



FILED
NICOLE TANNER, COUNTY CLERK
HILL COUNTY, TEXAS

2024 AUG 27 AM 11:13

Hill County, Texas
ADOPTED BUDGET
FISCAL YEAR

October 1, 2024 – September 30, 2025

“THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$1,002,013 OR 5.96%, AND OF THAT AMOUNT \$1,002,036 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

The Hill County Commissioners Court recorded the following vote of its members on the motion to adopt the fiscal year 2025 Hill County Budget:

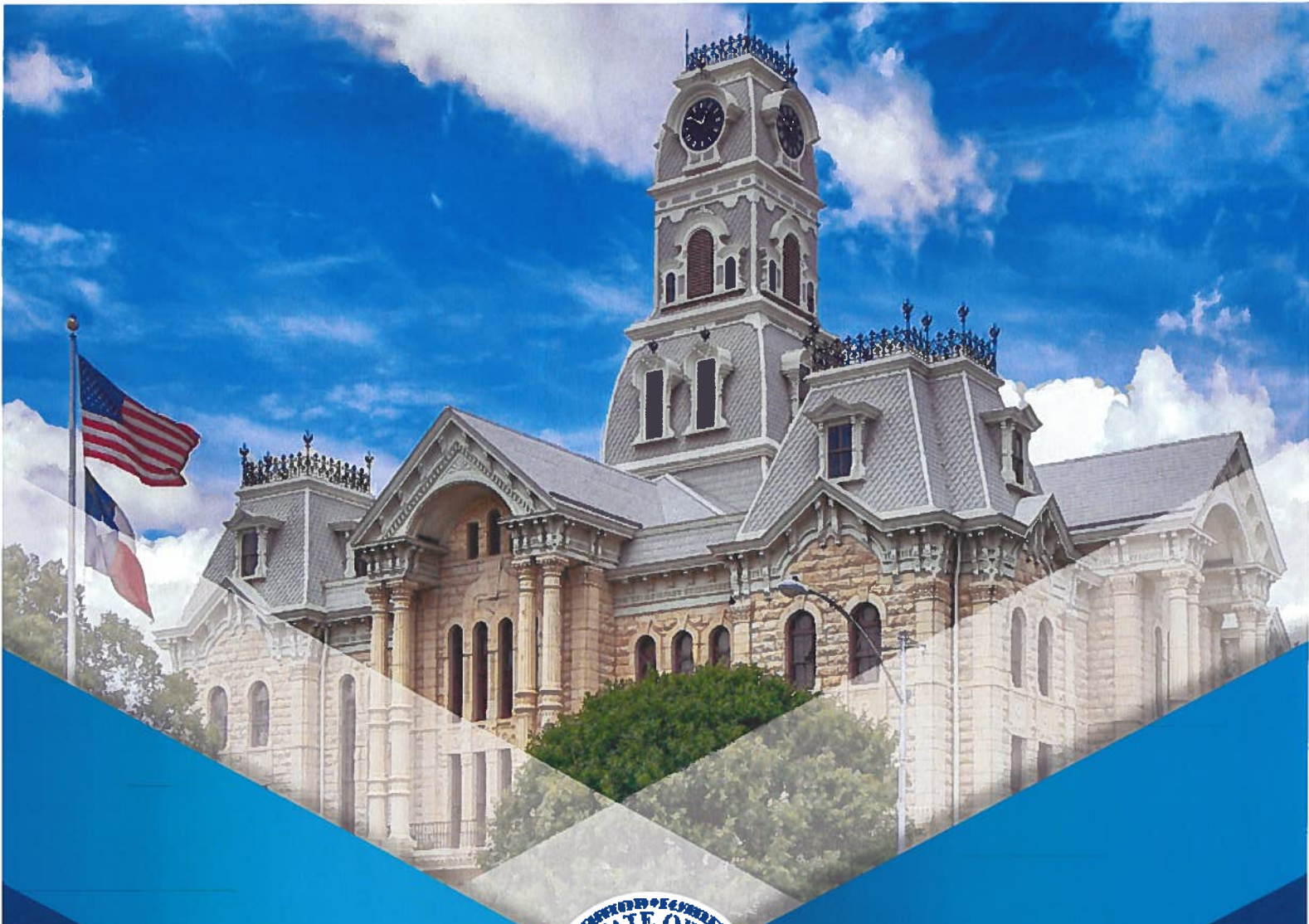
Justin Lewis, County Judge
Jim Holcomb, Commissioner Pct#1
Larry Crumpton, Commissioner Pct#2
Scotty Hawkins, Commissioner Pct#3
Martin Lake, Commissioner Pct#4

Voting: Aye Nay Abstain Absent
Voting: Aye Nay Abstain Absent
Voting: Aye Nay Abstain Absent
Voting: Aye Nay Abstain Absent
Voting: Aye Nay Abstain Absent

Property Tax Rates:

<u>2024 Property Tax Rates for Hill County</u>	Total Rate	General Fund	Road & Bridge
Total Proposed Property Tax Rate	0.405867 /\$100	0.345807	0.060060
No-New-Revenue Tax Rate	0.405867 /\$100	0.345807	0.060060
No-New-Revenue M&O Tax Rate	0.393374 /\$100	0.333314	0.060060
Debt (I&S) Tax Rate	0.012493 /\$100	0.012493	0.000000
Voter-Approval Tax Rate	0.452475 /\$100	0.389486	0.062989

<u>2023 Property Tax Rates for Hill County</u>	Total Rate	General Fund	Road & Bridge
Total Proposed Property Tax Rate	0.435634 /\$100	0.371881	0.063753
No-New-Revenue Tax Rate	0.398494 /\$100	0.337882	0.060612
No-New-Revenue M&O Tax Rate	0.383632 /\$100	0.323020	0.060612
Debt (I&S) Tax Rate	0.014862 /\$100	0.014862	0.000000
Voter-Approval Tax Rate	0.435636 /\$100	0.371882	0.063754



ADOPTED BUDGET

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

HILL COUNTY TEXAS



ADOPTED BUDGET
August 27, 2024

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

BUDGET CERTIFICATE

THE STATE OF TEXAS

COUNTY OF HILL

FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

We, Justin Lewis, County Judge, and Susan Swilling, County Auditor of Hill County, Texas, do hereby certify that the attached budget is a true and correct copy of the Adopted Budget of Hill County, Texas.


Justin Lewis, County Judge


Susan Swilling, County Auditor

Subscribed and sworn to before me, the undersigned authority, this the 27th day of August, 2024.




County Clerk
Hill County, Texas



Justin W. Lewis

P.O. Box 457
Hillsboro TX 76645

HILL COUNTY JUDGE

(254) 582-4020

countyjudge@co.hill.tx.us

August 27, 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 adopted 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 will 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. The Commissioners Court will be reducing 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 ongoing support. I look forward to working together to ensure a successful and prosperous year for Hill County.

