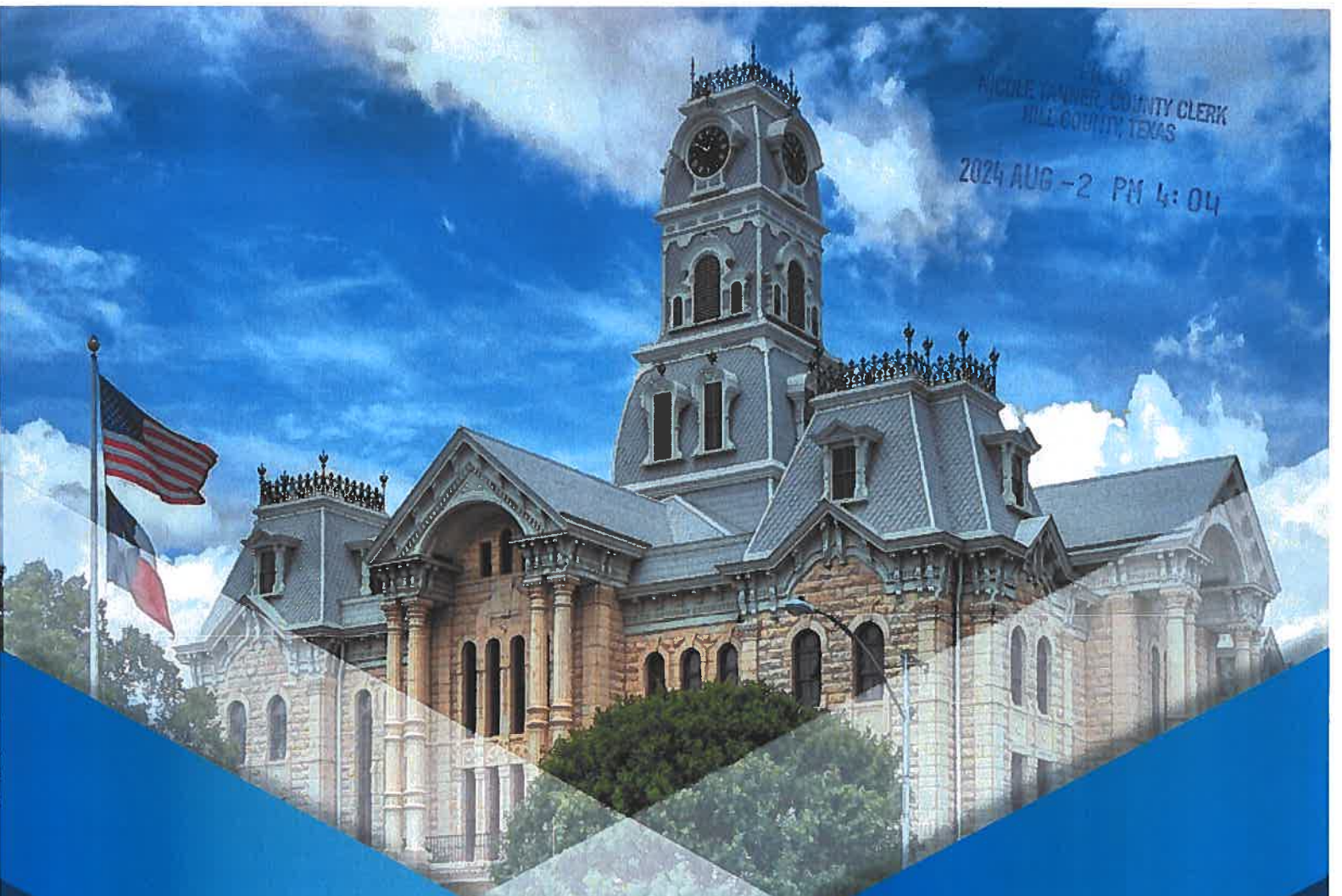


NICOLE TANNER, COUNTY CLERK
HILL COUNTY, TEXAS

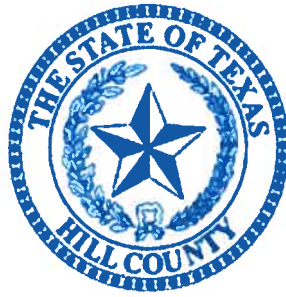
2024 AUG -2 PM 4: 04



PROPOSED BUDGET

FOR THE FISCAL YEAR OCTOBER 1, 2024 - SEPTEMBER 30, 2025

HILL COUNTY TEXAS



FILED
NICOLE TANNER, COUNTY CLERK
HILL COUNTY, TEXAS
2024 AUG -2 PM 4: 04

PROPOSED BUDGET

This budget contains unfunded mandates from the State of Texas

FISCAL YEAR

October 1, 2024 - September 30, 2025

**Justin W. Lewis
COUNTY JUDGE**

**Susan Swilling
AUDITOR**

**Rachel Parker
TREASURER**

COMMISSIONERS:

Precinct #1 Jim Holcomb
Precinct #2 Larry Crumpton
Precinct #3 Scotty Hawkins
Precinct #4 Martin Lake



Justin W. Lewis

P.O. Box 457
Hillsboro TX 76645

HILL COUNTY JUDGE

(254) 582-4020

countyjudge@co.hill.tx.us

August 2, 2024

To the Citizens of Hill County and the Honorable Members of the Commissioners Court,

As we approach the start of Fiscal Year 2025, I am pleased to present the proposed budget for Hill County pursuant to Texas Local Government Code § 111.006. This year's budget reflects our commitment to both fiscal responsibility and prudent financial management.

In line with our goal to provide tangible benefits to our growing community while adhering to our budgetary principles, I am proposing a no new revenue tax rate, which will result in a three-cent reduction in the tax rate for Hill County taxpayers. This adjustment will offer a direct relief to our residents while still enabling us to maintain the essential services and programs that support our county's growth and well-being.

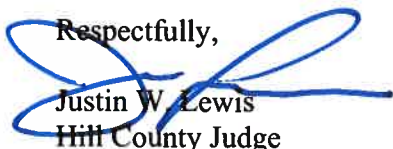
Additionally, this budget includes a proposal to adjust our reserve balance. Currently, our reserve stands at 44 percent of the General Fund. To better align with the Commissioners Court's budget reserve policy of 35 percent, I believe it is time that we start lowering the amount held in reserve to put those taxpayers' funds to work for the citizens of Hill County over the next several budget years. I am proposing a reduction of our reserve balance to 41 percent for fiscal year 2025. This strategic adjustment will ensure that we remain within the recommended reserve levels while continuing to safeguard the county's financial health.

I would like to take this opportunity to express my gratitude to the Elected Officials, Department Heads and the Commissioners Court for your continued fiscal responsibility and dedication to Hill County. Your efforts are instrumental in shaping a budget that balances fiscal prudence with the needs of our community.

Furthermore, I extend my sincere thanks to County Auditor Susan Swilling and the County Treasurer, Rachel Parker, for their tireless work and invaluable contributions to this year's budget process. Their expertise and diligence have been crucial in crafting a budget that reflects our shared commitment to financial stewardship and excellence.

Thank you for your attention to this proposal and for your ongoing support. I look forward to discussing this proposed budget in detail and working together to ensure a successful and prosperous year for Hill County.

Respectfully,



Justin W. Lewis
Hill County Judge

BUDGET CERTIFICATE

THE STATE OF TEXAS

COUNTY OF HILL


FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

I, Justin Lewis, County Judge of Hill County, Texas, do hereby certify that the attached budget is a true and correct copy of the Proposed Budget of Hill County, Texas pursuant to Texas Local Government Code Section 111.



Justin Lewis, County Judge

Subscribed and sworn to before me, the undersigned authority, this the 2nd day of August, 2024.



County Clerk
Hill County, Texas

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**HILL COUNTY, TEXAS
 BUDGET RECAPITULATION OF ADOPTED BUDGET
 FOR FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

| | BEGINNING BALANCE | REVENUES | TOTAL RESOURCES | EXPENDITURES | ENDING BALANCE |
|-----------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| GENERAL | \$ 9,200,000 | \$ 20,607,591 | \$ 29,807,591 | \$ 20,981,320 | \$ 8,826,271 |
| GENERAL R & B | \$ 6,195 | \$ 385,212 | \$ 391,407 | \$ 387,839 | \$ 3,567 |
| R&B #1 | \$ 350,000 | \$ 813,866 | \$ 1,163,866 | \$ 1,143,187 | \$ 20,679 |
| R&B #2 | \$ 280,000 | \$ 797,028 | \$ 1,077,028 | \$ 1,056,911 | \$ 20,117 |
| R&B #3 | \$ 185,000 | \$ 895,764 | \$ 1,080,764 | \$ 1,058,663 | \$ 22,102 |
| R&B #4 | \$ 75,000 | \$ 765,298 | \$ 840,298 | \$ 824,646 | \$ 15,653 |
| F/M Lat. #1 | \$ 350,000 | \$ 786,313 | \$ 1,136,313 | \$ 1,135,147 | \$ 1,166 |
| F/M Lat. #2 | \$ 150,000 | \$ 780,142 | \$ 930,142 | \$ 925,000 | \$ 5,142 |
| F/M Lat. #3 | \$ 530,000 | \$ 890,903 | \$ 1,420,903 | \$ 1,415,000 | \$ 5,903 |
| F/M Lat. #4 | \$ 79,000 | \$ 754,458 | \$ 833,458 | \$ 832,262 | \$ 1,196 |
| Indigent Health | \$ 40,000 | \$ 1,694,288 | \$ 1,734,288 | \$ 1,718,016 | \$ 16,272 |
| Law Library | \$ 11,700 | \$ 27,710 | \$ 39,410 | \$ 30,500 | \$ 8,910 |
| Jury | \$ 3,800 | \$ 660,800 | \$ 664,600 | \$ 663,500 | \$ 1,100 |
| Int. & Sinking | \$ 94,000 | \$ 553,309 | \$ 647,309 | \$ 621,405 | \$ 25,904 |
| Rounding | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 11,354,695 | \$ 30,412,683 | \$ 41,767,378 | \$ 32,793,395 | \$ 8,973,983 |

**STATISTICAL DATA FY 2025
Proposed Budget**

| | M & O | I & S | Total Gen | Proposed F/M |
|--|---------------------|------------------|---------------------|-------------------------|
| Tax Rate per \$100 | 0.333177 | 0.012468 | 0.345645 | 0.060034 |
| Estimated Freeze Adjusted Taxable Valuations | 4,342,190,453 | 4,342,190,453 | 4,342,190,453 | 4,693,969,582 |
| TAX CALCULATION: | | | | |
| Estimated Tax on Freeze Adjusted Taxable | \$14,467,180 | \$541,384 | \$15,008,564 | \$2,817,978 |
| Estimated Tax on Ceiling Frozen Taxable | \$2,049,099 | | \$1,886,519 | \$350,110 |
| Estimated Total Tax Levy | <u>\$16,516,279</u> | <u>\$541,384</u> | <u>\$16,895,084</u> | <u>\$3,168,088</u> |
| Estimatee Collection Rate 96.5% | \$15,938,209 | \$522,436 | 16,460,645 | \$3,057,205 |
| Anticipated Delinquent Collection | \$578,070 | \$18,948 | \$434,439 | \$110,883 |
| <u>Estimated Taxes Budgeted at Collection Rate</u> | <u>\$16,516,279</u> | <u>\$541,384</u> | <u>\$16,895,084</u> | <u>\$3,168,088</u> |

| INTEREST AND SINKING FUND GENERAL DEBT OBLIGATIONS | Limited Tax Refunding Series 2020 | Tax Notes Series 2022 | Total Obligations |
|---|---|--------------------------|----------------------|
| Beginning Balance on October 1, 2024 | \$315,000 | \$2,560,000 | \$2,875,000 |
| Payments during this budget year | | | |
| Principal | 315,000 | 225,000 | 540,000 |
| Interest | 3,150 | 78,075 | 81,225 |
| Service Fee | 0 | 180 | 180 |
| Total Payments | <u>318,150</u> | <u>303,255</u> | <u>621,405</u> |
| Total Debt Outstanding September 30, 2025 | \$0 | \$2,335,000 | \$2,335,000 |
| Total Debt Requirements Above | | | \$621,405 |
| Less Available Cash on Deposit | | | <u>(80,000)</u> |
| Amount Needed from I & S Taxes | | | \$541,405 |



Revenues



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REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100- General Fund | | | | | |
| Taxes | | | | | |
| 310-115 AD VALOREM TAX | 9,558,074 | 10,507,247 | 12,390,854 | 11,852,838 | 12,862,967 |
| 310-116 AD VALOREM TAX (Delinquent) | 312,688 | 344,654 | 434,304 | 296,599 | 450,835 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 226,007 | 201,619 | 260,583 | 188,968 | 270,501 |
| 310-200 IN LIEU OF TAX | 99,057 | 106,136 | 95,760 | | 119,616 |
| 318-130 CO. SALES TAX | 3,231,451 | 3,498,102 | 3,478,193 | 2,247,955 | 3,478,193 |
| 320-100 MIXED DRINK TAX | 43,415 | 53,380 | 40,652 | 23,970 | 42,262 |
| TOTAL TAXES | 13,470,692 | 14,711,137 | 16,700,345 | 14,610,330 | 17,224,374 |
| Fees | | | | | |
| 340-100 CO. JUDGE FEES | 1,212 | 1,289 | 1,260 | 788 | 1,260 |
| 340-102 RADIO FEES | - | - | 40,000 | 52,350 | 52,340 |
| 340-200 SHERIFF FEES | 83,301 | 60,787 | 59,357 | 25,575 | 38,000 |
| 340-202 CONTRACT INMATES | - | 287 | 356 | | - |
| 340-300 CO. ATTORNEY FEES | 3,978 | 4,161 | 3,941 | 2,716 | 3,941 |
| 340-301 CO. ATTY - COMMISS ON BOND FORT. | 150 | 3,377 | 3,858 | 1,471 | 3,858 |
| 340-400 CO. CLERK FEES | 409,985 | 319,653 | 322,302 | 195,772 | 300,000 |
| 340-401 PLAT FEES | 11,706 | 14,274 | 9,390 | 2,148 | 9,390 |
| 340-403 VITAL STATISTICS FEE | 2,206 | 2,115 | 2,069 | 1,395 | 2,069 |
| 340-404 CC E-FILING COST RECOVERY | - | - | - | | - |
| 340-600 DISTRICT ATTORNEY FEES | - | - | - | | - |
| 340-700 DISTRICT CLERK FEES | 142,687 | 370,236 | 171,429 | 111,428 | 160,000 |
| 340-701 COURT REPORTER SERVICE FUND | 14,676 | 20,800 | 17,717 | 13,445 | 17,717 |
| 340-702 CO CHILD ABUSE PREVENTION FUND | 631 | 220 | 224 | 268 | 224 |
| 340-704 DC E-FILING COST RECOVERY | - | - | - | | - |
| 340-801 JUSTICE OF THE PEACE Hillsboro-FEES | 17,158 | 15,260 | 18,551 | 11,614 | 17,800 |
| 340-802 JUSTICE OF THE PEACE Itasca FEES | 11,442 | 8,135 | 8,280 | 7,489 | 12,000 |
| 340-803 JUSTICE OF THE PEACE Hubbard FEES | 10,380 | 12,132 | 15,489 | 7,693 | 12,200 |
| 340-804 JUSTICE OF THE PEACE Whitney FEES | 6,552 | 7,794 | 7,000 | 6,878 | 12,025 |
| 340-805 JUDICIAL EFFICIENCY JP Hillsboro | 787 | 766 | 714 | 777 | 1,100 |
| 340-806 JUDICIAL EFFICIENCY JP Itasca | 32 | 42 | 51 | 24 | 35 |
| 340-807 JUDICIAL EFFICIENCY JP Hubbard | 72 | 86 | 85 | 55 | 73 |
| 340-808 JUDICIAL EFFICIENCY JP Whitney | 581 | 303 | 314 | 107 | 150 |
| 340-810 JUDICIAL EFFICIENCY -DC | 996 | 2,355 | 2,143 | 2,243 | 3,415 |
| 340-901 CONSTABLE #Hillsboro FEES | 24,050 | 16,764 | 19,464 | 10,714 | 14,650 |
| 340-902 CONSTABLE #Itasca FEES | 15,231 | 17,719 | 21,920 | 11,828 | 16,000 |
| 340-903 CONSTABLE #Hubbard FEES | 20,817 | 18,323 | 19,920 | 12,151 | 16,500 |
| 340-904 CONSTABLE #Whitney FEES | 14,251 | 14,620 | 17,526 | 11,185 | 15,130 |
| 340-911 911 SIGNS/FLOOD PLAIN PERMITS | - | - | - | | - |
| 342-401 J.P. #Hillsboro STATE ARREST FEES (80%) | 2,125 | 1,989 | 2,084 | 1,433 | 2,100 |
| 342-402 J.P. #Itasca STATE ARREST FEES (80%) | 1,174 | 938 | 887 | 598 | 900 |
| 342-403 J.P. #Hubbard STATE ARREST FEES (80%) | 866 | 993 | 1,097 | 529 | 850 |
| 342-404 J.P. #Whitney STATE ARREST FEES (80%) | 696 | 925 | 731 | 541 | 950 |
| 342-405 DIST. CLERK STATE ARREST FEES (80%) | 24,206 | 23,289 | 22,163 | 16,444 | 24,670 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 344-100 OSSF FEES | 157,875 | 149,875 | 172,286 | 75,525 | 128,329 |
| 344-200 GAME ROOM PERMITS | 1,000 | - | - | - | - |
| 348-104 ELECTION REVENUES | - | - | - | - | - |
| TOTAL FEES | 980,824 | 1,089,505 | 962,602 | 585,184 | 867,674 |
| Fines | | | | | |
| 350-101 JUSTICE OF THE PEACE #Hillsboro FINES | 38,663 | 34,247 | 35,190 | 23,027 | 35,190 |
| 350-102 JUSTICE OF THE PEACE #Itasca FINES | 15,034 | 13,516 | 14,270 | 7,532 | 14,270 |
| 350-103 JUSTICE OF THE PEACE #Hubbard FINES | 14,243 | 15,875 | 18,410 | 8,229 | 18,410 |
| 350-104 JUSTICE OF THE PEACE #Whitney FINES | 14,886 | 14,336 | 13,396 | 7,511 | 13,396 |
| TOTAL FINES | 82,826 | 77,974 | 81,266 | 46,299 | 81,266 |
| Misc. & Other | | | | | |
| 360-301 SCAAP/SWBPI PROGRAM | 23,265 | 24,235 | 14,000 | - | 14,000 |
| 360-303 GRANT REIMB. REVENUE | 147,201 | 68,429 | 417,857 | 82,314 | 18,000 |
| 360-400 SB22 GRANT REVENUE | - | - | - | 350,000 | 350,000 |
| 360-700 FLOOD CONTROL | - | - | - | - | - |
| 362-500 TAX OFFICE COMMISSIONS | 774,057 | 796,831 | 700,000 | 760,988 | 820,730 |
| 362-501 TAX OFFICE BPP PENALTY | - | 24 | 36 | - | 36 |
| 364-000 WASTE MANAGEMENT FEE | 63,962 | 74,331 | 56,559 | 32,621 | 70,000 |
| 364-301 CORPS OF ENGINEERS LAKE PATROL | 41,976 | 32,112 | 50,000 | (20) | 42,321 |
| 365-000 FISCAL SERVICE ADULT PROBATION | 3,594 | 2,847 | 3,594 | - | 3,594 |
| 365-200 SCHOOL RESOUCOE OFFICER REIMBURSEMENT | - | 143,000 | 156,000 | 45,500 | 78,000 |
| 366-101 CO. JUDGE STATE SAL. SUPPLEMENT | 26,778 | 25,200 | 25,200 | 20,150 | 25,200 |
| 366-102 CO. ATTORNEY SAL. SUPPLEMENT | 84,000 | 84,000 | 84,000 | - | 84,000 |
| 366-104 CO. COURT-AT-LAW SUPPLEMENT | 84,000 | 84,000 | 84,000 | 42,000 | 84,000 |
| 366-106 DA-ASST ATTY SUPPLEMENT | 9,536 | 7,500 | 10,334 | - | 10,334 |
| 368-102 COMMISSION FROM STATE | 24,111 | 22,242 | 24,100 | 3,680 | 24,100 |
| 368-103 FUEL REIMBURSEMENTS | 2,668 | 2,529 | 3,794 | - | 3,794 |
| 368-104 ELECTION REVENUES | - | - | - | - | - |
| 368-200 TOBACCO SETTLEMENT | 11,776 | 14,768 | 14,768 | 22,643 | 14,768 |
| 370-020 CONTRIBUTIONS | - | - | - | 500 | - |
| 370-030 JURY DONATIONS-VETERANS | - | 60 | - | 1,540 | - |
| 370-100 RENTAL INCOME - BLDGS/TOWERS | 12,300 | 18,444 | 16,800 | 5,700 | 16,800 |
| 370-101 COMMISSON FROM VENDORS | 42,071 | 37,770 | 30,000 | 19,099 | 30,000 |
| 370-200 UNCLAIMED REVENUES | - | - | - | - | - |
| 370-300 INSURANCE PROCEEDS | 118,550 | 31,088 | - | 9,717 | - |
| 370-500 MISCELLANEOUS | 71,945 | 99,024 | 9,600 | 12,175 | 9,600 |
| 375-100 INTEREST | 224,828 | 429,683 | 400,000 | 350,588 | 540,000 |
| 379-100 SALE OF FIXED ASSETS | 54,510 | 779,331 | - | 20,692 | - |
| TOTAL MISC. & OTHER | 1,821,128 | 2,777,448 | 2,100,642 | 1,779,887 | 2,239,277 |
| Proceeds from Financings | | | | | |
| 380-200 PROCEEDS FROM CAPITAL LEASE | 336,342 | 65,966 | - | 118,535 | - |
| TOTAL PROCEEDS FROM FINANCING | 336,342 | 65,966 | - | 118,535 | - |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| Transfers | | | | | |
| 390-000 TRANSFERS IN | - | - | - | - | - |
| 390-094 TRANSFERS FROM VICTIM OF CRIME | - | - | - | - | - |
| 390-102 TRANSFER FROM EMPLOYEE HOSP. | - | - | - | - | - |
| 390-200 TRANSFER FROM ROAD & BRIDGE | - | 65,750 | - | - | - |
| 390-225 TRANSFER FROM IND. HEALTH CARE | 400,000 | - | - | - | 100,000 |
| 390-239 COUNTY CLERK PROBATE RECORDS MGMT | 10,000 | 10,000 | - | - | - |
| 390-246 TRANSFER FROM TECHNOLOGY FUND | 9,500 | 10,000 | 10,000 | - | 15,000 |
| 390-250 TRANSFERS FROM CRIMINAL JUSTICE | - | - | - | - | - |
| 390-252 TRANSFERS FROM HOT CHECK | - | - | - | - | - |
| 390-255 TRANSFER FROM Ct. HOUSE SECURITY | - | 15,000 | 15,000 | - | 80,000 |
| 390-300 TRANSFERS FROM CT. HOUSE PROJECT | 15,000 | - | - | - | - |
| TOTAL TRANSFERS | 434,500 | 100,750 | 25,000 | - | 195,000 |
| TOTAL GENERAL FUND | 17,126,313 | 18,822,780 | 19,869,854 | 17,140,235 | 20,607,591 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 200- General Road & Bridge | | | | | |
| Fees | | | | | |
| 340-801 JP # Hillsboro DSC Fee | 699 | 1,171 | 1,277 | 600 | 1,277 |
| 340-802 JP # Itasca DSC Fee | 390 | 370 | 405 | 270 | 405 |
| 340-803 JP # Malone DSC Fee | 376 | 290 | 315 | 230 | 315 |
| 340-804 JP # Whitney DSC Fee | 946 | 1,872 | 2,529 | 1,423 | 2,529 |
| 340-911 911 SIGN & FLOOD PERMITS | 45,100 | 69,080 | 64,020 | 38,845 | 64,020 |
| TOTAL FEES | 47,511 | 72,783 | 68,546 | 41,368 | 68,546 |
| Fines | | | | | |
| 350-101 JUSTICE OF THE PEACE #Hillsboro FINES | 38,663 | 30,135 | 35,190 | 23,027 | 35,190 |
| 350-102 JUSTICE OF THE PEACE #Itasca FINES | 15,034 | 13,516 | 14,270 | 7,532 | 14,270 |
| 350-103 JUSTICE OF THE PEACE #Hubbard FINES | 14,243 | 15,875 | 18,410 | 8,229 | 18,410 |
| 350-104 JUSTICE OF THE PEACE #Whitney FINES | 14,886 | 14,336 | 13,396 | 8,802 | 13,396 |
| TOTAL FINES | 82,826 | 73,861 | 81,266 | 47,590 | 81,266 |
| Misc. & Other | | | | | |
| 360-300 911 HOTCOG REIMBURSEMENT | 34,500 | 20,103 | 34,500 | 48,897 | 34,500 |
| 360-303 FEMA/ GRANT REVENUE | 33,139 | - | - | - | - |
| 370-500 MISCELLANEOUS | - | - | - | - | - |
| 375-100 INTEREST | 677 | 1,029 | 900 | (174) | 900 |
| TOTAL MISC. & OTHER | 68,316 | 21,133 | 35,400 | 48,723 | 35,400 |
| Transfers | | | | | |
| 390-100 TRANSFER FROM GENERAL | - | 10,000 | - | - | - |
| 390-225 TRANSFER FROM INDIGENT HEALTH | 50,000 | 80,000 | 150,000 | 150,000 | 200,000 |
| 390-245 TRANSFER FROM JP COURT COSTS | - | - | - | - | - |
| TOTAL TRANSFERS | 50,000 | 90,000 | 150,000 | 150,000 | 200,000 |
| TOTAL GENERAL ROAD & BRIDGE | 248,653 | 257,777 | 335,212 | 287,681 | 385,212 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 201- Road & Bridge #1 | | | | | |
| Taxes | | | | | |
| Ad Valorem Taxes | | | | | |
| 310-115 AD VALOREM TAX | 237,893 | 277,110 | 315,309 | 294,990 | 331,235 |
| 310-116 AD VALOREM TAX (Delinquent) | 7,840 | 9,085 | 11,436 | 7,382 | 12,014 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 5,625 | 5,223 | 6,862 | 4,703 | 7,208 |
| 310-200 IN LIEU OF TAX | 4,610 | 4,940 | 4,460 | | 5,571 |
| TOTAL AD VALOREM TAXES | 255,968 | 296,358 | 338,066 | 307,076 | 356,028 |
| Other Taxes | | | | | |
| 318-130 CO. SALES TAX | 80,428 | 87,065 | 86,570 | 59,584 | 86,570 |
| TOTAL OTHER TAXES | 80,428 | 87,065 | 86,570 | 59,584 | 86,570 |
| TOTAL TAXES | 336,396 | 383,424 | 424,636 | 366,660 | 442,598 |
| Misc. & Other | | | | | |
| 360-303 FEMA/ GRANT REVENUE | 184,576 | - | - | - | - |
| 360-400 LATERAL ROAD REFUND | 11,433 | 11,399 | 17,099 | 10,588 | 17,099 |
| 360-450 GROSS & AXLE WEIGHT FEES | 33,620 | 35,302 | 27,968 | 39,394 | 39,394 |
| 360-700 FLOOD CONTROL | 2,090 | 1,266 | - | - | - |
| 369-502 AUTO REGISTRATION | 88,119 | 88,045 | 88,045 | 88,020 | 88,045 |
| 369-503 AUTO REGISTRATION \$10.00 FEES | 95,428 | 101,875 | 99,501 | 66,546 | 104,939 |
| 370-020 CONTRIBUTIONS | 94,000 | - | - | - | - |
| 370-500 MISCELLANEOUS | 23 | 26 | - | (15) | - |
| 375-100 INTEREST | 7,812 | 19,643 | 14,030 | 18,160 | 21,792 |
| 379-100 SALE OF FIXED ASSETS | 31,883 | - | - | - | - |
| 380-100 ISSUANCE OF TIME WARRANT | - | - | - | - | - |
| 380-200 PROCEEDS FROM CAPITAL LEASE | 598,066 | - | - | - | - |
| TOTAL MISC. & OTHER | 1,147,050 | 257,557 | 246,642 | 222,693 | 271,268 |
| Transfers | | | | | |
| 390-000 TRANSFER FROM INDIGENT HEALTH | 100,000 | 100,000 | 100,000 | - | 100,000 |
| 390-450 TRANSFER FROM J.P. COURT COST | - | - | - | - | - |
| TOTAL TRANSFERS | 100,000 | 100,000 | 100,000 | - | 100,000 |
| TOTAL ROAD & BRIDGE # 1 | 1,583,446 | 740,980 | 771,277 | 589,353 | 813,866 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 202- Road & Bridge #2 | | | | | |
| Taxes | | | | | |
| Ad Valorem Taxes | | | | | |
| 310-115 AD VALOREM TAX | 236,433 | 275,410 | 313,375 | 293,181 | 329,203 |
| 310-116 AD VALOREM TAX (Delinquent) | 7,791 | 9,069 | 11,366 | 7,337 | 11,940 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 5,590 | 5,191 | 6,820 | 4,674 | 7,164 |
| 310-200 IN LIEU OF TAX | 4,587 | 4,915 | 4,435 | - | 5,539 |
| TOTAL AD VALOREM TAXES | 254,401 | 294,585 | 335,995 | 305,192 | 353,847 |
| Other Taxes | | | | | |
| 318-130 CO. SALES TAX | 79,934 | 86,531 | 86,038 | 59,314 | 86,038 |
| TOTAL OTHER TAXES | 79,934 | 86,531 | 86,038 | 59,314 | 86,038 |
| TOTAL TAXES | 334,335 | 381,116 | 422,033 | 364,505 | 439,885 |
| Misc. & Other | | | | | |
| 360-303 FEMA/ GRANT REVENUE | - | - | - | - | - |
| 360-400 LATERAL ROAD REFUND | 11,363 | 11,329 | 12,500 | 10,523 | 12,500 |
| 360-450 GROSS & AXLE WEIGHT FEES | 33,620 | 35,086 | 27,795 | 39,394 | 39,394 |
| 360-700 FLOOD CONTROL | 2,077 | 1,258 | 972 | - | 1,239 |
| 369-502 AUTO REGISTRATION | 87,578 | 87,505 | 88,500 | 87,480 | 87,505 |
| 369-503 AUTO REGISTRATION \$10.00 FEES | 94,843 | 101,250 | 98,930 | 66,137 | 104,295 |
| 370-020 CONTRIBUTIONS/DONATIONS | 65,000 | 6,000 | - | - | - |
| 370-500 MISCELLANEOUS | 45,340 | - | - | - | - |
| 375-100 INTEREST | 3,451 | 8,966 | 7,000 | 10,174 | 12,210 |
| 379-100 SALE OF FIXED ASSETS | 31,122 | - | - | 40,000 | - |
| TOTAL MISC. & OTHER | 374,394 | 251,394 | 235,697 | 253,708 | 257,143 |
| Transfers | | | | | |
| 390-000 TRANSFER FROM INDIGENT HEALTH | 100,000 | 100,000 | 100,000 | - | 100,000 |
| 390-100 TRANSFER FROM GENERAL | - | 263,000 | - | - | - |
| 390-450 TRANSFER FROM J.P. COURT COST | - | - | - | - | - |
| 390-883 TRANSFERS FROM OAK SPRINGS ACCT. | - | - | - | - | - |
| TOTAL TRANSFERS | 100,000 | 363,000 | 100,000 | - | 100,000 |
| TOTAL ROAD & BRIDGE # 2 | 808,729 | 995,510 | 757,730 | 618,213 | 797,028 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 203- Road & Bridge #3 | | | | | |
| Taxes | | | | | |
| Ad Valorem Taxes | | | | | |
| 310-115 AD VALOREM TAX | 270,001 | 314,512 | 357,866 | 334,805 | 375,942 |
| 310-116 AD VALOREM TAX (Delinquent) | 8,897 | 10,275 | 12,980 | 8,378 | 13,635 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 6,384 | 5,927 | 7,788 | 5,338 | 8,181 |
| 310-200 IN LIEU OF TAX | 5,235 | 5,610 | 5,062 | | 6,323 |
| TOTAL AD VALOREM TAXES | 290,517 | 336,324 | 383,695 | 348,522 | 404,081 |
| Other Taxes | | | | | |
| 318-130 CO. SALES TAX | 91,283 | 98,816 | 98,254 | 67,710 | 98,254 |
| TOTAL OTHER TAXES | 91,283 | 98,816 | 98,254 | 67,710 | 98,254 |
| TOTAL TAXES | 381,800 | 435,140 | 481,949 | 416,231 | 502,335 |
| Misc. & Other | | | | | |
| 360-303 FEMA/ GRANT REVENUE | | - | - | | - |
| 360-400 LATERAL ROAD REFUND | 12,976 | 12,938 | 14,100 | 12,017 | 14,100 |
| 360-450 GROSS & AXLE WEIGHT FEES | 33,620 | 40,067 | 34,000 | 39,394 | 39,394 |
| 360-700 FLOOD CONTROL | 2,372 | 1,437 | 1,110 | - | 1,415 |
| 369-502 AUTO REGISTRATION | 100,012 | 99,928 | 100,500 | 99,900 | 99,928 |
| 369-503 AUTO REGISTRATION \$10.00 FEES | 108,308 | 115,625 | 112,976 | 75,527 | 119,102 |
| 370-020 CONTRIBUTIONS/DONATIONS | - | - | - | - | - |
| 370-500 MISCELLANEOUS | - | 281 | - | (185) | - |
| 375-100 INTEREST | 5,326 | 13,086 | 10,600 | 16,242 | 19,490 |
| 379-100 SALE OF FIXED ASSETS | - | - | - | | - |
| TOTAL MISC. & OTHER | 262,614 | 283,362 | 273,286 | 242,895 | 293,430 |
| Transfers | | | | | |
| 390-000 TRANSFER FROM INDIGENT HEALTH | 100,000 | 100,000 | 100,000 | - | 100,000 |
| 390-450 TRANSFER FROM J.P. COURT COST | - | - | - | - | - |
| 390-600 TRANSFER FROM ROAD DIST. ACCTS. | - | - | - | - | - |
| TOTAL TRANSFERS | 100,000 | 100,000 | 100,000 | - | 100,000 |
| TOTAL ROAD & BRIDGE # 3 | 744,414 | 818,503 | 855,235 | 659,126 | 895,764 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 204- Road & Bridge #4 | | | | | |
| Taxes | | | | | |
| Ad Valorem Taxes | | | | | |
| 310-115 AD VALOREM TAX | 228,649 | 266,343 | 303,058 | 283,529 | 318,365 |
| 310-116 AD VALOREM TAX (Delinquent) | 7,534 | 8,733 | 10,992 | 7,095 | 11,547 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 5,406 | 5,020 | 6,595 | 4,520 | 6,928 |
| 310-200 IN LIEU OF TAX | 4,433 | 4,751 | 4,286 | - | 5,354 |
| TOTAL AD VALOREM TAXES | 246,022 | 284,847 | 324,931 | 295,144 | 342,195 |
| Other Taxes | | | | | |
| 318-130 CO. SALES TAX | 77,303 | 83,682 | 83,206 | 57,147 | 83,206 |
| TOTAL OTHER TAXES | 77,303 | 83,682 | 83,206 | 57,147 | 83,206 |
| TOTAL TAXES | 323,325 | 368,530 | 408,137 | 352,291 | 425,401 |
| Misc. & Other | | | | | |
| 360-303 FEMA/ GRANT REVENUE | 6,412 | - | - | - | - |
| 360-400 LATERAL ROAD REFUND | 10,989 | 10,956 | 11,500 | 10,177 | 11,500 |
| 360-450 GROSS & AXLE WEIGHT FEES | 33,620 | 33,931 | 33,000 | 39,394 | 39,394 |
| 360-700 FLOOD CONTROL | 2,009 | 1,217 | 940 | - | 1,199 |
| 369-502 AUTO REGISTRATION | 84,695 | 84,624 | 86,624 | 84,600 | 84,624 |
| 369-503 AUTO REGISTRATION \$10.00 FEES | 91,720 | 97,917 | 95,673 | 63,960 | 100,861 |
| 370-020 CONTRIBUTIONS | - | - | - | 34,500 | - |
| 370-500 MISCELLANEOUS / Contributions | 30,250 | - | - | - | - |
| 375-100 INTEREST | 963 | 2,492 | 1,800 | 1,930 | 2,320 |
| 379-100 SALE OF FIXED ASSETS | - | - | - | 120,000 | - |
| TOTAL MISC. & OTHER | 260,658 | 231,137 | 229,537 | 354,561 | 239,898 |
| Proceeds from Financing | | | | | |
| 380-200 PROCEEDS FROM CAPITAL LEASE | - | - | - | 144,998 | - |
| TOTAL PROCEEDS FROM FINANCING | - | - | - | 144,998 | - |
| Transfers | | | | | |
| 390-000 TRANSFER FROM INDIGENT HEALTH | 100,000 | 100,000 | 100,000 | - | 100,000 |
| 390-450 TRANSFER FROM J.P. COURT COST | - | - | - | - | - |
| TOTAL TRANSFERS | 100,000 | 100,000 | 100,000 | - | 100,000 |
| TOTAL ROAD & BRIDGE # 4 | 683,983 | 699,666 | 737,674 | 851,850 | 765,298 |
| TOTAL ROAD & BRIDGE | 4,069,225 | 3,512,437 | 3,457,128 | 3,006,223 | 3,657,168 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| F/M Lateral | | | | | |
| 211 - F/M Lateral #1 | | | | | |
| Taxes | | | | | |
| 310-115 F/M LATERAL ROAD TAX | 540,197 | 602,327 | 712,887 | 688,686 | 743,749 |
| 310-116 F/M LATERAL ROAD TAX-Delinquent | 16,699 | 18,774 | 25,986 | 16,184 | 27,111 |
| 310-117 F/M LATERAL ROAD TAX-(Pen & Int) | 12,272 | 11,004 | 14,812 | 10,918 | 15,453 |
| TOTAL TAXES | 569,168 | 632,104 | 753,685 | 715,788 | 786,313 |
| TOTAL F/M LATERAL #1 | 569,168 | 632,104 | 753,685 | 715,788 | 786,313 |
| 212 - F/M Lateral #2 | | | | | |
| Taxes | | | | | |
| 310-115 F/M LATERAL ROAD TAX | 536,883 | 598,631 | 708,514 | 684,461 | 739,186 |
| 310-116 F/M LATERAL ROAD TAX-Delinquent | 16,599 | 18,658 | 24,535 | 16,085 | 25,597 |
| 310-117 F/M LATERAL ROAD TAX-(Pen & Int) | 12,197 | 10,937 | 14,721 | 10,851 | 15,358 |
| TOTAL TAXES | 565,679 | 628,226 | 747,770 | 711,397 | 780,142 |
| TOTAL F/M LATERAL #2 | 565,679 | 628,226 | 747,770 | 711,397 | 780,142 |
| 213 - F/M Lateral #3 | | | | | |
| Taxes | | | | | |
| 310-115 F/M LATERAL ROAD TAX | 613,107 | 683,622 | 809,105 | 781,638 | 844,132 |
| 310-116 F/M LATERAL ROAD TAX-Delinquent | 18,956 | 21,308 | 28,019 | 18,368 | 29,232 |
| 310-117 F/M LATERAL ROAD TAX-(Pen & Int) | 13,928 | 12,489 | 16,811 | 12,392 | 17,539 |
| TOTAL TAXES | 645,991 | 717,419 | 853,935 | 812,398 | 890,903 |
| Misc. & Other | | | | | |
| 379-100 SALE OF FIXED ASSETS | - | - | - | 92,501 | - |
| | - | - | - | 92,501 | - |
| Proceeds from Financing | | | | | |
| 380-200 PROCEEDS FROM CAPITAL LEASE | - | - | - | - | - |
| TOTAL PROCEEDS FROM FINANCING | - | - | - | - | - |
| TOTAL F/M LATERAL #3 | 645,991 | 717,419 | 853,935 | 904,899 | 890,903 |
| 214 - F/M Lateral #4 | | | | | |
| Taxes | | | | | |
| 310-115 F/M LATERAL ROAD TAX | 519,208 | 578,923 | 685,188 | 661,928 | 714,851 |
| 310-116 F/M LATERAL ROAD TAX-Delinquent | 16,053 | 18,044 | 23,727 | 15,555 | 24,755 |
| 310-117 F/M LATERAL ROAD TAX (Pen & Int) | 11,795 | 10,577 | 14,236 | 10,494 | 14,853 |
| TOTAL TAXES | 547,056 | 607,544 | 723,152 | 687,976 | 754,458 |
| Misc. & Other | | | | | |
| 379-100 SALE OF FIXED ASSETS | 78,750 | - | - | 35,800 | - |
| TOTAL FROM MISC. & OTHER | 78,750 | - | - | 35,800 | - |
| TOTAL F/M LATERAL #4 | 625,806 | 607,544 | 723,152 | 723,776 | 754,458 |
| TOTAL F/M LATERAL | 2,406,644 | 2,585,293 | 3,078,541 | 3,055,860 | 3,211,816 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 225- Indigent Health Care | | | | | |
| Taxes | | | | | |
| 310-115 AD VALOREM TAX | 915,743 | 1,012,240 | 1,213,748 | 1,135,595 | 1,275,055 |
| 310-116 AD VALOREM TAX (Delinquent) | 29,979 | 33,188 | 44,022 | 28,417 | 46,246 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 21,653 | 19,389 | 26,413 | 18,105 | 27,747 |
| 318-130 CO. SALES TAX | 309,600 | 335,148 | 333,240 | 216,670 | 333,240 |
| TOTAL TAXES | 1,276,975 | 1,399,965 | 1,617,424 | 1,398,787 | 1,682,288 |
| Misc. & Other | | | | | |
| 370-300 INMATE MEDICAL REIMB. | 13,871 | 14,858 | 12,000 | 16,072 | 12,000 |
| 370-310 INDIGENT MEDICAL REIMB | 200 | 1,796 | - | - | - |
| 370-450 SSI REIMB. | - | - | - | - | - |
| 370-500 MISCELLANEOUS | 240 | - | - | - | - |
| 375-100 INTEREST | 5,123 | 5,923 | 4,180 | - | - |
| TOTAL MISC. & OTHER | 19,434 | 22,577 | 16,180 | 16,072 | 12,000 |
| TOTAL INDIGENT HEALTH CARE | 1,296,409 | 1,422,542 | 1,633,604 | 1,414,859 | 1,694,288 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| 227- Law Library | | | | | |
| Fees | | | | | |
| 340-400 CO. CLERK FEES | 7,105 | 5,705 | 7,750 | 3,255 | 4,700 |
| 340-700 DIST. CLERK FEES | 16,605 | 23,800 | 22,710 | 15,123 | 22,710 |
| 370-500 MISCELLANEOUS | - | - | - | - | - |
| TOTAL FEES | 23,710 | 29,505 | 30,460 | 18,378 | 27,410 |
| Misc. & Other | | | | | |
| 375-100 INTEREST | 204 | 713 | 300 | 1,165 | 300 |
| 390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL MISC. & OTHER | 204 | 713 | 300 | 1,165 | 300 |
| TOTAL LAW LIBRARY | 23,914 | 30,218 | 30,760 | 19,543 | 27,710 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 229- Jury Fund | | | | | |
| Reimbursements | | | | | |
| 333-300 INDIGENT DEFENSE GRANT | 35,192 | 34,488 | 35,200 | - | 35,200 |
| TOTAL REIMBURSEMENTS | 35,192 | 34,488 | 35,200 | - | 35,200 |
| Fees | | | | | |
| 333-309 INDIGENT DEFENSE COORD. GRANT | - | - | - | - | - |
| 340-400 CO. CLERK FEES - HB 1295 | 4,180 | 4,000 | 4,480 | 2,040 | 3,000 |
| 340-401 PA-COURT INITIATED GUARDIANSHIP | 1,530 | 1,800 | 2,300 | 1,020 | 2,300 |
| 340-404 CO CLRK COUNTY JURY FUND | 1,470 | 1,630 | 2,250 | 940 | 2,250 |
| 340-420 CO. CLERK FEES - JURY | - | - | - | - | - |
| 340-600 JUV. SUMMONS FEES | 1,599 | 1,988 | 1,770 | 1,519 | 1,770 |
| 340-700 DIST. CLERK FEES | 237,397 | 236,189 | 249,139 | 164,282 | 249,000 |
| 340-701 COURT REPORTER SERVICE FUND | - | - | - | - | - |
| 340-702 REIMB FOR CT APPT ATTORNEY FEE | 6,144 | 7,019 | 5,000 | 3,886 | 5,000 |
| 340-705 CC-PROBATE/GUARDIAN ATTY FEES | 14,100 | 8,900 | 6,000 | 6,600 | 6,000 |
| 340-800 JP-JURY FUND LGC 134.103A | 115 | 112 | 125 | 79 | 125 |
| TOTAL FEES | 266,535 | 261,638 | 271,064 | 180,366 | 269,445 |
| Misc. & Other | | | | | |
| 368-201 STATE JUROR REIMB. | 13,430 | 16,162 | 16,000 | 20,304 | 16,000 |
| 370-020 CONTRIBUTIONS | - | - | - | - | - |
| 370-500 MISCELLANEOUS | 15,871 | 30,829 | - | 21,426 | - |
| 375-100 INTEREST | 226 | 253 | 150 | 101 | 150 |
| TOTAL MISC. & OTHER | 29,527 | 47,243 | 16,150 | 41,831 | 16,150 |
| Transfers | | | | | |
| 390-000 TRANSFERS IN | - | - | - | - | - |
| 390-100 TRANSFER FROM GENERAL | 130,000 | 200,500 | 240,005 | 240,005 | 340,005 |
| 390-392 TRANSFER FROM COURT REPORTER FD. | - | - | - | - | - |
| TOTAL TRANSFERS | 130,000 | 200,500 | 240,005 | 240,005 | 340,005 |
| TOTAL JURY FUND | 461,254 | 543,870 | 562,419 | 462,202 | 660,800 |

