

2024 Annual Budget



Wharton County Courthouse
1889 ~ 2007

Wharton County, Texas

Phillip S. Spenrath
County Judge
Budget Officer

Barbara A. Starling
County Auditor
Assistant Budget Officer

WHARTON COUNTY, TEXAS ANNUAL BUDGET

**JANUARY 1, 2024 – DECEMBER 31, 2024
ADOPTED SEPTEMBER 11, 2023**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,140,019, which is a 6.16 percent increase from last year's budget. The property tax revenue to be raised from new property added to tax roll this year is \$1,243,091.

The members of the governing body voted on the budget as follows:

FOR: Richard Zahn, Commissioner Pct. 1
Bud Graves, Commissioner Pct. 2
Steven M. Goetsch, Commissioner Pct. 3
Doug Mathews, Commissioner Pct. 4
Phillip S. Spennath, County Judge

AGAINST: None

Property Tax Rate Comparison

	<u>2024</u>	<u>2023</u>
Property Tax Rate:	\$0.36418/100	\$0.39056/100
No New Revenue Tax Rate:	\$0.36418/100	\$0.39056/100
No New Revenue M/O Tax Rate:	\$0.36667/100	\$0.39174/100
Voter-Approval Tax Rate:	\$0.45694/100	\$0.43578/100
Debt Rate:	\$0.00000/100	\$0.00000/100

Total debt obligation for Wharton County Government secured by property taxes: \$0

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WHARTON COUNTY, TEXAS
2024 BUDGET
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PHILLIP S. SPENRATH

Wharton County Judge
100 S. Fulton Street, Suite 100
Wharton, Texas 77488
Office: (979)532-4612 Fax: (979)532-1970

Joyce Ferrell
Administrative Assistant

Rosemary Rodriguez
Court Coordinator

September 11, 2023

To the Citizens of Wharton County, Texas;

On September 11th, your Wharton County Commissioners Court approved our upcoming 2024 Annual Operating Budget using a significantly lower \$.36148 tax levy.

Current 2022 Tax Rate - \$.39056
2023 No New Tax Rate - \$.36418
Decrease in Tax Rate (-) \$.02638

In preparing for 2024, your elected Commissioners Court remained cautious, yet hopeful, that the national economy would rebound from staggering inflation, high interest rates, and weakened supply chains. The local Central Appraisal District certified Wharton County’s 2023 Net Taxable Value at \$5,210,287,457 which is \$491,366,830 above last year’s certified values of \$4,718,920,627.

2023 Certified Appraisals \$5,210,287,457
2022 Certified Appraisals \$4,718,920,627
Increase in Appraisals \$ 491,366,830

Theoretically, *when property valuations increase ...all governmental tax levies should decrease.* If a governmental entity fails to lower its tax levy to the recommended No New Revenue Tax Rate, then that institution is raising your taxes. The taxable value of an average homestead in our county has now inflated to \$201,013 (was \$168,770 in 2022.) The new 2023 tax levy (.36418) being adopted by your elected commissioners will lower the average tax bill on a \$100,000 home by \$26.36.

Our three Major Governmental Funds (General, Road & Bridge, and FM&LR) have anticipated 2024 budget revenues totaling \$30,162,673 and standard operating expenditures totaling \$30,127,039. (The following table provides a 13 yr. comparison of county spending.)

	<u>Expenditures</u>	<u>Tax Rate</u>	<u>Owed Debt</u>
2012	\$20,092,730	\$.53022	\$2,915,000
2013	\$19,599,649	\$.50215	\$ 745,000
2014	\$20,144,918	\$.48806	\$ 0
2015	\$20,690,729	\$.45999	\$ 0
2016	\$21,734,692	\$.49000	\$ 0
2017	\$22,052,841	\$.49000	\$ 0
2018	\$24,721,360	\$.47500	\$ 0
2019	\$24,778,224	\$.47396	\$ 0
2020	\$25,781,846	\$.46240	\$ 0
2021	\$25,495,404	\$.45869	\$ 0
2022	\$26,138,293	\$.42479	\$ 0
2023	\$28,081,620	\$.39056	\$ 0
2024	\$30,127,039	\$.36418	\$ 0

As one of the region’s principal employers, Wharton County recognizes our responsibility to maintain employee salaries at levels comparable to other job markets in order to retain qualified staff. The projected economic gains from new housing subdivisions, pipeline installations, and several renewable energy projects made it possible to budget 1) an approx. \$1,200 increase in local employee health insurance benefits, 2) a 6% cost of living adjustment for our hardworking employees, and 3) an additional 3% base salary increase (9% total) for our sheriff patrol deputies, correctional officers, dispatchers, and deputy constables. Your commissioners court also approved a 20% CPI-COLA for our 229 retirees and dependents along with an approx. \$850 increase in health insurance benefits for those retirees currently not eligible for Medicare. To be clear, your Wharton County officials DID NOT RAISE TAXES.ON EXISTING PROPERTY to fund the aforementioned benefits and salary increases.