Respectfully,


Justin W. Lewis
Hill County Judge

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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	\$ 20,700,104	\$ 29,900,104	\$ 21,235,359	\$ 8,664,744
GENERAL R & B	\$ 4,000	\$ 392,212	\$ 396,212	\$ 392,886	\$ 3,326
R&B #1	\$ 320,000	\$ 814,015	\$ 1,134,015	\$ 1,131,005	\$ 3,010
R&B #2	\$ 150,000	\$ 797,176	\$ 947,176	\$ 911,906	\$ 35,270
R&B #3	\$ 185,000	\$ 895,934	\$ 1,080,934	\$ 1,060,383	\$ 20,551
R&B #4	\$ 75,000	\$ 765,442	\$ 840,442	\$ 829,680	\$ 10,761
F/M Lat. -#1	\$ 320,000	\$ 786,616	\$ 1,106,616	\$ 1,105,147	\$ 1,469
F/M Lat. -#2	\$ 220,000	\$ 780,443	\$ 1,000,443	\$ 995,000	\$ 5,443
F/M Lat. -#3	\$ 530,000	\$ 891,246	\$ 1,421,246	\$ 1,415,000	\$ 6,246
F/M Lat. -#4	\$ 79,000	\$ 754,749	\$ 833,749	\$ 832,262	\$ 1,487
Indigent Health	\$ 9,000	\$ 1,694,863	\$ 1,703,863	\$ 1,698,016	\$ 5,846
Law Library	\$ 11,700	\$ 27,710	\$ 39,410	\$ 30,500	\$ 8,910
Jury	\$ 3,800	\$ 699,800	\$ 703,600	\$ 664,500	\$ 39,100
Int. & Sinking	\$ 94,000	\$ 553,309	\$ 647,309	\$ 621,405	\$ 25,904
Rounding	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 11,201,500	\$ 30,553,618	\$ 41,755,118	\$ 32,923,050	\$ 8,832,068

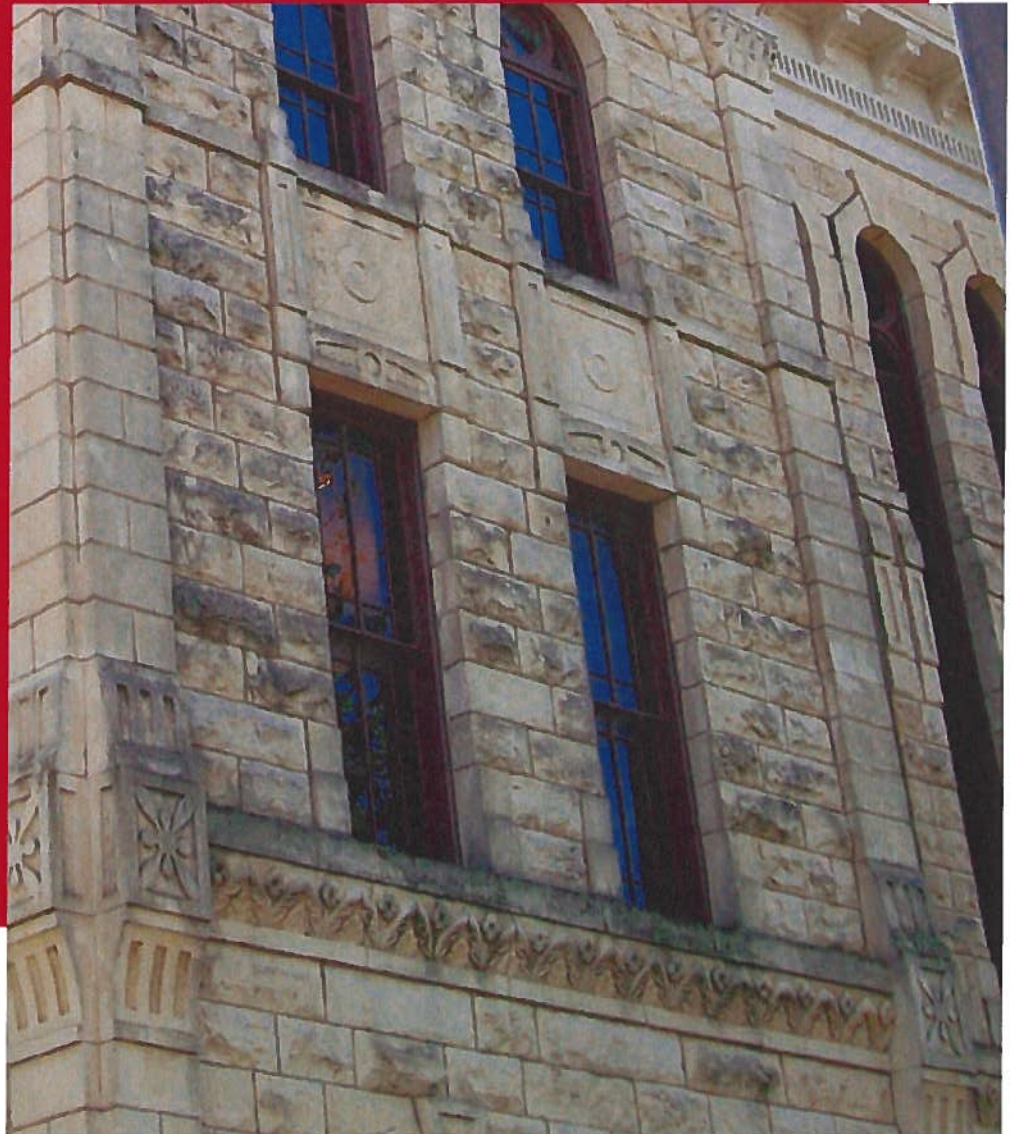
**STATISTICAL DATA FY 2025
Adopted Budget**

