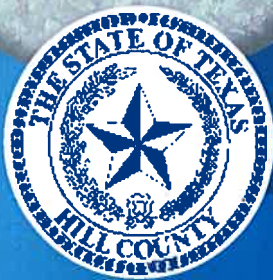
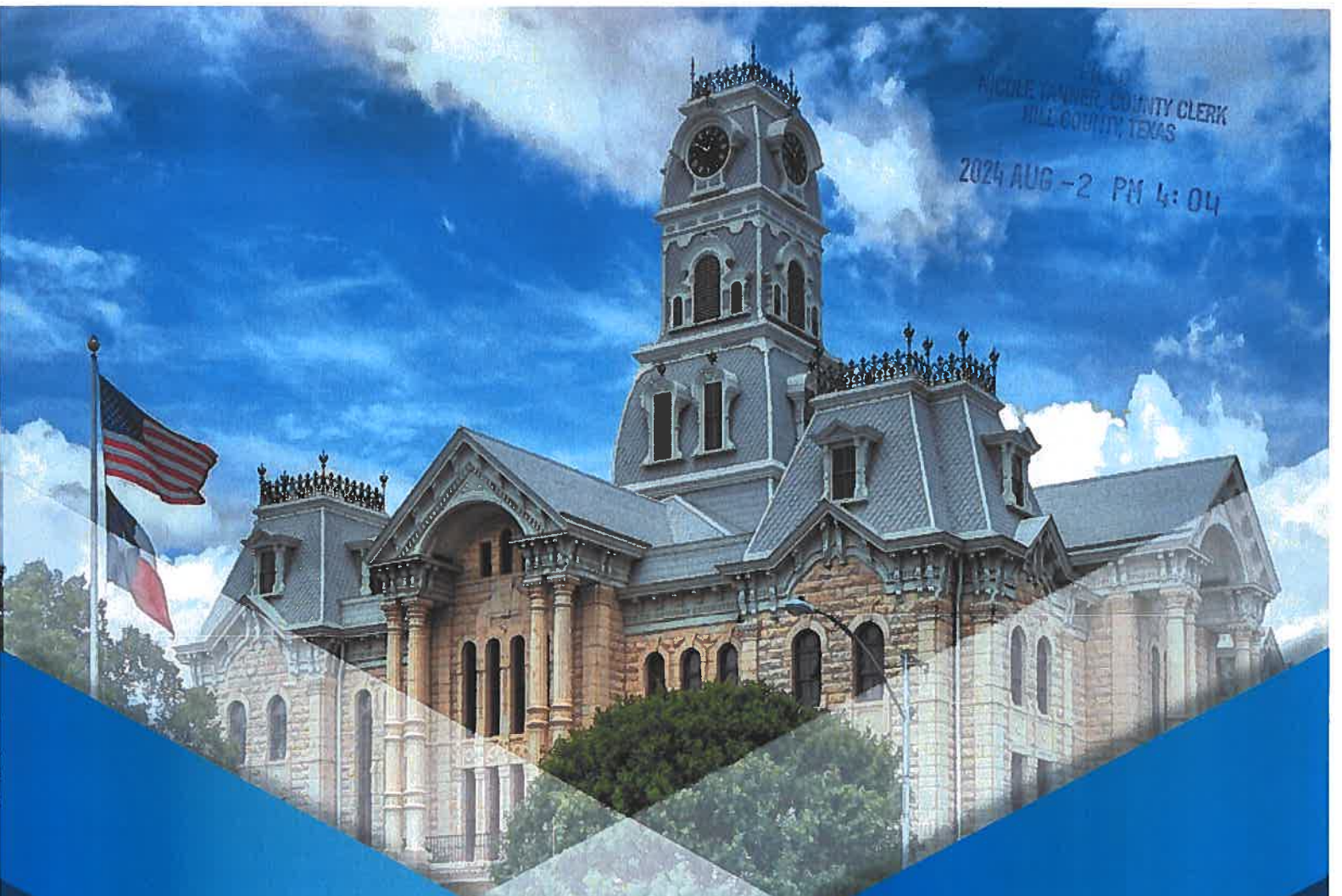


NICOLE TANNER, COUNTY CLERK  
HILL COUNTY, TEXAS

2024 AUG -2 PM 4: 04

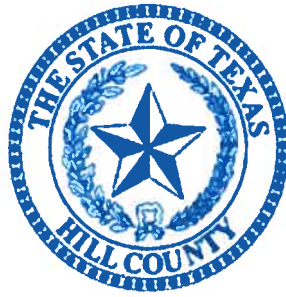


# PROPOSED BUDGET

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

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HILL COUNTY TEXAS



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

## **PROPOSED BUDGET**

**This budget contains unfunded mandates from the State of Texas**

FISCAL YEAR

October 1, 2024 - September 30, 2025

**Justin W. Lewis**  
**COUNTY JUDGE**

**Susan Swilling**  
**AUDITOR**

**Rachel Parker**  
**TREASURER**

### **COMMISSIONERS:**

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



**Justin W. Lewis**

P.O. Box 457  
Hillsboro TX 76645

**HILL COUNTY JUDGE**

(254) 582-4020

countyjudge@co.hill.tx.us

August 2, 2024

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

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

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

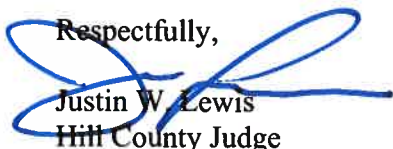
Additionally, this budget includes a proposal to adjust our reserve balance. Currently, our reserve stands at 44 percent of the General Fund. To better align with the Commissioners Court's budget reserve policy of 35 percent, I believe it is time that we start lowering the amount held in reserve to put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

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

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

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

Respectfully,



Justin W. Lewis  
Hill County Judge

**BUDGET CERTIFICATE**

THE STATE OF TEXAS

COUNTY OF HILL

FISCAL YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025


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



---

Justin Lewis, County Judge

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



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County Clerk  
Hill County, Texas

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

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

**STATISTICAL DATA FY 2025  
Proposed Budget**

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

<b>INTEREST AND SINKING FUND GENERAL DEBT OBLIGATIONS</b>	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>
<b>Amount Needed from I &amp; S Taxes</b>			<b>\$541,405</b>



# Revenues



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REVENUE PROJECTIONS BY FUND



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

REVENUE PROJECTIONS BY FUND



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

REVENUE PROJECTIONS BY FUND



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

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>200- General Road &amp; Bridge</b>					
<b>Fees</b>					
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
<b>Fines</b>					
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
<b>Misc. &amp; Other</b>					
360-300 911 HOTCOG REIMBURSEMENT	34,500	20,103	34,500	48,897	34,500
360-303 FEMA/ GRANT REVENUE	33,139	-	-	-	-
370-500 MISCELLANEOUS	-	-	-	-	-
375-100 INTEREST	677	1,029	900	(174)	900
TOTAL MISC. & OTHER	68,316	21,133	35,400	48,723	35,400
<b>Transfers</b>					
390-100 TRANSFER FROM GENERAL	-	10,000	-	-	-
390-225 TRANSFER FROM INDIGENT HEALTH	50,000	80,000	150,000	150,000	200,000
390-245 TRANSFER FROM JP COURT COSTS	-	-	-	-	-
TOTAL TRANSFERS	50,000	90,000	150,000	150,000	200,000
<b>TOTAL GENERAL ROAD &amp; BRIDGE</b>	<b>248,653</b>	<b>257,777</b>	<b>335,212</b>	<b>287,681</b>	<b>385,212</b>



REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>201- Road &amp; Bridge #1</b>					
<b>Taxes</b>					
<b>Ad Valorem Taxes</b>					
310-115 AD VALOREM TAX	237,893	277,110	315,309	294,990	331,235
310-116 AD VALOREM TAX (Delinquent)	7,840	9,085	11,436	7,382	12,014
310-117 AD VALOREM TAX (Penalty & Interest)	5,625	5,223	6,862	4,703	7,208
310-200 IN LIEU OF TAX	4,610	4,940	4,460		5,571
TOTAL AD VALOREM TAXES	255,968	296,358	338,066	307,076	356,028
<b>Other Taxes</b>					
318-130 CO. SALES TAX	80,428	87,065	86,570	59,584	86,570
TOTAL OTHER TAXES	80,428	87,065	86,570	59,584	86,570
TOTAL TAXES	336,396	383,424	424,636	366,660	442,598
<b>Misc. &amp; Other</b>					
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
<b>Transfers</b>					
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
<b>TOTAL ROAD &amp; BRIDGE # 1</b>	<b>1,583,446</b>	<b>740,980</b>	<b>771,277</b>	<b>589,353</b>	<b>813,866</b>

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>202- Road &amp; Bridge #2</b>					
<b>Taxes</b>					
<b>Ad Valorem Taxes</b>					
310-115 AD VALOREM TAX	236,433	275,410	313,375	293,181	329,203
310-116 AD VALOREM TAX (Delinquent)	7,791	9,069	11,366	7,337	11,940
310-117 AD VALOREM TAX (Penalty & Interest)	5,590	5,191	6,820	4,674	7,164
310-200 IN LIEU OF TAX	4,587	4,915	4,435	-	5,539
TOTAL AD VALOREM TAXES	254,401	294,585	335,995	305,192	353,847
<b>Other Taxes</b>					
318-130 CO. SALES TAX	79,934	86,531	86,038	59,314	86,038
TOTAL OTHER TAXES	79,934	86,531	86,038	59,314	86,038
TOTAL TAXES	334,335	381,116	422,033	364,505	439,885
<b>Misc. &amp; Other</b>					
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
<b>Transfers</b>					
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
<b>TOTAL ROAD &amp; BRIDGE # 2</b>	<b>808,729</b>	<b>995,510</b>	<b>757,730</b>	<b>618,213</b>	<b>797,028</b>