Our Wharton County continues to experience strong economic gains through the creation of meaningful new jobs and the injection of large sums of new investment dollars. A number of existing businesses are expanding local operations and increasing their workforce. Two new pipelines, one wind farm, and at least three solar developments are gearing up to bring over \$1 billion in new countywide investments. *(No county tax abatements were given.)*

Pursuant to the requirements of Section 111.004 of the Texas Local Government Code, I submit the following:

- The **Tax Rates** required to fund the 2024 Approved Budget are as follows:

General	\$ 0.23955
Special R&B	\$ 0.04029
Road & Bridge	\$ 0.04652
FM&LR	\$ 0.03782
Debt Service	<u>\$ 0.00000</u>
Total	\$ 0.36418

- Wharton County has **NO Outstanding Debt Obligations**.
- A summary of the **Estimated Fund Balance** for each major fund as of September 11, 2023 is reflected below. Details can be found on page 16.

General	\$5,597,696
Road & Bridge	\$1,595,034
FM&LR	\$ 547,028
Debt Service	\$ 0

- Funds received from all sources for the general fund during the preceding year is detailed on the revenue schedules on pages 26-28 and the special revenue fund schedules beginning on page 63.
- Funds available from all sources during the ensuing year are reflected on the above referenced pages.
- Estimated Revenues available for the Approved Budget are likewise detailed on the same page references.
- Appropriations for our 2024 general fund are detailed on pages 29-61 and appropriations for the special revenue funds begin on page 65.

This Budget includes a reduction to the County’s three major fund balances of \$3.6 million through **Capital and One-Time Expenditures** detailed as follows:

<u>Fund</u>	<u>Description</u>
General	8 law enforcement vehicles costing approx. \$500,000; \$100,000 for murder trials; \$60,000 in elections expenses; 3 HVAC units; law enforcement equipment; office computers, and a \$300,000 contingency to cover unexpected costs and potential increases in fuel purchases.
Road and Bridge	\$1.2 million for special services and capital equipment; a \$350,000 contingency designated for unforeseen bridge repair; and a \$150,000 contingency for actual road materials (not machinery or maintenance.) We want to build and rehabilitate more roads and bridges in 2024.
FM&LR	\$300,000 for one drainage bulldozer; \$100,000 for engineering services; and \$100,000 for acquiring easements. Upgrading countywide drainage remains a top priority.

Providing dependable services and taking care of our dedicated county employees remain the top priorities for your commissioner’s court in 2024. In a time when most local governments are raising taxes, your precinct officials once again voted to lower our property levy for a sixteenth consecutive year. Moreover, Wharton County remains 100% debt free for an eleventh consecutive year.

Responsible fiscal management necessitates open discussions, freedom to express ideas, and a shared commitment to work together for the good of all taxpayers. Our County Auditor and County Judge's office are very thankful and proud of the contributions made by the Commissioners Court, Elected and Appointed Officials, each Department Head, and all of our hardworking County Employees. It is imperative that we all continue to ask questions and share information about how and why local tax dollars are being spent. People and government working together is the best plan for effective and efficient County operations and lasting countywide prosperity.

The remaining pages provide a more detailed look into our overall budget development and the strategies we utilized. The following format remains consistent from year to year to assist the average reader. We hope that you find this information useful and that it will help to better illustrate the functions of Wharton County government.

Sincerely,

Phillip S. Spenrath
Wharton County Judge

BUDGET POLICY

Recognizing that the Wharton County Budget appropriates the funds for the operations of each department in the County according to the financial policy of the Commissioners Court and that the budget must be prepared and administered according to the laws of the State of Texas, and that defining and announcing that policy will inevitably lead to better, more realistic, budget requests; the Commissioners Court of Wharton County adopts this official budget policy in preparation of the 2024 Budget.

