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HILL COUNTY, TEXAS
2023 AUG 15 PM 2:16



PROPOSED BUDGET

FOR THE FISCAL YEAR OCTOBER 1, 2023 - SEPTEMBER 30, 2024

HILL COUNTY TEXAS



**HILL COUNTY, TEXAS
PROPOSED BUDGET**

This budget contains unfunded mandates from the State of Texas

FISCAL YEAR

October 1, 2023 - September 30, 2024

**Justin W. Lewis
COUNTY JUDGE**

**Sahib Rao
AUDITOR**

COMMISSIONERS:

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



FILED
NICOLE TANNER, COUNTY CLERK
HILL COUNTY, TEXAS

2023 AUG 15 PM 2:17

Justin W. Lewis

PO Box 457
Hillsboro TX 76645

HILL COUNTY JUDGE

(254) 582-4020
countyjudge@co.hill.tx.us

To the Honorable Members of the Commissioners Court,

As we approach the end of the current fiscal year, it is my privilege to present the proposed budget, pursuant to Texas Local Government Code §111.006, for the 2024 fiscal year. This budget reflects our continuous commitment to responsible financial management while addressing the changing needs of our growing county.

The 2024 fiscal year presents us with several key opportunities and challenges. To ensure the accuracy and efficiency of our financial operations, we commissioned the Evergreen payroll study. The study's results will provide us with valuable insights into the compensation structure and payroll processes within the county government. The recommended adjustments from the Evergreen payroll study will be meticulously considered and then incorporated into the budget before its final adoption. It is imperative that we pay a competitive salary to attract and retain a knowledgeable, first-class workforce.

Furthermore, we have diligently reviewed and taken into account the adjustment requests put forth by various office holders within our county. These requests are centered around enhancing service delivery, improving operational efficiency, and addressing pressing needs in each respective department. It is worth noting that these adjustments have been carefully balanced against our overarching goal of fiscal responsibility and prudence.

The proposed budget for the 2024 fiscal year reflects a commitment to maintaining essential services, investing in infrastructure, and supporting our dedicated county workforce. Additionally, it addresses the needs of our growing population and anticipates the potential impact of economic fluctuations. This budget has been thoughtfully structured to ensure that we continue to provide high-quality services to our constituents while remaining mindful of our financial limitations.

I encourage each member of the Commissioners Court to thoroughly review the proposed budget and engage in open discussions to ensure that the final budget is reflective of the collective vision and priorities of our county government. Your insights and suggestions are invaluable in shaping a budget that meets the needs of our community.

In the coming weeks, we will convene for budget workshops to provide a comprehensive overview of the proposed budget, including the adjustments resulting from the Evergreen payroll study and the requests from our office holders. I believe these discussions will foster a deeper understanding and facilitate a collaborative approach to finalizing the budget for the 2024 fiscal year.

I extend my gratitude to each of you for your dedication to serving our community and your unwavering commitment to transparent and effective governance. Together, we will ensure that our county continues to thrive and provide an outstanding quality of life for all residents.

Lastly, I would like to thank the Hill County Auditor, Sahib Rao; the Hill County Treasurer, Rachel Parker; and my wife, Courtney; for their help and dedication in preparing this proposed budget.

Thank you for your attention to this matter, and I look forward to our discussions during the upcoming budget workshops.

Respectfully,

Justin W. Lewis
Hill County Judge

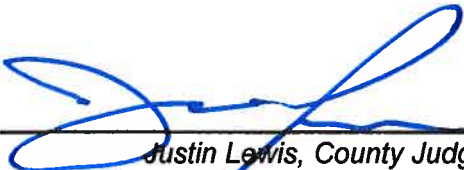
BUDGET CERTIFICATE


THE STATE OF TEXAS

COUNTY OF HILL

FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

We, Justin Lewis, County Judge, and Sahib Rao, County Auditor 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.


Justin Lewis, County Judge


Sahib Rao, County Auditor

Subscribed and sworn to before me, the undersigned authority, this the 15th day of August, 2023.



County Clerk
Hill County, Texas

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**HILL COUNTY, TEXAS
BUDGET RECAPITULATION OF PROPOSED BUDGET
FOR FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024**

	BEGINNING BALANCE	REVENUES	TOTAL RESOURCES	EXPENDITURES	ENDING BALANCE
GENERAL	\$ 8,145,670	\$ 19,520,569	\$ 27,666,239	\$ 19,458,125	\$ 8,208,114
GENERAL R & B	\$ 50,750	\$ 285,212	\$ 335,962	\$ 333,071	\$ 2,891
R&B #1	\$ 404,687	\$ 771,277	\$ 1,175,964	\$ 1,106,497	\$ 69,467
R&B #2	\$ 29,557	\$ 757,730	\$ 787,287	\$ 710,373	\$ 76,915
R&B #3	\$ 199,962	\$ 855,235	\$ 1,055,197	\$ 961,563	\$ 93,634
R&B #4	\$ 76,915	\$ 737,674	\$ 814,589	\$ 789,875	\$ 24,714
F/M Lat. -#1	\$ 225,621	\$ 753,685	\$ 979,306	\$ 600,147	\$ 379,159
F/M Lat. -#2	\$ 214,975	\$ 747,770	\$ 962,745	\$ 640,000	\$ 322,745
F/M Lat. -#3	\$ 450,450	\$ 853,935	\$ 1,304,385	\$ 927,932	\$ 376,453
F/M Lat. -#4	\$ 14,627	\$ 723,152	\$ 737,779	\$ 651,885	\$ 85,894
Indigent Health	\$ 150,657	\$ 1,633,604	\$ 1,784,261	\$ 1,357,316	\$ 426,945
Law Library	\$ 8,435	\$ 30,760	\$ 39,195	\$ 27,500	\$ 11,695
Jury	\$ 1,131	\$ 562,419	\$ 563,550	\$ 559,750	\$ 3,800
Int. & Sinking	\$ 120,000	\$ 585,916	\$ 705,916	\$ 685,592	\$ 20,324
Rounding	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,093,437	\$ 28,818,938	\$ 38,912,375	\$ 28,809,624	\$ 10,102,751

**STATISTICAL DATA FY 2024
Proposed Budget**

	M & O	I & S	Total Gen	Proposed F/M
Tax Rate per \$100	0.357019	0.014862	0.371881	0.063753
Estimated Freeze Adjusted Taxable Valuations	3,875,315,018	3,875,315,018	3,875,315,018	4,255,420,554
TAX CALCULATION:				
Estimated Tax on Freeze Adjusted Taxable	\$13,835,611	\$575,949	\$14,411,560	\$2,712,958
Estimated Tax on Ceiling Frozen Taxable	\$1,886,519		\$1,886,519	\$322,669
Estimated Total Tax Levy	<u>\$15,722,130</u>	<u>\$575,949</u>	<u>\$16,298,080</u>	<u>\$3,035,627</u>
Estimatee Collection Rate 96.5%	\$15,171,856	\$555,791	15,727,647	\$2,929,380
Anticipated Delinquent Collection	\$550,275	\$20,158	\$570,433	\$106,247
Estimated Taxes Budgeted at Collection Rate	<u>\$15,722,130</u>	<u>\$575,949</u>	<u>\$16,298,080</u>	<u>\$3,035,627</u>

INTEREST AND SINKING FUND GENERAL DEBT OBLIGATIONS	Series 2022 Construction Tax Notes	Limited Tax Refunding Series 2020	Total Obligations
Beginning Balance on October 1, 2023	\$2,560,000	\$910,000	\$3,470,000
Payments during this budget year			
Principal	0	595,000	595,000
Interest	81,664	8,208	89,872
Service Fee	360	360	720
Total Payments	<u>82,024</u>	<u>603,568</u>	<u>685,592</u>
Total Debt Outstanding September 30, 2024	\$2,560,000	\$315,000	\$2,875,000
Total Debt Requirements Above			\$685,592
Less Available Cash on Deposit			<u>(110,000)</u>
Amount Needed from I & S Taxes			\$575,592



Revenues



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REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
100- General Fund					
Taxes					
310-115 AD VALOREM TAX	9,391,413	9,558,074	10,606,023	10,225,886	12,390,854
310-116 AD VALOREM TAX (Delinquent)	288,838	312,688	371,738	234,996	434,304
310-117 AD VALOREM TAX (Penalty & Interest)	212,439	226,007	223,043	128,406	260,583
310-200 IN LIEU OF TAX	96,696	99,057	95,760	-	95,760
318-130 CO. SALES TAX	2,632,943	3,231,451	2,573,000	2,370,439	3,478,193
319-100 HOTEL/MOTEL TAX	-	-	-	-	-
320-100 MIXED DRINK TAX	35,026	43,415	38,350	27,101	40,652
TOTAL TAXES	12,657,355	13,470,692	13,907,914	12,986,828	16,700,345
Fees					
340-100 CO. JUDGE FEES	1,332	1,212	1,400	840	1,260
340-102 RADIO FEES	-	-	-	-	40,000
340-200 SHERIFF FEES	101,604	83,301	75,000	34,025	59,357
340-202 CONTRACT INMATES	-	-	-	237	356
340-300 CO. ATTORNEY FEES	5,024	3,978	5,000	2,627	3,941
340-301 CO. ATTY - COMMISS ON BOND FORT.	3,325	150	2,000	2,572	3,858
340-400 CO. CLERK FEES	322,510	409,985	412,720	207,818	322,302
340-401 PLAT FEES	5,054	11,706	11,000	6,260	9,390
340-403 VITAL STATISTICS FEE	1,950	2,206	2,200	1,379	2,069
340-404 CC E-FILING COST RECOVERY	-	-	-	-	-
340-600 DISTRICT ATTORNEY FEES	-	-	-	-	-
340-700 DISTRICT CLERK FEES	174,055	142,687	147,308	182,561	171,429
340-701 COURT REPORTER SERVICE FUND	8,723	14,676	14,000	11,811	17,717
340-702 CO CHILD ABUSE PREVENTION FUND	92	631	680	149	224
340-704 DC E-FILING COST RECOVERY	-	-	-	-	-
340-801 JUSTICE OF THE PEACE Hillsboro-FEES	22,568	17,158	17,417	10,821	18,551
340-802 JUSTICE OF THE PEACE Itasca FEES	13,921	11,442	11,540	4,829	8,280
340-803 JUSTICE OF THE PEACE Hubbard FEES	15,037	10,380	8,535	9,034	15,489
340-804 JUSTICE OF THE PEACE Whitney FEES	9,602	6,552	6,974	4,083	7,000
340-805 JUDICIAL EFFICIENCY JP Hillsboro	283	787	692	416	714
340-806 JUDICIAL EFFICIENCY JP Itasca	91	32	38	29	51
340-807 JUDICIAL EFFICIENCY JP Hubbard	91	72	71	49	85
340-808 JUDICIAL EFFICIENCY JP Whitney	892	581	719	183	314
340-810 JUDICIAL EFFICIENCY -DC	595	996	906	1,249	2,143
340-901 CONSTABLE #Hillsboro FEES	17,112	24,050	25,829	10,256	19,464
340-902 CONSTABLE #Itasca FEES	13,954	15,231	14,885	12,318	21,920
340-903 CONSTABLE #Hubbard FEES	37,010	20,817	23,103	11,380	19,920
340-904 CONSTABLE #Whitney FEES	11,502	14,251	15,987	9,505	17,526
340-911 911 SIGNS/FLOOD PLAIN PERMITS	-	-	-	-	-
342-401 J.P. #Hillsboro STATE ARREST FEES (80%)	2,813	2,125	1,974	1,389	2,084
342-402 J.P. #Itasca STATE ARREST FEES (80%)	1,604	1,174	1,263	591	887
342-403 J.P. #Hubbard STATE ARREST FEES (80%)	1,150	866	831	731	1,097
342-404 J.P. #Whitney STATE ARREST FEES (80%)	814	696	677	487	731

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
342-405 DIST. CLERK STATE ARREST FEES (80%)	20,488	24,206	24,669	14,775	22,163
344-100 OSSF FEES	113,150	157,875	142,950	100,500	172,286
344-200 GAME ROOM PERMITS	6,000	1,000	2,000	-	-
348-104 ELECTION REVENUES	-	-	-	-	-
TOTAL FEES	912,346	980,824	972,368	642,904	962,602
Fines					
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	42,688	38,663	19,316	22,583	35,190
350-102 JUSTICE OF THE PEACE #Itasca FINES	19,215	15,034	19,197	8,324	14,270
350-103 JUSTICE OF THE PEACE #Hubbard FINES	14,333	14,243	21,923	10,739	18,410
350-104 JUSTICE OF THE PEACE #Whitney FINES	14,073	14,886	18,565	7,814	13,396
TOTAL FINES	90,309	82,826	79,001	49,460	81,266
Misc. & Other					
360-300 911 MAINT.	-	-	-	-	-
360-301 SCAAP/SWBPI PROGRAM	-	23,265	8,500	-	14,000
360-303 GRANT REIMB. REVENUE	182,140	147,201	18,572	49,516	18,572
360-700 FLOOD CONTROL	-	-	-	-	-
362-500 TAX OFFICE COMMISSIONS	657,246	774,057	700,000	695,319	700,000
362-501 TAX OFFICE BPP PENALTY	-	-	-	24	36
362-600 STATE APPROPRIATIONS PAYROLL	-	-	-	-	-
364-000 WASTE MANAGEMENT FEE	43,217	63,962	58,616	37,706	56,559
364-301 CORPS OF ENGINEERS LAKE PATROL	47,630	41,976	50,000	-	50,000
365-000 FISCAL SERVICE ADULT PROBATION	2,646	3,594	3,594	-	3,594
365-200 SCHOOL RESOUCE OFFICER REIMBURSEMENT	-	-	156,000	26,000	156,000
366-101 CO. JUDGE STATE SAL. SUPPLEMENT	26,169	26,778	25,000	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	63,000	84,000
366-105 DA STATE PROSECUTORS OFFSET	-	-	-	-	-
366-106 DA-ASST ATTY SUPPLEMENT	9,340	9,536	9,657	4,700	10,334
368-102 COMMISSION FROM STATE	26,904	24,111	24,000	12,249	24,100
368-103 FUEL REIMBURSEMENTS	1,103	2,668	-	2,529	3,794
368-104 ELECTION REVENUES	-	-	-	-	-
368-200 TOBACCO SETTLEMENT	13,454	11,776	12,000	14,768	14,768
370-020 CONTRIBUTIONS	-	-	-	-	-
370-100 RENTAL INCOME - BLDGS/TOWERS	4,350	12,300	10,500	11,649	16,800
370-101 COMMISSON FROM VENDORS	46,391	42,071	30,000	23,761	30,000
370-200 UNCLAIMED REVENUES	-	-	200,000	-	-
370-300 INSURANCE PROCEEDS	1,449,389	118,550	-	33,153	-
370-500 MISCELLANEOUS	117,853	71,945	9,600	34,086	9,600
375-100 INTEREST	188,402	224,828	200,000	225,000	450,000
379-100 SALE OF FIXED ASSETS	67,557	54,510	822,000	749,329	-
TOTAL MISC. & OTHER	3,051,791	1,821,128	2,506,039	2,002,939	1,751,357

Proceeds from Financings

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
380-200 PROCEEDS FROM CAPITAL LEASE	163,714	336,342	-	-	-
TOTAL PROCEEDS FROM FINANCING	163,714	336,342	-	-	-
Transfers					
390-000 TRANSFERS IN	-	-	-	-	-
390-094 TRANSFERS FROM VICTIM OF CRIME	-	-	-	-	-
390-102 TRANSFER FROM EMPLOYEE HOSP.	-	-	-	-	-
390-200 TRNASFER FROM ROAD & BRIDGE	-	-	63,750	65,750	-
390-225 TRANSFER FROM IND. HEALTH CARE	418,000	400,000	400,000	-	-
390-239 COUNTY CLERK PROBATE RECORDS MGMT	10,000	10,000	10,000	10,000	-
390-246 TRANSFER FROM TECHNOLOGY FUND	9,500	9,500	10,000	10,000	10,000
390-250 TRANSFERS FROM CRIMINAL JUSTICE	-	-	-	-	-
390-252 TRANSFERS FROM HOT CHECK	-	-	-	-	-
390-255 TRANSFER FROM Ct. HOUSE SECURITY	15,000	-	15,000	15,000	15,000
390-300 TRANSFERS FROM CT. HOUSE PROJECT	89,828	15,000	-	-	-
TOTAL TRANSFERS	542,328	434,500	498,750	100,750	25,000
TOTAL GENERAL FUND	17,417,843	17,126,313	17,964,072	15,782,881	19,520,569

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
200- General Road & Bridge					
Fees					
340-801 JP # Hillsboro DSC Fee	1,012	699	-	851	1,277
340-802 JP # Itasca DSC Fee	640	390	-	270	405
340-803 JP # Malone DSC Fee	525	376	-	210	315
340-804 JP # Whitney DSC Fee	211	946	-	1,686	2,529
340-911 911 SIGN & FLOOD PERMITS	34,075	45,100	39,600	42,680	64,020
TOTAL FEES	36,463	47,511	39,600	45,697	68,546
Fines					
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	42,688	38,663	19,316	18,471	35,190
350-102 JUSTICE OF THE PEACE #Itasca FINES	19,215	15,034	19,197	8,324	14,270
350-103 JUSTICE OF THE PEACE #Hubbard FINES	14,333	14,243	21,923	10,739	18,410
350-104 JUSTICE OF THE PEACE #Whitney FINES	14,073	14,886	18,565	7,814	13,396
TOTAL FINES	90,309	82,826	79,001	45,348	81,266
Misc. & Other					
360-300 911 HOTCOG REIMBURSEMENT	34,500	34,500	34,500	20,103	34,500
360-303 FEMA/ GRANT REVENUE	61,552	33,139	30,000	-	-
370-500 MISCELLANEOUS	-	-	-	-	-
375-100 INTEREST	447	677	285	557	900
TOTAL MISC. & OTHER	96,499	68,316	64,785	20,660	35,400
Transfers					
390-100 TRANSFER FROM GENERAL	-	-	10,000	10,000	-
390-225 TRANSFER FROM INDIGENT HEALTH	50,000	50,000	80,000	80,000	100,000
390-245 TRANSFER FROM JP COURT COSTS	-	-	-	-	-
TOTAL TRANSFERS	50,000	50,000	90,000	90,000	100,000
TOTAL GENERAL ROAD & BRIDGE	273,271	248,653	273,386	201,705	285,212

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
201- Road & Bridge #1					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	218,686	237,893	281,742	269,651	315,309
310-116 AD VALOREM TAX (Delinquent)	6,726	7,840	9,906	6,111	11,436
310-117 AD VALOREM TAX (Penalty & Interest)	4,947	5,625	5,943	3,281	6,862
310-200 IN LIEU OF TAX	4,503	4,610	4,460		4,460
TOTAL AD VALOREM TAXES	234,862	255,968	302,051	279,043	338,066
Other Taxes					
318-130 CO. SALES TAX	61,310	80,428	68,216	61,851	86,570
TOTAL OTHER TAXES	61,310	80,428	68,216	61,851	86,570
TOTAL TAXES	296,172	336,396	370,267	340,894	424,636
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	1,740,228	184,576	-		-
360-400 LATERAL ROAD REFUND	11,437	11,433	11,434	11,399	17,099
360-450 GROSS & AXLE WEIGHT FEES	31,720	33,620	33,000	18,645	27,968
360-700 FLOOD CONTROL	613	2,090	978		-
369-502 AUTO REGISTRATION	87,136	88,119	88,460	88,045	88,045
369-503 AUTO REGISTRATION \$10.00 FEES	93,801	95,428	93,801	58,065	99,501
370-020 CONTRIBUTIONS	-	94,000	-		-
370-500 MISCELLANEOUS	141	23	-		-
375-100 INTEREST	(270)	7,812	1,600	9,353	14,030
379-100 SALE OF FIXED ASSETS	28,335	31,883	-		-
380-100 ISSUANCE OF TIME WARRANT	-	-	-		-
380-200 PROCEEDS FROM CAPITAL LEASE	-	598,066	-		-
TOTAL MISC. & OTHER	1,993,141	1,147,050	229,273	185,507	246,642
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	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	100,000
TOTAL ROAD & BRIDGE # 1	2,389,313	1,583,446	699,540	626,401	771,277

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
202- Road & Bridge #2					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	217,344	236,433	280,013	267,996	313,375
310-116 AD VALOREM TAX (Delinquent)	6,684	7,791	9,845	6,112	11,366
310-117 AD VALOREM TAX (Penalty & Interest)	4,916	5,590	5,907	3,261	6,820
310-200 IN LIEU OF TAX	4,476	4,587	4,435	-	4,435
TOTAL AD VALOREM TAXES	233,420	254,401	300,200	277,369	335,995
Other Taxes					
318-130 CO. SALES TAX	60,934	79,934	67,797	61,529	86,038
TOTAL OTHER TAXES	60,934	79,934	67,797	61,529	86,038
TOTAL TAXES	294,354	334,335	367,997	338,898	422,033
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	9,906	-	-	-	-
360-400 LATERAL ROAD REFUND	11,367	11,363	11,363	11,329	12,500
360-450 GROSS & AXLE WEIGHT FEES	31,720	33,620	33,000	18,530	27,795
360-700 FLOOD CONTROL	610	2,077	972		972
369-502 AUTO REGISTRATION	86,602	87,578	87,917	87,504	88,500
369-503 AUTO REGISTRATION \$10.00 FEES	93,225	94,843	93,225	57,709	98,930
370-020 CONTRIBUTIONS/DONATIONS	125,100	65,000	-	6,000	-
370-500 MISCELLANEOUS	724	45,340	-	-	-
375-100 INTEREST	3,035	3,451	1,350	3,727	7,000
379-100 SALE OF FIXED ASSETS	-	31,122	-	-	-
TOTAL MISC. & OTHER	362,289	374,394	227,827	184,799	235,697
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	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	100,000	363,000	100,000	100,000
TOTAL ROAD & BRIDGE # 2	756,643	808,729	958,824	623,697	757,730

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
203- Road & Bridge #3					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	248,202	270,001	319,768	306,045	357,866
310-116 AD VALOREM TAX (Delinquent)	7,634	8,897	11,243	6,897	12,980
310-117 AD VALOREM TAX (Penalty & Interest)	5,614	6,384	6,746	3,724	7,788
310-200 IN LIEU OF TAX	5,111	5,235	5,062	-	5,062
TOTAL AD VALOREM TAXES	266,561	290,517	342,819	316,666	383,695
Other Taxes					
318-130 CO. SALES TAX	69,585	91,283	77,423	70,258	98,254
TOTAL OTHER TAXES	69,585	91,283	77,423	70,258	98,254
TOTAL TAXES	336,146	381,800	420,242	386,924	481,949
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	140,218	-	-	-	-
360-400 LATERAL ROAD REFUND	12,980	12,976	12,977	13,937	14,100
360-450 GROSS & AXLE WEIGHT FEES	31,720	33,620	33,000	21,161	34,000
360-700 FLOOD CONTROL	696	2,372	1,110	-	1,110
369-502 AUTO REGISTRATION	98,897	100,012	100,400	99,928	100,500
369-503 AUTO REGISTRATION \$10.00 FEES	106,461	108,308	106,461	65,902	112,976
370-020 CONTRIBUTIONS/DONATIONS	6,000	-	-	-	-
370-500 MISCELLANEOUS	9,115	-	-	-	-
375-100 INTEREST	11,796	5,326	2,384	5,312	10,600
379-100 SALE OF FIXED ASSETS	-	-	-	-	-
TOTAL MISC. & OTHER	417,883	262,614	256,332	206,240	273,286
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	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	100,000
TOTAL ROAD & BRIDGE # 3	854,029	744,414	776,574	693,164	855,235