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>203- Road &amp; Bridge #3</b>					
<b>Taxes</b>					
<b>Ad Valorem Taxes</b>					
310-115 AD VALOREM TAX	270,001	314,512	357,866	334,805	375,942
310-116 AD VALOREM TAX (Delinquent)	8,897	10,275	12,980	8,378	13,635
310-117 AD VALOREM TAX (Penalty & Interest)	6,384	5,927	7,788	5,338	8,181
310-200 IN LIEU OF TAX	5,235	5,610	5,062		6,323
TOTAL AD VALOREM TAXES	290,517	336,324	383,695	348,522	404,081
<b>Other Taxes</b>					
318-130 CO. SALES TAX	91,283	98,816	98,254	67,710	98,254
TOTAL OTHER TAXES	91,283	98,816	98,254	67,710	98,254
TOTAL TAXES	381,800	435,140	481,949	416,231	502,335
<b>Misc. &amp; Other</b>					
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
<b>Transfers</b>					
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
<b>TOTAL ROAD &amp; BRIDGE # 3</b>	<b>744,414</b>	<b>818,503</b>	<b>855,235</b>	<b>659,126</b>	<b>895,764</b>

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>204- Road &amp; Bridge #4</b>					
<b>Taxes</b>					
<b>Ad Valorem Taxes</b>					
310-115 AD VALOREM TAX	228,649	266,343	303,058	283,529	318,365
310-116 AD VALOREM TAX (Delinquent)	7,534	8,733	10,992	7,095	11,547
310-117 AD VALOREM TAX (Penalty & Interest)	5,406	5,020	6,595	4,520	6,928
310-200 IN LIEU OF TAX	4,433	4,751	4,286	-	5,354
TOTAL AD VALOREM TAXES	246,022	284,847	324,931	295,144	342,195
<b>Other Taxes</b>					
318-130 CO. SALES TAX	77,303	83,682	83,206	57,147	83,206
TOTAL OTHER TAXES	77,303	83,682	83,206	57,147	83,206
TOTAL TAXES	323,325	368,530	408,137	352,291	425,401
<b>Misc. &amp; Other</b>					
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
<b>Proceeds from Financing</b>					
380-200 PROCEEDS FROM CAPITAL LEASE	-	-	-	144,998	-
TOTAL PROCEEDS FROM FINANCING	-	-	-	144,998	-
<b>Transfers</b>					
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
<b>TOTAL ROAD &amp; BRIDGE # 4</b>	<b>683,983</b>	<b>699,666</b>	<b>737,674</b>	<b>851,850</b>	<b>765,298</b>
TOTAL ROAD & BRIDGE	4,069,225	3,512,437	3,457,128	3,006,223	3,657,168

REVENUE PROJECTIONS BY FUND



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

REVENUE PROJECTIONS BY FUND



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

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>227- Law Library</b>					
<b>Fees</b>					
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	-	-	-	-	-
<b>TOTAL FEES</b>	<b>23,710</b>	<b>29,505</b>	<b>30,460</b>	<b>18,378</b>	<b>27,410</b>
<b>Misc. &amp; Other</b>					
375-100 INTEREST	204	713	300	1,165	300
390-000 TRANSFERS IN	-	-	-	-	-
<b>TOTAL MISC. &amp; OTHER</b>	<b>204</b>	<b>713</b>	<b>300</b>	<b>1,165</b>	<b>300</b>
<b>TOTAL LAW LIBRARY</b>	<b>23,914</b>	<b>30,218</b>	<b>30,760</b>	<b>19,543</b>	<b>27,710</b>

REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>229- Jury Fund</b>					
<b>Reimbursements</b>					
333-300 INDIGENT DEFENSE GRANT	35,192	34,488	35,200	-	35,200
TOTAL REIMBURSEMENTS	35,192	34,488	35,200	-	35,200
<b>Fees</b>					
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
<b>Misc. &amp; Other</b>					
368-201 STATE JUROR REIMB.	13,430	16,162	16,000	20,304	16,000
370-020 CONTRIBUTIONS	-	-	-	-	-
370-500 MISCELLANEOUS	15,871	30,829	-	21,426	-
375-100 INTEREST	226	253	150	101	150
TOTAL MISC. & OTHER	29,527	47,243	16,150	41,831	16,150
<b>Transfers</b>					
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
<b>TOTAL JURY FUND</b>	<b>461,254</b>	<b>543,870</b>	<b>562,419</b>	<b>462,202</b>	<b>660,800</b>



REVENUE PROJECTIONS BY FUND



	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>400- Interest &amp; Sinking Fund</b>					
<b>Taxes</b>					
<b>Ad Valorem Taxes</b>					
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
<b>TOTAL TAXES</b>	<b>616,587</b>	<b>583,484</b>	<b>575,316</b>	<b>624,835</b>	<b>540,809</b>
<b>Misc. &amp; Other</b>					
375-100 INTEREST	5,331	10,766	10,600	10,412	12,500
<b>TOTAL MISC. &amp; OTHER</b>	<b>5,331</b>	<b>10,766</b>	<b>10,600</b>	<b>10,412</b>	<b>12,500</b>
<b>Proceeds from Financing</b>					
380-100 EXCESS COST OF ISSUANCE	-	-	-	-	-
<b>TOTAL FROM PROCEEDS FROM FINANCING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INTEREST &amp; SINKING FUND</b>	<b>621,918</b>	<b>594,250</b>	<b>585,916</b>	<b>635,247</b>	<b>553,309</b>
<b>Rounding</b>					
<b>TOTAL REVENUES</b>	<b>26,005,676</b>	<b>27,511,390</b>	<b>29,218,223</b>	<b>25,734,170</b>	<b>30,412,683</b>

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# General Fund Expenditures



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DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COUNTY JUDGE</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-1101-1101 SALARY	69,516	72,975	105,415	69,937	108,788
100-5-1101-1102 STATE SALARY SUPPLEMENT	25,199	25,200	25,200	16,846	25,200
100-5-1101-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,050	6,050	4,044	6,050
100-5-1101-1107 COURT COORDINATOR	41,839	-	50,905	33,157	52,534
100-5-1101-1108 COURT REPORTER	8,100	43,763	8,649	6,212	8,359
100-5-1101-1122 COUNTY LONGEVITY	4,250	8,180	4,500	4,500	4,625
100-5-1101-1155 OVERTIME		4,375	-	-	-
TOTAL SALARIES & WAGES	154,954	160,543	200,719	134,696	205,556
<b>Benefits</b>					
100-5-1101-1201 SOCIAL SECURITY & MEDICARE	11,224	11,655	15,355	9,876	15,725
100-5-1101-1202 UNEMPLOYMENT TAX	49	26	58	18	118
100-5-1101-1203 RETIREMENT	16,109	16,305	20,313	13,528	20,802
100-5-1101-1204 RETIREMENT LIFE INSURANCE	620	573	703	457	576
100-5-1101-1205 WORKERS COMP	356	258	602	163	617
100-5-1101-1209 HEALTH INSURANCE	30,670	32,978	31,631	21,751	25,952
TOTAL BENEFITS	59,028	61,795	68,661	45,795	63,789
TOTAL SALARIES & BENEFITS	213,982	222,338	269,380	180,491	269,346
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>TOTAL COUNTY JUDGE</b>	<b>218,910</b>	<b>230,361</b>	<b>280,930</b>	<b>185,310</b>	<b>280,896</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - NON DEPT. ADMIN.</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-1103-1105 STAFF WAGES	-	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-	-
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
100-5-1103-2101 PURCHASED PROFESSIONAL SERVICE	77,728	81,994	90,000	43,302	130,000
100-5-1103-2102 STATEMENT OF FACTS	9,227	7,669	12,000	19,035	12,000
100-5-1103-2103 LEGISLATIVE AND ADMINISTRATIVE ACTIVITIES	-	-	-	-	-
100-5-1103-2104 GRANT EXPENDITURES	152,862	43,694	-	76,055	-
100-5-1103-2301 DUES & MEMBERSHIPS	7,189	7,631	7,100	802	7,100
100-5-1103-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
100-5-1103-2303 BONDS & INSURANCE	17,871	25,727	30,000	1,050	30,000
100-5-1103-2307 LEGAL NOTICES	1,858	7,133	4,500	2,320	4,500
100-5-1103-2315 BANK SERVICE CHARGES	68,942	5,555	6,000	877	6,000
TOTAL OPERATING EXPENSES	335,677	179,403	149,600	143,440	189,600
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
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
<b>Other Costs</b>					
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**

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - INFORMATION TECHNOLOGY</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-1104-1201 SOCIAL SECURITY & MEDICARE	16,549	19,004	20,696	13,320	21,362
100-5-1104-1202 UNEMPLOYMENT TAX	228	140	243	92	503
100-5-1104-1203 RETIREMENT	23,002	25,597	27,378	17,822	28,260
100-5-1104-1204 RETIREMENT LIFE INSURANCE	884	896	947	602	782
100-5-1104-1205 WORKERS COMP	511	432	820	230	847
100-5-1104-1206 TRAVEL	-	-	-	-	-
100-5-1104-1209 HEALTH INSURANCE	31,911	44,490	44,983	29,128	36,976
TOTAL BENEFITS	73,085	90,559	95,067	61,194	88,730
TOTAL SALARIES & BENEFITS	293,799	343,673	365,602	238,170	367,975
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
100-5-1104-3101 SUPPLIES	7,724	8,094	10,000	3,963	10,000
100-5-1104-3103 SOFTWARE AND MAINTENANCE	176,875	378,827	455,000	184,935	465,000
100-5-1104-3104 TELEPHONE	54,759	68,379	57,000	44,920	67,000
100-5-1104-3107 REPAIRS	-	40	1,500	71	1,500
100-5-1104-3110 MISCELLANEOUS	50	-	100	50	100
100-5-1104-3202 FUEL	-	257	2,500	584	2,500
100-5-1104-3604 UNIFORMS	-	448	-	-	1,000
TOTAL SUPPLIES	239,408	456,045	526,100	234,522	547,100
<b>Capital Outlay</b>					
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
<b>Debt Service</b>					





DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COUNTY CLERK</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries and Wages</b>					
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
<b>Benefits</b>					
100-5-1109-1201 SOCIAL SECURITY & MEDICARE	17,837	17,586	22,088	14,187	23,925
100-5-1109-1202 UNEMPLOYMENT TAX	194	98	189	71	417
100-5-1109-1203 RETIREMENT	25,541	24,669	29,219	19,284	31,650
100-5-1109-1204 RETIREMENT LIFE INSURANCE	985	863	1,011	652	876
100-5-1109-1205 WORKERS COMP	600	428	866	236	938
100-5-1109-1209 HEALTH INSURANCE	65,063	72,406	75,208	48,384	61,857
TOTAL BENEFITS	110,220	116,050	128,581	82,814	119,663
TOTAL SALARIES & BENEFITS	342,929	359,737	417,307	274,476	432,410
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-1109-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL COUNTY CLERK</b>	<b>367,483</b>	<b>389,407</b>	<b>449,140</b>	<b>289,642</b>	<b>465,433</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COUNTY AUDITOR</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-1201-1101 DEPARTMENT HEAD SALARY	83,870	88,725	91,313	60,308	108,788
100-5-1201-1105 STAFF WAGES	116,988	136,973	180,498	77,151	171,725
100-5-1201-1106 PART TIME WAGES	146	-	-	2,231	-
100-5-1201-1122 COUNTY LONGEVITY	4,250	3,575	1,000	-	-
100-5-1201-1155 OVERTIME		-	-	327	-
TOTAL SALARIES & WAGES	205,254	229,273	272,811	140,017	280,513
<b>Benefits</b>					
100-5-1201-1201 SOCIAL SECURITY & MEDICARE	15,470	17,334	20,870	10,613	21,459
100-5-1201-1202 UNEMPLOYMENT TAX	216	125	246	73	505
100-5-1201-1203 RETIREMENT	21,403	23,349	27,608	13,873	28,388
100-5-1201-1204 RETIREMENT LIFE INSURANCE	823	826	955	469	785
100-5-1201-1205 WORKERS COMP	562	451	818	222	842
100-5-1201-1209 HEALTH INSURANCE	39,464	47,280	49,806	25,550	40,912
TOTAL BENEFITS	77,938	89,365	100,303	50,800	92,891
TOTAL SALARIES & BENEFITS	283,192	318,638	373,113	190,817	373,404
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-1201-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL COUNTY AUDITOR</b>	<b>312,060</b>	<b>326,205</b>	<b>396,398</b>	<b>197,749</b>	<b>396,954</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COUNTY TREASURER</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>TOTAL COUNTY TREASURER</b>	<b>238,182</b>	<b>269,145</b>	<b>315,831</b>	<b>199,929</b>	<b>367,153</b>



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - FACILITIES &amp; MAINTENANCE</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-1401-1201 SOCIAL SECURITY & MEDICARE	10,773	11,243	16,103	9,753	16,621
100-5-1401-1202 UNEMPLOYMENT TAX	157	87	189	71	391
100-5-1401-1203 RETIREMENT	15,461	15,716	21,303	13,369	21,988
100-5-1401-1204 RETIREMENT LIFE INSURANCE	595	552	737	452	608
100-5-1401-1205 WORKERS COMP	3,549	4,032	7,166	2,563	7,396
100-5-1401-1209 HEALTH INSURANCE	43,077	47,061	46,253	34,184	37,898
TOTAL BENEFITS	73,612	78,691	91,751	60,392	84,902
TOTAL SALARIES & BENEFITS	222,273	233,882	307,251	193,229	307,174
<b>Operating Expenses</b>					
100-5-1401-2302 TRAINING AND MILEAGE REIMBURSEMENT	-	364	5,000	956	5,000
100-5-1401-2303 BONDS & INSURANCE	52,604	59,013	52,398	-	52,398
100-5-1401-2305 CONTRACT SERVICES	-	420	5,000	-	5,000
TOTAL OPERATING EXPENSES	52,604	59,797	62,398	956	62,398
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
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
<b>Other Costs</b>					
100-5-1401-7406 CELL BLOCK MUSEUM	-	38,209	20,000	17	20,000
100-5-1401-7408 HILL CO FAIR GROUNDS	-	27,410	25,600	25,295	25,600



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - ELECTIONS ADMINISTRATION</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-1501-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>Debt Service</b>					
100-5-1501-8103 CAPITAL LEASE	60,862	60,862	60,862	-	60,862
TOTAL DEBT SERVICE	60,862	60,862	60,862	-	60,862





DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COURT AT LAW JUDGE</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-2102-1101 SALARY	92,007	94,934	94,950	62,606	94,950
100-5-2102-1102 STATE SALARY SUPPLEMENT	83,998	84,000	84,000	55,003	84,000
100-5-2102-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,050	6,050	3,961	6,050
100-5-2102-1107 COURT COORDINATOR	41,839	43,763	50,905	33,169	52,534
100-5-2102-1108 COURT REPORTER	72,863	76,502	77,839	53,078	75,233
100-5-2102-1122 COUNTY LONGEVITY	1,700	1,950	2,600	2,600	2,900
100-5-2101-1155 OVERTIME		-	-	605	-
TOTAL SALARIES & WAGES	298,457	307,199	316,344	211,023	315,667
<b>Benefits</b>					
100-5-2102-1201 SOCIAL SECURITY & MEDICARE	20,315	21,003	22,303	14,607	22,251
100-5-2102-1202 UNEMPLOYMENT TAX	131	72	118	49	235
100-5-2102-1203 RETIREMENT	31,104	31,100	32,014	21,266	31,946
100-5-2102-1204 RETIREMENT LIFE INSURANCE	1,195	1,090	1,107	719	884
100-5-2102-1205 WORKERS COMP	698	503	949	258	947
100-5-2102-1209 HEALTH INSURANCE	38,234	41,131	41,568	27,068	34,110
TOTAL BENEFITS	91,677	94,899	98,059	63,965	90,373
TOTAL SALARIES & BENEFITS	390,134	402,098	414,403	274,988	406,040
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2102-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL COURT AT LAW JUDGE</b>	<b>397,193</b>	<b>410,161</b>	<b>424,829</b>	<b>280,621</b>	<b>416,920</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - DISTRICT CLERK</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-2105-1101 SALARY	62,130	65,236	78,662	51,471	81,179
100-5-2105-1105 STAFF WAGES	225,374	250,790	279,145	178,231	317,146
100-5-2105-1106 PART TIME WAGES	46	-	19,982	4,912	-
100-5-2105-1122 COUNTY LONGEVITY	5,800	7,375	8,250	7,350	4,800
100-5-2105-1155 OVERTIME		-	-	-	-
TOTAL SALARIES & WAGES	293,350	323,401	386,039	241,964	403,125
<b>Benefits</b>					
100-5-2105-1201 SOCIAL SECURITY & MEDICARE	21,997	24,286	29,532	18,212	30,839
100-5-2105-1202 UNEMPLOYMENT TAX	249	141	277	102	580
100-5-2105-1203 RETIREMENT	30,512	32,714	39,067	24,355	40,796
100-5-2105-1204 RETIREMENT LIFE INSURANCE	1,173	1,146	1,351	823	1,129
100-5-2105-1205 WORKERS COMP	761	570	1,158	314	1,209
100-5-2105-1209 HEALTH INSURANCE	73,790	75,865	85,768	51,059	70,289
TOTAL BENEFITS	128,482	134,722	157,153	94,866	144,842
TOTAL SALARIES & BENEFITS	421,832	458,123	543,192	336,830	547,967
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2105-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT CLERK	472,428	501,623	586,799	363,758	594,207



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - DISTRICT ATTORNEY</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-2107-1102 DA STATE PROSECUTOR OFFSET	(281)	-	-	-	-
100-5-2107-1103 ASST DA LONGEVITY	7,366	6,928	10,294	4,930	11,035
100-5-2107-1104 STATE APPORTIONMENT FUNDS		-	-	15,388	-
100-5-2107-1105 STAFF WAGES	340,170	353,479	489,699	263,818	419,672
100-5-2107-1106 DA STATE SALARY SUPP		-	-		-
100-5-2107-1112 COUNTY SUPPLEMENT	17,951	18,000	18,000	11,818	18,576
100-5-2107-1116 GRANT SB 22 FUNDS		-		9,529	-
100-5-2107-1122 COUNTY LONGEVITY	3,325	6,000	6,000	5,925	6,425
100-5-2107-1155 OVERTIME		-			-
TOTAL SUPPLIES & WAGES	368,531	384,407	523,993	311,409	455,708
<b>Benefits</b>					
100-5-2107-1201 SOCIAL SECURITY & MEDICARE	27,845	29,152	40,085	23,744	34,862
100-5-2107-1202 UNEMPLOYMENT TAX	395	215	455	151	820
100-5-2107-1203 RETIREMENT	38,451	38,995	53,028	31,488	46,118
100-5-2107-1204 RETIREMENT LIFE INSURANCE	1,477	1,368	1,834	1,064	1,276
100-5-2107-1205 WORKERS COMP	147	207	1,815	137	1,579
100-5-2107-1209 HEALTH INSURANCE	53,561	53,111	64,962	36,596	61,572
TOTAL BENEFITS	121,876	123,048	162,179	93,180	146,227
TOTAL SALARIES & BENEFITS	490,407	507,455	686,172	404,589	601,935
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2107-4101 CAPITAL OUTLAY	49,044	-	-	62	-
TOTAL CAPITAL OUTLAY	49,044	-	-	62	-