BUDGETED FUNDS

Wharton County adopts an annual operating budget of all fund types classified as governmental funds, excluding Capital Projects Fund and Theft by Check Fund. The budget for capital projects is established when funding is available and is on project length basis.

FUND BALANCE AND BUDGET RESERVE

Commissioners Court established *fund balance reserves* of \$5.4 million for General Fund and \$1,585,000 for Road and Bridge Fund, \$538,000 for Farm to Market Lateral Road Funds set separately. These amounts are representative of the cost of operations for a period of ninety days and epitomize sound financial policy.

Included in the general fund budget under Commissioners Court optional services is a contingency of \$220,000 reserved specifically for *unforeseen non-emergency expenditures*. A portion is reserved for potential retirees not known during the budgeting process to pay a set amount of their health insurance premium until they are eligible for Medicare and an additional \$200,000 has been set aside for potential capital murder trials. Also included in the road and bridge budget under Precincts, Road Paving optional services is a contingency of \$500,000 of which \$150,000 is reserved for additional road materials to be divided equally to the four precincts and \$350,000 for bridge construction projects. A request from a department, detailing the need for contingency, must be presented to the County Judge who is the Budget Officer and then approved by Commissioners Court.

REVENUES

Property tax levels fluctuate from year to year. The Commissioners Court is committed to operate within the parameters of funds available with established reserves intact. Revenue from grants will be used in accordance with specific grant guidelines. The termination of grant revenue may terminate the program. The County Auditor may certify revenue received during the budget year and Commissioners Court shall make a special budget for the limited purpose of spending the revenue for any of its intended purposes.

APPROPRIATIONS

Control of the budget is set by the appropriations approved by the adoption of the budget. Unexpended budget balances become part of fund balance at year end. Levels of control are established at function (Public Safety), fund (General), department (Sheriff), classification

(Supplies) and object (Food) code. The official/department head assigned with a particular budget is responsible for budget accountability and is personally liable for the overspending of his/her appropriated budget.

Department heads are restricted to appropriations approved for the department(s) with which they are charged. Salaries and benefits are calculated by number of positions and pay grades. Appropriations for temporary employees are budgeted at a lump sum dollar amount. Wage rates are to follow the personnel policy matching qualifications of the individual with requirements of the position. **All appropriations budgeted for training and travel shall be limited to expenditures for county employees and in state travel unless otherwise approved by the Commissioners Court.**

BUDGETING PROCESS

It is the duty and responsibility of each elected official and department head to operate their department efficiently and frugally. With the economic hardships currently prevailing in the state and nation, it is especially important to eliminate all unnecessary expenditures. Each department should make every effort to reduce expenditures or hold the line on expenditures by increasing efficiency without reducing the required level of services. All programs should be examined annually to ensure they are still viable and provide the best method of serving the identified duties of the department.

The budget process begins with a meeting, called by the County Judge, who is the Budget Officer, where Commissioners Court and all department heads prioritize objectives. General expectations, new procedures, and a budget schedule are presented. By mid-June the Budget Officer, assisted by the County Auditor, distributes the budget request forms which contain the actual expenditures for the previous year, the adopted budget for the current year and a place for requests for the proposed year. Salaries and benefits are compiled by the County Auditor. Request forms are returned to the Budget Officer by the scheduled date to be compiled. Officials and Department heads are given the opportunity to meet with County Judge and County Auditor to discuss their proposed budgets.

BUDGET AMENDMENTS

Amendments to the budget (increases in the total amount of the budget) will only occur in case of a *bona fide emergency*. An emergency is defined as a circumstance that will adversely impact the health or safety of citizens of the County, or severely impair the operation of the County, and that could not reasonably have been foreseen during the preparation of the budget.

Amendments may also be made under the provisions of Local Government Code §111.0106 when the County receives a public or private grant that will create revenue available during the budget year, and that was not known during the budget process if the County Auditor certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court shall make a special budget for the expenditure of the funds for the purposes of the grant.

Amendments may also be made under the provisions of Local Government Code §111.0107 when the County enters into an intergovernmental contract that will create revenue available during the budget year, and that was not known during the budget process if the County Auditor

certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court shall make a special budget for the expenditure of the funds for the purposes of the contract.

Amendments may also be made under the provisions of Local Government Code §111.0108 when the County receives revenue from a new source not anticipated before the adoption of the budget and not included in the budget, if the County Auditor certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

Budget amendments require Commissioners Court approval. All requests shall be delivered to the County Auditor's Office to be placed on the Court's agenda.