	M & O	I & S	Total Gen	Adopted F/M
Tax Rate per \$100	0.333314	0.012493	0.345807	0.06006
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	\$14,473,129	\$542,470	\$15,015,599	\$2,819,198
Estimated Tax on Ceiling Frozen Taxable	\$2,049,099		\$1,886,519	\$350,110
Estimated Total Tax Levy	<u>\$16,522,228</u>	<u>\$542,470</u>	<u>\$16,902,118</u>	<u>\$3,169,308</u>
Estimatee Collection Rate 96.5%	\$15,943,950	\$523,483	16,467,433	\$3,058,382
Anticipated Delinquent Collection	\$578,278	\$18,986	\$434,685	\$110,926
Estimated Taxes Budgeted at Collection Rate	<u>\$16,522,228</u>	<u>\$542,470</u>	<u>\$16,902,118</u>	<u>\$3,169,308</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 ADOPTED
100- General Fund					
Taxes					
310-115 AD VALOREM TAX	9,558,074	10,507,247	12,390,854	11,852,838	12,868,511
310-116 AD VALOREM TAX (Delinquent)	312,688	344,654	434,304	296,599	451,030
310-117 AD VALOREM TAX (Penalty & Interest)	226,007	201,619	260,583	188,968	270,618
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	17,230,229
Fees					
340-100 CO. JUDGE FEES	1,212	1,289	1,260	788	1,260
340-102 RADIO FEES	-	-	40,000	52,350	55,000
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	16,250
340-902 CONSTABLE #Itasca FEES	15,231	17,719	21,920	11,828	17,750
340-903 CONSTABLE #Hubbard FEES	20,817	18,323	19,920	12,151	18,350
340-904 CONSTABLE #Whitney FEES	14,251	14,620	17,526	11,185	16,800
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 ADOPTED
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	877,204
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	-	13,480
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	18,000
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	35,000
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	2,250,655
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 ADOPTED
Transfers					
390-000 TRANSFERS IN	-	-	-		-
390-094 TRANSFERS FROM VICTIM OF CRIME	-	-	-		-
390-102 TRANSFER FROM EMPLOYEE HOSP.	-	-	-		-
390-202 TRANSFER FROM ROAD & BRIDGE	-	65,750	-		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		260,750
TOTAL GENERAL FUND	17,126,313	18,822,780	19,869,854	17,140,235	20,700,104

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	36,500
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	37,400
Transfers					
390-100 TRANSFER FROM GENERAL	-	10,000	-	-	25,000
390-225 TRANSFER FROM INDIGENT HEALTH	50,000	80,000	150,000	150,000	180,000
390-245 TRANSFER FROM JP COURT COSTS	-	-	-	-	-
TOTAL TRANSFERS	50,000	90,000	150,000	150,000	205,000
TOTAL GENERAL ROAD & BRIDGE	248,653	257,777	335,212	287,681	392,212

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
201- Road & Bridge #1					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	237,893	277,110	315,309	294,990	331,376
310-116 AD VALOREM TAX (Delinquent)	7,840	9,085	11,436	7,382	12,019
310-117 AD VALOREM TAX (Penalty & Interest)	5,625	5,223	6,862	4,703	7,211
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	356,177
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	442,747
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	814,015

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
202- Road & Bridge #2					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	236,433	275,410	313,375	293,181	329,344
310-116 AD VALOREM TAX (Delinquent)	7,791	9,069	11,366	7,337	11,945
310-117 AD VALOREM TAX (Penalty & Interest)	5,590	5,191	6,820	4,674	7,167
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	353,995
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	440,033
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	797,176

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
203- Road & Bridge #3					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	270,001	314,512	357,866	334,805	376,102
310-116 AD VALOREM TAX (Delinquent)	8,897	10,275	12,980	8,378	13,641
310-117 AD VALOREM TAX (Penalty & Interest)	6,384	5,927	7,788	5,338	8,185
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	404,250
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	502,504
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	895,934

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
204- Road & Bridge #4					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	228,649	266,343	303,058	283,529	318,501
310-116 AD VALOREM TAX (Delinquent)	7,534	8,733	10,992	7,095	11,552
310-117 AD VALOREM TAX (Penalty & Interest)	5,406	5,020	6,595	4,520	6,931
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	342,338
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	425,544
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	765,442
TOTAL ROAD & BRIDGE	4,069,225	3,512,437	3,457,128	3,006,223	3,664,778

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
F/M Lateral					
211 - F/M Lateral #1					
Taxes					
310-115 F/M LATERAL ROAD TAX	540,197	602,327	712,887	688,686	744,036
310-116 F/M LATERAL ROAD TAX-Delinquent	16,699	18,774	25,986	16,184	27,121
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	12,272	11,004	14,812	10,918	15,459
TOTAL TAXES	569,168	632,104	753,685	715,788	786,616
TOTAL F/M LATERAL #1	569,168	632,104	753,685	715,788	786,616
212 - F/M Lateral #2					
Taxes					
310-115 F/M LATERAL ROAD TAX	536,883	598,631	708,514	684,461	739,471
310-116 F/M LATERAL ROAD TAX-Delinquent	16,599	18,658	24,535	16,085	25,607
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	12,197	10,937	14,721	10,851	15,364
TOTAL TAXES	565,679	628,226	747,770	711,397	780,443
TOTAL F/M LATERAL #2	565,679	628,226	747,770	711,397	780,443
213 - F/M Lateral #3					
Taxes					
310-115 F/M LATERAL ROAD TAX	613,107	683,622	809,105	781,638	844,458
310-116 F/M LATERAL ROAD TAX-Delinquent	18,956	21,308	28,019	18,368	29,243
310-117 F/M LATERAL ROAD TAX-(Pen & Int.)	13,928	12,489	16,811	12,392	17,546
TOTAL TAXES	645,991	717,419	853,935	812,398	891,246
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	891,246
214 - F/M Lateral #4					
Taxes					
310-115 F/M LATERAL ROAD TAX	519,208	578,923	685,188	661,928	715,126
310-116 F/M LATERAL ROAD TAX-Delinquent	16,053	18,044	23,727	15,555	24,764
310-117 F/M LATERAL ROAD TAX (Pen & Int)	11,795	10,577	14,236	10,494	14,859
TOTAL TAXES	547,056	607,544	723,152	687,976	754,749
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	754,749
TOTAL F/M LATERAL	2,406,644	2,585,293	3,078,541	3,055,860	3,213,054

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
225- Indigent Health Care					
Taxes					
310-115 AD VALOREM TAX	915,743	1,012,240	1,213,748	1,135,595	1,275,598
310-116 AD VALOREM TAX (Delinquent)	29,979	33,188	44,022	28,417	46,265
310-117 AD VALOREM TAX (Penalty & Interest)	21,653	19,389	26,413	18,105	27,759
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	1,682,863
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	1,694,863

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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	30,000
370-020 CONTRIBUTIONS	-	-	-	-	-
370-500 MISCELLANEOUS	15,871	30,829	-	21,426	25,000
375-100 INTEREST	226	253	150	101	150
TOTAL MISC. & OTHER	29,527	47,243	16,150	41,831	55,150
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	699,800

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	30,553,618

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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 ADOPTED
100 - GENERAL - COUNTYJUDGE					
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	9,900
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	207,097
Benefits					
100-5-1101-1201 SOCIAL SECURITY & MEDICARE	11,224	11,655	15,355	9,876	15,843
100-5-1101-1202 UNEMPLOYMENT TAX	49	26	58	18	121
100-5-1101-1203 RETIREMENT	16,109	16,305	20,313	13,528	20,958
100-5-1101-1204 RETIREMENT LIFE INSURANCE	620	573	703	457	580
100-5-1101-1205 WORKERS COMP	356	258	602	163	621
100-5-1101-1209 HEALTH INSURANCE	30,670	32,978	31,631	21,751	26,036
TOTAL BENEFITS	59,028	61,795	68,661	45,795	64,159
TOTAL SALARIES & BENEFITS	213,982	222,338	269,380	180,491	271,256
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	282,806



