0055 Omnibase	603.28	322.47	2,100.00	290.44	2,100.00
0056 Out of County Service	85.00	160.00	1,000.00	370.00	1,000.00
0057 Parks & Wildlife	632.40	663.00	1,000.00	809.20	1,000.00
0058 Perdue Collections	18,317.40	25,483.54	20,000.00	26,923.66	20,000.00
0059 Time Payment	0.00	0.00	420.00	0.00	633.00
0060 Court Facility Fee Fund	0.00	0.00	4,951.20	0.00	4,951.20
0061 County Records Management and Preser	0.00	0.00	6,046.80	0.00	7,846.80
0062 Language Access Fund	0.00	0.00	1,205.68	0.00	1,757.68
0063 County Jury Fund	0.00	0.00	2,506.60	0.00	3,709.60
0064 Court Initiated Guardianship Fund	0.00	0.00	2,415.00	0.00	3,325.00
0065 Local Traffic Fine	0.00	0.00	3,195.88	0.00	5,051.83
0066 Compliance Dismissal Fine Fund	0.00	0.00	721.00	0.00	951.00
0067 Time Payment Reimbursement Fee Fund	0.00	0.00	7,274.01	0.00	11,415.16
0068 County Jury Fund	0.00	0.00	0.00	0.00	50.00
0070 Special Road Repair	0.00	0.00	935.77	0.00	935.77
0075 Permanent Improvement	95,245.28	10,909.00	358,422.77	14,053.03	400,000.00
0080 Interest and Sinking	995,604.22	879,212.45	887,020.60	880,802.38	884,515.30
0085 FEMA GRANT	0.00	0.00	0.00	24,185.95	0.00
0086 Sheriff's Lease	908.00	0.00	0.00	0.00	0.00
0087 Commissary Profit	18,878.69	11,857.89	0.00	44,104.55	0.00
0088 State Trust	149,442.32	103,838.86	201,450.00	100,994.45	201,450.00
0089 CSLFRF - American Relief Act	0.00	378,337.60	1,340,044.72	384,074.63	723,046.88
0090 GENERAL FUND- COMMISSARY PROFIT	2,509.07	1,824.04	0.00	2,160.25	0.00
0091 DONATIONS AND MEMORIALS- MC LIBRARY	216.72	288.49	0.00	0.00	0.00
0092 GENERAL FUND- SHERIFF LEOSE	1,703.87	2,623.28	0.00	4,284.86	0.00
0093 CHILD SAFETY FUND	24,751.32	0.00	0.00	13,834.26	12,000.00
0094 UNCLAIMED CAPITAL CREDITS	0.00	0.00	0.00	0.00	5,023.39
0096 Certz Grant	0.00	0.00	1,816.31	0.00	1,816.31
0097 OPERATION LONE STAR	140,654.71	4,331.40	0.00	0.00	0.00
0098 Library Grants	0.00	513.64	0.00	0.00	0.00
0099 452ND JUDICIAL DISTRICT- BPU	0.00	0.00	1,163,519.66	1,191,413.00	1,775,974.70
0100 Council of Government Grants	0.00	10,137.60	0.00	0.00	0.00
0101 TDA- ROCHELLE WATER GRANT	0.00	0.00	0.00	42,000.00	0.00
GRAND TOTAL	8,618,311.67	7,941,566.65	12,103,963.33	8,550,615.71	12,642,703.75

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SECTION II

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0010
General Fund Revenues

Fund, Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0310 Taxes					
0010.0310 3001 Advalorem Taxes	4,336,271.64	4,851,037.34	5,125,444.21	5,120,701.32	5,244,253.16
0310 Taxes	4,336,271.64	4,851,037.34	5,125,444.21	5,120,701.32	5,244,253.16
0318 Other Taxes					
0010.0318 3050 Sales Taxes	577,211.92	595,754.34	550,000.00	497,788.25	550,000.00
0010.0318 3051 Other Taxes	9,050.53	2,450.43	5,000.00	4,889.14	5,000.00
0318 Other Taxes	586,262.45	598,204.77	555,000.00	502,677.39	555,000.00
0325 Licenses and Permits					
0010.0325 3100 Septic Permits - Non-Departmental	1,800.00	4,680.00	3,000.00	2,880.00	3,000.00
0325 Licenses and Permits	1,800.00	4,680.00	3,000.00	2,880.00	3,000.00
0330 Intergovernmental					
0010.0330 3200 Salary Supplement-County Attorney	28,000.00	42,387.91	28,000.00	0.00	28,000.00
0010.0330 3201 Salary Supplement - County Judge	25,200.00	25,200.00	25,200.00	20,150.00	25,200.00
0010.0330 3202 Salary Supplement Excess - County Judge	414.98	2,079.68	0.00	0.00	0.00
0330 Intergovernmental	53,614.98	69,667.59	53,200.00	20,150.00	53,200.00
0340 Charges for Services					
0010.0340 3300 Fees of Office- County Judge	105.00	92.02	150.00	34.00	150.00
0010.0340 3301 Fees of Office- County Clerk	49,663.00	58,404.20	40,000.00	47,255.51	40,000.00
0010.0340 3303 Fees of Office - District Clerk	9,368.20	11,618.95	6,000.00	7,195.90	6,000.00
0010.0340 3304 Fees of Office - Justice of the Peace	25,168.40	7,781.56	7,000.00	5,671.95	7,000.00
0010.0340 3305 Fees of Office- Tax A/C	96,858.21	93,883.91	110,000.00	104,532.52	110,000.00
0010.0340 3306 Fees of Office - Sheriff	22,311.19	16,237.27	10,000.00	12,450.17	10,000.00
0010.0340 3307 Fees-Copier/Printer-Library	150.95	1,654.71	1,074.80	1,467.04	1,074.80
0010.0340 3310 Fees - Juror-District Clerk	0.00	0.00	150.00	12.00	150.00
0010.0340 3316 CHILD SAFETY FEE- TAX A/C	64.50	0.00	0.00	0.00	0.00
0010.0340 3317 Fees of Office- County Attorney	1,581.30	3,034.47	0.00	3,440.40	0.00
0010.0340 3324 Other Fees- Non Departmental	0.00	0.00	100.00	0.00	100.00
0010.0340 3325 Other Fees - Guardianship -County Clerk	260.00	0.00	500.00	0.00	500.00
0010.0340 3326 Other Fees-Postage Revenue - District Cl	600.00	310.00	300.00	450.00	300.00
0010.0340 3327 Other Fees-Postage Revenue - Tax A/C	160.70	195.80	100.00	78.10	100.00
0010.0340 3328 Other Fees-Postage Revenue - County Cler	18.00	4.00	0.00	5.00	0.00
0010.0340 3337 Other Fees- TABC	5.00	5.00	0.00	10.00	0.00
0010.0340 3433 Jury Fee - Civil	120.00	40.00	0.00	100.00	0.00
0340 Charges for Services	206,434.45	193,261.89	175,374.80	182,702.59	175,374.80
0350 Court Fines and Forfeitures					
0010.0350 3500 Court Fines-District Clerk	34,700.83	33,001.61	20,000.00	34,294.12	20,000.00
0010.0350 3501 Court Fines-J.P.	137,237.57	135,885.80	100,000.00	110,417.25	100,000.00
0350 Court Fines and Forfeitures	171,938.40	168,887.41	120,000.00	144,711.37	120,000.00
0360 Interest Income					
0010.0360 3600 Interest Income -Library	22.09	32.48	1,541.61	115.29	1,541.61
0010.0360 3601 Interest Income - Nondepartmental	95,922.89	349,653.52	60,000.00	334,731.23	60,000.00
0360 Interest Income	95,944.98	349,686.00	61,541.61	334,846.52	61,541.61
0364 Miscellaneous					
0010.0364 3701 Sale of Assets - Non Dept	8,561.00	0.00	0.00	0.00	0.00
0010.0364 3813 SAVNS-VINE GRANT OAG	1,991.28	12,922.17	0.00	3,339.91	0.00
0010.0364 3859 Insurane Claim Revenue	0.00	0.00	0.00	7,030.14	0.00
0364 Miscellaneous	10,552.28	12,922.17	0.00	10,370.05	0.00
0370 Reimbursements					
0010.0370 3830 Reimbursement - Non-Departmental	3,434.92	50,680.51	0.00	1,390.50	0.00
0010.0370 3832 Reimbursement - Tax A/C	13.80	237.36	0.00	0.00	0.00
0010.0370 3835 Reimbursement - Extension Services	925.18	0.00	0.00	149.40	0.00
0010.0370 3836 Reimbursement - Miscellaneous	4,700.24	5,737.83	0.00	131.92	0.00
0010.0370 3837 Reimbursement - Non-Departmental	1,012.19	2,843.40	100.00	6.30	100.00
0010.0370 3838 Reimbursement-Court Appointed Attorney -	10,838.75	14,855.90	6,000.00	4,823.90	6,000.00
0010.0370 3839 Reimbursement -Jurors-Other Judicial Dis	408.00	5,474.00	0.00	6,460.00	0.00
0010.0370 3840 Reimbursement - Jurors-Other Judicial Di	1,904.00	0.00	0.00	374.00	0.00
0370 Reimbursements	23,237.08	79,829.00	6,100.00	13,336.02	6,100.00
0371 Other Revenue					
0010.0371 3812 Estray Sale - Sheriff	969.12	2,311.72	200.00	12,368.27	200.00
0010.0371 3817 Chapter 19 - Tax Assessor	1,353.19	1,299.07	2,482.85	0.00	2,482.85
0010.0371 3818 Desk Funds- Library	1,076.14	771.28	191.91	503.82	191.91

Prepared by Mikkie Williams

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SEP 23 2024
Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0010
General Fund Revenues

Fund Dept Line Description	2022	2023	Original	2024	2025
	Actual	Actual	Budget	Actual	Budget
0371 Other Revenue					
0010.0371 3821 Prisoner Care - Jail	67,770.00	87,660.00	40,000.00	77,586.00	40,000.00
0010.0371 3823 Other Revenue - Sheriff	33.00	0.00	0.00	369.07	0.00
0010.0371 3824 Other Revenue - Jail	16,279.70	18,603.90	12,000.00	9,374.00	12,000.00
0010.0371 3825 Other Revenue - Non-Departmental	21,799.86	77,602.93	1,500.00	54,568.30	1,500.00
0010.0371 3828 Other Revenue - Library	4,833.20	2,588.95	339.22	220.15	339.22
0010.0371 3829 State Trust Trans-Non Department	10,642.92	27,148.30	28,000.00	0.00	28,000.00
0010.0371 3852 INDIGENT DEFENSE GRANT- OAG	19,182.00	19,037.00	19,000.00	0.00	18,000.00
0371 Other Revenue	143,939.13	237,023.15	103,713.98	154,989.61	102,713.98
0372 Restitution					
0010.0372 3841 Juvenile Restitution-District Court	53.00	260.00	0.00	0.00	0.00
0010.0372 3842 Victim Restitution-District Clerk	24.00	2,381.00	0.00	24.00	0.00
0010.0372 3844 Court Appointed Restitution-Sheriff	0.00	3,513.82	0.00	0.00	0.00
0372 Restitution	77.00	6,154.82	0.00	24.00	0.00
0374 Donations					
0010.0374 3850 Library Association Donation - Library	2,912.37	1,094.55	0.00	0.00	0.00
0374 Donations	2,912.37	1,094.55	0.00	0.00	0.00
0800 Transfers					
0010.0800 8000 Transfer In	417,193.07	358.09	0.00	48,601.82	0.00
0010.0800 8002 Transfer In- Reserve Funds	0.00	0.00	0.00	0.00	385,000.00
0800 Transfers	417,193.07	358.09	0.00	48,601.82	385,000.00
Revenue Total	6,050,177.83	6,572,806.78	6,203,374.60	6,535,990.69	6,706,183.55
Expense Total	0.00	0.00	0.00	0.00	0.00
0010 General Fund	6,050,177.83	6,572,806.78	6,203,374.60	6,535,990.69	6,706,183.55

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SEP 23 2024

McCulloch County
Fund 0010
General Fund Revenues

Fund Dept Line Description	2022	2023	Original	2024	2025
	Actual	Actual	Budget	Actual	Budget
Revenue Total	6,050,177.83	6,572,806.78	6,203,374.60	6,535,990.69	6,706,183.55
Expense Total	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	6,050,177.83	6,572,806.78	6,203,374.60	6,535,990.69	6,706,183.55

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McCulloch County
0010 General Fund
0401 County Judge

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0010 General Fund					
0401 County Judge					
0010.0401 4101 Elected Officials	44,252.19	46,975.73	46,975.73	39,343.49	49,324.52
0010.0401 4102 Salary, Appointed Official	0.00	0.00	0.00	0.00	0.00
0010.0401 4103 Hourly - Full Time	38,385.08	42,205.37	42,205.37	35,376.41	50,000.00
0010.0401 4105 Juvenile Judge Pay	600.08	600.00	600.00	507.76	600.00
0010.0401 4106 Longevity Pay	2,174.13	2,249.10	2,249.10	2,274.09	2,768.88
0010.0401 4107 Salary Supplement	3,599.96	3,600.00	3,600.00	3,046.12	3,600.00
0010.0401 4111 Overtime	235.66	0.00	0.00	48.67	500.00
0010.0401 4113 State Pay	25,199.98	25,200.00	25,200.00	21,323.06	25,200.00
0010.0401 4201 Social Security Taxes	8,755.17	9,243.51	9,243.51	7,796.81	10,097.49
0010.0401 4202 Health Insurance	20,456.64	21,839.52	21,839.52	18,279.60	22,494.72
0010.0401 4203 Retirement	7,406.70	8,458.11	8,458.11	7,134.35	9,239.54
0010.0401 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	8.00
0010.0401 4310 Office Supplies	825.82	1,000.00	1,000.00	467.92	1,000.00
0010.0401 4320 Computer Software	311.63	1,700.00	1,700.00	0.00	1,700.00
0010.0401 4392 Dues and Membership	0.00	300.00	300.00	200.00	300.00
0010.0401 4424 Cell Phone	586.50	700.00	700.00	531.30	700.00
0010.0401 4436 Travel and Training	811.91	1,500.00	1,500.00	754.47	2,000.00
0010.0401 4451 Office Equipment Repairs	0.00	200.00	200.00	0.00	200.00
0010.0401 5571 Equipment	2,000.00	2,000.00	2,000.00	0.00	0.00
0010.0401 6691 Machine Lease Payments	1,359.84	1,400.00	1,400.00	1,236.50	1,600.00
0010.0401 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0401 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0401 County Judge	156,961.29	169,171.34	169,171.34	138,320.55	181,333.15
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	156,961.29	169,171.34	169,171.34	138,320.55	181,333.15
0010 General Fund	156,961.29	169,171.34	169,171.34	138,320.55	181,333.15
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	156,961.29	169,171.34	169,171.34	138,320.55	181,333.15
GRAND TOTAL	156,961.29	169,171.34	169,171.34	138,320.55	181,333.15

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SEP 23 2024

McCulloch County
0010 General Fund
0402 County Clerk

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0402 4101 Elected Officials	48,071.59	50,619.51	50,619.51	42,739.09	54,669.07
0010.0402 4103 Hourly - Full Time	70,020.64	71,946.86	71,946.86	57,945.72	75,544.20
0010.0402 4106 Longevity Pay	3,590.23	3,815.14	3,815.14	2,740.57	2,843.94
0010.0402 4111 Overtime	808.65	12,000.00	12,000.00	4,088.68	5,000.00
0010.0402 4201 Social Security Taxes	9,370.75	9,974.18	9,974.18	8,224.91	10,561.38
0010.0402 4202 Health Insurance	30,684.96	32,759.28	32,759.28	22,833.50	33,742.08
0010.0402 4203 Retirement	7,945.64	9,126.71	9,126.71	7,525.95	9,664.00
0010.0402 4310 Office Supplies	7,944.14	6,500.00	6,500.00	6,265.20	7,000.00
0010.0402 4320 Computer Software	10,300.83	9,600.00	9,600.00	8,530.00	9,600.00
0010.0402 4328 Security Forms	1,215.67	5,000.00	5,000.00	0.00	5,000.00
0010.0402 4332 Operating Supplies	0.00	0.00	0.00	1,592.50	0.00
0010.0402 4333 Clothing and Uniforms	0.00	500.00	500.00	288.00	500.00
0010.0402 4392 Dues and Membership	175.00	300.00	300.00	200.00	300.00
0010.0402 4424 Cell Phone	1,022.42	1,500.00	1,500.00	889.43	1,500.00
0010.0402 4428 Document Preservation	136.69	200.00	200.00	123.90	200.00
0010.0402 4436 Travel and Training	5,087.72	5,000.00	5,000.00	2,969.24	5,000.00
0010.0402 5010 Capital Outlay	0.00	9,000.00	9,000.00	0.00	0.00
0010.0402 5571 Equipment	0.00	3,000.00	3,000.00	0.00	3,000.00
0010.0402 6631 Note Payments	9,920.00	9,411.32	9,411.32	10,313.28	9,411.32
0010.0402 6670 Interest Expense	1,475.82	1,996.28	1,996.28	1,082.54	1,996.28
0010.0402 6691 Machine Lease Payments	4,202.34	5,000.00	5,000.00	3,329.82	5,000.00
0010.0402 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0402 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0402 County Clerk	211,973.09	247,249.28	247,249.28	181,682.33	240,532.27

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McCulloch County

0010 General Fund
0403 Non-Departmental

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0010.0403 4205 Unemployment Insurance	570.41	6,000.00	6,000.00	6,353.17	6,000.00
0010.0403 4209 Emergency Management Supplement	0.00	12,000.00	12,000.00	0.00	6,000.00
0010.0403 4312 DPS Office Expense	3,350.88	3,500.00	3,500.00	0.00	3,500.00
0010.0403 4320 Computer Software	1,527.00	0.00	0.00	0.00	0.00
0010.0403 4392 Dues and Membership	4,368.91	4,500.00	4,500.00	5,979.85	4,500.00
0010.0403 4414 IT Support	92,736.98	100,000.00	100,000.00	71,067.99	100,000.00
0010.0403 4416 Professional Services	0.00	1,000.00	1,000.00	860.00	150,000.00
0010.0403 4417 Septic Inspector	3,600.00	3,000.00	3,000.00	2,400.00	3,000.00
0010.0403 4418 Emergency Management	57.37	0.00	0.00	0.00	0.00
0010.0403 4420 City-Fire and EMS	207,000.00	243,438.19	243,438.19	243,438.19	294,055.36
0010.0403 4423 E-DISPATCH	5,794.00	7,200.00	7,200.00	4,150.00	7,200.00
0010.0403 4430 Advertising	0.00	0.00	0.00	0.00	0.00
0010.0403 4431 Legal Notice	2,869.13	2,000.00	2,000.00	2,370.25	3,000.00
0010.0403 4439 Cvcog Transit	57,152.16	58,000.00	58,000.00	42,864.12	58,000.00
0010.0403 4440 CVOG Regional Training Academy	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
0010.0403 4441 Utilities - Radio Tower	502.73	800.00	800.00	428.09	800.00
0010.0403 4449 CVOG - Area Agency on Aging	0.00	0.00	0.00	0.00	4,000.00
0010.0403 4462 Radio Tower Lease- CTTC Towers	0.00	0.00	0.00	0.00	600.00
0010.0403 4482 Septic State Fee	100.00	400.00	400.00	150.00	400.00
0010.0403 4484 Insurance	149,656.50	146,000.00	146,000.00	140,527.50	146,000.00
0010.0403 4489 Healthy County	288.89	1,500.00	1,500.00	116.80	0.00
0010.0403 4491 Miscellaneous	9,437.59	5,000.00	5,000.00	3,887.18	5,000.00
0010.0403 4503 Election Expense	11,412.75	0.00	0.00	543.40	0.00
0010.0403 4508 TAC Website Support	5,763.75	7,000.00	7,000.00	4,959.40	7,000.00
0010.0403 4532 Insurance Claim Expense	0.00	0.00	0.00	7,030.14	0.00
0010.0403 4700 Transfers Out	51,810.18	0.00	0.00	0.00	0.00
0010.0403 4701 PRECINCT EXPENSES DUE TO GENERAL FUND	732.66	0.00	0.00	0.00	0.00
0010.0403 5573 Emergency Management Equipment	270.90	5,000.00	5,000.00	0.00	2,500.00
0403 Non-Departmental	613,502.79	610,838.19	610,838.19	541,626.08	806,055.36

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McCulloch County
0010 General Fund
0404 District Clerk