In the event that revenues fall considerably below expectations, the Commissioners Court has the authority to reduce a portion of a department's appropriations accordingly.

BUDGET ADJUSTMENTS

Budget adjustments are the reclassification of funds between accounts. There are six different classifications used in the budget: salaries, benefits, supplies, services and charges, capital outlay and debt.

Upon an employee leaving the county, both pay grade and pay step value are to be preserved in that department's budget. The department head has the authority to use pay grades and pay steps value at their discretion. Salaries and benefit funds cannot be transferred to other budgeted line items. Outstanding comp or vacation pay owed to any exiting employee must be funded from the applicable department's current year budget.

Insurance for buildings that house several departments are budgeted in the Courthouse and Associated Buildings department and charges for insurance are allocated to each department at year end with budget transfers made accordingly.

Capital outlay is to only be used for items specified during the budget process, unless special circumstances necessitate the purchase of a different item. Changes in capital must have approval of Commissioners Court prior to the purchase being made.

Budget adjustments may be requested by notifying the County Auditor's office and are to be made before accounts are deficit. All budget adjustments must be approved by Commissioners Court.

TRANSFER OF FUNDS

All inter-fund transfers shall be approved by Commissioners Court.

CAPITALIZATION POLICY

Purchases of equipment over \$1,000 are capitalized and are required to have a purchase order issued. The purchase order must be signed by the department head, the County Judge and the County Auditor **prior** to the item being ordered.

CAPITAL REPLACEMENT FUND

This fund is used to account for major capital needs of the County that are not funded with long-term debt. The use of these funds includes the acquisition and construction of major capital expenditures over \$1,000 and includes road and bridge and drainage improvement projects, facility repairs and upgrades, new or replacement facilities, major equipment purchase and technological projects. Excess (unspent) funds in capital outlay accounts in each department, will be transferred to this fund at year end. The primary goal is to continue to increase this fund on an annual basis to allow for major projects and purchases to be absorbed within the budget process in lieu of financing with long term debt. Sales at auction or surplus sales will be coded back to the individual department's capital outlay account and unspent funds in excess of \$500 will be transferred to the capital replacement fund at year end.

BUDGET AUTHORIZATION

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BUDGET CERTIFICATE

Budget Year: January 1, 2024 to December 31, 2024

THE STATE OF TEXAS § Wharton, Texas
COUNTY OF WHARTON § September 11, 2023

We, Phillip S. Spenrath, County Judge; Tracy Klimple, Chief Deputy County Clerk; and Barbara A. Starling, County Auditor; Wharton County, Texas, do hereby certify the attached budget is a true and correct copy of the budget of Wharton County, Texas, as passed and approved by the Commissioners Court of said County on the 11th day of September 2023, as the same appears on file in the office of the County Clerk of said County.

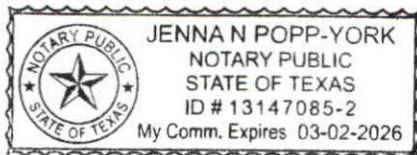


Handwritten signature of Phillip S. Spenrath over a horizontal line, with the printed name 'Phillip S. Spenrath, County Judge' below it.

Handwritten signature of Tracy Klimple over a horizontal line, with the printed name 'Tracy Klimple, Chief Deputy County Clerk' below it.

Handwritten signature of Barbara A. Starling over a horizontal line, with the printed name 'Barbara A. Starling, County Auditor' below it.

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this 11th day of September, 2023.



Handwritten signature of Jenna Popp-York over a horizontal line, with the printed name 'Jenna Popp-York, Notary Public State of Texas' below it.

STATE OF TEXAS §

BUDGET ADOPTION - 2024

COUNTY OF WHARTON §

The Commissioners Court of Wharton County, Texas met this 11th day of September, 2023 in regular session, at its customary meeting place in the Wharton County Courthouse Annex Building, City of Wharton, Wharton County, Texas, at which time all members thereof were present.

There came for final consideration the budget for Wharton County for the year 2024 as proposed by the County Judge, assisted by the County Auditor, and filed with the County Clerk. It appears to the Court due legal notice of a public meeting on said Budget has been given as required by law.