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	20,000
100-5-1103-2103 LEGISLATIVE AND ADMINISTRATIVE ACTIVITIES	-	-	-	-	-
100-5-1103-2104 GRANT EXPENDITURES	152,862	43,694	-	76,055	18,000
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	2,000
TOTAL OPERATING EXPENSES	335,677	179,403	149,600	143,440	211,600
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 ADOPTED
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	-	-	25,000
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	192,500
100-5-1103-9300 TRANSFER TO COURTHOUSE PROJECT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	222,500	599,552	478,505	478,505	557,505
TOTAL NON DEPT. ADMIN.	2,394,712	2,301,284	3,015,694	2,305,189	2,348,801



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	37,097
TOTAL BENEFITS	73,085	90,559	95,067	61,194	88,851
TOTAL SALARIES & BENEFITS	293,799	343,673	365,602	238,170	368,096
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	470,000
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	552,100
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 ADOPTED
100-5-1104-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY	780,836	890,420	1,042,602	553,249	1,071,146



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	76,611
TOTAL BENEFITS	110,220	116,050	128,581	82,814	134,417
TOTAL SALARIES & BENEFITS	342,929	359,737	417,307	274,476	447,164
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	480,187



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	136,000
100-5-1201-1105 STAFF WAGES	116,988	136,973	180,498	77,151	176,276
100-5-1201-1106 PART TIME WAGES	146	-	-	2,231	23,272
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	335,547
Benefits					
100-5-1201-1201 SOCIAL SECURITY & MEDICARE	15,470	17,334	20,870	10,613	25,669
100-5-1201-1202 UNEMPLOYMENT TAX	216	125	246	73	604
100-5-1201-1203 RETIREMENT	21,403	23,349	27,608	13,873	33,957
100-5-1201-1204 RETIREMENT LIFE INSURANCE	823	826	955	469	940
100-5-1201-1205 WORKERS COMP	562	451	818	222	1,007
100-5-1201-1209 HEALTH INSURANCE	39,464	47,280	49,806	25,550	49,356
TOTAL BENEFITS	77,938	89,365	100,303	50,800	111,533
TOTAL SALARIES & BENEFITS	283,192	318,638	373,113	190,817	447,080
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	470,630



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
100 - GENERAL - TAX ASSESOR 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	16,756
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	402,866
Benefits					
100-5-1301-1201 SOCIAL SECURITY & MEDICARE	20,778	22,295	30,050	18,778	30,819
100-5-1301-1202 UNEMPLOYMENT TAX	226	131	283	104	579
100-5-1301-1203 RETIREMENT	29,118	30,120	39,753	25,790	40,770
100-5-1301-1204 RETIREMENT LIFE INSURANCE	1,119	1,057	1,375	872	1,128
100-5-1301-1205 WORKERS COMP	686	505	1,178	320	1,209
100-5-1301-1209 HEALTH INSURANCE	73,134	82,357	100,438	72,680	91,081
TOTAL BENEFITS	125,061	136,464	173,077	118,544	165,586
TOTAL SALARIES & BENEFITS	404,804	439,019	565,890	375,320	568,452
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	6,000
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	8,346
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 ASSESOR COLLECTOR	488,468	526,592	653,293	424,515	663,339



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	38,031
TOTAL BENEFITS	73,612	78,691	91,751	60,392	85,035
TOTAL SALARIES & BENEFITS	222,273	233,882	307,251	193,229	307,307
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	-	86,600
100-5-1401-2305 CONTRACT SERVICES	-	420	5,000	-	5,000
TOTAL OPERATING EXPENSES	52,604	59,797	62,398	956	96,600
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 ADOPTED
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	857,138



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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 ADOPTED
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	99,000
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	219,490
Benefits					
100-5-2101-1201 SOCIAL SECURITY & MEDICARE	13,295	14,140	15,711	10,677	16,791
100-5-2101-1202 UNEMPLOYMENT TAX	172	96	169	69	363
100-5-2101-1203 RETIREMENT	18,235	19,458	20,784	14,358	22,212
100-5-2101-1204 RETIREMENT LIFE INSURANCE	701	683	719	485	615
100-5-2101-1205 WORKERS COMP	392	287	616	153	658
100-5-2101-1209 HEALTH INSURANCE	29,138	42,084	41,428	27,658	24,596
TOTAL BENEFITS	61,933	76,747	79,427	53,400	65,235
TOTAL SALARIES & BENEFITS	237,281	268,956	284,804	197,220	284,725
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	5,000
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	8,790
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	301,465



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	89,100
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	329,534
Benefits					
100-5-2102-1201 SOCIAL SECURITY & MEDICARE	20,315	21,003	22,303	14,607	23,955
100-5-2102-1202 UNEMPLOYMENT TAX	131	72	118	49	260
100-5-2102-1203 RETIREMENT	31,104	31,100	32,014	21,266	33,349
100-5-2102-1204 RETIREMENT LIFE INSURANCE	1,195	1,090	1,107	719	923
100-5-2102-1205 WORKERS COMP	698	503	949	258	989
100-5-2102-1209 HEALTH INSURANCE	38,234	41,131	41,568	27,068	38,416
TOTAL BENEFITS	91,677	94,899	98,059	63,965	97,892
TOTAL SALARIES & BENEFITS	390,134	402,098	414,403	274,988	427,426
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	438,306



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	299,088
100-5-2105-1106 PART TIME WAGES	46	-	19,982	4,912	26,996
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	412,063
Benefits					
100-5-2105-1201 SOCIAL SECURITY & MEDICARE	21,997	24,286	29,532	18,212	31,523
100-5-2105-1202 UNEMPLOYMENT TAX	249	141	277	102	596
100-5-2105-1203 RETIREMENT	30,512	32,714	39,067	24,355	41,701
100-5-2105-1204 RETIREMENT LIFE INSURANCE	1,173	1,146	1,351	823	1,154
100-5-2105-1205 WORKERS COMP	761	570	1,158	314	1,236
100-5-2105-1209 HEALTH INSURANCE	73,790	75,865	85,768	51,059	74,865
TOTAL BENEFITS	128,482	134,722	157,153	94,866	151,075
TOTAL SALARIES & BENEFITS	421,832	458,123	543,192	336,830	563,138
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	609,378