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
204- Road & Bridge #4					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	210,189	228,649	270,795	259,173	303,058
310-116 AD VALOREM TAX (Delinquent)	6,464	7,534	9,521	5,873	10,992
310-117 AD VALOREM TAX (Penalty & Interest)	4,755	5,406	5,713	3,154	6,595
310-200 IN LIEU OF TAX	4,328	4,433	4,286	-	4,286
TOTAL AD VALOREM TAXES	225,736	246,022	290,315	268,200	324,931
Other Taxes					
318-130 CO. SALES TAX	58,928	77,303	65,565	59,321	83,206
TOTAL OTHER TAXES	58,928	77,303	65,565	59,321	83,206
TOTAL TAXES	284,664	323,325	355,880	327,521	408,137
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	6,412	-	-	-
360-400 LATERAL ROAD REFUND	10,993	10,989	10,989	10,956	11,500
360-450 GROSS & AXLE WEIGHT FEES	31,720	33,620	33,000	17,920	33,000
360-700 FLOOD CONTROL	590	2,009	940	-	940
369-502 AUTO REGISTRATION	83,750	84,695	85,023	84,624	86,624
369-503 AUTO REGISTRATION \$10.00 FEES	90,156	91,720	90,156	55,809	95,673
370-500 MISCELLANEOUS / Contributions	2,368	30,250	-	-	-
375-100 INTEREST	2,132	963	225	1,120	1,800
379-100 SALE OF FIXED ASSETS	-	-	-	-	-
TOTAL MISC. & OTHER	221,709	260,658	220,333	170,429	229,537
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	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	100,000
TOTAL ROAD & BRIDGE # 4	606,373	683,983	676,213	597,950	737,674
TOTAL ROAD & BRIDGE	4,879,629	4,069,225	3,384,537	2,742,917	3,407,128

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
F/M Lateral					
211 - F/M Lateral #1					
Taxes					
310-115 F/M LATERAL ROAD TAX	509,284	540,197	604,585	586,113	712,887
310-116 F/M LATERAL ROAD TAX-Delinquent	15,058	16,699	20,936	12,888	25,986
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	11,273	12,272	12,562	7,005	14,812
TOTAL TAXES	535,615	569,168	638,083	606,006	753,685
TOTAL F/M LATERAL #1	535,615	569,168	638,083	606,006	753,685
212 - F/M Lateral #2					
Taxes					
310-115 F/M LATERAL ROAD TAX	506,160	536,883	600,876	582,517	708,514
310-116 F/M LATERAL ROAD TAX-Delinquent	14,963	16,599	20,808	12,809	24,535
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	11,203	12,197	12,485	6,962	14,721
TOTAL TAXES	532,326	565,679	634,169	602,288	747,770
TOTAL F/M LATERAL #2	532,326	565,679	634,169	602,288	747,770
213 - F/M Lateral #3					
Taxes					
310-115 F/M LATERAL ROAD TAX	578,022	613,107	686,186	665,220	809,105
310-116 F/M LATERAL ROAD TAX-Delinquent	17,088	18,956	23,762	14,627	28,019
310-117 F/M LATERAL ROAD TAX-(Pen & Int.)	12,794	13,928	14,257	7,951	16,811
TOTAL TAXES	607,904	645,991	724,205	687,798	853,935
Proceeds from Financing					
380-200 PROCEEDS FROM CAPITAL LEASE	414,559	-	-	-	-
TOTAL PROCEEDS FROM FINANCING	414,559	-	-	-	-
TOTAL F/M LATERAL #3	1,022,463	645,991	724,205	687,798	853,935
214 - F/M Lateral #4					
Taxes					
310-115 F/M LATERAL ROAD TAX	489,496	519,208	581,094	563,339	685,188
310-116 F/M LATERAL ROAD TAX-Delinquent	14,471	16,053	20,123	12,387	23,727
310-117 F/M LATERAL ROAD TAX (Pen & Int)	10,835	11,795	12,074	6,733	14,236
TOTAL TAXES	514,802	547,056	613,291	582,459	723,152
Misc. & Other					
379-100 SALE OF FIXED ASSETS	-	78,750	-	-	-
TOTAL FROM MISC. & OTHER	-	78,750	-	-	-
TOTAL F/M LATERAL #4	514,802	625,806	613,291	582,459	723,152
TOTAL F/M LATERAL	2,605,206	2,406,644	2,609,748	2,478,551	3,078,541

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
225- Indigent Health Care					
Taxes					
310-115 AD VALOREM TAX	894,420	915,743	1,045,186	985,121	1,213,748
310-116 AD VALOREM TAX (Delinquent)	27,508	29,979	37,908	22,595	44,022
310-117 AD VALOREM TAX (Penalty & Interest)	20,232	21,653	22,745	12,332	26,413
318-130 CO. SALES TAX	250,756	309,600	248,000		333,240
TOTAL TAXES	1,192,916	1,276,975	1,353,839	1,020,048	1,617,424
Misc. & Other					
370-300 INMATE MEDICAL REIMB.	19,859	13,871	12,000	5,227	12,000
370-310 INDIGENT MEDICAL REIMB	(1,263)	200	-	1,795	-
370-450 SSI REIMB.	-	-	-	-	-
370-500 MISCELLANEOUS	198	240	-	-	-
375-100 INTEREST	4,815	5,123	4,180	4,142	4,180
TOTAL MISC. & OTHER	23,609	19,434	16,180	11,164	16,180
TOTAL INDIGENT HEALTH CARE	1,216,525	1,296,409	1,370,019	1,031,212	1,633,604

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
227- Law Library					
Fees					
340-400 CO. CLERK FEES	6,335	7,105	7,750	3,920	7,750
340-700 DIST. CLERK FEES	18,944	16,605	15,720	13,247	22,710
370-500 MISCELLANEOUS	-		-		-
TOTAL FEES	25,279	23,710	23,470	17,167	30,460
Misc. & Other					
375-100 INTEREST	298	204	150	293	300
390-000 TRANSFERS IN	-		-		-
TOTAL MISC. & OTHER	298	204	150	293	300
TOTAL LAW LIBRARY	25,577	23,914	23,620	17,460	30,760

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
229- Jury Fund					
Reimbursements					
333-300 INDIGENT DEFENSE GRANT	38,991	35,192	35,200	-	35,200
TOTAL REIMBURSEMENTS	38,991	35,192	35,200	-	35,200
Fees					
333-309 INDIGENT DEFENSE COORD. GRANT	-	-	-	-	-
340-400 CO. CLERK FEES - HB 1295	3,620	4,180	4,480	3,280	4,480
340-401 PA-COURT INITIATED GUARDIANSHIP	-	1,530	2,300	1,240	2,300
340-404 CO CLRK COUNTY JURY FUND	-	1,470	2,250	1,120	2,250
340-420 CO. CLERK FEES - JURY	-	-	-	-	-
340-600 JUV. SUMMONS FEES	2,839	1,599	1,770	1,201	1,770
340-700 DIST. CLERK FEES	245,001	237,397	245,050	145,331	249,139
340-701 COURT REPORTER SERVICE FUND	-	-	-	-	-
340-702 REIMB FOR CT APPT ATTORNEY FEE	7,725	6,144	5,000	4,841	5,000
340-705 CC-PROBATE/GUARDIAN ATTY FEES	7,800	14,100	6,000	5,700	6,000
340-800 JP-JURY FUND LGC 134.103A	134	115	125	72	125
TOTAL FEES	267,119	266,535	266,975	162,785	271,064
Misc. & Other					
368-201 STATE JUROR REIMB.	4,182	13,430	16,000	8,228	16,000
370-020 CONTRIBUTIONS	-	-	-	-	-
370-500 MISCELLANEOUS	17,114	15,871	-	24,853	-
375-100 INTEREST	97	226	150	237	150
TOTAL MISC. & OTHER	21,393	29,527	16,150	33,318	16,150
Transfers					
390-000 TRANSFERS IN	-	-	-	-	-
390-100 TRANSFER FROM GENERAL	150,000	130,000	125,000	125,000	240,005
390-392 TRANSFER FROM COURT REPORTER FD.	-	-	-	-	-
TOTAL TRANSFERS	150,000	130,000	125,000	125,000	240,005
TOTAL JURY FUND	477,503	461,254	443,325	321,103	562,419

REVENUE PROJECTIONS BY FUND



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	5/31/2023 ACTUAL	FY 2024 PROPOSED
400- Interest & Sinking Fund					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	581,717	579,367	479,470	534,606	544,676
310-116 AD VALOREM TAX (Delinquent)	19,849	21,621	16,858	15,151	19,150
310-117 AD VALOREM TAX (Penalty & Interest)	14,844	15,599	10,115	7,771	11,490
TOTAL TAXES	616,410	616,587	506,443	557,528	575,316
Misc. & Other					
375-100 INTEREST	4,231	5,331	3,987	4,201	10,600
TOTAL MISC. & OTHER	4,231	5,331	3,987	4,201	10,600
Proceeds from Financing					
380-100 EXCESS COST OF ISSUANCE	697	-	-	-	-
TOTAL FROM PROCEEDS FROM FINANCING	697	-	-	-	-
TOTAL INTEREST & SINKING FUND	621,338	621,918	510,430	561,729	585,916
Rounding					
TOTAL REVENUES	27,243,621	26,005,676	26,305,751	22,935,853	28,818,938

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Expenditures



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DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COUNTY JUDGE					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1101-1101 SALARY	67,337	69,516	73,042	51,763	73,122
100-5-1101-1102 STATE SALARY SUPPLEMENT	25,131	25,199	25,200	17,882	25,200
100-5-1101-1103 JUVENILE BOARD SUPPLEMENT	6,033	6,050	6,050	4,293	6,033
100-5-1101-1107 COURT COORDINATOR	40,629	41,839	43,763	30,298	43,932
100-5-1101-1108 COURT REPORTER	7,849	8,100	8,502	5,890	8,502
100-5-1101-1122 COUNTY LONGEVITY	4,125	4,250	4,375	4,375	4,375
100-5-1101-1200 OVERTIME					-
TOTAL SALARIES & WAGES	151,104	154,954	160,932	114,501	161,164
Benefits					
100-5-1101-1201 SOCIAL SECURITY & MEDICARE	10,924	11,224	12,316	8,278	12,329
100-5-1101-1202 UNEMPLOYMENT TAX	102	49	33	15	51
100-5-1101-1203 RETIREMENT	14,905	16,109	16,292	10,489	16,310
100-5-1101-1204 RETIREMENT LIFE INSURANCE	604	620	563	374	564
100-5-1101-1205 WORKERS COMP	419	356	483	193	483
100-5-1101-1209 HEALTH INSURANCE	29,480	30,670	33,014	22,005	31,631
TOTAL BENEFITS	56,434	59,028	62,701	41,354	61,369
TOTAL SALARIES & BENEFITS	207,538	213,982	223,633	155,855	222,532
Operating Expenses					
100-5-1101-2301 DUES & MEMBERSHIPS	770	935	770	1,832	1,040
100-5-1101-2302 TRAINING & MILEAGE REIMB	225	-	2,500	-	2,500
100-5-1101-2303 BONDS & INSURANCE	96	-	1,250	350	1,250
100-5-1101-2305 CONTRACT SERVICES	-	-	-	-	100
TOTAL OPERATING EXPENSES	1,091	935	4,520	2,182	4,890
Supplies					
100-5-1101-3101 SUPPLIES	1,545	822	1,200	295	1,100
100-5-1101-3102 POSTAGE	202	219	850	212	850
100-5-1101-3103 MACHINE & EQUIP RENTAL	1,861	1,860	2,110	1,240	3,100
100-5-1101-3104 TELEPHONE	956	1,092	1,360	815	1,360
100-5-1101-3110 MISCELLANEOUS	-	-	250	-	250
TOTAL SUPPLIES	4,564	3,993	5,770	2,562	6,660
TOTAL COUNTY JUDGE	213,193	218,910	233,923	160,599	234,082



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - NON DEPT. ADMIN.					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1103-1105 STAFF WAGES	-	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-	-
Benefits					
100-5-1103-1200 OVERTIME CONTINGENCIES	-	-	-	-	200,000
100-5-1103-1205 WORKERS COMP	-	119	-	-	-
100-5-1103-1209 TELEMEDICINE	20,370	19,700	21,716	13,650	28,215
TOTAL BENEFITS	20,370	19,819	21,716	13,650	228,215
TOTAL SALARIES & BENEFITS	20,370	19,819	21,716	13,650	228,215
Operating Expenses					
100-5-1103-2101 PURCHASED PROFESSIONAL SERVICE	71,216	77,728	98,500	82,039	90,000
100-5-1103-2102 STATEMENT OF FACTS	1,058	9,227	10,000	6,684	12,000
100-5-1103-2103 LEGISLATIVE AND ADMINISTRATIVE AC	-	-	-	-	-
100-5-1103-2104 GRANT EXPENDITURES	168,626	152,862	18,572	30,565	-
100-5-1103-2301 DUES & MEMBERSHIPS	6,955	7,189	7,193	5,670	7,100
100-5-1103-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
100-5-1103-2303 BONDS & INSURANCE	20,387	17,871	17,779	371	30,000
100-5-1103-2307 LEGAL NOTICES	2,242	1,858	3,000	3,220	4,500
100-5-1103-2315 BANK SERVICE CHARGES	72,408	68,942	75,000	3,943	6,000
TOTAL OPERATING EXPENSES	342,892	335,677	230,044	132,492	149,600
Supplies					
100-5-1103-3101 SUPPLIES	819	15	900	1,025	1,100
100-5-1103-3103 MACHINE & EQUIPMENT RENTAL	4,520	4,858	9,726	5,199	7,500
100-5-1103-3110 MISCELLANEOUS	19,714	4,224	5,000	22,378	20,000
100-5-1103-3201 UTILITIES	-	-	-	-	-
100-5-1103-3202 FUEL	-	-	-	-	-
100-5-1103-3701 OTHER SUPPLIES - INSURANCE	34,819	19,453	-	-	-
TOTAL SUPPLIES	59,872	28,550	15,626	28,602	28,600
Capital Outlay					
100-5-1103-4101 CAPITAL OUTLAY	619,308	1,372,549	822,000	884,463	1,900,000
100-5-1103-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	619,308	1,372,549	822,000	884,463	1,900,000
Other Costs					
100-5-1103-7102 JPO INS & UTILITIES	7,849	8,057	8,800	4,837	6,000
100-5-1103-7103 ADULT PROBATION	7,276	6,399	6,870	4,229	5,500
100-5-1103-7200 ASST. CA LONGEVITY	-	-	-	-	-
100-5-1103-7210 APPRAISALS	376,593	399,387	411,370	336,818	425,000
100-5-1103-7211 COURT OF APPEALS JUDGES	1,927	1,774	1,950	-	2,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100-5-1103-7601 ANNUAL LEAVE CONTINGENCY	-	-	35,000	-	40,000
100-5-1103-7602 CONTINGENCIES	-	-	500,000	-	500,000
TOTAL OTHER COSTS	393,645	415,617	963,990	345,884	978,500
Other Financing (Uses)					
100-5-1103-9200 TRANSFER TO GEN ROAD AND BRIDGE	-	-	10,000	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	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	150,000	130,000	125,000	125,000	240,005
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 DEVELOPMI	-	-	-	-	-
100-5-1103-9275 TRANSFER TO CO JUV PROB TJPC 8	90,000	92,500	126,052	75,302	92,500
100-5-1103-9300 TRANSFER TO COURTHOUSE PROJEC	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	240,000	222,500	524,052	473,302	332,505
TOTAL NON DEPT. ADMIN.	1,676,087	2,394,712	2,577,428	1,878,393	3,617,420



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - INFORMATION TECHNOLOGY					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1104-1104 DEPARTMENT HEAD SALARY	74,420	76,684	85,416	59,141	85,754
100-5-1104-1105 STAFF WAGES	111,375	111,435	162,271	111,856	162,906
100-5-1104-1106 PART TIME WAGES	17,957	26,864	-	-	-
100-5-1104-1111 TECH SUPPLEMENT	-	4,981	5,000	3,462	5,000
100-5-1104-1122 COUNTY LONGEVITY	413	750	900	900	900
100-5-1104-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	204,165	220,714	253,587	175,359	254,560
Benefits					
100-5-1104-1201 SOCIAL SECURITY & MEDICARE	15,316	16,549	19,399	13,163	19,474
100-5-1104-1202 UNEMPLOYMENT TAX	476	228	149	76	229
100-5-1104-1203 RETIREMENT	20,158	23,002	25,663	15,917	25,761
100-5-1104-1204 RETIREMENT LIFE INSURANCE	817	884	888	566	891
100-5-1104-1205 WORKERS COMP	699	511	761	324	772
100-5-1104-1206 TRAVEL	-	-	-	-	-
100-5-1104-1209 HEALTH INSURANCE	28,248	31,911	46,068	29,708	44,983
TOTAL BENEFITS	65,714	73,085	92,928	59,754	92,110
TOTAL SALARIES & BENEFITS	269,879	293,799	346,515	235,113	346,670
Operating Expenses					
100-5-1104-2301 DUES & MEMBERSHIPS	-	175	300	175	300
100-5-1104-2302 TRAINING & MILEAGE REIMB	1,638	2,373	15,000	1,278	15,000
100-5-1104-2302 BONDS & INSURANCE	-	-	600	-	600
100-5-1104-2305 CONTRACT SERVICES	26,830	10,020	35,000	9,060	35,000
TOTAL OPERATING EXPENSES	28,468	12,568	50,900	10,513	50,900
Supplies					
100-5-1104-3101 SUPPLIES	5,617	7,724	8,000	6,470	10,000
100-5-1104-3103 SOFTWARE AND MAINTENANCE	206,298	176,875	375,000	300,491	455,000
100-5-1104-3104 TELEPHONE	46,434	54,759	53,100	45,246	57,000
100-5-1104-3107 REPAIRS	-	-	1,500	5	1,500
100-5-1104-3110 MISCELLANEOUS	50	50	100	-	100
100-5-1104-3202 FUEL	-	-	2,000	120	2,500
100-5-1104-3604 UNIFORMS	-	-	-	448	-
TOTAL SUPPLIES	258,399	239,408	439,700	352,780	526,100
Capital Outlay					
100-5-1104-4101 CAPITAL OUTLAY	130,019	109,967	100,000	32,177	100,000
100-5-1104-4102 CASE MANAGEMENT SYSTEM	123,080	125,094	131,030	-	131,030
TOTAL CAPITAL OUTLAY	253,099	235,061	231,030	32,177	231,030
Debt Service					



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100-5-1104-8103 CAPITAL LEASE	182,981	-	-	-	-
TOTAL DEBT SERVICE	182,981	-	-	-	-
TOTAL INFORMATION TECHNOLOGY	992,826	780,836	1,068,145	630,583	1,154,700



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COUNTY CLERK					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries and Wages					
100-5-1109-1101 SALARY	60,157	62,103	65,253	46,243	65,324
100-5-1109-1105 STAFF WAGES	159,773	164,856	172,907	119,385	173,596
100-5-1109-1106 PART TIME WAGES	-	-	-	-	-
100-5-1109-1122 COUNTY LONGEVITY	5,600	5,750	5,900	5,900	5,900
100-5-1109-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	225,530	232,709	244,060	171,528	244,821
Benefits					
100-5-1109-1201 SOCIAL SECURITY & MEDICARE	17,642	17,837	18,671	12,350	18,729
100-5-1109-1202 UNEMPLOYMENT TAX	416	194	106	55	162
100-5-1109-1203 RETIREMENT	23,985	25,541	24,699	15,659	24,776
100-5-1109-1204 RETIREMENT LIFE INSURANCE	972	985	854	556	857
100-5-1109-1205 WORKERS COMP	655	600	732	321	734
100-5-1109-1209 HEALTH INSURANCE	62,735	65,063	76,908	48,261	75,329
TOTAL BENEFITS	106,405	110,220	121,970	77,202	120,587
TOTAL SALARIES & BENEFITS	331,935	342,929	366,030	248,730	365,407
Operating Expenses					
100-5-1109-2301 DUES & MEMBERSHIPS	125	175	175	175	205
100-5-1109-2302 TRAINING & MILEAGE REIMB	2,335	1,712	4,500	1,939	4,500
100-5-1109-2303 BONDS & INSURANCE	4,013	4,013	4,023	-	4,023
TOTAL OPERATING EXPENSES	6,473	5,900	8,698	2,114	8,728
Supplies					
100-5-1109-2305 CONTRACT SERVICES-ARCHIVE	-	-	-	-	-
100-5-1109-3101 SUPPLIES	18,893	14,061	17,000	10,708	17,000
100-5-1109-3102 POSTAGE	2,112	1,402	2,500	1,079	2,500
100-5-1109-3103 MACHINE & EQUIP RENTAL	2,145	2,327	2,533	1,623	2,662
100-5-1109-3104 TELEPHONE	343	864	943	656	943
100-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-1109-3111 MICROFILM & INDEXING	-	-	-	-	-
TOTAL SUPPLIES	23,493	18,654	22,976	14,066	23,105
Capital Outlay					
100-5-1109-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COUNTY CLERK	361,901	367,483	397,704	264,910	397,240

DEPARTMENTAL EXPENDITURES



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COUNTY AUDITOR					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1201-1101 DEPARTMENT HEAD SALARY	81,323	83,870	88,122	62,116	87,592
100-5-1201-1105 STAFF WAGES	90,483	116,988	183,875	116,088	178,474
100-5-1201-1106 PART TIME WAGES	-	146	-	-	-
100-5-1201-1122 COUNTY LONGEVITY	3,750	4,250	3,575	3,575	1,200
100-5-1201-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	175,556	205,254	275,572	181,779	267,266
Benefits					
100-5-1201-1201 SOCIAL SECURITY & MEDICARE	13,355	15,470	21,081	13,709	20,446
100-5-1201-1202 UNEMPLOYMENT TAX	391	216	111	84	241
100-5-1201-1203 RETIREMENT	17,363	21,403	27,888	17,628	27,047
100-5-1201-1204 RETIREMENT LIFE INSURANCE	704	823	965	630	935
100-5-1201-1205 WORKERS COMP	487	562	827	338	802
100-5-1201-1209 HEALTH INSURANCE	33,119	39,464	56,284	33,054	49,685
TOTAL BENEFITS	65,419	77,938	107,156	65,443	99,156
TOTAL SALARIES & BENEFITS	240,975	283,192	382,728	247,222	366,422
Operating Expenses					
100-5-1201-2301 DUES & MEMBERSHIPS	920	965	1,100	-	1,100
100-5-1201-2302 TRAINING & MILEAGE REIMB	2,856	4,119	4,400	482	4,400
100-5-1201-2303 BONDS & INSURANCE	50	50	550	50	550
100-5-1201-2305 CONTRACT SERVICES	45	18,100	10,500	390	10,500
TOTAL OPERATING EXPENSES	3,871	23,234	16,550	922	16,550
Supplies					
100-5-1201-3101 SUPPLIES	2,112	2,272	2,200	1,116	2,200
100-5-1201-3102 POSTAGE	131	111	200	1	200
100-5-1201-3103 MACHINE & EQUIP RENTAL	2,727	3,087	3,235	2,227	3,235
100-5-1201-3104 TELEPHONE	311	164	600	129	600
100-5-1201-3110 MISCELLANEOUS	-	-	500	65	500
TOTAL SUPPLIES	5,281	5,634	6,735	3,538	6,735
Capital Outlay					
100-5-1201-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COUNTY AUDITOR	250,127	312,060	406,013	251,682	389,707