REVENUE PROJECTIONS BY FUND



| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 400- Interest & Sinking Fund | | | | | |
| Taxes | | | | | |
| Ad Valorem Taxes | | | | | |
| 310-115 AD VALOREM TAX | 579,367 | 549,909 | 544,676 | 596,859 | 512,007 |
| 310-116 AD VALOREM TAX (Delinquent) | 21,621 | 21,363 | 19,150 | 16,979 | 18,002 |
| 310-117 AD VALOREM TAX (Penalty & Interest) | 15,599 | 12,212 | 11,490 | 10,997 | 10,801 |
| TOTAL TAXES | 616,587 | 583,484 | 575,316 | 624,835 | 540,809 |
| Misc. & Other | | | | | |
| 375-100 INTEREST | 5,331 | 10,766 | 10,600 | 10,412 | 12,500 |
| TOTAL MISC. & OTHER | 5,331 | 10,766 | 10,600 | 10,412 | 12,500 |
| Proceeds from Financing | | | | | |
| 380-100 EXCESS COST OF ISSUANCE | - | - | - | - | - |
| TOTAL FROM PROCEEDS FROM FINANCING | - | - | - | - | - |
| TOTAL INTEREST & SINKING FUND | 621,918 | 594,250 | 585,916 | 635,247 | 553,309 |
| Rounding | | | | | |
| TOTAL REVENUES | 26,005,676 | 27,511,390 | 29,218,223 | 25,734,170 | 30,412,683 |