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0404 4101 Elected Officials	48,071.59	50,619.51	50,619.51	42,933.78	53,150.49
0010.0404 4103 Hourly - Full Time	63,729.03	73,061.35	73,061.35	53,156.80	78,936.00
0010.0404 4106 Longevity Pay	1,940.89	2,090.83	2,090.83	2,140.81	617.16
0010.0404 4111 Overtime	6.36	500.00	500.00	25.29	500.00
0010.0404 4201 Social Security Taxes	8,701.80	9,659.78	9,659.78	6,788.68	10,190.08
0010.0404 4202 Health Insurance	29,832.60	32,759.28	32,759.28	17,191.42	33,742.08
0010.0404 4203 Retirement	7,334.82	8,839.02	8,839.02	6,211.76	9,324.26
0010.0404 4310 Office Supplies	6,104.59	6,000.00	6,000.00	4,509.18	6,000.00
0010.0404 4320 Computer Software	7,835.17	9,000.00	9,000.00	6,180.00	9,000.00
0010.0404 4333 Clothing and Uniforms	346.67	500.00	500.00	12.00	500.00
0010.0404 4392 Dues and Membership	175.00	350.00	350.00	302.00	350.00
0010.0404 4424 Cell Phone	1,022.41	1,200.00	1,200.00	889.39	1,200.00
0010.0404 4428 Document Preservation	24,981.00	25,740.00	25,740.00	174.00	25,740.00
0010.0404 4436 Travel and Training	3,389.25	5,000.00	5,000.00	681.44	5,000.00
0010.0404 5571 Equipment	711.47	2,000.00	2,000.00	488.05	2,000.00
0010.0404 6691 Copy Machine Lease Payments	4,202.34	4,500.00	4,500.00	3,329.82	4,500.00
0010.0404 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0404 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0404 District Clerk	208,384.99	231,819.77	231,819.77	145,014.42	240,750.07

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SEP 23 2024

McCulloch County
0010 General Fund
0405 Justice of the Peace

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0405 4101 Elected Officials	48,071.59	50,619.51	50,619.51	42,739.09	54,669.07
0010.0405 4103 Hourly - Full Time	70,734.25	76,033.34	76,033.34	64,120.56	79,835.01
0010.0405 4106 Longevity Pay	2,407.37	2,857.19	2,857.19	2,832.20	3,252.09
0010.0405 4110 Office Stipend	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
0010.0405 4111 Overtime	109.27	500.00	500.00	71.83	500.00
0010.0405 4112 Contract Labor	0.00	5,000.00	5,000.00	0.00	5,000.00
0010.0405 4201 Social Security Taxes	9,281.31	10,060.52	10,060.52	8,396.85	10,729.59
0010.0405 4202 Health Insurance	30,684.96	32,759.28	32,759.28	27,419.40	33,742.08
0010.0405 4203 Retirement	7,849.39	9,205.70	9,205.70	7,683.45	9,817.93
0010.0405 4310 Office Supplies	3,466.64	6,000.00	6,000.00	2,836.98	6,000.00
0010.0405 4315 Publications	0.00	500.00	500.00	92.03	500.00
0010.0405 4319 Computer Hardware	0.00	2,000.00	2,000.00	519.59	2,000.00
0010.0405 4320 Computer Software	2,810.00	6,000.00	6,000.00	3,069.67	6,000.00
0010.0405 4333 Clothing and Uniforms	379.00	500.00	500.00	0.00	500.00
0010.0405 4392 Dues and Membership	70.00	100.00	100.00	130.00	100.00
0010.0405 4430 Utilities	5,739.29	6,000.00	6,000.00	4,905.30	6,000.00
0010.0405 4436 Travel and Training	1,532.00	2,250.00	2,250.00	1,252.31	2,250.00
0010.0405 4540 Speical & Temporary Justice of Peace	0.00	0.00	0.00	0.00	5,500.00
0010.0405 6691 Machine Lease Payments	2,135.28	2,500.00	2,500.00	1,992.00	2,500.00
0010.0405 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0405 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0405 Justice of the Peace	186,770.35	214,885.54	214,885.54	170,061.26	230,895.77

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
0010 General Fund
0406 County Attorney

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0406 4101 Elected Officials	38,800.64	50,619.51	50,619.51	42,739.09	53,150.49
0010.0406 4102 Salary, Appointed Official	9,270.95	0.00	0.00	0.00	0.00
0010.0406 4103 Hourly - Full Time	38,078.14	40,617.16	40,617.16	36,130.36	42,648.02
0010.0406 4104 Part-Time Employees	7,454.64	16,000.00	16,000.00	10,248.95	16,800.00
0010.0406 4106 Longevity Pay	1,507.73	1,591.03	1,591.03	1,607.69	1,709.70
0010.0406 4107 Salary Supplement	0.00	19,054.91	19,054.91	0.00	23,333.00
0010.0406 4110 Office Stipend	7,125.00	7,980.00	7,980.00	5,625.00	7,980.00
0010.0406 4111 Overtime	0.00	0.00	0.00	9.14	0.00
0010.0406 4113 State Pay	23,512.42	0.00	0.00	19,743.24	0.00
0010.0406 4201 Social Security Taxes	8,901.74	10,393.49	10,393.49	7,687.86	11,140.03
0010.0406 4202 Health Insurance	18,683.19	21,839.52	21,839.52	16,172.01	22,494.72
0010.0406 4203 Retirement	7,553.97	9,510.38	9,510.38	7,034.54	10,193.48
0010.0406 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	8.00
0010.0406 4310 Office Supplies	1,177.78	1,500.00	1,500.00	1,139.40	1,500.00
0010.0406 4320 Computer Software	3,054.00	3,054.00	3,054.00	2,585.00	3,294.00
0010.0406 4336 Postage	0.00	250.00	250.00	0.00	250.00
0010.0406 4392 Dues and Membership	125.00	160.00	160.00	0.00	75.00
0010.0406 4436 Travel and Training	1,615.00	2,000.00	2,000.00	620.00	2,000.00
0406 County Attorney	166,860.20	184,570.00	184,570.00	151,342.28	196,576.44

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SEP 23 2024

McCulloch County

0010 General Fund
0407 County Treasurer

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0407 4101 Elected Officials	48,071.59	50,619.60	50,619.60	42,739.09	54,669.07
0010.0407 4103 Hourly - Full Time	74,331.36	79,748.32	79,748.32	70,581.64	83,735.74
0010.0407 4106 Longevity Pay	2,365.72	2,882.18	2,882.18	2,957.15	3,502.80
0010.0407 4201 Social Security Taxes	9,544.77	10,193.64	10,193.64	8,895.16	10,855.93
0010.0407 4202 Health Insurance	19,670.28	32,759.28	32,759.28	18,319.60	33,742.08
0010.0407 4203 Retirement	8,072.93	9,327.51	9,327.51	8,139.48	9,933.53
0010.0407 4206 Human Resource	3,388.59	3,000.00	3,000.00	787.52	4,000.00
0010.0407 4208 Payroll Check Deposit	0.00	0.00	0.00	0.00	0.00
0010.0407 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	12.00
0010.0407 4310 Office Supplies	2,725.65	3,000.00	3,000.00	2,855.06	3,000.00
0010.0407 4320 Computer Software	22,209.57	26,500.00	26,500.00	21,150.00	25,500.00
0010.0407 4392 Dues and Membership	295.00	300.00	300.00	255.00	300.00
0010.0407 4436 Travel and Training	1,894.39	3,500.00	3,500.00	1,349.94	2,500.00
0010.0407 5571 Equipment	2,568.21	3,500.00	3,500.00	446.40	2,000.00
0010.0407 6691 Machine Lease Payments	1,359.73	1,500.00	1,500.00	1,236.50	1,500.00
0010.0407 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0407 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0407 County Treasurer	196,497.79	226,830.53	226,830.53	179,712.54	235,251.15

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
0010 General Fund
0408 Tax Assessor/Collector

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0408 4101 Elected Officials	48,071.59	50,619.60	50,619.60	42,739.09	54,669.07
0010.0408 4103 Hourly - Full Time	33,649.98	35,416.19	35,416.19	31,880.36	37,187.00
0010.0408 4104 Part-Time Employees	8,375.16	16,000.00	16,000.00	11,230.34	16,800.00
0010.0408 4106 Longevity Pay	2,132.48	2,282.42	2,282.42	2,340.73	2,535.36
0010.0408 4111 Overtime	0.00	4,000.00	4,000.00	266.88	4,000.00
0010.0408 4112 Contract Labor - Appraisal District	158,633.20	172,884.83	172,884.83	144,551.40	199,477.85
0010.0408 4201 Social Security Taxes	7,055.60	8,072.14	8,072.14	6,767.02	8,812.15
0010.0408 4202 Health Insurance	20,456.64	21,839.52	21,839.52	18,279.60	22,494.72
0010.0408 4203 Retirement	5,958.85	7,386.27	7,386.27	6,191.95	8,063.40
0010.0408 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	8.00
0010.0408 4310 Office Supplies	1,846.52	1,700.00	1,700.00	997.35	1,700.00
0010.0408 4320 Computer Software	6,150.00	6,500.00	6,500.00	6,150.00	6,500.00
0010.0408 4331 Chapter 19	0.00	3,294.09	3,294.09	0.00	1,959.00
0010.0408 4392 Dues and Membership	419.00	500.00	500.00	325.00	500.00
0010.0408 4430 Utilities	4,893.73	5,000.00	5,000.00	4,075.07	5,000.00
0010.0408 4436 Travel and Training	1,796.49	2,500.00	2,500.00	1,024.94	2,500.00
0010.0408 4451 Office Equipment Repairs	0.00	250.00	250.00	0.00	250.00
0010.0408 4503 Election Expense	0.00	1,200.00	1,200.00	0.00	0.00
0010.0408 5010 Capital Outlay	0.00	2,000.00	2,000.00	0.00	2,000.00
0010.0408 5571 Equipment	1,679.98	2,000.00	2,000.00	0.00	2,000.00
0010.0408 6691 Machine Lease Payments	2,063.28	2,500.00	2,500.00	1,920.00	2,500.00
0010.0408 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0408 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0408 Tax Assessor/Collector	303,182.50	345,945.06	345,945.06	278,739.73	378,956.55

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SEP 23 2024

McCulloch County
0010 General Fund
0409 Courthouse

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0409 4103 Hourly - Full Time	0.00	0.00	0.00	172.32	0.00
0010.0409 4104 Part-Time Employees	4,749.66	8,000.00	8,000.00	13,452.56	15,000.00
0010.0409 4201 Social Security Taxes	363.35	612.00	612.00	910.78	1,147.50
0010.0409 4202 Health Insurance	0.00	0.00	0.00	0.00	0.00
0010.0409 4203 Retirement	21.68	0.00	0.00	363.25	1,050.00
0010.0409 4332 Operating Supplies	3,279.14	3,000.00	3,000.00	3,104.69	3,000.00
0010.0409 4391 Maintenance and Service Contracts	21,491.55	20,000.00	20,000.00	20,121.69	30,000.00
0010.0409 4397 Christmas Lights	1,844.34	3,000.00	3,000.00	3,000.00	3,000.00
0010.0409 4430 Utilities	42,386.57	60,000.00	60,000.00	31,161.47	55,000.00
0010.0409 4450 Building Repairs and Maintenance	14,851.06	20,000.00	20,000.00	11,087.08	20,000.00
0010.0409 4456 Lawn Maintenance	5,930.50	12,000.00	12,000.00	5,612.50	10,000.00
0010.0409 6691 Copy Machine Lease Payments	1,200.00	1,400.00	1,400.00	800.00	1,400.00
0409 Courthouse	96,117.85	128,012.00	128,012.00	89,786.34	139,597.50

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SEP 23 2024

McCulloch County
0010 General Fund
0410 County Jail

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0410 4103 Hourly - Full Time	680,163.36	761,209.24	761,209.24	523,541.48	799,269.70
0010.0410 4104 Part-Time Employees	0.00	0.00	0.00	0.00	0.00
0010.0410 4106 Longevity Pay	1,815.94	3,207.05	3,207.05	2,507.33	3,319.32
0010.0410 4111 Overtime	66,215.16	48,000.00	48,000.00	49,629.25	48,000.00
0010.0410 4201 Social Security Taxes	57,236.95	62,149.85	62,149.85	40,543.28	65,070.06
0010.0410 4202 Health Insurance	152,471.93	196,555.68	196,555.68	115,680.44	202,452.48
0010.0410 4203 Retirement	48,378.32	56,869.14	56,869.14	37,098.78	59,541.23
0010.0410 4207 Hiring Medical Expense	1,836.65	2,500.00	2,500.00	2,858.58	3,000.00
0010.0410 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	72.00
0010.0410 4310 Office Supplies	3,402.63	3,500.00	3,500.00	2,272.10	3,500.00
0010.0410 4320 Computer Software	13,208.00	0.00	0.00	0.00	0.00
0010.0410 4321 Records Management	0.00	5,700.00	5,700.00	0.00	5,700.00
0010.0410 4332 Operating Supplies	40,022.67	35,000.00	35,000.00	24,464.30	35,000.00
0010.0410 4333 Clothing and Uniforms	117.50	2,500.00	2,500.00	4,356.69	3,000.00
0010.0410 4335 Inmate - Meals / Food	183,041.11	190,000.00	190,000.00	119,583.02	190,000.00
0010.0410 4339 Prisoner Boarding	440.00	10,000.00	10,000.00	0.00	10,000.00
0010.0410 4343 Kitchen Expense	5.28	800.00	800.00	169.21	800.00
0010.0410 4390 Safety Equipment	0.00	500.00	500.00	362.00	500.00
0010.0410 4393 Tires and Tubes	279.53	1,500.00	1,500.00	1,250.83	1,500.00
0010.0410 4395 Medical Jail- Out Of County	0.00	0.00	0.00	0.00	0.00
0010.0410 4396 Inmate Medical Expenses	57,632.42	58,000.00	58,000.00	29,401.34	58,000.00
0010.0410 4430 Utilities	58,068.07	55,000.00	55,000.00	47,930.65	55,000.00
0010.0410 4436 Travel and Training	2,660.76	3,000.00	3,000.00	1,010.14	3,000.00
0010.0410 4443 Cable TV - Jail	3,427.92	3,240.00	3,240.00	3,220.20	3,900.00
0010.0410 4450 Building Repairs and Maintenance	29,563.37	25,000.00	25,000.00	21,369.79	25,000.00
0010.0410 4452 Repairs and Maintenance Miscellaneous	3,351.69	10,000.00	10,000.00	5,078.80	10,000.00
0010.0410 4454 Radio Repairs	472.50	3,500.00	3,500.00	1,210.68	3,500.00
0010.0410 4455 Automotive Repairs	3,310.78	3,000.00	3,000.00	1,758.33	3,000.00
0010.0410 4457 Equipment	1,950.66	1,500.00	1,500.00	1,511.16	2,000.00
0010.0410 4484 Insurance	0.00	0.00	0.00	0.00	0.00
0010.0410 6630 Notary Bond	0.00	300.00	300.00	0.00	300.00
0410 County Jail	1,409,073.20	1,542,530.96	1,542,530.96	1,036,808.38	1,594,424.79

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SEP 23 2024

McCulloch County
0010 General Fund
0411 Sheriff's Office

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0411 4101 Elected Officials	54,763.60	65,000.00	65,000.00	54,612.31	68,250.00
0010.0411 4103 Hourly - Full Time	332,728.42	388,927.98	388,927.98	315,967.89	408,374.38
0010.0411 4104 Part-Time Employees	17,566.95	37,645.17	37,645.17	24,771.00	30,000.00
0010.0411 4106 Longevity Pay	316.54	1,016.26	1,016.26	1,624.35	2,460.30
0010.0411 4111 Overtime	26,021.12	25,000.00	25,000.00	23,317.20	25,000.00
0010.0411 4114 Certificate Pay- Deputies	5,787.50	10,000.00	10,000.00	4,775.00	10,000.00
0010.0411 4201 Social Security Taxes	33,444.50	40,360.59	40,360.59	30,064.35	41,771.65
0010.0411 4202 Health Insurance	72,655.61	98,277.84	98,277.84	64,240.74	101,226.24
0010.0411 4203 Retirement	27,021.29	36,931.26	36,931.26	25,775.54	38,222.43
0010.0411 4207 Hiring Medical Expense	675.00	1,500.00	1,500.00	0.00	1,500.00
0010.0411 4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	36.00
0010.0411 4310 Office Supplies	723.11	4,000.00	4,000.00	725.85	4,000.00
0010.0411 4315 Publications	0.00	0.00	0.00	0.00	0.00
0010.0411 4319 Computer Hardware	1,576.95	4,000.00	4,000.00	1,935.98	4,000.00
0010.0411 4320 Computer Software	13,648.01	28,000.00	28,000.00	24,987.77	28,000.00
0010.0411 4333 Clothing and Uniforms	303.15	6,000.00	6,000.00	939.52	6,000.00
0010.0411 4334 Badges	0.00	0.00	0.00	0.00	0.00
0010.0411 4337 Fuel & Oil	33,320.46	50,000.00	50,000.00	37,171.33	50,000.00
0010.0411 4341 Estray Expenses	875.00	1,500.00	1,500.00	4,496.45	1,500.00
0010.0411 4345 PRISONER TRANSPORT	1,852.75	10,000.00	10,000.00	1,247.30	10,000.00
0010.0411 4390 Safety Equipment	125.00	1,500.00	1,500.00	592.69	1,500.00
0010.0411 4392 Dues and Membership	0.00	600.00	600.00	0.00	600.00
0010.0411 4393 Tires and Tubes	3,597.21	9,000.00	9,000.00	1,217.16	9,000.00
0010.0411 4408 Forensic Nurse	0.00	1,400.00	1,400.00	0.00	1,400.00
0010.0411 4418 Emergency Management	0.00	500.00	500.00	0.00	500.00
0010.0411 4424 Cell Phone	0.00	0.00	0.00	0.00	0.00
0010.0411 4425 Aircards	11,459.80	9,500.00	9,500.00	10,654.95	9,500.00
0010.0411 4429 Internet Fees	8,550.00	10,200.00	10,200.00	8,055.00	10,200.00
0010.0411 4432 Telephone	10,185.26	10,550.00	10,550.00	8,379.70	10,550.00
0010.0411 4433 Video Backup	0.00	1,000.00	1,000.00	0.00	1,000.00
0010.0411 4436 Travel and Training	2,435.95	2,000.00	2,000.00	261.80	2,000.00
0010.0411 4442 Training	1,672.51	6,500.00	6,500.00	1,471.41	6,500.00
0010.0411 4454 Radio Repairs	0.00	3,000.00	3,000.00	538.68	3,000.00
0010.0411 4455 Automotive Repairs	39,517.29	12,000.00	12,000.00	35,152.59	15,000.00
0010.0411 4460 Law Enforcement Books	0.00	500.00	500.00	0.00	500.00
0010.0411 4603 SAVNS-VINE GRANT	6,581.11	0.00	0.00	5,083.92	0.00
0010.0411 5571 Equipment	5,917.52	16,000.00	16,000.00	12,634.07	16,000.00
0010.0411 6631 Note Payments	15,591.66	0.00	0.00	0.00	0.00
0010.0411 6670 Interest Expense	1,118.51	0.00	0.00	0.00	0.00
0010.0411 6691 Copy Machine Lease Payments	7,054.25	7,800.00	7,800.00	6,243.73	7,800.00
0010.0411 6692 LEASE VEHICLE PAYMENT	22,750.37	0.00	0.00	47,000.00	0.00
0010.0411 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0411 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0411 Sheriff's Office	759,836.40	900,209.10	900,209.10	753,938.28	925,391.00

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SEP 23 2024

McCulloch County
0010 General Fund
0413 County AG Extension Service

Fund Dept	Line Description	2023	Original	Amended	2024	2025
		Actual	Budget	Budget	Actual	Budget
0010.0413	4103 Hourly - Full Time	36,493.05	38,447.14	38,447.14	35,192.69	40,369.50
0010.0413	4106 Longevity Pay	1,732.64	1,807.61	1,807.61	1,832.60	1,934.88
0010.0413	4107 AG Extension County Salary	25,151.57	30,618.00	30,618.00	25,851.56	32,148.90
0010.0413	4201 Social Security Taxes	4,848.37	5,421.76	5,421.76	4,398.19	5,695.67
0010.0413	4202 Health Insurance	10,228.32	10,919.76	10,919.76	8,225.82	11,247.36
0010.0413	4203 Retirement	2,478.90	4,961.09	4,961.09	2,379.70	5,211.73
0010.0413	4210 County Provided Life Insurance	0.00	0.00	0.00	0.00	48.00
0010.0413	4310 Office Supplies	344.51	0.00	0.00	0.00	0.00
0010.0413	4320 Computer Software	0.00	1,000.00	1,000.00	517.62	1,000.00
0010.0413	4332 Operating Supplies	1,327.92	2,000.00	2,000.00	1,172.95	2,000.00
0010.0413	4336 Postage	246.00	500.00	500.00	268.00	500.00
0010.0413	4430 Utilities	2,841.78	3,600.00	3,600.00	2,556.30	3,600.00
0010.0413	4436 Travel and Training	0.00	0.00	0.00	0.00	0.00
0010.0413	4444 Out of County Travel-ANR	4,219.18	10,000.00	10,000.00	3,392.19	10,000.00
0010.0413	4445 Out of County Travel-FCH	4,278.18	5,000.00	5,000.00	3,882.82	5,000.00
0010.0413	4492 Pickup/Van Miscellaneous	2,691.51	4,500.00	4,500.00	600.74	4,500.00
0010.0413	6631 Note Payments	10,676.55	0.00	0.00	0.00	0.00
0010.0413	6670 Interest Expense	441.45	0.00	0.00	0.00	0.00
0010.0413	6691 Copy Machine Lease Payments	3,188.04	3,500.00	3,500.00	2,736.56	3,500.00
0010.0413	6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0413	6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0413 County AG Extension Service		111,187.97	122,275.36	122,275.36	93,007.74	126,756.04