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COUNTY TREASURER					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1202-1101 SALARY	60,165	62,130	65,253	45,392	65,324
100-5-1202-1105 STAFF WAGES	87,734	96,836	110,248	76,591	112,898
100-5-1202-1106 PART TIME WAGES	-	-	-	-	11,354
100-5-1202-1122 COUNTY LONGEVITY	1,125	1,125	1,550	1,550	1,550
100-5-1202-1200 OVERTIME					-
TOTAL SALARIES & WAGES	149,024	160,091	177,051	123,533	191,126
Benefits					
100-5-1202-1201 SOCIAL SECURITY & MEDICARE	11,137	11,960	13,544	9,263	14,621
100-5-1202-1202 UNEMPLOYMENT TAX	194	103	67	38	113
100-5-1202-1203 RETIREMENT	14,724	16,672	17,918	11,228	19,342
100-5-1202-1204 RETIREMENT LIFE INSURANCE	596	641	620	399	669
100-5-1202-1205 WORKERS COMP	379	395	531	217	573
100-5-1202-1209 HEALTH INSURANCE	26,839	32,075	35,879	28,055	50,219
TOTAL BENEFITS	53,869	61,846	68,559	49,200	85,537
TOTAL SALARIES & BENEFITS	202,893	221,937	245,610	172,733	276,663
Operating Expenses					
100-5-1202-2301 DUES & MEMBERSHIPS	414	444	700	175	700
100-5-1202-2302 TRAINING & MILEAGE REIMB	2,977	5,231	5,000	2,422	5,000
100-5-1202-2303 BONDS & INSURANCE	180	180	250	180	180
TOTAL OPERATING EXPENSES	3,571	5,855	5,950	2,777	5,880
Supplies					
100-5-1202-3101 SUPPLIES	3,926	4,354	5,000	4,055	5,000
100-5-1202-3102 POSTAGE	970	1,795	3,000	1,001	1,900
100-5-1202-3103 MACHINE & EQUIPMENT RENTAL	3,334	3,221	3,150	1,965	3,000
100-5-1202-3104 TELEPHONE	711	930	825	743	825
100-5-1202-3110 MISCELLANEOUS	80	90	700	110	700
TOTAL SUPPLIES	9,021	10,390	12,675	7,874	11,425
TOTAL COUNTY TREASURER	215,485	238,182	264,235	183,384	293,968



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - TAX ASSESSOR COLLECTOR					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1301-1101 SALARY	60,165	62,130	65,253	45,392	65,324
100-5-1301-1105 STAFF WAGES	196,511	184,047	200,884	139,952	197,650
100-5-1301-1106 PART TIME WAGES	3,528	28,741	36,418	23,587	46,239
100-5-1301-1122 COUNTY LONGEVITY	4,100	4,825	5,663	5,475	5,363
100-5-1301-1200 OVERTIME					-
TOTAL SALARIES & WAGES	264,304	279,743	308,218	214,406	314,576
Benefits					
100-5-1301-1201 SOCIAL SECURITY & MEDICARE	19,603	20,778	23,579	15,834	24,065
100-5-1301-1202 UNEMPLOYMENT TAX	469	226	145	71	224
100-5-1301-1203 RETIREMENT	26,092	29,118	31,192	19,689	31,835
100-5-1301-1204 RETIREMENT LIFE INSURANCE	1,057	1,119	1,079	701	1,101
100-5-1301-1205 WORKERS COMP	680	686	925	378	944
100-5-1301-1209 HEALTH INSURANCE	72,609	73,134	81,920	53,888	89,967
TOTAL BENEFITS	120,510	125,061	138,840	90,561	148,136
TOTAL SALARIES & BENEFITS	384,814	404,804	447,058	304,967	462,712
Operating Expenses					
100-5-1301-2301 DUES & MEMBERSHIPS	379	275	325	375	325
100-5-1301-2302 TRAINING & MILEAGE REIMB	831	3,493	5,000	1,213	3,500
100-5-1301-2303 BONDS & INSURANCE	1,396	1,396	1,396	1,606	1,396
100-5-1301-2305 CONTRACT SERVICES	581	361	450	359	450
TOTAL OPERATING EXPENSES	3,187	5,525	7,171	3,553	5,671
Supplies					
100-5-1301-3101 SUPPLIES	5,236	5,999	7,000	1,952	7,000
100-5-1301-3102 POSTAGE	15,709	24,426	20,000	16,395	25,000
100-5-1301-3103 SOFTWARE AND MAINTENANCE	45,950	45,890	48,582	21,908	47,482
100-5-1301-3104 TELEPHONE	1,043	1,824	2,250	833	2,250
100-5-1301-3105 OFFICE RENT	-	-	-	-	-
100-5-1301-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL SUPPLIES	67,938	78,139	77,832	41,088	81,732
Capital Outlay					
100-5-1301-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-1301-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL TAX ASSESSOR COLLECTOR	455,939	488,468	532,061	349,608	550,115



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - FACILITIES & MAINTENANCE					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1401-1104 DEPARTMENT HEAD SALARY	47,202	47,079	52,088	36,058	52,284
100-5-1401-1105 STAFF WAGES	83,075	85,848	92,143	63,420	121,522
100-5-1401-1106 PART-TIME WAGES	11,044	11,009	19,571	5,744	-
100-5-1401-1122 COUNTY LONGEVITY	4,250	4,725	4,925	4,925	4,925
100-5-1401-1200 OVERTIME					
TOTAL SALARIES & WAGES	145,571	148,661	168,727	110,147	178,730
Benefits					
100-5-1401-1201 SOCIAL SECURITY & MEDICARE	10,644	10,773	12,908	7,986	13,673
100-5-1401-1202 UNEMPLOYMENT TAX	337	157	101	50	161
100-5-1401-1203 RETIREMENT	14,364	15,461	17,075	10,124	18,087
100-5-1401-1204 RETIREMENT LIFE INSURANCE	582	595	591	361	626
100-5-1401-1205 WORKERS COMP	4,047	3,549	5,737	3,026	6,084
100-5-1401-1209 HEALTH INSURANCE	33,292	43,077	47,131	31,421	46,253
TOTAL BENEFITS	63,266	73,612	83,543	52,968	84,884
TOTAL SALARIES & BENEFITS	208,837	222,273	252,270	163,115	263,614
Operating Expenses					
100-5-1401-2302 TRAINING AND MILEAGE REIMBURSEM	-	-	5,000	215	5,000
100-5-1401-2303 BONDS & INSURANCE	37,881	52,604	52,398	-	52,398
100-5-1401-2305 CONTRACT SERVICES	607,988	-	5,000	338	5,000
TOTAL OPERATING EXPENSES	645,869	52,604	62,398	553	62,398
Supplies					
100-5-1401-3101 SUPPLIES	372	263	1,500	(107)	1,500
100-5-1401-3103 MACHINE & EQUIP RENTAL	450	-	-	-	-
100-5-1401-3104 TELEPHONE	777	662	720	539	720
100-5-1401-3105 OFFICE RENT	-	-	36,000	15,000	-
100-5-1401-3106 OTHER SUPPLIES	21,654	24,058	24,000	13,638	30,000
100-5-1401-3107 REPAIRS	665,525	409,878	40,000	51,386	70,000
100-5-1401-3109 MAINTENANCE CONTRACTS	11,636	12,455	13,960	11,159	13,960
100-5-1401-3201 UTILITIES	104,970	117,997	64,500	44,989	64,500
100-5-1401-3202 FUEL	1,254	2,295	3,500	2,695	3,500
TOTAL SUPPLIES	806,638	567,608	184,180	139,299	184,180
Capital Outlay					
100-5-1401-4101 CAPITAL OUTLAY	115,030	20,819	20,000	26,478	20,000
TOTAL CAPITAL OUTLAY	115,030	20,819	20,000	26,478	20,000
Other Costs					
100-5-1401-7406 CELL BLOCK MUSEUM	-	-	20,000	29,437	-
100-5-1401-7408 HILL CO FAIR GROUNDS	-	-	25,600	15,154	25,600



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100-5-1401-7411 505 N WACO	-	-	7,700	1,591	7,700
100-5-1401-7413 AGRILIFE BUILDING	-	-	12,500	4,189	12,500
100-5-1401-7414 COVINGTON	-	-	29,600	16,308	29,600
100-5-1401-7420 SUPPORT SERVICES BUILDING	-	-	17,500	13,275	17,500
100-5-1401-7430 HURON	-	-	15,800	11,061	15,800
TOTAL OTHER COSTS	-	-	128,700	91,015	108,700
Debt Service					
100-5-1401-8103 CAPITAL LEASE	123,901	123,901	123,901	123,901	123,901
TOTAL DEBT SERVICE	123,901	123,901	123,901	123,901	123,901
TOTAL COURTHOUSE	1,900,275	987,205	771,449	544,361	762,793



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - ELECTIONS ADMINISTRATION					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1501-1104 DEPARTMENT HEAD SALARY	37,623	38,749	41,998	29,074	42,157
100-5-1501-1105 STAFF WAGES	31,018	44,876	64,297	44,510	64,540
100-5-1501-1106 PART TIME WAGES	1,307	619	-	-	-
100-5-1501-1109 ELECTION WORKERS	18,322	41,127	36,750	28,927	50,000
100-5-1501-1109 COUNTY LONGEVITY	2,050	1,875	2,000	2,000	2,000
100-5-1501-1200 OVERTIME					-
TOTAL SALARIES & WAGES	90,320	127,246	145,045	104,511	158,697
Benefits					
100-5-1501-1201 SOCIAL SECURITY & MEDICARE	6,422	7,710	8,285	6,871	8,315
100-5-1501-1202 UNEMPLOYMENT TAX	166	94	65	34	98
100-5-1501-1203 RETIREMENT	6,985	8,916	10,959	6,884	11,000
100-5-1501-1204 RETIREMENT LIFE INSURANCE	283	342	379	245	380
100-5-1501-1205 WORKERS COMP	247	299	435	178	326
100-5-1501-1209 HEALTH INSURANCE	15,986	23,472	36,870	24,580	36,204
TOTAL BENEFITS	30,089	40,833	56,993	38,792	56,323
TOTAL SALARIES & BENEFITS	120,409	168,079	202,038	143,303	215,020
Operating Expenses					
100-5-1501-2301 DUES & MEMBERSHIPS	250	350	1,000	-	1,000
100-5-1501-2302 TRAINING & MILEAGE REIMB	2,204	2,378	5,000	2,368	5,000
100-5-1501-2303 BONDS & INSURANCE	120	120	206	120	206
100-5-1501-2305 CONTRACT SERVICES	36,604	32,140	29,000	7,000	29,000
100-5-1501-2307 LEGAL NOTICES	-	147	500	73	500
TOTAL OPERATING EXPENSES	39,178	35,135	35,706	9,561	35,706
Supplies					
100-5-1501-3101 SUPPLIES	25,289	27,338	25,000	(129)	25,000
100-5-1501-3102 POSTAGE	-	8,559	12,000	-	12,000
100-5-1501-3103 MACHINE & EQUIP RENTAL	-	-	1,750	-	-
100-5-1501-3104 TELEPHONE	206	674	752	832	752
100-5-1501-3105 OFFICE RENT	-	-	1,000	450	1,000
100-5-1501-3110 MISCELLANEOUS	77	1,550	250	-	250
TOTAL SUPPLIES	25,572	38,121	40,752	1,153	39,002
Capital Outlay					
100-5-1501-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-1501-8103 CAPITAL LEASE	60,862	60,862	60,862	-	60,862
TOTAL DEBT SERVICE	60,862	60,862	60,862	-	60,862



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
TOTAL ELECTIONS ADMINISTRATION	246,021	302,197	339,358	154,017	350,590



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - DISTRICT JUDGE					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2101-1103 JUVENILE BOARD SUPPLEMENT	6,033	6,033	6,050	4,210	6,033
100-5-2101-1105 STAFF WAGES	36,600	37,705	39,444	27,302	39,437
100-5-2101-1107 COURT COORDINATOR	40,629	41,999	44,554	30,298	43,763
100-5-2101-1108 COURT REPORTER	78,993	74,069	85,016	58,853	76,509
100-5-2101-1112 COUNTY SUPPLEMENT	11,917	11,917	11,950	8,316	11,917
100-5-2101-1122 COUNTY LONGEVITY	3,075	3,625	6,000	6,000	6,000
100-5-2101-1200 OVERTIME					
TOTAL SALARIES & WAGES	177,247	175,348	193,014	134,979	183,659
Benefits					
100-5-2101-1201 SOCIAL SECURITY & MEDICARE	13,363	13,295	14,766	9,923	14,050
100-5-2101-1202 UNEMPLOYMENT TAX	380	172	105	51	149
100-5-2101-1203 RETIREMENT	17,532	18,235	19,533	12,331	18,586
100-5-2101-1204 RETIREMENT LIFE INSURANCE	711	701	676	440	643
100-5-2101-1205 WORKERS COMP	415	392	579	215	551
100-5-2101-1209 HEALTH INSURANCE	30,830	29,138	42,129	28,092	41,428
TOTAL BENEFITS	63,231	61,933	77,788	51,052	75,407
TOTAL SALARIES & BENEFITS	240,478	237,281	270,802	186,031	259,066
Operating Expenses					
100-5-2101-2301 DUES & MEMBERSHIPS	371	580	1,000	175	1,000
100-5-2101-2302 TRAINING & MILEAGE REIMB	-	2,289	3,500	846	3,500
100-5-2101-2303 BONDS & INSURANCE	2,114	2,430	2,690	-	2,690
100-5-2101-2305 CONTRACT SERVICES	-	-	100	-	100
TOTAL OPERATING EXPENSES	2,485	5,299	7,290	1,021	7,290
Supplies					
100-5-2101-3101 SUPPLIES	1,404	2,227	2,750	1,928	2,750
100-5-2101-3102 POSTAGE	36	290	1,000	-	1,000
100-5-2101-3103 MACHINE & EQUIP RENTAL	2,238	2,426	2,315	1,855	2,315
100-5-2101-3104 TELEPHONE	496	997	1,152	644	1,152
100-5-2101-3110 MISCELLANEOUS	1	699	1,000	-	1,000
TOTAL SUPPLIES	4,175	6,639	8,217	4,427	8,217
Capital Outlay					
100-5-2101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT JUDGE	247,138	249,219	286,309	191,479	274,573



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COURT AT LAW JUDGE					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2102-1101 SALARY	89,106	92,007	94,950	66,059	95,054
100-5-2102-1102 STATE SALARY SUPPLEMENT	83,770	83,998	84,000	58,455	83,770
100-5-2102-1103 JUVENILE BOARD SUPPLEMENT	6,033	6,050	6,050	4,210	6,033
100-5-2102-1107 COURT COORDINATOR	40,629	41,839	43,767	30,298	43,932
100-5-2102-1108 COURT REPORTER	70,748	72,863	76,515	52,963	34,426
100-5-2102-1122 COUNTY LONGEVITY	1,275	1,700	1,950	1,950	1,950
100-5-2101-1200 OVERTIME					
TOTAL SALARIES & WAGES	291,561	298,457	307,232	213,935	265,165
Benefits					
100-5-2102-1201 SOCIAL SECURITY & MEDICARE	19,205	20,315	21,762	14,075	18,192
100-5-2102-1202 UNEMPLOYMENT TAX	280	131	73	40	72
100-5-2102-1203 RETIREMENT	28,870	31,104	31,087	19,476	26,835
100-5-2102-1204 RETIREMENT LIFE INSURANCE	1,170	1,195	1,075	693	928
100-5-2102-1205 WORKERS COMP	673	698	922	377	795
100-5-2102-1209 HEALTH INSURANCE	36,859	38,234	41,176	27,455	41,568
TOTAL BENEFITS	87,057	91,677	96,095	62,116	88,390
TOTAL SALARIES & BENEFITS	378,618	390,134	403,327	276,051	353,555
Operating Expenses					
100-5-2102-2301 DUES & MEMBERSHIPS	480	685	715	480	685
100-5-2102-2302 TRAINING & MILEAGE REIMB	1,743	1,309	2,000	1,064	2,800
100-5-2102-2303 BONDS & INSURANCE	-	-	2,000	445	2,000
TOTAL OPERATING EXPENSES	2,223	1,994	4,715	1,989	5,485
Supplies					
100-5-2102-3101 SUPPLIES	777	1,548	800	412	800
100-5-2102-3102 POSTAGE	791	496	700	492	700
100-5-2102-3103 MACHINE & EQUIP RENTAL	2,862	2,566	2,791	2,472	2,791
100-5-2102-3104 TELEPHONE	262	378	450	318	450
100-5-2102-3110 MISCELLANEOUS	5	77	200	-	200
TOTAL SUPPLIES	4,697	5,065	4,941	3,694	4,941
Capital Outlay					
100-5-2102-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COURT AT LAW JUDGE	385,538	397,193	412,983	281,734	363,981



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - DISTRICT CLERK					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2105-1101 SALARY	60,165	62,130	65,253	45,392	65,324
100-5-2105-1105 STAFF WAGES	207,751	225,374	250,177	169,791	259,664
100-5-2105-1106 PART TIME WAGES	11,406	46	20,901	-	19,982
100-5-2105-1122 COUNTY LONGEVITY	5,300	5,800	7,375	7,375	7,375
100-5-2105-1200 OVERTIME					
TOTAL SALARIES & WAGES	284,622	293,350	343,706	222,558	352,345
Benefits					
100-5-2105-1201 SOCIAL SECURITY & MEDICARE	21,349	21,997	26,294	16,688	26,954
100-5-2105-1202 UNEMPLOYMENT TAX	549	249	167	78	258
100-5-2105-1203 RETIREMENT	28,130	30,512	34,783	20,254	35,657
100-5-2105-1204 RETIREMENT LIFE INSURANCE	1,139	1,173	1,203	721	1,233
100-5-2105-1205 WORKERS COMP	767	761	1,031	429	1,057
100-5-2105-1209 HEALTH INSURANCE	62,121	73,790	77,706	50,101	85,768
TOTAL BENEFITS	114,055	128,482	141,184	88,271	150,927
TOTAL SALARIES & BENEFITS	398,677	421,832	484,890	310,829	503,272
Operating Expenses					
100-5-2105-2301 DUES & MEMBERSHIPS	175	225	325	175	475
100-5-2105-2302 TRAINING & MILEAGE REIMB	1,373	1,810	4,000	3,417	5,000
100-5-2105-2303 BONDS & INSURANCE	4,235	4,235	4,300	350	4,300
100-5-2105-2305 CONTRCT SERVICES	-	-	-	-	-
100-5-2105-2307 LEGAL NOTICES	585	1,850	800	2,527	2,000
TOTAL OPERATING EXPENSES	6,368	8,120	9,425	6,469	11,775
Supplies					
100-5-2105-3101 SUPPLIES	22,225	28,535	17,000	15,379	17,000
100-5-2105-3102 POSTAGE	3,111	6,048	9,000	4,159	7,000
100-5-2105-3103 MACHINE & EQUIP RENTAL	6,471	6,593	6,372	4,014	6,372
100-5-2105-3104 TELEPHONE	716	1,300	1,460	828	1,460
TOTAL SUPPLIES	32,523	42,476	33,832	24,380	31,832
Capital Outlay					
100-5-2105-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT CLERK	437,568	472,428	528,147	341,678	546,879



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - DISTRICT ATTORNEY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2107-1102 DA STATE PROSECUTOR OFFSET	-	(281)	-	-	-
100-5-2107-1103 ASST DA LONGEVITY	7,047	7,366	8,020	4,864	10,334
100-5-2107-1105 STAFF WAGES	268,631	340,170	364,386	246,504	440,067
100-5-2107-1112 COUNTY SUPPLEMENT	17,951	17,951	18,000	12,526	18,020
100-5-2107-1122 COUNTY LONGEVITY	2,900	3,325	6,000	6,000	6,000
100-5-2107-1200 OVERTIME	-	-	-	-	-
TOTAL SUPPLIES & WAGES	296,529	368,531	396,406	269,894	474,420
Benefits					
100-5-2107-1201 SOCIAL SECURITY & MEDICARE	22,194	27,845	30,261	20,480	36,293
100-5-2107-1202 UNEMPLOYMENT TAX	708	395	222	122	411
100-5-2107-1203 RETIREMENT	29,287	38,451	40,032	24,766	48,011
100-5-2107-1204 RETIREMENT LIFE INSURANCE	1,187	1,477	1,384	882	1,660
100-5-2107-1205 WORKERS COMP	94	147	1,384	155	1,644
100-5-2107-1209 HEALTH INSURANCE	49,245	53,561	55,028	34,919	64,962
TOTAL BENEFITS	102,715	121,876	128,311	81,324	152,981
TOTAL SALARIES & BENEFITS	399,244	490,407	524,717	351,218	627,401
Operating Expenses					
100-5-2107-2301 DUES & MEMBERSHIPS	1,441	1,005	2,500	830	2,500
100-5-2107-2302 TRAINING & MILEAGE REIMB	4,563	6,828	7,900	(482)	7,900
100-5-2107-2303 BONDS & INSURANCE	678	1,310	1,342	-	1,342
100-5-2107-2408 WITNESS & EVIDENCE	285	177	1,500	3,138	7,000
TOTAL OPERATING EXPENSES	6,967	9,320	13,242	3,486	18,742
Supplies					
100-5-2107-3101 SUPPLIES	7,951	11,670	15,800	5,424	15,800
100-5-2107-3102 POSTAGE	282	406	1,500	410	1,500
100-5-2107-3103 MACHINE & EQUIP RENTAL	2,521	2,305	2,653	1,843	2,653
100-5-2107-3104 TELEPHONE	385	849	1,212	654	1,212
100-5-2107-3107 REPAIRS	-	-	1,500	1,354	1,500
100-5-2107-3110 MISCELLANEOUS	175	-	250	-	250
100-5-2107-3202 FUEL	-	2,137	6,500	2,088	6,500
TOTAL SUPPLIES	11,314	17,367	29,415	11,773	29,415
Capital Outlay					
100-5-2107-4101 CAPITAL OUTLAY	-	49,044	-	-	-
TOTAL CAPITAL OUTLAY	-	49,044	-	-	-
TOTAL DISTRICT ATTORNEY	417,525	566,138	567,374	366,477	675,558