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General Fund Expenditures



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DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COUNTY JUDGE | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1101-1101 SALARY | 69,516 | 72,975 | 105,415 | 69,937 | 108,788 |
| 100-5-1101-1102 STATE SALARY SUPPLEMENT | 25,199 | 25,200 | 25,200 | 16,846 | 25,200 |
| 100-5-1101-1103 JUVENILE BOARD SUPPLEMENT | 6,050 | 6,050 | 6,050 | 4,044 | 6,050 |
| 100-5-1101-1107 COURT COORDINATOR | 41,839 | - | 50,905 | 33,157 | 52,534 |
| 100-5-1101-1108 COURT REPORTER | 8,100 | 43,763 | 8,649 | 6,212 | 8,359 |
| 100-5-1101-1122 COUNTY LONGEVITY | 4,250 | 8,180 | 4,500 | 4,500 | 4,625 |
| 100-5-1101-1155 OVERTIME | | 4,375 | - | - | - |
| TOTAL SALARIES & WAGES | 154,954 | 160,543 | 200,719 | 134,696 | 205,556 |
| Benefits | | | | | |
| 100-5-1101-1201 SOCIAL SECURITY & MEDICARE | 11,224 | 11,655 | 15,355 | 9,876 | 15,725 |
| 100-5-1101-1202 UNEMPLOYMENT TAX | 49 | 26 | 58 | 18 | 118 |
| 100-5-1101-1203 RETIREMENT | 16,109 | 16,305 | 20,313 | 13,528 | 20,802 |
| 100-5-1101-1204 RETIREMENT LIFE INSURANCE | 620 | 573 | 703 | 457 | 576 |
| 100-5-1101-1205 WORKERS COMP | 356 | 258 | 602 | 163 | 617 |
| 100-5-1101-1209 HEALTH INSURANCE | 30,670 | 32,978 | 31,631 | 21,751 | 25,952 |
| TOTAL BENEFITS | 59,028 | 61,795 | 68,661 | 45,795 | 63,789 |
| TOTAL SALARIES & BENEFITS | 213,982 | 222,338 | 269,380 | 180,491 | 269,346 |
| Operating Expenses | | | | | |
| 100-5-1101-2301 DUES & MEMBERSHIPS | 935 | 2,032 | 1,040 | 1,867 | 1,040 |
| 100-5-1101-2302 TRAINING & MILEAGE REIMB | - | - | 2,500 | - | 2,500 |
| 100-5-1101-2303 BONDS & INSURANCE | - | 350 | 1,250 | 350 | 1,250 |
| 100-5-1101-2305 CONTRACT SERVICES | - | 1,584 | 100 | - | 100 |
| TOTAL OPERATING EXPENSES | 935 | 3,966 | 4,890 | 2,217 | 4,890 |
| Supplies | | | | | |
| 100-5-1101-3101 SUPPLIES | 822 | 535 | 1,100 | 200 | 1,100 |
| 100-5-1101-3102 POSTAGE | 219 | 322 | 850 | 242 | 850 |
| 100-5-1101-3103 MACHINE & EQUIP RENTAL | 1,860 | 1,904 | 3,100 | 1,085 | 3,100 |
| 100-5-1101-3104 TELEPHONE | 1,092 | 1,296 | 1,360 | 1,075 | 1,360 |
| 100-5-1101-3110 MISCELLANEOUS | - | - | 250 | - | 250 |
| TOTAL SUPPLIES | 3,993 | 4,057 | 6,660 | 2,602 | 6,660 |
| TOTAL COUNTY JUDGE | 218,910 | 230,361 | 280,930 | 185,310 | 280,896 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - NON DEPT. ADMIN. | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1103-1105 STAFF WAGES | - | - | - | - | - |
| TOTAL SALARIES & WAGES | - | - | - | - | - |
| Benefits | | | | | |
| 100-5-1103-1155 OVERTIME CONTINGENCIES | - | - | 300,000 | - | 250,000 |
| 100-5-1103-1205 WORKERS COMP | 119 | - | - | - | - |
| 100-5-1103-1209 TELEMEDICINE | 19,700 | 20,490 | 28,215 | 14,280 | 28,215 |
| TOTAL BENEFITS | 19,819 | 20,490 | 328,215 | 14,280 | 278,215 |
| TOTAL SALARIES & BENEFITS | 19,819 | 20,490 | 328,215 | 14,280 | 278,215 |
| Operating Expenses | | | | | |
| 100-5-1103-2101 PURCHASED PROFESSIONAL SERVICE | 77,728 | 81,994 | 90,000 | 43,302 | 130,000 |
| 100-5-1103-2102 STATEMENT OF FACTS | 9,227 | 7,669 | 12,000 | 19,035 | 12,000 |
| 100-5-1103-2103 LEGISLATIVE AND ADMINISTRATIVE ACTIVITIES | - | - | - | - | - |
| 100-5-1103-2104 GRANT EXPENDITURES | 152,862 | 43,694 | - | 76,055 | - |
| 100-5-1103-2301 DUES & MEMBERSHIPS | 7,189 | 7,631 | 7,100 | 802 | 7,100 |
| 100-5-1103-2302 TRAINING & MILEAGE REIMB | - | - | - | - | - |
| 100-5-1103-2303 BONDS & INSURANCE | 17,871 | 25,727 | 30,000 | 1,050 | 30,000 |
| 100-5-1103-2307 LEGAL NOTICES | 1,858 | 7,133 | 4,500 | 2,320 | 4,500 |
| 100-5-1103-2315 BANK SERVICE CHARGES | 68,942 | 5,555 | 6,000 | 877 | 6,000 |
| TOTAL OPERATING EXPENSES | 335,677 | 179,403 | 149,600 | 143,440 | 189,600 |
| Supplies | | | | | |
| 100-5-1103-3101 SUPPLIES | 15 | 1,459 | 1,100 | 586 | 1,100 |
| 100-5-1103-3103 MACHINE & EQUIPMENT RENTAL | 4,858 | 8,088 | 7,500 | 6,171 | 7,500 |
| 100-5-1103-3110 MISCELLANEOUS | 4,224 | 56,031 | 20,000 | 8,512 | 20,000 |
| 100-5-1103-3201 UTILITIES | - | - | - | - | - |
| 100-5-1103-3202 FUEL | - | - | - | - | - |
| 100-5-1103-3701 OTHER SUPPLIES - INSURANCE | 19,453 | - | - | - | - |
| TOTAL SUPPLIES | 28,550 | 65,578 | 28,600 | 15,268 | 28,600 |
| Capital Outlay | | | | | |
| 100-5-1103-4101 CAPITAL OUTLAY | 1,372,549 | 945,187 | 1,000,000 | 1,183,765 | 500,000 |
| 100-5-1103-4102 JP TECH EQUIPMENT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 1,372,549 | 945,187 | 1,000,000 | 1,183,765 | 500,000 |
| Other Costs | | | | | |
| 100-5-1103-7102 JPO INS & UTILITIES | 8,057 | 6,761 | 10,120 | 4,931 | 10,120 |
| 100-5-1103-7103 ADULT PROBATION | 6,399 | 5,972 | 5,500 | 3,328 | 5,500 |
| 100-5-1103-7200 ASST. CA LONGEVITY | - | - | - | - | - |
| 100-5-1103-7210 APPRAISALS | 399,387 | 449,091 | 450,000 | 394,398 | 505,261 |
| 100-5-1103-7211 COURT OF APPEALS JUDGES | 1,774 | - | 2,000 | 3,890 | 2,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
| 100-5-1103-7601 ANNUAL LEAVE CONTINGENCY | - | - | - | - | - |
| 100-5-1103-7602 CONTINGENCIES | - | 29,250 | 563,154 | 63,384 | 250,000 |
| TOTAL OTHER COSTS | 415,617 | 491,074 | 1,030,774 | 469,931 | 772,881 |
| Other Financing (Uses) | | | | | |
| 100-5-1103-9200 TRANSFER TO GEN ROAD AND BRIDGE | - | 10,000 | - | - | - |
| 100-5-1103-9201 TRANSFER TO ROAD & BRIDGE #1 | - | - | - | - | - |
| 100-5-1103-9201 TRANSFER TO ROAD & BRIDGE #1 | - | - | - | - | - |
| 100-5-1103-9202 TRANSFER TO ROAD & BRIDGE #2 | - | 263,000 | - | - | - |
| 100-5-1103-9203 TRANSFER TO ROAD & BRIDGE #3 | - | - | - | - | - |
| 100-5-1103-9204 TRANSFER TO ROAD & BRIDGE #4 | - | - | - | - | - |
| 100-5-1103-9225 TRANSFER TO INDIGENT HEALTH | - | - | - | - | - |
| 100-5-1103-9229 TRANSFER TO JURY | 130,000 | 200,500 | 240,005 | 240,005 | 340,005 |
| 100-5-1103-9248 TRANSFER TO CO CLERK ARCHIVES | - | - | - | - | - |
| 100-5-1103-9254 TRANSFER TO TOURISM | - | - | - | - | - |
| 100-5-1103-9257 TRANSFER TO CRIME VICTIMS ASSI | - | - | - | - | - |
| 100-5-1103-9265 TRANSFER TO ELECTION LEASE | - | - | - | - | - |
| 100-5-1103-9251 TRANSFER TO ECONOMIC DEVELOPMENT | - | - | - | - | - |
| 100-5-1103-9275 TRANSFER TO CO JUV PROB TJPC 8 | 92,500 | 126,052 | 238,500 | 238,500 | 238,500 |
| 100-5-1103-9300 TRANSFER TO COURTHOUSE PROJECT | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | 222,500 | 599,552 | 478,505 | 478,505 | 578,505 |
| TOTAL NON DEPT. ADMIN. | 2,394,712 | 2,301,284 | 3,015,694 | 2,305,189 | 2,347,801 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - INFORMATION TECHNOLOGY | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1104-1104 DEPARTMENT HEAD SALARY | 76,684 | 85,426 | 86,726 | 56,904 | 89,512 |
| 100-5-1104-1105 STAFF WAGES | 111,435 | 161,788 | 177,334 | 115,505 | 183,009 |
| 100-5-1104-1106 PART TIME WAGES | 26,864 | - | - | - | - |
| 100-5-1104-1111 TECH SUPPLEMENT | 4,981 | 5,000 | 5,000 | 3,077 | 5,000 |
| 100-5-1104-1122 COUNTY LONGEVITY | 750 | 900 | 1,475 | 1,475 | 1,725 |
| 100-5-1104-1155 OVERTIME | - | - | - | 15 | - |
| TOTAL SALARIES & WAGES | 220,714 | 253,114 | 270,535 | 176,976 | 279,245 |
| Benefits | | | | | |
| 100-5-1104-1201 SOCIAL SECURITY & MEDICARE | 16,549 | 19,004 | 20,696 | 13,320 | 21,362 |
| 100-5-1104-1202 UNEMPLOYMENT TAX | 228 | 140 | 243 | 92 | 503 |
| 100-5-1104-1203 RETIREMENT | 23,002 | 25,597 | 27,378 | 17,822 | 28,260 |
| 100-5-1104-1204 RETIREMENT LIFE INSURANCE | 884 | 896 | 947 | 602 | 782 |
| 100-5-1104-1205 WORKERS COMP | 511 | 432 | 820 | 230 | 847 |
| 100-5-1104-1206 TRAVEL | - | - | - | - | - |
| 100-5-1104-1209 HEALTH INSURANCE | 31,911 | 44,490 | 44,983 | 29,128 | 36,976 |
| TOTAL BENEFITS | 73,085 | 90,559 | 95,067 | 61,194 | 88,730 |
| TOTAL SALARIES & BENEFITS | 293,799 | 343,673 | 365,602 | 238,170 | 367,975 |
| Operating Expenses | | | | | |
| 100-5-1104-2301 DUES & MEMBERSHIPS | 175 | 350 | 300 | - | 350 |
| 100-5-1104-2302 TRAINING & MILEAGE REIMB | 2,373 | 1,311 | 15,000 | 8,510 | 15,000 |
| 100-5-1104-2302 BONDS & INSURANCE | - | 427 | 600 | - | 600 |
| 100-5-1104-2305 CONTRACT SERVICES | 10,020 | 9,060 | 35,000 | 35,474 | 35,000 |
| TOTAL OPERATING EXPENSES | 12,568 | 11,148 | 50,900 | 43,984 | 50,950 |
| Supplies | | | | | |
| 100-5-1104-3101 SUPPLIES | 7,724 | 8,094 | 10,000 | 3,963 | 10,000 |
| 100-5-1104-3103 SOFTWARE AND MAINTENANCE | 176,875 | 378,827 | 455,000 | 184,935 | 465,000 |
| 100-5-1104-3104 TELEPHONE | 54,759 | 68,379 | 57,000 | 44,920 | 67,000 |
| 100-5-1104-3107 REPAIRS | - | 40 | 1,500 | 71 | 1,500 |
| 100-5-1104-3110 MISCELLANEOUS | 50 | - | 100 | 50 | 100 |
| 100-5-1104-3202 FUEL | - | 257 | 2,500 | 584 | 2,500 |
| 100-5-1104-3604 UNIFORMS | - | 448 | - | - | 1,000 |
| TOTAL SUPPLIES | 239,408 | 456,045 | 526,100 | 234,522 | 547,100 |
| Capital Outlay | | | | | |
| 100-5-1104-4101 CAPITAL OUTLAY | 109,967 | 79,554 | 100,000 | 36,573 | 100,000 |
| 100-5-1104-4102 CASE MANAGEMENT SYSTEM | 125,094 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 235,061 | 79,554 | 100,000 | 36,573 | 100,000 |
| Debt Service | | | | | |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|-------------------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
| 100-5-1104-8103 CAPITAL LEASE | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| TOTAL INFORMATION TECHNOLOGY | 780,836 | 890,420 | 1,042,602 | 553,249 | 1,066,025 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COUNTY CLERK | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries and Wages | | | | | |
| 100-5-1109-1101 SALARY | 62,103 | 65,193 | 78,662 | 52,365 | 81,179 |
| 100-5-1109-1105 STAFF WAGES | 164,856 | 172,594 | 203,789 | 132,806 | 224,618 |
| 100-5-1109-1106 PART TIME WAGES | - | - | - | - | - |
| 100-5-1109-1122 COUNTY LONGEVITY | 5,750 | 5,900 | 6,275 | 6,475 | 6,950 |
| 100-5-1109-1155 OVERTIME | | - | - | 17 | - |
| TOTAL SALARIES & WAGES | 232,709 | 243,687 | 288,726 | 191,662 | 312,747 |
| Benefits | | | | | |
| 100-5-1109-1201 SOCIAL SECURITY & MEDICARE | 17,837 | 17,586 | 22,088 | 14,187 | 23,925 |
| 100-5-1109-1202 UNEMPLOYMENT TAX | 194 | 98 | 189 | 71 | 417 |
| 100-5-1109-1203 RETIREMENT | 25,541 | 24,669 | 29,219 | 19,284 | 31,650 |
| 100-5-1109-1204 RETIREMENT LIFE INSURANCE | 985 | 863 | 1,011 | 652 | 876 |
| 100-5-1109-1205 WORKERS COMP | 600 | 428 | 866 | 236 | 938 |
| 100-5-1109-1209 HEALTH INSURANCE | 65,063 | 72,406 | 75,208 | 48,384 | 61,857 |
| TOTAL BENEFITS | 110,220 | 116,050 | 128,581 | 82,814 | 119,663 |
| TOTAL SALARIES & BENEFITS | 342,929 | 359,737 | 417,307 | 274,476 | 432,410 |
| Operating Expenses | | | | | |
| 100-5-1109-2301 DUES & MEMBERSHIPS | 175 | 175 | 205 | 200 | 300 |
| 100-5-1109-2302 TRAINING & MILEAGE REIMB | 1,712 | 4,576 | 4,500 | 828 | 5,500 |
| 100-5-1109-2303 BONDS & INSURANCE | 4,013 | 2,803 | 4,023 | - | 4,023 |
| TOTAL OPERATING EXPENSES | 5,900 | 7,554 | 8,728 | 1,028 | 9,823 |
| Supplies | | | | | |
| 100-5-1109-2305 CONTRACT SERVICES-ARCHIVE | | | - | | - |
| 100-5-1109-3101 SUPPLIES | 14,061 | 16,503 | 17,000 | 10,361 | 17,000 |
| 100-5-1109-3102 POSTAGE | 1,402 | 2,245 | 2,500 | 1,361 | 2,500 |
| 100-5-1109-3103 MACHINE & EQUIP RENTAL | 2,327 | 2,378 | 2,662 | 1,621 | 2,700 |
| 100-5-1109-3104 TELEPHONE | 864 | 990 | 943 | 795 | 1,000 |
| 100-5-1109-3110 MISCELLANEOUS | - | - | - | - | - |
| 100-5-1109-3111 MICROFILM & INDEXING | - | - | - | - | - |
| TOTAL SUPPLIES | 18,654 | 22,116 | 23,105 | 14,137 | 23,200 |
| Capital Outlay | | | | | |
| 100-5-1109-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL COUNTY CLERK | 367,483 | 389,407 | 449,140 | 289,642 | 465,433 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COUNTY AUDITOR | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1201-1101 DEPARTMENT HEAD SALARY | 83,870 | 88,725 | 91,313 | 60,308 | 108,788 |
| 100-5-1201-1105 STAFF WAGES | 116,988 | 136,973 | 180,498 | 77,151 | 171,725 |
| 100-5-1201-1106 PART TIME WAGES | 146 | - | - | 2,231 | - |
| 100-5-1201-1122 COUNTY LONGEVITY | 4,250 | 3,575 | 1,000 | - | - |
| 100-5-1201-1155 OVERTIME | | - | - | 327 | - |
| TOTAL SALARIES & WAGES | 205,254 | 229,273 | 272,811 | 140,017 | 280,513 |
| Benefits | | | | | |
| 100-5-1201-1201 SOCIAL SECURITY & MEDICARE | 15,470 | 17,334 | 20,870 | 10,613 | 21,459 |
| 100-5-1201-1202 UNEMPLOYMENT TAX | 216 | 125 | 246 | 73 | 505 |
| 100-5-1201-1203 RETIREMENT | 21,403 | 23,349 | 27,608 | 13,873 | 28,388 |
| 100-5-1201-1204 RETIREMENT LIFE INSURANCE | 823 | 826 | 955 | 469 | 785 |
| 100-5-1201-1205 WORKERS COMP | 562 | 451 | 818 | 222 | 842 |
| 100-5-1201-1209 HEALTH INSURANCE | 39,464 | 47,280 | 49,806 | 25,550 | 40,912 |
| TOTAL BENEFITS | 77,938 | 89,365 | 100,303 | 50,800 | 92,891 |
| TOTAL SALARIES & BENEFITS | 283,192 | 318,638 | 373,113 | 190,817 | 373,404 |
| Operating Expenses | | | | | |
| 100-5-1201-2301 DUES & MEMBERSHIPS | 965 | 340 | 1,100 | 385 | 1,100 |
| 100-5-1201-2302 TRAINING & MILEAGE REIMB | 4,119 | 757 | 4,400 | 1,276 | 4,400 |
| 100-5-1201-2303 BONDS & INSURANCE | 50 | 50 | 550 | 50 | 250 |
| 100-5-1201-2305 CONTRACT SERVICES | 18,100 | 1,540 | 10,500 | 1,529 | 10,500 |
| TOTAL OPERATING EXPENSES | 23,234 | 2,687 | 16,550 | 3,240 | 16,250 |
| Supplies | | | | | |
| 100-5-1201-3101 SUPPLIES | 2,272 | 1,400 | 2,200 | 962 | 2,500 |
| 100-5-1201-3102 POSTAGE | 111 | 193 | 200 | 23 | 200 |
| 100-5-1201-3103 MACHINE & EQUIP RENTAL | 3,087 | 3,019 | 3,235 | 2,445 | 3,600 |
| 100-5-1201-3104 TELEPHONE | 164 | 203 | 600 | 261 | 600 |
| 100-5-1201-3110 MISCELLANEOUS | - | 65 | 500 | - | 400 |
| TOTAL SUPPLIES | 5,634 | 4,880 | 6,735 | 3,692 | 7,300 |
| Capital Outlay | | | | | |
| 100-5-1201-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL COUNTY AUDITOR | 312,060 | 326,205 | 396,398 | 197,749 | 396,954 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COUNTY TREASURER | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1202-1101 SALARY | 62,130 | 65,236 | 78,662 | 51,471 | 81,179 |
| 100-5-1202-1105 STAFF WAGES | 96,836 | 111,196 | 121,835 | 79,328 | 136,917 |
| 100-5-1202-1106 PART TIME WAGES | - | - | - | 3,180 | 30,367 |
| 100-5-1202-1122 COUNTY LONGEVITY | 1,125 | 1,550 | 450 | 450 | 975 |
| 100-5-1202-1155 OVERTIME | | - | 5,000 | 489 | 5,000 |
| TOTAL SALARIES & WAGES | 160,091 | 177,982 | 205,947 | 134,918 | 254,438 |
| Benefits | | | | | |
| 100-5-1202-1201 SOCIAL SECURITY & MEDICARE | 11,960 | 13,317 | 15,372 | 10,056 | 19,082 |
| 100-5-1202-1202 UNEMPLOYMENT TAX | 103 | 66 | 110 | 43 | 303 |
| 100-5-1202-1203 RETIREMENT | 16,672 | 18,012 | 20,336 | 13,584 | 25,243 |
| 100-5-1202-1204 RETIREMENT LIFE INSURANCE | 641 | 631 | 703 | 459 | 698 |
| 100-5-1202-1205 WORKERS COMP | 395 | 290 | 603 | 168 | 748 |
| 100-5-1202-1209 HEALTH INSURANCE | 32,075 | 44,677 | 55,455 | 33,579 | 45,661 |
| TOTAL BENEFITS | 61,846 | 76,993 | 92,579 | 57,888 | 91,735 |
| TOTAL SALARIES & BENEFITS | 221,937 | 254,975 | 298,526 | 192,807 | 346,173 |
| Operating Expenses | | | | | |
| 100-5-1202-2301 DUES & MEMBERSHIPS | 444 | 373 | 700 | 195 | 700 |
| 100-5-1202-2302 TRAINING & MILEAGE REIMB | 5,231 | 2,392 | 5,000 | 2,739 | 7,000 |
| 100-5-1202-2303 BONDS & INSURANCE | 180 | 310 | 180 | 50 | 180 |
| TOTAL OPERATING EXPENSES | 5,855 | 3,075 | 5,880 | 2,984 | 7,880 |
| Supplies | | | | | |
| 100-5-1202-3101 SUPPLIES | 4,354 | 4,802 | 5,000 | 1,882 | 6,000 |
| 100-5-1202-3102 POSTAGE | 1,795 | 1,447 | 1,900 | 1,011 | 1,900 |
| 100-5-1202-3103 MACHINE & EQUIPMENT RENTAL | 3,221 | 3,109 | 3,000 | - | 3,500 |
| 100-5-1202-3104 TELEPHONE | 930 | 1,232 | 825 | 859 | 1,000 |
| 100-5-1202-3110 MISCELLANEOUS | 90 | 505 | 700 | 386 | 700 |
| TOTAL SUPPLIES | 10,390 | 11,095 | 11,425 | 4,139 | 13,100 |
| TOTAL COUNTY TREASURER | 238,182 | 269,145 | 315,831 | 199,929 | 367,153 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - TAX ASSESSOR COLLECTOR | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1301-1101 SALARY | 62,130 | 65,236 | 78,662 | 51,471 | 81,179 |
| 100-5-1301-1105 STAFF WAGES | 184,047 | 199,711 | 243,962 | 184,326 | 298,119 |
| 100-5-1301-1106 PART TIME WAGES | 28,741 | 32,133 | 64,139 | 13,553 | 26,996 |
| 100-5-1301-1122 COUNTY LONGEVITY | 4,825 | 5,475 | 6,050 | 6,025 | 6,813 |
| 100-5-1301-1155 OVERTIME | - | - | - | 1,401 | - |
| TOTAL SALARIES & WAGES | 279,743 | 302,555 | 392,813 | 256,776 | 413,106 |
| Benefits | | | | | |
| 100-5-1301-1201 SOCIAL SECURITY & MEDICARE | 20,778 | 22,295 | 30,050 | 18,778 | 31,603 |
| 100-5-1301-1202 UNEMPLOYMENT TAX | 226 | 131 | 283 | 104 | 597 |
| 100-5-1301-1203 RETIREMENT | 29,118 | 30,120 | 39,753 | 25,790 | 41,806 |
| 100-5-1301-1204 RETIREMENT LIFE INSURANCE | 1,119 | 1,057 | 1,375 | 872 | 1,157 |
| 100-5-1301-1205 WORKERS COMP | 686 | 505 | 1,178 | 320 | 1,239 |
| 100-5-1301-1209 HEALTH INSURANCE | 73,134 | 82,357 | 100,438 | 72,680 | 82,637 |
| TOTAL BENEFITS | 125,061 | 136,464 | 173,077 | 118,544 | 159,039 |
| TOTAL SALARIES & BENEFITS | 404,804 | 439,019 | 565,890 | 375,320 | 572,145 |
| Operating Expenses | | | | | |
| 100-5-1301-2301 DUES & MEMBERSHIPS | 275 | 375 | 325 | 375 | 450 |
| 100-5-1301-2302 TRAINING & MILEAGE REIMB | 3,493 | 1,213 | 3,500 | 1,409 | 4,500 |
| 100-5-1301-2303 BONDS & INSURANCE | 1,396 | 1,849 | 1,396 | 1,363 | 1,396 |
| 100-5-1301-2305 CONTRACT SERVICES | 361 | 359 | 450 | 359 | 500 |
| TOTAL OPERATING EXPENSES | 5,525 | 3,796 | 5,671 | 3,506 | 6,846 |
| Supplies | | | | | |
| 100-5-1301-3101 SUPPLIES | 5,999 | 6,834 | 7,000 | 923 | 7,000 |
| 100-5-1301-3102 POSTAGE | 24,426 | 28,395 | 25,000 | 7,749 | 25,000 |
| 100-5-1301-3103 SOFTWARE AND MAINTENANCE | 45,890 | 47,296 | 47,482 | 36,045 | 52,291 |
| 100-5-1301-3104 TELEPHONE | 1,824 | 1,253 | 2,250 | 971 | 2,250 |
| 100-5-1301-3105 OFFICE RENT | - | - | - | - | - |
| 100-5-1301-3110 MISCELLANEOUS | - | - | - | - | - |
| TOTAL SUPPLIES | 78,139 | 83,778 | 81,732 | 45,689 | 86,541 |
| Capital Outlay | | | | | |
| 100-5-1301-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| Debt Service | | | | | |
| 100-5-1301-8103 CAPITAL LEASE | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| TOTAL TAX ASSESSOR COLLECTOR | 488,468 | 526,592 | 653,293 | 424,515 | 665,532 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - FACILITIES & MAINTENANCE | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1401-1104 DEPARTMENT HEAD SALARY | 47,079 | 52,083 | 53,453 | 34,816 | 55,163 |
| 100-5-1401-1105 STAFF WAGES | 85,848 | 92,439 | 151,923 | 92,648 | 156,784 |
| 100-5-1401-1106 PART-TIME WAGES | 11,009 | 5,744 | - | - | - |
| 100-5-1401-1122 COUNTY LONGEVITY | 4,725 | 4,925 | 5,125 | 5,125 | 5,325 |
| 100-5-1401-1155 OVERTIME | - | - | 5,000 | 248 | 5,000 |
| TOTAL SALARIES & WAGES | 148,661 | 155,191 | 215,501 | 132,837 | 222,273 |
| Benefits | | | | | |
| 100-5-1401-1201 SOCIAL SECURITY & MEDICARE | 10,773 | 11,243 | 16,103 | 9,753 | 16,621 |
| 100-5-1401-1202 UNEMPLOYMENT TAX | 157 | 87 | 189 | 71 | 391 |
| 100-5-1401-1203 RETIREMENT | 15,461 | 15,716 | 21,303 | 13,369 | 21,988 |
| 100-5-1401-1204 RETIREMENT LIFE INSURANCE | 595 | 552 | 737 | 452 | 608 |
| 100-5-1401-1205 WORKERS COMP | 3,549 | 4,032 | 7,166 | 2,563 | 7,396 |
| 100-5-1401-1209 HEALTH INSURANCE | 43,077 | 47,061 | 46,253 | 34,184 | 37,898 |
| TOTAL BENEFITS | 73,612 | 78,691 | 91,751 | 60,392 | 84,902 |
| TOTAL SALARIES & BENEFITS | 222,273 | 233,882 | 307,251 | 193,229 | 307,174 |
| Operating Expenses | | | | | |
| 100-5-1401-2302 TRAINING AND MILEAGE REIMBURSEMENT | - | 364 | 5,000 | 956 | 5,000 |
| 100-5-1401-2303 BONDS & INSURANCE | 52,604 | 59,013 | 52,398 | - | 52,398 |
| 100-5-1401-2305 CONTRACT SERVICES | - | 420 | 5,000 | - | 5,000 |
| TOTAL OPERATING EXPENSES | 52,604 | 59,797 | 62,398 | 956 | 62,398 |
| Supplies | | | | | |
| 100-5-1401-3101 SUPPLIES | 263 | 168 | 1,500 | 248 | 1,500 |
| 100-5-1401-3103 MACHINE & EQUIP RENTAL | - | - | - | - | - |
| 100-5-1401-3104 TELEPHONE | 662 | 807 | 720 | 658 | 720 |
| 100-5-1401-3105 OFFICE RENT | - | 30,073 | - | - | - |
| 100-5-1401-3106 OTHER SUPPLIES | 24,058 | 22,374 | 30,000 | 17,352 | 30,000 |
| 100-5-1401-3107 REPAIRS | 409,878 | 64,547 | 60,000 | 15,131 | 60,000 |
| 100-5-1401-3109 MAINTENANCE CONTRACTS | 12,455 | 17,968 | 13,960 | 12,568 | 13,960 |
| 100-5-1401-3201 UTILITIES | 117,997 | 67,826 | 70,950 | 38,725 | 70,950 |
| 100-5-1401-3202 FUEL | 2,295 | 3,179 | 3,500 | 2,262 | 3,500 |
| TOTAL SUPPLIES | 567,608 | 206,942 | 180,630 | 86,943 | 180,630 |
| Capital Outlay | | | | | |
| 100-5-1401-4101 CAPITAL OUTLAY | 20,819 | 26,478 | 20,000 | - | 20,000 |
| TOTAL CAPITAL OUTLAY | 20,819 | 26,478 | 20,000 | - | 20,000 |
| Other Costs | | | | | |
| 100-5-1401-7406 CELL BLOCK MUSEUM | - | 38,209 | 20,000 | 17 | 20,000 |
| 100-5-1401-7408 HILL CO FAIR GROUNDS | - | 27,410 | 25,600 | 25,295 | 25,600 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100-5-1401-7411 505 N WACO | - | 3,000 | 7,700 | 1,893 | 7,700 |
| 100-5-1401-7413 AGRILIFE BUILDING | - | 6,087 | 12,500 | 6,781 | 12,500 |
| 100-5-1401-7414 COVINGTON | - | 22,652 | 29,600 | 23,208 | 29,600 |
| 100-5-1401-7420 SUPPORT SERVICES BUILDING | - | 16,188 | 17,500 | 14,615 | 17,500 |
| 100-5-1401-7430 HURON | - | 17,153 | 15,800 | 10,910 | 15,800 |
| TOTAL OTHER COSTS | - | 130,699 | 128,700 | 82,718 | 128,700 |
| Debt Service | | | | | |
| 100-5-1401-8103 CAPITAL LEASE | 123,901 | 123,901 | 123,901 | 123,901 | 123,901 |
| TOTAL DEBT SERVICE | 123,901 | 123,901 | 123,901 | 123,901 | 123,901 |
| TOTAL COURTHOUSE | 987,205 | 781,699 | 822,880 | 487,747 | 822,803 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - ELECTIONS ADMINISTRATION | | | | | |
| GENERAL GOVERNMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-1501-1104 DEPARTMENT HEAD SALARY | 38,749 | 41,832 | 71,618 | 46,711 | 73,910 |
| 100-5-1501-1105 STAFF WAGES | 44,876 | 63,819 | 92,331 | 59,810 | 95,286 |
| 100-5-1501-1106 PART TIME WAGES | 619 | - | - | - | - |
| 100-5-1501-1109 ELECTION WORKERS | 41,127 | 28,927 | 45,000 | 34,791 | 45,000 |
| 100-5-1501-1109 COUNTY LONGEVITY | 1,875 | 2,000 | 2,125 | 2,125 | 2,475 |
| 100-5-1501-1155 OVERTIME | | - | 7,500 | 4,486 | 7,500 |
| TOTAL SALARIES & WAGES | 127,246 | 136,578 | 218,575 | 147,923 | 224,171 |
| Benefits | | | | | |
| 100-5-1501-1201 SOCIAL SECURITY & MEDICARE | 7,710 | 9,261 | 12,705 | 8,618 | 13,133 |
| 100-5-1501-1202 UNEMPLOYMENT TAX | 94 | 60 | 149 | 58 | 309 |
| 100-5-1501-1203 RETIREMENT | 8,916 | 10,892 | 16,807 | 11,382 | 17,373 |
| 100-5-1501-1204 RETIREMENT LIFE INSURANCE | 342 | 382 | 581 | 385 | 481 |
| 100-5-1501-1205 WORKERS COMP | 299 | 237 | 498 | 178 | 515 |
| 100-5-1501-1209 HEALTH INSURANCE | 23,472 | 35,769 | 29,811 | 20,270 | 24,475 |
| TOTAL BENEFITS | 40,833 | 56,601 | 60,551 | 40,890 | 56,286 |
| TOTAL SALARIES & BENEFITS | 168,079 | 193,179 | 279,126 | 188,813 | 280,457 |
| Operating Expenses | | | | | |
| 100-5-1501-2301 DUES & MEMBERSHIPS | 350 | - | 1,000 | - | 1,000 |
| 100-5-1501-2302 TRAINING & MILEAGE REIMB | 2,378 | 3,923 | 5,000 | 1,694 | 5,000 |
| 100-5-1501-2303 BONDS & INSURANCE | 120 | 190 | 206 | 50 | 206 |
| 100-5-1501-2305 CONTRACT SERVICES | 32,140 | 45,049 | 29,000 | 9,420 | 29,000 |
| 100-5-1501-2307 LEGAL NOTICES | 147 | 73 | 500 | 187 | 500 |
| TOTAL OPERATING EXPENSES | 35,135 | 49,235 | 35,706 | 11,351 | 35,706 |
| Supplies | | | | | |
| 100-5-1501-3101 SUPPLIES | 27,338 | 7,463 | 25,000 | 9,956 | 25,000 |
| 100-5-1501-3102 POSTAGE | 8,559 | - | 12,000 | 10,251 | 15,000 |
| 100-5-1501-3103 MACHINE & EQUIP RENTAL | - | 480 | - | 896 | 2,500 |
| 100-5-1501-3104 TELEPHONE | 674 | 1,350 | 752 | 1,157 | 2,000 |
| 100-5-1501-3105 OFFICE RENT | - | 450 | 1,000 | 900 | 1,000 |
| 100-5-1501-3110 MISCELLANEOUS | 1,550 | - | 250 | - | 250 |
| TOTAL SUPPLIES | 38,121 | 9,743 | 39,002 | 23,160 | 45,750 |
| Capital Outlay | | | | | |
| 100-5-1501-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| Debt Service | | | | | |
| 100-5-1501-8103 CAPITAL LEASE | 60,862 | 60,862 | 60,862 | - | 60,862 |
| TOTAL DEBT SERVICE | 60,862 | 60,862 | 60,862 | - | 60,862 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| TOTAL ELECTIONS ADMINISTRATION | 302,197 | 313,019 | 414,696 | 223,324 | 422,775 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - DISTRICT JUDGE | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2101-1103 JUVENILE BOARD SUPPLEMENT | 6,033 | 6,050 | 6,050 | 3,961 | 6,050 |
| 100-5-2101-1105 STAFF WAGES | 37,705 | 39,437 | 43,805 | 33,624 | 45,207 |
| 100-5-2101-1107 COURT COORDINATOR | 41,999 | 43,763 | 50,710 | 33,157 | 52,534 |
| 100-5-2101-1108 COURT REPORTER | 74,069 | 85,010 | 86,487 | 58,846 | 92,880 |
| 100-5-2101-1112 COUNTY SUPPLEMENT | 11,917 | 11,950 | 11,950 | 7,857 | 11,950 |
| 100-5-2101-1122 COUNTY LONGEVITY | 3,625 | 6,000 | 6,375 | 6,375 | 4,750 |
| 100-5-2101-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 175,348 | 192,209 | 205,377 | 143,820 | 213,371 |
| Benefits | | | | | |
| 100-5-2101-1201 SOCIAL SECURITY & MEDICARE | 13,295 | 14,140 | 15,711 | 10,677 | 16,323 |
| 100-5-2101-1202 UNEMPLOYMENT TAX | 172 | 96 | 169 | 69 | 352 |
| 100-5-2101-1203 RETIREMENT | 18,235 | 19,458 | 20,784 | 14,358 | 21,593 |
| 100-5-2101-1204 RETIREMENT LIFE INSURANCE | 701 | 683 | 719 | 485 | 597 |
| 100-5-2101-1205 WORKERS COMP | 392 | 287 | 616 | 153 | 640 |
| 100-5-2101-1209 HEALTH INSURANCE | 29,138 | 42,084 | 41,428 | 27,658 | 33,989 |
| TOTAL BENEFITS | 61,933 | 76,747 | 79,427 | 53,400 | 73,494 |
| TOTAL SALARIES & BENEFITS | 237,281 | 268,956 | 284,804 | 197,220 | 286,865 |
| Operating Expenses | | | | | |
| 100-5-2101-2301 DUES & MEMBERSHIPS | 580 | 273 | 1,000 | 110 | 1,000 |
| 100-5-2101-2302 TRAINING & MILEAGE REIMB | 2,289 | 1,914 | 3,500 | 1,838 | 4,000 |
| 100-5-2101-2303 BONDS & INSURANCE | 2,430 | 1,603 | 2,690 | 71 | 2,690 |
| 100-5-2101-2305 CONTRACT SERVICES | - | - | 100 | 2,448 | 100 |
| TOTAL OPERATING EXPENSES | 5,299 | 3,790 | 7,290 | 4,467 | 7,790 |
| Supplies | | | | | |
| 100-5-2101-3101 SUPPLIES | 2,227 | 2,201 | 2,750 | 1,965 | 2,750 |
| 100-5-2101-3102 POSTAGE | 290 | 330 | 1,000 | 362 | 1,000 |
| 100-5-2101-3103 MACHINE & EQUIP RENTAL | 2,426 | 2,470 | 2,315 | 1,567 | 2,500 |
| 100-5-2101-3104 TELEPHONE | 997 | 978 | 1,152 | 793 | 1,200 |
| 100-5-2101-3110 MISCELLANEOUS | 699 | 20 | 1,000 | - | 500 |
| TOTAL SUPPLIES | 6,639 | 5,999 | 8,217 | 4,687 | 7,950 |
| Capital Outlay | | | | | |
| 100-5-2101-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL DISTRICT JUDGE | 249,219 | 278,745 | 300,311 | 206,374 | 302,605 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COURT AT LAW JUDGE | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2102-1101 SALARY | 92,007 | 94,934 | 94,950 | 62,606 | 94,950 |
| 100-5-2102-1102 STATE SALARY SUPPLEMENT | 83,998 | 84,000 | 84,000 | 55,003 | 84,000 |
| 100-5-2102-1103 JUVENILE BOARD SUPPLEMENT | 6,050 | 6,050 | 6,050 | 3,961 | 6,050 |
| 100-5-2102-1107 COURT COORDINATOR | 41,839 | 43,763 | 50,905 | 33,169 | 52,534 |
| 100-5-2102-1108 COURT REPORTER | 72,863 | 76,502 | 77,839 | 53,078 | 75,233 |
| 100-5-2102-1122 COUNTY LONGEVITY | 1,700 | 1,950 | 2,600 | 2,600 | 2,900 |
| 100-5-2101-1155 OVERTIME | | - | - | 605 | - |
| TOTAL SALARIES & WAGES | 298,457 | 307,199 | 316,344 | 211,023 | 315,667 |
| Benefits | | | | | |
| 100-5-2102-1201 SOCIAL SECURITY & MEDICARE | 20,315 | 21,003 | 22,303 | 14,607 | 22,251 |
| 100-5-2102-1202 UNEMPLOYMENT TAX | 131 | 72 | 118 | 49 | 235 |
| 100-5-2102-1203 RETIREMENT | 31,104 | 31,100 | 32,014 | 21,266 | 31,946 |
| 100-5-2102-1204 RETIREMENT LIFE INSURANCE | 1,195 | 1,090 | 1,107 | 719 | 884 |
| 100-5-2102-1205 WORKERS COMP | 698 | 503 | 949 | 258 | 947 |
| 100-5-2102-1209 HEALTH INSURANCE | 38,234 | 41,131 | 41,568 | 27,068 | 34,110 |
| TOTAL BENEFITS | 91,677 | 94,899 | 98,059 | 63,965 | 90,373 |
| TOTAL SALARIES & BENEFITS | 390,134 | 402,098 | 414,403 | 274,988 | 406,040 |
| Operating Expenses | | | | | |
| 100-5-2102-2301 DUES & MEMBERSHIPS | 685 | 480 | 685 | 720 | 750 |
| 100-5-2102-2302 TRAINING & MILEAGE REIMB | 1,309 | 1,844 | 2,800 | 505 | 2,800 |
| 100-5-2102-2303 BONDS & INSURANCE | - | 445 | 2,000 | 454 | 2,000 |
| TOTAL OPERATING EXPENSES | 1,994 | 2,769 | 5,485 | 1,679 | 5,550 |
| Supplies | | | | | |
| 100-5-2102-3101 SUPPLIES | 1,548 | 803 | 800 | 715 | 800 |