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	419,625
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	455,661
Benefits					
100-5-2107-1201 SOCIAL SECURITY & MEDICARE	27,845	29,152	40,085	23,744	34,858
100-5-2107-1202 UNEMPLOYMENT TAX	395	215	455	151	820
100-5-2107-1203 RETIREMENT	38,451	38,995	53,028	31,488	46,113
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	70,828
TOTAL BENEFITS	121,876	123,048	162,179	93,180	155,474
TOTAL SALARIES & BENEFITS	490,407	507,455	686,172	404,589	611,136
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 ADOPTED
TOTAL DISTRICT ATTORNEY	566,138	538,458	734,329	431,443	659,293



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	2,850	3,125	3,575	3,175	3,850
100-5-2108-1155 OVERTIME	-	-	-	-	-
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	42,232
TOTAL BENEFITS	103,349	105,394	116,236	73,220	110,252
TOTAL SALARIES & BENEFITS	439,615	445,688	507,731	316,121	484,717
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	501,690



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	-	23,770
TOTAL SUPPLIES	-	-	26,900	-	23,770
TOTAL COUNTY ATTORNEY EXCESS	6,047	4,675	35,871	12,177	24,205



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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
100-5-2114-1112 JAIL MAGISTRATE SUPPLEMENT	-	-	-	-	6,375
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	123,496
Benefits					
100-5-2114-1201 SOCIAL SECURITY & MEDICARE	7,084	6,839	8,677	5,596	9,447
100-5-2114-1202 UNEMPLOYMENT TAX	46	18	44	16	102
100-5-2114-1203 RETIREMENT	9,654	9,041	11,478	7,422	12,498
100-5-2114-1204 RETIREMENT LIFE INSURANCE	371	317	397	252	346
100-5-2114-1205 WORKERS COMP	214	152	340	92	370
100-5-2114-1209 HEALTH INSURANCE	18,958	20,313	19,864	16,057	20,659
TOTAL BENEFITS	36,327	36,681	40,800	29,436	43,422
TOTAL SALARIES & BENEFITS	129,201	126,081	154,223	103,593	166,918
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	750
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	8,050
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	177,941



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	102,569
100-5-2111-1106 PART-TIME	-	-	-	-	-
100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT	8,500	8,500	8,500	5,566	2,125
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	173,981
Benefits					
100-5-2111-1201 SOCIAL SECURITY & MEDICARE	8,786	9,603	12,502	8,401	13,310
100-5-2111-1202 UNEMPLOYMENT TAX	67	38	81	34	189
100-5-2111-1203 RETIREMENT	12,781	13,538	16,539	11,527	17,607
100-5-2111-1204 RETIREMENT LIFE INSURANCE	491	474	572	390	487
100-5-2111-1205 WORKERS COMP	293	219	490	133	522
100-5-2111-1209 HEALTH INSURANCE	41,325	44,704	45,518	29,438	48,015
TOTAL BENEFITS	63,743	68,576	75,702	49,923	80,130
TOTAL SALARIES & BENEFITS	186,507	202,413	239,131	164,470	254,110
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	267,328



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	20,780
TOTAL BENEFITS	30,542	40,765	46,351	30,463	42,700
TOTAL SALARIES & BENEFITS	118,738	138,590	161,474	106,320	161,646
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	184,421



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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	1,750
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	17,850
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	106,136



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	-	-	-	-	-
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	-	17,292
TOTAL DEBT SERVICE	-	-	16,000	-	17,292
TOTAL CONSTABLE #2 HILLSBORO-GIRSH	88,888	104,648	132,026	133,408	133,261



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	17,292



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
TOTAL DEBT SERVICE	-	-	16,000	618	17,292
TOTAL CONSTABLE #3 - ARMSTRONG	206,361	216,680	274,743	223,973	272,671



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	17,757
TOTAL BENEFITS	29,754	32,433	32,926	21,914	29,470
TOTAL SALARIES & BENEFITS	79,794	88,953	94,560	62,258	93,301
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	111,555



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	443,705
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	449,805
Benefits					
100-5-3101-1201 SOCIAL SECURITY & MEDICARE	17,751	16,034	24,232	9,872	34,028
100-5-3101-1202 UNEMPLOYMENT TAX	252	122	285	83	801
100-5-3101-1203 RETIREMENT	24,580	21,313	32,056	13,034	45,014
100-5-3101-1204 RETIREMENT LIFE INSURANCE	946	747	1,109	441	1,245
100-5-3101-1205 WORKERS COMP	3,944	5,283	5,268	2,940	7,397
100-5-3101-1209 HEALTH INSURANCE	55,427	44,025	59,743	22,636	48,950
TOTAL BENEFITS	102,900	87,524	122,693	49,007	137,435
TOTAL SALARIES & BENEFITS	338,941	298,133	444,452	178,653	587,240
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	607,090



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	290,715
TOTAL BENEFITS	624,618	641,069	814,382	501,094	742,706
TOTAL SALARIES & BENEFITS	2,088,189	2,225,189	2,926,056	1,992,203	3,035,664
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	39,600
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	65,300
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 ADOPTED
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	322,832
TOTAL DEBT SERVICE	150,437	191,318	208,907	230,553	322,832
TOTAL SHERIFF DEPT/LAW ENF.	3,206,410	2,851,531	3,484,588	2,495,804	3,774,796



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	17,757
TOTAL BENEFITS	22,638	22,808	25,286	17,347	32,617
TOTAL SALARIES & BENEFITS	68,685	71,788	77,178	62,391	108,323
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	-	9,939
TOTAL CAPITAL LEASE	-	-	16,000	-	9,939
TOTAL HEALTH AND SAFETY	84,627	83,943	105,403	69,859	131,982



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	-	11,176
TOTAL DEBT SERVICE	-	-	16,000	-	11,176
TOTAL ANIMAL CONTROL/ESTRAY	93,970	92,636	106,737	61,771	104,237



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	8,158
TOTAL BENEFITS	-	43,405	28,626	18,513	21,857
TOTAL SALARIES & BENEFITS	-	146,199	90,493	69,322	90,718
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	-	1,000
TOTAL OPERATING EXPENSES	-	4,811	6,200	3,860	5,500
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	-	1,000
TOTAL SUPPLIES	-	6,270	16,000	2,303	8,500
TOTAL SCHOOL RESOURCE OFFICER	-	157,280	112,693	75,485	104,718



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	482,182
100-5-3203-1106 PART TIME WAGES	16,207	10,614	-	5,929	38,632
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	99,867
TOTAL BENEFITS	154,043	189,923	222,671	153,664	203,659
TOTAL SALARIES & BENEFITS	587,899	696,396	743,342	582,605	730,411
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	791,611