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COUNTY ATTORNEY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2108-1101 SALARY	84,174	86,924	91,293	63,506	91,393
100-5-2108-1102 STATE SALARY SUPPLEMENT	69,405	79,099	76,707	53,393	91,671
100-5-2108-1103 ASST CA LONGEVITY	1,165	1,330	1,637	1,114	1,706
100-5-2108-1105 STAFF WAGES	137,540	142,571	148,995	97,511	148,540
100-5-2108-1106 PART TIME WAGES	22,811	23,492	24,574	17,280	24,675
100-5-2108-1122 COUNTY LONGEVITY	2,538	-	3,388	-	3,388
100-5-2108-1200 OVERTIME		2,850		3,125	-
TOTAL SALARIES & WAGES	317,633	336,266	346,594	235,929	361,373
Benefits					
100-5-2108-1201 SOCIAL SECURITY & MEDICARE	22,916	24,668	25,733	16,740	25,689
100-5-2108-1202 UNEMPLOYMENT TAX	384	181	105	48	160
100-5-2108-1203 RETIREMENT	31,459	35,117	35,066	21,486	36,571
100-5-2108-1204 RETIREMENT LIFE INSURANCE	1,275	1,350	1,213	765	1,265
100-5-2108-1205 WORKERS COMP	92	144	1,213	142	1,084
100-5-2108-1209 HEALTH INSURANCE	39,511	41,889	45,688	29,585	45,104
TOTAL BENEFITS	95,637	103,349	109,018	68,766	109,873
TOTAL SALARIES & BENEFITS	413,270	439,615	455,612	304,695	471,246
Operating Expenses					
100-5-2108-2301 DUES & MEMBERSHIPS	960	655	1,500	800	765
100-5-2108-2302 TRAINING & MILEAGE REIMB	2,712	2,845	5,000	1,436	5,000
100-5-2108-2303 BONDS & INSURANCE	83	83	300	83	300
TOTAL OPERATING EXPENSES	3,755	3,583	6,800	2,319	6,065
Supplies					
100-5-2108-3101 SUPPLIES	1,855	2,290	3,500	230	3,500
100-5-2108-3102 POSTAGE	142	304	400	119	400
100-5-2108-3103 MACHINE & EQUIP RENTAL	2,370	2,293	2,333	2,218	2,333
100-5-2108-3104 TELEPHONE	2,078	2,258	2,493	1,230	2,493
100-5-2108-3110 MISCELLANEOUS	-	-	-	140	-
100-5-2108-3117 CO ATTY EXCESS SALARY	-	-	-	-	-
TOTAL SUPPLIES	6,445	7,145	8,726	3,937	8,726
TOTAL COUNTY ATTORNEY	423,470	450,343	471,138	310,951	486,037

DEPARTMENTAL EXPENDITURES



	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COUNTY ATTORNEY EXCESS SALARY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2109-1105 STAFF WAGES	2,400	3,545	3,602	2,492	3,602
TOTAL SALARIES & WAGES	2,400	3,545	3,602	2,492	3,602
Benefits					
100-5-2109-1201 SOCIAL SECURITY & MEDICARE	183	271	282	190	276
100-5-2109-1202 UNEMPLOYMENT TAX	-	-	2	-	3
100-5-2109-1203 RETIREMENT	237	370	373	226	365
100-5-2109-1204 RETIREMENT LIFE INSURANCE	10	14	13	8	13
100-5-2109-1205 WORKERS COMP	1	2	13	1	12
100-5-2109-1209 HEALTH INSURANCE	269	390	435	282	435
TOTAL BENEFITS	700	1,047	1,118	707	1,104
TOTAL SALARIES & BENEFITS	3,100	4,592	4,720	3,199	4,706
Operating Expenses					
100-5-2109-2305 CONTRACT SERVICES	-	1,455	-	-	-
TOTAL OPERATING EXPENSES	-	1,455	-	-	-
Supplies					
100-5-2109-3101 SUPPLIES	180	-	-	-	-
100-5-2109-3102 POSTAGE	-	-	-	-	-
100-5-2109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-2109-3117 CO ATTY EXCESS SALARY	-	-	26,900	-	26,900
TOTAL SUPPLIES	180	-	26,900	-	26,900
TOTAL COUNTY ATTORNEY EXCESS	3,280	6,047	31,620	3,199	31,606



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - JP#1 WHITNEY - JETTON					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2114-1101 SALARY	48,185	50,040	56,556	39,321	56,618
100-5-2114-1105 STAFF WAGES	35,857	40,334	36,582	20,207	36,728
100-5-2114-1106 PART TIME WAGES	-	-	-	-	-
100-5-2114-1122 COUNTY LONGEVITY	5,000	2,500	-	-	-
100-5-2114-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	89,042	92,874	93,138	59,528	93,346
Benefits					
100-5-2114-1201 SOCIAL SECURITY & MEDICARE	6,786	7,084	7,125	4,554	7,141
100-5-2114-1202 UNEMPLOYMENT TAX	91	46	22	10	33
100-5-2114-1203 RETIREMENT	8,817	9,654	9,426	5,363	9,447
100-5-2114-1204 RETIREMENT LIFE INSURANCE	357	371	326	191	327
100-5-2114-1205 WORKERS COMP	299	214	279	114	280
100-5-2114-1209 HEALTH INSURANCE	17,116	18,958	20,432	14,397	19,864
TOTAL BENEFITS	33,466	36,327	37,610	24,629	37,092
TOTAL SALARIES & BENEFITS	122,508	129,201	130,748	84,157	130,438
Operating Expenses					
100-5-2114-2301 DUES & MEMBERSHIPS	60	60	245	70	245
100-5-2114-2302 TRAINING & MILEAGE REIMB	713	2,472	2,500	1,213	2,500
100-5-2114-2303 BONDS & INSURANCE	50	100	228	50	228
100-5-2114-2304 COURTROOM RENT	-	-	-	-	-
TOTAL OPERATING EXPENSES	823	2,632	2,973	1,333	2,973
Supplies					
100-5-2114-3101 SUPPLIES	2,148	2,005	2,000	1,538	2,000
100-5-2114-3102 POSTAGE	496	466	500	166	500
100-5-2114-3103 MACHINE & EQUIP RENTAL	-	246	2,000	967	2,000
100-5-2114-3104 TELEPHONE	3,097	2,722	2,800	1,145	2,800
100-5-2114-3105 OFFICE RENT	2,631	2,700	-	-	-
100-5-2114-3110 MISCELLANEOUS	-	33	250	336	500
TOTAL SUPPLIES	8,372	8,172	7,550	4,152	7,800
Capital Outlay					
100-5-2114-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2114-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #1 WHITNEY-JETTON	131,703	140,005	141,271	89,642	141,211



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - JP #2 HILLSBORO - BRASELL					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2111-1101 SALARY	48,457	50,040	56,556	39,321	56,618
100-5-2111-1105 STAFF WAGES	60,913	63,024	67,398	46,656	67,651
100-5-2111-1106 PART-TIME	-	-	-	-	-
100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT	8,477	8,500	8,500	5,915	8,500
100-5-2111-1122 COUNTY LONGEVITY	975	1,200	1,425	1,425	1,425
100-5-211-1200 OVERTIME					
TOTAL SALARIES & WAGES	118,822	122,764	133,879	93,317	134,194
Benefits					
100-5-2111-1201 SOCIAL SECURITY & MEDICARE	8,637	8,786	10,242	6,682	10,266
100-5-2111-1202 UNEMPLOYMENT TAX	143	67	41	21	62
100-5-2111-1203 RETIREMENT	11,720	12,781	13,549	8,489	13,580
100-5-2111-1204 RETIREMENT LIFE INSURANCE	475	491	469	302	470
100-5-2111-1205 WORKERS COMP	284	293	402	164	403
100-5-2111-1209 HEALTH INSURANCE	35,611	41,325	46,260	29,836	45,518
TOTAL BENEFITS	56,870	63,743	70,963	45,494	70,299
TOTAL SALARIES & BENEFITS	175,692	186,507	204,842	138,811	204,493
Operating Expenses					
100-5-2111-2301 DUES & MEMBERSHIPS	230	130	130	160	160
100-5-2111-2302 TRAINING & MILEAGE REIMB	738	2,043	3,000	2,217	3,000
100-5-2111-2303 BONDS & INSURANCE	100	100	278	100	278
TOTAL OPERATING EXPENSES	1,068	2,273	3,408	2,477	3,438
Supplies					
100-5-2111-3101 SUPPLIES	2,145	2,891	3,000	1,772	3,000
100-5-2111-3102 POSTAGE	851	1,059	1,250	497	1,250
100-5-2111-3103 MACHINE & EQUIP RENTAL	1,320	1,106	1,346	847	1,389
100-5-2111-3104 TELEPHONE	761	751	1,030	396	1,030
100-5-2111-3110 MISCELLANEOUS	-	39	250	-	250
TOTAL SUPPLIES	5,077	5,846	6,876	3,512	6,919
Capital Outlay					
100-5-2111-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2111-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #2 HILLSBORO- BRASELL	181,837	194,626	215,126	144,800	214,850



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL -JP #3 MALONE - SKILLING					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2113-1101 SALARY	48,457	50,040	56,556	39,321	56,618
100-5-2113-1105 STAFF WAGES	35,013	36,056	37,718	28,637	33,826
100-5-2113-1106 PART-TIME WAGES	-	-	-	-	-
100-5-2113-1122 COUNTY LONGEVITY	1,900	2,100	2,300	2,300	2,300
100-5-2113-2100 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	85,370	88,196	96,574	70,258	92,744
Benefits					
100-5-2113-1201 SOCIAL SECURITY & MEDICARE	6,322	6,530	7,388	5,192	7,095
100-5-2113-1202 UNEMPLOYMENT TAX	84	40	23	18	33
100-5-2113-1203 RETIREMENT	8,438	9,166	9,773	6,482	9,386
100-5-2113-1204 RETIREMENT LIFE INSURANCE	342	353	338	231	325
100-5-2113-1205 WORKERS COMP	228	211	290	119	278
100-5-2113-1209 HEALTH INSURANCE	13,767	14,242	15,434	14,567	25,100
TOTAL BENEFITS	29,181	30,542	33,246	26,609	42,217
TOTAL SALARIES & BENEFITS	114,551	118,738	129,820	96,867	134,961
Operating Expenses					
100-5-2113-2301 DUES & MEMBERSHIPS	-	-	200	55	200
100-5-2113-2302 TRAINING & MILEAGE REIMB	100	304	2,500	2,539	3,000
100-5-2113-2303 BONDS & INSURANCE	50	50	75	166	100
TOTAL OPERATING EXPENSES	150	354	2,775	2,760	3,300
Supplies					
100-5-2113-3101 SUPPLIES	437	791	1,000	1,450	4,000
100-5-2113-3102 POSTAGE	378	466	500	189	500
100-5-2113-3104 TELEPHONE	1,446	1,207	1,524	660	924
100-5-2113-3105 OFFICE RENT	7,200	7,200	7,200	5,400	8,400
100-5-2113-3110 MISCELLANEOUS	-	230	-	189	500
100-5-2113-3201 UTILITIES	3,960	3,733	4,500	3,060	4,500
TOTAL SUPPLIES	13,421	13,627	14,724	10,948	18,824
Capital Outlay					
100-5-2113-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2113-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP # 3 MALONE	128,122	132,719	147,319	110,575	157,085



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - JP #4 ITASCA - JONES					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2112-1101 SALARY	48,457	50,040	56,556	39,321	56,618
100-5-2112-1105 STAFF WAGES	35,013	35,910	37,565	26,006	37,709
100-5-2112-1106 PART TIME WAGES	-	-	-	-	-
100-5-2112-1122 COUNTY LONGEVITY	1,125	1,300	1,475	1,475	1,475
100-5-2112-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	84,595	87,250	95,596	66,802	95,802
Benefits					
100-5-2112-1201 SOCIAL SECURITY & MEDICARE	6,352	6,775	7,313	5,105	7,329
100-5-2112-1202 UNEMPLOYMENT TAX	82	38	23	12	35
100-5-2112-1203 RETIREMENT	8,210	9,221	9,674	6,088	9,695
100-5-2112-1204 RETIREMENT LIFE INSURANCE	333	355	335	217	335
100-5-2112-1205 WORKERS COMP	211	210	287	117	287
100-5-2112-1209 HEALTH INSURANCE	18,250	18,954	20,423	13,615	19,864
TOTAL BENEFITS	33,438	35,553	38,055	25,154	37,545
TOTAL SALARIES & BENEFITS	118,033	122,803	133,651	91,956	133,348
Operating Expenses					
100-5-2112-2301 DUES & MEMBERSHIPS	60	-	150	145	150
100-5-2112-2302 TRAINING & MILEAGE REIMB	1,298	1,799	2,250	315	2,250
100-5-2112-2303 BONDS & INSURANCE	50	50	100	50	100
100-5-2112-2304 COURTROOM RENT	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,408	1,849	2,500	510	2,500
Supplies					
100-5-2112-3101 SUPPLIES	1,827	1,147	2,500	1,194	2,500
100-5-2112-3102 POSTAGE	812	650	850	-	850
100-5-2112-3104 TELEPHONE	2,368	2,428	2,730	1,511	2,520
100-5-2112-3105 OFFICE RENT	6,000	6,000	6,000	4,000	9,600
100-5-2112-3110 MISCELLANEOUS	232	78	250	65	250
100-5-2112-3201 UTILITIES	1,121	1,465	1,500	924	1,500
TOTAL SUPPLIES	12,360	11,768	13,830	7,694	17,220
Capital Outlay					
100-5-2112-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2112-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #4 ITASCA-JONES	131,801	136,420	149,981	100,160	153,068



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - CONSTABLE #1-WHITNEY-MILLER					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2274-1101 SALARY	41,093	50,040	56,556	39,321	56,618
100-5-2274-1122 COUNTY LONGEVITY	-	225	300	300	300
100-5-2274-1200 OVERTIME					
TOTAL SALARIES & WAGES	41,093	50,265	56,856	39,621	56,918
Benefits					
100-5-2274-1201 SOCIAL SECURITY & MEDICARE	3,137	3,852	4,349	3,034	4,354
100-5-2274-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2274-1203 RETIREMENT	4,042	5,241	5,754	3,606	5,760
100-5-2274-1204 RETIREMENT LIFE INSURANCE	164	201	199	128	199
100-5-2274-1205 WORKERS COMP	579	865	944	784	170
100-5-2274-1209 HEALTH INSURANCE	8,050	9,102	9,918	6,610	9,639
TOTAL BENEFITS	15,972	19,261	21,164	14,162	20,122
TOTAL SALARIES & BENEFITS	57,065	69,526	78,020	53,783	77,040
Operating Expenses					
100-5-2274-2301 DUES AND MEMBERSHIP	-	-	120	-	120
100-5-2274-2302 TRAINING & MILEAGE REIMB	1,725	-	1,500	230	500
100-5-2274-2303 BONDS & INSURANCE	873	982	982	50	932
TOTAL OPERATING EXPENSES	2,598	982	2,602	280	1,552
Supplies					
100-5-2274-3101 SUPPLIES	142	1,155	1,000	-	1,000
100-5-2274-3102 POSTAGE	-	30	100	44	100
100-5-2274-3104 TELEPHONE	664	878	1,000	1,141	1,500
100-5-2274-3107 REPAIRS	7,711	367	3,500	1,254	3,500
100-5-2274-3110 MISCELLANEOUS	377	331	250	(167)	500
100-5-2274-3202 FUEL	3,373	6,779	6,500	3,530	6,500
100-5-2274-3602 RADIO	207	-	1,000	-	1,000
100-5-2274-3603 SECURITY EQUIPMENT	-	919	2,000	267	2,000
100-5-2274-3604 UNIFORMS	293	599	750	-	600
TOTAL SUPPLIES	12,767	11,058	16,100	6,069	16,700
Capital Outlay					
100-5-2274-4101 CAPITAL OUTLAY	44,374	-	2,500	-	2,500
TOTAL CAPITAL OUTLAY	44,374	-	2,500	-	2,500
Debt Service					
100-5-2274-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #1-WHITNEY-MILLER	116,804	81,566	99,222	60,132	97,792



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - CONSTABLE #2-HILLSBORO-GIRSH					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2271-1101 SALARY	48,457	50,040	56,556	39,321	56,618
100-5-2271-1122 COUNTY LONGEVITY	300	375	450	450	450
100-5-2271-1200 OVERTIME					
TOTAL SALARIES & WAGES	48,757	50,415	57,006	39,771	57,068
Benefits					
100-5-2271-1201 SOCIAL SECURITY & MEDICARE	3,636	3,718	4,361	2,754	4,366
100-5-2271-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2271-1203 RETIREMENT	4,815	5,247	5,769	3,617	5,775
100-5-2271-1204 RETIREMENT LIFE INSURANCE	195	202	200	129	200
100-5-2271-1205 WORKERS COMP	742	867	946	786	170
100-5-2271-1209 HEALTH INSURANCE	9,185	9,840	15,420	9,276	15,173
TOTAL BENEFITS	18,573	19,874	26,696	16,562	25,684
TOTAL SALARIES & BENEFITS	67,330	70,289	83,702	56,333	82,752
Operating Expenses					
100-5-2271-2301 DUES AND MEMBERSHIPS	60	60	150	70	150
100-5-2271-2302 TRAINING & MILEAGE REIMB	380	1,117	1,500	225	1,500
100-5-2271-2303 BONDS & INSURANCE	977	1,161	1,161	-	1,161
TOTAL OPERATING EXPENSES	1,417	2,338	2,811	295	2,811
Supplies					
100-5-2271-3101 SUPPLIES	87	1,030	1,000	795	1,500
100-5-2271-3102 POSTAGE	-	-	100	-	100
100-5-2271-3104 TELEPHONE	1,997	1,578	1,835	1,067	1,835
100-5-2271-3107 REPAIRS	3,851	3,742	3,000	1,418	7,500
100-5-2271-3110 MISCELLANEOUS	256	286	250	89	1,000
100-5-2271-3202 FUEL	2,969	7,607	6,500	4,124	8,000
100-5-2271-3602 RADIO	-	968	1,000	-	1,000
100-5-2271-3603 SECURITY EQUIPMENT	798	562	2,000	2,496	2,500
100-5-2271-3604 UNIFORMS	418	488	750	692	1,000
TOTAL SUPPLIES	10,376	16,261	16,435	10,681	24,435
Capital Outlay					
100-5-2271-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-2271-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #2 HILLSBORO-GIRSH	79,123	88,888	102,948	67,309	109,998



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - CONSTABLE #3-HUBBARD-ARMSTRONG					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2273-1101 SALARY	48,457	50,040	56,556	39,321	56,618
100-5-2273-1105 STAFF WAGES	39,215	59,765	63,926	44,266	64,185
100-5-2273-1106 PART-TIME WAGES	-	-	-	-	-
100-5-2273-1116 MANAGEMENT SUPPLEMENT	2,493	2,500	2,500	1,740	2,500
100-5-2273-1122 COUNTY LONGEVITY	225	1,325	1,575	1,575	1,575
100-5-2273-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	90,390	113,630	124,557	86,902	124,878
Benefits					
100-5-2273-1201 SOCIAL SECURITY & MEDICARE	6,883	8,562	9,529	6,553	9,553
100-5-2273-1202 UNEMPLOYMENT TAX	109	64	39	20	61
100-5-2273-1203 RETIREMENT	8,938	11,832	12,605	7,919	12,638
100-5-2273-1204 RETIREMENT LIFE INSURANCE	362	455	436	282	437
100-5-2273-1205 WORKERS COMP	1,350	1,579	2,068	1,406	370
100-5-2273-1209 HEALTH INSURANCE	23,128	33,114	35,761	23,843	34,889
TOTAL BENEFITS	40,770	55,606	60,438	40,023	57,948
TOTAL SALARIES & BENEFITS	131,160	169,236	184,995	126,925	182,826
Operating Expenses					
100-5-2273-2301 DUES AND MEMBERSHIPS	324	257	317	620	347
100-5-2273-2302 TRAINING & MILEAGE REIMB	415	150	2,000	300	2,000
100-5-2273-2303 BONDS & INSURANCE	1,253	1,716	1,751	2,050	1,924
TOTAL OPERATING EXPENSES	1,992	2,123	4,068	2,970	4,271
Supplies					
100-5-2273-3101 SUPPLIES	623	428	1,000	86	2,000
100-5-2273-3102 POSTAGE	27	-	200	16	200
100-5-2273-3104 TELEPHONE	2,187	2,004	2,250	1,578	2,250
100-5-2273-3107 REPAIRS	2,284	5,125	5,500	3,360	8,000
100-5-2273-3110 MISCELLANEOUS	211	326	500	161	500
100-5-2273-3202 FUEL	6,229	13,418	13,000	5,620	12,000
100-5-2273-3602 RADIO	-	-	1,000	150	1,500
100-5-2273-3603 SECURITY EQUIPMENT	1,689	13,408	2,000	-	2,000
100-5-2273-3604 UNIFORMS	675	293	1,500	554	1,500
TOTAL SUPPLIES	13,925	35,002	26,950	11,525	29,950
Capital Outlay					
100-5-2273-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-2273-8103 CAPITAL LEASE	-	-	-	-	-



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #3 - ARMSTRONG	147,077	206,361	216,013	141,420	217,047



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - CONSTABLE #4-ITASCA-CORDELL					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2272-1101 SALARY	48,457	50,040	56,556	39,321	56,618
100-5-2272-1122 COUNTY LONGEVITY	-	-	-	-	-
100-5-2272-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	48,457	50,040	56,556	39,321	56,618
Benefits					
100-5-2272-1201 SOCIAL SECURITY & MEDICARE	3,217	3,309	4,327	2,614	4,331
100-5-2272-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2272-1203 RETIREMENT	4,782	5,210	5,723	3,570	5,730
100-5-2272-1204 RETIREMENT LIFE INSURANCE	194	200	198	127	198
100-5-2272-1205 WORKERS COMP	738	861	939	780	170
100-5-2272-1209 HEALTH INSURANCE	18,780	20,174	21,716	14,477	21,573
TOTAL BENEFITS	27,711	29,754	32,903	21,568	32,002
TOTAL SALARIES & BENEFITS	76,168	79,794	89,459	60,889	88,620
Operating Expenses					
100-5-2272-2301 DUES AND MEMBERSHIPS	-	60	150	70	150
100-5-2272-2302 TRAINING & MILEAGE REIMB	1,274	1,157	1,500	845	1,500
100-5-2272-2303 BONDS & INSURANCE	1,142	932	901	50	901
TOTAL OPERATING EXPENSES	2,416	2,149	2,551	965	2,551
Supplies					
100-5-2272-3101 SUPPLIES	483	246	1,000	138	1,000
100-5-2272-3102 POSTAGE	17	13	100	63	150
100-5-2272-3104 TELEPHONE	704	980	1,053	720	1,053
100-5-2272-3107 REPAIRS	4,202	2,827	3,500	2,717	7,000
100-5-2272-3110 MISCELLANEOUS	66	-	250	-	250
100-5-2272-3202 FUEL	3,415	5,727	6,500	3,411	6,500
100-5-2272-3602 RADIO	-	150	-	-	-
100-5-2272-3603 SECURITY EQUIPMENT	5,652	601	1,000	306	1,500
100-5-2272-3604 UNIFORMS	1,095	877	750	-	750
TOTAL SUPPLIES	15,634	11,421	14,153	7,355	18,203
Capital Outlay					
100-5-2272-4101 CAPITAL OUTLAY	-	49,710	-	-	-
TOTAL CAPITAL OUTLAY	-	49,710	-	-	-
Debt Service					
100-5-2272-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #4 ITASCA-CORDELL	94,218	143,074	106,163	69,209	109,374