| 100-5-2102-3102 POSTAGE | 496 | 722 | 700 | 536 | 830 |
| 100-5-2102-3103 MACHINE & EQUIP RENTAL | 2,566 | 3,290 | 2,791 | 2,163 | 3,000 |
| 100-5-2102-3104 TELEPHONE | 378 | 479 | 450 | 392 | 500 |
| 100-5-2102-3110 MISCELLANEOUS | 77 | - | 200 | 148 | 200 |
| TOTAL SUPPLIES | 5,065 | 5,294 | 4,941 | 3,954 | 5,330 |
| Capital Outlay | | | | | |
| 100-5-2102-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL COURT AT LAW JUDGE | 397,193 | 410,161 | 424,829 | 280,621 | 416,920 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - DISTRICT CLERK | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2105-1101 SALARY | 62,130 | 65,236 | 78,662 | 51,471 | 81,179 |
| 100-5-2105-1105 STAFF WAGES | 225,374 | 250,790 | 279,145 | 178,231 | 317,146 |
| 100-5-2105-1106 PART TIME WAGES | 46 | - | 19,982 | 4,912 | - |
| 100-5-2105-1122 COUNTY LONGEVITY | 5,800 | 7,375 | 8,250 | 7,350 | 4,800 |
| 100-5-2105-1155 OVERTIME | | - | - | - | - |
| TOTAL SALARIES & WAGES | 293,350 | 323,401 | 386,039 | 241,964 | 403,125 |
| Benefits | | | | | |
| 100-5-2105-1201 SOCIAL SECURITY & MEDICARE | 21,997 | 24,286 | 29,532 | 18,212 | 30,839 |
| 100-5-2105-1202 UNEMPLOYMENT TAX | 249 | 141 | 277 | 102 | 580 |
| 100-5-2105-1203 RETIREMENT | 30,512 | 32,714 | 39,067 | 24,355 | 40,796 |
| 100-5-2105-1204 RETIREMENT LIFE INSURANCE | 1,173 | 1,146 | 1,351 | 823 | 1,129 |
| 100-5-2105-1205 WORKERS COMP | 761 | 570 | 1,158 | 314 | 1,209 |
| 100-5-2105-1209 HEALTH INSURANCE | 73,790 | 75,865 | 85,768 | 51,059 | 70,289 |
| TOTAL BENEFITS | 128,482 | 134,722 | 157,153 | 94,866 | 144,842 |
| TOTAL SALARIES & BENEFITS | 421,832 | 458,123 | 543,192 | 336,830 | 547,967 |
| Operating Expenses | | | | | |
| 100-5-2105-2301 DUES & MEMBERSHIPS | 225 | 175 | 475 | 577 | 500 |
| 100-5-2105-2302 TRAINING & MILEAGE REIMB | 1,810 | 3,887 | 5,000 | 500 | 5,000 |
| 100-5-2105-2303 BONDS & INSURANCE | 4,235 | 3,235 | 4,300 | 2,150 | 4,300 |
| 100-5-2105-2305 CONTRCT SERVICES | - | - | - | - | - |
| 100-5-2105-2307 LEGAL NOTICES | 1,850 | 2,656 | 2,000 | 741 | 2,000 |
| TOTAL OPERATING EXPENSES | 8,120 | 9,952 | 11,775 | 3,968 | 11,800 |
| Supplies | | | | | |
| 100-5-2105-3101 SUPPLIES | 28,535 | 18,142 | 17,000 | 14,121 | 17,000 |
| 100-5-2105-3102 POSTAGE | 6,048 | 8,128 | 7,000 | 4,484 | 9,000 |
| 100-5-2105-3103 MACHINE & EQUIP RENTAL | 6,593 | 6,040 | 6,372 | 3,409 | 6,980 |
| 100-5-2105-3104 TELEPHONE | 1,300 | 1,238 | 1,460 | 946 | 1,460 |
| TOTAL SUPPLIES | 42,476 | 33,548 | 31,832 | 22,960 | 34,440 |
| Capital Outlay | | | | | |
| 100-5-2105-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL DISTRICT CLERK | 472,428 | 501,623 | 586,799 | 363,758 | 594,207 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - DISTRICT ATTORNEY | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2107-1102 DA STATE PROSECUTOR OFFSET | (281) | - | - | - | - |
| 100-5-2107-1103 ASST DA LONGEVITY | 7,366 | 6,928 | 10,294 | 4,930 | 11,035 |
| 100-5-2107-1104 STATE APPORTIONMENT FUNDS | | - | - | 15,388 | - |
| 100-5-2107-1105 STAFF WAGES | 340,170 | 353,479 | 489,699 | 263,818 | 419,672 |
| 100-5-2107-1106 DA STATE SALARY SUPP | | - | - | | - |
| 100-5-2107-1112 COUNTY SUPPLEMENT | 17,951 | 18,000 | 18,000 | 11,818 | 18,576 |
| 100-5-2107-1116 GRANT SB 22 FUNDS | | - | | 9,529 | - |
| 100-5-2107-1122 COUNTY LONGEVITY | 3,325 | 6,000 | 6,000 | 5,925 | 6,425 |
| 100-5-2107-1155 OVERTIME | | - | | | - |
| TOTAL SUPPLIES & WAGES | 368,531 | 384,407 | 523,993 | 311,409 | 455,708 |
| Benefits | | | | | |
| 100-5-2107-1201 SOCIAL SECURITY & MEDICARE | 27,845 | 29,152 | 40,085 | 23,744 | 34,862 |
| 100-5-2107-1202 UNEMPLOYMENT TAX | 395 | 215 | 455 | 151 | 820 |
| 100-5-2107-1203 RETIREMENT | 38,451 | 38,995 | 53,028 | 31,488 | 46,118 |
| 100-5-2107-1204 RETIREMENT LIFE INSURANCE | 1,477 | 1,368 | 1,834 | 1,064 | 1,276 |
| 100-5-2107-1205 WORKERS COMP | 147 | 207 | 1,815 | 137 | 1,579 |
| 100-5-2107-1209 HEALTH INSURANCE | 53,561 | 53,111 | 64,962 | 36,596 | 61,572 |
| TOTAL BENEFITS | 121,876 | 123,048 | 162,179 | 93,180 | 146,227 |
| TOTAL SALARIES & BENEFITS | 490,407 | 507,455 | 686,172 | 404,589 | 601,935 |
| Operating Expenses | | | | | |
| 100-5-2107-2301 DUES & MEMBERSHIPS | 1,005 | 965 | 2,500 | 1,060 | 2,500 |
| 100-5-2107-2302 TRAINING & MILEAGE REIMB | 6,828 | 3,962 | 7,900 | 1,109 | 7,900 |
| 100-5-2107-2303 BONDS & INSURANCE | 1,310 | 1,154 | 1,342 | - | 1,342 |
| 100-5-2107-2408 WITNESS & EVIDENCE | 177 | 6,834 | 7,000 | 5,695 | 7,000 |
| TOTAL OPERATING EXPENSES | 9,320 | 12,915 | 18,742 | 7,864 | 18,742 |
| Supplies | | | | | |
| 100-5-2107-3101 SUPPLIES | 11,670 | 8,980 | 15,800 | 9,464 | 15,800 |
| 100-5-2107-3102 POSTAGE | 406 | 440 | 1,500 | 43 | 1,500 |
| 100-5-2107-3103 MACHINE & EQUIP RENTAL | 2,305 | 2,623 | 2,653 | 2,470 | 2,653 |
| 100-5-2107-3104 TELEPHONE | 849 | 989 | 1,212 | 770 | 1,212 |
| 100-5-2107-3107 REPAIRS | - | 1,397 | 1,500 | 4,198 | 1,500 |
| 100-5-2107-3110 MISCELLANEOUS | - | 149 | 250 | - | 250 |
| 100-5-2107-3202 FUEL | 2,137 | 3,510 | 6,500 | 1,982 | 6,500 |
| TOTAL SUPPLIES | 17,367 | 18,088 | 29,415 | 18,928 | 29,415 |
| Capital Outlay | | | | | |
| 100-5-2107-4101 CAPITAL OUTLAY | 49,044 | - | - | 62 | - |
| TOTAL CAPITAL OUTLAY | 49,044 | - | - | 62 | - |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|-------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| TOTAL DISTRICT ATTORNEY | 566,138 | 538,458 | 734,329 | 431,443 | 650,092 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COUNTY ATTORNEY | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2108-1101 SALARY | 86,924 | 91,269 | 95,614 | 62,596 | 98,674 |
| 100-5-2108-1102 STATE SALARY SUPPLEMENT | 79,099 | 76,721 | 78,386 | 51,462 | 75,326 |
| 100-5-2108-1103 ASST CA LONGEVITY | 1,330 | 1,637 | 1,700 | 1,169 | 2,100 |
| 100-5-2108-1105 STAFF WAGES | 142,571 | 142,920 | 186,062 | 121,358 | 194,515 |
| 100-5-2108-1106 PART TIME WAGES | 23,492 | 24,623 | 26,158 | - | - |
| 100-5-2108-1116 SB 22 FUNDS | - | - | - | 3,142 | - |
| 100-5-2108-1122 COUNTY LONGEVITY | - | 3,125 | 3,575 | 3,175 | 3,850 |
| 100-5-2108-1155 OVERTIME | 2,850 | - | - | - | - |
| TOTAL SALARIES & WAGES | 336,266 | 340,295 | 391,495 | 242,901 | 374,465 |
| Benefits | | | | | |
| 100-5-2108-1201 SOCIAL SECURITY & MEDICARE | 24,668 | 24,656 | 28,894 | 17,931 | 27,591 |
| 100-5-2108-1202 UNEMPLOYMENT TAX | 181 | 92 | 196 | 67 | 361 |
| 100-5-2108-1203 RETIREMENT | 35,117 | 34,530 | 39,619 | 24,531 | 37,896 |
| 100-5-2108-1204 RETIREMENT LIFE INSURANCE | 1,350 | 1,210 | 1,370 | 829 | 1,049 |
| 100-5-2108-1205 WORKERS COMP | 144 | 189 | 1,174 | 106 | 1,123 |
| 100-5-2108-1209 HEALTH INSURANCE | 41,889 | 44,717 | 44,983 | 29,756 | 36,976 |
| TOTAL BENEFITS | 103,349 | 105,394 | 116,236 | 73,220 | 104,996 |
| TOTAL SALARIES & BENEFITS | 439,615 | 445,688 | 507,731 | 316,121 | 479,461 |
| Operating Expenses | | | | | |
| 100-5-2108-2301 DUES & MEMBERSHIPS | 655 | 1,225 | 1,500 | 925 | 1,500 |
| 100-5-2108-2302 TRAINING & MILEAGE REIMB | 2,845 | 6,632 | 5,000 | 471 | 5,000 |
| 100-5-2108-2303 BONDS & INSURANCE | 83 | 83 | 300 | 83 | 300 |
| TOTAL OPERATING EXPENSES | 3,583 | 7,940 | 6,800 | 1,479 | 6,800 |
| Supplies | | | | | |
| 100-5-2108-3101 SUPPLIES | 2,290 | 1,294 | 3,500 | 2,666 | 3,500 |
| 100-5-2108-3102 POSTAGE | 304 | 120 | 400 | 51 | 400 |
| 100-5-2108-3103 MACHINE & EQUIP RENTAL | 2,293 | 2,910 | 2,333 | 1,824 | 3,000 |
| 100-5-2108-3104 TELEPHONE | 2,258 | 1,776 | 3,273 | 1,315 | 3,273 |
| 100-5-2108-3110 MISCELLANEOUS | - | (140) | - | - | - |
| 100-5-2108-3117 CO ATTY EXCESS SALARY | - | - | - | - | - |
| TOTAL SUPPLIES | 7,145 | 5,960 | 9,506 | 5,857 | 10,173 |
| TOTAL COUNTY ATTORNEY | 450,343 | 459,588 | 524,037 | 323,457 | 496,434 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COUNTY ATTORNEY EXCESS SALARY | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2109-1105 STAFF WAGES | 3,545 | 3,600 | 7,200 | 9,300 | - |
| TOTAL SALARIES & WAGES | 3,545 | 3,600 | 7,200 | 9,300 | - |
| Benefits | | | | | |
| 100-5-2109-1201 SOCIAL SECURITY & MEDICARE | 271 | 275 | 551 | 707 | - |
| 100-5-2109-1202 UNEMPLOYMENT TAX | - | - | 6 | - | - |
| 100-5-2109-1203 RETIREMENT | 370 | 364 | 729 | 936 | - |
| 100-5-2109-1204 RETIREMENT LIFE INSURANCE | 14 | 13 | 25 | 32 | - |
| 100-5-2109-1205 WORKERS COMP | 2 | 2 | 25 | 2 | - |
| 100-5-2109-1209 HEALTH INSURANCE | 390 | 422 | 435 | 1,201 | 435 |
| TOTAL BENEFITS | 1,047 | 1,075 | 1,771 | 2,877 | 435 |
| TOTAL SALARIES & BENEFITS | 4,592 | 4,675 | 8,971 | 12,177 | 435 |
| Operating Expenses | | | | | |
| 100-5-2109-2305 CONTRACT SERVICES | 1,455 | - | - | - | - |
| TOTAL OPERATING EXPENSES | 1,455 | - | - | - | - |
| Supplies | | | | | |
| 100-5-2109-3101 SUPPLIES | - | - | - | - | - |
| 100-5-2109-3102 POSTAGE | - | - | - | - | - |
| 100-5-2109-3110 MISCELLANEOUS | - | - | - | - | - |
| 100-5-2109-3117 CO ATTY EXCESS SALARY | - | - | 26,900 | - | 26,900 |
| TOTAL SUPPLIES | - | - | 26,900 | - | 26,900 |
| TOTAL COUNTY ATTORNEY EXCESS | 6,047 | 4,675 | 35,871 | 12,177 | 27,335 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - JP#1 WHITNEY - JETTON | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2114-1101 SALARY | 50,040 | 56,520 | 64,715 | 42,353 | 66,786 |
| 100-5-2114-1105 STAFF WAGES | 40,334 | 32,880 | 48,483 | 31,579 | 50,035 |
| 100-5-2114-1106 PART TIME WAGES | - | - | - | - | - |
| 100-5-2114-1122 COUNTY LONGEVITY | 2,500 | - | 225 | 225 | 300 |
| 100-5-2114-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 92,874 | 89,401 | 113,423 | 74,157 | 117,121 |
| Benefits | | | | | |
| 100-5-2114-1201 SOCIAL SECURITY & MEDICARE | 7,084 | 6,839 | 8,677 | 5,596 | 8,960 |
| 100-5-2114-1202 UNEMPLOYMENT TAX | 46 | 18 | 44 | 16 | 91 |
| 100-5-2114-1203 RETIREMENT | 9,654 | 9,041 | 11,478 | 7,422 | 11,853 |
| 100-5-2114-1204 RETIREMENT LIFE INSURANCE | 371 | 317 | 397 | 252 | 328 |
| 100-5-2114-1205 WORKERS COMP | 214 | 152 | 340 | 92 | 351 |
| 100-5-2114-1209 HEALTH INSURANCE | 18,958 | 20,313 | 19,864 | 16,057 | 16,317 |
| TOTAL BENEFITS | 36,327 | 36,681 | 40,800 | 29,436 | 37,900 |
| TOTAL SALARIES & BENEFITS | 129,201 | 126,081 | 154,223 | 103,593 | 155,021 |
| Operating Expenses | | | | | |
| 100-5-2114-2301 DUES & MEMBERSHIPS | 60 | 70 | 245 | 160 | 245 |
| 100-5-2114-2302 TRAINING & MILEAGE REIMB | 2,472 | 1,516 | 2,500 | 1,139 | 2,500 |
| 100-5-2114-2303 BONDS & INSURANCE | 100 | 50 | 228 | 50 | 228 |
| 100-5-2114-2304 COURTROOM RENT | - | - | - | - | - |
| TOTAL OPERATING EXPENSES | 2,632 | 1,636 | 2,973 | 1,349 | 2,973 |
| Supplies | | | | | |
| 100-5-2114-3101 SUPPLIES | 2,005 | 2,084 | 2,000 | 570 | 2,000 |
| 100-5-2114-3102 POSTAGE | 466 | 318 | 500 | 694 | 500 |
| 100-5-2114-3103 MACHINE & EQUIP RENTAL | 246 | 1,453 | 2,000 | 991 | 2,000 |
| 100-5-2114-3104 TELEPHONE | 2,722 | 1,671 | 2,800 | 1,172 | 2,800 |
| 100-5-2114-3105 OFFICE RENT | 2,700 | - | - | - | - |
| 100-5-2114-3110 MISCELLANEOUS | 33 | 250 | 500 | 165 | 500 |
| TOTAL SUPPLIES | 8,172 | 5,776 | 7,800 | 3,591 | 7,800 |
| Capital Outlay | | | | | |
| 100-5-2114-4101 CAPITAL OUTLAY | - | - | - | - | - |
| 100-5-2114-4102 JP TECH EQUIPMENT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL JP #1 WHITNEY-JETTON | 140,005 | 133,494 | 164,996 | 108,534 | 165,794 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - JP #2 HILLSBORO - BRASSELL | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2111-1101 SALARY | 50,040 | 56,520 | 64,715 | 42,353 | 66,786 |
| 100-5-2111-1105 STAFF WAGES | 63,024 | 67,392 | 88,364 | 64,760 | 102,548 |
| 100-5-2111-1106 PART-TIME | - | - | - | - | - |
| 100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT | 8,500 | 8,500 | 8,500 | 5,566 | 8,500 |
| 100-5-2111-1122 COUNTY LONGEVITY | 1,200 | 1,425 | 1,850 | 1,850 | 2,500 |
| 100-5-211-1155 OVERTIME | | - | | 18 | |
| TOTAL SALARIES & WAGES | 122,764 | 133,837 | 163,429 | 114,547 | 180,334 |
| Benefits | | | | | |
| 100-5-2111-1201 SOCIAL SECURITY & MEDICARE | 8,786 | 9,603 | 12,502 | 8,401 | 13,796 |
| 100-5-2111-1202 UNEMPLOYMENT TAX | 67 | 38 | 81 | 34 | 189 |
| 100-5-2111-1203 RETIREMENT | 12,781 | 13,538 | 16,539 | 11,527 | 18,250 |
| 100-5-2111-1204 RETIREMENT LIFE INSURANCE | 491 | 474 | 572 | 390 | 505 |
| 100-5-2111-1205 WORKERS COMP | 293 | 219 | 490 | 133 | 541 |
| 100-5-2111-1209 HEALTH INSURANCE | 41,325 | 44,704 | 45,518 | 29,438 | 37,503 |
| TOTAL BENEFITS | 63,743 | 68,576 | 75,702 | 49,923 | 70,784 |
| TOTAL SALARIES & BENEFITS | 186,507 | 202,413 | 239,131 | 164,470 | 251,118 |
| Operating Expenses | | | | | |
| 100-5-2111-2301 DUES & MEMBERSHIPS | 130 | 130 | 160 | 160 | 160 |
| 100-5-2111-2302 TRAINING & MILEAGE REIMB | 2,043 | 2,217 | 3,000 | 1,474 | 4,000 |
| TOTAL OPERATING EXPENSES | 2,273 | 2,497 | 3,438 | 1,784 | 4,438 |
| Supplies | | | | | |
| 100-5-2111-3101 SUPPLIES | 2,891 | 2,919 | 3,000 | 1,359 | 4,500 |
| 100-5-2111-3102 POSTAGE | 1,059 | 933 | 1,250 | 745 | 1,250 |
| 100-5-2111-3103 MACHINE & EQUIP RENTAL | 1,106 | 1,132 | 1,389 | 783 | 1,750 |
| 100-5-2111-3104 TELEPHONE | 751 | 601 | 1,030 | 505 | 1,030 |
| 100-5-2111-3110 MISCELLANEOUS | 39 | 30 | 250 | - | 250 |
| TOTAL SUPPLIES | 5,846 | 5,615 | 6,919 | 3,392 | 8,780 |
| Capital Outlay | | | | | |
| 100-5-2111-4101 CAPITAL OUTLAY | - | - | - | - | - |
| 100-5-2111-4102 JP TECH EQUIPMENT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL JP #2 HILLSBORO- BRASSELL | 194,626 | 210,524 | 249,488 | 169,646 | 264,336 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL -JP #3 MALONE - SKILLING | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2113-1101 SALARY | 50,040 | 56,520 | 64,715 | 42,353 | 66,786 |
| 100-5-2113-1105 STAFF WAGES | 36,056 | 39,005 | 48,483 | 31,579 | 50,035 |
| 100-5-2113-1106 PART-TIME WAGES | - | - | - | - | - |
| 100-5-2113-1122 COUNTY LONGEVITY | 2,100 | 2,300 | 1,925 | 1,925 | 2,125 |
| 100-5-2113-2100 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 88,196 | 97,825 | 115,123 | 75,857 | 118,946 |
| Benefits | | | | | |
| 100-5-2113-1201 SOCIAL SECURITY & MEDICARE | 6,530 | 7,222 | 8,807 | 5,638 | 9,099 |
| 100-5-2113-1202 UNEMPLOYMENT TAX | 40 | 26 | 45 | 16 | 94 |
| 100-5-2113-1203 RETIREMENT | 9,166 | 9,918 | 11,651 | 7,635 | 12,037 |
| 100-5-2113-1204 RETIREMENT LIFE INSURANCE | 353 | 349 | 403 | 258 | 333 |
| 100-5-2113-1205 WORKERS COMP | 211 | 158 | 345 | 94 | 357 |
| 100-5-2113-1209 HEALTH INSURANCE | 14,242 | 23,092 | 25,100 | 16,822 | 20,659 |
| TOTAL BENEFITS | 30,542 | 40,765 | 46,351 | 30,463 | 42,579 |
| TOTAL SALARIES & BENEFITS | 118,738 | 138,590 | 161,474 | 106,320 | 161,526 |
| Operating Expenses | | | | | |
| 100-5-2113-2301 DUES & MEMBERSHIPS | - | 55 | 200 | 70 | 200 |
| 100-5-2113-2302 TRAINING & MILEAGE REIMB | 304 | 2,956 | 3,000 | 1,510 | 3,000 |
| 100-5-2113-2303 BONDS & INSURANCE | 50 | 166 | 100 | - | 100 |
| TOTAL OPERATING EXPENSES | 354 | 3,177 | 3,300 | 1,580 | 3,300 |
| Supplies | | | | | |
| 100-5-2113-3101 SUPPLIES | 791 | 1,754 | 4,000 | 1,876 | 4,000 |
| 100-5-2113-3102 POSTAGE | 466 | 189 | 500 | 56 | 500 |
| 100-5-2113-3104 TELEPHONE | 1,207 | 942 | 924 | 303 | 900 |
| 100-5-2113-3105 OFFICE RENT | 7,200 | 7,800 | 8,400 | 4,800 | 8,400 |
| 100-5-2113-3110 MISCELLANEOUS | 230 | 417 | 500 | 150 | 500 |
| 100-5-2113-3201 UTILITIES | 3,733 | 3,935 | 5,175 | 2,850 | 5,175 |
| TOTAL SUPPLIES | 13,627 | 15,036 | 19,499 | 10,035 | 19,475 |
| Capital Outlay | | | | | |
| 100-5-2113-4101 CAPITAL OUTLAY | - | - | - | - | - |
| 100-5-2113-4102 JP TECH EQUIPMENT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL JP # 3 MALONE | 132,719 | 156,803 | 184,273 | 117,936 | 184,301 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - JP #4 ITASCA - JONES | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2112-1101 SALARY | 50,040 | 56,520 | 64,715 | 42,353 | 66,786 |
| 100-5-2112-1105 STAFF WAGES | 35,910 | 37,565 | 48,483 | 31,579 | 50,035 |
| 100-5-2112-1106 PART TIME WAGES | - | - | - | - | - |
| 100-5-2112-1122 COUNTY LONGEVITY | 1,300 | 1,475 | 1,650 | 1,650 | 2,150 |
| 100-5-2112-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 87,250 | 95,560 | 114,848 | 75,582 | 118,971 |
| Benefits | | | | | |
| 100-5-2112-1201 SOCIAL SECURITY & MEDICARE | 6,775 | 7,300 | 8,786 | 5,788 | 9,101 |
| 100-5-2112-1202 UNEMPLOYMENT TAX | 38 | 21 | 45 | 17 | 94 |
| 100-5-2112-1203 RETIREMENT | 9,221 | 9,672 | 11,623 | 7,619 | 12,040 |
| 100-5-2112-1204 RETIREMENT LIFE INSURANCE | 355 | 339 | 402 | 258 | 333 |
| 100-5-2112-1205 WORKERS COMP | 210 | 157 | 345 | 94 | 357 |
| 100-5-2112-1209 HEALTH INSURANCE | 18,954 | 20,380 | 19,864 | 13,275 | 16,317 |
| TOTAL BENEFITS | 35,553 | 37,868 | 41,065 | 27,049 | 38,242 |
| TOTAL SALARIES & BENEFITS | 122,803 | 133,428 | 155,913 | 102,632 | 157,213 |
| Operating Expenses | | | | | |
| 100-5-2112-2301 DUES & MEMBERSHIPS | - | 145 | 150 | 70 | 150 |
| 100-5-2112-2302 TRAINING & MILEAGE REIMB | 1,799 | 1,431 | 2,250 | 1,356 | 2,250 |
| 100-5-2112-2303 BONDS & INSURANCE | 50 | 50 | 100 | 50 | 100 |
| 100-5-2112-2304 COURTROOM RENT | - | - | - | - | - |
| TOTAL OPERATING EXPENSES | 1,849 | 1,626 | 2,500 | 1,476 | 2,500 |
| Supplies | | | | | |
| 100-5-2112-3101 SUPPLIES | 1,147 | 2,508 | 2,500 | 750 | 2,500 |
| 100-5-2112-3102 POSTAGE | 650 | 754 | 850 | 9 | 450 |
| 100-5-2112-3104 TELEPHONE | 2,428 | 2,096 | 2,520 | 1,149 | 2,520 |
| 100-5-2112-3105 OFFICE RENT | 6,000 | 6,000 | 9,600 | 6,400 | 9,600 |
| 100-5-2112-3110 MISCELLANEOUS | 78 | 65 | 250 | 65 | 250 |
| 100-5-2112-3201 UTILITIES | 1,465 | 1,473 | 1,725 | 1,402 | 2,500 |
| TOTAL SUPPLIES | 11,768 | 12,896 | 17,445 | 9,775 | 17,820 |
| Capital Outlay | | | | | |
| 100-5-2112-4101 CAPITAL OUTLAY | - | - | - | - | - |
| 100-5-2112-4102 JP TECH EQUIPMENT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL JP #4 ITASCA-JONES | 136,420 | 147,950 | 175,858 | 113,882 | 177,533 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - CONSTABLE #1-WHITNEY-MILLER | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2274-1101 SALARY | 50,040 | 56,520 | 61,634 | 40,344 | 63,606 |
| 100-5-2274-1122 COUNTY LONGEVITY | 225 | 300 | 375 | 375 | 450 |
| 100-5-2274-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 50,265 | 56,820 | 62,009 | 40,719 | 64,056 |
| Benefits | | | | | |
| 100-5-2274-1201 SOCIAL SECURITY & MEDICARE | 3,852 | 4,350 | 4,744 | 3,130 | 4,900 |
| 100-5-2274-1202 UNEMPLOYMENT TAX | - | - | - | - | - |
| 100-5-2274-1203 RETIREMENT | 5,241 | 5,751 | 6,275 | 4,117 | 6,482 |
| 100-5-2274-1204 RETIREMENT LIFE INSURANCE | 201 | 202 | 217 | 139 | 179 |
| 100-5-2274-1205 WORKERS COMP | 865 | 1,045 | 185 | 567 | 191 |
| 100-5-2274-1209 HEALTH INSURANCE | 9,102 | 9,892 | 9,924 | 6,424 | 8,158 |
| TOTAL BENEFITS | 19,261 | 21,240 | 21,345 | 14,377 | 19,910 |
| TOTAL SALARIES & BENEFITS | 69,526 | 78,060 | 83,354 | 55,096 | 83,966 |
| Operating Expenses | | | | | |
| 100-5-2274-2301 DUES AND MEMBERSHIP | - | - | 120 | 70 | 120 |
| 100-5-2274-2302 TRAINING & MILEAGE REIMB | - | 517 | 500 | - | 500 |
| 100-5-2274-2303 BONDS & INSURANCE | 982 | 1,580 | 932 | 50 | 1,200 |
| TOTAL OPERATING EXPENSES | 982 | 2,097 | 1,552 | 120 | 1,820 |
| Supplies | | | | | |
| 100-5-2274-3101 SUPPLIES | 1,155 | - | 1,000 | 54 | 1,500 |
| 100-5-2274-3102 POSTAGE | 30 | 66 | 100 | 20 | 100 |
| 100-5-2274-3104 TELEPHONE | 878 | 1,214 | 1,500 | 974 | 1,500 |
| 100-5-2274-3107 REPAIRS | 367 | 1,506 | 3,500 | 1,090 | 3,500 |
| 100-5-2274-3110 MISCELLANEOUS | 331 | (120) | 500 | 329 | 500 |
| 100-5-2274-3202 FUEL | 6,779 | 6,022 | 6,500 | 3,306 | 6,500 |
| 100-5-2274-3602 RADIO | - | - | 1,000 | - | 1,000 |
| 100-5-2274-3603 SECURITY EQUIPMENT | 919 | 650 | 2,000 | 526 | 2,000 |
| 100-5-2274-3604 UNIFORMS | 599 | 602 | 600 | - | 1,000 |
| TOTAL SUPPLIES | 11,058 | 9,940 | 16,700 | 6,299 | 17,600 |
| Capital Outlay | | | | | |
| 100-5-2274-4101 CAPITAL OUTLAY | - | - | 2,500 | - | 2,500 |
| TOTAL CAPITAL OUTLAY | - | - | 2,500 | - | 2,500 |
| Debt Service | | | | | |
| 100-5-2274-8103 CAPITAL LEASE | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| TOTAL CONSTABLE #1-WHITNEY-MILLER | 81,566 | 90,097 | 104,106 | 61,515 | 105,886 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - CONSTABLE #2-HILLSBORO-GIRSH | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2271-1101 SALARY | 50,040 | 56,520 | 61,634 | 40,344 | 63,606 |
| 100-5-2271-1122 COUNTY LONGEVITY | 375 | 450 | 525 | 525 | 800 |
| 100-5-2271-1155 OVERTIME | | 0 | | | |
| TOTAL SALARIES & WAGES | 50,415 | 56,970 | 62,159 | 40,869 | 64,406 |
| Benefits | | | | | |
| 100-5-2271-1201 SOCIAL SECURITY & MEDICARE | 3,718 | 3,956 | 4,755 | 2,887 | 4,927 |
| 100-5-2271-1202 UNEMPLOYMENT TAX | - | - | - | - | - |
| 100-5-2271-1203 RETIREMENT | 5,247 | 5,762 | 6,290 | 4,113 | 6,518 |
| 100-5-2271-1204 RETIREMENT LIFE INSURANCE | 202 | 202 | 218 | 139 | 180 |
| 100-5-2271-1205 WORKERS COMP | 867 | 1,048 | 185 | 568 | 191 |
| 100-5-2271-1209 HEALTH INSURANCE | 9,840 | 13,905 | 15,173 | 9,206 | 12,501 |
| TOTAL BENEFITS | 19,874 | 24,873 | 26,621 | 16,914 | 24,317 |
| TOTAL SALARIES & BENEFITS | 70,289 | 81,843 | 88,780 | 57,782 | 88,723 |
| Operating Expenses | | | | | |
| 100-5-2271-2301 DUES AND MEMBERSHIPS | 60 | 70 | 150 | 70 | 150 |
| 100-5-2271-2302 TRAINING & MILEAGE REIMB | 1,117 | 225 | 1,500 | 230 | 1,500 |
| 100-5-2271-2303 BONDS & INSURANCE | 1,161 | 943 | 1,161 | 178 | 1,161 |
| TOTAL OPERATING EXPENSES | 2,338 | 1,238 | 2,811 | 478 | 2,811 |
| Supplies | | | | | |
| 100-5-2271-3101 SUPPLIES | 1,030 | 995 | 1,500 | 371 | 1,500 |
| 100-5-2271-3102 POSTAGE | - | 14 | 100 | 23 | 100 |
| 100-5-2271-3104 TELEPHONE | 1,578 | 1,606 | 1,835 | 1,163 | 1,835 |
| 100-5-2271-3107 REPAIRS | 3,742 | 4,864 | 7,500 | 80 | 7,500 |
| 100-5-2271-3110 MISCELLANEOUS | 286 | 916 | 1,000 | 475 | 1,000 |
| 100-5-2271-3202 FUEL | 7,607 | 5,920 | 8,000 | 2,997 | 8,000 |
| 100-5-2271-3602 RADIO | 968 | 2,515 | 1,000 | - | 1,000 |
| 100-5-2271-3603 SECURITY EQUIPMENT | 562 | 4,044 | 2,500 | - | 2,500 |
| 100-5-2271-3604 UNIFORMS | 488 | 692 | 1,000 | 51 | 1,000 |
| TOTAL SUPPLIES | 16,261 | 21,566 | 24,435 | 5,160 | 24,435 |
| Capital Outlay | | | | | |
| 100-5-2271-4101 CAPITAL OUTLAY | - | - | - | 69,988 | - |
| TOTAL CAPITAL OUTLAY | - | - | - | 69,988 | - |
| Debt Service | | | | | |
| 100-5-2271-8103 CAPITAL LEASE | - | - | 16,000 | - | 16,000 |
| TOTAL DEBT SERVICE | - | - | 16,000 | - | 16,000 |
| TOTAL CONSTABLE #2 HILLSBORO-GIRSH | 88,888 | 104,648 | 132,026 | 133,408 | 131,969 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - CONSTABLE #3-MALONE-ARMSTRONG | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2273-1101 SALARY | 50,040 | 56,520 | 61,634 | 40,344 | 63,606 |
| 100-5-2273-1105 STAFF WAGES | 59,765 | 63,939 | 94,106 | 61,510 | 97,118 |
| 100-5-2273-1106 PART-TIME WAGES | - | - | - | - | - |
| 100-5-2273-1116 MANAGEMENT SUPPLEMENT | 2,500 | 2,500 | 2,500 | 1,637 | 2,500 |
| 100-5-2273-1122 COUNTY LONGEVITY | 1,325 | 1,575 | 1,825 | 1,825 | 2,075 |
| 100-5-2273-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 113,630 | 124,534 | 160,065 | 105,316 | 165,299 |
| Benefits | | | | | |
| 100-5-2273-1201 SOCIAL SECURITY & MEDICARE | 8,562 | 9,391 | 12,245 | 7,988 | 12,645 |
| 100-5-2273-1202 UNEMPLOYMENT TAX | 64 | 36 | 89 | 32 | 183 |
| 100-5-2273-1203 RETIREMENT | 11,832 | 12,608 | 16,199 | 10,615 | 16,728 |
| 100-5-2273-1204 RETIREMENT LIFE INSURANCE | 455 | 442 | 560 | 359 | 463 |
| 100-5-2273-1205 WORKERS COMP | 1,579 | 1,875 | 475 | 1,112 | 490 |
| 100-5-2273-1209 HEALTH INSURANCE | 33,114 | 35,698 | 34,889 | 23,309 | 28,697 |
| TOTAL BENEFITS | 55,606 | 60,050 | 64,457 | 43,414 | 59,206 |
| TOTAL SALARIES & BENEFITS | 169,236 | 184,584 | 224,522 | 148,730 | 224,504 |
| Operating Expenses | | | | | |
| 100-5-2273-2301 DUES AND MEMBERSHIPS | 257 | 720 | 347 | 90 | 600 |
| 100-5-2273-2302 TRAINING & MILEAGE REIMB | 150 | 300 | 2,000 | 550 | 2,000 |
| 100-5-2273-2303 BONDS & INSURANCE | 1,716 | 3,882 | 1,924 | 1,050 | 1,575 |
| TOTAL OPERATING EXPENSES | 2,123 | 4,902 | 4,271 | 1,690 | 4,175 |
| Supplies | | | | | |
| 100-5-2273-3101 SUPPLIES | 428 | 91 | 2,000 | 525 | 1,500 |
| 100-5-2273-3102 POSTAGE | - | 49 | 200 | 17 | 200 |
| 100-5-2273-3104 TELEPHONE | 2,004 | 2,509 | 2,250 | 1,808 | 3,000 |
| 100-5-2273-3107 REPAIRS | 5,125 | 4,573 | 8,000 | 631 | 5,000 |
| 100-5-2273-3110 MISCELLANEOUS | 326 | 566 | 500 | 258 | 500 |
| 100-5-2273-3202 FUEL | 13,418 | 8,757 | 12,000 | 5,827 | 12,000 |
| 100-5-2273-3602 RADIO | - | 150 | 1,500 | 37 | 1,500 |
| 100-5-2273-3603 SECURITY EQUIPMENT | 13,408 | - | 2,000 | 622 | 1,500 |
| 100-5-2273-3604 UNIFORMS | 293 | 1,254 | 1,500 | 455 | 1,500 |
| TOTAL SUPPLIES | 35,002 | 17,949 | 29,950 | 10,181 | 26,700 |
| Capital Outlay | | | | | |
| 100-5-2273-4101 CAPITAL OUTLAY | - | 9,245 | - | 62,754 | - |
| TOTAL CAPITAL OUTLAY | - | 9,245 | - | 62,754 | - |
| Debt Service | | | | | |
| 100-5-2273-8103 CAPITAL LEASE | - | - | 16,000 | 618 | 16,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| TOTAL DEBT SERVICE | - | - | 16,000 | 618 | 16,000 |
| TOTAL CONSTABLE #3 - ARMSTRONG | 206,361 | 216,680 | 274,743 | 223,973 | 271,379 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - CONSTABLE #4-ITASCA-CORDELL | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-2272-1101 SALARY | 50,040 | 56,520 | 61,634 | 40,344 | 63,606 |
| 100-5-2272-1122 COUNTY LONGEVITY | - | - | - | - | 225 |
| 100-5-2272-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 50,040 | 56,520 | 61,634 | 40,344 | 63,831 |
| Benefits | | | | | |
| 100-5-2272-1201 SOCIAL SECURITY & MEDICARE | 3,309 | 3,775 | 4,715 | 2,769 | 4,883 |
| 100-5-2272-1202 UNEMPLOYMENT TAX | - | - | - | - | - |
| 100-5-2272-1203 RETIREMENT | 5,210 | 5,715 | 6,237 | 4,062 | 6,460 |
| 100-5-2272-1204 RETIREMENT LIFE INSURANCE | 200 | 200 | 216 | 137 | 179 |
| 100-5-2272-1205 WORKERS COMP | 861 | 1,039 | 185 | 563 | 191 |
| 100-5-2272-1209 HEALTH INSURANCE | 20,174 | 21,704 | 21,573 | 14,383 | 17,673 |
| TOTAL BENEFITS | 29,754 | 32,433 | 32,926 | 21,914 | 29,386 |
| TOTAL SALARIES & BENEFITS | 79,794 | 88,953 | 94,560 | 62,258 | 93,217 |
| Operating Expenses | | | | | |
| 100-5-2272-2301 DUES AND MEMBERSHIPS | 60 | 70 | 150 | - | 150 |
| 100-5-2272-2302 TRAINING & MILEAGE REIMB | 1,157 | 1,500 | 1,500 | 350 | 1,500 |
| 100-5-2272-2303 BONDS & INSURANCE | 932 | 1,228 | 901 | 50 | 901 |
| TOTAL OPERATING EXPENSES | 2,149 | 2,798 | 2,551 | 400 | 2,551 |
| Supplies | | | | | |
| 100-5-2272-3101 SUPPLIES | 246 | 589 | 1,000 | 927 | 1,000 |
| 100-5-2272-3102 POSTAGE | 13 | 88 | 150 | 5 | 150 |
| 100-5-2272-3104 TELEPHONE | 980 | 1,093 | 1,053 | 746 | 1,053 |
| 100-5-2272-3107 REPAIRS | 2,827 | 2,862 | 7,000 | 4,188 | 4,500 |
| 100-5-2272-3110 MISCELLANEOUS | - | 248 | 250 | 50 | 250 |
| 100-5-2272-3202 FUEL | 5,727 | 5,232 | 6,500 | 2,779 | 6,500 |
| 100-5-2272-3602 RADIO | 150 | - | - | - | - |
| 100-5-2272-3603 SECURITY EQUIPMENT | 601 | 1,000 | 1,500 | 701 | 1,500 |
| 100-5-2272-3604 UNIFORMS | 877 | 646 | 750 | 367 | 750 |
| TOTAL SUPPLIES | 11,421 | 11,758 | 18,203 | 9,763 | 15,703 |
| Capital Outlay | | | | | |
| 100-5-2272-4101 CAPITAL OUTLAY | 49,710 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 49,710 | - | - | - | - |
| Debt Service | | | | | |
| 100-5-2272-8103 CAPITAL LEASE | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| TOTAL CONSTABLE #4 ITASCA-CORDELL | 143,074 | 103,509 | 115,314 | 72,421 | 111,471 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - COURTHOUSE SECURITY (BALIFF) | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3101-1101 SALARY | - | - | - | - | - |
| 100-5-3101-1105 STAFF WAGES | 225,438 | 207,459 | 315,309 | 126,862 | 440,439 |
| 100-5-3101-1122 COUNTY LONGEVITY PAY | 3,675 | 3,150 | 1,450 | 1,450 | 1,100 |
| 100-5-3101-1123 CERTIFICATION PAY | 6,928 | - | - | - | - |
| 100-5-3101-1124 SPECIALIZED SKILLS PAY | - | - | - | - | - |
| 100-5-3101-1155 OVERTIME | - | - | 5,000 | 1,334 | 5,000 |
| TOTAL SALARIES & WAGES | 236,041 | 210,609 | 321,759 | 129,646 | 446,539 |
| Benefits | | | | | |
| 100-5-3101-1201 SOCIAL SECURITY & MEDICARE | 17,751 | 16,034 | 24,232 | 9,872 | 33,778 |
| 100-5-3101-1202 UNEMPLOYMENT TAX | 252 | 122 | 285 | 83 | 795 |
| 100-5-3101-1203 RETIREMENT | 24,580 | 21,313 | 32,056 | 13,034 | 44,684 |