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SEP 23 2024

McCulloch County
0010 General Fund
0414 Miscellaneous

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budoet	2024 Actual	2025 Budget
0010 General Fund					
0414 Miscellaneous					
0010.0414 4336 Postage	14,279.94	12,000.00	12,000.00	14,163.39	15,000.00
0010.0414 4362 Postage Machine	0.00	0.00	0.00	0.00	14,000.00
0010.0414 4412 Alcohol and Drug Council	5,000.00	5,000.00	5,000.00	0.00	5,000.00
0010.0414 4429 Internet Fees	9,632.00	12,000.00	12,000.00	8,160.00	12,000.00
0010.0414 4430 Utilities	1,637.42	1,400.00	1,400.00	4,593.60	2,000.00
0010.0414 4432 Telephone	18,655.03	16,000.00	16,000.00	17,112.94	16,000.00
0010.0414 4452 Repairs and Maintenance Miscellaneous	288.00	0.00	0.00	0.00	0.00
0010.0414 4481 Audit Expense	0.00	25,000.00	25,000.00	18,750.00	25,000.00
0010.0414 4500 Autopsy/Indigent Burial	14,200.00	20,000.00	20,000.00	12,200.00	20,000.00
0010.0414 4503 Election Expense	0.00	0.00	0.00	0.00	0.00
0010.0414 4504 Volunteer Fire Departments	36,462.48	40,000.00	40,000.00	38,608.00	42,000.00
0010.0414 4510 Soil Conservation	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
0010.0414 4511 MHMR Subsidy	4,500.00	4,655.00	4,655.00	4,655.00	4,655.00
0010.0414 4523 Election Redistricting	6,250.00	0.00	0.00	0.00	0.00
0010.0414 4524 Board of Development-Grant	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
0010.0414 4525 Central Texas Opportunities Grant	0.00	7,000.00	7,000.00	7,000.00	7,000.00
0010.0414 4526 Child Welfare-Grant	0.00	2,500.00	2,500.00	2,500.00	2,500.00
0010.0414 4527 Community Center - Grant	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
0010.0414 4529 Predator Control-Grant	38,400.00	38,400.00	38,400.00	38,400.00	38,400.00
0010.0414 4530 Leon Bosque RC&D SPONS	0.00	1,250.00	1,250.00	250.00	1,250.00
0010.0414 4531 Senior Center/TDA Grant	608.00	600.00	600.00	608.00	608.00
0010.0414 4602 Contingency	90,826.86	67,675.49	67,675.49	230.00	82,447.16
0414 Miscellaneous	272,739.73	285,480.49	285,480.49	199,230.93	319,860.16
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	272,739.73	285,480.49	285,480.49	199,230.93	319,860.16
0010 General Fund	272,739.73	285,480.49	285,480.49	199,230.93	319,860.16
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	272,739.73	285,480.49	285,480.49	199,230.93	319,860.16
GRAND TOTAL	272,739.73	285,480.49	285,480.49	199,230.93	319,860.16

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SEP 23 2024

McCulloch County
0010 General Fund
0415 Elections

Fund Dept. Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0010.0415 4310 Office Supplies	0.00	1,500.00	1,500.00	2,449.68	3,000.00
0010.0415 4320 Computer Software	0.00	2,500.00	2,500.00	2,100.00	10,500.00
0010.0415 4336 Postage	0.00	3,000.00	3,000.00	45.47	3,000.00
0010.0415 4398 Ballot Test	0.00	2,500.00	2,500.00	489.25	2,500.00
0010.0415 4399 Election Workers	0.00	12,000.00	12,000.00	8,715.60	12,000.00
0010.0415 4503 Election Expense	0.00	2,000.00	2,000.00	6,611.09	7,000.00
0010.0415 4520 Mileage	0.00	1,500.00	1,500.00	442.79	1,500.00
0415 Elections	0.00	25,000.00	25,000.00	20,853.88	39,500.00

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SEP 23 2024

McCulloch County
0010 General Fund
0419 Library

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0419 4103 Hourly - Full Time	87,882.34	104,862.80	104,862.80	85,225.16	110,105.94
0010.0419 4106 Longevity Pay	441.49	516.46	516.46	541.45	1,059.18
0010.0419 4111 Overtime	5,743.70	2,000.00	2,000.00	3,406.16	3,000.00
0010.0419 4201 Social Security Taxes	6,540.64	8,214.51	8,214.51	6,728.03	8,733.63
0010.0419 4202 Health Insurance	24,718.44	30,486.96	30,486.96	24,677.46	33,742.08
0010.0419 4203 Retirement	6,035.84	7,516.55	7,516.55	5,669.03	7,991.56
0010.0419 4310 Office Supplies	2,297.52	2,000.00	2,000.00	1,159.02	2,000.00
0010.0419 4315 Publications	6,129.91	6,000.00	6,000.00	3,006.26	6,000.00
0010.0419 4319 Computer Hardware	0.00	1,500.00	1,500.00	0.00	1,500.00
0010.0419 4320 Computer Software	1,530.00	1,000.00	1,000.00	0.00	1,000.00
0010.0419 4392 Dues and Membership	0.00	453.00	453.00	138.00	453.00
0010.0419 4394 Janitorial Supplies	236.25	1,000.00	1,000.00	18.20	1,000.00
0010.0419 4427 Advertising	33.00	150.00	150.00	0.00	150.00
0010.0419 4430 Utilities	12,136.14	15,000.00	15,000.00	9,563.12	15,000.00
0010.0419 4436 Travel and Training	1,871.17	400.00	400.00	301.03	400.00
0010.0419 4450 Building Repairs and Maintenance	9,268.90	8,000.00	8,000.00	6,999.94	8,000.00
0010.0419 4452 Repairs and Maintenance Miscellaneous	0.00	0.00	0.00	0.00	0.00
0010.0419 4456 Lawn Maintenance	3,514.00	5,500.00	5,500.00	4,119.00	5,500.00
0010.0419 4458 Book Repairs	254.05	500.00	500.00	0.00	500.00
0010.0419 4459 Subscriptions	0.00	880.00	880.00	45.00	400.00
0010.0419 4491 Miscellaneous	0.00	300.00	300.00	0.00	780.00
0010.0419 4605 G ROLLIE WHITE GRANT	1,618.71	0.00	0.00	0.00	0.00
0010.0419 5570 Furniture	1,219.20	1,000.00	1,000.00	0.00	1,000.00
0010.0419 5571 Equipment	697.12	1,000.00	1,000.00	18.00	1,000.00
0010.0419 6691 Copy Machine Lease Payments	1,625.88	1,700.00	1,700.00	1,334.14	1,700.00
0010.0419 6693 Lease Principle Payment	0.00	0.00	0.00	0.00	0.00
0010.0419 6694 Lease Interest Payment	0.00	0.00	0.00	0.00	0.00
0419 Library	173,794.30	199,980.28	199,980.28	152,949.00	211,015.39

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SEP 23 2024

McCulloch County
0010 General Fund
0421 Veterans Officer

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0421 4102 Salary, Appointed Official	405.06	15,600.00	15,600.00	0.00	0.00
0010.0421 4103 Hourly - Full Time	0.00	0.00	0.00	960.00	0.00
0010.0421 4104 Part-Time Employees	3,638.96	0.00	0.00	10,082.17	16,380.00
0010.0421 4201 Social Security Taxes	309.35	1,193.40	1,193.40	736.50	1,253.07
0010.0421 4203 Retirement	283.09	1,092.00	1,092.00	673.91	1,146.60
0010.0421 4310 Office Supplies	335.80	500.00	500.00	330.67	500.00
0010.0421 4320 Computer Software	0.00	0.00	0.00	0.00	450.00
0010.0421 4392 Dues and Membership	0.00	200.00	200.00	0.00	200.00
0010.0421 4436 Travel and Training	589.65	2,500.00	2,500.00	0.00	2,500.00
0010.0421 4491 Miscellaneous	0.00	150.00	150.00	19.39	150.00
0010.0421 5571 Equipment	0.00	1,000.00	1,000.00	0.00	1,000.00
0421 Veterans Officer	5,561.91	22,235.40	22,235.40	12,802.64	23,579.67

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SEP 23 2024

McCulloch County
0010 General Fund
0422 County Commissioners

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0010 General Fund					
0422 County Commissioners					
0010.0422 4101 Elected Officials	143,540.48	174,543.67	174,543.67	147,370.72	188,507.16
0010.0422 4102 Salary, Appointed Official	22,217.50	0.00	0.00	0.00	0.00
0010.0422 4106 Longevity Pay	999.60	1,149.54	1,149.54	1,499.40	1,801.44
0010.0422 4201 Social Security Taxes	12,757.36	13,440.53	13,440.53	11,388.59	14,558.60
0010.0422 4202 Health Insurance	36,675.14	43,679.04	43,679.04	27,459.40	44,989.44
0010.0422 4203 Retirement	10,778.25	12,298.52	12,298.52	10,420.84	13,321.60
0422 County Commissioners	226,968.33	245,111.30	245,111.30	198,138.95	263,178.24
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	226,968.33	245,111.30	245,111.30	198,138.95	263,178.24
0010 General Fund	226,968.33	245,111.30	245,111.30	198,138.95	263,178.24
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	226,968.33	245,111.30	245,111.30	198,138.95	263,178.24
GRAND TOTAL	226,968.33	245,111.30	245,111.30	198,138.95	263,178.24

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SEP 23 2024

McCulloch County
0010 General Fund
0425 Other Judicial District

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0425 4101 Elected Officials	2,400.00	0.00	0.00	2,000.00	0.00
0010.0425 4105 Juvenile Judge Pay	0.00	2,400.00	2,400.00	0.00	2,400.00
0010.0425 4201 Social Security Taxes	183.60	184.00	184.00	137.70	184.00
0010.0425 4310 Office Supplies	143.54	300.00	300.00	408.94	300.00
0010.0425 4332 Operating Supplies	0.00	0.00	0.00	0.00	0.00
0010.0425 4400 Crt Appointed Defense Expert Witness	1,171.70	15,000.00	15,000.00	300.00	15,000.00
0010.0425 4401 Court Appointed Defense Attorney	86,819.38	85,000.00	85,000.00	51,782.70	85,000.00
0010.0425 4402 Court Appointed Defense Attorney	0.00	0.00	0.00	0.00	0.00
0010.0425 4404 Court Appointed Juvenile Attorney	0.00	4,000.00	4,000.00	0.00	4,000.00
0010.0425 4405 District Attorney	163,893.00	173,378.00	173,378.00	173,378.00	173,378.00
0010.0425 4406 Public Defender	1,561.00	1,813.00	1,813.00	1,813.00	1,813.00
0010.0425 4407 Court Reporter	7,996.50	5,000.00	5,000.00	2,954.77	5,000.00
0010.0425 4409 Court Appointed Cps Attorney	53,649.50	45,000.00	45,000.00	51,568.75	65,000.00
0010.0425 4415 District Judge Expense	37,430.00	39,670.00	39,670.00	39,670.00	44,970.00
0010.0425 4416 Professional Services	7,859.88	3,000.00	3,000.00	2,602.50	5,000.00
0010.0425 4421 Visiting Judge	289.98	1,000.00	1,000.00	365.55	1,000.00
0010.0425 4424 Cell Phone	3,044.55	0.00	0.00	5,084.99	0.00
0010.0425 4483 Juvenile Probation	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
0010.0425 4485 Juror Expense	13,843.34	12,000.00	12,000.00	20,495.84	14,000.00
0010.0425 4486 Juvenile Detention	0.00	15,000.00	15,000.00	0.00	15,000.00
0010.0425 4490 LGS/Other	5,880.00	15,000.00	15,000.00	9,750.00	15,000.00
0010.0425 4496 Adult Probation	4,121.50	5,000.00	5,000.00	4,551.15	5,000.00
0010.0425 4497 Administrative Judge Assesment	0.00	1,200.00	1,200.00	0.00	1,200.00
0010.0425 4506 Miscellaneous - Judicial County	0.00	0.00	0.00	0.00	0.00
0010.0425 4509 Other General Expense	2,529.13	5,000.00	5,000.00	15,104.77	15,000.00
0010.0425 4604 INDIGENT DEFENSE GRANT- STATE	0.00	19,035.00	19,035.00	0.00	19,035.00
0425 Other Judicial District	423,816.60	478,980.00	478,980.00	412,968.66	518,280.00

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SEP 23 2024

McCulloch County
 0010 General Fund
 0426 Other Judicial District - County

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0010.0426 4401 Court Appointed Defense Attorney	13,304.50	12,000.00	12,000.00	22,047.17	24,000.00
0010.0426 4402 Court Appointed Defense Attorney	0.00	0.00	0.00	0.00	0.00
0010.0426 4407 Court Reporter	615.00	1,000.00	1,000.00	684.42	2,000.00
0010.0426 4410 Court Appointed Ad Litem Attorney	0.00	4,000.00	4,000.00	0.00	2,000.00
0010.0426 4421 Visiting Judge	0.00	1,000.00	1,000.00	0.00	1,000.00
0010.0426 4485 Juror Expense	0.00	500.00	500.00	0.00	500.00
0010.0426 4506 Miscellaneous - Judicial County	2,267.00	2,000.00	2,000.00	3,170.00	3,000.00
0010.0426 4509 Other General Expense	529.38	750.00	750.00	0.00	750.00
0010.0426 4602 Contingency	0.00	1,000.00	1,000.00	0.00	1,000.00
0426 Other Judicial District - County	16,715.88	22,250.00	22,250.00	25,901.59	34,250.00

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SEP 23 2024

McCulloch County

General Fund

Grand Total

<u>Fund, Dept, Line Description</u>	2023 <u>Actual</u>	Original <u>Budget</u>	Amended <u>Budget</u>	2024 <u>Actual</u>	2025 <u>Budget</u>
Revenue Total	6,572,806.78	6,203,374.60	6,203,374.60	6,641,726.37	6,706,183.55
Expense Total	5,570,810.88	6,203,374.60	6,203,374.60	4,886,104.51	6,706,183.55
GRAND TOTAL	1,001,995.90	0.00	0.00	1,755,621.86	0.00

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SEP 23 2024

McCulloch County
Fund 0012- Revenues
Road and Bridge

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0012 Road and Bridge Fund					
0310 Taxes					
0012.0310 3001 Advalorem Taxes	315,901.20	277,826.36	277,826.36	277,011.89	336,437.60
0310 Taxes	315,901.20	277,826.36	277,826.36	277,011.89	336,437.60
0012 Road and Bridge Fund					
0360 Miscellaneous					
0012.0360 3600 Interest Income	46,205.44	5,000.00	5,000.00	54,472.51	24,000.00
0360 Miscellaneous	46,205.44	5,000.00	5,000.00	54,472.51	24,000.00
Revenue Total	362,106.64	282,826.36	282,826.36	331,484.40	360,437.60
Expense Total	0.00	0.00	0.00	0.00	0.00
0012 Road and Bridge Fund	362,106.64	282,826.36	282,826.36	331,484.40	360,437.60
Revenue Total	362,106.64	282,826.36	282,826.36	331,484.40	360,437.60
Expense Total	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	362,106.64	282,826.36	282,826.36	331,484.40	360,437.60

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SEP 23 2024

McCulloch County Fund
Fund 0015- Revenues
Precinct 1

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0310 Taxes					
0015.0310 3001 Advalorem Taxes	17,631.83	34,222.00	34,222.00	33,995.72	26,162.00
0310 Taxes	17,631.83	34,222.00	34,222.00	33,995.72	26,162.00
0321 Nonbusiness License					
0015.0321 3800 Auto Registration	106,397.08	86,940.00	86,940.00	93,769.85	95,000.00
0321 Nonbusiness License	106,397.08	86,940.00	86,940.00	93,769.85	95,000.00
0350 Court Fines and Forfeitures					
0015.0350 3500 Court Fines	7,897.44	4,347.00	4,347.00	11,555.47	4,347.00
0350 Court Fines and Forfeitures	7,897.44	4,347.00	4,347.00	11,555.47	4,347.00
0376 Weight Fees					
0015.0376 3810 Gross Weight	8,103.19	4,266.00	4,266.00	8,706.17	4,266.00
0376 Weight Fees	8,103.19	4,266.00	4,266.00	8,706.17	4,266.00
0377 Lateral Road					
0015.0377 3814 Lateral Road	4,303.95	5,130.00	5,130.00	4,147.96	5,130.00
0377 Lateral Road	4,303.95	5,130.00	5,130.00	4,147.96	5,130.00
0800 Transfers					
0015.0800 8000 Transfer In	0.00	0.00	243,820.47	4,263.67	0.00
0800 Transfers	0.00	0.00	243,820.47	4,263.67	0.00
Revenue Total	144,333.49	134,905.00	378,725.47	156,438.84	134,905.00
Expense Total	0.00	0.00	0.00	0.00	0.00
0015 Precinct 1	144,333.49	134,905.00	378,725.47	156,438.84	134,905.00

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SEP 23 2024

Prepared by Mikkie Williams

Road and Bridge

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0016- Revenues
Precinct 2

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0310 Taxes					
0016.0310 3001 Advalorem Taxes	116,801.06	13,559.01	13,559.01	14,197.09	4,739.01
0310 Taxes	116,801.06	13,559.01	13,559.01	14,197.09	4,739.01
0321 Nonbusiness License					
0016.0321 3800 Auto Registration	74,872.03	61,180.00	61,180.00	65,986.15	70,000.00
0321 Nonbusiness License	74,872.03	61,180.00	61,180.00	65,986.15	70,000.00
0350 Court Fines and Forfeitures					
0016.0350 3500 Court Fines	5,557.47	3,059.00	3,059.00	8,131.62	3,059.00
0350 Court Fines and Forfeitures	5,557.47	3,059.00	3,059.00	8,131.62	3,059.00
0376 Weight Fees					
0016.0376 3810 Gross Weight	5,702.24	3,002.00	3,002.00	6,126.56	3,002.00
0376 Weight Fees	5,702.24	3,002.00	3,002.00	6,126.56	3,002.00
0377 Lateral Road					
0016.0377 3814 Lateral Road	3,028.70	3,610.00	3,610.00	2,918.94	3,610.00
0377 Lateral Road	3,028.70	3,610.00	3,610.00	2,918.94	3,610.00
0800 Transfers					
0016.0800 8000 Transfer In	0.00	0.00	0.00	3,000.35	0.00
0016.0800 8002 Transfer In- Reserve Funds	0.00	0.00	0.00	0.00	62,841.62
0800 Transfers	0.00	0.00	0.00	3,000.35	62,841.62
Revenue Total	205,961.50	84,410.01	84,410.01	100,360.71	147,251.63
Expense Total	0.00	0.00	0.00	0.00	0.00
0016 Precinct 2	205,961.50	84,410.01	84,410.01	100,360.71	147,251.63

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SEP 23 2024

McCulloch County
Fund 0017- Revenues
Precinct 3

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0310 Taxes					
0017.0310 3001 Advalorem Taxes	21,770.65	25,073.00	25,073.00	24,954.15	17,013.00
0310 Taxes	21,770.65	25,073.00	25,073.00	24,954.15	17,013.00
0321 Nonbusiness License					
0017.0321 3800 Auto Registration	106,397.16	86,940.00	86,940.00	93,769.83	95,000.00
0321 Nonbusiness License	106,397.16	86,940.00	86,940.00	93,769.83	95,000.00
0350 Court Fines and Forfeitures					
0017.0350 3500 Court Fines	7,897.47	4,347.00	4,347.00	11,555.44	4,347.00
0350 Court Fines and Forfeitures	7,897.47	4,347.00	4,347.00	11,555.44	4,347.00
0376 Weight Fees					
0017.0376 3810 Gross Weight	8,103.19	4,266.00	4,266.00	8,706.16	4,266.00
0376 Weight Fees	8,103.19	4,266.00	4,266.00	8,706.16	4,266.00
0377 Lateral Road					
0017.0377 3814 Lateral Road	4,303.94	5,130.00	5,130.00	4,147.96	5,130.00
0377 Lateral Road	4,303.94	5,130.00	5,130.00	4,147.96	5,130.00
0800 Transfers					
0017.0800 8000 Transfer In	0.00	0.00	0.00	4,263.67	0.00
0017.0800 8002 Transfer In- Reserve Funds	0.00	0.00	0.00	0.00	150,500.00
0800 Transfers	0.00	0.00	0.00	4,263.67	150,500.00
Revenue Total	148,472.41	125,756.00	125,756.00	147,397.21	276,256.00
Expense Total	0.00	0.00	0.00	0.00	0.00
0017 Precinct 3	148,472.41	125,756.00	125,756.00	147,397.21	276,256.00