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - COURTHOUSE SECURITY (BALIFF)					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3101-1101 SALARY	-				-
100-5-3101-1105 STAFF WAGES	197,904	225,438	278,001	-	275,157
100-5-3101-1122 COUNTY LONGEVITY PAY	525	3,675	3,150	150,186	-
100-5-3101-1123 CERTIFICATION PAY	4,761	6,928	6,300	3,150	2,100
100-5-3101-1124 SPECIALIZED SKILLS PAY	-		-	-	-
100-5-3101-1200 OVERTIME					-
TOTAL SALARIES & WAGES	203,190	236,041	287,451	153,336	277,257
Benefits					
100-5-3101-1201 SOCIAL SECURITY & MEDICARE	15,344	17,751	21,990	11,675	21,210
100-5-3101-1202 UNEMPLOYMENT TAX	584	252	169	68	250
100-5-3101-1203 RETIREMENT	20,003	24,580	29,090	13,813	28,058
100-5-3101-1204 RETIREMENT LIFE INSURANCE	813	946	1,006	491	970
100-5-3101-1205 WORKERS COMP	2,744	3,944	4,772	3,962	4,611
100-5-3101-1209 HEALTH INSURANCE	40,399	55,427	72,852	31,223	59,743
TOTAL BENEFITS	79,887	102,900	129,879	61,232	114,842
TOTAL SALARIES & BENEFITS	283,077	338,941	417,330	214,568	392,098
Operating Expenses					
100-5-3101-2303 BONDS & INSURANCE	3,945	4,361	4,850	8	4,346
TOTAL OPERATING EXPENSES	3,945	4,361	4,850	8	4,346
Supplies					
100-5-3101-3104 TELEPHONE	2,459	2,940	3,768	1,782	3,168
100-5-3101-3107 REPAIRS	-	60	500	347	500
100-5-3101-3202 FUEL	2,322	7,500	4,500	4,794	4,500
100-5-3101-3203 SECURITY EQUIPMENT		-	2,500	-	2,500
100-5-3101-3604 UNIFORMS	475	2,788	2,000	-	2,000
TOTAL SUPPLIES	5,256	13,288	13,268	6,923	12,668
Capital Outlay					
100-5-3101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COURTHOUSE SECURITY (BALIFF)	292,278	356,590	435,448	221,499	409,112



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - SHERIFF DEPT/LAW ENF.					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3102-1101 SALARY	67,347	69,547	73,043	50,811	73,123
100-5-3102-1105 STAFF WAGES	1,365,396	1,314,861	1,408,614	990,142	1,450,032
100-5-3102-1116 GRANT SUPPLEMENT	-	-	-	-	-
100-5-3102-1118 LAKE PATROL WAGES	27,720	24,000	28,160	7,200	28,160
100-5-3102-1122 COUNTY LONGEVITY PAY	5,100	3,575	5,725	5,575	5,050
100-5-3102-1123 CERTIFICATION PAY	23,782	26,130	30,000	-	-
100-5-3102-1124 SPECIALIZED SKILLS PAY	21,491	25,458	23,100	-	-
100-5-3102-1200 OVERTIME					0
TOTAL SALARIES & WAGES	1,510,836	1,463,571	1,568,642	1,053,728	1,556,366
Benefits					
100-5-3102-1201 SOCIAL SECURITY & MEDICARE	112,738	107,912	120,001	78,072	119,062
100-5-3102-1202 UNEMPLOYMENT TAX	3,273	1,434	849	459	1,335
100-5-3102-1203 RETIREMENT	149,017	152,560	158,747	94,901	157,504
100-5-3102-1204 RETIREMENT LIFE INSURANCE	6,043	5,856	5,490	3,374	5,447
100-5-3102-1205 WORKERS COMP	20,611	24,674	26,039	20,289	25,883
100-5-3102-1209 HEALTH INSURANCE	303,053	332,182	390,851	217,821	377,211
TOTAL BENEFITS	594,735	624,618	701,977	414,916	686,442
TOTAL SALARIES & BENEFITS	2,105,571	2,088,189	2,270,619	1,468,644	2,242,807
Operating Expenses					
100-5-3102-2301 DUES & MEMBERSHIPS	275	471	600	543	600
100-5-3102-2302 TRAINING & MILEAGE REIMB	10,800	14,512	8,500	16,261	8,500
100-5-3102-2303 BONDS & INSURANCE	36,109	30,727	30,602	1,043	35,687
100-5-3102-2305 CONTRACT SERVICES		-	5,000	2,254	2,500
100-5-3102-2408 EVIDENCE PROCESSING	10,910	7,948	8,500	1,575	8,500
TOTAL OPERATING EXPENSES	58,094	53,658	53,202	21,676	55,787
Supplies					
100-5-3102-3101 SUPPLIES	4,911	8,087	6,000	508	6,000
100-5-3102-3102 POSTAGE	1,347	1,092	1,000	832	1,500
100-5-3102-3103 SOFTWARE & MAINTENANCE	6,207	4,730	4,838	17,976	4,838
100-5-3102-3107 REPAIRS	98,102	104,072	70,000	50,617	75,000
100-5-3102-3119 CANINE SUPPLIES		-	3,500	3,873	2,000
100-5-3102-3202 FUEL	121,690	161,904	125,000	88,904	130,000
100-5-3102-3602 RADIO	9,942	7,525	9,500	9,447	9,500
100-5-3102-3603 SECURITY EQUIPMENT	22,708	20,818	20,000	49,789	20,000
100-5-3102-3604 UNIFORMS	14,484	16,996	15,000	10,048	15,000
100-5-3102-3701 OTHER SUPPLIES	46,432	58,727	30,000	30,787	30,000
TOTAL SUPPLIES	325,823	383,951	284,838	262,781	293,838

Capital Outlay



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100-5-3102-4101 CAPITAL OUTLAY	183,024	530,175	-	-	-
TOTAL CAPITAL OUTLAY	183,024	530,175	-	-	-
Debt Service					
100-5-3102-8103 CAPITAL LEASE	100,550	150,437	208,907	173,111	208,907
TOTAL DEBT SERVICE	100,550	150,437	208,907	173,111	208,907
TOTAL SHERIFF DEPT/LAW ENF.	2,773,062	3,206,410	2,817,566	1,926,212	2,801,339



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - HEALTH AND SAFETY					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3104-1105 STAFF WAGES	42,731	43,939	45,908	33,754	48,943
100-5-3104-1122 COUNTY LONGEVITY PAY	-	-	225	225	225
100-5-3104-1123 CERTIFICATION PAY	2,108	2,108	2,100	-	-
100-5-3104-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3104-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	44,839	46,047	48,233	33,979	49,168
Benefits					
100-5-3104-1201 SOCIAL SECURITY & MEDICARE	2,908	3,146	3,690	2,371	3,761
100-5-3104-1202 UNEMPLOYMENT TAX	104	48	28	15	44
100-5-3104-1203 RETIREMENT	5,786	3,435	4,881	3,084	4,976
100-5-3104-1204 RETIREMENT LIFE INSURANCE	179	184	169	110	172
100-5-3104-1205 WORKERS COMP	361	484	801	242	818
100-5-3104-1209 HEALTH INSURANCE	19,419	15,341	15,420	9,276	15,173
TOTAL BENEFITS	28,757	22,638	24,989	15,098	24,944
TOTAL SALARIES & BENEFITS	73,596	68,685	73,222	49,077	74,112
Operating Expenses					
100-5-3104-2301 DUES & MEMBERSHIPS	50	-	-	261	-
100-5-3104-2302 TRAINING MILEAGE & REIMBURSEMENT	420	821	750	558	750
100-5-3104-2303 BONDS & INSURANCE	507	525	525	-	525
100-5-3104-2305 CONTRACT SERVICES	-	-	1,000	-	-
TOTAL OPERATING EXPENSES	977	1,346	2,275	819	1,275
Supplies					
100-5-3104-3101 SUPPLIES	532	1,190	1,000	164	1,000
100-5-3104-3107 REPAIRS	881	968	1,200	25	1,750
100-5-3104-3202 FUEL	7,768	9,726	7,000	4,829	7,000
100-5-3104-3604 UNIFORMS	86	132	200	-	200
100-5-3104-3702 OSSF SUPPLIES	3,700	2,580	1,000	1,990	1,000
TOTAL SUPPLIES	12,967	14,596	10,400	7,008	10,950
Capital Outlay					
100-5-3104-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-3104-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL CAPITAL LEASE	-	-	-	-	-
TOTAL HEALTH AND SAFETY	87,540	84,627	85,897	56,904	86,337



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - ANIMAL CONTROL/ESTRAY					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3106-1105 STAFF WAGES	39,956	41,150	43,047	29,808	43,222
100-5-3106-1115 RABIES OFFICER	2,509	2,510	2,510	1,738	2,510
100-5-3106-1122 COUNTY LONGEVITY PAY	450	525	800	800	800
100-5-3106-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3106-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3106-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	42,915	44,185	46,357	32,346	46,531
Benefits					
100-5-3106-1201 SOCIAL SECURITY & MEDICARE	3,027	3,119	3,546	2,283	3,560
100-5-3106-1202 UNEMPLOYMENT TAX	100	47	26	14	42
100-5-3106-1203 RETIREMENT	4,235	4,599	4,691	2,945	4,709
100-5-3106-1204 RETIREMENT LIFE INSURANCE	172	177	162	105	163
100-5-3106-1205 WORKERS COMP	1,811	2,358	2,267	1,069	774
100-5-3106-1209 HEALTH INSURANCE	13,754	14,238	15,420	10,280	15,173
TOTAL BENEFITS	23,099	24,538	26,112	16,696	24,421
TOTAL SALARIES & BENEFITS	66,014	68,723	72,469	49,042	70,952
Operating Expenses					
100-5-3106-2301 DUES & MEMBERSHIPS	-	-	-	-	-
100-5-3106-2302 TRAINING MILEAGE & REIMBURSEMENT	49	275	1,000	734	1,000
100-5-3106-2303 BONDS & INSURANCE	711	733	723	-	723
100-5-3106-2305 CONTRACT SERVICES	17,199	12,483	7,000	7,053	5,000
TOTAL OPERATING EXPENSES	17,959	13,491	8,723	7,787	6,723
Supplies					
100-5-3106-3101 SUPPLIES	358	1,968	800	1,823	800
100-5-3106-3104 TELEPHONE	609	584	612	370	612
100-5-3106-3107 REPAIRS	317	1,005	2,000	844	2,000
100-5-3106-3202 FUEL	5,630	8,199	6,000	4,246	6,000
TOTAL SUPPLIES	6,914	11,756	9,412	7,283	9,412
Capital Outlay					
100-5-3106-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-3106-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL ANIMAL CONTROL/ESTRAY	90,887	93,970	90,604	64,112	87,087



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - SCHOOL RESOURCE OFFICER					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3108-1105 STAFF WAGES			99,066	72,404	50,008
100-5-3108-1122 COUNTY LONGEVITY PAY			-	-	-
100-5-3108-1123 CERTIFICATION PAY			2,100	-	-
100-5-3108-1124 SPECIALIZED SKILLS PAY			1,800	-	-
100-5-3108-1200 OVERTIME					
TOTAL SALARIES & WAGES	-	-	102,966	72,404	50,008
Benefits					
100-5-3108-1201 SOCIAL SECURITY & MEDICARE			7,877	5,041	3,826
100-5-3108-1202 UNEMPLOYMENT TAX			59	32	45
100-5-3108-1203 RETIREMENT			10,420	6,593	5,061
100-5-3108-1204 RETIREMENT LIFE INSURANCE			360	234	175
100-5-3108-1205 WORKERS COMP			1,709	-	832
100-5-3108-1209 HEALTH INSURANCE			31,858	19,021	16,330
TOTAL BENEFITS	-	-	52,283	30,921	26,269
TOTAL SALARIES & BENEFITS	-	-	155,249	103,325	76,277
Operating Expenses					
100-5-3108-2302 TRAINING AND MILEAGE	-	-	4,000	7,106	4,000
100-5-3108-2303 BONDS AND INSURANCE	-	-	2,200	-	2,200
TOTAL OPERATING EXPENSES	-	-	6,200	7,106	6,200
Supplies					
100-5-3108-3107 REPAIRS	-	-	3,000	144	3,000
100-5-3108-3202 FUEL	-	-	10,000	4,499	10,000
100-5-3108-3604 UNIFORMS	-	-	3,000	-	3,000
TOTAL SUPPLIES	-	-	16,000	4,643	16,000
TOTAL SCHOOL RESOURCE OFFICER	-	-	177,449	115,074	98,477



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - 911 DISPATCH					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3203-1101 SALARY	-	-	-	-	-
100-5-3203-1105 STAFF WAGES	386,301	410,468	425,946	339,959	480,386
100-5-3203-1106 PART TIME WAGES	9,412	16,207	-	9,312	-
100-5-3203-1122 COUNTY LONGEVITY PAY	1,275	1,400	1,088	1,125	1,088
100-5-3203-1123 CERTIFICATION PAY	4,934	4,742	5,850	-	-
100-5-3203-1124 SPECIALIZED SKILLS PAY	2,310	1,039	1,800	-	-
100-5-3203-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	404,232	433,856	434,684	350,396	481,474
Benefits					
100-5-3203-1201 SOCIAL SECURITY & MEDICARE	30,552	32,551	33,253	26,108	36,833
100-5-3203-1202 UNEMPLOYMENT TAX	923	447	256	155	433
100-5-3203-1203 RETIREMENT	39,913	45,273	43,990	31,634	48,725
100-5-3203-1204 RETIREMENT LIFE INSURANCE	1,619	1,737	1,521	1,123	1,685
100-5-3203-1205 WORKERS COMP	821	969	1,304	534	8,007
100-5-3203-1209 HEALTH INSURANCE	61,804	73,066	113,825	58,023	111,446
TOTAL BENEFITS	135,632	154,043	194,149	117,577	207,129
TOTAL SALARIES & BENEFITS	539,864	587,899	628,833	467,973	688,603
Operating Expenses					
100-5-3203-2101 TELETYPE/SUPPLIES	-	-	-	-	-
100-5-3203-2302 TRAINING MILEAGE & REIMBURSEMENT	1,690	2,390	3,000	4,430	3,000
100-5-3203-2303 BONDS & INSURANCE	1,055	1,084	1,500	-	1,500
100-5-3203-2305 CONTRACT SERVICES	-	-	1,500	1,340	1,500
TOTAL OPERATING EXPENSES	2,745	3,474	6,000	5,770	6,000
Supplies					
100-5-3203-3101 SUPPLIES	2,884	4,376	1,500	906	1,500
100-5-3203-3104 TELEPHONE	40,930	42,751	48,600	29,698	48,600
100-5-3203-3107 REPAIRS	15	-	-	710	500
100-5-3203-3110 MISCELLANEOUS	-	-	1,000	-	500
100-5-3203-3119 911 SIGN MAINTENANCE	-	-	-	-	-
100-5-3203-3202 FUEL	-	-	-	-	-
TOTAL SUPPLIES	43,829	47,127	51,100	31,314	51,100
Capital Outlay					
100-5-3203-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 911 DISPATCH	586,438	638,500	685,933	505,057	745,703



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - JAIL					
CORRECTIONS & REHABILITATION					
Salaries & Benefits					
Salaries & Wages					
100-5-4101-1105 STAFF WAGES	1,598,203	1,423,530	1,631,601	1,213,428	1,653,696
100-5-4101-1122 COUNTY LONGEVITY PAY	16,400	10,975	9,450	9,450	9,450
100-5-4101-1123 CERTIFICATION PAY	12,707	12,960	13,500	-	-
100-5-4101-1124 SPECIALIZED SKILLS PAY	3,245	3,237	4,800	-	-
100-5-4101-1200 OVERTIME					
TOTAL SALARIES & WAGES	1,630,555	1,450,702	1,659,351	1,222,878	1,663,146
Benefits					
100-5-4101-1201 SOCIAL SECURITY & MEDICARE	120,778	108,449	126,940	92,412	127,231
100-5-4101-1202 UNEMPLOYMENT TAX	3,723	3,733	987	521	1,497
100-5-4101-1203 RETIREMENT	160,904	151,228	167,926	112,292	168,310
100-5-4101-1204 RETIREMENT LIFE INSURANCE	6,522	5,803	5,808	4,001	5,821
100-5-4101-1205 WORKERS COMP	23,264	26,855	27,595	23,666	27,659
100-5-4101-1209 HEALTH INSURANCE	318,390	287,778	427,886	221,032	412,617
TOTAL BENEFITS	633,581	583,846	757,142	453,924	743,135
TOTAL SALARIES & BENEFITS	2,264,136	2,034,548	2,416,493	1,676,802	2,406,281
Operating Expenses					
100-5-4101-2302 TRAINING MILEAGE & REIMBURSEMENT	11,217	15,451	10,000	12,788	12,500
100-5-4101-2303 BONDS & INSURANCE	36,726	36,909	36,844	154	43,217
100-5-4101-2305 CONTRACT SERVICES	14,388	26,992	5,000	14,231	11,800
100-5-4101-2414 MEDICAL EXPENSE	-	-	-	169	-
TOTAL OPERATING EXPENSES	62,331	79,352	51,844	27,342	67,517
Supplies					
100-5-4101-3101 SUPPLIES	47	(34)	700	(773)	1,000
100-5-4101-3103 MACHINE & EQUIP RENTAL	4,686	4,491	5,000	10,318	4,686
100-5-4101-3107 REPAIRS	60,288	66,548	70,000	59,695	70,000
100-5-4101-3110 MISCELLANEOUS	1,763	338	1,000	-	1,000
100-5-4101-3201 UTILITIES	108,319	123,191	124,200	79,030	124,200
100-5-4101-3202 FUEL	25,586	29,866	25,000	15,563	25,000
100-5-4101-3301 INMATE FOOD	245,360	322,243	250,000	245,909	250,000
100-5-4101-3401 INMATE LAW LIBRARY	150	-	-	-	-
100-5-4101-3604 UNIFORMS	9,288	21,609	16,000	12,090	16,000
100-5-4101-3701 OTHER SUPPLIES	48,257	46,407	30,000	39,015	30,000
TOTAL SUPPLIES	503,744	614,659	521,900	460,847	521,886
Capital Outlay					
100-5-4101-4101 CAPITAL OUTLAY	101,282	92,733	-	-	-
TOTAL CAPITAL OUTLAY	101,282	92,733	-	-	-
Debt Service					



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100-5-4101-8103 CAPITAL LEASES	43,750	11,893	11,893	11,893	11,893
TOTAL DEBT SERVICE	43,750	11,893	11,893	11,893	11,893
TOTAL JAIL	2,975,243	2,833,185	3,002,130	2,176,884	3,007,577
TOTAL SHERIFF'S OPERATIONS	6,805,448	7,213,282	7,295,027	5,065,742	7,235,632



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - EMERGENCY MANAGEMENT/FLOOD PLAIN MANAGEMENT					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3301-1104 SALARY	52,994	54,595	57,112	39,542	57,336
100-5-3301-1105 STAFF WAGES		-	54,993	38,349	56,856
100-5-3301-1106 PART-TIME WAGES	13,821	14,644	15,321	9,221	15,378
100-5-3301-1116 FLOOD PLAIN SUPPLEMENT	5,019	7,490	7,500	5,192	-
100-5-3301-1122 COUNTY LONGEVITY	1,000	1,100	1,313	1,688	1,313
100-5-3301-1200 OVERTIME					-
TOTAL SALARIES & WAGES	72,834	77,829	136,239	93,992	130,883
Benefits					
100-5-3301-1201 SOCIAL SECURITY & MEDICARE	5,579	5,926	10,422	6,758	10,013
100-5-3301-1202 UNEMPLOYMENT TAX	170	82	77	42	118
100-5-3301-1203 RETIREMENT	7,205	8,117	13,787	8,613	13,245
100-5-3301-1204 RETIREMENT LIFE INSURANCE	292	312	477	307	458
100-5-3301-1205 WORKERS COMP	581	435	2,266	390	2,177
100-5-3301-1209 HEALTH INSURANCE	41	302	22,018	13,499	21,875
TOTAL BENEFITS	13,868	15,174	49,047	29,609	47,886
TOTAL SALARIES & BENEFITS	86,702	93,003	185,286	123,601	178,770
Operating Expenses					
100-5-3301-2301 DUES & MEMBERSHIPS	100	150	750	121	750
100-5-3301-2302 TRAINING & MILEAGE REIMB	350	1,646	5,000	3,790	6,000
100-5-3301-2303 BONDS & INSURANCE	2,206	1,905	1,905	557	1,471
100-5-3301-2305 CONTRACT SERVICES	1,346	1,464	2,000	159	15,000
TOTAL OPERATING EXPENSES	4,002	5,165	9,655	4,627	23,221
Supplies					
100-5-3301-3101 SUPPLIES	4,681	5,270	6,000	5,199	6,000
100-5-3301-3104 TELEPHONE	3,155	2,565	3,580	2,330	2,980
100-5-3301-3107 REPAIRS	16,315	17,675	27,000	16,744	27,000
100-5-3301-3202 FUEL	2,809	4,623	9,000	5,139	4,000
100-5-3301-3602 RADIO					40,000
100-5-3301-3603 SECURITY EQUIPMENT	-	52	1,000	737	2,000
100-5-3301-3604 UNIFORM EXPENSE	132	280	1,100	145	2,500
TOTAL SUPPLIES	27,092	30,465	47,680	30,294	84,480
Capital Outlay					
100-5-3301-4101 CAPITAL OUTLAY	20,530	13,474	-	32,650	10,000
TOTAL CAPITAL OUTLAY	20,530	13,474	-	32,650	10,000
Debt Service					
100-5-3301-8103 CAPITAL LEASE	1,943	-	3,492	-	3,492
TOTAL DEBT SERVICE	1,943	-	3,492	-	3,492



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
TOTAL EMERGENCY MANAGEMENT	140,269	142,107	246,113	191,172	299,963



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - PUBLIC ASSISTANCE					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5301-1104 DEPT. HEAD	-	-	-	-	-
100-5-5301-1105 CHILDRENS PUBLIC ASSISTANCE EMPLOYEE					
100-5-5301-1115 RABIES OFFICER					
100-5-5301-1200 OVERTIME					
TOTAL SALARIES & WAGES	-	-	-	-	-
Benefits					
100-5-5301-1201 SOCIAL SECURITY & MEDICARE	-	-	-	-	-
100-5-5301-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-5301-1203 RETIREMENT	-	-	-	-	-
100-5-5301-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	-
100-5-5301-1205 WORKERS COMP	-	-	-	-	-
100-5-5301-1209 HEALTH INSURANCE	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL SALARIES & BENEFITS	-	-	-	-	-
Operating Expenses					
100-5-5301-2302 TRAVEL & MILEAGE REIMB	-	-	-	-	-
100-5-5301-2410 AUTOPSY & TRANSPORT	160,265	195,195	180,000	72,222	180,000
TOTAL OPERATING EXPENSES	160,265	195,195	180,000	72,222	180,000
Supplies					
100-5-5301-3101 SUPPLIES	-	-	-	-	-
100-5-5301-3104 TELEPHONE	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
Other Costs					
100-5-5301-7202 CHILD WELFARE	20,000	20,000	20,000	10,000	20,000
100-5-5301-7203 MENTAL HEALTH & AGING	14,661	4,661	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	-	10,000
100-5-5301-7206 CELL BLOCK MUSEUM	7,500	9,118	-	-	-
100-5-5301-7208 HILL COUNTY FAIR GROUNDS	33,739	53,684	-	-	-
100-5-5301-7303 MENTAL ILLNESS	2,298	3,057	6,500	2,582	6,500
TOTAL PUBLIC ASSISTANCE	88,198	100,520	54,386	16,958	54,386
TOTAL PUBLIC ASSISTANCE	248,463	295,715	234,386	89,180	234,386