| 100-5-3101-1204 RETIREMENT LIFE INSURANCE | 946 | 747 | 1,109 | 441 | 1,236 |
| 100-5-3101-1205 WORKERS COMP | 3,944 | 5,283 | 5,268 | 2,940 | 7,343 |
| 100-5-3101-1209 HEALTH INSURANCE | 55,427 | 44,025 | 59,743 | 22,636 | 49,071 |
| TOTAL BENEFITS | 102,900 | 87,524 | 122,693 | 49,007 | 136,907 |
| TOTAL SALARIES & BENEFITS | 338,941 | 298,133 | 444,452 | 178,653 | 583,445 |
| Operating Expenses | | | | | |
| 100-5-3101-2303 BONDS & INSURANCE | 4,361 | 5,033 | 4,346 | (8) | 5,100 |
| TOTAL OPERATING EXPENSES | 4,361 | 5,033 | 4,346 | (8) | 5,100 |
| Supplies | | | | | |
| 100-5-3101-3104 TELEPHONE | 2,940 | 2,777 | 3,168 | 2,077 | 3,250 |
| 100-5-3101-3107 REPAIRS | 60 | 347 | 500 | 60 | 500 |
| 100-5-3101-3202 FUEL | 7,500 | 7,455 | 4,500 | 3,578 | 6,500 |
| 100-5-3101-3603 SECURITY EQUIPMENT | - | 212 | 2,500 | 86 | 2,500 |
| 100-5-3101-3604 UNIFORMS | 2,788 | - | 2,000 | 5 | 2,000 |
| TOTAL SUPPLIES | 13,288 | 10,791 | 12,668 | 5,807 | 14,750 |
| Capital Outlay | | | | | |
| 100-5-3101-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL COURTHOUSE SECURITY (BALIFF) | 356,590 | 313,957 | 461,466 | 184,453 | 603,295 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - SHERIFF DEPT/LAW ENF. | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3102-1101 SALARY | 69,547 | 73,024 | 91,061 | 59,577 | 93,975 |
| 100-5-3102-1105 STAFF WAGES | 1,314,861 | 1,483,596 | 1,967,800 | 1,357,974 | 2,139,803 |
| 100-5-3102-1116 GRANT SUPPLEMENT | - | - | - | - | - |
| 100-5-3102-1118 LAKE PATROL WAGES | 24,000 | 21,925 | 28,160 | 4,116 | 34,180 |
| 100-5-3102-1122 COUNTY LONGEVITY PAY | 3,575 | 5,575 | 4,600 | 4,350 | 5,000 |
| 100-5-3102-1123 CERTIFICATION PAY | 26,130 | - | 53 | - | - |
| 100-5-3102-1124 SPECIALIZED SKILLS PAY | 25,458 | - | - | - | - |
| 100-5-3102-1155 OVERTIME | - | - | 20,000 | 65,091 | 20,000 |
| TOTAL SALARIES & WAGES | 1,463,571 | 1,584,120 | 2,111,674 | 1,491,109 | 2,292,958 |
| Benefits | | | | | |
| 100-5-3102-1201 SOCIAL SECURITY & MEDICARE | 107,912 | 117,587 | 160,013 | 112,621 | 173,881 |
| 100-5-3102-1202 UNEMPLOYMENT TAX | 1,434 | 853 | 1,801 | 708 | 3,922 |
| 100-5-3102-1203 RETIREMENT | 152,560 | 160,070 | 211,677 | 150,618 | 230,023 |
| 100-5-3102-1204 RETIREMENT LIFE INSURANCE | 5,856 | 5,608 | 7,321 | 5,093 | 6,364 |
| 100-5-3102-1205 WORKERS COMP | 24,674 | 27,053 | 34,786 | 18,588 | 37,801 |
| 100-5-3102-1209 HEALTH INSURANCE | 332,182 | 329,898 | 398,784 | 213,466 | 309,608 |
| TOTAL BENEFITS | 624,618 | 641,069 | 814,382 | 501,094 | 761,599 |
| TOTAL SALARIES & BENEFITS | 2,088,189 | 2,225,189 | 2,926,056 | 1,992,203 | 3,054,557 |
| Operating Expenses | | | | | |
| 100-5-3102-2301 DUES & MEMBERSHIPS | 471 | 603 | 600 | 25 | 700 |
| 100-5-3102-2302 TRAINING & MILEAGE REIMB | 14,512 | 20,347 | 8,500 | 3,715 | 10,000 |
| 100-5-3102-2303 BONDS & INSURANCE | 30,727 | 36,899 | 35,687 | 1,301 | 35,687 |
| 100-5-3102-2305 CONTRACT SERVICES | - | 5,742 | 2,500 | 4,322 | 5,000 |
| 100-5-3102-2408 EVIDENCE PROCESSING | 7,948 | 6,886 | 8,500 | 11,279 | 10,000 |
| TOTAL OPERATING EXPENSES | 53,658 | 70,477 | 55,787 | 20,641 | 61,387 |
| Supplies | | | | | |
| 100-5-3102-3101 SUPPLIES | 8,087 | 1,196 | 6,000 | 29 | 5,000 |
| 100-5-3102-3102 POSTAGE | 1,092 | 1,330 | 1,500 | 710 | 1,500 |
| 100-5-3102-3103 SOFTWARE & MAINTENANCE | 4,730 | 26,729 | 4,838 | 1,844 | 5,000 |
| 100-5-3102-3107 REPAIRS | 104,072 | 81,321 | 75,000 | 79,296 | 100,000 |
| 100-5-3102-3119 CANINE SUPPLIES | - | 4,874 | 2,000 | 2,491 | 5,000 |
| 100-5-3102-3202 FUEL | 161,904 | 131,659 | 130,000 | 98,000 | 140,000 |
| 100-5-3102-3602 RADIO | 7,525 | 9,534 | 9,500 | 318 | 9,500 |
| 100-5-3102-3603 SECURITY EQUIPMENT | 20,818 | 52,499 | 20,000 | 29,604 | 30,000 |
| 100-5-3102-3604 UNIFORMS | 16,996 | 13,581 | 15,000 | 17,334 | 20,000 |
| 100-5-3102-3701 OTHER SUPPLIES | 58,727 | 41,824 | 30,000 | 22,780 | 35,000 |
| TOTAL SUPPLIES | 383,951 | 364,547 | 293,838 | 252,407 | 351,000 |
| Capital Outlay | | | | | |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100-5-3102-4101 CAPITAL OUTLAY | 530,175 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 530,175 | - | - | - | - |
| Debt Service | | | | | |
| 100-5-3102-8103 CAPITAL LEASE | 150,437 | 191,318 | 208,907 | 230,553 | 250,000 |
| TOTAL DEBT SERVICE | 150,437 | 191,318 | 208,907 | 230,553 | 250,000 |
| TOTAL SHERIFF DEPT/LAW ENF. | 3,206,410 | 2,851,531 | 3,484,588 | 2,495,804 | 3,716,944 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - HEALTH AND SAFETY | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3104-1105 STAFF WAGES | 43,939 | 48,755 | 50,592 | 44,213 | 74,331 |
| 100-5-3104-1122 COUNTY LONGEVITY PAY | - | 225 | 300 | 300 | 375 |
| 100-5-3104-1123 CERTIFICATION PAY | 2,108 | - | - | - | - |
| 100-5-3104-1124 SPECIALIZED SKILLS PAY | - | - | - | - | - |
| 100-5-3104-1155 OVERTIME | - | - | 1,000 | 530 | 1,000 |
| TOTAL SALARIES & WAGES | 46,047 | 48,980 | 51,892 | 45,043 | 75,706 |
| Benefits | | | | | |
| 100-5-3104-1201 SOCIAL SECURITY & MEDICARE | 3,146 | 3,427 | 3,893 | 3,259 | 5,715 |
| 100-5-3104-1202 UNEMPLOYMENT TAX | 48 | 27 | 46 | 23 | 134 |
| 100-5-3104-1203 RETIREMENT | 3,435 | 4,952 | 5,150 | 4,534 | 7,560 |
| 100-5-3104-1204 RETIREMENT LIFE INSURANCE | 184 | 174 | 178 | 153 | 209 |
| 100-5-3104-1205 WORKERS COMP | 484 | 323 | 846 | 173 | 1,242 |
| 100-5-3104-1209 HEALTH INSURANCE | 15,341 | 13,905 | 15,173 | 9,206 | 12,501 |
| TOTAL BENEFITS | 22,638 | 22,808 | 25,286 | 17,347 | 27,361 |
| TOTAL SALARIES & BENEFITS | 68,685 | 71,788 | 77,178 | 62,391 | 103,067 |
| Operating Expenses | | | | | |
| 100-5-3104-2301 DUES & MEMBERSHIPS | - | 261 | - | 150 | 250 |
| 100-5-3104-2302 TRAINING MILEAGE & REIMBURSEMENT | 821 | 558 | 750 | 569 | 1,000 |
| 100-5-3104-2303 BONDS & INSURANCE | 525 | 567 | 525 | - | 570 |
| 100-5-3104-2305 CONTRACT SERVICES | - | - | - | - | - |
| TOTAL OPERATING EXPENSES | 1,346 | 1,386 | 1,275 | 719 | 1,820 |
| Supplies | | | | | |
| 100-5-3104-3101 SUPPLIES | 1,190 | 351 | 1,000 | 201 | 1,200 |
| 100-5-3104-3107 REPAIRS | 968 | 82 | 1,750 | 354 | 2,000 |
| 100-5-3104-3202 FUEL | 9,726 | 6,860 | 7,000 | 4,395 | 6,500 |
| 100-5-3104-3604 UNIFORMS | 132 | 26 | 200 | - | 200 |
| 100-5-3104-3702 OSSF SUPPLIES | 2,580 | 3,450 | 1,000 | 1,800 | 2,000 |
| TOTAL SUPPLIES | 14,596 | 10,769 | 10,950 | 6,750 | 11,900 |
| Capital Outlay | | | | | |
| 100-5-3104-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| Debt Service | | | | | |
| 100-5-3104-8103 CAPITAL LEASE | - | - | 16,000 | - | 16,000 |
| TOTAL CAPITAL LEASE | - | - | 16,000 | - | 16,000 |
| TOTAL HEALTH AND SAFETY | 84,627 | 83,943 | 105,403 | 69,859 | 132,787 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - ANIMAL CONTROL/ESTRAY | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3106-1105 STAFF WAGES | 41,150 | 43,056 | 46,166 | 31,270 | 47,643 |
| 100-5-3106-1115 RABIES OFFICER | 2,510 | 2,510 | 2,510 | 1,641 | 2,510 |
| 100-5-3106-1122 COUNTY LONGEVITY PAY | 525 | 800 | 900 | 900 | 900 |
| 100-5-3106-1123 CERTIFICATION PAY | - | - | - | - | - |
| 100-5-3106-1124 SPECIALIZED SKILLS PAY | - | - | - | - | - |
| 100-5-3106-1155 OVERTIME | - | - | - | 724 | - |
| TOTAL SALARIES & WAGES | 44,185 | 46,366 | 49,576 | 34,535 | 51,053 |
| Benefits | | | | | |
| 100-5-3106-1201 SOCIAL SECURITY & MEDICARE | 3,119 | 3,279 | 3,793 | 2,481 | 3,906 |
| 100-5-3106-1202 UNEMPLOYMENT TAX | 47 | 26 | 45 | 18 | 92 |
| 100-5-3106-1203 RETIREMENT | 4,599 | 4,690 | 5,017 | 3,474 | 5,167 |
| 100-5-3106-1204 RETIREMENT LIFE INSURANCE | 177 | 164 | 174 | 117 | 143 |
| 100-5-3106-1205 WORKERS COMP | 2,358 | 1,425 | 824 | 758 | 849 |
| 100-5-3106-1209 HEALTH INSURANCE | 14,238 | 15,399 | 15,173 | 10,116 | 12,501 |
| TOTAL BENEFITS | 24,538 | 24,983 | 25,026 | 16,963 | 22,658 |
| TOTAL SALARIES & BENEFITS | 68,723 | 71,349 | 74,602 | 51,499 | 73,711 |
| Operating Expenses | | | | | |
| 100-5-3106-2301 DUES & MEMBERSHIPS | - | - | - | - | - |
| 100-5-3106-2302 TRAINING MILEAGE & REIMBURSEMENT | 275 | 734 | 1,000 | 1,386 | 1,500 |
| 100-5-3106-2303 BONDS & INSURANCE | 733 | 917 | 723 | - | 750 |
| 100-5-3106-2305 CONTRACT SERVICES | 12,483 | 10,681 | 5,000 | 3,156 | 7,000 |
| TOTAL OPERATING EXPENSES | 13,491 | 12,332 | 6,723 | 4,542 | 9,250 |
| Supplies | | | | | |
| 100-5-3106-3101 SUPPLIES | 1,968 | 2,078 | 800 | 2,044 | 2,000 |
| 100-5-3106-3104 TELEPHONE | 584 | 558 | 612 | 372 | 600 |
| 100-5-3106-3107 REPAIRS | 1,005 | 844 | 2,000 | 11 | 2,000 |
| 100-5-3106-3202 FUEL | 8,199 | 5,475 | 6,000 | 3,303 | 5,500 |
| TOTAL SUPPLIES | 11,756 | 8,955 | 9,412 | 5,731 | 10,100 |
| Capital Outlay | | | | | |
| 100-5-3106-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| Debt Service | | | | | |
| 100-5-3106-8103 CAPITAL LEASE | - | - | 16,000 | - | 16,000 |
| TOTAL DEBT SERVICE | - | - | 16,000 | - | 16,000 |
| TOTAL ANIMAL CONTROL/ESTRAY | 93,970 | 92,636 | 106,737 | 61,771 | 109,061 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - SCHOOL RESOURCE OFFICER | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3108-1105 STAFF WAGES | | 102,794 | 61,867 | 49,112 | 68,636 |
| 100-5-3108-1122 COUNTY LONGEVITY PAY | | - | - | - | 225 |
| 100-5-3108-1123 CERTIFICATION PAY | | - | - | - | - |
| 100-5-3108-1124 SPECIALIZED SKILLS PAY | | - | - | - | - |
| 100-5-3108-1155 OVERTIME | | - | - | 1,697 | - |
| TOTAL SALARIES & WAGES | - | 102,794 | 61,867 | 50,809 | 68,861 |
| Benefits | | | | | |
| 100-5-3108-1201 SOCIAL SECURITY & MEDICARE | | 7,257 | 4,733 | 3,672 | 5,268 |
| 100-5-3108-1202 UNEMPLOYMENT TAX | | 62 | 56 | 34 | 124 |
| 100-5-3108-1203 RETIREMENT | | 10,397 | 6,261 | 5,107 | 6,969 |
| 100-5-3108-1204 RETIREMENT LIFE INSURANCE | | 364 | 217 | 173 | 193 |
| 100-5-3108-1205 WORKERS COMP | | - | 1,029 | - | 1,145 |
| 100-5-3108-1209 HEALTH INSURANCE | | 25,325 | 16,330 | 9,527 | 13,302 |
| TOTAL BENEFITS | - | 43,405 | 28,626 | 18,513 | 27,001 |
| TOTAL SALARIES & BENEFITS | - | 146,199 | 90,493 | 69,322 | 95,862 |
| Operating Expenses | | | | | |
| 100-5-3108-2302 TRAINING AND MILEAGE | - | 4,811 | 4,000 | 3,860 | 4,500 |
| 100-5-3108-2303 BONDS AND INSURANCE | - | - | 2,200 | - | - |
| TOTAL OPERATING EXPENSES | - | 4,811 | 6,200 | 3,860 | 4,500 |
| Supplies | | | | | |
| 100-5-3108-3107 REPAIRS | - | 144 | 3,000 | 190 | 2,000 |
| 100-5-3108-3202 FUEL | - | 6,126 | 10,000 | 2,113 | 5,500 |
| 100-5-3108-3604 UNIFORMS | - | - | 3,000 | - | 3,000 |
| TOTAL SUPPLIES | - | 6,270 | 16,000 | 2,303 | 10,500 |
| TOTAL SCHOOL RESOURCE OFFICER | - | 157,280 | 112,693 | 75,485 | 110,862 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - 911 DISPATCH | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3203-1101 SALARY | - | - | - | 2,969 | - |
| 100-5-3203-1105 STAFF WAGES | 410,468 | 494,734 | 514,671 | 350,473 | 520,814 |
| 100-5-3203-1106 PART TIME WAGES | 16,207 | 10,614 | - | 5,929 | - |
| 100-5-3203-1122 COUNTY LONGEVITY PAY | 1,400 | 1,125 | 1,000 | 1,000 | 938 |
| 100-5-3203-1123 CERTIFICATION PAY | 4,742 | - | - | - | - |
| 100-5-3203-1124 SPECIALIZED SKILLS PAY | 1,039 | - | - | - | - |
| 100-5-3203-1155 OVERTIME | - | - | 5,000 | 68,571 | 5,000 |
| TOTAL SALARIES & WAGES | 433,856 | 506,473 | 520,671 | 428,941 | 526,752 |
| Benefits | | | | | |
| 100-5-3203-1201 SOCIAL SECURITY & MEDICARE | 32,551 | 37,734 | 39,449 | 30,731 | 39,914 |
| 100-5-3203-1202 UNEMPLOYMENT TAX | 447 | 271 | 464 | 199 | 939 |
| 100-5-3203-1203 RETIREMENT | 45,273 | 51,189 | 52,186 | 43,167 | 52,801 |
| 100-5-3203-1204 RETIREMENT LIFE INSURANCE | 1,737 | 1,791 | 1,805 | 1,460 | 1,461 |
| 100-5-3203-1205 WORKERS COMP | 969 | 712 | 8,576 | 424 | 8,677 |
| 100-5-3203-1209 HEALTH INSURANCE | 73,066 | 98,226 | 120,191 | 77,684 | 103,055 |
| TOTAL BENEFITS | 154,043 | 189,923 | 222,671 | 153,664 | 206,847 |
| TOTAL SALARIES & BENEFITS | 587,899 | 696,396 | 743,342 | 582,605 | 733,599 |
| Operating Expenses | | | | | |
| 100-5-3203-2101 TELETYPE/SUPPLIES | - | - | - | - | - |
| 100-5-3203-2302 TRAINING MILEAGE & REIMBURSEMENT | 2,390 | 4,430 | 3,000 | 645 | 4,000 |
| 100-5-3203-2303 BONDS & INSURANCE | 1,084 | 1,148 | 1,500 | - | 1,500 |
| 100-5-3203-2305 CONTRACT SERVICES | - | 1,640 | 1,500 | 1,181 | 1,700 |
| TOTAL OPERATING EXPENSES | 3,474 | 7,218 | 6,000 | 1,826 | 7,200 |
| Supplies | | | | | |
| 100-5-3203-3101 SUPPLIES | 4,376 | 2,607 | 1,500 | 1,563 | 2,000 |
| 100-5-3203-3104 TELEPHONE | 42,751 | 47,329 | 48,600 | 41,405 | 50,000 |
| 100-5-3203-3107 REPAIRS | - | 710 | 500 | - | 500 |
| 100-5-3203-3110 MISCELLANEOUS | - | 250 | 500 | 1,372 | 1,500 |
| 100-5-3203-3119 911 SIGN MAINTENANCE | - | - | - | - | - |
| 100-5-3203-3202 FUEL | - | - | - | - | - |
| TOTAL SUPPLIES | 47,127 | 50,896 | 51,100 | 44,340 | 54,000 |
| Capital Outlay | | | | | |
| 100-5-3203-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL 911 DISPATCH | 638,500 | 754,510 | 800,442 | 628,771 | 794,799 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - JAIL | | | | | |
| CORRECTIONS & REHABILITATION | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-4101-1105 STAFF WAGES | 1,423,530 | 1,735,832 | 1,951,215 | 1,353,513 | 2,275,687 |
| 100-5-4101-1122 COUNTY LONGEVITY PAY | 10,975 | 9,450 | 9,125 | 9,350 | 8,625 |
| 100-5-4101-1123 CERTIFICATION PAY | 12,960 | - | - | - | - |
| 100-5-4101-1124 SPECIALIZED SKILLS PAY | 3,237 | - | - | - | - |
| 100-5-4101-1155 OVERTIME | | - | 20,000 | 125,632 | 20,000 |
| TOTAL SALARIES & WAGES | 1,450,702 | 1,745,282 | 1,980,340 | 1,488,495 | 2,304,312 |
| Benefits | | | | | |
| 100-5-4101-1201 SOCIAL SECURITY & MEDICARE | 108,449 | 131,862 | 149,966 | 112,708 | 174,750 |
| 100-5-4101-1202 UNEMPLOYMENT TAX | 3,733 | 947 | 1,764 | 1,911 | 4,112 |
| 100-5-4101-1203 RETIREMENT | 151,228 | 176,655 | 198,386 | 149,803 | 231,172 |
| 100-5-4101-1204 RETIREMENT LIFE INSURANCE | 5,803 | 6,198 | 6,861 | 5,063 | 6,396 |
| 100-5-4101-1205 WORKERS COMP | 26,855 | 31,554 | 32,602 | 17,627 | 37,989 |
| 100-5-4101-1209 HEALTH INSURANCE | 287,778 | 353,848 | 421,268 | 220,267 | 337,702 |
| TOTAL BENEFITS | 583,846 | 701,064 | 810,847 | 507,380 | 792,121 |
| TOTAL SALARIES & BENEFITS | 2,034,548 | 2,446,346 | 2,791,187 | 1,995,874 | 3,096,433 |
| Operating Expenses | | | | | |
| 100-5-4101-2302 TRAINING MILEAGE & REIMBURSEMENT | 15,451 | 17,642 | 12,500 | 8,309 | 18,000 |
| 100-5-4101-2303 BONDS & INSURANCE | 36,909 | 43,317 | 43,217 | 9,306 | 43,000 |
| 100-5-4101-2305 CONTRACT SERVICES | 26,992 | 35,026 | 11,800 | 22,283 | 35,000 |
| 100-5-4101-2414 MEDICAL EXPENSE | - | 2 | - | - | - |
| TOTAL OPERATING EXPENSES | 79,352 | 95,987 | 67,517 | 39,898 | 96,000 |
| Supplies | | | | | |
| 100-5-4101-3101 SUPPLIES | (34) | (447) | 1,000 | 207 | 1,000 |
| 100-5-4101-3103 MACHINE & EQUIP RENTAL | 4,491 | 12,356 | 4,686 | 3,851 | 6,000 |
| 100-5-4101-3107 REPAIRS | 66,548 | 85,026 | 70,000 | 57,149 | 70,000 |
| 100-5-4101-3110 MISCELLANEOUS | 338 | 5,713 | 1,000 | 1,109 | 1,700 |
| 100-5-4101-3201 UTILITIES | 123,191 | 114,296 | 142,830 | 82,170 | 125,000 |
| 100-5-4101-3202 FUEL | 29,866 | 24,473 | 25,000 | 14,537 | 25,000 |
| 100-5-4101-3301 INMATE FOOD | 322,243 | 321,167 | 250,000 | 184,996 | 275,000 |
| 100-5-4101-3401 INMATE LAW LIBRARY | - | - | - | - | - |
| 100-5-4101-3604 UNIFORMS | 21,609 | 17,533 | 16,000 | 5,520 | 16,000 |
| 100-5-4101-3701 OTHER SUPPLIES | 46,407 | 49,845 | 30,000 | 10,996 | 30,000 |
| TOTAL SUPPLIES | 614,659 | 629,962 | 540,516 | 360,535 | 549,700 |
| Capital Outlay | | | | | |
| 100-5-4101-4101 CAPITAL OUTLAY | 92,733 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 92,733 | - | - | - | - |
| Debt Service | | | | | |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|-----------------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
| 100-5-4101-8103 CAPITAL LEASES | 11,893 | 11,893 | 11,893 | 11,893 | 11,893 |
| TOTAL DEBT SERVICE | 11,893 | 11,893 | 11,893 | 11,893 | 11,893 |
| TOTAL JAIL | 2,833,185 | 3,184,188 | 3,411,113 | 2,408,200 | 3,754,026 |
| TOTAL SHERIFF'S OPERATIONS | 7,213,282 | 7,438,045 | 8,482,442 | 5,924,342 | 9,221,773 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - EMERGENCY MANAGEMENT/FLOOD PLAIN MANAGEMENT | | | | | |
| PUBLIC SAFETY | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-3301-1104 SALARY | 54,595 | 57,117 | 71,618 | 46,648 | 73,910 |
| 100-5-3301-1105 STAFF WAGES | - | 55,778 | 68,215 | 44,431 | 70,398 |
| 100-5-3301-1106 PART-TIME WAGES | 14,644 | 13,080 | 18,040 | 8,377 | 18,618 |
| 100-5-3301-1116 FLOOD PLAIN SUPPLEMENT | 7,490 | 7,500 | 7,500 | 4,904 | 7,500 |
| 100-5-3301-1122 COUNTY LONGEVITY | 1,100 | 1,688 | 2,225 | 2,075 | 2,463 |
| 100-5-3301-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 77,829 | 135,163 | 167,598 | 106,435 | 172,888 |
| Benefits | | | | | |
| 100-5-3301-1201 SOCIAL SECURITY & MEDICARE | 5,926 | 9,714 | 12,248 | 7,758 | 13,226 |
| 100-5-3301-1202 UNEMPLOYMENT TAX | 82 | 84 | 144 | 56 | 311 |
| 100-5-3301-1203 RETIREMENT | 8,117 | 13,695 | 16,202 | 10,740 | 17,496 |
| 100-5-3301-1204 RETIREMENT LIFE INSURANCE | 312 | 480 | 560 | 363 | 484 |
| 100-5-3301-1205 WORKERS COMP | 435 | 520 | 2,663 | 195 | 2,875 |
| 100-5-3301-1209 HEALTH INSURANCE | 302 | 21,275 | 31,622 | 14,666 | 25,952 |
| TOTAL BENEFITS | 15,174 | 45,768 | 63,439 | 33,778 | 60,344 |
| TOTAL SALARIES & BENEFITS | 93,003 | 180,931 | 231,037 | 140,212 | 233,232 |
| Operating Expenses | | | | | |
| 100-5-3301-2301 DUES & MEMBERSHIPS | 150 | 121 | 750 | 100 | 750 |
| 100-5-3301-2302 TRAINING & MILEAGE REIMB | 1,646 | 4,842 | 6,000 | 1,653 | 6,000 |
| 100-5-3301-2303 BONDS & INSURANCE | 1,905 | 3,107 | 1,471 | 10 | 1,471 |
| 100-5-3301-2305 CONTRACT SERVICES | 1,464 | 304 | 15,000 | 6,755 | 15,000 |
| TOTAL OPERATING EXPENSES | 5,165 | 8,374 | 23,221 | 8,517 | 23,221 |
| Supplies | | | | | |
| 100-5-3301-3101 SUPPLIES | 5,270 | 6,022 | 6,000 | 3,209 | 6,000 |
| 100-5-3301-3104 TELEPHONE | 2,565 | 5,490 | 2,980 | 3,538 | 5,500 |
| 100-5-3301-3107 REPAIRS | 17,675 | 27,440 | 27,000 | 16,510 | 27,000 |
| 100-5-3301-3202 FUEL | 4,623 | 7,787 | 9,000 | 6,736 | 12,000 |
| 100-5-3301-3602 RADIO | - | - | 40,000 | 47,240 | 75,000 |
| 100-5-3301-3603 SECURITY EQUIPMENT | 52 | 897 | 2,000 | 766 | 2,000 |
| 100-5-3301-3604 UNIFORM EXPENSE | 280 | 175 | 2,500 | 2,130 | 2,500 |
| TOTAL SUPPLIES | 30,465 | 47,811 | 89,480 | 80,129 | 130,000 |
| Capital Outlay | | | | | |
| 100-5-3301-4101 CAPITAL OUTLAY | 13,474 | 94,416 | 10,000 | - | 10,000 |
| TOTAL CAPITAL OUTLAY | 13,474 | 94,416 | 10,000 | - | 10,000 |
| Debt Service | | | | | |
| 100-5-3301-8103 CAPITAL LEASE | - | 4,027 | 15,865 | 112 | 15,865 |
| TOTAL DEBT SERVICE | - | 4,027 | 15,865 | 112 | 15,865 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|----------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| TOTAL EMERGENCY MANAGEMENT | 142,107 | 335,559 | 369,603 | 228,970 | 412,318 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - PUBLIC ASSISTANCE | | | | | |
| HEALTH & HUMAN SERVICES | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-5301-1104 DEPT. HEAD | - | - | - | - | - |
| 100-5-5301-1105 CHILDRENS PUBLIC ASSISTANCE EMPLOYEE | - | - | - | - | - |
| 100-5-5301-1115 RABIES OFFICER | - | - | - | - | - |
| 100-5-5301-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | - | - | - | - | - |
| Benefits | | | | | |
| 100-5-5301-1201 SOCIAL SECURITY & MEDICARE | - | - | - | - | - |
| 100-5-5301-1202 UNEMPLOYMENT TAX | - | - | - | - | - |
| 100-5-5301-1203 RETIREMENT | - | - | - | - | - |
| 100-5-5301-1204 RETIREMENT LIFE INSURANCE | - | - | - | - | - |
| 100-5-5301-1205 WORKERS COMP | - | - | - | - | - |
| 100-5-5301-1209 HEALTH INSURANCE | - | - | - | - | - |
| TOTAL BENEFITS | - | - | - | - | - |
| TOTAL SALARIES & BENEFITS | - | - | - | - | - |
| Operating Expenses | | | | | |
| 100-5-5301-2302 TRAVEL & MILEAGE REIMB | - | - | - | - | - |
| 100-5-5301-2410 AUTOPSY & TRANSPORT | 195,195 | 132,020 | 160,000 | 128,506 | 160,000 |
| TOTAL OPERATING EXPENSES | 195,195 | 132,020 | 160,000 | 128,506 | 160,000 |
| Supplies | | | | | |
| 100-5-5301-3101 SUPPLIES | - | - | - | - | - |
| 100-5-5301-3104 TELEPHONE | - | - | - | - | - |
| TOTAL SUPPLIES | - | - | - | - | - |
| Other Costs | | | | | |
| 100-5-5301-7202 CHILD WELFARE | 20,000 | 10,000 | 20,000 | 30,000 | 20,000 |
| 100-5-5301-7203 MENTAL HEALTH & AGING | 4,661 | 4,376 | 17,886 | 4,376 | 17,886 |
| 100-5-5301-7204 PUBLIC HEALTH DEPT | - | - | - | - | - |
| 100-5-5301-7205 MEALS ON WHEELS | 10,000 | - | 10,000 | - | 10,000 |
| 100-5-5301-7206 CELL BLOCK MUSEUM | 9,118 | - | - | - | - |
| 100-5-5301-7208 HILL COUNTY FAIR GROUNDS | 53,684 | - | - | - | - |
| 100-5-5301-7209 COURT APPOINTED SPECIAL ADVOCATE | - | - | 20,000 | - | 20,000 |
| 100-5-5301-7303 MENTAL ILLNESS | 3,057 | 3,506 | 6,500 | - | 6,500 |
| TOTAL PUBLIC ASSISTANCE | 100,520 | 17,882 | 74,386 | 34,376 | 74,386 |
| TOTAL PUBLIC ASSISTANCE | 295,715 | 149,902 | 234,386 | 162,882 | 234,386 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL -VETERANS SERVICE OFFICER | | | | | |
| HEALTH & HUMAN SERVICES | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-5302-1104 DEPT. HEAD | 36,807 | 38,501 | 41,885 | 27,282 | 43,226 |
| 100-5-5302-1105 STAFF WAGES | - | - | - | - | - |
| 100-5-5302-1122 COUNTY LONGEVITY | 900 | 1,000 | 1,100 | 1,100 | 1,200 |
| 100-5-5302-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 37,707 | 39,501 | 42,985 | 28,382 | 44,426 |
| Benefits | | | | | |
| 100-5-5302-1201 SOCIAL SECURITY & MEDICARE | 2,923 | 3,064 | 3,288 | 2,195 | 3,399 |
| 100-5-5302-1202 UNEMPLOYMENT TAX | 41 | 22 | 39 | 15 | 80 |
| 100-5-5302-1203 RETIREMENT | 3,922 | 3,998 | 4,350 | 2,855 | 4,496 |
| 100-5-5302-1204 RETIREMENT LIFE INSURANCE | 151 | 140 | 150 | 97 | 124 |
| 100-5-5302-1205 WORKERS COMP | 90 | 78 | 715 | 72 | 739 |
| 100-5-5302-1209 HEALTH INSURANCE | 9,482 | 10,195 | 9,937 | 6,641 | 8,158 |
| TOTAL BENEFITS | 16,609 | 17,496 | 18,479 | 11,875 | 16,996 |
| TOTAL SALARIES & BENEFITS | 54,316 | 56,997 | 61,464 | 40,256 | 61,422 |
| Operating Expenses | | | | | |
| 100-5-5302-2302 TRAINING & MILEAGE REIMB | - | - | 1,500 | - | 1,500 |
| 100-5-5302-2303 BONDS & INSURANCE | 347 | 347 | 1,200 | - | 1,200 |
| TOTAL OPERATING EXPENSES | 347 | 347 | 2,700 | - | 2,700 |
| Supplies | | | | | |
| 100-5-5302-3101 SUPPLIES | 178 | 1,100 | 1,000 | 252 | 1,000 |
| 100-5-5302-3102 POSTAGE | 84 | 134 | 250 | 19 | 250 |
| 100-5-5302-3103 SOFTWARE & MAINTENANCE | - | - | 750 | - | 750 |
| 100-5-5302-3104 TELEPHONE | 822 | 811 | 970 | 489 | 970 |
| 100-5-5302-3107 REPAIRS | 691 | 112 | 1,500 | 242 | 1,500 |
| 100-5-5302-3110 MISCELLANEOUS | - | 26 | 250 | 129 | 250 |
| 100-5-5302-3202 FUEL | 1,738 | 530 | 3,000 | 1,091 | 3,000 |
| TOTAL SUPPLIES | 3,513 | 2,713 | 7,720 | 2,222 | 7,720 |
| Capital Outlay | | | | | |
| 100-5-5302-4101 CAPITAL OUTLAY | - | - | 37,000 | 36,967 | 37,000 |
| TOTAL CAPITAL OUTLAY | - | - | 37,000 | 36,967 | 37,000 |
| TOTAL VETERANS SERVICE OFFICER | 58,176 | 60,057 | 108,884 | 79,445 | 108,842 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - CRIME VICTIMS ASSISTANCE | | | | | |
| HEALTH & HUMAN SERVICES | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-5305-1104 DEPT. HEAD | 490 | 174 | 45,989 | 380 | 3,858 |
| 100-5-5305-1122 COUNTY LONGEVITY | 450 | 525 | 800 | 800 | 900 |
| 100-5-5305-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 940 | 699 | 46,789 | 1,180 | 4,758 |
| Benefits | | | | | |
| 100-5-5305-1201 SOCIAL SECURITY & MEDICARE | 3,021 | 3,129 | 601 | 2,355 | 3,837 |
| 100-5-5305-1202 UNEMPLOYMENT TAX | 46 | 23 | 5 | 19 | 90 |
| 100-5-5305-1203 RETIREMENT | 4,157 | 4,199 | 785 | 3,126 | 5,076 |
| 100-5-5305-1204 RETIREMENT LIFE INSURANCE | 160 | 148 | 28 | 106 | 140 |
| 100-5-5305-1205 WORKERS COMP | 109 | 1 | - | 38 | 150 |
| 100-5-5305-1209 HEALTH INSURANCE | 9,012 | 10,324 | 10,058 | 4,188 | 4,958 |
| TOTAL BENEFITS | 16,505 | 17,824 | 11,477 | 9,831 | 14,253 |
| TOTAL SALARIES & BENEFITS | 17,445 | 18,523 | 58,266 | 11,011 | 19,011 |
| Operating Expenses | | | | | |
| 100-5-5305-2302 TRAVEL & MILEAGE REIMB | 259 | 98 | 900 | 433 | 1,000 |
| TOTAL OPERATING EXPENSES | 259 | 98 | 900 | 433 | 1,000 |
| Supplies | | | | | |
| 100-5-5305-3101 SUPPLIES | 128 | 325 | 400 | 187 | 400 |
| 100-5-5305-3102 POSTAGE | - | 129 | 400 | 108 | 400 |
| 100-5-5305-3104 TELEPHONE | 720 | 720 | 720 | 360 | 720 |
| TOTAL SUPPLIES | 848 | 1,174 | 1,520 | 654 | 1,520 |
| TOTAL CRIME VICTIMS ASSISTANCE COORDINATOR | 18,552 | 19,795 | 60,686 | 12,099 | 21,531 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| <u>100 - GENERAL - TAX INCREMENT FINANCING (TIF) COMMITMENTS</u> | | | | | |
| COMMUNITY & ECONOMIC DEVELOPMENT | | | | | |
| Other Costs | | | | | |
| 100-5-6202-7201 PAYMENTS TO AGENCIES | 2,630 | - | 13,000 | - | 33,962 |
| TOTAL OTHER COSTS | 2,630 | - | 13,000 | - | 33,962 |
| TOTAL TIF COMMITMENTS | 2,630 | - | 13,000 | - | 33,962 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 100 - GENERAL - AG EXTENSION SERVICE | | | | | |
| COMMUNITY & ECONOMIC DEVELOPMENT | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 100-5-6504-1101 SALARY | - | - | - | - | - |
| 100-5-6504-1104 DEPT. HEAD | 24,803 | - | - | - | - |
| 100-5-6504-1105 STAFF WAGES | 79,565 | 31,346 | 43,805 | 28,642 | 45,207 |
| 100-5-6504-1122 COUNTY LONGEVITY | 2,500 | 2,500 | 450 | 450 | 525 |
| 100-5-6504-1112 FERAL HOG ERADICATION SUPPLEMENT | - | 77,813 | 2,500 | 1,635 | 2,500 |
| 100-5-6504-1114 AG EXTENSION WAGES | 300 | 375 | 83,866 | 45,791 | 86,549 |
| 100-5-6504-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 107,168 | 112,034 | 130,621 | 76,518 | 134,780 |
| Benefits | | | | | |
| 100-5-6504-1201 SOCIAL SECURITY & MEDICARE | 8,197 | 8,566 | 9,992 | 5,854 | 10,311 |
| 100-5-6504-1202 UNEMPLOYMENT TAX | 112 | 62 | 42 | 41 | 87 |
| 100-5-6504-1203 RETIREMENT | 3,150 | 3,208 | 2,829 | 2,927 | 2,920 |
| 100-5-6504-1204 RETIREMENT LIFE INSURANCE | 121 | 112 | 98 | 99 | 81 |
| 100-5-6504-1205 WORKERS COMP | 256 | 55 | 392 | 38 | 404 |
| 100-5-6504-1209 HEALTH INSURANCE | 9,197 | 9,934 | 9,937 | 6,641 | 8,158 |
| TOTAL BENEFITS | 21,033 | 21,937 | 23,290 | 15,600 | 21,961 |
| TOTAL SALARIES & BENEFITS | 128,201 | 133,971 | 153,911 | 92,117 | 156,742 |
| Operating Expenses | | | | | |
| 100-5-6504-2301 DUES & MEMBERSHIPS | 330 | 330 | 330 | 220 | 330 |
| 100-5-6504-2302 TRAINING & MILEAGE REIMB | 15,802 | 17,721 | 20,000 | 7,914 | 20,000 |
| 100-5-6504-2307 NOTICES | - | - | 500 | - | 500 |
| TOTAL OPERATING EXPENSES | 16,132 | 18,051 | 20,830 | 8,134 | 20,830 |
| Supplies | | | | | |
| 100-5-6504-3101 SUPPLIES | 2,452 | 7,391 | 2,500 | 371 | 2,500 |
| 100-5-6504-3102 POSTAGE | 130 | 140 | 250 | 152 | 250 |
| 100-5-6504-3103 MACHINE & EQUIP RENTAL | 2,249 | 2,230 | 2,374 | 1,297 | 2,500 |
| 100-5-6504-3104 TELEPHONE | 704 | 435 | 792 | 241 | 800 |
| 100-5-6504-3110 MISCELLANEOUS | - | - | 250 | - | 250 |
| 100-5-6504-3130 CHDA SUPPLIES | 675 | 490 | 1,000 | 60 | 1,000 |
| 100-5-6504-3131 4H SUPPLIES | 4,689 | 5,000 | 5,000 | 2,993 | 5,000 |
| TOTAL SUPPLIES | 10,899 | 15,686 | 12,166 | 5,115 | 12,300 |
| Capital Outlay | | | | | |
| 100-5-6504-4101 CAPITAL OUTLAY | 1,908 | 2,584 | 3,000 | - | 3,000 |
| TOTAL CAPITAL OUTLAY | 1,908 | 2,584 | 3,000 | - | 3,000 |
| Other Costs | | | | | |
| 100-5-6504-7201 FERAL HOG ERADICATION PROGRAM | 20,000 | 5,000 | 20,000 | 5,000 | 20,000 |
| TOTAL OTHER COSTS | 20,000 | 5,000 | 20,000 | 5,000 | 20,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| TOTAL AG EXTENSION SERVICE | 177,140 | 175,292 | 209,907 | 110,366 | 212,872 |
| <u>Summary Totals</u> | | | | | |
| General Government | 6,090,053 | 6,028,132 | 7,391,463 | 4,866,655 | 6,835,374 |
| Justice System | 3,265,027 | 3,356,954 | 4,006,981 | 2,619,143 | 3,900,262 |
| Public Safety | 4,522,204 | 4,589,416 | 5,440,932 | 3,745,112 | 5,880,066 |
| Corrections & Rehabilitation | 2,833,185 | 3,184,188 | 3,411,113 | 2,408,200 | 3,754,026 |
| Health & Human Services | 372,443 | 229,754 | 403,956 | 254,426 | 364,759 |
| Communty & Economic Development | 179,770 | 175,292 | 222,907 | 110,366 | 246,834 |
| TOTAL GENERAL FUND 100 | 17,262,682 | 17,563,736 | 20,877,352 | 14,003,903 | 20,981,320 |