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SEP 23 2024

McCulloch County
Fund 0018- Revenues
Precinct 4

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0310 Taxes					
0018.0310 3001 Advalorem Taxes	11,729.15	11,622.96	11,622.96	11,586.59	3,562.96
0310 Taxes	11,729.15	11,622.96	11,622.96	11,586.59	3,562.96
0321 Nonbusiness License					
0018.0321 3800 Auto Registration	106,397.09	86,940.00	86,940.00	93,769.84	95,000.00
0321 Nonbusiness License	106,397.09	86,940.00	86,940.00	93,769.84	95,000.00
0350 Court Fines and Forfeitures					
0018.0350 3500 Court Fines	7,897.46	4,347.00	4,347.00	11,555.44	4,347.00
0350 Court Fines and Forfeitures	7,897.46	4,347.00	4,347.00	11,555.44	4,347.00
0376 Weight Fees					
0018.0376 3810 Gross Weight	8,103.18	4,266.00	4,266.00	8,706.17	4,266.00
0376 Weight Fees	8,103.18	4,266.00	4,266.00	8,706.17	4,266.00
0377 Lateral Road					
0018.0377 3814 Lateral Road	4,303.95	5,130.00	5,130.00	4,147.96	5,130.00
0377 Lateral Road	4,303.95	5,130.00	5,130.00	4,147.96	5,130.00
0800 Transfers					
0018.0800 8000 Transfer In	0.00	0.00	0.00	4,263.67	0.00
0800 Transfers	0.00	0.00	0.00	4,263.67	0.00
Revenue Total	138,430.83	112,305.96	112,305.96	134,029.67	112,305.96
Expense Total	0.00	0.00	0.00	0.00	0.00
0018 Precinct 4	138,430.83	112,305.96	112,305.96	134,029.67	112,305.96

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SEP 23 2024

McCulloch County
 Road and Bridge
 Grand Total Revenues

Fund, Dept, Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
Revenue Total	637,198.23	457,376.97	701,197.44	538,226.43	670,718.59
Expense Total	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	637,198.23	457,376.97	701,197.44	538,226.43	670,718.59

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SEP 23 2024

McCulloch County
Fund 0012- Expenses
Road and Bridge

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0012 Road and Bridge Fund					
0412 Road and Bridge					
0012.0412 4103 Hourly - Full Time	170,071.02	170,740.35	170,740.35	176,578.03	249,957.06
0012.0412 4104 Part-Time Employees	10,038.00	0.00	0.00	84.00	0.00
0012.0412 4106 Longevity Pay	3,315.34	2,349.06	2,349.06	2,399.04	2,923.83
0012.0412 4110 Office Stipend	0.00	2,000.00	2,000.00	2,000.00	2,000.00
0012.0412 4111 Overtime	7.65	5,000.00	5,000.00	0.00	0.00
0012.0412 4201 Social Security Taxes	14,032.40	13,394.34	13,394.34	13,291.66	19,880.89
0012.0412 4202 Health Insurance	41,831.24	54,598.80	54,598.80	43,863.04	67,484.16
0012.0412 4203 Retirement	11,716.58	12,256.26	12,256.26	12,162.65	18,191.66
0012.0412 5010 Capital Outlay	0.00	22,487.55	22,487.55	0.00	0.00
0412 Road and Bridge	251,012.23	282,826.36	282,826.36	250,378.42	360,437.60
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	251,012.23	282,826.36	282,826.36	250,378.42	360,437.60
0012 Road and Bridge Fund	251,012.23	282,826.36	282,826.36	250,378.42	360,437.60
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	251,012.23	282,826.36	282,826.36	250,378.42	360,437.60
GRAND TOTAL	251,012.23	282,826.36	282,826.36	250,378.42	360,437.60

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SEP 23 2024

McCulloch County
Fund 0015- Expenses
Precinct 1

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0415 Precinct 1					
0015.0415 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00
0015.0415 4112 Contract Labor	0.00	0.00	0.00	0.00	10.00
0015.0415 4115 Vehicle Stipend	1,500.00	1,500.00	1,500.00	0.00	1,500.00
0015.0415 4332 Operating Supplies	6,356.62	12,000.00	12,000.00	5,553.17	15,000.00
0015.0415 4337 Fuel & Oil	15,792.34	25,000.00	25,000.00	8,376.78	20,000.00
0015.0415 4393 Tires and Tubes	1,638.91	6,500.00	6,500.00	5,200.47	6,500.00
0015.0415 4430 Utilities	1,654.07	2,000.00	2,000.00	1,344.54	2,000.00
0015.0415 4436 Travel and Training	1,121.24	1,500.00	1,500.00	572.18	1,500.00
0015.0415 4452 Repairs and Maintenance Miscellaneous	11,966.92	16,000.00	16,000.00	16,730.24	20,000.00
0015.0415 4453 Materials - Repairs and Maintenance	16,036.00	25,000.00	25,000.00	29,700.30	35,000.00
0015.0415 4602 Contingency	0.00	0.00	0.00	0.00	33,400.00
0015.0415 5010 Capital Outlay	26,087.49	10,000.00	10,000.00	0.00	0.00
0015.0415 6670 Interest Expense	872.24	1,348.96	1,348.96	0.00	0.00
0015.0415 6691 Machine Lease Payments	34,127.76	34,056.04	277,876.51	277,876.51	0.00
0415 Precinct 1	117,653.59	134,905.00	378,725.47	345,354.19	134,910.00
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	117,653.59	134,905.00	378,725.47	345,354.19	134,910.00
0015 Precinct 1	117,653.59	134,905.00	378,725.47	345,354.19	134,910.00

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SEP 23 2024

McCulloch County
Fund 0016- Expenses
Precinct 2

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0416 Precinct 2					
0016.0416 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00
0016.0416 4112 Contract Labor	0.00	0.00	0.00	0.00	100.00
0016.0416 4115 Vehicle Stipend	1,500.00	2,000.00	2,000.00	2,000.00	2,000.00
0016.0416 4310 Office Supplies	0.00	0.00	0.00	0.00	100.00
0016.0416 4332 Operating Supplies	10,917.50	11,000.00	11,000.00	10,774.97	11,500.00
0016.0416 4337 Fuel & Oil	20,073.54	25,000.00	25,000.00	19,340.16	25,000.00
0016.0416 4393 Tires and Tubes	5,695.93	6,000.00	6,000.00	2,986.88	5,506.17
0016.0416 4430 Utilities	535.34	900.00	900.00	484.27	900.00
0016.0416 4436 Travel and Training	690.87	1,500.00	1,500.00	302.55	1,000.00
0016.0416 4452 Repairs and Maintenance Miscellaneous	23,466.60	14,906.17	14,906.17	8,539.16	15,000.00
0016.0416 4453 Materials - Repairs and Maintenance	2,600.00	18,000.00	18,000.00	7,077.00	18,000.00
0016.0416 4533 Nuisance Abatement Expense	0.00	0.00	0.00	0.00	100.00
0016.0416 4602 Contingency	0.00	0.00	0.00	0.00	100.00
0016.0416 5010 Capital Outlay	0.00	0.00	0.00	0.00	62,841.00
0016.0416 6631 Note Payments	4,674.86	4,674.86	4,674.86	4,885.26	4,674.86
0016.0416 6670 Interest Expense	5,598.53	428.98	428.98	219.84	428.98
0016.0416 6691 Machine Lease Payments	142,124.96	0.00	0.00	0.00	0.00
0416 Precinct 2	218,378.13	84,410.01	84,410.01	56,610.09	147,251.01
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	218,378.13	84,410.01	84,410.01	56,610.09	147,251.01
0016 Precinct 2	218,378.13	84,410.01	84,410.01	56,610.09	147,251.01

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SEP 23 2024

McCulloch County
Fund 0017- Expenses
Precinct 3

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0417 Precinct 3					
0017.0417 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00
0017.0417 4115 Vehicle Stipend	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
0017.0417 4332 Operating Supplies	7,464.14	10,000.00	10,000.00	3,101.77	10,000.00
0017.0417 4337 Fuel & Oil	19,916.62	25,000.00	25,000.00	11,502.04	22,500.00
0017.0417 4393 Tires and Tubes	2,279.86	6,000.00	6,000.00	1,875.51	6,000.00
0017.0417 4430 Utilities	821.38	1,500.00	1,500.00	1,130.61	1,500.00
0017.0417 4436 Travel and Training	822.42	1,000.00	1,000.00	225.40	1,000.00
0017.0417 4452 Repairs and Maintenance Miscellaneous	13,408.92	15,000.00	15,000.00	15,080.38	13,000.00
0017.0417 4453 Materials - Repairs and Maintenance	26,213.11	20,500.00	20,500.00	11,852.00	30,000.00
0017.0417 4602 Contingency	0.00	0.00	0.00	0.00	35,000.00
0017.0417 5010 Capital Outlay	35,541.09	40,000.00	40,000.00	2,038.00	0.00
0017.0417 6670 Interest Expense	4,354.13	901.87	901.87	0.00	901.87
0017.0417 6691 Machine Lease Payments	901.87	4,354.13	4,354.13	0.00	154,854.13
0417 Precinct 3	113,723.54	125,756.00	125,756.00	48,305.71	276,256.00
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	113,723.54	125,756.00	125,756.00	48,305.71	276,256.00
0017 Precinct 3	113,723.54	125,756.00	125,756.00	48,305.71	276,256.00

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SEP 23 2024

McCulloch County
Fund 0018- Expenses
Precinct 4

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0418 Precinct 4					
0018.0418 4110 Office Stipend	500.00	0.00	0.00	0.00	0.00
0018.0418 4112 Contract Labor	0.00	0.00	0.00	0.00	100.00
0018.0418 4115 Vehicle Stipend	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00
0018.0418 4332 Operating Supplies	4,053.68	4,000.00	4,000.00	3,748.48	4,000.00
0018.0418 4337 Fuel & Oil	9,991.74	20,500.00	20,500.00	9,345.54	20,500.00
0018.0418 4393 Tires and Tubes	3,474.68	3,000.00	3,000.00	1,214.34	3,000.00
0018.0418 4430 Utilities	1,230.79	3,000.00	3,000.00	996.79	3,000.00
0018.0418 4436 Travel and Training	1,018.63	1,500.00	1,500.00	459.90	1,500.00
0018.0418 4452 Repairs and Maintenance Miscellaneous	43,459.45	8,000.00	8,000.00	5,143.82	8,000.00
0018.0418 4453 Materials - Repairs and Maintenance	940.00	20,000.00	20,000.00	4,094.89	20,000.00
0018.0418 4533 Nuisance Abatement Expense	0.00	0.00	0.00	0.00	100.00
0018.0418 4602 Contingency	0.00	0.00	0.00	0.00	100.00
0018.0418 6670 Interest Expense	9,903.54	9,903.54	9,903.54	9,903.58	9,903.58
0018.0418 6691 Machine Lease Payments	40,902.46	40,902.42	40,902.42	40,902.42	40,902.42
0418 Precinct 4	116,974.97	112,305.96	112,305.96	77,309.76	113,106.00
0800 Transfers					
0018.0800 8001 Transfer Out	350.00	0.00	0.00	0.00	0.00
0800 Transfers	350.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	117,324.97	112,305.96	112,305.96	77,309.76	113,106.00
0018 Precinct 4	117,324.97	112,305.96	112,305.96	77,309.76	113,106.00

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SEP 23 2024

McCulloch County
Road and Bridge
Grand Total

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
Revenue Total	693,873.45	457,376.97	701,197.44	678,501.37	670,718.59
Expense Total	567,080.23	457,376.97	701,197.44	527,579.75	671,523.01
GRAND TOTAL	126,793.22	0.00	0.00	150,921.62	-804.42

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SEP 23 2024

McCulloch County
Fund 0030
Special Road Advalorem

Fund Dept Line Description	2023	Original	Amended	2024	2025
	Actual	Budget	Budget	Actual	Budget
0030 Special Road Advalorem					
0310 Taxes					
0030.0310 3001 Advalorem Taxes	25,990.03	26,311.17	26,311.17	28,864.35	29,072.01
0310 Taxes	25,990.03	26,311.17	26,311.17	28,864.35	29,072.01
0030 Special Road Advalorem					
0360 Miscellaneous					
0030.0360 3600 Interest Income	8,571.01	1,500.00	1,500.00	9,311.77	1,500.00
0360 Miscellaneous	8,571.01	1,500.00	1,500.00	9,311.77	1,500.00
0030 Special Road Advalorem					
0399 Transfers In					
0030.0399 3999 Transfers In	0.00	227,448.31	227,448.31	0.00	227,448.31
0399 Transfers In	0.00	227,448.31	227,448.31	0.00	227,448.31
0030 Special Road Advalorem					
0430 Special Road Advalorem					
0030.0430 4452 Repairs and Maintenance Miscellaneous	0.00	247,686.67	247,686.67	0.00	258,020.32
0430 Special Road Advalorem	0.00	247,686.67	247,686.67	0.00	258,020.32
Revenue Total	34,561.04	255,259.48	255,259.48	38,176.12	258,020.32
Expense Total	0.00	247,686.67	247,686.67	0.00	258,020.32
0030 Special Road Advalorem	34,561.04	7,572.81	7,572.81	38,176.12	0.00
Revenue Total	34,561.04	255,259.48	255,259.48	38,176.12	258,020.32
Expense Total	0.00	247,686.67	247,686.67	0.00	258,020.32
GRAND TOTAL	34,561.04	7,572.81	7,572.81	38,176.12	0.00

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SEP 23 2024

McCulloch County
Fund 0080
Interest and Sinking

Fund, Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0080 Interest and Sinking				
0310 Taxes				
0080.0310 3001 Advalorem Taxes	909,467.42	887,020.60	894,944.36	884,515.30
0310 Taxes	909,467.42	887,020.60	894,944.36	884,515.30
0080 Interest and Sinking				
0360 Miscellaneous				
0080.0360 3600 Interest Income	8,890.02	3,000.00	7,023.77	3,000.00
0360 Miscellaneous	8,890.02	3,000.00	7,023.77	3,000.00
0080 Interest and Sinking				
0480 Interest and Sinking				
0080.0480 6600 Debt Service	0.00	887,020.60	0.00	884,515.30
0080.0480 6631 Note Payments	623,000.00	0.00	649,000.00	0.00
0080.0480 6670 Interest Expense	256,212.45	0.00	231,802.38	0.00
0480 Interest and Sinking	879,212.45	887,020.60	880,802.38	884,515.30
Revenue Total	918,357.44	890,020.60	901,968.13	887,515.30
Expense Total	879,212.45	887,020.60	880,802.38	884,515.30
0080 Interest and Sinking	39,144.99	3,000.00	21,165.75	3,000.00
Revenue Total	918,357.44	890,020.60	901,968.13	887,515.30
Expense Total	879,212.45	887,020.60	880,802.38	884,515.30
GRAND TOTAL	39,144.99	3,000.00	21,165.75	3,000.00

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Prepared by Mikkie Williams

Debt Service Fund

SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0020
Prosecutor's Collection Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0020 Prosecutor's Collection				
0340 Charges for Services				
0020.0340 3321 Other Fees-Hot Check Coll-Pros Coll	376.05	500.00	60.00	100.00
0340 Charges for Services	376.05	500.00	60.00	100.00
0020 Prosecutor's Collection				
0360 Miscellaneous				
0020.0360 3600 Interest Income	249.45	100.00	234.78	200.00
0360 Miscellaneous	249.45	100.00	234.78	200.00
0020 Prosecutor's Collection				
0399 Transfers In				
0020.0399 3999 Transfers In	0.00	4,875.33	0.00	5,544.55
0399 Transfers In	0.00	4,875.33	0.00	5,544.55
0020 Prosecutor's Collection				
0420 Prosecutor's Collection				
0020.0420 4329 Operating Expenditures	0.00	5,475.33	0.00	5,844.55
0420 Prosecutor's Collection	0.00	5,475.33	0.00	5,844.55
Revenue Total	625.50	5,475.33	294.78	5,844.55
Expense Total	0.00	5,475.33	0.00	5,844.55
0020 Prosecutor's Collection	625.50	0.00	294.78	0.00
Revenue Total	625.50	5,475.33	294.78	5,844.55
Expense Total	0.00	5,475.33	0.00	5,844.55
GRAND TOTAL	625.50	0.00	294.78	0.00

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SEP 23 2024

McCulloch County
Fund 0035
Law Library

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0035 Law Library					
0350 Court Fines and Forfeitures					
0035.0350 3500 Court Fines	4,365.00	6,527.60	5,000.00	3,602.20	5,000.00
0350 Court Fines and Forfeitures	4,365.00	6,527.60	5,000.00	3,602.20	5,000.00
0035 Law Library					
0360 Miscellaneous					
0035.0360 3600 Interest Income	827.26	3,215.96	400.00	3,055.04	400.00
0360 Miscellaneous	827.26	3,215.96	400.00	3,055.04	400.00
0035 Law Library					
0399 Transfers In					
0035.0399 3999 Transfers In	0.00	0.00	63,900.34	0.00	63,900.34
0399 Transfers In	0.00	0.00	63,900.34	0.00	63,900.34
0035 Law Library					
0435 Law Library					
0035.0435 4491 Miscellaneous	0.00	0.00	69,300.34	0.00	69,300.34
0435 Law Library	0.00	0.00	69,300.34	0.00	69,300.34
Revenue Total	5,192.26	9,743.56	69,300.34	6,657.24	69,300.34
Expense Total	0.00	0.00	69,300.34	0.00	69,300.34
0035 Law Library	5,192.26	9,743.56	0.00	6,657.24	0.00
Revenue Total	5,192.26	9,743.56	69,300.34	6,657.24	69,300.34
Expense Total	0.00	0.00	69,300.34	0.00	69,300.34
GRAND TOTAL	5,192.26	9,743.56	0.00	6,657.24	0.00

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SEP 23 2024

McCulloch County
Special Road Repair

Fund, Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0070 Special Road Repair					
0360 Miscellaneous					
0070.0360 3600 Interest Income	12.57	44.96	0.00	39.98	0.00
0360 Miscellaneous	12.57	44.96	0.00	39.98	0.00
0070 Special Road Repair					
0399 Transfers In					
0070.0399 3999 Transfers In	0.00	0.00	935.77	0.00	935.77
0399 Transfers In	0.00	0.00	935.77	0.00	935.77
0070 Special Road Repair					
0470 Special Road Repair					
0070.0470 4491 Miscellaneous	0.00	0.00	935.77	0.00	935.77
0470 Special Road Repair	0.00	0.00	935.77	0.00	935.77
Revenue Total	12.57	44.96	935.77	39.98	935.77
Expense Total	0.00	0.00	935.77	0.00	935.77
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0070 Special Road Repair	12.57	44.96	0.00	39.98	0.00
Revenue Total	12.57	44.96	935.77	39.98	935.77
Expense Total	0.00	0.00	935.77	0.00	935.77
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GRAND TOTAL	12.57	44.96	0.00	39.98	0.00

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0075
Permanent Improvement

Fund, Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0075 Permanent Improvement					
0310 Taxes					
0075.0310 3001 Advalorem Taxes	96,884.96	20,480.74	111,994.84	110,949.95	120,000.00
0310 Taxes	96,884.96	20,480.74	111,994.84	110,949.95	120,000.00
0075 Permanent Improvement					
0360 Miscellaneous					
0075.0360 3600 Interest Income	5,184.35	17,040.28	2,000.00	17,532.59	2,000.00
0360 Miscellaneous	5,184.35	17,040.28	2,000.00	17,532.59	2,000.00
0075 Permanent Improvement					
0399 Transfers In					
0075.0399 3999 Transfers In	0.00	0.00	254,228.11	0.00	400,000.00
0399 Transfers In	0.00	0.00	254,228.11	0.00	400,000.00
0075 Permanent Improvement					
0475 Permanent Improvement					
0075.0475 4450 Building Repairs and Maintenance	95,245.28	10,909.00	358,422.77	14,053.03	400,000.00
0475 Permanent Improvement	95,245.28	10,909.00	358,422.77	14,053.03	400,000.00
Revenue Total	102,069.31	37,521.02	368,222.95	128,482.54	522,000.00
Expense Total	95,245.28	10,909.00	358,422.77	14,053.03	400,000.00
0075 Permanent Improvement	6,824.03	26,612.02	9,800.18	114,429.51	122,000.00
Revenue Total	102,069.31	37,521.02	368,222.95	128,482.54	522,000.00
Expense Total	95,245.28	10,909.00	358,422.77	14,053.03	400,000.00
GRAND TOTAL	6,824.03	26,612.02	9,800.18	114,429.51	122,000.00