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	2,275,015
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	2,303,640
Benefits					
100-5-4101-1201 SOCIAL SECURITY & MEDICARE	108,449	131,862	149,966	112,708	174,698
100-5-4101-1202 UNEMPLOYMENT TAX	3,733	947	1,764	1,911	4,111
100-5-4101-1203 RETIREMENT	151,228	176,655	198,386	149,803	231,104
100-5-4101-1204 RETIREMENT LIFE INSURANCE	5,803	6,198	6,861	5,063	6,394
100-5-4101-1205 WORKERS COMP	26,855	31,554	32,602	17,627	37,978
100-5-4101-1209 HEALTH INSURANCE	287,778	353,848	421,268	220,267	347,417
TOTAL BENEFITS	583,846	701,064	810,847	507,380	801,702
TOTAL SALARIES & BENEFITS	2,034,548	2,446,346	2,791,187	1,995,874	3,105,342
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	50,050
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	103,050
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	1,000
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	549,000
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 ADOPTED
100-5-4101-8103 CAPITAL LEASES	11,893	11,893	11,893	11,893	-
TOTAL DEBT SERVICE	11,893	11,893	11,893	11,893	-
TOTAL JAIL	2,833,185	3,184,188	3,411,113	2,408,200	3,757,392
TOTAL SHERIFF'S OPERATIONS	7,213,282	7,438,045	8,482,442	5,924,342	9,271,826



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	26,036
TOTAL BENEFITS	15,174	45,768	63,439	33,778	60,428
TOTAL SALARIES & BENEFITS	93,003	180,931	231,037	140,212	233,316
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 ADOPTED
TOTAL EMERGENCY MANAGEMENT	142,107	335,559	369,603	228,970	412,402



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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	12,501
TOTAL BENEFITS	16,609	17,496	18,479	11,875	21,339
TOTAL SALARIES & BENEFITS	54,316	56,997	61,464	40,256	65,765
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	113,185



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
100 - GENERAL - TAX INCREMENT FINANCING (TIF) COMMITMENTS					
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 ADOPTED
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	13,193
TOTAL BENEFITS	21,033	21,937	23,290	15,600	26,996
TOTAL SALARIES & BENEFITS	128,201	133,971	153,911	92,117	161,776
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	6,000
TOTAL SUPPLIES	10,899	15,686	12,166	5,115	13,300
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 ADOPTED
TOTAL AG EXTENSION SERVICE	177,140	175,292	209,907	110,366	218,906
<u>Summary Totals</u>					
General Government	6,090,053	6,028,132	7,391,463	4,866,655	6,963,977
Justice System	3,265,027	3,356,954	4,006,981	2,619,143	3,965,184
Public Safety	4,522,204	4,589,416	5,440,932	3,745,112	5,926,836
Corrections & Rehabilitation	2,833,185	3,184,188	3,411,113	2,408,200	3,757,392
Health & Human Services	372,443	229,754	403,956	254,426	369,102
Community & Economic Development	179,770	175,292	222,907	110,366	252,868
TOTAL GENERAL FUND 100	17,262,682	17,563,736	20,877,352	14,003,903	21,235,359



Road & Bridge



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DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	42,824
TOTAL BENEFITS	55,849	71,917	83,301	51,151	81,284
TOTAL SALARIES & BENEFITS	200,768	210,325	255,227	164,310	259,060
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 ADOPTED
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	392,886



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	69,942
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	509,380
Benefits					
201-5-7101-1201 SOCIAL SECURITY & MEDICARE	21,052	26,099	34,148	22,362	38,203
201-5-7101-1202 UNEMPLOYMENT TAX	229	155	331	131	753
201-5-7101-1203 RETIREMENT	28,398	34,456	45,174	29,657	50,537
201-5-7101-1204 RETIREMENT LIFE INSURANCE	1,091	1,206	1,562	1,002	1,398
201-5-7101-1205 WORKERS COMP	4,659	5,702	15,195	3,730	16,999
201-5-7101-1207 VEHICLE USE	-	-	-	-	-
201-5-7101-1209 HEALTH INSURANCE	62,295	78,854	91,115	58,564	79,208
TOTAL BENEFITS	117,724	146,472	187,525	115,447	187,098
TOTAL SALARIES & BENEFITS	404,275	485,693	643,904	403,935	696,478
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	270,000
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	406,609
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 ADOPTED
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	1,131,005



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	67,661
TOTAL BENEFITS	121,574	120,550	162,079	77,439	159,213
TOTAL SALARIES & BENEFITS	430,394	442,658	551,561	289,479	593,073
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)	115,000
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	235,025
Capital Outlay					
202-5-7102-4101 CAPITAL OUTLAY	-	298,809	-	-	-
202-5-7102-4103 BRIDGE/INFRASTRUCTURE	96,800	-	-	-	-
202-5-7102-4104 RIGHT OF WAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	96,800	298,809	-	-	-



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	-	-	65,750
TOTAL OTHER FINANCING (USES)	-	65,750	-	-	65,750
TOTAL ROAD AND BRIDGE #2	764,376	1,079,938	771,644	300,845	911,906



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	349,037
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	454,293
Benefits					
203-5-7103-1201 SOCIAL SECURITY & MEDICARE	24,129	26,343	29,121	18,635	33,988
203-5-7103-1202 UNEMPLOYMENT TAX	270	156	272	101	654
203-5-7103-1203 RETIREMENT	33,064	35,434	38,524	24,781	44,962
203-5-7103-1204 RETIREMENT LIFE INSURANCE	1,272	1,243	1,332	838	1,244
203-5-7103-1205 WORKERS COMP	5,564	5,716	12,958	3,055	15,124
203-5-7103-1207 VEHICLE	-	-	-	-	-
203-5-7103-1209 HEALTH INSURANCE	69,856	80,313	80,272	53,111	74,194
TOTAL BENEFITS	134,155	149,205	162,479	100,520	170,166
TOTAL SALARIES & BENEFITS	452,088	499,296	553,151	346,860	624,459
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 ADOPTED
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	1,060,383



DEPARTMENTAL EXPENDITURES

**204 - ROAD AND BRIDGE #4
INFRASTRUCTURE & ENVIR SER**

Salaries & Benefits

Salaries & Wages

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	74,765
TOTAL BENEFITS	113,317	106,118	176,710	87,999	170,363

TOTAL SALARIES & BENEFITS 438,095 415,506 612,279 322,520 622,930

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 ADOPTED
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	829,680
TOTAL ROAD AND BRIDGE EXPENDITURES	4,110,416	4,103,029	4,167,841	2,352,235	4,325,860



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	448,450
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	698,450
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	246,697
TOTAL DEBT SERVICE	225,147	225,732	225,147	48,794	246,697
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	1,105,147



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	285,000
212-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	135,000
TOTAL CAPITAL OUTLAY	-	32,913	225,000	123,875	420,000
Debt Service					
212-5-7102-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL FM LATERAL # 2	666,845	536,904	950,000	443,779	995,000