Road & Bridge



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DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 200 - GENERAL ROAD AND BRIDGE | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 200-5-7100-1101 SALARY | - | - | - | - | - |
| 200-5-7100-1105 STAFF WAGES | 28,975 | 58,723 | 83,824 | 54,808 | 86,506 |
| 200-5-7100-1106 PART TIME WAGES | 41,058 | - | - | - | - |
| 200-5-7100-1110 911/SIGN WAGES | 41,501 | 44,366 | 45,989 | 30,070 | 47,460 |
| 200-5-7100-1113 CELL PHONE ALLOWANCE | 260 | 260 | 260 | 180 | 260 |
| 200-5-7100-1117 DPS SECRETARY | 31,550 | 33,134 | 39,728 | 25,976 | 40,999 |
| 200-5-7100-1122 COUNTY LONGEVITY | 1,575 | 1,925 | 2,125 | 2,125 | 2,550 |
| 200-5-7100-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 144,919 | 138,408 | 171,926 | 113,159 | 177,776 |
| Benefits | | | | | |
| 200-5-7100-1201 SOCIAL SECURITY & MEDICARE | 11,032 | 10,127 | 13,152 | 8,387 | 13,600 |
| 200-5-7100-1202 UNEMPLOYMENT TAX | 153 | 77 | 155 | 59 | 320 |
| 200-5-7100-1203 RETIREMENT | 15,087 | 13,998 | 17,399 | 11,385 | 17,991 |
| 200-5-7100-1204 RETIREMENT LIFE INSURANCE | 580 | 490 | 602 | 385 | 498 |
| 200-5-7100-1205 WORKERS COMP | 354 | 227 | 5,852 | 140 | 6,052 |
| 200-5-7100-1209 HEALTH INSURANCE | 28,643 | 46,998 | 46,141 | 30,796 | 37,777 |
| TOTAL BENEFITS | 55,849 | 71,917 | 83,301 | 51,151 | 76,237 |
| TOTAL SALARIES & BENEFITS | 200,768 | 210,325 | 255,227 | 164,310 | 254,013 |
| Operating Expenses | | | | | |
| 200-5-7100-2302 TRAINING MILEAGE & REIMB | - | - | - | - | - |
| 200-5-7100-2303 BONDS & INSURANCE | 264 | 276 | 256 | - | 256 |
| 200-5-7100-2305 CONTRACT SERVICES | 4,000 | - | - | - | - |
| TOTAL OPERATING EXPENSES | 4,264 | 276 | 256 | - | 256 |
| Supplies | | | | | |
| 200-5-7100-3101 SUPPLIES 911 | 535 | 1,372 | 1,500 | 799 | 1,500 |
| 200-5-7100-3103 MACHINE & EQUIPMENT RENTAL | - | - | - | - | - |
| 200-5-7100-3106 SHOP SUPPLIES | - | - | - | - | - |
| 200-5-7100-3107 REPAIRS 911 | 1,332 | 1,156 | 1,500 | 4,693 | 1,500 |
| 200-5-7100-3109 MAINTENANCE | - | - | - | - | - |
| 200-5-7100-3110 MISCELLANEOUS | 99 | 191 | 250 | 38 | 250 |
| 200-5-7100-3115 CONSTRUCTION MATERIALS | - | - | - | - | - |
| 200-5-7100-3119 911 SIGN MAINTENANCE | - | - | - | - | - |
| 200-5-7100-3119 911 SIGN MAINTENANCE | 9,230 | 9,676 | 8,450 | 1,917 | 8,450 |
| 200-5-7100-3201 UTILITIES | 894 | 610 | 1,500 | 248 | 1,500 |
| 200-5-7100-3202 FUEL | 4,021 | 2,858 | 3,500 | 2,051 | 3,500 |
| 200-5-7100-3333 FEMA/GRANT EXPENDITURES | - | - | - | - | - |
| 200-5-7100-3603 SECURITY EQUIPMENT | - | - | - | - | - |
| 200-5-7100-3604 UNIFORM/911 ADDRESSING | 250 | 221 | 250 | 158 | 250 |
| 200-5-7100-3701 OTHER SUPPLIES | 429 | 998 | 1,000 | - | 1,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 200-5-7100-3702 OSSF SUPPLIES | - | - | - | - | - |
| TOTAL SUPPLIES | 16,790 | 17,082 | 17,950 | 9,904 | 17,950 |
| Capital Outlay | | | | | |
| 200-5-7100-4101 CAPITAL OUTLAY | - | - | - | - | - |
| 200-5-7100-4103 BRIDGE/INFRASTRUCTURE | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| Other Costs | | | | | |
| 200-5-7100-7201 PYMTS TO AGENCIES | 9,682 | 1,379 | 32,000 | 8,570 | 32,000 |
| 200-5-7100-7210 APPRAISALS | 72,207 | 82,413 | 74,333 | 73,499 | 83,620 |
| 200-5-7100-7602 CONTIGENCIES | - | - | - | - | - |
| TOTAL OTHER COSTS | 81,889 | 83,792 | 106,333 | 82,069 | 115,620 |
| Other Financing (Uses) | | | | | |
| 200-5-7100-9902 TRANSFER TO PRECINCTS | - | - | - | - | - |
| 200-5-7100-9903 TRANSFER TO SHERIFF | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL FUND GENERAL ROAD AND BRIDGE | 303,711 | 311,475 | 379,766 | 256,283 | 387,839 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 201 - ROAD AND BRIDGE #1 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 201-5-7101-1101 SALARY | 63,156 | 66,315 | 78,662 | 51,474 | 81,179 |
| 201-5-7101-1105 STAFF WAGES | 162,988 | 226,727 | 280,022 | 212,984 | 346,947 |
| 201-5-7101-1106 PART TIME WAGES | 57,882 | 43,628 | 85,333 | 18,247 | 58,955 |
| 201-5-7101-1113 CELLPHONE SUPPLEMENT | - | - | - | - | - |
| 201-5-7101-1122 COUNTY LONGEVITY | 2,525 | 2,550 | 2,363 | 1,950 | 1,313 |
| 201-5-7101-1155 OVERTIME | - | 0 | 10,000 | 3834.41 | 10,000 |
| TOTAL SALARIES & WAGES | 286,551 | 339,220 | 456,379 | 288,489 | 498,394 |
| Benefits | | | | | |
| 201-5-7101-1201 SOCIAL SECURITY & MEDICARE | 21,052 | 26,099 | 34,148 | 22,362 | 37,362 |
| 201-5-7101-1202 UNEMPLOYMENT TAX | 229 | 155 | 331 | 131 | 733 |
| 201-5-7101-1203 RETIREMENT | 28,398 | 34,456 | 45,174 | 29,657 | 49,425 |
| 201-5-7101-1204 RETIREMENT LIFE INSURANCE | 1,091 | 1,206 | 1,562 | 1,002 | 1,368 |
| 201-5-7101-1205 WORKERS COMP | 4,659 | 5,702 | 15,195 | 3,730 | 16,625 |
| 201-5-7101-1207 VEHICLE USE | - | - | - | - | - |
| 201-5-7101-1209 HEALTH INSURANCE | 62,295 | 78,854 | 91,115 | 58,564 | 74,753 |
| TOTAL BENEFITS | 117,724 | 146,472 | 187,525 | 115,447 | 180,266 |
| TOTAL SALARIES & BENEFITS | 404,275 | 485,693 | 643,904 | 403,935 | 678,660 |
| Operating Expenses | | | | | |
| 201-5-7101-2302 TRAINING & MILEAGE REIMB | 1,551 | 17 | 5,000 | 225 | 5,000 |
| 201-5-7101-2303 BONDS & INSURANCE | 12,119 | 12,712 | 12,918 | 85 | 12,918 |
| 201-5-7101-2305 CONTRACT SERVICES | 20,042 | 1,738 | 10,000 | 6,465 | 10,000 |
| TOTAL OPERATING EXPENSES | 33,712 | 14,467 | 27,918 | 6,775 | 27,918 |
| Supplies | | | | | |
| 201-5-7101-3103 MACHINE & EQUIPMENT RENTAL | 64,772 | 4,239 | 46,336 | 32,310 | 46,336 |
| 201-5-7101-3106 SHOP SUPPLIES | 14,058 | 7,989 | 30,000 | 7,214 | 30,000 |
| 201-5-7101-3107 REPAIRS | 24,499 | 75,566 | 50,000 | 41,867 | 50,000 |
| 201-5-7101-3110 MISCELLANEOUS | 550 | 797 | 998 | 1,333 | 998 |
| 201-5-7101-3115 CONSTRUCTION MATERIALS | 202,987 | 242,535 | 355,000 | 27,091 | 300,000 |
| 201-5-7101-3119 911 | - | 8,817 | - | - | - |
| 201-5-7101-3201 UTILITIES | 8,166 | 32,738 | 9,275 | 4,812 | 9,275 |
| 201-5-7101-3202 FUEL | 20,913 | - | - | - | - |
| 201-5-7101-3333 FEMA | - | - | - | - | - |
| TOTAL SUPPLIES | 335,945 | 372,680 | 491,609 | 114,627 | 436,609 |
| Capital Outlay | | | | | |
| 201-5-7101-4101 CAPITAL OUTLAY | 896,618 | 149,953 | - | - | - |
| 201-5-7101-4103 BRIDGE/INFRASTRUCTURE | - | - | - | - | - |
| 201-5-7101-8102 TIME WARRANT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 896,618 | 149,953 | - | - | - |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| Debt Service | | | | | |
| 201-5-7101-8103 CAPITAL LEASE | 8,078 | 44,427 | - | - | - |
| TOTAL DEBT SERVICE | 8,078 | 44,427 | - | - | - |
| Other Financing (Uses) | | | | | |
| 201-5-7101-9100 TRANSFER TO GENERAL | - | - | - | - | - |
| 201-5-7101-9216 TRANSFER TO CERTZ FUND | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL ROAD AND BRIDGE #1 | 1,678,628 | 1,067,219 | 1,163,431 | 525,338 | 1,143,187 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 202 - ROAD AND BRIDGE #2 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 202-5-7102-1101 SALARY | 63,156 | 66,315 | 78,662 | 51,474 | 81,179 |
| 202-5-7102-1105 STAFF WAGES | 233,597 | 237,461 | 295,870 | 151,923 | 304,131 |
| 202-5-7102-1106 PART TIME WAGES | 6,017 | 12,858 | - | 3,206 | 35,400 |
| 202-5-7102-1113 CELL PHONE SUPPLEMENT | - | - | - | - | - |
| 202-5-7102-1122 COUNTY LONGEVITY | 6,050 | 5,475 | 4,950 | 5,150 | 3,150 |
| 202-5-7102-1155 OVERTIME | | 0 | 10,000 | 285.99 | 10,000 |
| TOTAL SALARIES & WAGES | 308,820 | 322,108 | 389,482 | 212,040 | 433,860 |
| Benefits | | | | | |
| 202-5-7102-1201 SOCIAL SECURITY & MEDICARE | 23,125 | 23,880 | 29,030 | 15,970 | 32,425 |
| 202-5-7102-1202 UNEMPLOYMENT TAX | 269 | 140 | 271 | 70 | 617 |
| 202-5-7102-1203 RETIREMENT | 32,146 | 32,107 | 38,404 | 21,408 | 42,895 |
| 202-5-7102-1204 RETIREMENT LIFE INSURANCE | 1,237 | 1,125 | 1,328 | 723 | 1,187 |
| 202-5-7102-1205 WORKERS COMP | 5,611 | 5,545 | 12,918 | 3,077 | 14,428 |
| 202-5-7102-1207 VEHICLE | - | - | - | - | - |
| 202-5-7102-1209 HEALTH INSURANCE | 59,186 | 57,752 | 80,128 | 36,190 | 78,415 |
| TOTAL BENEFITS | 121,574 | 120,550 | 162,079 | 77,439 | 169,967 |
| TOTAL SALARIES & BENEFITS | 430,394 | 442,658 | 551,561 | 289,479 | 603,828 |
| Operating Expenses | | | | | |
| 202-5-7102-2302 TRAINING & MILEAGE REIMB | 495 | 523 | 2,000 | 298 | 2,000 |
| 202-5-7102-2303 BONDS & INSURANCE | 12,339 | 17,132 | 12,058 | 743 | 12,058 |
| 202-5-7102-2305 CONTRACT SERVICES | 3,050 | - | 4,000 | 6,465 | 4,000 |
| TOTAL OPERATING EXPENSES | 15,884 | 17,654 | 18,058 | 7,505 | 18,058 |
| Supplies | | | | | |
| 202-5-7102-3103 MACHINE & EQUIPMENT RENTAL | - | - | - | - | - |
| 202-5-7102-3107 REPAIRS | 37,147 | 36,566 | 75,000 | 265 | 60,000 |
| 202-5-7102-3110 MISCELLANEOUS | 930 | 1,118 | 2,000 | 1,082 | 2,000 |
| 202-5-7102-3115 CONSTRUCTION MATERIALS | 129,924 | 194,507 | 100,000 | (3,447) | 150,000 |
| 202-5-7102-3119 911 | | - | - | | - |
| 202-5-7102-3201 UTILITIES | 8,307 | 9,298 | 8,025 | 5,675 | 8,025 |
| 202-5-7102-3202 FUEL | 16,477 | 13,578 | 17,000 | 286 | 50,000 |
| 202-5-7102-3333 FEMA | - | - | - | | - |
| TOTAL SUPPLIES | 192,785 | 255,067 | 202,025 | 3,861 | 270,025 |
| Capital Outlay | | | | | |
| 202-5-7102-4101 CAPITAL OUTLAY | - | 298,809 | - | - | - |
| 202-5-7102-4103 BRIDGE/INFRASTRUCTURE | 96,800 | - | - | - | 165,000 |
| 202-5-7102-4104 RIGHT OF WAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 96,800 | 298,809 | - | - | 165,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|-------------------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
| Other Costs | | | | | |
| 202-5-7102-7301 TIME WARRANT | - | - | - | - | - |
| TOTAL OTHER COSTS | - | - | - | - | - |
| Debt Service | | | | | |
| 202-5-7102-8103 CAPITAL LEASE | 28,513 | - | - | - | - |
| TOTAL DEBT SERVICE | 28,513 | - | - | - | - |
| Other Financing (Uses) | | | | | |
| 202-5-7102-9100 TRANSFER TO GENERAL | - | 65,750 | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | 65,750 | - | - | - |
| TOTAL ROAD AND BRIDGE #2 | 764,376 | 1,079,938 | 771,644 | 300,845 | 1,056,911 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 203 - ROAD AND BRIDGE #3 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 203-5-7103-1101 SALARY | 63,156 | 66,315 | 78,662 | 51,474 | 81,179 |
| 203-5-7103-1105 STAFF WAGES | 245,037 | 273,516 | 290,900 | 184,486 | 347,523 |
| 203-5-7103-1105 PART TIME WAGES | - | - | - | - | - |
| 203-5-7103-1113 CELL PHONE ALLOWANCE | 1,540 | 1,560 | 1,560 | 1,080 | 1,827 |
| 203-5-7103-1122 COUNTY LONGEVITY | 8,200 | 8,700 | 9,550 | 9,300 | 12,250 |
| 203-5-7103-1155 OVERTIME | | 0 | 10,000 | 0 | 10,000 |
| TOTAL SALARIES & WAGES | 317,933 | 350,091 | 390,672 | 246,340 | 452,779 |
| Benefits | | | | | |
| 203-5-7103-1201 SOCIAL SECURITY & MEDICARE | 24,129 | 26,343 | 29,121 | 18,635 | 33,873 |
| 203-5-7103-1202 UNEMPLOYMENT TAX | 270 | 156 | 272 | 101 | 651 |
| 203-5-7103-1203 RETIREMENT | 33,064 | 35,434 | 38,524 | 24,781 | 44,809 |
| 203-5-7103-1204 RETIREMENT LIFE INSURANCE | 1,272 | 1,243 | 1,332 | 838 | 1,240 |
| 203-5-7103-1205 WORKERS COMP | 5,564 | 5,716 | 12,958 | 3,055 | 15,072 |
| 203-5-7103-1207 VEHICLE | - | - | - | - | - |
| 203-5-7103-1209 HEALTH INSURANCE | 69,856 | 80,313 | 80,272 | 53,111 | 74,314 |
| TOTAL BENEFITS | 134,155 | 149,205 | 162,479 | 100,520 | 169,959 |
| TOTAL SALARIES & BENEFITS | 452,088 | 499,296 | 553,151 | 346,860 | 622,739 |
| Operating Expenses | | | | | |
| 203-5-7103-2302 TRAINING & MILEAGE REIMB | 1,421 | 572 | 500 | 907 | 500 |
| 203-5-7103-2303 BONDS & INSURANCE | 14,268 | 21,579 | 14,234 | 156 | 14,234 |
| 203-5-7103-2305 CONTRACT SERVICES | 8,721 | 21,961 | 15,000 | 13,806 | 15,000 |
| TOTAL OPERATING EXPENSES | 24,410 | 44,111 | 29,734 | 14,868 | 29,734 |
| Supplies | | | | | |
| 203-5-7103-3103 MACHINE & EQUIPMENT RENTAL | 24 | - | - | - | - |
| 203-5-7103-3107 REPAIRS | 20,315 | 26,457 | 30,000 | 34,936 | 30,000 |
| 203-5-7103-3110 MISCELLANEOUS | 859 | 1,086 | 500 | 603 | 500 |
| 203-5-7103-3115 CONSTRUCTION MATERIAL | 36,480 | 24,755 | 144,500 | 65,149 | 90,000 |
| 203-5-7103-3119 911 | | 7,071 | - | - | - |
| 203-5-7103-3201 UTILITIES | 6,420 | 23,220 | 5,690 | 5,149 | 5,690 |
| 203-5-7103-3202 FUEL | 25,180 | - | 80,000 | 2,820 | 80,000 |
| 203-5-7103-3333 FEMA | - | - | - | - | - |
| TOTAL SUPPLIES | 89,278 | 82,589 | 260,690 | 108,656 | 206,190 |
| Capital Outlay | | | | | |
| 203-5-7103-4101 CAPITAL OUTLAY | 163,314 | 123,170 | 100,000 | 120,000 | 100,000 |
| 203-5-7103-4103 BRIDGE/INFRASTRUCTURE | 3,520 | 79,000 | 100,000 | - | 100,000 |
| 203-5-7103-7602 CONTINGENCY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 166,834 | 202,170 | 200,000 | 120,000 | 200,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|-------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| Other Financing (Uses) | | | | | |
| 203-5-7103-9100 TRANSFER TO GENERAL | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL ROAD AND BRIDGE #3 | 732,610 | 828,166 | 1,043,575 | 590,384 | 1,058,663 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 204 - ROAD AND BRIDGE #4 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 204-5-7104-1101 SALARY | 63,156 | 66,315 | 78,662 | 51,474 | 81,179 |
| 204-5-7104-1105 STAFF WAGES | 256,957 | 237,393 | 341,346 | 177,732 | 355,372 |
| 204-5-7104-1106 PART TIME WAGES | - | - | - | - | - |
| 204-5-7104-1113 CELL PHONE SUPPLEMENT | 1,040 | 1,030 | 1,560 | 980 | 1,566 |
| 204-5-7104-1122 COUNTY LONGEVITY | 3,625 | 4,650 | 4,000 | 4,000 | 4,450 |
| 204-5-7104-1155 OVERTIME | - | - | 10,000 | 335 | 10,000 |
| TOTAL SALARIES & WAGES | 324,778 | 309,388 | 435,568 | 234,521 | 452,568 |
| Benefits | | | | | |
| 204-5-7104-1201 SOCIAL SECURITY & MEDICARE | 24,645 | 23,466 | 32,556 | 17,720 | 33,856 |
| 204-5-7104-1202 UNEMPLOYMENT TAX | 283 | 136 | 312 | 94 | 650 |
| 204-5-7104-1203 RETIREMENT | 33,819 | 31,346 | 43,068 | 23,652 | 44,788 |
| 204-5-7104-1204 RETIREMENT LIFE INSURANCE | 1,301 | 1,099 | 1,489 | 799 | 1,239 |
| 204-5-7104-1205 WORKERS COMP | 5,844 | 5,788 | 14,487 | 3,509 | 15,065 |
| 204-5-7104-1207 VEHICLE | - | - | - | - | - |
| 204-5-7104-1209 HEALTH INSURANCE | 47,425 | 44,283 | 84,798 | 42,225 | 69,730 |
| TOTAL BENEFITS | 113,317 | 106,118 | 176,710 | 87,999 | 165,328 |
| TOTAL SALARIES & BENEFITS | 438,095 | 415,506 | 612,279 | 322,520 | 617,896 |
| Operating Expenses | | | | | |
| 204-5-7104-2302 TRAINING & MILEAGE REIMB | 964 | 2,271 | 4,500 | 233 | 2,500 |
| 204-5-7104-2303 BONDS & INSURANCE | 15,170 | 18,116 | 18,170 | 268 | 19,000 |
| 204-5-7104-2305 CONTRACT SERVICES | 22,242 | 19,075 | 20,000 | 12,599 | 25,000 |
| TOTAL OPERATING EXPENSES | 38,376 | 39,462 | 42,670 | 13,099 | 46,500 |
| Supplies | | | | | |
| 204-5-7104-3103 MACHINE & EQUIPMENT RENTAL | - | - | - | - | - |
| 204-5-7104-3106 SHOP SUPPLIES | 3,823 | 1,984 | 2,500 | 6,318 | 4,000 |
| 204-5-7104-3107 REPAIRS | 17,717 | 72,624 | 35,000 | 37,077 | 35,000 |
| 204-5-7104-3109 MAINTENANCE | 9,740 | 24,040 | 12,000 | 4,564 | 10,000 |
| 204-5-7104-3110 MISCELLANEOUS | 1,390 | 695 | 700 | 793 | 750 |
| 204-5-7104-3115 CONSTRUCTION MATERIALS | 71,166 | 51,470 | 50,000 | 94,301 | 50,000 |
| 204-5-7104-3119 911 | - | 9,112 | - | - | - |
| 204-5-7104-3201 UTILITIES | 8,712 | 40,863 | 9,277 | 6,663 | 10,500 |
| 204-5-7104-3202 FUEL | 40,464 | - | 20,000 | 33,130 | 25,000 |
| 204-5-7104-3333 FEMA | - | - | - | - | - |
| TOTAL SUPPLIES | 153,012 | 200,788 | 129,477 | 182,845 | 135,250 |
| Capital Outlay | | | | | |
| 204-5-7104-4101 CAPITAL OUTLAY | 608 | 98,053 | 5,000 | 160,921 | - |
| 204-5-7104-4103 BRIDGE/INFRASTRUCTURE | 1,000 | 62,423 | 20,000 | - | 25,000 |
| 204-5-7104-7602 CONTINGENCY | - | - | - | - | - |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
| 204-5-7104-8102 TIME WARRANT | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 1,608 | 160,476 | 25,000 | 160,921 | 25,000 |
| Debt Service | | | | | |
| 204-5-7104-8103 CAPITAL LEASE | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| Other Financing (Uses) | | | | | |
| 204-5-7104-9100 TRANSFER TO GENERAL | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL ROAD AND BRIDGE #4 | 631,091 | 816,232 | 809,426 | 679,385 | 824,646 |
| TOTAL ROAD AND BRIDGE EXPENDITURES | 4,110,416 | 4,103,029 | 4,167,841 | 2,352,235 | 4,471,245 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 211 - FM LATERAL # 1 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Operating Expenses | | | | | |
| 211-5-7101-2305 CONTRACT SERVICES | 3,302 | 10,891 | 40,000 | 12,459 | 40,000 |
| TOTAL OPERATING EXPENSES | 3,302 | 10,891 | 40,000 | 12,459 | 40,000 |
| Supplies | | | | | |
| 211-5-7101-3107 REPAIRS | 25,725 | 42,597 | 100,000 | - | 100,000 |
| 211-5-7101-3115 CONSTRUCTION MATERIAL | 199,936 | 108,268 | 400,000 | 158,955 | 500,000 |
| 211-5-7101-3202 FUEL | 60,910 | 66,809 | 100,000 | 64,368 | 150,000 |
| TOTAL SUPPLIES | 286,571 | 217,674 | 600,000 | 223,323 | 750,000 |
| Capital Outlay | | | | | |
| 211-5-7101-4101 CAPITAL OUTLAY | - | 12,046 | 100,000 | 113,531 | 120,000 |
| 211-5-7101-4103 BRIDGE/INFRASTRUCTURE | 48,690 | - | - | - | - |
| TOTAL CAPITAL OUTLAY | 48,690 | 12,046 | 100,000 | 113,531 | 120,000 |
| Debt Service | | | | | |
| 211-5-7101-8103 CAPITAL LEASE | 225,147 | 225,732 | 225,147 | 48,794 | 225,147 |
| TOTAL DEBT SERVICE | 225,147 | 225,732 | 225,147 | 48,794 | 225,147 |
| Other Financing (Uses) | | | | | |
| 211-5-7101-9216 TRANSFER TO CERTZ FUND | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL FM LATERAL # 1 | 563,710 | 466,343 | 965,147 | 398,108 | 1,135,147 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| 212 - FM LATERAL # 2 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Operating Expenses | | | | | |
| 212-5-7102-2305 CONTRACT SERVICES | 9,227 | 39,035 | 25,000 | 7,200 | 25,000 |
| TOTAL OPERATING EXPENSES | 9,227 | 39,035 | 25,000 | 7,200 | 25,000 |
| Supplies | | | | | |
| 212-5-7102-3107 REPAIRS | 105,694 | 112,398 | 100,000 | 44,081 | 100,000 |
| 212-5-7102-3115 CONSTRUCTION MATERIAL | 452,191 | 293,058 | 500,000 | 214,773 | 350,000 |
| 212-5-7102-3202 FUEL | 99,733 | 59,501 | 100,000 | 53,850 | 100,000 |
| TOTAL SUPPLIES | 657,618 | 464,956 | 700,000 | 312,704 | 550,000 |
| Capital Outlay | | | | | |
| 212-5-7102-4101 CAPITAL OUTLAY | - | 32,913 | 225,000 | 123,875 | 215,000 |
| 212-5-7102-4103 BRIDGE/INFRASTRUCTURE | - | - | - | - | 135,000 |
| TOTAL CAPITAL OUTLAY | - | 32,913 | 225,000 | 123,875 | 350,000 |
| Debt Service | | | | | |
| 212-5-7102-8103 CAPITAL LEASE | - | - | - | - | - |
| TOTAL DEBT SERVICE | - | - | - | - | - |
| TOTAL FM LATERAL # 2 | 666,845 | 536,904 | 950,000 | 443,779 | 925,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---------------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| 213 - FM LATERAL # 3 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Operating Expenses | | | | | |
| 213-5-7103-2305 CONTRACT SERVICES | 36,030 | 44,975 | 50,000 | 36,597 | 100,000 |
| TOTAL OPERATING EXPENSES | 36,030 | 44,975 | 50,000 | 36,597 | 100,000 |
| Supplies | | | | | |
| 213-5-7103-3107 REPAIRS | 35,588 | 74,396 | 100,000 | 31,401 | 120,000 |
| 213-5-7103-3115 CONSTRUCTION MATERIAL | 90,772 | 193,800 | 545,000 | 187,298 | 545,000 |
| 213-5-7103-3202 FUEL | 103,016 | 97,632 | 150,000 | 63,750 | 150,000 |
| TOTAL SUPPLIES | 229,376 | 365,828 | 795,000 | 282,450 | 815,000 |
| Capital Outlay | | | | | |
| 213-5-7103-4101 CAPITAL OUTLAY | 7,935 | 35,000 | 150,000 | 148,349 | 250,000 |
| 213-5-7103-4103 BRIDGE/INFRASTRUCTURE | 128,190 | - | 174,000 | - | 250,000 |
| TOTAL CAPITAL OUTLAY | 136,125 | 35,000 | 324,000 | 148,349 | 500,000 |
| Debt Service | | | | | |
| 213-5-7103-8103 CAPITAL LEASE | 123,932 | 123,932 | 123,932 | 123,932 | - |
| TOTAL DEBT SERVICE | 123,932 | 123,932 | 123,932 | 123,932 | - |
| TOTAL FM LATERAL # 3 | 525,463 | 569,735 | 1,292,932 | 591,328 | 1,415,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 214 - FM LATERAL # 4 | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Operating Expenses | | | | | |
| 214-5-7104-2305 CONTRACT SERVICES | 26,797 | 7,298 | 20,000 | 49,681 | 45,000 |
| TOTAL OPERATING EXPENSES | 26,797 | 7,298 | 20,000 | 49,681 | 45,000 |
| Supplies | | | | | |
| 214-5-7104-3104 SHOP SUPPLIES | 712 | - | 1,000 | 596 | 750 |
| 214-5-7104-3105 MAINTENANCE | 15,626 | 11,732 | 20,000 | 31,723 | 35,000 |
| 214-5-7104-3107 REPAIRS | 11,707 | 2,980 | 20,000 | 9,937 | 15,000 |
| 214-5-7104-3115 CONSTRUCTION MATERIAL | 121,035 | 57,230 | 197,000 | 113,411 | 190,000 |
| 214-5-7104-3202 FUEL | 71,682 | 43,602 | 65,000 | 37,001 | 55,000 |
| TOTAL SUPPLIES | 220,762 | 115,544 | 303,000 | 192,667 | 295,750 |
| Capital Outlay | | | | | |
| 214-5-7104-4101 CAPITAL OUTLAY | 105,005 | 18,061 | 12,500 | 9,906 | 85,000 |
| 214-5-7104-4103 BRIDGE/INFRASTRUCTURE | - | 244,000 | 130,000 | 1,775 | 130,000 |
| TOTAL CAPITAL OUTLAY | 105,005 | 262,061 | 142,500 | 11,680 | 215,000 |
| Debt Service | | | | | |
| 214-5-7104-8103 CAPITAL LEASE | 261,885 | 261,885 | 261,885 | 222,888 | 276,512 |
| TOTAL DEBT SERVICE | 261,885 | 261,885 | 261,885 | 222,888 | 276,512 |
| TOTAL FM LATERAL # 4 | 614,449 | 646,788 | 727,385 | 476,916 | 832,262 |
| TOTAL FM LATERAL EXPENDITURES | 2,370,467 | 2,219,769 | 3,935,464 | 1,910,131 | 4,307,409 |
| TOTAL INFRASTRUCTURE EXPENDITURES | 6,480,883 | 6,322,799 | 8,103,305 | 4,262,366 | 8,778,654 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 225 - INDIGENT HEALTH CARE | | | | | |
| INFRASTRUCTURE & ENVIR SER | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 225-5-5101-1104 DEPT HEAD SALARY | 38,770 | 42,855 | 50,710 | 33,141 | 52,333 |
| 225-5-5101-1105 STAFF WAGES | - | - | - | - | - |
| 225-5-5101-1122 COUNTY LONGEVITY | 525 | 800 | - | 900 | 1,000 |
| 225-5-5101-1155 OVERTIME | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 39,295 | 43,655 | 50,710 | 34,041 | 53,333 |
| Benefits | | | | | |
| 225-5-5101-1201 SOCIAL SECURITY & MEDICARE | 2,657 | 2,980 | 3,879 | 2,400 | 4,080 |
| 225-5-5101-1202 UNEMPLOYMENT TAX | 42 | 24 | 46 | 18 | 96 |
| 225-5-5101-1203 RETIREMENT | 4,089 | 4,417 | 5,132 | 3,423 | 5,397 |
| 225-5-5101-1204 RETIREMENT LIFE INSURANCE | 157 | 155 | 177 | 116 | 149 |
| 225-5-5101-1205 WORKERS COMP | 94 | 72 | 152 | 41 | 160 |
| 225-5-5101-1209 HEALTH INSURANCE | 12,850 | 13,905 | 10,044 | 8,858 | 12,501 |
| TOTAL BENEFITS | 19,889 | 21,553 | 19,430 | 14,856 | 22,383 |
| TOTAL SALARIES & BENEFITS | 59,184 | 65,208 | 70,141 | 48,897 | 75,716 |
| Operating Expenses | | | | | |
| 225-5-2101-2301 DUES & MEMBERSHIPS | 200 | 200 | 300 | 250 | 300 |
| 225-5-5101-2302 TRAINING & MILEAGE REIMB | 866 | 1,746 | 2,000 | 736 | 4,800 |
| 225-5-5101-2303 BONDS & INSURANCE | - | - | - | - | - |
| 225-5-5101-2305 CONTRACT SERVICES | 12,723 | 5,296 | 13,000 | 3,232 | 13,000 |
| 225-5-5101-2414 INDIGENT INMATE MEDICAL | 433,619 | 748,953 | 690,000 | 523,742 | 800,000 |
| 225-5-5101-2415 INDIGENT MEDICAL | 310,259 | 212,683 | 300,000 | 79,292 | 120,000 |
| TOTAL OPERATING EXPENSES | 757,667 | 968,878 | 1,005,300 | 607,252 | 938,100 |
| Supplies | | | | | |
| 225-5-5101-3101 SUPPLIES | 1,082 | 1,083 | 1,500 | 1,044 | 2,000 |
| 225-5-5101-3102 POSTAGE | 704 | 583 | 800 | 280 | 800 |
| 225-5-5101-3103 MACHINE & EQUIP RENTAL | 346 | 424 | 998 | 566 | 1,000 |
| 225-5-5101-3104 TELEPHONE | 278 | 259 | 300 | 242 | 300 |
| 225-5-5101-3110 MISCELLANEOUS | - | - | 100 | - | 100 |
| TOTAL SUPPLIES | 2,410 | 2,349 | 3,698 | 2,131 | 4,200 |
| Other Financing (Uses) | | | | | |
| 225-5-5101-9200 TRANSFERS TO GEN ROAD & BRIDGE | 50,000 | 80,000 | 150,000 | - | 200,000 |
| 225-5-5101-9901 TRANSFERS OUT | 800,000 | 400,000 | - | 150,000 | 100,000 |
| 225-5-5101-9901 TRANSFER TO R&B #1 | - | - | 100,000 | - | 100,000 |
| 225-5-5101-9902 TRANSFER TO R&B #2 | - | - | 100,000 | - | 100,000 |
| 225-5-5101-9903 TRANSFER TO R&B #3 | - | - | 100,000 | - | 100,000 |
| 225-5-5101-9904 TRANSFER TO R&B #4 | - | - | 100,000 | - | 100,000 |
| TOTAL OTHER FINANCING (USES) | 850,000 | 480,000 | 550,000 | 150,000 | 700,000 |
| TOTAL INDIGENT HEALTH CARE | 1,669,261 | 1,516,435 | 1,629,139 | 808,280 | 1,718,016 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| 227 - LAW LIBRARY | | | | | |
| JUSTICE SYSTEM | | | | | |
| Operating Expenses | | | | | |
| 227-5-2104-2302 TRAINING & MILEAGE REIMB | - | - | - | - | - |
| TOTAL OPERATING EXPENSES | - | - | - | - | - |
| Supplies | | | | | |
| 227-5-2104-3103 SOFTWARE & MAINTENANCE | 21,335 | 20,012 | 22,000 | 12,555 | 22,000 |
| 227-5-2104-3401 INMATE LAW LIBRARY | - | - | 2,000 | - | 2,000 |
| 227-5-2104-3411 BOOKS & PERIODICALS | 966 | 211 | 3,500 | 3,319 | 6,500 |
| TOTAL SUPPLIES | 22,301 | 20,223 | 27,500 | 15,874 | 30,500 |
| Capital Outlay | | | | | |
| 227-5-2104-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - |
| Other Financing (Uses) | | | | | |
| 227-5-2104-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL LAW LIBRARY | 22,301 | 20,223 | 27,500 | 15,874 | 30,500 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| 229 - JURY FUND | | | | | |
| JUSTICE SYSTEM | | | | | |
| Salaries & Benefits | | | | | |
| Salaries & Wages | | | | | |
| 229-5-2104-1104 DEPT HEAD SALARY | - | - | - | - | - |
| 229-5-2104-1105 STAFF WAGES | 13,138 | 1,818 | - | 1,463 | - |
| 229-5-2104-1107 COURT COORDINATOR | - | - | - | - | - |
| 229-5-2104-1108 COURT REPORTER | - | - | - | - | - |
| TOTAL SALARIES & WAGES | 13138 | 1818 | - | 1,463 | - |
| Benefits | | | | | |
| 229-5-2104-1201 SOCIAL SECURITY & MEDICARE | 1,003 | 160 | - | 423 | - |
| 229-5-2104-1202 UNEMPLOYMENT TAX | 2 | - | - | - | - |
| 229-5-2104-1203 RETIREMENT | 180 | - | - | - | - |
| 229-5-2104-1204 RETIREMENT LIFE INSURANCE | 7 | - | - | - | - |
| 229-5-2104-1205 WORKERS COMP | 49 | 37 | - | 33 | - |
| 229-5-2104-1209 HEALTH INSURANCE | - | - | - | - | - |
| TOTAL BENEFITS | 1,241 | 197 | - | 456 | - |
| TOTAL SALARIES & BENEFITS | 14,379 | 2,015 | - | 1,919 | - |
| Operating Expenses | | | | | |
| 229-5-2104-2302 TRAINING & MILEAGE REIMB | - | - | - | - | - |
| 229-5-2104-2305 CONTRACT SERVICES | 1,797 | 2,652 | 2,500 | 8,230 | 10,000 |
| 229-5-2104-2307 LEGAL NOTICES | - | 28 | - | - | - |
| 229-5-2104-2310 JURY COMMISSION | - | - | - | - | - |
| 229-5-2104-2311 GRAND JURY | 6,272 | 7,372 | 10,000 | 7,180 | 10,000 |
| 229-5-2104-2312 PETIT JURY | 11,204 | 16,546 | 30,000 | 20,400 | 30,000 |
| 229-5-2104-2313 COUNTY JURORS | - | - | - | - | - |
| 229-5-2104-2315 BANK SERVICE CHARGES | - | - | - | - | - |
| 229-5-2104-2320 APPOINTED ATTORNEY - FELONY | 207,066 | 274,841 | 200,000 | 144,845 | 250,000 |
| 229-5-2104-2321 APPOINTED ATTORNEY - JUVENILE | 12,951 | 15,950 | 15,000 | 11,025 | 16,500 |
| 229-5-2104-2322 APPOINTED ATTORNEY - CIVIL | 111,710 | 113,580 | 120,000 | 97,756 | 150,000 |
| 229-5-2104-2323 APPOINTED ATTORNEY - MISD | 99,390 | 123,306 | 110,000 | 71,435 | 110,000 |
| 229-5-2104-2324 APPOINTED ATTORNEY GUARDIANSHIP | 5,630 | 1,910 | 8,000 | 3,500 | 8,000 |
| 229-5-2104-2325 CAPITAL MURDER TRIAL EXPENSE | 14,704 | 14,704 | 25,000 | 12,395 | 25,000 |
| 229-5-2401-2327 CC APPT ATTY PROBATE/GUARDIAN | 12,500 | 8,250 | 8,000 | 5,790 | 8,750 |
| 229-5-2104-2403 PSYCHOLOGICAL EXAM | 17,688 | 14,850 | 15,000 | 10,014 | 15,000 |
| 229-5-2104-2407 INVESTIGATIONS | 9,731 | 10,168 | 9,000 | 2,594 | 5,000 |
| 229-5-2104-2408 WITNESSES & EVIDENCE | 466 | 829 | 2,000 | 1,494 | 2,500 |
| 229-5-2104-2409 OTHER LITIGATION EXPENSE | 833 | 1,366 | 1,000 | 9,034 | 15,000 |
| TOTAL OPERATING EXPENSES | 511,942 | 606,352 | 555,500 | 405,693 | 655,750 |
| Supplies | | | | | |
| 229-5-2104-3101 SUPPLIES | 1,662 | - | 150 | 92 | 150 |
| 229-5-2104-3102 POSTAGE | 3,838 | 3,050 | 2,500 | 5,639 | 6,000 |
| 229-5-2104-3103 MACHINE & EQUIP RENTAL | - | - | - | - | - |
| 229-5-2104-3104 TELEPHONE | 552 | 467 | 600 | 481 | 600 |
| 229-5-2104-3109 MAINTENANCE CONTRACTS | - | 90 | - | - | - |
| 229-5-2104-3110 MISCELLANEOUS | 850 | 426 | 1,000 | 231 | 1,000 |