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SEP 23 2024

McCulloch County
Fund 0086
Sheriff LEOSE

Fund, Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0086 Sheriff's Lease					
0340 Charges for Services					
0086.0340 3315 Fees of Office- Lease - State Comptrolle	809.11	1,668.66	500.00	4,237.10	500.00
0340 Charges for Services	809.11	1,668.66	500.00	4,237.10	500.00
0086 Sheriff's Lease					
0360 Miscellaneous					
0086.0360 3600 Interest Income	74.63	309.64	50.00	321.15	50.00
0360 Miscellaneous	74.63	309.64	50.00	321.15	50.00
0086 Sheriff's Lease					
0399 Transfers In					
0086.0399 3999 Transfers In	0.00	0.00	7,000.00	0.00	7,000.00
0399 Transfers In	0.00	0.00	7,000.00	0.00	7,000.00
0086 Sheriff's Lease					
0486 Sherriff's Lease					
0086.0486 4436 Travel and Training	908.00	0.00	0.00	0.00	0.00
0486 Sherriff's Lease	908.00	0.00	0.00	0.00	0.00
Revenue Total	883.74	1,978.30	7,550.00	4,558.25	7,550.00
Expense Total	908.00	0.00	0.00	0.00	0.00
0086 Sheriff's Lease	-24.26	1,978.30	7,550.00	4,558.25	7,550.00
Revenue Total	883.74	1,978.30	7,550.00	4,558.25	7,550.00
Expense Total	908.00	0.00	0.00	0.00	0.00
GRAND TOTAL	-24.26	1,978.30	7,550.00	4,558.25	7,550.00

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SEP 23 2024

McCulloch County
Fund 0087
Commissary Profit

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0087 Commissary Profit					
0360 Miscellaneous					
0087.0360 3600 Interest Income	792.12	3,393.40	500.00	2,507.08	500.00
0360 Miscellaneous	792.12	3,393.40	500.00	2,507.08	500.00
0087 Commissary Profit					
0371 Other Revenue					
0087.0371 3822 Other Revenue	32,754.07	32,746.23	20,000.00	16,284.76	20,000.00
0371 Other Revenue	32,754.07	32,746.23	20,000.00	16,284.76	20,000.00
0087 Commissary Profit					
0399 Transfers In					
0087.0399 3999 Transfers In	0.00	0.00	50,000.00	0.00	50,000.00
0399 Transfers In	0.00	0.00	50,000.00	0.00	50,000.00
0087 Commissary Profit					
0487 Commissary Profit					
0087.0487 4332 Operating Supplies	18,878.69	11,857.89	0.00	16,899.55	0.00
0087.0487 5571 Equipment	0.00	0.00	0.00	27,205.00	0.00
0487 Commissary Profit	18,878.69	11,857.89	0.00	44,104.55	0.00
Revenue Total	33,546.19	36,139.63	70,500.00	18,791.84	70,500.00
Expense Total	18,878.69	11,857.89	0.00	44,104.55	0.00
0087 Commissary Profit	14,667.50	24,281.74	70,500.00	-25,312.71	70,500.00
Revenue Total	33,546.19	36,139.63	70,500.00	18,791.84	70,500.00
Expense Total	18,878.69	11,857.89	0.00	44,104.55	0.00
GRAND TOTAL	14,667.50	24,281.74	70,500.00	-25,312.71	70,500.00

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McCulloch County

Fund 0022

SB 22 Rural Sheriff's Office Salary Assistance Grant Program

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program					
0360 Interest Income					
0022.0360 3602 Interst Income- SB22	0.00	0.00	0.00	1,109.19	0.00
0360 Interest Income	0.00	0.00	0.00	1,109.19	0.00
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program					
0376 SB 22					
0022.0376 3252 SB 22- Rural Prosecutor's Office Salary	0.00	100,000.00	100,000.00	100,000.00	100,000.00
0022.0376 3253 SB 22- Rural Sheriff's Office Salary Ass	0.00	250,000.00	250,000.00	250,000.00	250,000.00
0376 SB 22	0.00	350,000.00	350,000.00	350,000.00	350,000.00
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program					
0422 SB 22					
0022.0422 4117 SB 22 Sheriff Salary Supplement	0.00	10,000.00	10,000.00	8,077.02	10,000.00
0022.0422 4118 SB 22 Rural Sheriff's Office Salary Supp	0.00	30,000.00	30,000.00	14,576.87	50,000.00
0022.0422 4119 SB 22 Rural Prosectuor's Office Salary S	0.00	100,000.00	0.00	0.00	0.00
0022.0422 4122 SB 22 Rural Sheriff's Office Salary Supp	0.00	0.00	35,000.20	13,153.89	66,000.00
0022.0422 4123 SB 22 Rural Sheriff's Office Salary Sup	0.00	0.00	21,437.64	9,415.20	35,700.00
0022.0422 4124 SB 22 Rural Prosecutor's Office Salary S	0.00	0.00	0.00	486.03	0.00
0022.0422 4201 Social Security Taxes	0.00	3,060.00	7,500.00	2,300.27	12,370.05
0022.0422 4202 Health Insurance	0.00	0.00	0.00	124.88	0.00
0022.0422 4203 Retirement	0.00	2,800.00	7,500.00	2,104.61	11,319.00
0022.0422 4390 Safety Equipment	0.00	15,000.00	5,860.00	0.00	0.00
0022.0422 4608 Law Enforcement Vehicles	0.00	174,000.00	38,069.49	0.00	64,610.95
0022.0422 4628 SB 22- Rifles (Martin County Armory) - R	0.00	0.00	19,206.00	19,206.00	0.00
0022.0422 4629 SB 22- AEDs (Cardio Partners) - Rural Sh	0.00	0.00	24,524.11	24,524.11	0.00
0022.0422 4630 SB 22- (iZonus LLC - Safety Cones)- Rura	0.00	0.00	3,310.00	3,310.00	0.00
0022.0422 4631 SB 22- Stop Stick (Flex Shield Active Sh	0.00	0.00	37,886.92	37,886.92	0.00
0022.0422 4632 SB 22- Active Shooter Kits (10) (TACMED	0.00	0.00	9,705.64	9,705.64	0.00
0022.0422 5572 Other Equipment	0.00	15,140.00	0.00	0.00	0.00
0422 SB 22	0.00	350,000.00	250,000.00	144,871.44	250,000.00
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant Program					
0423 SB 22 Rural Prosecutor's Office Salary Assistance Grant Prog.					
0022.0423 4119 SB 22 Rural Prosectuor's Office Salary S	0.00	0.00	97,982.16	0.00	0.00
0022.0423 4124 SB 22 Rural Prosecutor's Office Salary S	0.00	0.00	1,760.00	1,120.00	4,160.00
0022.0423 4125 SB 22 Rural Prosecutor's Office Salary A	0.00	0.00	0.00	0.00	25,000.00
0022.0423 4201 Social Security Taxes	0.00	0.00	134.64	48.97	2,230.74
0022.0423 4202 Health Insurance	0.00	0.00	0.00	56.33	0.00
0022.0423 4203 Retirement	0.00	0.00	123.20	44.80	2,041.20
0423 SB 22 Rural Prosecutor's Office Salary Assistance Gr	0.00	0.00	100,000.00	1,270.10	33,431.94
Revenue Total	0.00	350,000.00	350,000.00	351,109.19	350,000.00
Expense Total	0.00	350,000.00	350,000.00	146,141.54	283,431.94
0022 SB 22 Rural Sheriff's Office Salary Assistance Grant	0.00	0.00	0.00	204,967.65	66,568.06
Revenue Total	0.00	350,000.00	350,000.00	351,109.19	350,000.00
Expense Total	0.00	350,000.00	350,000.00	146,141.54	283,431.94
GRAND TOTAL	0.00	0.00	0.00	204,967.65	66,568.06

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SEP 23 2024

McCulloch County
Fund 0085
FEMA/TDEM Grant Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0085 FEMA GRANT				
0330 Intergovernmental				
0085.0330 3256 TDEM/FEMA	0.00	0.00	22,030.39	0.00
0330 Intergovernmental	0.00	0.00	22,030.39	0.00
0085 FEMA GRANT				
0485 FEMA GRANT				
0085.0485 4121 Administrative Services	0.00	0.00	20,030.39	0.00
0085.0485 4201 Social Security Taxes	0.00	0.00	1,532.33	0.00
0085.0485 4203 Retirement	0.00	0.00	1,402.13	0.00
0085.0485 4427 Advertising	0.00	0.00	1,221.10	0.00
0485 FEMA GRANT	0.00	0.00	24,185.95	0.00
Revenue Total	0.00	0.00	22,030.39	0.00
Expense Total	0.00	0.00	24,185.95	0.00
0085 FEMA GRANT	0.00	0.00	-2,155.56	0.00
Revenue Total	0.00	0.00	22,030.39	0.00
Expense Total	0.00	0.00	24,185.95	0.00
GRAND TOTAL	0.00	0.00	-2,155.56	0.00

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SEP 23 2024

McCulloch County
Fund 0089
CSLFRF- American Relief Act

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0089 CSLFRF - American Relief Act					
0489 CSLFRF - American Relief Act					
0089.0489 4578 Restoration and Preservation - County Cl	83,095.30	72,504.70	72,504.70	72,504.70	0.00
0089.0489 4608 Law Enforcement Vehicles	0.00	240,000.00	240,000.00	141,371.00	98,629.00
0089.0489 4609 Law Enforcement - Vehicle Cameras & Soft	0.00	87,044.09	87,044.09	87,044.09	0.00
0089.0489 4610 Law Enforcement - Body Cameras & Tasers	15,264.02	65,180.20	65,180.20	15,263.80	0.00
0089.0489 4611 Law Enforcement - Vehicle Computers	59,160.00	0.00	0.00	0.00	0.00
0089.0489 4612 Melvin VFD - Fire Fighting Gear	8,618.45	24,744.00	16,125.55	19,224.10	0.00
0089.0489 4613 Brady VFD- Cascade System	84,975.87	84,975.87	0.00	0.00	0.00
0089.0489 4614 Brady VFD- Brady North & Brady South Rep	40,278.96	35,561.04	0.00	0.00	0.00
0089.0489 4615 Road & Bridge- 1000 gallon Asphalt Distr	49,995.00	0.00	0.00	0.00	0.00
0089.0489 4616 Old Jail- Renovation for storage facilit	0.00	290,000.00	248,000.00	0.00	248,000.00
0089.0489 4617 County Clerk Office- Bathroom Remodel	0.00	25,000.00	25,000.00	15,350.00	0.00
0089.0489 4618 Courthouse- Window renovation/paint and	0.00	27,382.03	27,382.03	0.00	27,382.03
0089.0489 4619 District Court- Sound System for courtro	0.00	47,590.00	27,207.52	20,154.15	7,053.37
0089.0489 4620 Road & Bridge- Water Tanker Trailer	0.00	14,000.00	14,000.00	0.00	14,000.00
0089.0489 4621 Road & Bridge- Wheel Loader	0.00	68,000.00	110,000.00	0.00	110,000.00
0089.0489 4622 Voca VFD- 8 SCBA Air Pack bottles 4500 p	0.00	7,600.00	7,600.00	0.00	7,600.00
0089.0489 4623 Road & Bridge- Dump Truck	0.00	65,000.00	65,000.00	0.00	65,000.00
0089.0489 4624 Road & Bridge- Semi Truck	0.00	75,000.00	75,000.00	0.00	75,000.00
0089.0489 4625 Road & Bridge- Roller Packer	0.00	50,000.00	50,000.00	0.00	50,000.00
0089.0489 4626 Rochelle VFD Water Storage Tanks	36,950.00	45,346.26	8,396.26	8,396.26	0.00
0089.0489 4627 Lohn VFD- Water Tank for Fire Truck	0.00	15,116.53	15,116.53	15,116.53	0.00
0089.0489 4633 Road and Bridge Land Pride HD Cutter -RC	0.00	0.00	20,382.48	0.00	0.00
0489 CSLFRF - American Relief Act	378,337.60	1,340,044.72	1,173,939.36	394,424.63	702,664.40
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	378,337.60	1,340,044.72	1,173,939.36	394,424.63	702,664.40
0089 CSLFRF - American Relief Act	378,337.60	1,340,044.72	1,173,939.36	394,424.63	702,664.40
Revenue Total	0.00	0.00	0.00	0.00	0.00
Expense Total	378,337.60	1,340,044.72	1,173,939.36	394,424.63	702,664.40
GRAND TOTAL	378,337.60	1,340,044.72	1,173,939.36	394,424.63	702,664.40

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SEP 23 2024

McCulloch County
Fund 0096
CETRZ Grant

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0096 Certz Grant					
0360 Miscellaneous					
0096.0360 3600 Interest Income	25.41	90.97	15.00	80.92	15.00
0360 Miscellaneous	25.41	90.97	15.00	80.92	15.00
0096 Certz Grant					
0399 Transfers In					
0096.0399 3999 Transfers In	0.00	0.00	1,878.99	0.00	1,878.99
0399 Transfers In	0.00	0.00	1,878.99	0.00	1,878.99
0096 Certz Grant					
0496 Certz Grant					
0096.0496 4452 Repairs and Maintenance Miscellaneous	0.00	0.00	1,816.31	0.00	1,816.31
0496 Certz Grant	0.00	0.00	1,816.31	0.00	1,816.31
Revenue Total	25.41	90.97	1,893.99	80.92	1,893.99
Expense Total	0.00	0.00	1,816.31	0.00	1,816.31
0096 Certz Grant	25.41	90.97	77.68	80.92	77.68
Revenue Total	25.41	90.97	1,893.99	80.92	1,893.99
Expense Total	0.00	0.00	1,816.31	0.00	1,816.31
GRAND TOTAL	25.41	90.97	77.68	80.92	77.68

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SEP 23 2024

McCulloch County
Fund 0098
Library Grants

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0098 Library Grants					
0330 Intergovernmental					
0098.0330 3207 Family Place Project	0.00	400.00	0.00	0.00	0.00
0330 Intergovernmental	0.00	400.00	0.00	0.00	0.00
0098 Library Grants					
0498 JCLC Scholarship Grant					
0098.0498 4436 Travel and Training	0.00	513.64	0.00	0.00	0.00
0498 JCLC Scholarship Grant	0.00	513.64	0.00	0.00	0.00
Revenue Total	0.00	400.00	0.00	0.00	0.00
Expense Total	0.00	513.64	0.00	0.00	0.00
0098 Library Grants	0.00	-113.64	0.00	0.00	0.00
Revenue Total	0.00	400.00	0.00	0.00	0.00
Expense Total	0.00	513.64	0.00	0.00	0.00
GRAND TOTAL	0.00	-113.64	0.00	0.00	0.00

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SEP 23 2024

McCulloch County
Fund 0099
452nd Judicial District BPU Grant

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0099 452ND JUDICIAL DISTRICT- BPU					
0330 Intergovernmental					
0099.0330 3858 Border Prosecution Unit- OAG	0.00	0.00	0.00	1,317,528.54	0.00
0330 Intergovernmental	0.00	0.00	0.00	1,317,528.54	0.00
0099 452ND JUDICIAL DISTRICT- BPU					
0370 Reimbursements					
0099.0370 3860 reimbursement- Assitant Prosecutor Longe	0.00	0.00	0.00	6,370.00	0.00
0370 Reimbursements	0.00	0.00	0.00	6,370.00	0.00
0099 452ND JUDICIAL DISTRICT- BPU					
0499 452ND JUDICIAL DISTRICT- BPU					
0099.0499 4103 Hourly - Full Time	0.00	0.00	229,000.00	0.00	0.00
0099.0499 4104 Part-Time Employees	0.00	0.00	20,800.00	11,926.64	20,800.00
0099.0499 4107 Salary Supplement	0.00	0.00	0.00	4,153.80	0.00
0099.0499 4112 Contract Labor	0.00	0.00	0.00	42,010.00	0.00
0099.0499 4120 Salaried Position	0.00	0.00	451,000.00	545,538.47	680,000.00
0099.0499 4201 Social Security Taxes	0.00	0.00	53,611.20	37,874.35	53,611.20
0099.0499 4202 Health Insurance	0.00	0.00	65,518.56	38,399.16	112,473.60
0099.0499 4203 Retirement	0.00	0.00	49,056.00	41,650.54	49,056.00
0099.0499 4310 Office Supplies	0.00	0.00	8,750.00	4,334.65	8,750.00
0099.0499 4320 Computer Software	0.00	0.00	48,050.00	23,208.98	48,050.00
0099.0499 4337 Fuel & Oil	0.00	0.00	12,500.00	16,999.48	25,000.00
0099.0499 4346 BPU- Expert Witnesses & Consultants	0.00	0.00	0.00	222,167.64	250,000.00
0099.0499 4347 BPU- Contract Services	0.00	0.00	0.00	70,582.16	100,000.00
0099.0499 4349 BPU- In- State Registration Fees/Travel/	0.00	0.00	0.00	35,273.26	65,000.00
0099.0499 4352 BPU- Laptop/Accessories	0.00	0.00	0.00	5,480.09	7,000.00
0099.0499 4354 BPU- Law Enforcement Vehicle	0.00	0.00	0.00	37,042.50	90,000.00
0099.0499 4356 BPU- Office Lease	0.00	0.00	0.00	17,767.60	30,000.00
0099.0499 4357 BPU- Project Supplies	0.00	0.00	0.00	12,369.71	15,000.00
0099.0499 4358 BPU- Training Supplies	0.00	0.00	0.00	179.69	2,000.00
0099.0499 4359 BPU- Printer/Fax/Scanner Equipment	0.00	0.00	0.00	2,473.52	0.00
0099.0499 4360 BPU- Vehicle Operating Costs	0.00	0.00	0.00	7,405.99	15,000.00
0099.0499 4361 BPU- Indirect Costs	0.00	0.00	0.00	100.00	0.00
0099.0499 4414 IT Support	0.00	0.00	8,750.00	212.50	8,750.00
0099.0499 4424 Cell Phone	0.00	0.00	16,800.00	3,032.07	16,800.00
0099.0499 4429 Internet Fees	0.00	0.00	9,914.40	4,527.10	9,914.40
0099.0499 4430 Utilities	0.00	0.00	0.00	839.17	0.00
0099.0499 4432 Telephone	0.00	0.00	2,810.00	783.88	2,810.00
0099.0499 4436 Travel and Training	0.00	0.00	103,750.00	2,961.16	103,750.00
0099.0499 4452 Repairs and Maintenance Miscellaneous	0.00	0.00	33,750.00	129.84	33,750.00
0099.0499 4460 Law Enforcement Books	0.00	0.00	9,300.00	1,989.05	9,300.00
0099.0499 4461 Office Space Lease	0.00	0.00	21,000.00	0.00	0.00
0099.0499 4484 Insurance	0.00	0.00	12,000.00	0.00	12,000.00
0099.0499 5570 Furniture	0.00	0.00	3,750.00	0.00	3,750.00
0099.0499 5571 Equipment	0.00	0.00	3,409.50	0.00	3,409.50
0499 452ND JUDICIAL DISTRICT- BPU	0.00	0.00	1,163,519.66	1,191,413.00	1,775,974.70
Revenue Total	0.00	0.00	0.00	1,323,898.54	0.00
Expense Total	0.00	0.00	1,163,519.66	1,191,413.00	1,775,974.70
0099 452ND JUDICIAL DISTRICT- BPU	0.00	0.00	-1,163,519.66	132,485.54	-1,775,974.70
Revenue Total	0.00	0.00	0.00	1,323,898.54	0.00
Expense Total	0.00	0.00	1,163,519.66	1,191,413.00	1,775,974.70
GRAND TOTAL	0.00	0.00	-1,163,519.66	132,485.54	-1,775,974.70

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0100
Council of Governments Grant

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0100 Council of Government Grants					
0330 Intergovernmental					
0100.0330 3254 FY23 Justice Assistance Grant Program	0.00	10,000.00	0.00	0.00	0.00
0330 Intergovernmental	0.00	10,000.00	0.00	0.00	0.00
0100 Council of Government Grants					
04001 FY23 Justice Assistance Grant Program					
0100.0400 4390 Safety Equipment	0.00	10,137.60	0.00	0.00	0.00
04001 FY23 Justice Assistance Grant Program	0.00	10,137.60	0.00	0.00	0.00
Revenue Total	0.00	10,000.00	0.00	0.00	0.00
Expense Total	0.00	10,137.60	0.00	0.00	0.00
0100 Council of Government Grants	0.00	-137.60	0.00	0.00	0.00
Revenue Total	0.00	10,000.00	0.00	0.00	0.00
Expense Total	0.00	10,137.60	0.00	0.00	0.00
GRAND TOTAL	0.00	-137.60	0.00	0.00	0.00