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COUNTY ATTORNEY</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-2108-1101 SALARY	86,924	91,269	95,614	62,596	98,674
100-5-2108-1102 STATE SALARY SUPPLEMENT	79,099	76,721	78,386	51,462	75,326
100-5-2108-1103 ASST CA LONGEVITY	1,330	1,637	1,700	1,169	2,100
100-5-2108-1105 STAFF WAGES	142,571	142,920	186,062	121,358	194,515
100-5-2108-1106 PART TIME WAGES	23,492	24,623	26,158	-	-
100-5-2108-1116 SB 22 FUNDS	-	-	-	3,142	-
100-5-2108-1122 COUNTY LONGEVITY	-	3,125	3,575	3,175	3,850
100-5-2108-1155 OVERTIME	2,850	-	-	-	-
TOTAL SALARIES & WAGES	336,266	340,295	391,495	242,901	374,465
<b>Benefits</b>					
100-5-2108-1201 SOCIAL SECURITY & MEDICARE	24,668	24,656	28,894	17,931	27,591
100-5-2108-1202 UNEMPLOYMENT TAX	181	92	196	67	361
100-5-2108-1203 RETIREMENT	35,117	34,530	39,619	24,531	37,896
100-5-2108-1204 RETIREMENT LIFE INSURANCE	1,350	1,210	1,370	829	1,049
100-5-2108-1205 WORKERS COMP	144	189	1,174	106	1,123
100-5-2108-1209 HEALTH INSURANCE	41,889	44,717	44,983	29,756	36,976
TOTAL BENEFITS	103,349	105,394	116,236	73,220	104,996
TOTAL SALARIES & BENEFITS	439,615	445,688	507,731	316,121	479,461
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>TOTAL COUNTY ATTORNEY</b>	<b>450,343</b>	<b>459,588</b>	<b>524,037</b>	<b>323,457</b>	<b>496,434</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COUNTY ATTORNEY EXCESS SALARY</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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	-
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
100-5-2109-2305 CONTRACT SERVICES	1,455	-	-	-	-
TOTAL OPERATING EXPENSES	1,455	-	-	-	-
<b>Supplies</b>					
100-5-2109-3101 SUPPLIES	-	-	-	-	-
100-5-2109-3102 POSTAGE	-	-	-	-	-
100-5-2109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-2109-3117 CO ATTY EXCESS SALARY	-	-	26,900	-	26,900
TOTAL SUPPLIES	-	-	26,900	-	26,900
<b>TOTAL COUNTY ATTORNEY EXCESS</b>	<b>6,047</b>	<b>4,675</b>	<b>35,871</b>	<b>12,177</b>	<b>27,335</b>





DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - JP #2 HILLSBORO - BRASSELL</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-2111-1101 SALARY	50,040	56,520	64,715	42,353	66,786
100-5-2111-1105 STAFF WAGES	63,024	67,392	88,364	64,760	102,548
100-5-2111-1106 PART-TIME	-	-	-	-	-
100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT	8,500	8,500	8,500	5,566	8,500
100-5-2111-1122 COUNTY LONGEVITY	1,200	1,425	1,850	1,850	2,500
100-5-211-1155 OVERTIME		-		18	
TOTAL SALARIES & WAGES	122,764	133,837	163,429	114,547	180,334
<b>Benefits</b>					
100-5-2111-1201 SOCIAL SECURITY & MEDICARE	8,786	9,603	12,502	8,401	13,796
100-5-2111-1202 UNEMPLOYMENT TAX	67	38	81	34	189
100-5-2111-1203 RETIREMENT	12,781	13,538	16,539	11,527	18,250
100-5-2111-1204 RETIREMENT LIFE INSURANCE	491	474	572	390	505
100-5-2111-1205 WORKERS COMP	293	219	490	133	541
100-5-2111-1209 HEALTH INSURANCE	41,325	44,704	45,518	29,438	37,503
TOTAL BENEFITS	63,743	68,576	75,702	49,923	70,784
TOTAL SALARIES & BENEFITS	186,507	202,413	239,131	164,470	251,118
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2111-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2111-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL JP #2 HILLSBORO- BRASSELL</b>	<b>194,626</b>	<b>210,524</b>	<b>249,488</b>	<b>169,646</b>	<b>264,336</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL -JP #3 MALONE - SKILLING</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-2113-1201 SOCIAL SECURITY & MEDICARE	6,530	7,222	8,807	5,638	9,099
100-5-2113-1202 UNEMPLOYMENT TAX	40	26	45	16	94
100-5-2113-1203 RETIREMENT	9,166	9,918	11,651	7,635	12,037
100-5-2113-1204 RETIREMENT LIFE INSURANCE	353	349	403	258	333
100-5-2113-1205 WORKERS COMP	211	158	345	94	357
100-5-2113-1209 HEALTH INSURANCE	14,242	23,092	25,100	16,822	20,659
TOTAL BENEFITS	30,542	40,765	46,351	30,463	42,579
TOTAL SALARIES & BENEFITS	118,738	138,590	161,474	106,320	161,526
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2113-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2113-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL JP # 3 MALONE</b>	<b>132,719</b>	<b>156,803</b>	<b>184,273</b>	<b>117,936</b>	<b>184,301</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - JP #4 ITASCA - JONES</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2112-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2112-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL JP #4 ITASCA-JONES</b>	<b>136,420</b>	<b>147,950</b>	<b>175,858</b>	<b>113,882</b>	<b>177,533</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - CONSTABLE #1-WHITNEY-MILLER</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
100-5-2274-3101 SUPPLIES	1,155	-	1,000	54	1,500
100-5-2274-3102 POSTAGE	30	66	100	20	100
100-5-2274-3104 TELEPHONE	878	1,214	1,500	974	1,500
100-5-2274-3107 REPAIRS	367	1,506	3,500	1,090	3,500
100-5-2274-3110 MISCELLANEOUS	331	(120)	500	329	500
100-5-2274-3202 FUEL	6,779	6,022	6,500	3,306	6,500
100-5-2274-3602 RADIO	-	-	1,000	-	1,000
100-5-2274-3603 SECURITY EQUIPMENT	919	650	2,000	526	2,000
100-5-2274-3604 UNIFORMS	599	602	600	-	1,000
TOTAL SUPPLIES	11,058	9,940	16,700	6,299	17,600
<b>Capital Outlay</b>					
100-5-2274-4101 CAPITAL OUTLAY	-	-	2,500	-	2,500
TOTAL CAPITAL OUTLAY	-	-	2,500	-	2,500
<b>Debt Service</b>					
100-5-2274-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
<b>TOTAL CONSTABLE #1-WHITNEY-MILLER</b>	<b>81,566</b>	<b>90,097</b>	<b>104,106</b>	<b>61,515</b>	<b>105,886</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - CONSTABLE #2-HILLSBORO-GIRSH</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-2271-1101 SALARY	50,040	56,520	61,634	40,344	63,606
100-5-2271-1122 COUNTY LONGEVITY	375	450	525	525	800
100-5-2271-1155 OVERTIME		0			
TOTAL SALARIES & WAGES	50,415	56,970	62,159	40,869	64,406
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2271-4101 CAPITAL OUTLAY	-	-	-	69,988	-
TOTAL CAPITAL OUTLAY	-	-	-	69,988	-
<b>Debt Service</b>					
100-5-2271-8103 CAPITAL LEASE	-	-	16,000	-	16,000
TOTAL DEBT SERVICE	-	-	16,000	-	16,000
<b>TOTAL CONSTABLE #2 HILLSBORO-GIRSH</b>	<b>88,888</b>	<b>104,648</b>	<b>132,026</b>	<b>133,408</b>	<b>131,969</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - CONSTABLE #3-MALONE-ARMSTRONG</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2273-4101 CAPITAL OUTLAY	-	9,245	-	62,754	-
TOTAL CAPITAL OUTLAY	-	9,245	-	62,754	-
<b>Debt Service</b>					
100-5-2273-8103 CAPITAL LEASE	-	-	16,000	618	16,000



DEPARTMENTAL EXPENDITURES

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





DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - CONSTABLE #4-ITASCA-CORDELL</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-2272-1201 SOCIAL SECURITY & MEDICARE	3,309	3,775	4,715	2,769	4,883
100-5-2272-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2272-1203 RETIREMENT	5,210	5,715	6,237	4,062	6,460
100-5-2272-1204 RETIREMENT LIFE INSURANCE	200	200	216	137	179
100-5-2272-1205 WORKERS COMP	861	1,039	185	563	191
100-5-2272-1209 HEALTH INSURANCE	20,174	21,704	21,573	14,383	17,673
TOTAL BENEFITS	29,754	32,433	32,926	21,914	29,386
TOTAL SALARIES & BENEFITS	79,794	88,953	94,560	62,258	93,217
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-2272-4101 CAPITAL OUTLAY	49,710	-	-	-	-
TOTAL CAPITAL OUTLAY	49,710	-	-	-	-
<b>Debt Service</b>					
100-5-2272-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
<b>TOTAL CONSTABLE #4 ITASCA-CORDELL</b>	<b>143,074</b>	<b>103,509</b>	<b>115,314</b>	<b>72,421</b>	<b>111,471</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - COURTHOUSE SECURITY ( BALIFF )</b>					
<b>PUBLIC SAFETY</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-3101-1101 SALARY	-	-	-	-	-
100-5-3101-1105 STAFF WAGES	225,438	207,459	315,309	126,862	440,439
100-5-3101-1122 COUNTY LONGEVITY PAY	3,675	3,150	1,450	1,450	1,100
100-5-3101-1123 CERTIFICATION PAY	6,928	-	-	-	-
100-5-3101-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3101-1155 OVERTIME	-	-	5,000	1,334	5,000
TOTAL SALARIES & WAGES	236,041	210,609	321,759	129,646	446,539
<b>Benefits</b>					
100-5-3101-1201 SOCIAL SECURITY & MEDICARE	17,751	16,034	24,232	9,872	33,778
100-5-3101-1202 UNEMPLOYMENT TAX	252	122	285	83	795
100-5-3101-1203 RETIREMENT	24,580	21,313	32,056	13,034	44,684
100-5-3101-1204 RETIREMENT LIFE INSURANCE	946	747	1,109	441	1,236
100-5-3101-1205 WORKERS COMP	3,944	5,283	5,268	2,940	7,343
100-5-3101-1209 HEALTH INSURANCE	55,427	44,025	59,743	22,636	49,071
TOTAL BENEFITS	102,900	87,524	122,693	49,007	136,907
TOTAL SALARIES & BENEFITS	338,941	298,133	444,452	178,653	583,445
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-3101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL COURTHOUSE SECURITY ( BALIFF )</b>	<b>356,590</b>	<b>313,957</b>	<b>461,466</b>	<b>184,453</b>	<b>603,295</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - SHERIFF DEPT/LAW ENF.</b>					
<b>PUBLIC SAFETY</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-3102-1201 SOCIAL SECURITY & MEDICARE	107,912	117,587	160,013	112,621	173,881
100-5-3102-1202 UNEMPLOYMENT TAX	1,434	853	1,801	708	3,922
100-5-3102-1203 RETIREMENT	152,560	160,070	211,677	150,618	230,023
100-5-3102-1204 RETIREMENT LIFE INSURANCE	5,856	5,608	7,321	5,093	6,364
100-5-3102-1205 WORKERS COMP	24,674	27,053	34,786	18,588	37,801
100-5-3102-1209 HEALTH INSURANCE	332,182	329,898	398,784	213,466	309,608
TOTAL BENEFITS	624,618	641,069	814,382	501,094	761,599
TOTAL SALARIES & BENEFITS	2,088,189	2,225,189	2,926,056	1,992,203	3,054,557
<b>Operating Expenses</b>					
100-5-3102-2301 DUES & MEMBERSHIPS	471	603	600	25	700
100-5-3102-2302 TRAINING & MILEAGE REIMB	14,512	20,347	8,500	3,715	10,000
100-5-3102-2303 BONDS & INSURANCE	30,727	36,899	35,687	1,301	35,687
100-5-3102-2305 CONTRACT SERVICES	-	5,742	2,500	4,322	5,000
100-5-3102-2408 EVIDENCE PROCESSING	7,948	6,886	8,500	11,279	10,000
TOTAL OPERATING EXPENSES	53,658	70,477	55,787	20,641	61,387
<b>Supplies</b>					
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
<b>Capital Outlay</b>					