DEPARTMENTAL EXPENDITURES

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|-------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| TOTAL SUPPLIES | 6,902 | 4,033 | 4,250 | 6,445 | 7,750 |
| Other Financing (Uses) | | | | | |
| 229-5-2104-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL OTHER FINANCING (USES) | - | - | - | - | - |
| TOTAL JURY FUND | 533,223 | 612,400 | 559,750 | 414,057 | 663,500 |



Special Budgets



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DEPARTMENTAL EXPENDITURES

172- DA SB 22 STATE GRANT FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 172-360-400 DA SB22 State Grant | - | - | - | 175,000 | 175,000 |
| 172-375-100 INTEREST | - | - | - | - | 1,750 |
| TOTAL REVENUES | - | - | - | 175,000 | 176,750 |
| EXPENDITURES | | | | | |
| 172-5-2107-1105 STAFF WAGES | - | - | - | - | 114,439 |
| 172-5-2107-1116 SB22 SALARY SUPPLEMENT | - | - | - | - | 15,882 |
| 172-5-2107-1201 SOCIAL SECURITY & MEDICAR | - | - | - | - | 9,970 |
| 172-5-2107-1202 UNEMPLOYMENT TAX | - | - | - | - | 235 |
| 172-5-2107-1203 RETIREMENT | - | - | - | - | 13,188 |
| 172-5-2107-1204RETIREMENT LIFE INSURANCE | - | - | - | - | 365 |
| 172-5-2107-1205 WORKERS COMP | - | - | - | - | 391 |
| 172-5-2107-1209 HEALTH INSURANCE | - | - | - | - | 8,158 |
| TOTAL EXPENDITURES | - | - | - | - | 162,628 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | 175,000 | 14,122 |



DEPARTMENTAL EXPENDITURES

173 - DA SALARY DISBURSEMENT

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 173-360-600 DA SB22 State Grant | - | - | - | 27,500 | 175,000 |
| 173-375-100 INTEREST | - | - | - | - | 200 |
| TOTAL REVENUES | - | - | - | 27,500 | 175,200 |
| EXPENDITURES | | | | | |
| 173-5-2107-1111 DA DISBURSEMENT SUPPLEMENT | | - | | | 19,196 |
| 173-5-2107-1201 SOCIAL SECURITY & MEDICARE | | - | | | 1,469 |
| 173-5-2107-1202 UNEMPLOYMENT TAX | | - | | | 35 |
| 173-5-2107-1203 RETIREMENT | | - | | | 1,943 |
| 173-5-2107-1204 RETIREMENT LIFE INSURANCE | | - | | | 54 |
| 173-5-2107-1205 WORKERS COMP | | - | | | 58 |
| 173-5-2107-1209 HEALTH INSURANCE | | - | | | |
| TOTAL EXPENDITURES | - | - | - | - | 22,755 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | 27,500 | 152,445 |



DEPARTMENTAL EXPENDITURES

178 - CA SB 22 STATE GRANT FUNDS

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 178-360-400 CA SB22 State Grant | - | - | - | 175,000 | 175,000 |
| 178-375-100 INTEREST | - | - | - | - | 1,750 |
| TOTAL REVENUES | - | - | - | 175,000 | 176,750 |
| EXPENDITURES | | | | | |
| 178-5-2107-1105 STAFF WAGES | | - | | | 47,643 |
| 178-5-2107-1116 SB22 SALARY SUPPLEMENT | | - | | | 47,098 |
| 178-5-2107-1201 SOCIAL SECURITY & MEDICARE | | - | | | 7,248 |
| 178-5-2107-1202 UNEMPLOYMENT TAX | | - | | | 171 |
| 178-5-2107-1203 RETIREMENT | | - | | | 9,588 |
| 178-5-2107-1204 RETIREMENT LIFE INSURANCE | | - | | | 265 |
| 178-5-2107-1205 WORKERS COMP | | - | | | 284 |
| 178-5-2107-1209 HEALTH INSURANCE | | - | | | 8,158 |
| TOTAL EXPENDITURES | - | - | - | - | 120,456 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | - | (120,456) |



DEPARTMENTAL EXPENDITURES

LANGUAGE ACCESS FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 226-340-400 CO CLK FEES | 441 | 489 | 400 | 282 | 400 |
| 226-340-700 DISTRICT CLERK FEES | 1,005 | 1,776 | 1,100 | 1,269 | 1,900 |
| 226-340-801 JP#2 FEES | 519 | 558 | 400 | 432 | 400 |
| 226-340-802 JP#4 FEES | 406 | 483 | 350 | 393 | 350 |
| 226-340-803 JP#3 FEES | 150 | 402 | - | 174 | - |
| 226-340-804 JP#1 FEES | 294 | 537 | 400 | 420 | 400 |
| 226-375-100 INTEREST | 2 | 42 | 15 | 59 | 15 |
| 226-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 2,817 | 4,287 | 2,665 | 3,029 | 3,465 |
| EXPENDITURES | | | | | |
| 226-5-2104-2305 CONTRACT SERVICES | - | - | 500 | - | 500 |
| TOTAL EXPENDITURES | - | - | 500 | - | 500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,817 | 4,287 | 2,165 | 3,029 | 2,965 |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$ 11,000 |

Effective Jan 2022, Per SB 41 New Local Civil Colidated Fee - Language Access Fund



DEPARTMENTAL EXPENDITURES

COUNTY DISPUTE RESOLUTION FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 228-340-400 CO CLK DISPUTE RESOLUTION | 2,205 | 2,445 | 2,000 | 1,410 | 2,000 |
| 228-340-700 DISTRICT CLERK REVENUES | 4,966 | 8,852 | 5,000 | 6,346 | 9,500 |
| 228-340-801 JP#2 FEES | 690 | 890 | 650 | 640 | 650 |
| 228-340-802 JP#4 FEES | 464 | 805 | 500 | 655 | 500 |
| 228-340-803 JP#3 FEES | 430 | 710 | 500 | 485 | 500 |
| 228-340-804 JP#1 FEES | 490 | 895 | 600 | 590 | 600 |
| 228-375-100 INTEREST | 7 | 115 | 50 | 199 | 50 |
| TOTAL REVENUES | 9,252 | 14,711 | 9,300 | 10,325 | 13,800 |
| EXPENDITURES | | | | | |
| 228-5-2104-2305 CONTRACT SERVICES | - | 300 | 5,000 | - | 5,000 |
| TOTAL EXPENDITURES | - | 300 | 5,000 | - | 5,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 9,252 | 14,411 | 4,300 | 10,325 | 8,800 |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$ 37,500 |

Effective Jan 2022, Per SB 41 New Local Civil Colidated Fee - County Dispute Resolution Fund



DEPARTMENTAL EXPENDITURES

COUNTY CLERK RECORDS

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 230-340-400 RECORDING FEES | 139,664 | 101,916 | 85,000 | 59,132 | 88,500 |
| 230-375-100 INTEREST | 11,800 | 21,826 | 12,000 | 25,234 | 12,000 |
| 230-390-000 TRANSFERS IN | | | - | | - |
| TOTAL REVENUES | 151,464 | 123,742 | 97,000 | 84,366 | 100,500 |
| EXPENDITURES | | | | | |
| 230-5-1109-1105 STAFF WAGES | - | - | - | | - |
| 230-5-1109-1106 PART-TIME WAGES | 12,954 | - | 26,158 | 1,002 | 26,996 |
| 230-5-1109-1201 SOCIAL SECURITY & MEDICAR | - | - | 1,269 | - | 1,269 |
| 230-5-1109-1202 UNEMPLOYMENT TAX | - | - | 15 | - | 15 |
| 230-5-1109-1203 RETIREMENT | - | - | 1,679 | - | 1,679 |
| 230-5-1109-1204 RETIREMENT LIFE INSURANCE | - | - | 58 | - | 58 |
| 230-5-1109-1205 WORKERS COMP | - | - | - | | - |
| 230-5-1109-2305 CONTRACT SERVICES | 2,350 | 33,065 | 100,000 | | 100,000 |
| 230-5-1109-3101 SUPPLIES | - | - | - | 7,125 | - |
| 230-5-1109-3103 COMPUTER | - | - | - | | - |
| 230-5-1109-3111 MICRO FILMING & INDEXING | - | - | - | | - |
| 230-5-1109-4101 OFFICE EQUIPMENT | 7,894 | - | - | | - |
| 230-5-1109-9901 TRANSFERS OUT | - | - | - | | - |
| TOTAL EXPENDITURES | 23,198 | 33,065 | 129,179 | 8,127 | 130,017 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 128,266 | 90,677 | (32,179) | 76,239 | (29,517) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$775,000 |

Fees Collected pursuant to LGC 118.0216

Shall be used only for records management and preservation purposes in the county. Requires CCT approval.



DEPARTMENTAL EXPENDITURES

RECORDS MANAGEMENT AND PRESERVATION

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 231-340-700 DIST. CLERK FEES | 29,683 | 32,853 | 24,000 | 22,988 | 34,500 |
| 231-370-020 CONTRIBUTIONS | - | - | - | - | - |
| 231-375-100 INTEREST | 96 | 819 | 50 | 1,929 | 50 |
| 231-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 29,779 | 33,672 | 24,050 | 24,917 | 34,550 |
| EXPENDITURES | | | | | |
| 231-5-2105-1105 STAFF WAGES | - | - | - | - | - |
| 231-5-2105-1106 PART TIME WAGES | - | - | 26,158 | - | 26,996 |
| 231-5-2105-1201 SOCIAL SECURITY & MEDICAR | - | - | 1,301 | - | 1,301 |
| 231-5-2105-1202 UNEMPLOYMENT TAX | - | - | 15 | - | 15 |
| 231-5-2105-1203 RETIREMENT | - | - | 1,721 | - | 1,721 |
| 231-5-2105-1204 RETIREMENT LIFE INSURANCE | - | - | 60 | - | 60 |
| 231-5-2105-1205 WORKERS COMP | - | 22 | - | 21 | - |
| 231-5-2105-1209 HEALTH INSURANCE | - | - | - | - | - |
| 231-5-2105-2305 CONTRACT SERVICES | - | 14,440 | 25,000 | 10,335 | 25,000 |
| 231-5-2105-3101 SUPPLIES | - | 5,447 | 2,000 | - | 2,000 |
| 231-5-2105-3103 MACHINE & EQUIP RENTAL | - | - | - | - | - |
| 231-5-2105-4101 CAPITAL OUTLAY | - | - | 5,000 | 4,759 | 5,000 |
| 231-5-2105-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 19,908 | 61,255 | 15,115 | 62,093 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 29,779 | 13,764 | (37,205) | 9,802 | (27,543) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$14,000 |



DEPARTMENTAL EXPENDITURES

SHERIFF - STATE INVESTIGATIVE FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 235-352-201 FORFEITURES | 15,644 | 18,578 | 13,000 | - | |
| 235-370-500 MISCELLANEOUS INCOME | - | - | | | |
| 235-375-100 INTEREST | 166 | 322 | 200 | 213 | 200 |
| 235-379-100 SALE OF FIXED ASSETS | 4,039 | - | | | |
| TOTAL REVENUES | 19,849 | 18,900 | 13,200 | 213 | 200 |
| EXPENDITURES | | | | | |
| 235-5-3102-3110 MISCELLANEOUS EXPENSE | 777 | - | 5,000 | - | 5,000 |
| 235-5-3102-3603 UNIFORMS/SECURITY EQUIP | - | - | 5,000 | - | 5,000 |
| 235-5-3102-4101 CAPITAL OUTLAY | - | 49,361 | 31,000 | - | 31,000 |
| 235-5-3102-7207 LAW ENFORCEMENT AGENCIE | - | - | - | - | - |
| 235-5-3102-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL EXPENDITURES | 777 | 49,361 | 41,000 | - | 41,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 19,072 | (30,460) | (27,800) | 213 | (40,800) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$30,000 |

Funds Governed by Chapter 59 of Code of Criminal Procedures



DEPARTMENTAL EXPENDITURES

DA FORFEITED PROPERTY ACCOUNT

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 236-352-201 FORFEITURES | 69,005 | 36,112 | 35,000 | 43,225 | 35,000 |
| 236-370-500 MISCELLANEOUS | - | - | - | - | - |
| 236-375-100 INTEREST | 1,928 | 5,316 | 1,000 | 4,892 | 1,000 |
| 236-379-100 SALE OF ASSETS | 1,010 | 684 | - | - | - |
| 236-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 71,943 | 42,112 | 36,000 | 48,117 | 36,000 |
| EXPENDITURES | | | | | |
| 236-5-2210-1105 STAFF WAGES | 25,695 | 22,797 | 41,197 | - | - |
| 236-5-2210-1201 SOCIAL SECURITY & MEDICAR | 1,902 | 1,743 | 5,409 | - | - |
| 236-5-2210-1202 UNEMPLOYMENT TAX | - | - | 62 | - | - |
| 236-5-2210-1203 RETIREMENT | 2,620 | 2,321 | 7,155 | - | - |
| 236-5-2210-1204 RETIREMENT LIFE INSURANCE | 101 | 81 | 247 | - | - |
| 236-5-2210-1205 WORKERS COMP | 17 | 41 | 73 | 11 | - |
| 236-5-2210-1209 HEALTH INSURANCE | 1,856 | 1,398 | 11,317 | 90 | - |
| 236-5-2210-2305 CONTRACT SERVICES | - | - | 10,000 | 2,775 | 10,000 |
| 236-5-2210-2308 EQUIPMENT | - | - | 20,000 | 6,035 | 20,000 |
| 236-5-2210-2315 BANK CHARGES | - | - | - | - | - |
| 236-5-2210-3101 SUPPLIES | - | - | - | - | - |
| 236-5-2210-3110 MISCELLANEOUS | - | 844 | 1,000 | - | 1,000 |
| 236-5-2210-7207 LAW ENFORCEMENT AGENCIE | 35,688 | 23,251 | 2,000 | 29,944 | 2,000 |
| 236-5-2210-7209 AGREED / DEFAULT JUDGEME | 20,322 | 2,959 | - | 448 | - |
| 236-5-2210-7301 REFUNDS | - | - | - | - | - |
| 236-5-2210-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL EXPENDITURES | 88,201 | 55,435 | 98,460 | 39,302 | 33,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (16,258) | (13,323) | (62,460) | 8,815 | 3,000 |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$212,900 |

Funds Governed by Chapter 59 of Code of Criminal Procedures



DEPARTMENTAL EXPENDITURES

PROBATE EDUCATION

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 238-340-400 CO CLERK FEES | 906 | 815 | 600 | 470 | 600 |
| 238-375-100 INTEREST | 6 | 32 | - | 38 | - |
| 238-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 912 | 847 | 600 | 508 | 600 |
| EXPENDITURES | | | | | |
| 238-5-2204-2302 TRAINING & MILEAGE REIMB | - | - | 2,500 | - | 2,500 |
| 238-5-2204-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 2,500 | - | 2,500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 912 | 847 | (1,900) | 508 | (1,900) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$5,300 |

Fees collected pursuant to LGC 118.064(a)(b)(1)

To be used for continuing education of the judge and staff of the probate courts, including the payment of travel and related expenses in attending a continuing judicial education activity of an organization accredited by the supreme court. If the fee produces more revenue than required, the commissioners court by order shall reduce the fee to an amount that will not produce more revenue than required. Needs CCT approval



DEPARTMENTAL EXPENDITURES

PROBATE RECORDS MANAGEMENT

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 239-340-400 CO CLERK FEES | 2,520 | 5,440 | 2,000 | 1,450 | 2,100 |
| 239-375-100 INTEREST | 45 | 48 | 30 | 41 | 30 |
| 239-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 2,565 | 5,488 | 2,030 | 1,491 | 2,130 |
| EXPENDITURES | | | | | |
| 239-5-2204-2302 TRAINING & MILEAGE REIMB | - | - | - | - | - |
| 239-5-2204-9901 TRANSFERS OUT | 10,000 | 10,000 | - | - | - |
| TOTAL EXPENDITURES | 10,000 | 10,000 | - | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (7,435) | (4,512) | 2,030 | 1,491 | 2,130 |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$6,800 |

Fees collected pursuant to LGC 118.052(3)(G).