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SEP 23 2024

McCulloch County
Fund 0101
TDA- Rochelle Water Grant

Fund, Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0101 TDA- ROCHELLE WATER GRANT					
0330 INTERGOVERNMENTAL					
0101.0330 3255 TDA- Rochelle Water Grant	0.00	0.00	0.00	27,300.00	0.00
0330 INTERGOVERNMENTAL	0.00	0.00	0.00	27,300.00	0.00
0101 TDA- ROCHELLE WATER GRANT					
4101 TDA- ROCHELLE WATER GRANT					
0101.4101 4416 Professional Services	0.00	0.00	0.00	42,000.00	0.00
4101 TDA- ROCHELLE WATER GRANT	0.00	0.00	0.00	42,000.00	0.00
Revenue Total	0.00	0.00	0.00	27,300.00	0.00
Expense Total	0.00	0.00	0.00	42,000.00	0.00
0101 TDA- ROCHELLE WATER GRANT	0.00	0.00	0.00	-14,700.00	0.00
Revenue Total	0.00	0.00	0.00	27,300.00	0.00
Expense Total	0.00	0.00	0.00	42,000.00	0.00
GRAND TOTAL	0.00	0.00	0.00	-14,700.00	0.00

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SEP 23 2024

McCulloch County
Fund 0031
Justice Court Support Fund

Fund.Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0380 Passthrough Collections				
0031.0380 3917 Justice Court Support Fund- Justice of P	2,550.00	1,200.00	1,951.00	1,200.00
	<u>2,550.00</u>	<u>1,200.00</u>	<u>1,951.00</u>	<u>1,200.00</u>
0380 Passthrough Collections				
0031.0431 4329 Operating Expenses	0.00	3,800.00	0.00	5,350.00
	<u>0.00</u>	<u>3,800.00</u>	<u>0.00</u>	<u>5,350.00</u>
0431 Justice Couty Support Fund				
0031.0800 8000 Transfer In	0.00	2,600.00	0.00	4,150.00
	<u>0.00</u>	<u>2,600.00</u>	<u>0.00</u>	<u>4,150.00</u>
0800 Transfers				
0031.0800 8000 Transfer In	0.00	2,600.00	0.00	4,150.00
	<u>0.00</u>	<u>2,600.00</u>	<u>0.00</u>	<u>4,150.00</u>
Revenue Total	2,550.00	3,800.00	1,951.00	5,350.00
Expense Total	0.00	3,800.00	0.00	5,350.00
0031 Justice Court Support Fund	2,550.00	0.00	1,951.00	0.00

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SEP 23 2024

Christina A. Jones
McCulloch County Clerk

McCulloch County
Fund 0032
Healthy County

Fund Dept Line Description	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0032 Healthy County					
0371 Other Revenue					
0032.0371 3861 Healthy County- TAC	0.00	0.00	0.00	0.00	1,000.00
0371 Other Revenue	0.00	0.00	0.00	0.00	1,000.00
0032 Healthy County					
0800 Transfer In					
0032.0800 8000 Transfer In	0.00	0.00	0.00	0.00	3,625.15
0800 Transfer In	0.00	0.00	0.00	0.00	3,625.15
Revenue Total	0.00	0.00	0.00	0.00	4,625.15
Expense Total	0.00	0.00	0.00	0.00	0.00
0032 Healthy County	0.00	0.00	0.00	0.00	4,625.15
Revenue Total	0.00	0.00	0.00	0.00	4,625.15
Expense Total	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	0.00	0.00	0.00	4,625.15

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SEP 23 2024

McCulloch County
Fund 0036
Archive Fee

Fund.Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees and Fines				
0036.0342 3313 Fees-Archive-County Clerk	17,536.00	12,000.00	13,090.00	12,000.00
0036.0342 3314 Fees-Archive-District Clerk	60.00	1,000.00	50.00	100.00
0036.0342 3400 Fees-Archive-County Clerk	0.00	12,000.00	0.00	0.00
0036.0342 3401 Archive Fee - District Clerk	0.00	1,000.00	0.00	0.00
0342 Other Fees and Fines	17,596.00	26,000.00	13,140.00	12,100.00
0399 Transfers In				
0036.0399 3999 Transfers In	0.00	119,094.31	0.00	133,314.31
0399 Transfers In	0.00	119,094.31	0.00	133,314.31
0436 Archive Fee				
0036.0436 4571 Archive Fee	0.00	145,094.31	0.00	145,414.31
0036.0436 4572 Archive Fee District Clerk	0.00	0.00	0.00	0.00
0436 Archive Fee	0.00	145,094.31	0.00	145,414.31
Revenue Total	17,596.00	145,094.31	13,140.00	145,414.31
Expense Total	0.00	145,094.31	0.00	145,414.31
0036 Archive Fee	17,596.00	0.00	13,140.00	0.00

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SEP 23 2024

McCulloch County
Fund 0037
Child Abuse Prevention

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0037.0342 3432 Child Abuse Prevention Fee - District Cl	140.00	100.00	40.00	20.00
0342 Other Fees	<u>140.00</u>	<u>100.00</u>	<u>40.00</u>	<u>20.00</u>
0399 Transfers In				
0037.0399 3999 Transfers In	0.00	1,157.28	0.00	1,337.28
0399 Transfers In	<u>0.00</u>	<u>1,157.28</u>	<u>0.00</u>	<u>1,337.28</u>
0437 Child Abuse Prevention				
0037.0437 4446 Child Abuse Prevention Programs	0.00	1,257.28	0.00	1,357.28
0437 Child Abuse Prevention	<u>0.00</u>	<u>1,257.28</u>	<u>0.00</u>	<u>1,357.28</u>
Revenue Total	140.00	1,257.28	40.00	1,357.28
Expense Total	0.00	1,257.28	0.00	1,357.28
0037 Child Abuse Prevention	140.00	0.00	40.00	0.00

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SEP 23 2024

McCulloch County
Fund 0038
Conservation Dam

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0438 Conservation Dam				
0038.0438 4434 Conservation Dam	0.00	22,000.00	0.00	22,000.00
0438 Conservation Dam	0.00	22,000.00	0.00	22,000.00
0800 Transfers				
0038.0800 8000 Transfer In	0.00	22,000.00	0.00	22,000.00
0800 Transfers	0.00	22,000.00	0.00	22,000.00
Revenue Total	0.00	22,000.00	0.00	22,000.00
Expense Total	0.00	22,000.00	0.00	22,000.00
0038 Conservation Dam	0.00	0.00	0.00	0.00

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0039
Court Record Preservation

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0039.0342 3439 Court Record Pres - County Clerk	16,126.70	10,000.00	9,325.86	7,500.00
0039.0342 3440 Court Record Pres - District Clerk	218.50	500.00	284.50	250.00
0342 Other Fees	16,345.20	10,500.00	9,610.36	7,750.00
0399 Transfers In				
0039.0399 3999 Transfers In	0.00	23,367.33	0.00	35,164.55
0399 Transfers In	0.00	23,367.33	0.00	35,164.55
0439 Court Record Preservation				
0039.0439 4574 Court Record Preservation - County Clerk	0.00	21,332.00	0.00	30,094.72
0039.0439 4575 Court Record Preservation - District Cle	119.98	12,535.33	0.00	12,819.83
0439 Court Record Preservation	119.98	33,867.33	0.00	42,914.55
Revenue Total	16,345.20	33,867.33	9,610.36	42,914.55
Expense Total	119.98	33,867.33	0.00	42,914.55
0039 Court Record Preservation	16,225.22	0.00	9,610.36	0.00

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0040
Court Reporter Fees

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0040.0342 3402 Fees - Court Reporter - County Clerk	1,650.00	1,000.00	897.24	1,000.00
0040.0342 3403 Fees - Court Reporter - District Clerk	3,132.00	2,000.00	1,265.50	2,000.00
0342 Other Fees	4,782.00	3,000.00	2,162.74	3,000.00
0399 Transfers In				
0040.0399 3999 Transfers In	0.00	3,149.50	0.00	6,694.50
0399 Transfers In	0.00	3,149.50	0.00	6,694.50
0440 Court Reporter Fees				
0040.0440 4576 Court Reporter Fees	273.00	6,149.50	0.00	9,694.50
0440 Court Reporter Fees	273.00	6,149.50	0.00	9,694.50
Revenue Total	4,782.00	6,149.50	2,162.74	9,694.50
Expense Total	273.00	6,149.50	0.00	9,694.50
0040 Court Reporter Fees	4,509.00	0.00	2,162.74	0.00

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SEP 23 2024

McCulloch County
Fund 0041
Courthouse Security

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025
0342 Other Fees					
0041.0342 3420 Courthouse Security -Non-Departmental	4,312.79	6,153.84	4,000.00	3,030.58	4,000.00
0041.0342 3421 Courthouse Security-Justice of the Peace	3,319.84	4,953.01	3,000.00	3,607.14	3,000.00
0342 Other Fees	<u>7,632.63</u>	<u>11,106.85</u>	<u>7,000.00</u>	<u>6,637.72</u>	<u>7,000.00</u>
0399 Transfers In					
0041.0399 3999 Transfers In	0.00	0.00	55,238.26	0.00	35,000.00
0399 Transfers In	<u>0.00</u>	<u>0.00</u>	<u>55,238.26</u>	<u>0.00</u>	<u>35,000.00</u>
0441 Courthouse Security					
0041.0441 4419 Courthouse Security	36,699.00	1,636.40	62,238.26	20,222.90	42,000.00
0441 Courthouse Security	<u>36,699.00</u>	<u>1,636.40</u>	<u>62,238.26</u>	<u>20,222.90</u>	<u>42,000.00</u>
Revenue Total	7,632.63	11,106.85	62,238.26	6,637.72	42,000.00
Expense Total	36,699.00	1,636.40	62,238.26	20,222.90	42,000.00
0041 Courthouse Security	-29,066.37	9,470.45	0.00	-13,585.18	0.00

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SEP 23 2024

McCulloch County
Fund 0042
County Clerk Records Management and Preservation Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0042.0342 3436 Res & Pres Sec. 118 - County Clerk	3,065.00	1,000.00	5,124.64	1,000.00
0342 Other Fees	3,065.00	1,000.00	5,124.64	1,000.00
0399 Transfers In				
0042.0399 3999 Transfers In	0.00	22,037.20	0.00	23,112.20
0399 Transfers In	0.00	22,037.20	0.00	23,112.20
0442 Document Restoration & Preservation				
0042.0442 4578 Restoration and Preservation - County Cl	0.00	23,037.20	0.00	24,112.20
0442 Document Restoration & Preservation	0.00	23,037.20	0.00	24,112.20
Revenue Total	3,065.00	23,037.20	5,124.64	24,112.20
Expense Total	0.00	23,037.20	0.00	24,112.20
0042 County Clerk Records Management and Preservation Fu	3,065.00	0.00	5,124.64	0.00

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SEP 23 2024

McCulloch County
Fund 0043
Jury Reimbursement Fee

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0043.0342 3404 Jury Reimbursement Fee - District Clerk	0.00	0.00	4.00	5.00
0342 Other Fees	<u>0.00</u>	<u>0.00</u>	<u>4.00</u>	<u>5.00</u>
0443 Jury Reimbursement Fee				
0043.0443 3404 Jury Reimbursement Fee - District Clerk	0.00	0.00	0.00	5.00
0443 Jury Reimbursement Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5.00</u>
Revenue Total	0.00	0.00	4.00	10.00
Expense Total	0.00	0.00	0.00	0.00
0043 Jury Reimbursement Fee	0.00	0.00	4.00	10.00

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SEP 23 2024

McCulloch County
Fund 0044
Pre-Trial Diversion

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>Original Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
0399 Transfers In				
0044.0399 3999 Transfers In	0.00	52,829.53	0.00	44,355.09
0399 Transfers In	0.00	52,829.53	0.00	44,355.09
0444 Pre-Trial Diversion				
0044.0444 3414 Pretrial Diversion - County Clerk	7,744.70	6,000.00	5,196.00	5,000.00
0044.0444 4107 Salary Supplement	0.00	0.00	4,707.64	0.00
0044.0444 4110 Office Stipend	3,588.46	7,200.00	2,488.68	10,800.00
0044.0444 4201 Social Security Taxes	274.54	550.80	455.65	550.80
0044.0444 4202 Health Insurance	75.33	0.00	223.30	0.00
0044.0444 4203 Retirement	230.19	504.00	416.68	504.00
0044.0444 4579 Pretrial Diversion	0.00	40,524.94	9,133.99	21,695.41
0044.0444 4580 Deputy Assistant	0.00	3,600.00	0.00	0.00
0044.0444 4581 Payroll Taxes	0.00	275.40	0.00	275.40
0044.0444 4582 Retirement	0.00	252.00	0.00	252.00
0044.0444 4583 Computer Software	1,527.00	5,922.39	2,631.49	5,922.39
0444 Pre-Trial Diversion	2,049.18	-52,829.53	-14,861.43	-35,000.00
Revenue Total	7,744.70	58,829.53	5,196.00	49,355.09
Expense Total	5,695.52	58,829.53	20,057.43	40,000.00
0044 Pre-Trial Diversion	2,049.18	0.00	-14,861.43	9,355.09

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SEP 23 2024

McCulloch County
Fund 0045
Judicial Education and Support Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Charges for Services				
0045.0340 3331 Probate Train Fee- County Judge	255.00	100.00	150.00	100.00
0340 Charges for Services	255.00	100.00	150.00	100.00
0399 Transfers In				
0045.0399 3999 Transfers In	0.00	7,961.68	0.00	8,086.68
0399 Transfers In	0.00	7,961.68	0.00	8,086.68
0445 Probate Training				
0045.0445 4437 Probate Training	114.06	8,061.68	294.40	8,186.68
0445 Probate Training	114.06	8,061.68	294.40	8,186.68
Revenue Total	255.00	8,061.68	150.00	8,186.68
Expense Total	114.06	8,061.68	294.40	8,186.68
0045 Judicial Education and Support Fund	140.94	0.00	-144.40	0.00

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SEP 23 2024

McCulloch County
Fund 0046
Prosecutors Fee

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Charges for Services				
0046.0340 3339 Prosecutor's Fee- District Clerk	140.00	0.00	40.00	20.00
0340 Charges for Services	140.00	0.00	40.00	20.00
0399 Transfers In				
0046.0399 3999 Transfers In	0.00	320.00	0.00	461.00
0399 Transfers In	0.00	320.00	0.00	461.00
Revenue Total	140.00	320.00	40.00	481.00
Expense Total	0.00	0.00	0.00	0.00
0046 Prosecutors Fee	140.00	320.00	40.00	481.00

FILED

SEP 23 2024

McCulloch County
Fund 0047
Records Management

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0047.0342 3459 Records Management - County Clerk	0.00	5,000.00	0.00	100.00
0047.0342 3460 Records Management - District Clerk	417.50	500.00	496.04	500.00
0342 Other Fees	417.50	5,500.00	496.04	600.00
0399 Transfers In				
0047.0399 3999 Transfers In	0.00	12,481.46	0.00	18,161.46
0399 Transfers In	0.00	12,481.46	0.00	18,161.46
0447 Records Management				
0047.0447 4587 Records Management County Clerk	83,095.30	8,824.84	0.00	8,824.84
0047.0447 4588 Records Management District Clerk	0.00	9,156.62	0.00	9,936.62
0447 Records Management	83,095.30	17,981.46	0.00	18,761.46
Revenue Total	417.50	17,981.46	496.04	18,761.46
Expense Total	83,095.30	17,981.46	0.00	18,761.46
0047 Records Management	-82,677.80	0.00	496.04	0.00

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SEP 23 2024

McCulloch County
Fund 0049
Specialty Court

<u>Fund Dept Line Description</u>	<u>2023 Actual</u>	<u>Original Budget</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
0342 Other Fees				
0049.0342 3455 Specialty Court- Distrtict Clerk	201.50	100.00	325.00	100.00
0049.0342 3458 Specialty Court - County Clerk	880.00	600.00	719.96	600.00
0342 Other Fees	1,081.50	700.00	1,044.96	700.00
0399 Transfers In				
0049.0399 3999 Transfers In	0.00	1,546.13	0.00	2,441.13
0399 Transfers In	0.00	1,546.13	0.00	2,441.13
0449 Specialty Court				
0049.0449 4491 Miscellaneous	0.00	2,246.13	0.00	3,141.13
0449 Specialty Court	0.00	2,246.13	0.00	3,141.13
Revenue Total	1,081.50	2,246.13	1,044.96	3,141.13
Expense Total	0.00	2,246.13	0.00	3,141.13
0049 Specialty Court	1,081.50	0.00	1,044.96	0.00

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SEP 23 2024

McCulloch County
Fund 0050
Technology

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0050.0342 3445 Technology Fund - County Clerk	176.00	100.00	160.00	100.00
0050.0342 3446 Technology Fund - District Clerk	152.00	100.00	153.00	100.00
0050.0342 3447 Technology Fund - Justice of the Peace	4,268.84	3,000.00	3,044.26	3,000.00
0342 Other Fees	4,596.84	3,200.00	3,357.26	3,200.00
0399 Transfers in				
0050.0399 3999 Transfers In	0.00	56,537.37	0.00	59,813.97
0399 Transfers in	0.00	56,537.37	0.00	59,813.97
0450 Technology				
0050.0450 4590 Technology County Clerk	0.00	1,093.99	0.00	1,244.11
0050.0450 4591 Technology District Clerk	0.00	15,001.28	595.50	15,001.28
0050.0450 4592 Technology Justice of the Peace	8,477.66	43,642.10	2,379.48	46,768.58
0450 Technology	8,477.66	59,737.37	2,974.98	63,013.97
Revenue Total	4,596.84	59,737.37	3,357.26	63,013.97
Expense Total	8,477.66	59,737.37	2,974.98	63,013.97
0050 Technology	-3,880.82	0.00	382.28	0.00

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SEP 23 2024

McCulloch County
Fund 0051
Truancy

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees and Fines				
0051.0342 3442 Truancy Court - Justice of the Peace	3,987.68	0.00	3,127.12	2,000.00
0342 Other Fees and Fines	3,987.68	0.00	3,127.12	2,000.00
0399 Transfers In				
0051.0399 3999 Transfers In	0.00	5,908.51	0.00	6,564.40
0399 Transfers In	0.00	5,908.51	0.00	6,564.40
0451 Truancy				
0051.0451 4329 Operating Expenses	0.00	5,908.51	0.00	8,564.40
0451 Truancy	0.00	5,908.51	0.00	8,564.40
Revenue Total	3,987.68	5,908.51	3,127.12	8,564.40
Expense Total	0.00	5,908.51	0.00	8,564.40
0051 Truancy	3,987.68	0.00	3,127.12	0.00

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SEP 23 2024

McCulloch County
Fund 0052
Video Fees

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0052.0342 3408 Fees-Video-County Clerk	0.00	200.00	0.00	5.00
0052.0342 3409 Fees-Video-District Clerk	4.00	100.00	15.00	5.00
0342 Other Fees	4.00	300.00	15.00	10.00
0399 Transfers In				
0052.0399 3999 Transfers In	0.00	4,572.97	0.00	4,876.97
0399 Transfers In	0.00	4,572.97	0.00	4,876.97
0452 Video Fees				
0052.0452 4593 Video Fees County Clerk	0.00	4,307.97	0.00	4,321.97
0052.0452 4594 Video Fees District Clerk	0.00	565.00	0.00	565.00
0452 Video Fees	0.00	4,872.97	0.00	4,886.97
Revenue Total	4.00	4,872.97	15.00	4,886.97
Expense Total	0.00	4,872.97	0.00	4,886.97
0052 Video Fees	4.00	0.00	15.00	0.00

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SEP 23 2024

McCulloch County
Fund 0053
Voting Machine Rental

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0053.0342 3438 Rental - Voting Equip - County Clerk	2,001.90	1,000.00	3,159.18	1,000.00
0342 Other Fees	<u>2,001.90</u>	<u>1,000.00</u>	<u>3,159.18</u>	<u>1,000.00</u>
0399 Transfers In				
0053.0399 3999 Transfers In	0.00	23,795.53	0.00	10,000.00
0399 Transfers In	<u>0.00</u>	<u>23,795.53</u>	<u>0.00</u>	<u>10,000.00</u>
0453 Voting Machine Rental				
0053.0453 4595 Voting Machine Rental	9,871.00	24,795.53	7,926.00	11,000.00
0453 Voting Machine Rental	<u>9,871.00</u>	<u>24,795.53</u>	<u>7,926.00</u>	<u>11,000.00</u>
Revenue Total	<u>2,001.90</u>	<u>24,795.53</u>	<u>3,159.18</u>	<u>11,000.00</u>
Expense Total	<u>9,871.00</u>	<u>24,795.53</u>	<u>7,926.00</u>	<u>11,000.00</u>
0053 Voting Machine Rental	-7,869.10	0.00	-4,766.82	0.00