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - HEALTH AND SAFETY</b>					
<b>PUBLIC SAFETY</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-3104-1201 SOCIAL SECURITY & MEDICARE	3,146	3,427	3,893	3,259	5,715
100-5-3104-1202 UNEMPLOYMENT TAX	48	27	46	23	134
100-5-3104-1203 RETIREMENT	3,435	4,952	5,150	4,534	7,560
100-5-3104-1204 RETIREMENT LIFE INSURANCE	184	174	178	153	209
100-5-3104-1205 WORKERS COMP	484	323	846	173	1,242
100-5-3104-1209 HEALTH INSURANCE	15,341	13,905	15,173	9,206	12,501
TOTAL BENEFITS	22,638	22,808	25,286	17,347	27,361
TOTAL SALARIES & BENEFITS	68,685	71,788	77,178	62,391	103,067
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-3104-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>Debt Service</b>					
100-5-3104-8103 CAPITAL LEASE	-	-	16,000	-	16,000
TOTAL CAPITAL LEASE	-	-	16,000	-	16,000
<b>TOTAL HEALTH AND SAFETY</b>	<b>84,627</b>	<b>83,943</b>	<b>105,403</b>	<b>69,859</b>	<b>132,787</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - ANIMAL CONTROL/ESTRAY</b>					
<b>PUBLIC SAFETY</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-3106-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>Debt Service</b>					
100-5-3106-8103 CAPITAL LEASE	-	-	16,000	-	16,000
TOTAL DEBT SERVICE	-	-	16,000	-	16,000
<b>TOTAL ANIMAL CONTROL/ESTRAY</b>	<b>93,970</b>	<b>92,636</b>	<b>106,737</b>	<b>61,771</b>	<b>109,061</b>



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - 911 DISPATCH</b>					
<b>PUBLIC SAFETY</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
100-5-3203-1101 SALARY	-	-	-	2,969	-
100-5-3203-1105 STAFF WAGES	410,468	494,734	514,671	350,473	520,814
100-5-3203-1106 PART TIME WAGES	16,207	10,614	-	5,929	-
100-5-3203-1122 COUNTY LONGEVITY PAY	1,400	1,125	1,000	1,000	938
100-5-3203-1123 CERTIFICATION PAY	4,742	-	-	-	-
100-5-3203-1124 SPECIALIZED SKILLS PAY	1,039	-	-	-	-
100-5-3203-1155 OVERTIME	-	-	5,000	68,571	5,000
TOTAL SALARIES & WAGES	433,856	506,473	520,671	428,941	526,752
<b>Benefits</b>					
100-5-3203-1201 SOCIAL SECURITY & MEDICARE	32,551	37,734	39,449	30,731	39,914
100-5-3203-1202 UNEMPLOYMENT TAX	447	271	464	199	939
100-5-3203-1203 RETIREMENT	45,273	51,189	52,186	43,167	52,801
100-5-3203-1204 RETIREMENT LIFE INSURANCE	1,737	1,791	1,805	1,460	1,461
100-5-3203-1205 WORKERS COMP	969	712	8,576	424	8,677
100-5-3203-1209 HEALTH INSURANCE	73,066	98,226	120,191	77,684	103,055
TOTAL BENEFITS	154,043	189,923	222,671	153,664	206,847
TOTAL SALARIES & BENEFITS	587,899	696,396	743,342	582,605	733,599
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-3203-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL 911 DISPATCH</b>	<b>638,500</b>	<b>754,510</b>	<b>800,442</b>	<b>628,771</b>	<b>794,799</b>





DEPARTMENTAL EXPENDITURES

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



### DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - EMERGENCY MANAGEMENT/FLOOD PLAIN MANAGEMENT</b>					
<b>PUBLIC SAFETY</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-3301-1201 SOCIAL SECURITY & MEDICARE	5,926	9,714	12,248	7,758	13,226
100-5-3301-1202 UNEMPLOYMENT TAX	82	84	144	56	311
100-5-3301-1203 RETIREMENT	8,117	13,695	16,202	10,740	17,496
100-5-3301-1204 RETIREMENT LIFE INSURANCE	312	480	560	363	484
100-5-3301-1205 WORKERS COMP	435	520	2,663	195	2,875
100-5-3301-1209 HEALTH INSURANCE	302	21,275	31,622	14,666	25,952
TOTAL BENEFITS	15,174	45,768	63,439	33,778	60,344
TOTAL SALARIES & BENEFITS	93,003	180,931	231,037	140,212	233,232
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
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
<b>Debt Service</b>					
100-5-3301-8103 CAPITAL LEASE	-	4,027	15,865	112	15,865
TOTAL DEBT SERVICE	-	4,027	15,865	112	15,865



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - PUBLIC ASSISTANCE</b>					
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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	-	-	-	-	-
<b>Benefits</b>					
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	-	-	-	-	-
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
100-5-5301-3101 SUPPLIES	-	-	-	-	-
100-5-5301-3104 TELEPHONE	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
<b>Other Costs</b>					
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
<b>TOTAL PUBLIC ASSISTANCE</b>	<b>295,715</b>	<b>149,902</b>	<b>234,386</b>	<b>162,882</b>	<b>234,386</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL -VETERANS SERVICE OFFICER</b>					
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-5302-1201 SOCIAL SECURITY & MEDICARE	2,923	3,064	3,288	2,195	3,399
100-5-5302-1202 UNEMPLOYMENT TAX	41	22	39	15	80
100-5-5302-1203 RETIREMENT	3,922	3,998	4,350	2,855	4,496
100-5-5302-1204 RETIREMENT LIFE INSURANCE	151	140	150	97	124
100-5-5302-1205 WORKERS COMP	90	78	715	72	739
100-5-5302-1209 HEALTH INSURANCE	9,482	10,195	9,937	6,641	8,158
TOTAL BENEFITS	16,609	17,496	18,479	11,875	16,996
TOTAL SALARIES & BENEFITS	54,316	56,997	61,464	40,256	61,422
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
100-5-5302-4101 CAPITAL OUTLAY	-	-	37,000	36,967	37,000
TOTAL CAPITAL OUTLAY	-	-	37,000	36,967	37,000
<b>TOTAL VETERANS SERVICE OFFICER</b>	<b>58,176</b>	<b>60,057</b>	<b>108,884</b>	<b>79,445</b>	<b>108,842</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - CRIME VICTIMS ASSISTANCE</b>					
<b>HEALTH &amp; HUMAN SERVICES</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
100-5-5305-2302 TRAVEL & MILEAGE REIMB	259	98	900	433	1,000
TOTAL OPERATING EXPENSES	259	98	900	433	1,000
<b>Supplies</b>					
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
<b>TOTAL CRIME VICTIMS ASSISTANCE COORDINATOR</b>	<b>18,552</b>	<b>19,795</b>	<b>60,686</b>	<b>12,099</b>	<b>21,531</b>



DEPARTMENTAL EXPENDITURES

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





DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>100 - GENERAL - AG EXTENSION SERVICE</b>					
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
100-5-6504-1201 SOCIAL SECURITY & MEDICARE	8,197	8,566	9,992	5,854	10,311
100-5-6504-1202 UNEMPLOYMENT TAX	112	62	42	41	87
100-5-6504-1203 RETIREMENT	3,150	3,208	2,829	2,927	2,920
100-5-6504-1204 RETIREMENT LIFE INSURANCE	121	112	98	99	81
100-5-6504-1205 WORKERS COMP	256	55	392	38	404
100-5-6504-1209 HEALTH INSURANCE	9,197	9,934	9,937	6,641	8,158
TOTAL BENEFITS	21,033	21,937	23,290	15,600	21,961
TOTAL SALARIES & BENEFITS	128,201	133,971	153,911	92,117	156,742
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
100-5-6504-3101 SUPPLIES	2,452	7,391	2,500	371	2,500
100-5-6504-3102 POSTAGE	130	140	250	152	250
100-5-6504-3103 MACHINE & EQUIP RENTAL	2,249	2,230	2,374	1,297	2,500
100-5-6504-3104 TELEPHONE	704	435	792	241	800
100-5-6504-3110 MISCELLANEOUS	-	-	250	-	250
100-5-6504-3130 CHDA SUPPLIES	675	490	1,000	60	1,000
100-5-6504-3131 4H SUPPLIES	4,689	5,000	5,000	2,993	5,000
TOTAL SUPPLIES	10,899	15,686	12,166	5,115	12,300
<b>Capital Outlay</b>					
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
<b>Other Costs</b>					
100-5-6504-7201 FERAL HOG ERADICATION PROGRAM	20,000	5,000	20,000	5,000	20,000
TOTAL OTHER COSTS	20,000	5,000	20,000	5,000	20,000