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL -VETERANS SERVICE OFFICER					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5302-1104 DEPT. HEAD	35,744	36,807	38,504	26,654	38,649
100-5-5302-1105 STAFF WAGES	-	-	-	-	-
100-5-5302-1122 COUNTY LONGEVITY	800	900	1,000	1,000	1,000
100-5-5302-1200 OVERTIME					
TOTAL SALARIES & WAGES	36,544	37,707	39,504	27,654	39,649
Benefits					
100-5-5302-1201 SOCIAL SECURITY & MEDICARE	2,832	2,923	3,022	2,145	3,033
100-5-5302-1202 UNEMPLOYMENT TAX	87	41	24	13	36
100-5-5302-1203 RETIREMENT	3,607	3,922	3,998	2,523	4,012
100-5-5302-1204 RETIREMENT LIFE INSURANCE	146	151	138	90	139
100-5-5302-1205 WORKERS COMP	104	90	119	58	659
100-5-5302-1209 HEALTH INSURANCE	9,130	9,482	10,216	6,811	9,937
TOTAL BENEFITS	15,906	16,609	17,517	11,640	17,816
TOTAL SALARIES & BENEFITS	52,450	54,316	57,021	39,294	57,465
Operating Expenses					
100-5-5302-2302 TRAINING & MILEAGE REIMB	-	-	1,500	-	1,500
100-5-5302-2303 BONDS & INSURANCE	-	347	1,200	-	1,200
TOTAL OPERATING EXPENSES	-	347	2,700	-	2,700
Supplies					
100-5-5302-3101 SUPPLIES	405	178	1,000	547	1,000
100-5-5302-3102 POSTAGE	140	84	250	22	250
100-5-5302-3103 SOFTWARE & MAINTENANCE	449	-	500	-	750
100-5-5302-3104 TELEPHONE	891	822	970	569	970
100-5-5302-3107 REPAIRS	1,689	691	1,500	41	1,500
100-5-5302-3110 MISCELLANEOUS	-	-	250	-	250
100-5-5302-3202 FUEL	1,362	1,738	3,000	328	3,000
TOTAL SUPPLIES	4,936	3,513	7,470	1,507	7,720
Capital Outlay					
100-5-5302-4101 CAPITAL OUTLAY	-	-	-	-	37,000
TOTAL CAPITAL OUTLAY	-	-	-	-	37,000
TOTAL VETERANS SERVICE OFFICER	57,386	58,176	67,191	40,801	104,885



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - CRIME VICTIMS ASSISTANCE					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5305-1104 DEPT. HEAD	2,027	490	7,851	-	3,476
100-5-5305-1122 COUNTY LONGEVITY	375	450	525	525	525
100-5-5305-1200 OVERTIME					
TOTAL SALARIES & WAGES	2,402	940	8,376	525	4,001
Benefits					
100-5-5305-1201 SOCIAL SECURITY & MEDICARE	3,038	3,021	641	1,445	601
100-5-5305-1202 UNEMPLOYMENT TAX	98	46	5	9	5
100-5-5305-1203 RETIREMENT	3,499	4,157	848	1,974	785
100-5-5305-1204 RETIREMENT LIFE INSURANCE	156	160	29	72	28
100-5-5305-1205 WORKERS COMP	108	109	-	1	-
100-5-5305-1209 HEALTH INSURANCE	7,902	9,012	10,271	4,280	-
TOTAL BENEFITS	14,801	16,505	11,794	7,781	1,419
TOTAL SALARIES & BENEFITS	17,203	17,445	20,170	8,306	5,420
Operating Expenses					
100-5-5305-2302 TRAVEL & MILEAGE REIMB	925	259	900	98	900
TOTAL OPERATING EXPENSES	925	259	900	98	900
Supplies					
100-5-5305-3101 SUPPLIES	110	128	400	66	400
100-5-5305-3102 POSTAGE		-	400	59	400
100-5-5305-3104 TELEPHONE	720	720	720	360	720
TOTAL SUPPLIES	830	848	1,520	485	1,520
TOTAL CRIME VICTIMS ASSISTANCE COORDINATOR	18,958	18,552	22,590	8,889	7,840



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - TAX INCREMENT FINANCING (TIF) COMMITMENTS					
COMMUNITY & ECONOMIC DEVELOPMENT					
Other Costs					
100-5-6202-7201 PAYMENTS TO AGENCIES		2,630	31,036	-	13,000
TOTAL OTHER COSTS	-	2,630	31,036	-	13,000
TOTAL TIF COMMITMENTS	-	2,630	31,036	-	13,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
100 - GENERAL - AG EXTENSION SERVICE					
COMMUNITY & ECONOMIC DEVELOPMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-6504-1101 SALARY		-		-	
100-5-6504-1104 DEPT. HEAD	24,073	24,803		-	-
100-5-6504-1105 STAFF WAGES	62,227	79,565	31,340	21,701	109,578
100-5-6504-1122 COUNTY LONGEVITY	-	2,500	375	1,731	1,600
100-5-6504-1112 FERAL HOG ERADICATION SUPPLEME	2,509	-	2,500	53,870	2,500
100-5-6504-1114 AG EXTENSION WAGES	-	300	77,838	375	38,501
100-5-6504-1200 OVERTIME					
TOTAL SALARIES & WAGES	88,809	107,168	112,053	77,677	152,179
Benefits					
100-5-6504-1201 SOCIAL SECURITY & MEDICARE	6,804	8,197	8,572	5,938	11,642
100-5-6504-1202 UNEMPLOYMENT TAX	214	112	19	34	102
100-5-6504-1203 RETIREMENT	2,707	3,150	3,210	2,007	2,625
100-5-6504-1204 RETIREMENT LIFE INSURANCE	110	121	111	71	91
100-5-6504-1205 WORKERS COMP	226	256	336	42	457
100-5-6504-1209 HEALTH INSURANCE	7,572	9,197	9,932	6,621	9,653
TOTAL BENEFITS	17,633	21,033	22,180	14,713	24,570
TOTAL SALARIES & BENEFITS	106,442	128,201	134,233	92,390	176,749
Operating Expenses					
100-5-6504-2301 DUES & MEMBERSHIPS	330	330	330	330	330
100-5-6504-2302 TRAINING & MILEAGE REIMB	9,318	15,802	16,000	10,668	20,000
100-5-6504-2307 NOTICES	196	-	500	-	500
TOTAL OPERATING EXPENSES	9,844	16,132	16,830	10,998	20,830
Supplies					
100-5-6504-3101 SUPPLIES	2,230	2,452	2,500	3,489	2,500
100-5-6504-3102 POSTAGE	120	130	250	140	250
100-5-6504-3103 MACHINE & EQUIP RENTAL	2,267	2,249	2,374	1,483	2,374
100-5-6504-3104 TELEPHONE	741	704	792	348	792
100-5-6504-3110 MISCELLANEOUS	-	-	150	-	250
100-5-6504-3130 CHDA SUPPLIES	69	675	1,000	243	1,000
100-5-6504-3131 4H SUPPLIES	4,215	4,689	5,000	1,831	5,000
TOTAL SUPPLIES	9,642	10,899	12,066	7,534	12,166
Capital Outlay					
100-5-6504-4101 CAPITAL OUTLAY	-	1,908	3,000	-	3,000
TOTAL CAPITAL OUTLAY	-	1,908	3,000	-	3,000
Other Costs					
100-5-6504-7201 FERAL HOG ERADICATION PROGRAM	5,000	20,000	15,000	5,000	20,000
TOTAL OTHER COSTS	5,000	20,000	15,000	5,000	20,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
TOTAL AG EXTENSION SERVICE	130,928	177,140	181,129	115,922	232,745
<u>Summary Totals</u>					
General Government	6,311,854	6,090,053	6,590,316	4,417,537	7,750,615
Justice System	2,925,204	3,265,027	3,475,614	2,278,765	3,579,059
Public Safety	3,970,474	4,522,204	4,539,010	3,080,030	4,528,018
Corrections & Rehabilitation	2,975,243	2,833,185	3,002,130	2,176,884	3,007,577
Health & Human Services	324,807	372,443	324,167	138,870	347,111
Community & Economic Development	130,928	179,770	212,165	115,922	245,745
TOTAL GENERAL FUND 100	16,638,510	17,262,682	18,143,402	12,208,008	19,458,125



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
200 - GENERAL ROAD AND BRIDGE					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
200-5-7100-1101 SALARY	-	-	-	-	-
200-5-7100-1105 STAFF WAGES	28,058	28,975	59,427	40,438	64,168
200-5-7100-1106 PART TIME WAGES	31,131	41,058	-	-	-
200-5-7100-1110 911/SIGN WAGES	41,328	41,501	44,357	30,715	44,366
200-5-7100-1113 CELL PHONE ALLOWANCE	260	260	260	190	260
200-5-7100-1117 DPS SECRETARY	20,587	31,550	33,131	22,939	28,392
200-5-7100-1122 COUNTY LONGEVITY	2,413	1,575	1,600	1,925	1,600
200-5-7100-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	123,777	144,919	138,775	96,207	138,786
Benefits					
200-5-7100-1201 SOCIAL SECURITY & MEDICARE	9,387	11,032	10,616	7,030	10,617
200-5-7100-1202 UNEMPLOYMENT TAX	292	153	83	42	125
200-5-7100-1203 RETIREMENT	12,182	15,087	14,044	8,743	14,045
200-5-7100-1204 RETIREMENT LIFE INSURANCE	494	580	486	311	486
200-5-7100-1205 WORKERS COMP	338	354	416	170	4,724
200-5-7100-1209 HEALTH INSURANCE	25,065	28,643	40,864	31,383	39,748
TOTAL BENEFITS	47,758	55,849	66,509	47,679	69,745
TOTAL SALARIES & BENEFITS	171,535	200,768	205,284	143,886	208,532
Operating Expenses					
200-5-7100-2302 TRAINING MILEAGE & REIMB	-	-	-	-	-
200-5-7100-2303 BONDS & INSURANCE	412	264	256	-	256
200-5-7100-2305 CONTRACT SERVICES	-	4,000	-	-	-
TOTAL OPERATING EXPENSES	412	4,264	256	-	256
Supplies					
200-5-7100-3101 SUPPLIES 911	-	535	1,500	646	1,500
200-5-7100-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
200-5-7100-3106 SHOP SUPPLIES	-	-	-	-	-
200-5-7100-3107 REPAIRS 911	3,008	1,332	1,500	1,156	1,500
200-5-7100-3109 MAINTENANCE	-	-	-	-	-
200-5-7100-3110 MISCELLANEOUS	19	99	250	129	250
200-5-7100-3115 CONSTRUCTION MATERIALS	-	-	-	-	-
200-5-7100-3119 911 SIGN MAINTENANCE	-	-	-	-	-
200-5-7100-3119 911 SIGN MAINTENANCE	6,589	9,230	8,450	3,127	8,450
200-5-7100-3201 UTILITIES	859	894	1,500	518	1,500
200-5-7100-3202 FUEL	2,893	4,021	4,500	1,993	3,500
200-5-7100-3333 FEMA/GRANT EXPENDITURES	-	-	-	-	-
200-5-7100-3603 SECURITY EQUIPMENT	-	-	-	-	-
200-5-7100-3604 UNIFORM/911 ADDRESSING	322	250	250	-	250
200-5-7100-3701 OTHER SUPPLIES	-	429	1,000	998	1,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
200-5-7100-3702 OSSF SUPPLIES	-	-	-	-	-
TOTAL SUPPLIES	13,690	16,790	18,950	8,567	17,950
Capital Outlay					
200-5-7100-4101 CAPITAL OUTLAY	850	-	-	-	-
200-5-7100-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
TOTAL CAPITAL OUTLAY	850	-	-	-	-
Other Costs					
200-5-7100-7201 PYMTS TO AGENCIES	9,860	9,682	32,000	-	32,000
200-5-7100-7210 APPRAISALS	65,626	72,207	74,333	61,809	74,333
200-5-7100-7602 CONTIGENCIES	-	-	-	-	-
TOTAL OTHER COSTS	75,486	81,889	106,333	61,809	106,333
Other Financing (Uses)					
200-5-7100-9902 TRANSFER TO PRECINCTS	-	-	-	-	-
200-5-7100-9903 TRANSFER TO SHERIFF	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL FUND GENERAL ROAD AND BRIDGE	261,973	303,711	330,823	214,262	333,071



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
201 - ROAD AND BRIDGE #1					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
201-5-7101-1101 SALARY	61,159	63,156	66,332	46,142	66,405
201-5-7101-1105 STAFF WAGES	193,219	162,988	178,891	147,517	269,874
201-5-7101-1106 PART TIME WAGES	49,207	57,882	105,106	39,787	80,852
201-5-7101-1113 CELLPHONE SUPPLEMENT	180	-	-	-	-
201-5-7101-1122 COUNTY LONGEVITY	3,838	2,525	3,075	2,550	3,075
201-5-7101-1200 OVERTIME					
TOTAL SALARIES & WAGES	307,603	286,551	353,404	235,996	420,206
Benefits					
201-5-7101-1201 SOCIAL SECURITY & MEDICARE	22,960	21,052	27,035	17,841	32,146
201-5-7101-1202 UNEMPLOYMENT TAX	593	229	172	83	318
201-5-7101-1203 RETIREMENT	30,384	28,398	35,765	20,580	42,525
201-5-7101-1204 RETIREMENT LIFE INSURANCE	1,230	1,091	1,237	732	1,471
201-5-7101-1205 WORKERS COMP	8,135	4,659	12,016	4,277	14,304
201-5-7101-1207 VEHICLE USE	-	-	-	-	-
201-5-7101-1209 HEALTH INSURANCE	64,816	62,295	57,347	45,147	86,000
TOTAL BENEFITS	128,118	117,724	133,572	88,660	176,764
TOTAL SALARIES & BENEFITS	435,721	404,275	486,976	324,656	596,970
Operating Expenses					
201-5-7101-2302 TRAINING & MILEAGE REIMB	985	1,551	1,500	17	5,000
201-5-7101-2303 BONDS & INSURANCE	10,425	12,119	11,942	341	12,918
201-5-7101-2305 CONTRACT SERVICES	530,468	20,042	10,000	505	10,000
TOTAL OPERATING EXPENSES	541,878	33,712	23,442	863	27,918
Supplies					
201-5-7101-3103 MACHINE & EQUIPMENT RENTAL	113,459	64,772	46,336	12,316	46,336
201-5-7101-3106 SHOP SUPPLIES	7,949	14,058	5,500	6,545	30,000
201-5-7101-3107 REPAIRS	50,478	24,499	50,000	10,204	50,000
201-5-7101-3110 MISCELLANEOUS	405	550	-	693	998
201-5-7101-3115 CONSTRUCTION MATERIALS	256,569	202,987	254,500	144,817	345,000
201-5-7101-3119 911					
201-5-7101-3201 UTILITIES	6,881	8,166	8,700	6,361	9,275
201-5-7101-3202 FUEL	32,090	20,913	-	32,738	-
201-5-7101-3333 FEMA					
TOTAL SUPPLIES	467,831	335,945	365,036	213,674	481,609
Capital Outlay					
201-5-7101-4101 CAPITAL OUTLAY	30,390	896,618	400,000	14,277	-
201-5-7101-4103 BRIDGE/INFRASTRUCTURE	-		-		-
201-5-7101-8102 TIME WARRANT					
TOTAL CAPITAL OUTLAY	30,390	896,618	400,000	14,277	-



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
Debt Service					
201-5-7101-8103 CAPITAL LEASE	-	8,078	48,465	24,394	-
TOTAL DEBT SERVICE	-	8,078	48,465	24,394	-
Other Financing (Uses)					
201-5-7101-9100 TRANSFER TO GENERAL		-	-	-	-
201-5-7101-9216 TRANSFER TO CERTZ FUND		-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #1	1,475,820	1,678,628	1,323,919	577,864	1,106,497



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
202 - ROAD AND BRIDGE #2					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
202-5-7102-1101 SALARY	61,159	63,156	66,332	46,142	66,405
202-5-7102-1105 STAFF WAGES	244,857	233,597	239,738	165,960	281,880
202-5-7102-1106 PART TIME WAGES	-	6,017	33,631	7,858	-
202-5-7102-1113 CELL PHONE SUPPLEMENT	-	-	-	-	-
202-5-7102-1122 COUNTY LONGEVITY	5,525	6,050	5,475	5,475	5,475
202-5-7102-1200 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	311,541	308,820	345,176	225,435	353,760
Benefits					
202-5-7102-1201 SOCIAL SECURITY & MEDICARE	23,219	23,125	26,406	16,966	27,063
202-5-7102-1202 UNEMPLOYMENT TAX	583	269	167	76	259
202-5-7102-1203 RETIREMENT	30,772	32,146	34,932	20,633	35,800
202-5-7102-1204 RETIREMENT LIFE INSURANCE	1,247	1,237	1,208	734	1,238
202-5-7102-1205 WORKERS COMP	9,001	5,611	11,736	4,159	12,042
202-5-7102-1207 VEHICLE	-	-	-	-	-
202-5-7102-1209 HEALTH INSURANCE	62,296	59,186	61,845	40,215	80,128
TOTAL BENEFITS	127,118	121,574	136,294	82,783	156,530
TOTAL SALARIES & BENEFITS	438,659	430,394	481,470	308,218	510,290
Operating Expenses					
202-5-7102-2302 TRAINING & MILEAGE REIMB	431	495	2,000	523	2,000
202-5-7102-2303 BONDS & INSURANCE	11,680	12,339	12,058	350	12,058
202-5-7102-2305 CONTRACT SERVICES	7,432	3,050	4,000	-	4,000
TOTAL OPERATING EXPENSES	19,543	15,884	18,058	873	18,058
Supplies					
202-5-7102-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
202-5-7102-3107 REPAIRS	9,451	37,147	20,000	35,976	75,000
202-5-7102-3110 MISCELLANEOUS	919	930	1,000	1,025	2,000
202-5-7102-3115 CONSTRUCTION MATERIALS	272,932	129,924	194,500	194,507	80,000
202-5-7102-3119 911	-	-	-	-	-
202-5-7102-3201 UTILITIES	7,601	8,307	8,025	6,353	8,025
202-5-7102-3202 FUEL	27,570	16,477	17,000	12,380	17,000
202-5-7102-3333 FEMA	-	-	-	-	-
TOTAL SUPPLIES	318,473	192,785	240,525	250,241	182,025
Capital Outlay					
202-5-7102-4101 CAPITAL OUTLAY	-	-	263,000	295,294	-
202-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	96,800	-	-	-
202-5-7102-4104 RIGHT OF WAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	96,800	263,000	295,294	-



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
Other Costs					
202-5-7102-7301 TIME WARRANT		-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
Debt Service					
202-5-7102-8103 CAPITAL LEASE	28,643	28,513	-	-	-
TOTAL DEBT SERVICE	28,643	28,513	-	-	-
Other Financing (Uses)					
202-5-7102-9100 TRANSFER TO GENERAL		-	65,750	65,750	
TOTAL OTHER FINANCING (USES)	-	-	65,750	65,750	-
TOTAL ROAD AND BRIDGE #2	805,318	764,376	1,068,803	920,376	710,373



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
203 - ROAD AND BRIDGE #3					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
203-5-7103-1101 SALARY	61,159	63,156	66,332	46,142	66,405
203-5-7103-1105 STAFF WAGES	244,320	245,037	280,819	190,020	281,880
203-5-7103-1105 PART TIME WAGES	-	-	-	-	-
203-5-7103-1113 CELL PHONE ALLOWANCE	1,560	1,540	1,560	1,140	1,560
203-5-7103-1122 COUNTY LONGEVITY	7,250	8,200	8,700	8,700	8,700
203-5-7103-1200 OVERTIME					
TOTAL SALARIES & WAGES	314,289	317,933	357,411	246,002	358,545
Benefits					
203-5-7103-1201 SOCIAL SECURITY & MEDICARE	23,726	24,129	27,342	18,516	27,429
203-5-7103-1202 UNEMPLOYMENT TAX	583	270	169	87	263
203-5-7103-1203 RETIREMENT	31,029	33,064	36,170	22,468	36,285
203-5-7103-1204 RETIREMENT LIFE INSURANCE	1,257	1,272	1,251	800	1,255
203-5-7103-1205 WORKERS COMP	10,925	5,564	12,152	4,287	12,205
203-5-7103-1207 VEHICLE	-	-	-	-	-
203-5-7103-1209 HEALTH INSURANCE	72,055	69,856	76,881	53,601	75,157
TOTAL BENEFITS	139,575	134,155	153,965	99,759	152,594
TOTAL SALARIES & BENEFITS	453,864	452,088	511,376	345,761	511,139
Operating Expenses					
203-5-7103-2302 TRAINING & MILEAGE REIMB	450	1,421	500	572	500
203-5-7103-2303 BONDS & INSURANCE	10,973	14,268	14,234	97	14,234
203-5-7103-2305 CONTRACT SERVICES	53,086	8,721	15,000	21,961	15,000
TOTAL OPERATING EXPENSES	64,509	24,410	29,734	22,630	29,734
Supplies					
203-5-7103-3103 MACHINE & EQUIPMENT RENTAL	24	24	-	-	-
203-5-7103-3107 REPAIRS	21,677	20,315	25,000	10,711	30,000
203-5-7103-3110 MISCELLANEOUS	460	859	500	915	500
203-5-7103-3115 CONSTRUCTION MATERIAL	51,489	36,480	104,500	22,031	104,500
203-5-7103-3119 911	-	-	-	-	-
203-5-7103-3201 UTILITIES	3,062	6,420	5,690	4,816	5,690
203-5-7103-3202 FUEL	-	25,180	75,000	22,043	80,000
203-5-7103-3333 FEMA	-	-	-	-	-
TOTAL SUPPLIES	76,712	89,278	210,690	60,516	220,690
Capital Outlay					
203-5-7103-4101 CAPITAL OUTLAY	411,150	163,314	100,000	75,500	100,000
203-5-7103-4103 BRIDGE/INFRASTRUCTURE	-	3,520	100,000	79,000	100,000
203-5-7103-7602 CONTINGENCY					
TOTAL CAPITAL OUTLAY	411,150	166,834	200,000	154,500	200,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
Other Financing (Uses)					
203-5-7103-9100 TRANSFER TO GENERAL					
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #3	1,006,235	732,610	951,800	583,407	961,563