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	421,068
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	691,068
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	123,932
TOTAL DEBT SERVICE	123,932	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 ADOPTED
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	4,347,409
TOTAL INFRASTRUCTURE EXPENDITURES	6,480,883	6,322,799	8,103,305	4,262,366	8,673,269



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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	-	180,000
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	680,000
TOTAL INDIGENT HEALTH CARE	1,669,261	1,516,435	1,629,139	808,280	1,698,016



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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 PYSCHOLOGICAL 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	7,000
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 ADOPTED
TOTAL SUPPLIES	6,902	4,033	4,250	6,445	8,750
Other Financing (Uses)					
229-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL JURY FUND	533,223	612,400	559,750	414,057	664,500



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
400 - INTEREST & SINKING FUND					
GENERAL GOVERNMENT					
Other Costs					
400-5-1206-7501 LOSS ON INVESTMENT	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
Debt Service					
400-5-1206-8101 PRINCIPAL	580,000	585,000	595,000	-	540,000
400-5-1206-8201 INTEREST	15,783	100,999	89,872	44,936	81,225
400-5-1206-8301 FISCAL AGENT'S FEE	180	180	720	-	180
400-5-1206-8302 COUPONS	-	-	-	-	-
TOTAL DEBT SERVICE	595,963	686,179	685,592	44,936	621,405
Other Financing (Uses)					
400-5-1206-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL INTEREST & SINKING FUND	595,963	686,179	685,592	44,936	621,405
Grand Total Expenditures	26,564,313	26,721,772	31,882,638	19,549,415	32,923,050

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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 ADOPTED
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	-	-	-	-	16,397
172-5-2107-1201 SOCIAL SECURITY & MEDICAR	-	-	-	-	10,009
172-5-2107-1202 UNEMPLOYMENT TAX	-	-	-	-	236
172-5-2107-1203 RETIREMENT	-	-	-	-	13,241
172-5-2107-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	366
172-5-2107-1205 WORKERS COMP	-	-	-	-	393
172-5-2107-1209 HEALTH INSURANCE	-	-	-	-	12,380
TOTAL EXPENDITURES	-	-	-	-	167,461
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	175,000	9,289



DEPARTMENTAL EXPENDITURES

173 - DA SALARY DISBURSEMENT

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
REVENUES					
173-360-600 DA SB22 State Grant	-	-	-	27,500	27,500
173-375-100 INTEREST	-	-	-	-	200
TOTAL REVENUES	-	-	-	27,500	27,700
EXPENDITURES					
173-5-2107-1111 DA DISBURSEMENT SUPPLMENT		-			19,630
173-5-2107-1201 SOCIAL SECURITY & MEDICARE		-			1,502
173-5-2107-1202 UNEMPLOYMENT TAX		-			35
173-5-2107-1203 RETIREMENT		-			1,987
173-5-2107-1204 RETIREMENT LIFE INSURANCE		-			55
173-5-2107-1205 WORKERS COMP		-			59
173-5-2107-1209 HEALTH INSURANCE		-			
TOTAL EXPENDITURES	-	-	-	-	23,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	27,500	4,432



DEPARTMENTAL EXPENDITURES

178 - CA SB 22 STATE GRANT FUNDS

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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		-			37,769
178-5-2107-1201 SOCIAL SECURITY & MEDICARE		-			6,534
178-5-2107-1202 UNEMPLOYMENT TAX		-			154
178-5-2107-1203 RETIREMENT		-			8,644
178-5-2107-1204 RETIREMENT LIFE INSURANCE		-			239
178-5-2107-1205 WORKERS COMP		-			256
178-5-2107-1209 HEALTH INSURANCE		-			8,279
TOTAL EXPENDITURES	-	-	-	-	109,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	175,000	67,232



DEPARTMENTAL EXPENDITURES

LANGUAGE ACCESS FUND

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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 ADOPTED
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 ADOPTED
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					\$74,000



DEPARTMENTAL EXPENDITURES

SHERIFF - STATE INVESTIGATIVE FUND

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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					\$190,000

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 ADOPTED
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 ADOPTED
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 ADOPTED
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 ADOPTED
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					\$700,000

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 ADOPTED
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					\$17,420



DEPARTMENTAL EXPENDITURES

ECONOMIC DEVELOPMENT FUND

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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	-	-
TOTAL EXPENDITURES	36,620	43,017	61,605	37,408	41,605
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,710)	2,335	(35,825)	5,323	1,595
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 ADOPTED
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 ADOPTED
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 ADOPTED
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					\$48,000



DEPARTMENTAL EXPENDITURES

CO CLERK PROBATE COURT PRESERVATION

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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					\$46,000



DEPARTMENTAL EXPENDITURES

COURT FACILITY FEE FUND

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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					\$37,000



DEPARTMENTAL EXPENDITURES

SERIES 2022 TAX NOTE CONSTRUCTION

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 ADOPTED
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 ADOPTED
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



Supporting Documentation



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HILL COUNTY - TAX RATE 2024-2025									
DIVISION OF TAXES									
	Ad Valorem Tax if 100% Collected		Adjusted Ad Valorem Taxes		Sales Tax		Adopted		Updated
	Current	Delinq					Total		
General	13,157,167	477,203	83.50%	13,634,370	3,478,193	83.50%	17,112,562		
R & B	1,355,323	49,157	8.50%	1,404,480	354,068	8.50%	1,758,547		
Ind Health -	1,275,598	46,265	8.00%	1,321,863	333,240	8.00%	1,655,103		
Int & Sinking - Allowed for:		16,523,293	100.00%	16,360,713	4,165,500	100.00%	20,526,213		
	\$ 80,000	541,405		541,405					
RATES									
Total General Tax	0.345807	15,015,599	@ 100.00%	15,015,599	43,421,904.53		Includes New Construction		
		2,049,099	16,902,118	1,886,519	<<(Per TAC)		FreezeValues*05Rate		
F/M Lateral	0.060060	2,819,198	2,819,198	46,939,695.82			Includes New Construction	TAC M&O	0.333314
		350,110	3,169,308	350,110	<<(Per TAC)		FreezeValues*05Rate	TAC I & S	0.012493
TOTAL REVENUES	0.405867	\$20,234,006		\$20,071,426			Freeze at 100%	68,154.45	0.345807
No Adj for Collections due to Prior Year Collections									
NET EXPECTED TAX REVENUE		\$20,234,006		\$20,071,426			Rounded	79436	
Road & Bridge									
Pct # 1	24.45%	\$331,376	0.0350	\$1,404,480	\$354,068		F/M	0.9650	0.0350
Pct # 2	24.30%	\$329,344	12,019	343,395	86,570		Lateral Tax	Current	Delinq
Pct # 3	27.75%	\$376,102	11,945	341,289	86,038			\$3,169,308	\$110,926
Pct # 4	23.50%	\$318,501	13,641	389,743	98,254			774,896	\$27,121
	100.00%	\$1,355,323	11,552	330,053	83,206			770,142	\$26,955
			\$49,157	\$1,404,480	\$354,068			879,483	\$30,782
								744,787	\$26,068
								\$3,169,308	\$110,926
(1) & (2) represent certified values adding rolling stock & properties under protest -									