DEPARTMENTAL EXPENDITURES

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



# Road & Bridge



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DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>200 - GENERAL ROAD AND BRIDGE</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
200-5-7100-1201 SOCIAL SECURITY & MEDICARE	11,032	10,127	13,152	8,387	13,600
200-5-7100-1202 UNEMPLOYMENT TAX	153	77	155	59	320
200-5-7100-1203 RETIREMENT	15,087	13,998	17,399	11,385	17,991
200-5-7100-1204 RETIREMENT LIFE INSURANCE	580	490	602	385	498
200-5-7100-1205 WORKERS COMP	354	227	5,852	140	6,052
200-5-7100-1209 HEALTH INSURANCE	28,643	46,998	46,141	30,796	37,777
TOTAL BENEFITS	55,849	71,917	83,301	51,151	76,237
TOTAL SALARIES & BENEFITS	200,768	210,325	255,227	164,310	254,013
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
200-5-7100-3101 SUPPLIES 911	535	1,372	1,500	799	1,500
200-5-7100-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
200-5-7100-3106 SHOP SUPPLIES	-	-	-	-	-
200-5-7100-3107 REPAIRS 911	1,332	1,156	1,500	4,693	1,500
200-5-7100-3109 MAINTENANCE	-	-	-	-	-
200-5-7100-3110 MISCELLANEOUS	99	191	250	38	250
200-5-7100-3115 CONSTRUCTION MATERIALS	-	-	-	-	-
200-5-7100-3119 911 SIGN MAINTENANCE	-	-	-	-	-
200-5-7100-3119 911 SIGN MAINTENANCE	9,230	9,676	8,450	1,917	8,450
200-5-7100-3201 UTILITIES	894	610	1,500	248	1,500
200-5-7100-3202 FUEL	4,021	2,858	3,500	2,051	3,500
200-5-7100-3333 FEMA/GRANT EXPENDITURES	-	-	-	-	-
200-5-7100-3603 SECURITY EQUIPMENT	-	-	-	-	-
200-5-7100-3604 UNIFORM/911 ADDRESSING	250	221	250	158	250
200-5-7100-3701 OTHER SUPPLIES	429	998	1,000	-	1,000



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
200-5-7100-3702 OSSF SUPPLIES	-	-	-	-	-
TOTAL SUPPLIES	16,790	17,082	17,950	9,904	17,950
<b>Capital Outlay</b>					
200-5-7100-4101 CAPITAL OUTLAY	-	-	-	-	-
200-5-7100-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>Other Costs</b>					
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
<b>Other Financing (Uses)</b>					
200-5-7100-9902 TRANSFER TO PRECINCTS	-	-	-	-	-
200-5-7100-9903 TRANSFER TO SHERIFF	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
<b>TOTAL FUND GENERAL ROAD AND BRIDGE</b>	<b>303,711</b>	<b>311,475</b>	<b>379,766</b>	<b>256,283</b>	<b>387,839</b>



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

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





DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>202 - ROAD AND BRIDGE #2</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
202-5-7102-1201 SOCIAL SECURITY & MEDICARE	23,125	23,880	29,030	15,970	32,425
202-5-7102-1202 UNEMPLOYMENT TAX	269	140	271	70	617
202-5-7102-1203 RETIREMENT	32,146	32,107	38,404	21,408	42,895
202-5-7102-1204 RETIREMENT LIFE INSURANCE	1,237	1,125	1,328	723	1,187
202-5-7102-1205 WORKERS COMP	5,611	5,545	12,918	3,077	14,428
202-5-7102-1207 VEHICLE	-	-	-	-	-
202-5-7102-1209 HEALTH INSURANCE	59,186	57,752	80,128	36,190	78,415
TOTAL BENEFITS	121,574	120,550	162,079	77,439	169,967
TOTAL SALARIES & BENEFITS	430,394	442,658	551,561	289,479	603,828
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
202-5-7102-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
202-5-7102-3107 REPAIRS	37,147	36,566	75,000	265	60,000
202-5-7102-3110 MISCELLANEOUS	930	1,118	2,000	1,082	2,000
202-5-7102-3115 CONSTRUCTION MATERIALS	129,924	194,507	100,000	(3,447)	150,000
202-5-7102-3119 911	-	-	-	-	-
202-5-7102-3201 UTILITIES	8,307	9,298	8,025	5,675	8,025
202-5-7102-3202 FUEL	16,477	13,578	17,000	286	50,000
202-5-7102-3333 FEMA	-	-	-	-	-
TOTAL SUPPLIES	192,785	255,067	202,025	3,861	270,025
<b>Capital Outlay</b>					
202-5-7102-4101 CAPITAL OUTLAY	-	298,809	-	-	-
202-5-7102-4103 BRIDGE/INFRASTRUCTURE	96,800	-	-	-	165,000
202-5-7102-4104 RIGHT OF WAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	96,800	298,809	-	-	165,000



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>203 - ROAD AND BRIDGE #3</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
203-5-7103-1101 SALARY	63,156	66,315	78,662	51,474	81,179
203-5-7103-1105 STAFF WAGES	245,037	273,516	290,900	184,486	347,523
203-5-7103-1105 PART TIME WAGES	-	-	-	-	-
203-5-7103-1113 CELL PHONE ALLOWANCE	1,540	1,560	1,560	1,080	1,827
203-5-7103-1122 COUNTY LONGEVITY	8,200	8,700	9,550	9,300	12,250
203-5-7103-1155 OVERTIME		0	10,000	0	10,000
TOTAL SALARIES & WAGES	317,933	350,091	390,672	246,340	452,779
<b>Benefits</b>					
203-5-7103-1201 SOCIAL SECURITY & MEDICARE	24,129	26,343	29,121	18,635	33,873
203-5-7103-1202 UNEMPLOYMENT TAX	270	156	272	101	651
203-5-7103-1203 RETIREMENT	33,064	35,434	38,524	24,781	44,809
203-5-7103-1204 RETIREMENT LIFE INSURANCE	1,272	1,243	1,332	838	1,240
203-5-7103-1205 WORKERS COMP	5,564	5,716	12,958	3,055	15,072
203-5-7103-1207 VEHICLE	-	-	-	-	-
203-5-7103-1209 HEALTH INSURANCE	69,856	80,313	80,272	53,111	74,314
TOTAL BENEFITS	134,155	149,205	162,479	100,520	169,959
TOTAL SALARIES & BENEFITS	452,088	499,296	553,151	346,860	622,739
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
203-5-7103-4101 CAPITAL OUTLAY	163,314	123,170	100,000	120,000	100,000
203-5-7103-4103 BRIDGE/INFRASTRUCTURE	3,520	79,000	100,000	-	100,000
203-5-7103-7602 CONTINGENCY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	166,834	202,170	200,000	120,000	200,000



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>204 - ROAD AND BRIDGE #4</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
204-5-7104-1201 SOCIAL SECURITY & MEDICARE	24,645	23,466	32,556	17,720	33,856
204-5-7104-1202 UNEMPLOYMENT TAX	283	136	312	94	650
204-5-7104-1203 RETIREMENT	33,819	31,346	43,068	23,652	44,788
204-5-7104-1204 RETIREMENT LIFE INSURANCE	1,301	1,099	1,489	799	1,239
204-5-7104-1205 WORKERS COMP	5,844	5,788	14,487	3,509	15,065
204-5-7104-1207 VEHICLE	-	-	-	-	-
204-5-7104-1209 HEALTH INSURANCE	47,425	44,283	84,798	42,225	69,730
TOTAL BENEFITS	113,317	106,118	176,710	87,999	165,328
TOTAL SALARIES & BENEFITS	438,095	415,506	612,279	322,520	617,896
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
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**

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>211 - FM LATERAL # 1</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
211-5-7101-3107 REPAIRS	25,725	42,597	100,000	-	100,000
211-5-7101-3115 CONSTRUCTION MATERIAL	199,936	108,268	400,000	158,955	500,000
211-5-7101-3202 FUEL	60,910	66,809	100,000	64,368	150,000
TOTAL SUPPLIES	286,571	217,674	600,000	223,323	750,000
<b>Capital Outlay</b>					
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
<b>Debt Service</b>					
211-5-7101-8103 CAPITAL LEASE	225,147	225,732	225,147	48,794	225,147
TOTAL DEBT SERVICE	225,147	225,732	225,147	48,794	225,147
<b>Other Financing (Uses)</b>					
211-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
<b>TOTAL FM LATERAL # 1</b>	<b>563,710</b>	<b>466,343</b>	<b>965,147</b>	<b>398,108</b>	<b>1,135,147</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>212 - FM LATERAL # 2</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
212-5-7102-4101 CAPITAL OUTLAY	-	32,913	225,000	123,875	215,000
212-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	135,000
TOTAL CAPITAL OUTLAY	-	32,913	225,000	123,875	350,000
<b>Debt Service</b>					
212-5-7102-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
<b>TOTAL FM LATERAL # 2</b>	<b>666,845</b>	<b>536,904</b>	<b>950,000</b>	<b>443,779</b>	<b>925,000</b>





DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>213 - FM LATERAL # 3</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
213-5-7103-3107 REPAIRS	35,588	74,396	100,000	31,401	120,000
213-5-7103-3115 CONSTRUCTION MATERIAL	90,772	193,800	545,000	187,298	545,000
213-5-7103-3202 FUEL	103,016	97,632	150,000	63,750	150,000
TOTAL SUPPLIES	229,376	365,828	795,000	282,450	815,000
<b>Capital Outlay</b>					
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
<b>Debt Service</b>					
213-5-7103-8103 CAPITAL LEASE	123,932	123,932	123,932	123,932	-
TOTAL DEBT SERVICE	123,932	123,932	123,932	123,932	-
<b>TOTAL FM LATERAL # 3</b>	<b>525,463</b>	<b>569,735</b>	<b>1,292,932</b>	<b>591,328</b>	<b>1,415,000</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>214 - FM LATERAL # 4</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
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
<b>Debt Service</b>					
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
<b>TOTAL FM LATERAL # 4</b>	<b>614,449</b>	<b>646,788</b>	<b>727,385</b>	<b>476,916</b>	<b>832,262</b>
<b>TOTAL FM LATERAL EXPENDITURES</b>	<b>2,370,467</b>	<b>2,219,769</b>	<b>3,935,464</b>	<b>1,910,131</b>	<b>4,307,409</b>
<b>TOTAL INFRASTRUCTURE EXPENDITURES</b>	<b>6,480,883</b>	<b>6,322,799</b>	<b>8,103,305</b>	<b>4,262,366</b>	<b>8,778,654</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>225 - INDIGENT HEALTH CARE</b>					
<b>INFRASTRUCTURE &amp; ENVIR SER</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Benefits</b>					
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
<b>Operating Expenses</b>					
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
<b>Supplies</b>					
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
<b>Other Financing (Uses)</b>					
225-5-5101-9200 TRANSFERS TO GEN ROAD & BRIDGE	50,000	80,000	150,000	-	200,000
225-5-5101-9901 TRANSFERS OUT	800,000	400,000	-	150,000	100,000
225-5-5101-9901 TRANSFER TO R&B #1	-	-	100,000	-	100,000
225-5-5101-9902 TRANSFER TO R&B #2	-	-	100,000	-	100,000
225-5-5101-9903 TRANSFER TO R&B #3	-	-	100,000	-	100,000
225-5-5101-9904 TRANSFER TO R&B #4	-	-	100,000	-	100,000
TOTAL OTHER FINANCING (USES)	850,000	480,000	550,000	150,000	700,000
<b>TOTAL INDIGENT HEALTH CARE</b>	<b>1,669,261</b>	<b>1,516,435</b>	<b>1,629,139</b>	<b>808,280</b>	<b>1,718,016</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>227 - LAW LIBRARY</b>					
<b>JUSTICE SYSTEM</b>					
<b>Operating Expenses</b>					
227-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-
<b>Supplies</b>					
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
<b>Capital Outlay</b>					
227-5-2104-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>Other Financing (Uses)</b>					
227-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
<b>TOTAL LAW LIBRARY</b>	<b>22,301</b>	<b>20,223</b>	<b>27,500</b>	<b>15,874</b>	<b>30,500</b>



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>229 - JURY FUND</b>					
<b>JUSTICE SYSTEM</b>					
<b>Salaries &amp; Benefits</b>					
<b>Salaries &amp; Wages</b>					
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	-
<b>Benefits</b>					
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	-
<b>Operating Expenses</b>					
229-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
229-5-2104-2305 CONTRACT SERVICES	1,797	2,652	2,500	8,230	10,000
229-5-2104-2307 LEGAL NOTICES	-	28	-	-	-
229-5-2104-2310 JURY COMMISSION	-	-	-	-	-
229-5-2104-2311 GRAND JURY	6,272	7,372	10,000	7,180	10,000
229-5-2104-2312 PETIT JURY	11,204	16,546	30,000	20,400	30,000
229-5-2104-2313 COUNTY JURORS	-	-	-	-	-
229-5-2104-2315 BANK SERVICE CHARGES	-	-	-	-	-
229-5-2104-2320 APPOINTED ATTORNEY - FELONY	207,066	274,841	200,000	144,845	250,000
229-5-2104-2321 APPOINTED ATTORNEY - JUVENILE	12,951	15,950	15,000	11,025	16,500
229-5-2104-2322 APPOINTED ATTORNEY - CIVIL	111,710	113,580	120,000	97,756	150,000
229-5-2104-2323 APPOINTED ATTORNEY - MISD	99,390	123,306	110,000	71,435	110,000
229-5-2104-2324 APPOINTED ATTORNEY GUARDIANSHIP	5,630	1,910	8,000	3,500	8,000
229-5-2104-2325 CAPITAL MURDER TRIAL EXPENSE	14,704	14,704	25,000	12,395	25,000
229-5-2401-2327 CC APPT ATTY PROBATE/GUARDIAN	12,500	8,250	8,000	5,790	8,750
229-5-2104-2403 PSYCHOLOGICAL EXAM	17,688	14,850	15,000	10,014	15,000
229-5-2104-2407 INVESTIGATIONS	9,731	10,168	9,000	2,594	5,000
229-5-2104-2408 WITNESSES & EVIDENCE	466	829	2,000	1,494	2,500
229-5-2104-2409 OTHER LITIGATION EXPENSE	833	1,366	1,000	9,034	15,000
TOTAL OPERATING EXPENSES	511,942	606,352	555,500	405,693	655,750
<b>Supplies</b>					
229-5-2104-3101 SUPPLIES	1,662	-	150	92	150
229-5-2104-3102 POSTAGE	3,838	3,050	2,500	5,639	6,000
229-5-2104-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
229-5-2104-3104 TELEPHONE	552	467	600	481	600
229-5-2104-3109 MAINTENANCE CONTRACTS	-	90	-	-	-
229-5-2104-3110 MISCELLANEOUS	850	426	1,000	231	1,000



DEPARTMENTAL EXPENDITURES

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



DEPARTMENTAL EXPENDITURES

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>400 - INTEREST &amp; SINKING FUND</b>					
<b>GENERAL GOVERNMENT</b>					
<b>Other Costs</b>					
400-5-1206-7501 LOSS ON INVESTMENT	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
<b>Debt Service</b>					
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
<b>Other Financing (Uses)</b>					
400-5-1206-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
<b>TOTAL INTEREST &amp; SINKING FUND</b>	<b>595,963</b>	<b>686,179</b>	<b>685,592</b>	<b>44,936</b>	<b>621,405</b>
<b>Grand Total Expenditures</b>	<b>26,564,313</b>	<b>26,721,772</b>	<b>31,882,638</b>	<b>19,549,415</b>	<b>32,770,125</b>



# Special Budgets





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DEPARTMENTAL EXPENDITURES

**172- DA SB 22 STATE GRANT FUND**

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



DEPARTMENTAL EXPENDITURES

**173 - DA SALARY DISBURSEMENT**

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



DEPARTMENTAL EXPENDITURES

**178 - CA SB 22 STATE GRANT FUNDS**

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



DEPARTMENTAL EXPENDITURES

**LANGUAGE ACCESS FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,817</b>	<b>4,287</b>	<b>2,665</b>	<b>3,029</b>	<b>3,465</b>
<b>EXPENDITURES</b>					
226-5-2104-2305 CONTRACT SERVICES	-	-	500	-	500
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
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					<b>\$ 11,000</b>

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



DEPARTMENTAL EXPENDITURES

**COUNTY DISPUTE RESOLUTION FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>9,252</b>	<b>14,711</b>	<b>9,300</b>	<b>10,325</b>	<b>13,800</b>
<b>EXPENDITURES</b>					
228-5-2104-2305 CONTRACT SERVICES	-	300	5,000	-	5,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>300</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
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					<b>\$ 37,500</b>

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



DEPARTMENTAL EXPENDITURES

**COUNTY CLERK RECORDS**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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			-		-
<b>TOTAL REVENUES</b>	<b>151,464</b>	<b>123,742</b>	<b>97,000</b>	<b>84,366</b>	<b>100,500</b>
<b>EXPENDITURES</b>					
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	-	-	-		-
<b>TOTAL EXPENDITURES</b>	<b>23,198</b>	<b>33,065</b>	<b>129,179</b>	<b>8,127</b>	<b>130,017</b>
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					<b>\$775,000</b>

Fees Collected pursuant to LGC 118.0216

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



DEPARTMENTAL EXPENDITURES

**RECORDS MANAGEMENT AND PRESERVATION**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>29,779</b>	<b>33,672</b>	<b>24,050</b>	<b>24,917</b>	<b>34,550</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>19,908</b>	<b>61,255</b>	<b>15,115</b>	<b>62,093</b>
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					<b>\$14,000</b>





DEPARTMENTAL EXPENDITURES

**SHERIFF - STATE INVESTIGATIVE FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-			
<b>TOTAL REVENUES</b>	<b>19,849</b>	<b>18,900</b>	<b>13,200</b>	<b>213</b>	<b>200</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>777</b>	<b>49,361</b>	<b>41,000</b>	<b>-</b>	<b>41,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,072	(30,460)	(27,800)	213	(40,800)
Projected Beginning Cash Balance on October 1, 2024					<b>\$30,000</b>

Funds Governed by Chapter 59 of Code of Criminal Procedures



DEPARTMENTAL EXPENDITURES

**DA FORFEITED PROPERTY ACCOUNT**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>71,943</b>	<b>42,112</b>	<b>36,000</b>	<b>48,117</b>	<b>36,000</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>88,201</b>	<b>55,435</b>	<b>98,460</b>	<b>39,302</b>	<b>33,000</b>
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					<b>\$212,900</b>

Funds Governed by Chapter 59 of Code of Criminal Procedures



DEPARTMENTAL EXPENDITURES

**PROBATE EDUCATION**

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

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

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



DEPARTMENTAL EXPENDITURES

**PROBATE RECORDS MANAGEMENT**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,565</b>	<b>5,488</b>	<b>2,030</b>	<b>1,491</b>	<b>2,130</b>
<b>EXPENDITURES</b>					
239-5-2204-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
239-5-2204-9901 TRANSFERS OUT	10,000	10,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
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					<b>\$6,800</b>

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

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



DEPARTMENTAL EXPENDITURES

**TECHNOLOGY FUND - JP, COUNTY & DISTRICT**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>11,999</b>	<b>9,296</b>	<b>6,480</b>	<b>5,729</b>	<b>6,480</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,500</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>15,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,499	(704)	(3,520)	5,729	(8,520)
Projected Beginning Cash Balance on October 1, 2024					<b>\$45,000</b>