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
204 - ROAD AND BRIDGE #4					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
204-5-7104-1101 SALARY	61,159	63,156	66,332	46,142	66,405
204-5-7104-1105 STAFF WAGES	264,860	256,957	286,541	165,960	328,338
204-5-7104-1106 PART TIME WAGES	-	-	-	-	-
204-5-7104-1113 CELL PHONE SUPPLEMENT	1,170	1,040	1,300	760	1,560
204-5-7104-1122 COUNTY LONGEVITY	3,925	3,625	4,650	4,650	4,650
204-5-7104-1200 OVERTIME					
TOTAL SALARIES & WAGES	331,114	324,778	358,823	217,512	400,953
Benefits					
204-5-7104-1201 SOCIAL SECURITY & MEDICARE	25,202	24,645	27,450	16,491	30,673
204-5-7104-1202 UNEMPLOYMENT TAX	629	283	175	76	301
204-5-7104-1203 RETIREMENT	32,719	33,819	36,313	19,840	40,576
204-5-7104-1204 RETIREMENT LIFE INSURANCE	1,326	1,301	1,256	706	1,403
204-5-7104-1205 WORKERS COMP	9,281	5,844	12,200	4,341	13,649
204-5-7104-1207 VEHICLE	-	-	-	-	-
204-5-7104-1209 HEALTH INSURANCE	44,016	47,425	56,922	30,910	75,173
TOTAL BENEFITS	113,173	113,317	134,316	72,364	161,775
TOTAL SALARIES & BENEFITS	444,287	438,095	493,139	289,876	562,728
Operating Expenses					
204-5-7104-2302 TRAINING & MILEAGE REIMB	1,160	964	4,500	1,327	4,500
204-5-7104-2303 BONDS & INSURANCE	13,574	15,170	14,989	321	18,170
204-5-7104-2305 CONTRACT SERVICES	48,605	22,242	15,000	19,075	20,000
TOTAL OPERATING EXPENSES	63,339	38,376	34,489	20,723	42,670
Supplies					
204-5-7104-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
204-5-7104-3106 SHOP SUPPLIES	3,138	3,823	1,500	1,598	2,500
204-5-7104-3107 REPAIRS	18,483	17,717	15,000	42,783	50,000
204-5-7104-3109 MAINTENANCE	24,057	9,740	10,000	13,714	12,000
204-5-7104-3110 MISCELLANEOUS	632	1,390	500	631	700
204-5-7104-3115 CONSTRUCTION MATERIALS	102,114	71,166	94,500	13,338	60,000
204-5-7104-3119 911	-	-	-	-	-
204-5-7104-3201 UTILITIES	7,204	8,712	8,100	5,904	9,277
204-5-7104-3202 FUEL	37,390	40,464	20,000	21,874	25,000
204-5-7104-3333 FEMA	-	-	-	-	-
TOTAL SUPPLIES	193,018	153,012	149,600	99,842	159,477
Capital Outlay					
204-5-7104-4101 CAPITAL OUTLAY	159,017	608	5,000	3,708	5,000
204-5-7104-4103 BRIDGE/INFRASTRUCTURE	-	1,000	15,000	62,423	20,000
204-5-7104-7602 CONTINGENCY					



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
204-5-7104-8102 TIME WARRANT					
TOTAL CAPITAL OUTLAY	159,017	1,608	20,000	66,131	25,000
Debt Service					
204-5-7104-8103 CAPITAL LEASE					
TOTAL DEBT SERVICE					
Other Financing (Uses)					
204-5-7104-9100 TRANSFER TO GENERAL	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #4	859,661	631,091	697,228	476,572	789,875
TOTAL ROAD AND BRIDGE EXPENDITURES	4,409,007	4,110,416	4,372,573	2,772,481	3,901,377



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
211 - FM LATERAL # 1					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
211-5-7101-2305 CONTRACT SERVICES	130,328	3,302	30,000	2,103	20,000
TOTAL OPERATING EXPENSES	130,328	3,302	30,000	2,103	20,000
Supplies					
211-5-7101-3107 REPAIRS	28,855	25,725	55,000	32,559	55,000
211-5-7101-3115 CONSTRUCTION MATERIAL	168,833	199,936	200,000	91,787	200,000
211-5-7101-3202 FUEL	25,956	60,910	100,000	20,133	100,000
TOTAL SUPPLIES	223,644	286,571	355,000	144,479	355,000
Capital Outlay					
211-5-7101-4101 CAPITAL OUTLAY	-	-	20,000	-	-
211-5-7101-4103 BRIDGE/INFRASTRUCTURE	-	48,690	-	-	-
TOTAL CAPITAL OUTLAY	-	48,690	20,000	-	-
Debt Service					
211-5-7101-8103 CAPITAL LEASE	178,810	225,147	225,147	205,811	225,147
TOTAL DEBT SERVICE	178,810	225,147	225,147	205,811	225,147
Other Financing (Uses)					
211-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL FM LATERAL # 1	532,782	563,710	630,147	352,393	600,147



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
212 - FM LATERAL # 2					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
212-5-7102-2305 CONTRACT SERVICES	12,427	9,227	15,000	38,580	15,000
TOTAL OPERATING EXPENSES	12,427	9,227	15,000	38,580	15,000
Supplies					
212-5-7102-3107 REPAIRS	59,620	105,694	70,000	72,985	100,000
212-5-7102-3115 CONSTRUCTION MATERIAL	565,424	452,191	350,000	77,431	300,000
212-5-7102-3202 FUEL	48,548	99,733	100,000	45,219	100,000
TOTAL SUPPLIES	673,592	657,618	520,000	195,635	500,000
Capital Outlay					
212-5-7102-4101 CAPITAL OUTLAY	17,555	-	125,000	81,428	125,000
212-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
TOTAL CAPITAL OUTLAY	17,555	-	125,000	81,428	125,000
Debt Service					
212-5-7102-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL FM LATERAL # 2	703,574	666,845	660,000	315,643	640,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
213 - FM LATERAL # 3					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
213-5-7103-2305 CONTRACT SERVICES	87,489	36,030	25,000	44,975	25,000
TOTAL OPERATING EXPENSES	87,489	36,030	25,000	44,975	25,000
Supplies					
213-5-7103-3107 REPAIRS	99,219	35,588	40,000	70,669	40,000
213-5-7103-3115 CONSTRUCTION MATERIAL	252,410	90,772	295,000	139,001	295,000
213-5-7103-3202 FUEL	94,223	103,016	120,000	48,483	120,000
TOTAL SUPPLIES	445,852	229,376	455,000	258,153	455,000
Capital Outlay					
213-5-7103-4101 CAPITAL OUTLAY	661,457	7,935	150,000	-	150,000
213-5-7103-4103 BRIDGE/INFRASTRUCTURE	260,901	128,190	174,000	-	174,000
TOTAL CAPITAL OUTLAY	922,358	136,125	324,000	-	324,000
Debt Service					
213-5-7103-8103 CAPITAL LEASE	20,293	123,932	123,932	123,932	123,932
TOTAL DEBT SERVICE	20,293	123,932	123,932	123,932	123,932
TOTAL FM LATERAL # 3	1,475,992	525,463	927,932	427,060	927,932



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
214 - FM LATERAL # 4					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
214-5-7104-2305 CONTRACT SERVICES	11,327	26,797	20,000	7,298	20,000
TOTAL OPERATING EXPENSES	11,327	26,797	20,000	7,298	20,000
Supplies					
214-5-7104-3104 SHOP SUPPLIES	-	712	-	-	1,000
214-5-7104-3105 MAINTENANCE	13,988	15,626	10,000	11,272	15,000
214-5-7104-3107 REPAIRS	4,535	11,707	10,000	1,576	12,000
214-5-7104-3115 CONSTRUCTION MATERIAL	113,012	121,035	105,000	92,910	139,500
214-5-7104-3202 FUEL	43,392	71,682	45,000	37,210	60,000
TOTAL SUPPLIES	174,927	220,762	170,000	142,968	227,500
Capital Outlay					
214-5-7104-4101 CAPITAL OUTLAY	198,195	105,005	-	17,156	12,500
214-5-7104-4103 BRIDGE/INFRASTRUCTURE	71,200	-	165,000	244,000	130,000
TOTAL CAPITAL OUTLAY	269,395	105,005	165,000	261,156	142,500
Debt Service					
214-5-7104-8103 CAPITAL LEASE	261,885	261,885	261,885	222,888	261,885
TOTAL DEBT SERVICE	261,885	261,885	261,885	222,888	261,885
TOTAL FM LATERAL # 4	717,534	614,449	616,885	634,310	651,885
TOTAL FM LATERAL EXPENDITURES	3,429,882	2,370,467	2,834,964	1,729,406	2,819,964
TOTAL INFRASTRUCTURE EXPENDITURES	7,838,889	6,480,883	7,207,537	4,501,887	6,721,341



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
225 - INDIGENT HEALTH CARE					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
225-5-5101-1104 DEPT HEAD SALARY	37,644	38,770	43,003	29,765	42,994
225-5-5101-1105 STAFF WAGES	-	-	-	-	-
225-5-5101-1122 COUNTY LONGEVITY	450	525	800	800	800
225-5-5101-1200 OVERTIME					
TOTAL SALARIES & WAGES	38,094	39,295	43,803	30,565	43,794
Benefits					
225-5-5101-1201 SOCIAL SECURITY & MEDICARE	2,569	2,657	3,351	2,081	3,350
225-5-5101-1202 UNEMPLOYMENT TAX	89	42	26	14	39
225-5-5101-1203 RETIREMENT	3,760	4,089	4,433	2,783	4,432
225-5-5101-1204 RETIREMENT LIFE INSURANCE	152	157	153	99	153
225-5-5101-1205 WORKERS COMP	94	94	131	54	131
225-5-5101-1209 HEALTH INSURANCE	12,335	12,850	15,420	9,276	419
TOTAL BENEFITS	18,999	19,889	23,514	14,307	8,524
TOTAL SALARIES & BENEFITS	57,093	59,184	67,317	44,872	52,318
Operating Expenses					
225-5-2101-2301 DUES & MEMBERSHIPS	200	200	300	200	300
225-5-5101-2302 TRAINING & MILEAGE REIMB	299	866	1,500	1,027	2,000
225-5-5101-2303 BONDS & INSURANCE	-	-	-	-	-
225-5-5101-2305 CONTRACT SERVICES	12,724	12,723	13,000	5,296	13,000
225-5-5101-2414 INDIGENT INMATE MEDICAL	431,895	433,619	475,000	476,846	586,000
225-5-5101-2415 INDIGENT MEDICAL	18,685	310,259	160,000	163,238	200,000
TOTAL OPERATING EXPENSES	463,803	757,667	649,800	646,607	801,300
Supplies					
225-5-5101-3101 SUPPLIES	872	1,082	1,200	918	1,500
225-5-5101-3102 POSTAGE	76	704	800	316	800
225-5-5101-3103 MACHINE & EQUIP RENTAL	911	346	998	424	998
225-5-5101-3104 TELEPHONE	326	278	300	184	300
225-5-5101-3110 MISCELLANEOUS	3	-	100	-	100
TOTAL SUPPLIES	2,188	2,410	3,398	1,842	3,698
Other Financing (Uses)					
225-5-5101-9200 TRANSFERS TO GEN ROAD & BRIDGE	50,000	50,000	80,000	80,000	100,000
225-5-5101-9901 TRANSFERS OUT	818,000	800,000	800,000	400,000	-
225-5-5101-9901 TRANSFER TO R&B #1					100,000
225-5-5101-9902 TRANSFER TO R&B #2					100,000
225-5-5101-9903 TRANSFER TO R&B #3					100,000
225-5-5101-9904 TRANSFER TO R&B #4					100,000
TOTAL OTHER FINANCING (USES)	868,000	850,000	880,000	480,000	500,000
TOTAL INDIGENT HEALTH CARE	1,391,084	1,669,261	1,600,515	1,173,321	1,357,316



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
227 - LAW LIBRARY					
JUSTICE SYSTEM					
Operating Expenses					
227-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-
Supplies					
227-5-2104-3103 SOFTWARE & MAINTENANCE	22,323	21,335	22,000	13,020	22,000
227-5-2104-3401 INMATE LAW LIBRARY	-	-	2,000	-	2,000
227-5-2104-3411 BOOKS & PERIODICALS	1,156	966	3,500	-	3,500
TOTAL SUPPLIES	23,479	22,301	27,500	13,020	27,500
Capital Outlay					
227-5-2104-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Other Financing (Uses)					
227-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL LAW LIBRARY	23,479	22,301	27,500	13,020	27,500



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
229 - JURY FUND					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
229-5-2104-1104 DEPT HEAD SALARY		-		-	
229-5-2104-1105 STAFF WAGES	4,063	13,138	-	1,304	-
229-5-2104-1107 COURT COORDINATOR	-	-	-	-	-
229-5-2104-1108 COURT REPORTER	-	-	-	-	-
TOTAL SALARIES & WAGES	4063	13138	-	1304	-
Benefits					
229-5-2104-1201 SOCIAL SECURITY & MEDICARE	311	1,003	-	121	-
229-5-2104-1202 UNEMPLOYMENT TAX	1	2	-	-	-
229-5-2104-1203 RETIREMENT	-	180	-	-	-
229-5-2104-1204 RETIREMENT LIFE INSURANCE	-	7	-	-	-
229-5-2104-1205 WORKERS COMP	16	49	-	28	-
229-5-2104-1209 HEALTH INSURANCE	-	-	-	-	-
TOTAL BENEFITS	328	1,241	-	149	-
TOTAL SALARIES & BENEFITS	4,391	14,379	-	1,453	-
Operating Expenses					
229-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
229-5-2104-2305 CONTRACT SERVICES	595	1,797	2,500	1,635	2,500
229-5-2104-2307 LEGAL NOTICES	-	-	-	28	-
229-5-2104-2310 JURY COMMISSION	-	-	-	-	-
229-5-2104-2311 GRAND JURY	6,810	6,272	7,500	5,412	10,000
229-5-2104-2312 PETIT JURY	774	11,204	15,000	13,178	30,000
229-5-2104-2313 COUNTY JURORS	-	-	-	-	-
229-5-2104-2315 BANK SERVICE CHARGES	-	-	-	-	-
229-5-2104-2320 APPOINTED ATTORNEY - FELONY	180,199	207,066	200,000	172,857	200,000
229-5-2104-2321 APPOINTED ATTORNEY - JUVENILE	8,668	12,951	15,000	9,330	15,000
229-5-2104-2322 APPOINTED ATTORNEY - CIVIL	83,672	111,710	160,000	45,105	120,000
229-5-2104-2323 APPOINTED ATTORNEY - MISD	78,641	99,390	100,000	85,078	110,000
229-5-2104-2324 APPOINTED ATTORNEY GUARDIANSHIP	2,022	5,630	7,500	820	8,000
229-5-2104-2325 CAPITAL MURDER TRIAL EXPENSE	14,704	14,704	25,000	14,704	25,000
229-5-2401-2327 CC APPT ATTY PROBATE/GUARDIAN	6,800	12,500	6,000	5,800	8,000
229-5-2104-2403 PSYCHOLOGICAL EXAM	15,750	17,688	15,000	11,100	15,000
229-5-2104-2407 INVESTIGATIONS	665	9,731	3,000	7,639	9,000
229-5-2104-2408 WITNESSES & EVIDENCE	-	466	1,800	1,879	2,000
229-5-2104-2409 OTHER LITIGATION EXPENSE	480	833	1,000	904	1,000
TOTAL OPERATING EXPENSES	399,780	511,942	559,300	375,469	555,500
Supplies					
229-5-2104-3101 SUPPLIES	29	1,662	150	-	150
229-5-2104-3102 POSTAGE	1,029	3,838	2,500	2,838	2,500
229-5-2104-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
229-5-2104-3104 TELEPHONE	596	552	600	298	600
229-5-2104-3109 MAINTENANCE CONTRACTS	-	-	-	90	-
229-5-2104-3110 MISCELLANEOUS	754	850	1,000	372	1,000



DEPARTMENTAL EXPENDITURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
TOTAL SUPPLIES	2,408	6,902	4,250	3,598	4,250
Other Financing (Uses)					
229-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL JURY FUND	406,579	533,223	563,550	380,520	559,750



Special Budgets



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SPECIAL BUDGETS

LANGUAGE ACCESS FUND

	FY 2021	FY 2022	FY 2023	6/30/2023	FY 2024
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
REVENUES					
226-340-400 CO CLK FEES	-	441	440	348	400
226-340-700 DISTRICT CLERK FEES	-	1,005	734	886	1,100
226-340-801 JP#2 FEES	-	519	588	342	400
226-340-802 JP#4 FEES	-	406	334	270	350
226-340-803 JP#3 FEES	-	150	300	225	-
226-340-804 JP#1 FEES	-	294	450	309	400
226-375-100 INTEREST	-	2	15	16	15
226-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	-	2,817	2,861	2,396	2,665
EXPENDITURES					
226-5-2104-2305 CONTRACT SERVICES	-	-	500	-	500
TOTAL EXPENDITURES	-	-	500	-	500
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,817	2,361	2,396	2,165
Projected Beginning Cash Balance on October 1, 2023					2,300
Effective Jan 2022, Per SB 41 New Local Civil Colidated Fee - Language Access Fund					



SPECIAL BUDGETS

COUNTY DISPUTE RESOLUTION FUND

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
228-340-400 CO CLK DISPUTE RESOLUTION	-	2,205	2,200	1,740	2,000
228-340-700 DISTRICT CLERK REVENUES	-	4,966	3,668	4,429	5,000
228-340-801 JP#2 FEES	-	690	980	530	650
228-340-802 JP#4 FEES	-	464	558	450	500
228-340-803 JP#3 FEES	-	430	510	415	500
228-340-804 JP#1 FEES	-	490	750	515	600
228-375-100 INTEREST	-	7	50	30	50
TOTAL REVENUES	-	9,252	8,716	8,109	9,300
EXPENDITURES					
228-5-2104-2305 CONTRACT SERVICES	-	-	5,000	300	5,000
TOTAL EXPENDITURES	-	-	5,000	300	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	9,252	3,716	7,809	4,300
Projected Beginning Cash Balance on October 1, 2023					8,900

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



SPECIAL BUDGETS

COUNTY CLERK RECORDS

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
230-340-400 RECORDING FEES	114,813	139,664	139,970	71,586	85,000
230-375-100 INTEREST	10,669	11,800	12,000	8,519	12,000
230-390-000 TRANSFERS IN					-
TOTAL REVENUES	125,482	151,464	151,970	80,105	97,000
EXPENDITURES					
230-5-1109-1105 STAFF WAGES	-	-	-	-	-
230-5-1109-1106 PART-TIME WAGES	17,420	12,954	17,417	-	17,076
230-5-1109-1201 SOCIAL SECURITY & MEDICARE	-	-	1,332	-	1,269
230-5-1109-1202 UNEMPLOYMENT TAX	-	-	11	-	15
230-5-1109-1203 RETIREMENT	-	-	1,763	-	1,679
230-5-1109-1204 RETIREMENT LIFE INSURANCE	-	-	61	-	58
230-5-1109-1205 WORKERS COMP	-	-	-	-	-
230-5-1109-2305 CONTRACT SERVICES	7,155	2,350	132,200	30,715	100,000
230-5-1109-3101 SUPPLIES	7,810	-	-	-	-
230-5-1109-3103 COMPUTER	-	-	-	-	-
230-5-1109-3111 MICRO FILMING & INDEXING	-	-	-	-	-
230-5-1109-4101 OFFICE EQUIPMENT	91,652	7,894	-	-	-
230-5-1109-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	124,037	23,198	152,784	30,715	120,097
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,445	128,266	(814)	49,390	(23,097)
Projected Beginning Cash Balance on October 1, 2023			\$850,300		\$675,000
Fees Collected pursuant to LGC 118.0216 Shall be used only for records management and preservation purposes in the county. Requires CCT approval.					



SPECIAL BUDGETS

RECORDS MANAGEMENT AND PRESERVATION

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
231-340-700 DIST. CLERK FEES	28,392	29,683	28,922	18,451	24,000
231-370-020 CONTRIBUTIONS	-	-	-	-	-
231-375-100 INTEREST	142	96	50	146	50
231-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	28,534	29,779	28,972	18,597	24,050
EXPENDITURES					
231-5-2105-1105 STAFF WAGES	-	-	-	-	-
231-5-2105-1106 PART TIME WAGES	16,654	-	17,858	-	16,576
231-5-2105-1201 SOCIAL SECURITY & MEDICARE	1,281	-	1,366	-	1,301
231-5-2105-1202 UNEMPLOYMENT TAX	14	-	16	-	15
231-5-2105-1203 RETIREMENT	1,652	-	1,807	-	1,721
231-5-2105-1204 RETIREMENT LIFE INSURANCE	67	-	63	-	60
231-5-2105-1205 WORKERS COMP	11	-	-	15	-
231-5-2105-1209 HEALTH INSURANCE	-	-	-	-	-
231-5-2105-2305 CONTRACT SERVICES	9,125	-	25,000	11,162	25,000
231-5-2105-3101 SUPPLIES	-	-	2,000	5,447	2,000
231-5-2105-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
231-5-2105-4101 CAPITAL OUTLAY	38,528	-	5,000	-	5,000
231-5-2105-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	67,332	-	53,110	16,624	51,673
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,798)	29,779	(24,138)	1,973	(27,623)
Projected Beginning Cash Balance on October 1, 2023					\$49,000



SPECIAL BUDGETS

SHERIFF - STATE INVESTIGATIVE FUND

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
235-352-201 FORFEITURES	-	15,644	-	18,578	13,000
235-370-500 MISCELLANEOUS INCOME	-	-	-	-	-
235-375-100 INTEREST	163	166	125	183	200
235-379-100 SALE OF FIXED ASSETS	-	4,039	-	-	-
TOTAL REVENUES	163	19,849	125	18,761	13,200
EXPENDITURES					
235-5-3102-3110 MISCELLANEOUS EXPENSE	800	777	5,000	-	5,000
235-5-3102-3603 UNIFORMS/SECURITY EQUIP	-	-	5,000	-	5,000
235-5-3102-4101 CAPITAL OUTLAY	-	-	59,361	49,361	31,000
235-5-3102-7207 LAW ENFORCEMENT AGENCIES	-	-	-	-	-
235-5-3102-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	800	777	69,361	49,361	41,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(637)	19,072	(69,236)	(30,600)	(27,800)
Projected Beginning Cash Balance on October 1, 2023			520,000		\$50,000
Funds Governed by Chapter 59 of Code of Criminal Procedures					



SPECIAL BUDGETS

DA FORFEITED PROPERTY ACCOUNT

	FY 2021	FY 2022	FY 2023	6/30/2023	FY 2024
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
REVENUES					
236-352-201 FORFEITURES	101,047	69,005	-	36,112	35,000
236-370-500 MISCELLANEOUS	-	-	-	-	-
236-375-100 INTEREST	1,630	1,928	1,500	1,658	1,000
236-379-100 SALE OF ASSETS	-	1,010	-	684	-
236-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	102,677	71,943	1,500	38,454	36,000
EXPENDITURES					
236-5-2210-1105 STAFF WAGES	28,243	25,695	75,276	15,782	41,197
236-5-2210-1201 SOCIAL SECURITY & MEDICARE	2,103	1,902	5,823	1,210	5,409
236-5-2210-1202 UNEMPLOYMENT TAX	-	-	45	-	62
236-5-2210-1203 RETIREMENT	2,790	2,620	7,703	1,448	7,155
236-5-2210-1204 RETIREMENT LIFE INSURANCE	113	101	266	52	247
236-5-2210-1205 WORKERS COMP	11	17	83	31	73
236-5-2210-1209 HEALTH INSURANCE	4,208	1,856	11,541	931	11,317
236-5-2210-2305 CONTRACT SERVICES	-	-	-	1,575	10,000
236-5-2210-2308 EQUIPMENT	-	-	20,000	-	20,000
236-5-2210-2315 BANK CHARGES	-	-	-	-	-
236-5-2210-3101 SUPPLIES	-	-	-	-	-
236-5-2210-3110 MISCELLANEOUS	-	-	1,000	-	1,000
236-5-2210-7207 LAW ENFORCEMENT AGENCIES	79,297	35,688	20,000	23,251	2,000
236-5-2210-7209 AGREED / DEFAULT JUDGEMENT	647	20,322	-	2,959	-
236-5-2210-7301 REFUNDS	-	-	-	-	-
236-5-2210-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	117,412	88,201	141,737	47,239	98,460
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,735)	(16,258)	(140,237)	(8,785)	(62,460)
Projected Beginning Cash Balance on October 1, 2023					\$240,000

Funds Governed by Chapter 59 of Code of Criminal Procedures



SPECIAL BUDGETS

PROBATE EDUCATION

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
238-340-400 CO CLERK FEES	558	906	960	580	600
238-375-100 INTEREST	4	6	4	11	-
238-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	562	912	964	591	600
EXPENDITURES					
238-5-2204-2302 TRAINING & MILEAGE REIMB	950	-	2,500	-	2,500
238-5-2204-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	950		2,500	-	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(388)	912	(1,536)	591	(1,900)
Projected Beginning Cash Balance on October 1, 2023			\$4,000		\$4,100

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



SPECIAL BUDGETS

PROBATE RECORDS MANAGEMENT

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
239-340-400 CO CLERK FEES	930	2,520	2,595	4,715	2,000
239-375-100 INTEREST	270	45	46	29	30
239-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	1,200		2,641	4,744	2,030
EXPENDITURES					
239-5-2204-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
239-5-2204-9901 TRANSFERS OUT	10,000	10,000	10,000	10,000	-
TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,800)	(10,000)	(7,359)	(5,256)	2,030
Projected Beginning Cash Balance on October 1, 2023					\$9,700

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.