Fees to be used for records management preservation or automation purposes in the county. Expenditures from the fund require prior approval of the commissioner court.



DEPARTMENTAL EXPENDITURES

TECHNOLOGY FUND - JP, COUNTY & DISTRICT

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 246-340-700 Dist Clerk Fees | 6,054 | 3,568 | 2,500 | 1,748 | 2,500 |
| 246-340-801 JP # 1 FEES | 2,344 | 1,892 | 1,400 | 1,551 | 1,400 |
| 246-340-802 JP # 2 FEES | 1,312 | 1,046 | 800 | 705 | 800 |
| 246-340-803 JP # 3 FEES | 1,027 | 1,125 | 900 | 680 | 900 |
| 246-340-804 JP # 4 FEES | 1,044 | 1,154 | 700 | 622 | 700 |
| 246-375-100 INTEREST | 218 | 511 | 180 | 423 | 180 |
| 246-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 11,999 | 9,296 | 6,480 | 5,729 | 6,480 |
| EXPENDITURES | | | | | |
| 246-5-2203-9901 TRANSFERS TO GEN FUND | 9,500 | 10,000 | 10,000 | - | 15,000 |
| 246-5-2203-9111 TRANSFERS TO JP # 1 | - | - | - | - | - |
| 246-5-2203-9112 TRANSFERS TO JP # 2 | - | - | - | - | - |
| 246-5-2203-9113 TRANSFERS TO JP # 3 | - | - | - | - | - |
| 246-5-2203-9114 TRANSFERS TO JP # 4 | - | - | - | - | - |
| TOTAL EXPENDITURES | 9,500 | 10,000 | 10,000 | - | 15,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,499 | (704) | (3,520) | 5,729 | (8,520) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$45,000 |



DEPARTMENTAL EXPENDITURES

COUNTY CLERK ARCHIVE

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 248-340-400 CO CLERK FEES | 139,550 | 99,727 | 80,000 | 58,942 | 88,310 |
| 248-375-100 INTEREST | 8,219 | 16,858 | 7,400 | 20,654 | 7,400 |
| 248-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 147,769 | 116,585 | 87,400 | 79,596 | 95,710 |
| EXPENDITURES | | | | | |
| 248-5-1109-2305 CONTRACT SERVICES | 37,207 | 32,007 | 45,000 | 32,007 | 45,000 |
| 248-5-1109-3110 MISCELLANEOUS | - | - | - | - | - |
| TOTAL EXPENDITURES | 37,207 | 32,007 | 45,000 | 32,007 | 45,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 110,562 | 84,578 | 42,400 | 47,589 | 50,710 |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$688,300 |

Fees collected pursuant to LGC 118.025

Money to be expended only for the preservation and restoration services performed by the Co Clerk in connection with maintaining a County Clerk's records archive on public documents designated by the co clerk as part of the records archive. The monies may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description.



DEPARTMENTAL EXPENDITURES

DISTRICT CLERK ARCHIVE

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 249-340-700 DIST. CLERK FEES | 2,051 | 802 | 500 | 218 | 300 |
| 249-375-100 INTEREST | 30 | 126 | 18 | 124 | 18 |
| 249-390-000 TRANSFERS IN | - | - | | | |
| TOTAL REVENUES | 2,081 | 929 | 518 | 342 | 318 |
| EXPENDITURES | | | | | |
| 249-5-2105-2305 CONTRACT SERVICES | - | 2,350 | 20,000 | 250 | 20,000 |
| 249-5-2105-3110 MISCELLANEOUS | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 2,350 | 20,000 | 250 | 20,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,081 | (1,421) | (19,482) | 92 | (19,682) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$500 |



DEPARTMENTAL EXPENDITURES

ECONOMIC DEVELOPMENT FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 251-360-520 HILLSBORO CHAMBER | - | - | - | - | - |
| 251-360-600 CAPITAL CREDITS | 119,511 | 113,212 | 100,000 | - | 100,000 |
| 251-375-100 INTEREST | 2,073 | 7,670 | 2,400 | 14,609 | 2,400 |
| 251-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 121,584 | 120,882 | 102,400 | 14,609 | 102,400 |
| EXPENDITURES | | | | | |
| 251-5-6201-1105 STAFF WAGES | - | - | 25,000 | - | 25,000 |
| 251-5-6201-1106 PART TIME WAGES | - | - | 25,000 | - | 25,000 |
| 251-5-6201-1201 SOCIAL SECURITY & MEDICAR | - | - | 3,825 | - | 3,825 |
| 251-5-6201-1202 UNEMPLOYMENT TAX | - | - | 45 | - | 90 |
| 251-5-6201-1203 RETIREMENT | - | - | 5,060 | - | 5,060 |
| 251-5-6201-1204 RETIREMENT LIFE INSURANCE | - | - | 175 | - | 140 |
| 251-5-6201-1205 WORKERS COMP | - | - | 150 | 41 | 150 |
| 251-5-6201-1209 HEALTH INSURANCE | - | - | - | - | - |
| 251-5-6201-2302 TRAINING & MILAGE REIMB | - | - | - | - | - |
| 251-5-6201-2303 BONDS & INSURANCE | - | - | - | - | - |
| 251-5-6201-2305 CONTRACT SERVICES | 2,000 | 30,000 | 150,000 | 6,900 | 150,000 |
| 251-5-6201-3101 OFFICE SUPPLIES | - | - | - | - | - |
| 251-5-6201-3110 MISCELLANEOUS | - | - | - | - | - |
| 251-5-6201-4101 CAPITAL OUTLAY | - | - | 150,000 | - | 150,000 |
| 251-5-6201-7201 PAYMENTS TO AGENCIES | - | - | - | - | - |
| TOTAL EXPENDITURES | 2,000 | 30,000 | 359,255 | 6,941 | 359,265 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 119,584 | 90,882 | (256,855) | 7,668 | (256,865) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$503,000 |



DEPARTMENTAL EXPENDITURES

HILL COUNTY TOURISM

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 254-319-100 HOTEL/MOTEL TAX | 33,941 | 42,593 | 25,000 | 38,775 | 39,000 |
| 254-375-100 INTEREST | 969 | 2,759 | 780 | 3,956 | 4,200 |
| 254-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 34,910 | 45,352 | 25,780 | 42,731 | 43,200 |
| EXPENDITURES | | | | | |
| 254-5-5303-2301 DUES & MEMBERSHIPS | 2,015 | 2,040 | 1,500 | 4,725 | 1,500 |
| 254-5-5303-2305 CONTRACT SERVICES | 34,605 | 40,977 | 39,605 | 32,670 | 39,605 |
| 254-5-5303-3110 MISCELLANEOUS | - | - | 500 | 14 | 500 |
| 254-5-5303-7201 PAYMENTS TO AGENCIES | - | - | 20,000 | - | 20,000 |
| TOTAL EXPENDITURES | 36,620 | 43,017 | 61,605 | 37,408 | 61,605 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,710) | 2,335 | (35,825) | 5,323 | (18,405) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$110,000 |

Included in Gen Fund prior to 2013



DEPARTMENTAL EXPENDITURES

COURTHOUSE SECURITY FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 255-340-400 Co Clerk Fees | 17,056 | 13,642 | 9,000 | 4,194 | 17,100 |
| 255-340-700 Dist Clerk Fees | 12,484 | 16,790 | 9,000 | 11,420 | 9,000 |
| 255-340-800 JP Fees | 5,079 | 4,890 | 2,500 | 3,214 | 2,500 |
| 255-340-901 JP # 2 Specific | 696 | 648 | 100 | 467 | 100 |
| 255-340-902 JP # 4 Specific | 391 | 310 | 100 | 212 | 100 |
| 255-340-903 JP # 3 Specific | 327 | 329 | 100 | 205 | 100 |
| 255-340-904 JP # 1 Specific | 303 | 343 | 100 | 191 | 100 |
| 255-375-100 INTEREST | 197 | 862 | 100 | 2,465 | 100 |
| 255-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 36,533 | 37,814 | 21,000 | 22,368 | 29,100 |
| EXPENDITURES | | | | | |
| 255-5-2101-9901 Transfers to General | 20,000 | 15,000 | 15,000 | - | 80,000 |
| TOTAL EXPENDITURES | 20,000 | 15,000 | 15,000 | - | 80,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 16,533 | 22,814 | 6,000 | 22,368 | (50,900) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$94,000 |



DEPARTMENTAL EXPENDITURES

257-CRIME VICTIMS ASSISTANCE

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 257-333-200 GRANT | 44,167 | 41,443 | - | 33,709 | 49,500 |
| 257-375-100 INTEREST | - | - | - | - | 1,750 |
| TOTAL REVENUES | 44,167 | 41,443 | - | 33,709 | 51,250 |
| EXPENDITURES | | | | | |
| 257-5-5301-1104 DEPARTMENT HEAD SALARY | 42,706 | 40,757 | | 30,784 | 46,300 |
| 257-5-5301-1201 SOCIAL SECURITY & MEDICAR | 275 | - | | | - |
| 257-5-5301-1202 UNEMPLOYMENT TAX | | - | | | - |
| 257-5-5301-1203 RETIREMENT | 386 | - | | | - |
| 257-5-5301-1204 RETIREMENT LIFE INSURANCE | 14 | - | | | - |
| 257-5-5301-1205 WORKERS COMP | | - | | | - |
| 257-5-5301-1209 HEALTH INSURANCE | 525 | - | | 1,600 | 3,200 |
| 257+55301-2302 TRAINING & MILEAGE | 261 | 686 | | | |
| TOTAL EXPENDITURES | 44,167 | 41,443 | - | 32,384 | 49,500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | - | - | 1,325 | 1,750 |



DEPARTMENTAL EXPENDITURES

ELECTION - MACHINE LEASE FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|--|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 265-370-100 ELECTION - MACHINE RENTALS | 10,500 | 6,200 | - | 3,300 | - |
| 265-375-100 INTEREST | 204 | 226 | 160 | 253 | 160 |
| 265-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 10,704 | 6,426 | 160 | 3,553 | 160 |
| EXPENDITURES | | | | | |
| 265-5-1501-2303 BONDS & INSURANCE | - | - | - | - | - |
| 265-5-1501-3101 OFFICE SUPPLIES | - | - | - | - | - |
| 265-5-1501-3103 MACHINE & EQUIP MAINTENAN | 6,360 | - | 10,000 | - | 10,000 |
| 265-5-1501-3110 MISCELLANEOUS | - | - | - | - | - |
| 265-5-1501-4101 CAPITAL OUTLAY | - | - | - | - | - |
| TOTAL EXPENDITURES | 6,360 | - | 10,000 | - | 10,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 4,344 | 6,426 | (9,840) | 3,553 | (9,840) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$29,850 |



DEPARTMENTAL EXPENDITURES

CO CLERK PROBATE COURT PRESERVATION

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 268-340-400 CO CLERK FEES | 570 | - | - | - | - |
| 268-375-100 INTEREST | 11 | 41 | 15 | 43 | 15 |
| 268-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 581 | 41 | 15 | 43 | 15 |
| EXPENDITURES | | | | | |
| 268-5-1109-2305 CONTRACT SERVICES | - | - | 1,500 | - | 1,500 |
| 268-5-1109-3101 SUPPLIES | - | 977 | - | - | - |
| 268-5-1109-3110 MISCELLANEOUS | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 977 | 1,500 | - | 1,500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 581 | (937) | (1,485) | 43 | (1,485) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$6,000 |

Fees collected pursuant to Govt Code 51.708

Purpose is to digitize court records and preserve the records from natural disaster ONLY. Controlled by Commissioners Court.



DEPARTMENTAL EXPENDITURES

SPECIALTY COURT

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 270-340-700 DC - SPECIALTY COURT FEES | 8,396 | 8,230 | 6,000 | 4,907 | 7,500 |
| 270-375-100 INTEREST | 46 | 248 | 96 | 302 | 96 |
| 270-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 8,442 | 8,477 | 6,096 | 5,209 | 7,596 |
| EXPENDITURES | | | | | |
| 270-5-2304-2305 CONTRACT SERVICES | - | - | - | - | - |
| 270-5-2304-2401 DETENTION | - | - | 4,000 | - | 4,000 |
| 270-5-2304-2404 RESIDENTIAL SERVICES | - | - | - | - | - |
| 270-5-2304-3101 SUPPLIES | - | - | 1,400 | - | 1,400 |
| 270-5-2304-9275 TRANSFERS TO JUV PROB | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | 5,400 | - | 5,400 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 8,442 | 8,477 | 696 | 5,209 | 2,196 |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$40,000 |



DEPARTMENTAL EXPENDITURES

COURT FACILITY FEE FUND

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 300-340-400 CO CLK COURT FACILITY FEE | 2,940 | 3,260 | 2,500 | 1,880 | 2,700 |
| 300-340-700 DC COURT FACILITY FEE | 6,701 | 11,842 | 4,890 | 8,462 | 12,685 |
| 300-375-100 INTEREST | 8 | 120 | 36 | 211 | 36 |
| 300-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 9,649 | 15,222 | 7,426 | 10,553 | 15,421 |
| EXPENDITURES | | | | | |
| 300-5-1401-9901 TRANSFERS OUT | - | - | - | - | 35,000 |
| TOTAL EXPENDITURES | - | - | - | - | 35,000 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 9,649 | 15,222 | 7,426 | 10,553 | (19,579) |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$36,856 |



DEPARTMENTAL EXPENDITURES

| SERIES 2022 TAX NOTE CONSTRUCTION | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|---------------------------|---------------------------|----------------------------|-----------------------------|-----------------------------|
| REVENUES | | | | | |
| 314-375-100 INTEREST | 9,763 | 3,339 | - | - | - |
| 314-380-400 PROCEEDS FROM TAX NOTES | 2,506,975 | - | - | - | - |
| TOTAL REVENUES | 2,516,738 | 3,339 | - | - | - |
| EXPENDITURES | | | | | |
| 314-5-1414-2305 CONTRACT SERVICES | | - | | | |
| 314-5-1414-4114 CONSTRUCTION COVINGTON | | 1,426,001 | - | - | - |
| TOTAL EXPENDITURES | | 1,426,001 | - | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,516,738 | 1,426,001 | - | - | - |
| Projected Beginning Cash Balance on October 1, 2024 | | | \$0 | | \$0 |

Proceeds of 2022 Tax Notes to be used for Construction Costs attributable to the Covington Annex Remodel/Improvements



DEPARTMENTAL EXPENDITURES

ARP GRANT FUNDS

| | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ADOPTED | 5/31/2024 ACTUAL | FY 2025 PROPOSED |
|---|-------------------|-------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 121-360-303 GRANT REVENUE | 3,559,320 | 128,337 | - | 128,337 | - |
| 121-375-100 INTEREST | 38,168 | 55,139 | 24,000 | 256 | - |
| 121-390-000 TRANSFERS IN | - | - | - | - | - |
| TOTAL REVENUES | 3,597,488 | 183,477 | 24,000 | 128,594 | - |
| EXPENDITURES | | | | | |
| 121-5-1401-2305 CONTRACT SERVICES | - | - | - | - | - |
| 121-5-1401-3103 SOFTWARE & MAINTENANCE | - | - | - | - | - |
| 121-5-1401-3107 REPAIRS | - | - | - | - | - |
| 121-5-1401-3110 MISCELLANEOUS | - | - | - | - | - |
| 121-5-1401-4101 CAPITAL OUTLAY | - | 74,980 | - | - | - |
| 121-5-1404-4111 505 N WACO | 64,324 | - | - | - | - |
| 121-5-1404-4112 RADIO TOWER | 964,107 | 102,151 | - | 245,800 | - |
| 121-5-1404-4113 AGRILIFE BUILDING | 1,571,269 | 692,800 | - | - | - |
| 121-5-1404-4114 COVINGTON BLDG | 1,718,534 | 1,766,000 | 826,073 | - | - |
| 121-5-1401-9901 TRANSFERS OUT | - | - | - | - | - |
| TOTAL EXPENDITURES | 4,318,234 | 2,635,931 | 826,073 | 245,800 | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (720,746) | (2,452,454) | (802,073) | (117,206) | - |
| Projected Beginning Cash Balance on October 1, 2024 | | | | | \$0 |

Initial Funds received 07/01/2021

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Supporting Documentation



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| HILL COUNTY - TAX RATE 2024-2025 | | Ad Valorem | | Adjusted Ad | | Proposed | Updated | |
|---|--------------|-----------------------|------------|---------------|---------------|---------------------------|-------------|--------------------|
| DIVISION OF TAXES | | Tax if 100% Collected | | Valorem Taxes | | | | |
| | Current | Delinq | | Sales Tax | | Total | | |
| General | 13,151,499 | 476,997 | 83.50% | 13,628,496 | 3,478,193 | 83.50% | 17,106,688 | |
| R & B | 1,354,746 | 49,136 | 8.50% | 1,403,882 | 354,068 | 8.50% | 1,757,949 | |
| Ind Health - | 1,275,055 | 46,246 | 8.00% | 1,321,301 | 333,240 | 8.00% | 1,654,541 | |
| | | 16,516,258 | 100.00% | 16,353,679 | 4,165,500 | 100.00% | 20,519,179 | |
| Int & Sinking - Allowed for: | \$ 80,000 | 541,405 | | 541,405 | | | | |
| | RATES | | | @ 100.00% | Values/100 | | | |
| Total General Tax | 0.345645 | 15,008,564 | | 15,008,564 | 43,421,904.53 | Includes New Construction | | |
| | | 2,049,099 | 16,895,084 | 1,886,519 | <<(Per TAC) | FreezeValues*05Rate | | |
| F/M Lateral | 0.060034 | 2,817,978 | | 2,817,978 | 46,939,695.82 | Includes New Construction | | TAC M&O 0.333177 |
| | | 350,110 | 3,168,088 | 350,110 | <<(Per TAC) | FreezeValues*05Rate | | TAC I & S 0.012468 |
| TOTAL REVENUES | 0.405679 | \$20,225,751 | | \$20,063,171 | | | | 0.345645 |
| | | | | | | Freeze at 100% | 68,052.55 | |
| No Adj for Collections due to Prior Year Collections | | | | | | Rounded | 79436 | |
| NET EXPECTED TAX REVENUE | | \$20,225,751 | | \$20,063,171 | | | | |
| | | | | R & B | R & B | F/M | 0.9650 | 0.0350 |
| | Division | Current | Delinq | Ad Valorem | Sales Tax | Lateral Tax | Current | Delinq |
| Road & Bridge | Percentage | 0.9650 | 0.0350 | \$1,403,882 | \$354,068 | \$3,168,088 | \$3,057,205 | \$110,883 |
| Pct # 1 | 24.45% | \$331,235 | 12,014 | 343,249 | 86,570 | 774,597 | \$747,487 | \$27,111 |
| Pct # 2 | 24.30% | \$329,203 | 11,940 | 341,143 | 86,038 | 769,845 | \$742,901 | \$26,945 |
| Pct # 3 | 27.75% | \$375,942 | 13,635 | 389,577 | 98,254 | 879,144 | \$848,374 | \$30,770 |
| Pct # 4 | 23.50% | \$318,365 | 11,547 | 329,912 | 83,206 | 744,501 | \$718,443 | \$26,058 |
| | 100.00% | \$1,354,746 | \$49,136 | \$1,403,882 | \$354,068 | \$3,168,088 | \$3,057,205 | \$110,883 |
| (1) & (2) represent certified values adding rolling stock & properties under protest - | | | | | | | | |

| HILL COUNTY - TAX RATE 2024-2025 | | Ad Valorem | Adjusted Ad | Sales Tax | | Proposed | Updated |
|----------------------------------|--------------------------|-----------------------|---------------|----------------|-----------|--------------|---------|
| DIVISION OF TAXES | | Tax if 100% Collected | Valorem Taxes | | | Total | |
| | | | | | | 503 | 502 |
| | | | | | | Auto Regis | Auto |
| | | | Flood Control | In Lieu of Tax | \$10 Fee | Registration | |
| | Road & Bridge & Gen Fund | Road & Bridge Only | \$5,100 | \$142,400 | \$429,197 | \$360,102 | |
| General Fund | 84.00% | | | 119,616 | - | - | |
| General Road & Bridge | | | - | | | | |
| Pct # 1 | 3.91% | 24.45% | 1,247 | 5,571 | 104,939 | 88,045 | |
| Pct # 2 | 3.89% | 24.30% | 1,239 | 5,539 | 104,295 | 87,505 | |
| Pct # 3 | 4.44% | 27.75% | 1,415 | 6,323 | 119,102 | 99,928 | |
| Pct # 4 | 3.76% | 23.50% | 1,199 | 5,354 | 100,861 | 84,624 | |
| | 100.00% | 100.00% | 5,100 | 142,403 | 429,197 | 360,102 | |
| Sec of Interior | | | | 114,000.00 | | | |
| LB Foster | | | | | | | |
| Hubbard | | | | - | | | |
| | | | | 114,000.00 | | | |

| HILL COUNTY - TAX RATE 2024-2025 DIVISION OF TAXES | | Ad Valorem | | Adjusted Ad | | Proposed | | Updated | |
|---|----------------|--------------------------|----------|-------------------|----------|------------------|-----------|-----------|--|
| | | Tax if 100% Collected | | Valorem Taxes | | Total | | | |
| | | | | Sales Tax | | | | | |
| Recap to Budget | | 0.02 | | | 0.05 | | 0.05 | | |
| | Current | TAC Comm | | Delinquent | TAC Comm | P & I | TAC Comm | | |
| General | 13,151,499 | (263,030) | | 476,997 | (23,850) | 286,198 | (14,310) | | |
| Indigent Health | 1,275,055 | (25,501) | | 46,246 | (2,312) | 27,747 | (1,387) | | |
| R & Bridge | 1,354,746 | (27,095) | | 49,136 | (2,457) | 29,482 | (1,474) | | |
| | 15,781,300 | (315,626) | | 572,379 | (28,619) | 343,427 | (17,171) | | |
| Gen - Net of Comm | | 12,862,967 | | | 450,835 | | 270,501 | | |
| Indigent Health - No Comm | | 1,275,055 | | | 46,246 | | 27,747 | | |
| RB # 1 - Comm- JE | | 331,235 | | | 12,014 | | 7,208 | | |
| RB # 2 - Comm - JE | | 329,203 | | | 11,940 | | 7,164 | | |
| RB # 3 - Comm - JE | | 375,942 | | | 13,635 | | 8,181 | | |
| RB # 4 - Comm - JE | | 318,365 | | | 11,547 | | 6,928 | | |
| Total M & O | | 15,492,769 | | | 546,217 | | 327,730 | | |
| | Current | | Net Curr | Delinquent | | | | | |
| I & S | 522,456 | (10,449) | 512,007 | 18,949 | (947) | 11,370 | (568) | | |
| Lateral Road | Current | 0.005 | | Delinquent | 0.05 | P & I | 0.05 | Net P & I | |
| P1 | 747,487 | (3,737) | 743,749 | 27,111 | (1,356) | 16,267 | (813) | 15,453 | |
| P2 | 742,901 | (3,715) | 739,186 | 26,945 | (1,347) | 16,167 | (808) | 15,358 | |
| P3 | 848,374 | (4,242) | 844,132 | 30,770 | (1,539) | 18,462 | (923) | 17,539 | |
| P4 | 718,443 | (3,592) | 714,851 | 26,058 | (1,303) | 15,635 | (782) | 14,853 | |
| Total | 3,057,205 | (15,286) | | 110,883 | (5,544) | 66,530 | (3,326) | 63,203 | |
| Total TAC Commission | | | | | | | (397,538) | | |

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

HILL COUNTY

Taxing Unit Name

P.O. BOX 412, HILLSBORO, TX, 76645

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

(254) 582-4000

Phone (area code and number)

www.hilltax.org

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 | \$ 4,527,240,247 |
| 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 | \$ 662,844,439 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 3,864,395,808 |
| 4. | Prior year total adopted tax rate. | \$ 0.371881 /\$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 |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|------------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 3,864,395,808 |
| 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. | <p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,603,521</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,356,656</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 7,960,177 |
| 11. | <p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 47,682,374</p> <p>B. Current year productivity or special appraised value: - \$ 760,050</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 46,922,324 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 54,882,501 |
| 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. | \$ 11,320,654 |
| 14. | Prior year total value. Subtract Line 12 and Line 13 from Line 8. | \$ 3,798,192,653 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 14,124,756 |
| 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 | \$ 0 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 14,124,756 |
| 18. | <p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 5,097,302,879</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 8,472,970</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 17,733,199</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 5,088,042,650 |

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. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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>0</u></p> <p>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></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p> | |
| 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>754,659,917</u> |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>4,333,382,733</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>246,896,190</u> |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ <u>246,896,190</u> |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ <u>4,086,486,543</u> |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.345645</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>0.405679</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>0.357019</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>3,864,395,808</u> |

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| 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 | \$ 13,796,627 |
| 31. | Adjusted prior year levy for calculating NNR M&O rate. | |
| | <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..... + \$ 0</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..... 42,099 - \$ _____</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. 0 +/- \$ _____</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..... -42,099 \$ _____</p> | |
| | E. Add Line 30 to 31D. | \$ 13,754,528 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,086,486,543 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.336585 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| | <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. \$ 0</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..... - \$ 0</p> | |
| | <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| | <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. \$ 0</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..... - \$ 0</p> | |
| | <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.000000 /\$100 |

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. \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0.000000 /\$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. \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ 0.000000 /\$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 \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 39. | <p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ 0.336585 /\$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 \$ 4,487,149</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.109804 /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ 0.446389 /\$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> | \$ 0.462012 /\$100 |

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>621,405</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>80,000</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>541,405</u></p> | \$ <u>541,405</u> |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0</u> |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ <u>541,405</u> |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>95.00</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>98.00</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>99.00</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> | 100.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ <u>541,405</u> |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>4,333,382,733</u> |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ <u>0.012493</u> /\$100 |
| 49. | Current year voter-approval tax rate. Add Lines 41 and 48. | \$ <u>0.474505</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> | \$ _____ /\$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)

| 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. | \$ 0.537467 /\$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. | \$ 4,487,149 |
| 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. | \$ 0 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,333,382,733 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.000000 /\$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> . | \$ 0.405679 /\$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> . | \$ 0.537467 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.537467 /\$100 |

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

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

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

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

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|---|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100 | \$ 0.435636 /\$100 \$ 0.000000 /\$100 \$ 0.435636 /\$100 \$ 0.435634 /\$100 \$ 0.000002 /\$100 \$ 3,872,672,526 \$ 77 |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100 | \$ 0.422235 /\$100 \$ 0.032739 /\$100 \$ 0.389496 /\$100 \$ 0.389494 /\$100 \$ 0.000002 /\$100 \$ 3,163,921,407 \$ 63 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100 | \$ 0.443257 /\$100 \$ 0.023055 /\$100 \$ 0.420202 /\$100 \$ 0.420202 /\$100 \$ 0.000000 /\$100 \$ 2,615,174,447 \$ 0 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 140.000000 |
| 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 | \$ 0.000003 /\$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) | \$ 0.537470 /\$100 |

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§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> . | 0.397418 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,333,382,733 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.011538 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.012493 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.421449 /\$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 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(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. \$ 0.405679 /\$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. \$ 0.537470 /\$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. \$ 0.421449 /\$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 ➔ KRYSTAL HIGHTOWER
 Printed Name of Taxing Unit Representative

sign here ➔ _____
 Taxing Unit Representative

07/31/2024
 Date

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Hill County Lateral Road & Bridge Fund

(254) 582-4000

Taxing Unit Name

Phone (area code and number)

PO BOX 412, HILLSBORO, TX, 76645

www.hilltax.org

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 | \$ 4,906,669,336 |
| 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 | \$ 662,768,296 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,243,901,040 |
| 4. | Prior year total adopted tax rate. | \$ 0.063753 /\$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 |

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|------------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 4,243,901,040 |
| 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. | <p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 1,603,521</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7,224,228</p> <p>C. Value loss. Add A and B.⁶</p> | \$ 8,827,749 |
| 11. | <p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 47,682,374</p> <p>B. Current year productivity or special appraised value: - \$ 760,050</p> <p>C. Value loss. Subtract B from A.⁷</p> | \$ 46,922,324 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 55,750,073 |
| 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. | \$ 4,188,150,967 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 2,670,071 |
| 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 | \$ 0 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 2,670,071 |
| 18. | <p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 5,449,044,667</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p> | \$ 5,449,044,667 |

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. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p> | |
| 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 | \$ 754,647,491 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 4,694,397,176 |
| 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 | \$ 0 |
| 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 | \$ 246,840,712 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 246,840,712 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 4,447,556,464 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.060034 /\$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 | \$ 0.405679 /\$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. | \$ 0.063753 /\$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> . | \$ 4,243,901,040 |

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| 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 | \$ 2,705,614 |
| 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..... + \$ 0</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..... - \$ 0</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. +/- \$ 0</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..... \$ 0</p> <p>E. Add Line 30 to 31D.</p> | \$ 2,705,614 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,447,556,464 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.060833 /\$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. \$ 0</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..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$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. \$ 0</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..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |

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. \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0.000000 /\$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. \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ 0.000000 /\$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 \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 39. | <p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ 0.060833 /\$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 \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ 0.060833 /\$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> | \$ 0.062962 /\$100 |

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 \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p> | \$ 0 |
| 43. | Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. | Adjusted current year debt. Subtract Line 43 from Line 42E. | \$ 0 |
| 45. | <p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰..... 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 95.00 %</p> <p>C. Enter the 2022 actual collection rate. 98.00 %</p> <p>D. Enter the 2021 actual collection rate. 99.00 %</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> | 100.00 % |
| 46. | Current year debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 0 |
| 47. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,694,397,176 |
| 48. | Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.000000 /100 |
| 49. | Current year voter-approval tax rate. Add Lines 41 and 48. | \$ 0.062962 /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> | \$ _____/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)

| 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. | \$ 0.537467 /\$100 |

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

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

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

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

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

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

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

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

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|--|---|
| 63. | Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100 | \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____ |
| 64. | Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100 | \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____ |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100 | \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____ |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ _____ |
| 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 | \$ _____ /\$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) | \$ _____ /\$100 |

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§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> . | 0.397418 |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,694,397,176 |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ 0.010650 /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.000000 /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ 0.408068 /\$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 |

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(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. \$ 0.405679 /\$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. \$ 0.537467 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. \$ 0.408068 /\$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 ➔ KRYSTAL HIGHTOWER
 Printed Name of Taxing Unit Representative

sign here ➔ _____
 Taxing Unit Representative

07/31/2024
 Date

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

HILL COUNTY TEXAS

This budget was prepared by Hill County Judge, Justin Lewis with the assistance of Hill County Auditor, Susan Swilling, and Hill County Treasurer, Rachel Parker.