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SEP 23 2024

McCulloch County
Fund 0054
County Dispute Resolution Fund

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0380 Passthrough Collections					
0054.0380 3900 Alternate Dispute Resolution - County Cl	890.00	915.00	1,000.00	465.00	500.00
0054.0380 3901 Alternate Dispute Resolution - District	990.00	1,868.40	1,000.00	759.30	500.00
0054.0380 3916 Alternate Dispute Resolution- Justice of	320.00	510.00	0.00	390.00	500.00
0380 Passthrough Collections	2,200.00	3,293.40	2,000.00	1,614.30	1,500.00
0454 Revenue Passthrough Collections					
0054.0454 4596 Alternate Dispute Resolution	2,450.00	2,658.40	2,000.00	1,819.30	1,500.00
0454 Revenue Passthrough Collections	2,450.00	2,658.40	2,000.00	1,819.30	1,500.00
Revenue Total	2,200.00	3,293.40	2,000.00	1,614.30	1,500.00
Expense Total	2,450.00	2,658.40	2,000.00	1,819.30	1,500.00
0054 County Dispute Resolution Fund	-250.00	635.00	0.00	-205.00	0.00

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SEP 23 2024

McCulloch County
Fund 0059
Time Payment

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Fees of Office - District Clerk				
0059.0340 3303 Fees of Office - District Clerk	191.00	100.00	157.00	100.00
0340 Fees of Office - District Clerk	191.00	100.00	157.00	100.00
0399 Transfers In				
0059.0399 3999 Transfers In	0.00	320.00	0.00	533.00
0399 Transfers In	0.00	320.00	0.00	533.00
0459 Time Payment				
0059.0459 4491 Miscellaneous	0.00	420.00	0.00	633.00
0459 Time Payment	0.00	420.00	0.00	633.00
Revenue Total	191.00	420.00	157.00	633.00
Expense Total	0.00	420.00	0.00	633.00
0059 Time Payment	191.00	0.00	157.00	0.00

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McCulloch County
Fund 0060
Court Facility Fee Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees and Fines				
0060.0342 3907 County Facility Fee - DISTRICT CLERK	2,491.20	2,000.00	1,012.40	2,000.00
0060.0342 3908 County Facility Fee - County Clerk	1,200.00	800.00	620.00	800.00
0342 Other Fees and Fines	3,691.20	2,800.00	1,632.40	2,800.00
0399 Transfers In				
0060.0399 3999 Transfers In	0.00	2,151.20	0.00	2,151.20
0399 Transfers In	0.00	2,151.20	0.00	2,151.20
0460 Court Facility Fee Fund				
0060.0460 4491 Miscellaneous	0.00	4,951.20	0.00	4,951.20
0460 Court Facility Fee Fund	0.00	4,951.20	0.00	4,951.20
Revenue Total	3,691.20	4,951.20	1,632.40	4,951.20
Expense Total	0.00	4,951.20	0.00	4,951.20
0060 Court Facility Fee Fund	3,691.20	0.00	1,632.40	0.00

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McCulloch County
Fund 0061
County Records Management and Preservation Account

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0061.0342 3909 County Rec Mgmt and Pres Fund- District	4,146.80	3,000.00	1,738.60	1,000.00
0061.0342 3921 County Records Management & Preservation	755.00	500.00	230.00	250.00
0342 Other Fees	4,901.80	3,500.00	1,968.60	1,250.00
0399 Transfers In				
0061.0399 3999 Transfers In	0.00	2,546.80	0.00	6,596.80
0399 Transfers In	0.00	2,546.80	0.00	6,596.80
0461 County Records Management and Preservation Account				
0061.0461 4491 Miscellaneous	0.00	6,046.80	0.00	7,846.80
0461 County Records Management and Preservation Account	0.00	6,046.80	0.00	7,846.80
Revenue Total	4,901.80	6,046.80	1,968.60	7,846.80
Expense Total	0.00	6,046.80	0.00	7,846.80
0061 County Records Management and Preservation Account	4,901.80	0.00	1,968.60	0.00

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Prepared by Mikkie Williams

Special Funds

SEP 23 2024

Christine A. Jones
McCulloch County Clerk

McCulloch County
Fund 0062
Language Access Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0062.0342 3910 Language Access Fund - Justice of Peace	306.00	200.00	234.00	200.00
0062.0342 3911 Language Access Fund- District Clerk	370.68	300.00	151.86	150.00
0062.0342 3912 Language Access Fund- County Clerk	180.00	100.00	93.00	100.00
0342 Other Fees	856.68	600.00	478.86	450.00
0399 Transfers In				
0062.0399 3999 Transfers In	0.00	605.68	0.00	1,307.68
0399 Transfers In	0.00	605.68	0.00	1,307.68
0462 Language Access Fund				
0062.0462 4491 Miscellaneous	0.00	1,205.68	0.00	1,757.68
0462 Language Access Fund	0.00	1,205.68	0.00	1,757.68
Revenue Total	856.68	1,205.68	478.86	1,757.68
Expense Total	0.00	1,205.68	0.00	1,757.68
0062 Language Access Fund	856.68	0.00	478.86	0.00

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McCulloch County
Fund 0063
County Jury Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0342 Other Fees				
0063.0342 3913 County Jury Fund - District Clerk	1,247.60	1,000.00	523.20	500.00
0063.0342 3914 County Jury Fund -County Clerk	600.00	500.00	316.00	500.00
0342 Other Fees	1,847.60	1,500.00	839.20	1,000.00
0399 Transfers In				
0063.0399 3999 Transfers In	0.00	1,006.60	0.00	2,709.60
0399 Transfers In	0.00	1,006.60	0.00	2,709.60
0463 County Jury Fund				
0063.0463 4491 Miscellaneous	0.00	2,506.60	0.00	3,709.60
0463 County Jury Fund	0.00	2,506.60	0.00	3,709.60
Revenue Total	1,847.60	2,506.60	839.20	3,709.60
Expense Total	0.00	2,506.60	0.00	3,709.60
0063 County Jury Fund	1,847.60	0.00	839.20	0.00

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McCulloch County
Fund 0064
Court Initiated Guardianship Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	Budget
0342 Other Fees				
0064.0342 3915 Court Initiated Guardianship -County Cle	1,430.00	1,200.00	960.00	750.00
0342 Other Fees	1,430.00	1,200.00	960.00	750.00
0399 Transfers In				
0064.0399 3999 Transfers In	0.00	1,215.00	0.00	2,575.00
0399 Transfers In	0.00	1,215.00	0.00	2,575.00
0464 Court Initiated Guardianship Fund				
0064.0464 4491 Miscellaneous	0.00	2,415.00	0.00	3,325.00
0464 Court Initiated Guardianship Fund	0.00	2,415.00	0.00	3,325.00
Revenue Total	1,430.00	2,415.00	960.00	3,325.00
Expense Total	0.00	2,415.00	0.00	3,325.00
0064 Court Initiated Guardianship Fund	1,430.00	0.00	960.00	0.00

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McCulloch County
Fund 0065
Local Traffic Fine

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Charges for Services				
0065.0340 3501 Court Fines-J.P.	3.00	0.00	0.00	0.00
0065.0340 3511 LOCAL TRAFFIC FINE- J.P.	2,266.62	1,500.00	1,673.80	1,500.00
0340 Charges for Services	2,269.62	1,500.00	1,673.80	1,500.00
0399 Transfers In				
0065.0399 3999 Transfers In	0.00	1,695.88	0.00	3,551.83
0399 Transfers In	0.00	1,695.88	0.00	3,551.83
0465 Local Traffic Fine				
0065.0465 4491 Miscellaneous	0.00	3,195.88	0.00	5,051.83
0465 Local Traffic Fine	0.00	3,195.88	0.00	5,051.83
Revenue Total	2,269.62	3,195.88	1,673.80	5,051.83
Expense Total	0.00	3,195.88	0.00	5,051.83
0065 Local Traffic Fine	2,269.62	0.00	1,673.80	0.00

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McCulloch County
Fund 0066
Compliance Dismissal Fine Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Charges for Services				
0066.0340 3509 COMPLIANCE DISMISSAL FINE - J.P.	431.00	300.00	200.00	200.00
0340 Charges for Services	431.00	300.00	200.00	200.00
0399 Transfers In				
0066.0399 3999 Transfers In	0.00	421.00	0.00	751.00
0399 Transfers In	0.00	421.00	0.00	751.00
0466 Compliance Dismissal Fine Fund				
0066.0466 4491 Miscellaneous	0.00	721.00	0.00	951.00
0466 Compliance Dismissal Fine Fund	0.00	721.00	0.00	951.00
Revenue Total	431.00	721.00	200.00	951.00
Expense Total	0.00	721.00	0.00	951.00
0066 Compliance Dismissal Fine Fund	431.00	0.00	200.00	0.00

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McCulloch County
Fund 0067
Time Payment Reimbursement Fee Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Charges for Services				
0067.0340 3510 TIME PAYMENT REIMBURSEMENT FEE - J.P.	6,496.90	4,500.00	3,017.26	3,000.00
0340 Charges for Services	<u>6,496.90</u>	<u>4,500.00</u>	<u>3,017.26</u>	<u>3,000.00</u>
0399 Transfers In				
0067.0399 3999 Transfers In	0.00	2,774.01	0.00	8,415.16
0399 Transfers In	<u>0.00</u>	<u>2,774.01</u>	<u>0.00</u>	<u>8,415.16</u>
0467 Time Payment Reimbursement Fee Fund				
0067.0467 4491 Miscellaneous	0.00	7,274.01	0.00	11,415.16
0467 Time Payment Reimbursement Fee Fund	<u>0.00</u>	<u>7,274.01</u>	<u>0.00</u>	<u>11,415.16</u>
Revenue Total	6,496.90	7,274.01	3,017.26	11,415.16
Expense Total	0.00	7,274.01	0.00	11,415.16
0067 Time Payment Reimbursement Fee Fund	6,496.90	0.00	3,017.26	0.00

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McCulloch County
Fund 0068
County Jury Fund

Fund Dept Line Description	2023 Actual	Original Budget	2024 Actual	2025 Budget
0340 Charges for Services				
0068.0340 3919 County Jury Fund- District Clerk	0.00	0.00	0.00	0.00
0068.0340 3920 County Jury Fund- Justice of Peace	79.78	0.00	62.55	50.00
0340 Charges for Services	79.78	0.00	62.55	50.00
0468 County Jury Fund				
0068.0468 4491 Miscellaneous	0.00	0.00	0.00	50.00
0468 County Jury Fund	0.00	0.00	0.00	50.00
Revenue Total	79.78	0.00	62.55	50.00
Expense Total	0.00	0.00	0.00	50.00
0068 County Jury Fund	79.78	0.00	62.55	0.00

FILED

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McCulloch County
Fund 0093
Child Safety Fund

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0093 CHILD SAFETY FUND					
0340 Charges for Services					
0093.0340 3316 CHILD SAFETY FEE- TAX A/C	11,104.50	12,227.50	10,500.00	9,435.00	12,000.00
0340 Charges for Services	11,104.50	12,227.50	10,500.00	9,435.00	12,000.00
0093 CHILD SAFETY FUND					
0493 CHILD SAFETY FUND					
0093.0493 4501 Child Safety and Protection	24,751.32	0.00	0.00	13,834.26	12,000.00
0493 CHILD SAFETY FUND	24,751.32	0.00	0.00	13,834.26	12,000.00
0093 CHILD SAFETY FUND					
0800 REVENUE- TRANSFER IN					
0093.0800 8000 Transfer In	13,052.82	0.00	0.00	0.00	12,000.00
0800 REVENUE- TRANSFER IN	13,052.82	0.00	0.00	0.00	12,000.00
Revenue Total	24,157.32	12,227.50	10,500.00	9,435.00	24,000.00
Expense Total	24,751.32	0.00	0.00	13,834.26	12,000.00
0093 CHILD SAFETY FUND	-594.00	12,227.50	10,500.00	-4,399.26	12,000.00
Revenue Total	24,157.32	12,227.50	10,500.00	9,435.00	24,000.00
Expense Total	24,751.32	0.00	0.00	13,834.26	12,000.00
GRAND TOTAL	-594.00	12,227.50	10,500.00	-4,399.26	12,000.00

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McCulloch County
Fund 0094
Unclaimed Capitla Credits

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0094 UNCLAIMED CAPITAL CREDITS					
0364 UNCLAIMED CAPITAL CREDITS					
0094.0364 3809 UNCLAIMED CAPITAL CREDITS	2,319.00	1,455.47	0.00	0.00	1,000.00
0364 UNCLAIMED CAPITAL CREDITS	2,319.00	1,455.47	0.00	0.00	1,000.00
0094 UNCLAIMED CAPITAL CREDITS					
0494 UNCLAIMED CAPITAL CREDITS					
0094.0494 4491 Miscellaneous	0.00	0.00	0.00	0.00	5,023.39
0494 UNCLAIMED CAPITAL CREDITS	0.00	0.00	0.00	0.00	5,023.39
0094 UNCLAIMED CAPITAL CREDITS					
0800 TRANSFERS IN					
0094.0800 8000 Transfer In	1,248.92	0.00	0.00	0.00	5,023.39
0800 TRANSFERS IN	1,248.92	0.00	0.00	0.00	5,023.39
Revenue Total	3,567.92	1,455.47	0.00	0.00	6,023.39
Expense Total	0.00	0.00	0.00	0.00	5,023.39
0094 UNCLAIMED CAPITAL CREDITS	3,567.92	1,455.47	0.00	0.00	1,000.00
Revenue Total	3,567.92	1,455.47	0.00	0.00	6,023.39
Expense Total	0.00	0.00	0.00	0.00	5,023.39
GRAND TOTAL	3,567.92	1,455.47	0.00	0.00	1,000.00

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McCulloch County
Fund 0095
Opioid Abatement Fund

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	2024 Actual	2025 Budget
0095 Opioid Abatement Fund					
0330 Intergovernmental					
0095.0330 3251 Texas Trust - Opioid Abatement Trust Fun	0.00	6,284.86	0.00	1,222.67	1,000.00
0330 Intergovernmental	0.00	6,284.86	0.00	1,222.67	1,000.00
0095 Opioid Abatement Fund					
0800 Transfer In					
0095.0800 8000 Transfer In	0.00	0.00	0.00	0.00	7,507.75
0800 Transfer In	0.00	0.00	0.00	0.00	7,507.75
Revenue Total	0.00	6,284.86	0.00	1,222.67	8,507.75
Expense Total	0.00	0.00	0.00	0.00	0.00
0095 Opioid Abatement Fund	0.00	6,284.86	0.00	1,222.67	8,507.75
Revenue Total	0.00	6,284.86	0.00	1,222.67	8,507.75
Expense Total	0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	0.00	6,284.86	0.00	1,222.67	8,507.75

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SECTION III

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SEP 23 2024

Christine A. Jones
McCulloch County Clerk

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

McCulloch 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 908,904,076
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.	\$ 908,904,076
4.	Prior year total adopted tax rate.	\$ 0.7059 /\$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: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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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)

Christine A. Jones
 McCulloch County Clerk

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.	\$ 908,904,076
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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 916,180 C. Value loss. Add A and B. ⁶	\$ 916,180
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: \$ 59,980 B. Current year productivity or special appraised value: - \$ 1,190 C. Value loss. Subtract B from A. ⁷	\$ 58,790
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 974,970
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.	\$ 907,929,106
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,409,071.56
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	\$ 1,097.95
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,410,169.51
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: \$ 974,642,683 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: - \$ 567,000 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.	\$ 974,075,683

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Christine A. Jones
McCulloch County Clerk

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>28,407,400</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>28,407,400</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>1,002,483,083</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>58,069,681</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>58,069,681</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>944,413,402</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.678746</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>0.681534</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>0.6172</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>908,904,076</u>

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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(7)
¹⁹ Tex. Tax Code §26.012(7)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>5,609,755.96</u>
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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. + \$ <u>955.46</u></p> <p>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. - \$ <u>0</u></p> <p>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. +/- \$ <u>0</u></p> <p>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. \$ <u>955.46</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>5,610,711.42</u>
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>944,413,402</u>
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.594094</u> /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>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. \$ <u>58,405.46</u></p> <p>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. - \$ <u>126,459.90</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>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. \$ _____</p> <p>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. - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100

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²² [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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. \$ <u>151,852.50</u></p> <p>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. \$ <u>119,742.84</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.003399</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>.000633</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>.000633</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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. \$ _____</p> <p>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. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>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.</p> <p>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. \$ _____</p> <p>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. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.594727</u> /\$100
40.	<p>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.</p> <p>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. \$ <u>591,961.57</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.06268</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.657407</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.680416</u> /\$100

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²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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</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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>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:</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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>884,515.30</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>884,515.30</u></p>	\$ <u>884,515.30</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>90,680.70</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>793,834.60</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>95</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>98</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>99</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>99</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>98</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>810,035.31</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,002,483,083</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.080802</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.761218</u> /\$100
D49.	<p>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.</p>	<div style="text-align: right; font-size: 2em; color: blue; font-weight: bold; opacity: 0.5;">FILED</div> \$ _____ /\$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 §26.04(h), (h-1) and (h-2)

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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>0.764101</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.	\$ <u>676,164.96</u>
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,002,483,083</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.067449</u> /\$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> .	\$ <u>0.681534</u> /\$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> .	\$ <u>0.764101</u> /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.696652</u> /\$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> .	\$ <u>1,002,483,083</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

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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)	\$ 0.753996 /\$100
	B. Unused increment rate (Line 66)	\$ 0.043103 /\$100
	C. Subtract B from A	\$ 0.710893 /\$100
	D. Adopted Tax Rate	\$ 0.7088 /\$100
	E. Subtract D from C	\$ 0.002093 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 907,281,656
	G. Multiply E by F and divide the results by \$100	\$ 18,989.41
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)	\$ 0.793503 /\$100
	B. Unused increment rate (Line 66)	\$ 0.057631 /\$100
	C. Subtract B from A	\$ 0.735872 /\$100
	D. Adopted Tax Rate	\$ 0.7504 /\$100
	E. Subtract D from C	\$ (0.014528) /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 812,338,659
	G. Multiply E by F and divide the results by \$100	\$ (118,016.56)
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)	\$ 0.797631 /\$100
	B. Unused increment rate (Line 66)	\$ 0.012259 /\$100
	C. Subtract B from A	\$ 0.785372 /\$100
	D. Adopted Tax Rate	\$ 0.74 /\$100
	E. Subtract D from C	\$ 0.045372 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 760,987,335
	G. Multiply E by F and divide the results by \$100	\$ 345,275.17
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 246,248.02
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.024563 /\$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)	\$ 0.721215 /\$100

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³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(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> .	0.594727
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,002,483,083
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.049876 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.080802 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.725405 /\$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.⁴⁸

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. ⁵⁰ 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

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⁴⁵ Tex. Tax Code §26.04(c)(2)(B)
⁴⁶ Tex. Tax Code §26.012(8-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §526.42(c)
⁵¹ Tex. Tax Code §526.42(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. \$ 0.681534 /\$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. \$ 0.721215 /\$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. \$ 0.725405 /\$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 ▶ Zane Brandenberger
 Printed Name of Taxing Unit Representative

sign here ▶ Zane Brandenberger
 Taxing Unit Representative

7/26/24
 Date

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⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

SECTION IV

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Statement of Financial Goals and Policies

McCulloch County, Texas

ORGANIZATIONAL GOAL STATEMENT

The overall financial and service goals of McCulloch County are to provide the full range of statutorily required services to its citizens while maintaining the lowest prudent property tax rate. The County will ensure that budgetary growth is balanced by increases in demand for services. McCulloch County will provide for expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

GENERAL POLICIES

The County operates on a fiscal year which begins on October 1st and ends on September 30th.

The County will conduct its financial affairs in conformity with State and Federal laws, and this Statement of Financial Policy, which shall be approved by Commissioners' Court and reviewed on an annual basis as part of the budget process.

ACCOUNTING, AUDITING, AND FINANCIAL PLANNING

The County Treasurer's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting, as determined by GASB and GFOA.

The Treasurer's Office provides quarterly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Local Government Code Sections 114.022, 114.024, 114.025, 111.091, and 111.092.

A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Local Government Code Section 115.031.

Full disclosure will continue to be provided in the annual financial and budget reports and bond representations, in accordance with Sections 114.025, 111.091, and 111.092 of the Local Government Code.