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

HILL COUNTY - TAX RATE 2024-2025									
DIVISION OF TAXES									
	Ad Valorem Tax if 100% Collected		Adjusted Ad Valorem Taxes		Sales Tax		Adopted		Updated
	Current	TAC Comm	Delinquent	TAC Comm	TAC Comm	P & I	TAC Comm	TAC Comm	Total
Recap to Budget		0.02				0.05			0.05
General	13,157,167	(263,143)	477,203	(23,860)	286,322		(14,316)		
Indigent Health	1,275,598	(25,512)	46,265	(2,313)	27,759		(1,388)		
R & Bridge	1,355,323	(27,106)	49,157	(2,458)	29,494		(1,475)		
	15,788,088	(315,762)	572,625	(28,631)	343,575		(17,179)		
Gen - Net of Comm		12,868,511		451,030			270,618		
Indigent Health - No Comm		1,275,598		46,265			27,759		
RB # 1 - Comm- JE		331,376		12,019			7,211		
RB # 2 - Comm - JE		329,344		11,945			7,167		
RB # 3 - Comm - JE		376,102		13,641			8,185		
RB # 4 - Comm - JE		318,501		11,552			6,931		
Total M & O		15,499,433		546,452			327,871		
I & S	Current	522,456	(10,449)	Net Curr	512,007	Delinquent	18,949		
								11,370	(568)
Lateral Road	Current	747,774	(3,739)	744,036	0.05	Delinquent	27,121	16,273	0.05
P1								(814)	15,459
P2								16,173	15,364
P3								18,469	17,546
P4								15,641	14,859
Total		3,058,382	(15,292)	715,126	(5,546)	110,926		66,555	(3,328)
Total TAC Commission									(397,703)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

HILL COUNTY

(254) 582-4000

Taxing Unit Name

Phone (area code and number)

P.O. 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	\$ 4,527,240,247
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: \$ 8,670,600 B. Prior year disputed value: - \$ 6,890,730 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 1,779,870
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,779,870

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.	\$ 3,866,175,678
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.	\$ 3,799,972,523
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,131,375
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	\$ 14,131,375
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 \$ 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	\$ 754,659,917
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 4,333,382,733
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	\$ 246,896,190
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 246,896,190
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 4,086,486,543
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.345807 /\$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	\$ 0.345807 /\$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.	\$ 0.357019 /\$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> .	\$ 3,866,175,678

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	\$ 13,802,981
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>_____</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.	\$ 13,760,882
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.	\$ 0.336741 /\$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>	\$ 0.336741 /\$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>	\$ 0.446545 /\$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>	\$ 0.462174 /\$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 \$ 621,405</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 80,000</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. \$ 541,405</p>	\$ 541,405
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.	\$ 541,405
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.	\$ 541,405
47.	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
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.012493 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.474667 /\$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 §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.474667 /\$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.	\$ 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.	\$ 4,487,149
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.	\$ 0.103548 /\$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> .	\$ 0.345807 /\$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> .	\$ 0.474667 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.371119 /\$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)	\$ 0.371882 /\$100
	B. Unused increment rate (Line 66)	\$ 0.032741 /\$100
	C. Subtract B from A	\$ 0.339141 /\$100
	D. Adopted Tax Rate	\$ 0.371881 /\$100
	E. Subtract D from C	\$ -0.032740 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 3,872,672,526
	G. Multiply E by F and divide the results by \$100	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.422235 /\$100
	B. Unused increment rate (Line 66)	\$ 0.014707 /\$100
	C. Subtract B from A	\$ 0.407528 /\$100
	D. Adopted Tax Rate	\$ 0.389494 /\$100
	E. Subtract D from C	\$ 0.018034 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 3,163,921,407
	G. Multiply E by F and divide the results by \$100	\$ 570,581
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.434909 /\$100
	B. Unused increment rate (Line 66)	\$ 0.009684 /\$100
	C. Subtract B from A	\$ 0.425225 /\$100
	D. Adopted Tax Rate	\$ 0.420202 /\$100
	E. Subtract D from C	\$ 0.005023 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 2,615,174,447
	G. Multiply E by F and divide the results by \$100	\$ 131,360
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 701,941.000000
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	\$ 0.016198 /\$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)	\$ 0.387317 /\$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> .	0.336741
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.	\$ 0.360772 /\$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)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §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. \$ 0.345807 /\$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. \$ 0.387317 /\$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. \$ 0.360772 /\$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 ▶ Krystal Hightower
 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

Form 50-856

Hill County Lateral Road & Bridge Fund

(254) 582-4000

Taxing Unit Name

Phone (area code and number)

PO BOX 412, HILLSBORO, 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: \$ 8,670,600 B. Prior year disputed value: - \$ 6,890,730 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 1,779,870
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,779,870

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.	\$ 4,245,680,910
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.	\$ 4,189,930,837
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,671,206
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	\$ 2,671,206
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.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 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	\$ 0.060060 /\$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	\$ 0.000000 /\$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> .	\$ 4,245,680,910

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	\$ 2,706,748
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>_____</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>_____</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>_____</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>_____</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,706,748
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.	\$ 0.060859 /\$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>_____</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>_____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>_____</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 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>_____</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>_____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>_____</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>	\$ 0.060859 /\$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>	\$ 0.060859 /\$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>	\$ 0.062989 /\$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. \$ 0 _____</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.	\$ 0.062989 _____ /\$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 §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$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(j)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.063754 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000001 /\$100
	C. Subtract B from A.....	\$ 0.063753 /\$100
	D. Adopted Tax Rate.....	\$ 0.063753 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 4,256,161,982
	G. Multiply E by F and divide the results by \$100.....	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.069686 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000001 /\$100
	C. Subtract B from A.....	\$ 0.069685 /\$100
	D. Adopted Tax Rate.....	\$ 0.069685 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 3,837,429,128
	G. Multiply E by F and divide the results by \$100.....	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.077041 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.002940 /\$100
	C. Subtract B from A.....	\$ 0.074101 /\$100
	D. Adopted Tax Rate.....	\$ 0.077040 /\$100
	E. Subtract D from C.....	\$ -0.002939 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 3,099,425,466
	G. Multiply E by F and divide the results by \$100.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.000000
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$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)	\$ 0.062989 /\$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> .	0.060859
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.	\$ 0.071509 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. 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

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(B-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §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.** \$ 0.060060 /\$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: 26
- Voter-approval tax rate.** \$ 0.062989 /\$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.** \$ 0.071509 /\$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 ▶ Krystal Hightower
 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.