DEPARTMENTAL EXPENDITURES

**COUNTY CLERK ARCHIVE**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>147,769</b>	<b>116,585</b>	<b>87,400</b>	<b>79,596</b>	<b>95,710</b>
<b>EXPENDITURES</b>					
248-5-1109-2305 CONTRACT SERVICES	37,207	32,007	45,000	32,007	45,000
248-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>37,207</b>	<b>32,007</b>	<b>45,000</b>	<b>32,007</b>	<b>45,000</b>
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					<b>\$688,300</b>

Fees collected pursuant to LGC 118.025

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



DEPARTMENTAL EXPENDITURES

**DISTRICT CLERK ARCHIVE**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-			
<b>TOTAL REVENUES</b>	<b>2,081</b>	<b>929</b>	<b>518</b>	<b>342</b>	<b>318</b>
<b>EXPENDITURES</b>					
249-5-2105-2305 CONTRACT SERVICES	-	2,350	20,000	250	20,000
249-5-2105-3110 MISCELLANEOUS	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>2,350</b>	<b>20,000</b>	<b>250</b>	<b>20,000</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,081	(1,421)	(19,482)	92	(19,682)
Projected Beginning Cash Balance on October 1, 2024					<b>\$500</b>



DEPARTMENTAL EXPENDITURES

**ECONOMIC DEVELOPMENT FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>121,584</b>	<b>120,882</b>	<b>102,400</b>	<b>14,609</b>	<b>102,400</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>30,000</b>	<b>359,255</b>	<b>6,941</b>	<b>359,265</b>
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					<b>\$503,000</b>





DEPARTMENTAL EXPENDITURES

**HILL COUNTY TOURISM**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>34,910</b>	<b>45,352</b>	<b>25,780</b>	<b>42,731</b>	<b>43,200</b>
<b>EXPENDITURES</b>					
254-5-5303-2301 DUES & MEMBERSHIPS	2,015	2,040	1,500	4,725	1,500
254-5-5303-2305 CONTRACT SERVICES	34,605	40,977	39,605	32,670	39,605
254-5-5303-3110 MISCELLANEOUS	-	-	500	14	500
254-5-5303-7201 PAYMENTS TO AGENCIES	-	-	20,000	-	20,000
<b>TOTAL EXPENDITURES</b>	<b>36,620</b>	<b>43,017</b>	<b>61,605</b>	<b>37,408</b>	<b>61,605</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,710)	2,335	(35,825)	5,323	(18,405)
Projected Beginning Cash Balance on October 1, 2024					<b>\$110,000</b>

Included in Gen Fund prior to 2013



DEPARTMENTAL EXPENDITURES

**COURTHOUSE SECURITY FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>36,533</b>	<b>37,814</b>	<b>21,000</b>	<b>22,368</b>	<b>29,100</b>
<b>EXPENDITURES</b>					
255-5-2101-9901 Transfers to General	20,000	15,000	15,000	-	80,000
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>80,000</b>
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					<b>\$94,000</b>



DEPARTMENTAL EXPENDITURES

**257-CRIME VICTIMS ASSISTANCE**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
257-333-200 GRANT	44,167	41,443	-	33,709	49,500
257-375-100 INTEREST	-	-	-	-	1,750
<b>TOTAL REVENUES</b>	<b>44,167</b>	<b>41,443</b>	<b>-</b>	<b>33,709</b>	<b>51,250</b>
<b>EXPENDITURES</b>					
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			
<b>TOTAL EXPENDITURES</b>	<b>44,167</b>	<b>41,443</b>	<b>-</b>	<b>32,384</b>	<b>49,500</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	1,325	1,750



DEPARTMENTAL EXPENDITURES

**ELECTION - MACHINE LEASE FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>10,704</b>	<b>6,426</b>	<b>160</b>	<b>3,553</b>	<b>160</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,360</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
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					<b>\$29,850</b>



DEPARTMENTAL EXPENDITURES

**CO CLERK PROBATE COURT PRESERVATION**

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

Fees collected pursuant to Govt Code 51.708

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



DEPARTMENTAL EXPENDITURES

**SPECIALTY COURT**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,442</b>	<b>8,477</b>	<b>6,096</b>	<b>5,209</b>	<b>7,596</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>5,400</b>	<b>-</b>	<b>5,400</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,442	8,477	696	5,209	2,196
Projected Beginning Cash Balance on October 1, 2024					<b>\$40,000</b>



DEPARTMENTAL EXPENDITURES

**COURT FACILITY FEE FUND**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>9,649</b>	<b>15,222</b>	<b>7,426</b>	<b>10,553</b>	<b>15,421</b>
<b>EXPENDITURES</b>					
300-5-1401-9901 TRANSFERS OUT	-	-	-	-	35,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>
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					<b>\$36,856</b>



DEPARTMENTAL EXPENDITURES

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

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





DEPARTMENTAL EXPENDITURES

**ARP GRANT FUNDS**

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	5/31/2024 ACTUAL	FY 2025 PROPOSED
<b>REVENUES</b>					
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,597,488</b>	<b>183,477</b>	<b>24,000</b>	<b>128,594</b>	<b>-</b>
<b>EXPENDITURES</b>					
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	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,318,234</b>	<b>2,635,931</b>	<b>826,073</b>	<b>245,800</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(720,746)	(2,452,454)	(802,073)	(117,206)	-
Projected Beginning Cash Balance on October 1, 2024					\$0

Initial Funds received 07/01/2021

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# Supporting Documentation



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

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

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

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

HILL COUNTY

Taxing Unit Name

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

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

(254) 582-4000

Phone (area code and number)

www.hilltax.org

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 4,527,240,247
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 662,844,439
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,864,395,808
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.371881 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,864,395,808
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 1,603,521</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 6,356,656</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 7,960,177
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 47,682,374</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 760,050</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 46,922,324
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 54,882,501
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 11,320,654
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,798,192,653
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,124,756
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 14,124,756
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 5,097,302,879</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 8,472,970</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 17,733,199</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 5,088,042,650

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>0</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>0</u></span></p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>754,659,917</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>4,333,382,733</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>246,896,190</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>246,896,190</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>4,086,486,543</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.345645</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ <u>0.405679</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.357019</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,864,395,808</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 13,796,627
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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>_____ + \$ 0</p>	
	<p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 42,099 - \$ _____</p>	
	<p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... 0 +/- \$ _____</p>	
	<p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... -42,099 \$ _____</p>	
	<b>E.</b> Add Line 30 to 31D.	\$ 13,754,528
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,086,486,543
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.336585 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>_____ \$ 0</p>	
	<p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>_____ - \$ 0</p>	
	<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p>	
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>_____ \$ 0</p>	
	<p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>_____ - \$ 0</p>	
	<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p>	
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.336585 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.109804 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.446389 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.462012 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>621,405</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>80,000</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>541,405</u></p>	\$ <u>541,405</u>
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>541,405</u>
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the prior year actual collection rate..... <u>95.00</u> %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... <u>98.00</u> %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... <u>99.00</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>541,405</u>
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,333,382,733</u>
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.012493</u> /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.474505</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.537467 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 4,487,149
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,333,382,733
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.405679 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.537467 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.537467 /\$100

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

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

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

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

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

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>40</sup> 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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.435636 /\$100 \$ 0.000000 /\$100 \$ 0.435636 /\$100 \$ 0.435634 /\$100 \$ 0.000002 /\$100 \$ 3,872,672,526 \$ 77
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.422235 /\$100 \$ 0.032739 /\$100 \$ 0.389496 /\$100 \$ 0.389494 /\$100 \$ 0.000002 /\$100 \$ 3,163,921,407 \$ 63
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ 0.443257 /\$100 \$ 0.023055 /\$100 \$ 0.420202 /\$100 \$ 0.420202 /\$100 \$ 0.000000 /\$100 \$ 2,615,174,447 \$ 0
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 140.000000
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000003 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.537470 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.397418
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,333,382,733
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.011538 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.012493 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.421449 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

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

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

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

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

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

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</sup> Tex. Tax Code §26.012(8-a)  
<sup>46</sup> Tex. Tax Code §26.063(a)(1)  
<sup>47</sup> Tex. Tax Code §26.042(b)  
<sup>48</sup> Tex. Tax Code §26.042(f)  
<sup>49</sup> Tex. Tax Code §26.42(c)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)



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

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.405679 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.537470 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68

**De minimis rate.** ..... \$ 0.421449 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

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

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

**print here** ➔ KRYSTAL HIGHTOWER  
 Printed Name of Taxing Unit Representative

**sign here** ➔ \_\_\_\_\_  
 Taxing Unit Representative

07/31/2024  
 Date

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

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Hill County Lateral Road & Bridge Fund

(254) 582-4000

Taxing Unit Name

Phone (area code and number)

PO BOX 412, HILLSBORO, TX, 76645

www.hilltax.org

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 4,906,669,336
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 662,768,296
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 4,243,901,040
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.063753 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 4,243,901,040
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 1,603,521</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 7,224,228</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 8,827,749
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 47,682,374</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 760,050</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 46,922,324
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 55,750,073
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 4,188,150,967
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,670,071
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,670,071
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 5,449,044,667</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 5,449,044,667

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ 0</p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 754,647,491
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 4,694,397,176
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 246,840,712
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 246,840,712
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 4,447,556,464
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.060034 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.405679 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.063753 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,243,901,040

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 2,705,614
31.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 2,705,614
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,447,556,464
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.060833 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.060833 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.060833 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.062962 /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 95.00 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 98.00 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 99.00 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,694,397,176
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.062962 /100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.537467 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

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

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



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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>40</sup> 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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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.<sup>44</sup>

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

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>44</sup> Tex. Local Gov’t Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.397418
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,694,397,176
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.010650 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.408068 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

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

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

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

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

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

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)

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

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.405679 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.537467 /\$100

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

Indicate the line number used: 50

**De minimis rate.** ..... \$ 0.408068 /\$100

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

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

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

**print here** → KRYSTAL HIGHTOWER  
 Printed Name of Taxing Unit Representative

**sign here** → \_\_\_\_\_  
 Taxing Unit Representative

07/31/2024  
 Date

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

# HILL COUNTY TEXAS

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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.