BUDGETING POLICIES

Budgetary Basis - The County's budgetary basis and accounting records are maintained on a modified accrual basis and organized and operated on a fund basis in accordance with generally accepted accounting principles. Expenditures are recognized at the time of services rendered or products received in a respective fiscal year. The approved annual budget with amendments as approved by the Commissioners' Court is the

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management control device utilized by the County. Annual appropriated budgets are adopted for the General, Special Revenue, and Debt Service funds. All annual appropriations lapse at fiscal year-end. Any payments in the subsequent fiscal year for prior year encumbrances are recognized as expenditures in the fiscal year in which service occurred or product received.

The County budgets resources on a fiscal year which begins October 1st and ends on the following September 30th.

Annual budget requests are distributed to County Departments, and budget workshop sessions are held, for annual budget preparation from May through August of each calendar year.

The proposed budget shall be filed with the County Clerk no later than August 1st each year. The proposed budget will be presented to the Commissioners' Court during the regular or special meeting immediately occurring after the date filed with the County Clerk.

The proposed budget estimate shall be presented in the following format: Revenue estimates by major item.

Operating and maintenance expenditures by object code, major expense categories, functionally related departments, and program summaries.

Debt Service summarized by issues including principal and interest.

The proposed budgeted revenues shall be provided by the Treasurer's Office including ad valorem taxes, grant revenues, and inter-fund transfers.

The Commissioners' Court shall adopt the budget by Court Order prior to October 1.

The County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The committed, but not yet received purchases as of September 30th are recognized as an expenditure when received in the subsequent fiscal year.

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BUDGET AMENDMENT POLICY

County Policy allows a Department Head, Appointed or Elected Official or his/her designees to request budget and position amendments throughout the fiscal year. All transfer requests are submitted to the County Commissioners' Court for final approval.

Only the Commissioners' Court shall have authority to transfer expenditure appropriations from any department line item to any other department or non-departmental line item. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts.

BUDGET AMENDMENT STATUTE

Pursuant to Local Government Code Section 111.070, the Commissioners' Court may spend County funds only in strict compliance with the budget. The Commissioners' Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

ROUTINE BUDGET AMENDMENTS

Includes transfer of funds within the maintenance and operations line items within the elected official or department head budget(s). These items can be placed as line item transfers on the Commissioners' Court agenda.

NON-ROUTINE BUDGET AMENDMENTS

Inter-Departmental - Any amendment which moves funds from one elected official or department head's budget to another elected official or department heads budget must be presented to Commissioners' Court for consideration and action.

Inter-Fund - Where permitted by law, any amendment which moves funds from one fund to another fund must be presented to Commissioners' Court for consideration and action.

Personnel - Requests to transfer funds from any salary or benefit account are allowed for the specific purpose of salary related expenditures. Budget amendment requests for capital and operating accounts from personnel line items are allowed if there are no other funds available in that department's budget and Commissioners' Court deems it to be necessary.

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Capital - Any request for additional capital equipment must be justified and specified in detail with cost estimates. Requests for additional capital items not included in the adopted budgeted or substitution of one item for another also requires approval from Commissioners' Court.

Pursuant to Local Government Code, Section 111.014, the Commissioners' Court may authorize a contingency line item. The item must be included in the itemized budget under Section 111.004(a) in the same manner as a project for which an appropriation is established in the budget. Budget amendment(s) may be made against this item during the year to meet unusual or unforeseen conditions that were not included in the original budget through the use of reasonably diligent thought and attention.

Pursuant to Local Government Code, Sections 111.0105 through 111.0108, when revenues not included in the original budget are received, such as proceeds of bonds or other obligations, grant or aid money, revenue from intergovernmental contract, and pledging revenues as security for bonds and other obligations, a budget amendment is required to expend those funds. The adopted County budget will increase however the revenues should exceed or equal the expenditure. This type of amendment must be submitted to Commissioners' Court for consideration and action.

Any transfer that creates an increase in budgetary commitment for the next fiscal year must be presented to Commissioners' Court for consideration and action.

New employee positions cannot be created without Commissioners' Court consideration and action. Creation of a new position within a departmental budget will require the Commissioners Court declare an emergency unless the actual line item under which that new position would be categorized currently exists within that specific budget. New employee requests outside of the budget process must include substantial written justification for the position.

New line items can only be created for Contracts or Grant-based programs. For any other department, the creation of a new line item that has not been previously created for the specific department will require that the Commissioners' Court declare an emergency in order to establish a new line item.

REVENUE & TRANSFER POLICIES

Budgeted transfers of monies between funds will only be accomplished with approval of the Commissioners' Court.

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The County will support the majority of operations of the road and bridge precincts from the vehicle registration fee authorized by the Texas Legislature, and special road property taxes.

PERSONNEL POLICY

The number of employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners' Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected official's request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected officials budgeted positions will only be accomplished with their approval after the budget is adopted.

Additions, position reclassifications, reorganizations, and equity adjustments must be presented with the initial budget request. Exceptions to this policy will only be allowed with Commissioners' Court approval. The Commissioners' Court may institute a freeze during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will be used arbitrarily and will allow for exceptions in appropriate areas to comply and emergency needs such as natural disasters and/or loss of major revenue source.

FIXED ASSET POLICY

All purchases of physical assets with a value of \$5,000 (five thousand dollars) shall be capitalized by the County.

The County will maintain these assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

- Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by line item and must be spent accordingly. Where possible, items in useable condition placed in surplus will be used:

- To supplement expenditure for new, budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.

Sale of surplus or salvage property shall be followed pursuant to Local Government Code Chapter 263, Subchapter D.

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DEBT MANAGEMENT POLICIES

McCulloch County recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt, and it provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated.

POLICY SUMMARY

McCulloch County will adhere to the following specific policy statements with regards to (1) conditions for debt issuance; (2) restrictions on debt issuance; (3) debt service limitations; (4) limitations on outstanding debt; (5) debt structure; (6) the debt issuance process; and (7) debt maintenance procedures.

Conditions for debt issuance - The County will consider the use of debt financing only for one-time capital improvement projects. Long-term borrowing will not be used to finance current operations or normal maintenance. Debt financing may include general obligation bonds, revenue bonds, certificate of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law.

Restrictions on debt issuance - Proceeds from long-term debt will not be used for current ongoing operations.

Debt Service Limitations - In evaluating debt capacity, general-purpose annual debt service payment should generally not exceed 20% of the County's total budgeted expenditures for all funds.

Limitations on Outstanding Debt - As provided in the Constitution of the State of Texas, the Net Bonded Debt of McCulloch County shall not exceed twenty-five percent (25%) of the net value of the taxable real property of the County.

Characteristic of Debt Structure - The County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The scheduled maturity of individual debt issued shall not exceed the expected useful life of the capital project of asset(s) financed. Also, the County shall consider purchasing bond insurance for debt issues when the present value of the estimated debt service savings from insurance (to be derived) is equal to or greater than the insurance premium.

Debt Issuance Process - The County shall use a competitive bidding process in the sale of debt unless market conditions the nature of the issue, such as refunding bonds, warrants a negotiated sale. The County will employ outside financial specialists, including financial advisors and bond counsel, to assist it in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors.

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Debt Maintenance Responsibilities - The County will seek to maintain and, if possible, improve current bond ratings to minimize borrowing costs and preserve access to credit. McCulloch County will adhere to a policy of full public disclosure with regard to the issuance of debt, and the County will meet all requirements for continuing disclosure on debt of the County.

BONDED DEBT COMPLIANCE MANAGEMENT POLICY

McCulloch County acknowledges and will abide by any federal or state law regarding tax-exempt bonds.

POLICY SUMMARY

McCulloch County will adhere to the following specific policy statement with regards (1) separate record keeping per bond issuance; (2) not mingling bond issuance money; (3) the use of bond proceeds only for their approved purposes; (4) the intent to use bond funds within three (3) years of issuance; (5) meeting post- issue reporting requirements; (6) keeping interest earning with bond principal or debt service; (7) maintaining an interest and sinking fund for all tax-exempt debt; and (8) maintaining the tax-exempt status of all outstanding bonded debt of the County.

Separate Accounting – McCulloch County will keep separate financial records of each bond issuance. A construction fund will be maintained for each bond issuance in the County's general ledger, the fund will be accounted for separately from all other funds of the County, and the fund will be used solely to pay costs of the projects for which the debt obligations were issued.

Not Mingling Bond Funds - Bond proceeds will not be co-mingled with any other County funds.

Approved Purposes - Bond proceeds will only be used for allowable purposes as specified by bond election and bond order authorizing the issuance of the bonds.

Intent to Use within Three Years of Issuance - McCulloch County intends to use bond proceeds for their approved purposes within three (3) years of their issuance.

Post-Issue Reporting Requirements - The County will adhere to all reporting requirements and deadlines that are applicable to tax exempt bonds. Specifically, McCulloch County will comply with the requirements of Securities and Exchange Commission Rule 15c2- 12 which requires the filing of annual financial reports and other financial data and the filing of any required material events notices with each agency designated as an information repository. McCulloch County will also comply with US Treasury

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Regulation Section 148 which requires the computation and payment of any arbitrage rebate owed no less frequent than five (5) years after issuing any tax-free debt.

Interest Earned Remains with Principal or Debt Service - Interest earned on bond proceeds will remain with the bond principal and will be used only to pay any cost overruns on approved projects, to fund new projects meeting the usage criteria in the original bond indentures, or it will be specified to go towards the payment of Debt Service.

Interest and Sinking Fund - McCulloch County will levy a tax on all taxable property in the County to pay principal of and interest on bonds or debt instruments issued. Amounts collected from the tax levied will be deposited to the credit of the Interest and Sinking Fund maintained in the accounting records of the County. McCulloch County will maintain its Interest and Sinking Fund in a manner to a proper matching of revenues and debt service payments on its debt issues. Specifically, the Interest and Sinking fund will be depleted at least once each bond year to the amount of the allowable carryover, all amounts deposited to the fund will be expended within twelve months of receipt, and all amounts received from the investment of the fund will be deposited to the fund and expended within twelve months.

Maintenance of Tax-Exempt Status - McCulloch County shall not use, permit the use, or omit the use of gross proceeds of any debt issuance in a manner which if allowed or omitted would cause the interest on any bond or debt instrument of the County to become includable in the gross income of the owner of the bond for federal income tax purposes. The County specifically will comply with bond covenants which prohibit:

(1) private use or private payments of assets constructed or acquired with debt proceeds; 2) private loans of bond proceeds to any person other than a state or local government; (3) investment of bond proceeds in any investment with a yield that exceeds that of the bonds; (4) taking any actions that would cause the bonds to be federally guaranteed within the meaning of section 149(b) of the Internal Revenue Code; and (5) taking any unauthorized action having the effect of diverting arbitrage profits from payment to the US Treasury, Lee County will maintain its financial records until three (3) years after final payment of all bonds to show compliance with federal and state laws regarding tax-exempt debt.

INVESTMENT AND CASH MANAGEMENT

The Treasurer's Office will continue to collect, disburse, and deposit all funds on a schedule which ensures optimum cash availability, in accordance with Article 113.043, 113.065, 113.901, 113.001-005, 113.021- 024, and 113.041-047.

The County Treasurer shall handle all original reconciliation of County bank accounts with the Depository Bank and shall resolve any financial difference between County and the Depository Bank.

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The County Treasurer is the Investment Officer of the County as authorized by the Commissioners' Court and shall invest the funds of McCulloch County to achieve the highest and best yield pursuant to the McCulloch County Investment Policy.

McCulloch County shall maintain a written County Investment Policy, as approved by the Commissioners' Court, to achieve the highest and best yield, while at the same time, maintaining the security and integrity of said funds.

The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of County funds.

The County Treasurer will maintain an original copy of all security advice for all County investment transactions.

GENERAL FUND UNRESERVED FUND BALANCE POLICY

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

The Governmental Accounting Standards Board (GASB) released Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications.

The purpose of this policy is to establish operating and reporting guidelines for the fund balances of the governmental funds for McCulloch County, Texas.

The County governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

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Restricted Fund Balance: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners' Court. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.

Assigned Fund Balance: This classification includes amounts intended by the County for use for a specific purpose, but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners' Court. This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund.

Unassigned Fund Balance: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

Order of Spending: Where appropriate, County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

Minimum Fund Balance: County generally aims to maintain the following minimum fund balance:

General Fund: Unassigned fund balance of approximately 6 to 18 months of budgeted expenditures for the fiscal year, to be used for unanticipated needs.

1. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.

2. An assignment of fund balance implies intent of the Commissioners' Court, but operationally, the ability to implement the intent may be delegated to one or more persons.

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PROCEDURES

A goal of each year's budgeting process will be to adopt a budget that maintains compliance with the stated General fund unreserved fund balance policy.

Specific County financial conditions, economic conditions, or special initiatives may be considered reasons for temporary non-compliance with this policy.

In the event of either planned or unplanned non-compliance, it is the County's intention to take action during the annual budget process to reach compliance with two (2) annual budget cycles.

Actions in the budget process available to increase the unreserved General Fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves, or making transfers of excess fund balances from other funds.

In the event that the level of unreserved General Fund balance is judged to be in excess of the amount required by this policy, amounts over that required may be used to fund one-time, non-recurring expenditures such as acquisition of capital items. Excess fund balances generally should not be used to fund recurring operating expenditures.

INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

All costs charged by the County must be necessary, reasonable, allowable, and allocable to all Federal and/or State grant programs received administered by the County. The County must assure that all costs are appropriate and eligible including but not limited to the following areas of concern:

- Administrative requirements - including duplication of benefits requirements, provisions related to charging pre-award costs) conflict of interest, reporting fraud, and distinction between agencies/government components, contractors, developers, and beneficiaries;
- Recordkeeping and Reporting requirements - Including records retention and financial reporting requirements;
- Procurement requirements - Including requirements related to bonding, insurance, suspension, and debarment;
- Contract conditions;
- Force Account- Including requirements for tracking, documenting, and charging personnel costs and applicable fringe benefits and classification, purchasing, tracking, insuring, and disposing of equipment, supplies, and federally purchased tangible and intangible property;

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- Contract amendments;
- Contract closeout;
- Monitoring and Quality Assurance Including requirements related to preventing fraud, waste, and abuse;
- Audit - Including Single Audit or program-specific audit requirements

The following is a list of key federal and state regulations governing financial management of grant programs:

- 24 CFR § 570 Subpart 1- governs the state CDBG-DR program;
- 2 CFR § 200, including all of Subpart E Cost Principles;
- Uniform Grant Management Standards (UGMS) - Texas Comptroller of Public Accounts and guidance under 2 CFR § 200;
- Texas Local Government Code Chapter 171

It is the County's responsibility to be knowledgeable and compliant with these requirements to ensure the appropriate, effective, timely, and eligible use of all funds related to Federal and/or State Programs. The County is responsible for monitoring vendors and projects and compliance with applicable financial management standards, for processing payment requests for funds, and for audit review.

A cost objective is a pool of related costs, which could be related based on the County's department's function, eligibility, activity, agreement with State and/or Federal agencies or any other basis. The term is used to capture a variety of scenarios in which costs may be categorized for purposes of cost allocation or eligibility determinations.

Per 24 CFR § 570.502, through established budgets and accounting records, the County is responsible for ensuring all Federal and/or State expenditures are authorized in an approved, documented budget and do not exceed the total budget amount and do not exceed the amount in the County's grant agreement(s).

The County will use one of two general methods available to draw federal and/or state grant funds to pay for project and vendor costs: the reimbursement method and the cash advance method.

- The reimbursement method entails a transfer of grant funds to the County based on actual expenditures already incurred by the County before it requests a draw;
- The cash advance method entails the transfer of grant funds from the federal and/or state agency based upon the County's received invoices before the actual cash disbursements have been made by the County.

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When required by a grant, the County will ensure that all received grant funding is held in an insured, interest-bearing account if the cash advance basis process option is used (2 CFR § 200.305(b)). Distinct accounting information for each grant is created. Accurate records of encumbrances/obligations against distinct line items within each grant for vendor contracts are made. Accurate records on grant awards, unobligated balances, assets, liabilities, expenditures, program income (if any) and applicable interest are kept and supported by sources documentation, including vendor contracts, invoices, and purchase orders.

Pursuant to 2 CFR § 200.302(a), the County's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, are sufficient to permit the preparation of reports required to demonstrate compliance with general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the County's State and/or Federal grant agreement(s).

McCulloch County through its annual audit process has proven effective control over and accountability for, all funds, property, and other assets in its possession. The County makes every effort to adequately safeguard all assets and assure that they are used solely for their intended purpose.

Financial Records for all Federal and/or State grant programs include the following:

Transaction registry documenting:

- All invoices associated with each Request for Payment; and
- Source of funds for each invoice (grant funds by activity, matching funds, and/or other funds)

Source documentation, including the following:

- Copies of Requests for Payment;
- Addendum record of direct deposit payments;
- Verification of deposits;
- Monthly bank statements
- Check register/transaction ledger;
- Employee time sheets (as applicable);
- Equipment time record (as applicable);
- Property inventory
- Purchase orders, invoices, and contractor requests for payments;
- Electronic Transfer Form (EFT);
- All original source documents

The County for each grant agreement received, establishes Responsible Persons. Through resolution, the County identifies the Responsible Persons (at least 2, preferably 4 by job title) responsible for both

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contractual documents (executed County agreement(s), associated amendments, and various program certifications) and financial documents (requests for payment, issuance of check).

The County, where allowable by the Federal and/or State funding program, will authorize direct deposit to receive payments from the agency(ies) to post directly to the County's local bank account.

The County will ensure that there exists staff and contractor capacity necessary to manage all grant funds under its control. The County may procure a Grant administrator to assist with management of grant compliance, subject to 2 CFR 200 procurement guidelines and requirements.

Eligible/Allowable Costs: All costs charged to the County's grant agreement(s) will be deemed eligible as identified in each Grantor's agreement/implementation manual. Eligible costs are those that conform to the federal/state requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis Bacon and Related Acts, Environmental requirements, etc.) and State and Local law.

The County will assure pursuant to 2 CFR § 200.403, costs meet the general criteria to be allowable as a charge against any Federal award:

Reasonable Costs (2 CFR § 200.404): A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

The County will ensure that all grant reimbursement requests meet the definition of Allocable Costs (2 CFR

§ 200.405 and § 200.406) A cost is allocable to a particular grant, County agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the County from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

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Pursuant to 24 CFR § 570.489(c), 2 CFR § 200.305(b), and 31 CFR § 205, the County will only use the cash advance method when the period elapsing between receipt/deposit of funds and disbursement for eligible costs is permitted by the grant agreement to exceed 30 or more days.

INTERNAL CONTROLS POLICY AND PROCEDURES

The County is in continual process of establishing written policies and procedures for internal controls and guidance documentation for responsible financial management of federal and/or state funds. Per 2 CFR §200.303 McCulloch County must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.

(c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.

(d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

In addition to the Code of Federal Regulations guidance of internal controls, McCulloch County follows provisions for Management of County Money pursuant to Local Government Code, Chapter 113. For disbursement of money:

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The County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners' Court may require or direct, not inconsistent with law.

Except as provided by Local Government Code Chapter 156, a person may not spend or withdraw money from the county treasury except by a check or order for payment drawn on the county treasury, whether or not the money is in a county depository as required by law.

The County Treasurer may not disburse money out of the county treasury without an order for payment from an officer who is authorized by law to issue the order.

If the County Treasurer doubts the legality or propriety of an order presented to the Treasurer for payment, the Treasurer may not make the payment. The Treasurer shall report the matter to the Commissioners' Court for the court's consideration and direction. The Treasurer may require that the claim supporting the order be made available and verified by an affidavit after the claim is approved for payment by the Commissioners' Court.

All claims must be approved by Commissioners' Court before the Treasurer disburses claim payments pursuant to the Local Government Code.

With respect to applying the separation of duties to disbursements, no one person has complete control over every phase of a significant transaction. For example, a department head or official submits a claim or order for payment to the County Treasurer. The Treasurer enters the claim in the accounts payable register and presents the claim to Commissioners' Court for approval. After receiving approval from the Commissioners' Court, the Treasurer then issues a check for payment.

In addition to disbursing County funds, pursuant to Local Government Code 113.008, the County Treasurer shall also reconcile all balances and transactions for each treasury account in the county depository's statement of activity to the transactions shown in the Treasurer's records. Given both the limited amount of County financial resources for personnel and meeting the Local Government Code statutory requirements, the Treasurers' office does not completely fulfill the prescribed separation of duties recommended for issuing checks and reconciling bank statements. This means a person issuing checks may also reconcile the bank statements.

Payroll is processed in the McCulloch County Treasurer's office. Therefore, any one person in the Treasurer's office may issue checks for grant expenses and also may also have duties assigned to process payroll and print paychecks.

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SECTION V

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