SPECIAL BUDGETS

TECHNOLOGY FUND - JP, COUNTY & DISTRICT

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
246-340-700 Dist Clerk Fees	11,753	6,054	7,040	2,407	2,500
246-340-801 JP # 1 FEES	3,048	2,344	2,228	1,318	1,400
246-340-802 JP # 2 FEES	1,694	1,312	1,392	656	800
246-340-803 JP # 3 FEES	1,239	1,027	985	820	900
246-340-804 JP # 4 FEES	1,088	1,044	928	628	700
246-375-100 INTEREST	252	218	220	137	180
246-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	19,074	11,999	12,793	5,966	6,480
EXPENDITURES					
246-5-2203-9901 TRANSFERS TO GEN FUND	9,500	9,500	10,000	10,000	10,000
246-5-2203-9111 TRANSFERS TO JP # 1	-	-	-	-	-
246-5-2203-9112 TRANSFERS TO JP # 2	-	-	-	-	-
246-5-2203-9113 TRANSFERS TO JP # 3	-	-	-	-	-
246-5-2203-9114 TRANSFERS TO JP # 4	-	-	-	-	-
TOTAL EXPENDITURES	9,500	9,500	10,000	10,000	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,574	2,499	2,793	(4,034)	(3,520)
Projected Beginning Cash Balance on October 1, 2023			\$53,000		\$53,000



SPECIAL BUDGETS

COUNTY CLERK ARCHIVE

	FY 2021	FY 2022	FY 2023	6/30/2023	FY 2024
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
REVENUES					
248-340-400 CO CLERK FEES	114,644	139,550	139,860	68,476	80,000
248-375-100 INTEREST	6,994	8,219	7,400	6,233	7,400
248-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	121,638	147,769	147,260	74,709	87,400
EXPENDITURES					
248-5-1109-2305 CONTRACT SERVICES	31,731	37,207	45,000	32,007	45,000
248-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	31,731	37,207	45,000	32,007	45,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,907	110,562	102,260	42,702	42,400
Projected Beginning Cash Balance on October 1, 2023					\$540,000
Fees collected pursuant to LGC 118.025					
<p>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.</p>					



SPECIAL BUDGETS

DISTRICT CLERK ARCHIVE

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
249-340-700 DIST. CLERK FEES	4,859	2,051	2,510	608	500
249-375-100 INTEREST	16	30	18	46	18
249-390-000 TRANSFERS IN					
TOTAL REVENUES	4,875	2,081	2,528	654	518
EXPENDITURES					
249-5-2105-2305 CONTRACT SERVICES	4,000	-	2,000	1,000	20,000
249-5-2105-3110 MISCELLANEOUS	-	-	-	-	
TOTAL EXPENDITURES	4,000	-	2,000	1,000	20,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	875	2,081	528	(346)	(19,482)
Projected Beginning Cash Balance on October 1, 2023			518,200		\$18,500



SPECIAL BUDGETS

ECONOMIC DEVELOPMENT FUND

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
251-360-520 HILLSBORO CHAMBER	32,732	-	-	-	-
251-360-600 CAPITAL CREDITS	118,667	119,511	22,000	-	-
251-375-100 INTEREST	700	2,073	1,800	3,545	2,400
251-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	152,099	121,584	23,800	3,545	2,400
EXPENDITURES					
251-5-6201-1105 STAFF WAGES	27,794	-	-	-	25,000
251-5-6201-1106 PART TIME WAGES	-	-	-	-	25,000
251-5-6201-1201 SOCIAL SECURITY & MEDICARE	1,955	-	-	-	3,825
251-5-6201-1202 UNEMPLOYMENT TAX	70	-	-	-	45
251-5-6201-1203 RETIREMENT	2,755	-	-	-	5,060
251-5-6201-1204 RETIREMENT LIFE INSURANCE	111	-	-	-	175
251-5-6201-1205 WORKERS COMP	111	-	-	-	150
251-5-6201-1209 HEALTH INSURANCE	6,454	-	-	-	-
251-5-6201-2302 TRAINING & MILAGE REIMB	-	-	10,000	-	-
251-5-6201-2303 BONDS & INSURANCE	-	-	-	-	-
251-5-6201-2305 CONTRACT SERVICES	-	2,000	140,000	23,000	150,000
251-5-6201-3101 OFFICE SUPPLIES	-	-	-	-	-
251-5-6201-3110 MISCELLANEOUS	-	-	-	-	-
251-5-6201-4101 CAPITAL OUTLAY	-	-	-	-	-
251-5-6201-7201 PAYMENTS TO AGENCIES	-	-	-	-	-
TOTAL EXPENDITURES	39,250	2,000	150,000	23,000	209,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	112,849	119,584	(126,200)	(19,455)	(206,855)
Projected Beginning Cash Balance on October 1, 2023					\$392,000



SPECIAL BUDGETS

HILL COUNTY TOURISM

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
254-319-100 HOTEL/MOTEL TAX	34,976	33,941	38,000	22,560	25,000
254-375-100 INTEREST	556	969	780	1,181	780
254-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	35,532	34,910	38,780	23,741	25,780
EXPENDITURES					
254-5-5303-2301 DUES & MEMBERSHIPS	1,315	2,015	1,500	2,040	1,500
254-5-5303-2305 CONTRACT SERVICES	-	34,605	39,605	30,977	39,605
254-5-5303-3110 MISCELLANEOUS	-	-	500	-	500
254-5-5303-7201 PAYMENTS TO AGENCIES	3,075	-	20,000	-	20,000
TOTAL EXPENDITURES	4,390	36,620	61,605	33,017	61,605
Excess (Deficiency) of Revenues Over (Under) Expenditures	31,142	(1,710)	(22,825)	(9,276)	(35,825)
Projected Beginning Cash Balance on October 1, 2023			5180,000		\$130,000
Included in Gen Fund prior to 2013					



SPECIAL BUDGETS

COURTHOUSE SECURITY FUND

	FY 2021	FY 2022	FY 2023	6/30/2023	FY 2024
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
REVENUES					
255-340-400 Co Clerk Fees	11,733	17,056	17,095	9,625	9,000
255-340-700 Dist Clerk Fees	8,147	12,484	11,190	9,041	9,000
255-340-800 JP Fees	6,286	5,079	4,975	3,204	2,500
255-340-901 JP # 2 Specific	893	696	647	445	100
255-340-902 JP # 4 Specific	507	391	413	197	100
255-340-903 JP # 3 Specific	377	327	321	240	100
255-340-904 JP # 1 Specific	313	303	269	185	100
255-375-100 INTEREST	215	197	100	337	100
255-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	28,471	36,533	35,010	23,274	21,000
EXPENDITURES					
255-5-2101-9901 Transfers to General	20,000	20,000	15,000	15,000	15,000
TOTAL EXPENDITURES	20,000	20,000	15,000	15,000	15,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,471	16,533	20,010	8,274	6,000
Projected Beginning Cash Balance on October 1, 2023					\$55,000



SPECIAL BUDGETS

ELECTION - MACHINE LEASE FUND

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
265-370-100 ELECTION - MACHINE RENTALS	15,500	10,500	10,000	-	-
265-375-100 INTEREST	106	204	160	110	160
265-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	15,606	10,704	10,160	110	160
EXPENDITURES					
265-5-1501-2303 BONDS & INSURANCE	-	-	-	-	-
265-5-1501-3101 OFFICE SUPPLIES	-	-	-	-	-
265-5-1501-3103 MACHINE & EQUIP MAINTENANCE	10,000	6,360	10,000	-	10,000
265-5-1501-3110 MISCELLANEOUS	-	-	-	-	-
265-5-1501-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	10,000	6,360	10,000	-	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,606	4,344	160	110	(9,840)
Projected Beginning Cash Balance on October 1, 2023			\$25,600		\$28,600



SPECIAL BUDGETS

CO CLERK PROBATE COURT PRESERVATION

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
268-340-400 CO CLERK FEES	1,860	570	760	-	-
268-375-100 INTEREST	5	11	8	15	15
268-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	1,865	581	768	15	15
EXPENDITURES					
268-5-1109-2305 CONTRACT SERVICES	-	-	1,500	-	1,500
268-5-1109-3101 SUPPLIES	-	-	-	977	-
268-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	-	-	1,500	977	1,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,865	581	(732)	(962)	(1,485)
Projected Beginning Cash Balance on October 1, 2023					\$6,900

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.



SPECIAL BUDGETS

SPECIALTY COURT

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
270-340-700 DC - SPECIALTY COURT FEES	16,905	8,396	7,841	4,922	6,000
270-375-100 INTEREST	9	46	25	81	96
270-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	16,914	8,442	7,866	5,003	6,096
EXPENDITURES					
270-5-2304-2305 CONTRACT SERVICES	-	-	-	-	-
270-5-2304-2401 DETENTION	-	-	4,000	-	4,000
270-5-2304-2404 RESIDENTIAL SERVICES	-	-	-	-	-
270-5-2304-3101 SUPPLIES	-	-	1,400	-	1,400
270-5-2304-9275 TRANSFERS TO JUV PROB	-	-	-	-	-
TOTAL EXPENDITURES	-	-	5,400	-	5,400
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,914	8,442	2,466	5,003	696
Projected Beginning Cash Balance on October 1, 2023			578,200		\$29,100



SPECIAL BUDGETS

COURT FACILITY FEE FUND

	FY 2021	FY 2022	FY 2023	6/30/2023	FY 2024
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
REVENUES					
300-340-400 CO CLK COURT FACILITY FEE	-	2,940	3,020	2,320	2,500
300-340-700 DC COURT FACILITY FEE	-	6,701	4,890	5,906	4,890
300-375-100 INTEREST	39	8	-	31	36
300-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	39	9,649	7,910	8,257	7,426
EXPENDITURES					
300-5-1401-9901 TRANSFERS OUT	89,828	-	-	-	-
TOTAL EXPENDITURES	89,828	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,789)	9,649	7,910	8,257	7,426
Projected Beginning Cash Balance on October 1, 2023					\$6,900



SPECIAL BUDGETS

SERIES 2022 TAX NOTE CONSTRUCTION

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
314-375-100 INTEREST	-	9,763	-	3,426	-
314-380-400 PROCEEDS FROM TAX NOTES	-	2,506,975	-	-	-
TOTAL REVENUES	-	2,516,738	-	3,426	-
EXPENDITURES					
314-5-1414-2305 CONTRACT SERVICES	-		-		
314-5-1414-4114 CONSTRUCTION COVINGTON	-		2,558,500		
TOTAL EXPENDITURES	-		2,558,500	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	2,516,738	(2,558,500)	3,426	-
Projected Beginning Cash Balance on October 1, 2023					\$1,812,344
Proceeds of 2022 Tax Notes to be used for Construction Costs attributable to the Covington Annex Remodel/Improvements					



SPECIAL BUDGETS

ARP GRANT FUNDS

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED	6/30/2023 ACTUAL	FY 2024 PROPOSED
REVENUES					
121-360-303 GRANT REVENUE	3,559,320	3,559,320	-	128,337	-
121-375-100 INTEREST	1,436	38,168	12,380	34,439	24,000
121-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	3,560,756	3,597,488	12,380	162,776	24,000
EXPENDITURES					
121-5-1401-2305 CONTRACT SERVICES	-	-	-	-	-
121-5-1401-3103 SOFTWARE & MAINTENANCE	93,665	-	-	-	-
121-5-1401-3107 REPAIRS	-	-	-	-	-
121-5-1401-3110 MISCELLANEOUS	-	-	-	-	-
121-5-1401-4101 CAPITAL OUTLAY	-	-	-	559,199	-
121-5-1404-4111 505 N WACO	176,684	64,324	-	-	-
121-5-1404-4112 RADIO TOWER	-	964,107	715,057	102,151	-
121-5-1404-4113 AGRILIFE BUILDING	-	1,571,269	670,906	133,601	-
121-5-1404-4114 COVINGTON BLDG	-	1,718,534	1,872,499	354,039	-
121-5-1401-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	270,349	4,318,234	3,258,462	1,148,990	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,290,407	(720,746)	(3,246,082)	(986,214)	24,000
Projected Beginning Cash Balance on October 1, 2023					\$3,213,195
Initial Funds received 07/01/2021					



Supporting Documentation



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HILL COUNTY - TAX RATE 2023-2024		Ad Valorem Tax if 100% Collected		Adjusted Ad Valorem Taxes		Proposed		Updated	
DIVISION OF TAXES PROPOSED		Road & Bridge		Sales Tax		Total			
	Road & Bridge & Gen Fund	Road & Bridge Only		Flood Control	In Lieu of Tax	Auto Regis \$10 Fee	Auto Registration		
	84.00%			\$4,000	\$114,000	\$369,488	\$361,800		
					95,760	-	-		
General Fund									
General Road & Bridge									
Pct # 1	3.91%	24.45%	978	978	4,460	90,340	88,460		
Pct # 2	3.89%	24.30%	972	972	4,435	89,786	87,917		
Pct # 3	4.44%	27.75%	1,110	1,110	5,062	102,533	100,400		
Pct # 4	3.76%	23.50%	940	940	4,286	86,830	85,023		
	100.00%	100.00%	4,000	4,000	114,002	369,488	361,800		
Sec of Interior									
LB Foster					114,000.00				
Hubbard									
					114,000.00				

HILL COUNTY - TAX RATE 2023-2024											
DIVISION OF TAXES			Ad Valorem			Adjusted Ad			Proposed	Updated	
PROPOSED			Tax if 100% Collected			Valorem Taxes			Sales Tax		Total
Recap to Budget	Current	TAC Comm	0.02	Delinquent	TAC Comm	0.05	P & I	TAC Comm	0.05	TAC Comm	0.05
General	12,668,499	(253,370)		459,479	(22,974)		275,688			(13,784)	
Indigent Health	1,213,748	(24,275)		44,022	(2,201)		26,413			(1,321)	
R & Bridge	1,289,608	(25,792)		46,773	(2,339)		28,064			(1,403)	
	15,171,855	(303,437)		550,275	(27,514)		330,165			(16,508)	
Gen - Net of Comm		12,390,854			434,304					260,583	
Indigent Health - No Comm		1,213,748			44,022					26,413	
RB # 1 - Comm - JE		315,309			11,436					6,862	
RB # 2 - Comm - JE		313,375			11,366					6,820	
RB # 3 - Comm - JE		357,866			12,980					7,788	
RB # 4 - Comm - JE		303,058			10,992					6,595	
Total M & O		14,894,210			525,099					315,060	
I & S	Current	555,792	(11,116)	Net Curr	544,676	Delinquent	20,158	(1,008)	12,095	(605)	
Lateral Road	Current	716,469	(3,582)	0.005	712,887	Delinquent	25,986	(1,299)	15,592	(780)	14,812
P1		712,074	(3,560)		708,514		25,827	(1,291)	15,496	(775)	14,721
P2		813,171	(4,066)		809,105		29,493	(1,475)	17,696	(885)	16,811
P3		688,631	(3,443)		685,188		24,976	(1,249)	14,986	(749)	14,236
P4		2,930,345	(14,652)		106,282		63,769	(5,314)		(3,188)	60,581
Total											
Total TAC Commission										(383,342)	

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

HILL COUNTY

(254) 582-4000

Taxing Unit Name

Phone (area code and number)

P.O. BOX 412, HILLSBORO, 76645

www.hilltax.org

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>3,719,286,404</u>
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>568,451,729</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>3,150,834,675</u>
4.	2022 total adopted tax rate.	\$ <u>0.389494</u> /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. A. Original 2022 ARB values:..... \$ <u>5,798,270</u> B. 2022 values resulting from final court decisions:..... - \$ <u>3,935,980</u> C. 2022 value loss. Subtract B from A. ³	\$ <u>1,862,290</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value:..... \$ <u>0</u> B. 2022 disputed value:..... - \$ <u>0</u> C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>1,862,290</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,152,696,965</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>5,546,657</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>5,194,324</u> C. Value loss. Add A and B. ⁶	\$ <u>10,740,981</u>
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>41,135,417</u> B. 2023 productivity or special appraised value: - \$ <u>827,840</u> C. Value loss. Subtract B from A. ⁷	\$ <u>40,307,577</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>51,048,558</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>7,637,064</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>3,094,011,343</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>12,050,988</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>0</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>12,050,988</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>4,528,830,159</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>8,451,435</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>11,737,164</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>4,525,544,430</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>0</u>
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>652,871,904</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,872,672,526</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>306,054,831</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>306,054,831</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,566,617,695</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.337882</u> / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.398494</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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.373470</u> / \$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,152,696,965</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>11,774,377</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>0</u>	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0..... - \$ <u>29,745</u>	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u>	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>-29,745</u>	
	E. Add Line 30 to 31D.	\$ <u>11,744,632</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,566,617,695</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.329293</u> /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u>	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>123,756</u>	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - \$ <u>47,355</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.002142</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.002142</u> /\$100

²³ (Reserved for expansion)

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>444,254</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>396,837</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.001329</u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000556</u>/_{\$100}</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000556</u> / _{\$100}
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/_{\$100}</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> / _{\$100}
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.331991</u> / _{\$100}
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>4,194,213</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.117596</u>/_{\$100}</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.449587</u> / _{\$100}
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.465322</u> / _{\$100}

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>685,592</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>110,000</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>575,592</u></p>	\$ <u>575,592</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>575,592</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>100.00</u>%</p> <p>B. Enter the 2022 actual collection rate <u>90.00</u>%</p> <p>C. Enter the 2021 actual collection rate <u>95.00</u>%</p> <p>D. Enter the 2020 actual collection rate <u>98.00</u>%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>100.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>575,592</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>3,872,672,526</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.014862</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.480184</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.543938</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>4,194,213</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,872,672,526</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.108302</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.398494</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.543938</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.435636</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ 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 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 before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would 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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0.422235</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.032741</u> /\$100
C.	Subtract B from A.....	\$ <u>0.389494</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.389494</u> /\$100
E.	Subtract D from C.....	\$ <u>0.000000</u> /\$100
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0.443257</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.023055</u> /\$100
C.	Subtract B from A.....	\$ <u>0.420202</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.420202</u> /\$100
E.	Subtract D from C.....	\$ <u>0.000000</u> /\$100
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ <u>0.449393</u> /\$100
B.	Unused increment rate (Line 64).....	\$ <u>0.032739</u> /\$100
C.	Subtract B from A.....	\$ <u>0.416654</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.439710</u> /\$100
E.	Subtract D from C.....	\$ <u>-0.023055</u> /\$100
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ <u>0.000000</u> /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.435636</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §526.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.393590</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,872,672,526</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.012910</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.014862</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.421362</u> /\$100

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

Not Applicable

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁷

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____/\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 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 67 (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.** \$ 0.398494 /\$100
 As applicable, enter the 2023 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.** \$ 0.435636 /\$100
 As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

- De minimis rate.** \$ 0.421362 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

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.⁵⁰

print here ➔ KRYSTAL HIGHTOWER
 Printed Name of Taxing Unit Representative

sign here ➔ Krystal Hightower
 Taxing Unit Representative

07/28/2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

2023 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, 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>3,830,908,584</u>
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>568,423,407</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>3,262,485,177</u>
4.	2022 total adopted tax rate.	\$ <u>0.069685</u> /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	A. Original 2022 ARB values:	\$ <u>5,798,270</u>
	B. 2022 values resulting from final court decisions:	- \$ <u>3,935,980</u>
	C. 2022 value loss. Subtract B from A. ³	\$ <u>1,862,290</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ <u>0</u>
	B. 2022 disputed value:	- \$ <u>0</u>
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>1,862,290</u>

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>3,264,347,467</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>5,546,657</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>6,477,395</u> C. Value loss. Add A and B. ⁶	\$ <u>12,024,052</u>
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>41,135,417</u> B. 2023 productivity or special appraised value: - \$ <u>827,840</u> C. Value loss. Subtract B from A. ⁷	\$ <u>40,307,577</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>52,331,629</u>
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>3,212,015,838</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>2,238,293</u>
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ <u>0</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>2,238,293</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>4,909,021,162</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>4,909,021,162</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>0</u>
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>652,859,180</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>4,256,161,982</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>563,365,977</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>563,365,977</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>3,692,796,005</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.060612</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.398494</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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.069685</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,264,347,467</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,274,760</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>0</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u> E. Add Line 30 to 31D.	\$ <u>2,274,760</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,692,796,005</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.061599</u> / _{\$100}
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> / _{\$100} D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> / _{\$100}
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.000000</u> / _{\$100} D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> / _{\$100}

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u> 0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.061599</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.000000</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.061599</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.063754</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>0</u>
43.	<p>Certified 2022 excess debt collections: Enter the amount certified by the collector. ²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>0</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u>%</p> <p>B. Enter the 2022 actual collection rate. <u>95.00</u>%</p> <p>C. Enter the 2021 actual collection rate. <u>99.00</u>%</p> <p>D. Enter the 2020 actual collection rate. <u>99.00</u>%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>100.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>0</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>4,256,161,982</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.000000</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.063754</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.543938 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ 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 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 before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would 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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63. Year 3 component.	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0.069686</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.000001</u> /\$100
C.	Subtract B from A.....	\$ <u>0.069685</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.069685</u> /\$100
E.	Subtract D from C.....	\$ <u>0.000000</u> /\$100
64. Year 2 component.	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0.077041</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.000001</u> /\$100
C.	Subtract B from A.....	\$ <u>0.077040</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.077040</u> /\$100
E.	Subtract D from C.....	\$ <u>0.000000</u> /\$100
65. Year 1 component.	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ <u>0.080332</u> /\$100
B.	Unused increment rate (Line 64).....	\$ <u>0.002940</u> /\$100
C.	Subtract B from A.....	\$ <u>0.077392</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.077392</u> /\$100
E.	Subtract D from C.....	\$ <u>0.000000</u> /\$100
66. 2023 unused increment rate.	Add Lines 63E, 64E and 65E.	\$ <u>0.000000</u> /\$100
67. Total 2023 voter-approval tax rate, including the unused increment rate.	Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.543938</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.393580</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,256,161,982</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.011747</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.000000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.405337</u> /\$100

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

Not Applicable

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁷

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
67	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 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 67 (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.** \$ 0.398494 /\$100
 As applicable, enter the 2023 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.** \$ 0.543938 /\$100
 As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

- De minimis rate.** \$ 0.405337 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

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.⁵⁰

print here ▶ Krystal Hightower
 Printed Name of Taxing Unit Representative

sign here ▶ Krystal Hightower
 Taxing Unit Representative

07/28/2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

HILL COUNTY TEXAS

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