Whereupon, it appearing to the Court the approval of the budget was being considered before the levy of taxes, it was moved by Commissioner Goetsch and seconded by Commissioner Mathews that said proposed 2024 budget be approved, adopted and filed with the County Clerk, and the question of said motion be called for and with the following votes being recorded either "Aye" or "Nay": Judge Phillip S. Spenrath, Aye; Commissioners Richard Zahn, Aye; Bud Graves, Aye; Steven M. Goetsch, Aye; and Doug Mathews, Aye. The 2024 budget was duly adopted on this, the 11th day of September, 2023.




Phillip S. Spenrath, County Judge

Attested:


Tracy Klimple, Chief Deputy County Clerk

THE STATE OF TEXAS §

TAX LEVY - 2023

COUNTY OF WHARTON §

The Commissioners Court of Wharton County, Texas met this 11th day of September, 2023 in Regular Session of said Court, at its customary meeting place in the Courthouse Annex, City of Wharton, Wharton County, Texas. Members present were Phillip S. Spenrath, County Judge, Richard Zahn Commissioner Pct. 1, Bud Graves, Commissioner Pct. 2, Steven M. Goetsch Commissioner Pct. 3, Doug Mathews, Commissioner Pct. 4 and Tracy Klimple, Chief Deputy County Clerk. There came to be considered the question of levying county taxes for the year 2023 and the following order passed.

WHARTON COUNTY ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY (0.0675) PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY (\$26.38).

BE IT RESOLVED by the Commissioners Court of Wharton County, Texas on this day, the 11th day of September, 2023, that there is hereby levied for the year 2023 on all property situated and all property owned within the limits of the County of Wharton, State of Texas, on the 1st day of January, 2023, except so much thereof as may be exempt by the constitution and laws of this State, or of the United States, the following taxes per \$100.00 valuation, for the following purposes:

	<u>Maintenance & Operation</u>	<u>Debt</u>	<u>Total Tax Rate</u>
General Fund	\$ 0.23955	\$ 0.00000	\$ 0.23955
Special Road and Bridge Fund (\$.15 maximum levy)	0.04029	0.00000	0.04029
Road and Bridge Fund	0.04652	0.00000	0.04652
Farm-to-Market & Lateral Road Fund (\$.30 maximum levy)	0.03782	0.00000	0.03782
Debt Service Fund	0.00000	0.00000	0.00000
	<hr/>	<hr/>	<hr/>
Total Tax Rate per \$100 of Assessed Valuation	\$ <u>0.36418</u>	\$ <u>0.00000</u>	\$ <u>0.36418</u>

THE STATE OF TEXAS §

TAX LEVY - 2023

COUNTY OF WHARTON §

The Farm-to-Market and Lateral Road Fund tax is levied on all taxable property, both real, personal, and mixed, situated within the County of Wharton, and against the owners thereof, on the 1st day of January, 2023, in addition to all other ad valorem taxes authorized by the Constitution of the State of Texas. As provided by Article VIII, Sec. 1-a of the Texas Constitution to taxable property used for Farm-to-Market and State Lateral Road purposes.

There is exempted from all other ad valorem taxes levied and assessed by Wharton County, one percent (1%) (\$5,000) minimum of the market value of a residential homestead of a married or unmarried adult, including one living alone; in addition, there is exempted from all ad valorem taxes levied and assessed by Wharton County an additional \$10,000 of the market value of residential homesteads of married or unmarried persons 65 years of age or over, including one living alone.

It is further ordered that all other taxes be, and the same is hereby levied, on all occupations taxable under the laws of the State of Texas; said County tax shall be as prescribed or fixed by law.

The tax rate for each fund is herein fully determined and fixed after the adoption of the budget.

The above Order, having been duly read and considered, is moved by Commissioner Zahn, and seconded by Commissioner Graves that same be adopted whereupon vote being taken with the following votes being either "Aye" or "Nay": Judge Phillip S. Spenrath, Aye; Commissioners Richard Zahn, Aye; Bud Graves, Aye; Steven M. Goetsch, Aye; Doug Mathews Aye; said order was duly adopted.

ENTERED THIS 11th DAY OF SEPTEMBER, 2023

Phillip S. Spenrath
Phillip S. Spenrath, County Judge

Richard Zahn
Richard Zahn, Commissioner Pct. 1

Bud Graves
Bud Graves, Commissioner Pct. 2

Steven M. Goetsch
Steven M. Goetsch, Commissioner Pct. 3

Doug Mathews
Doug Mathews, Commissioner Pct. 4

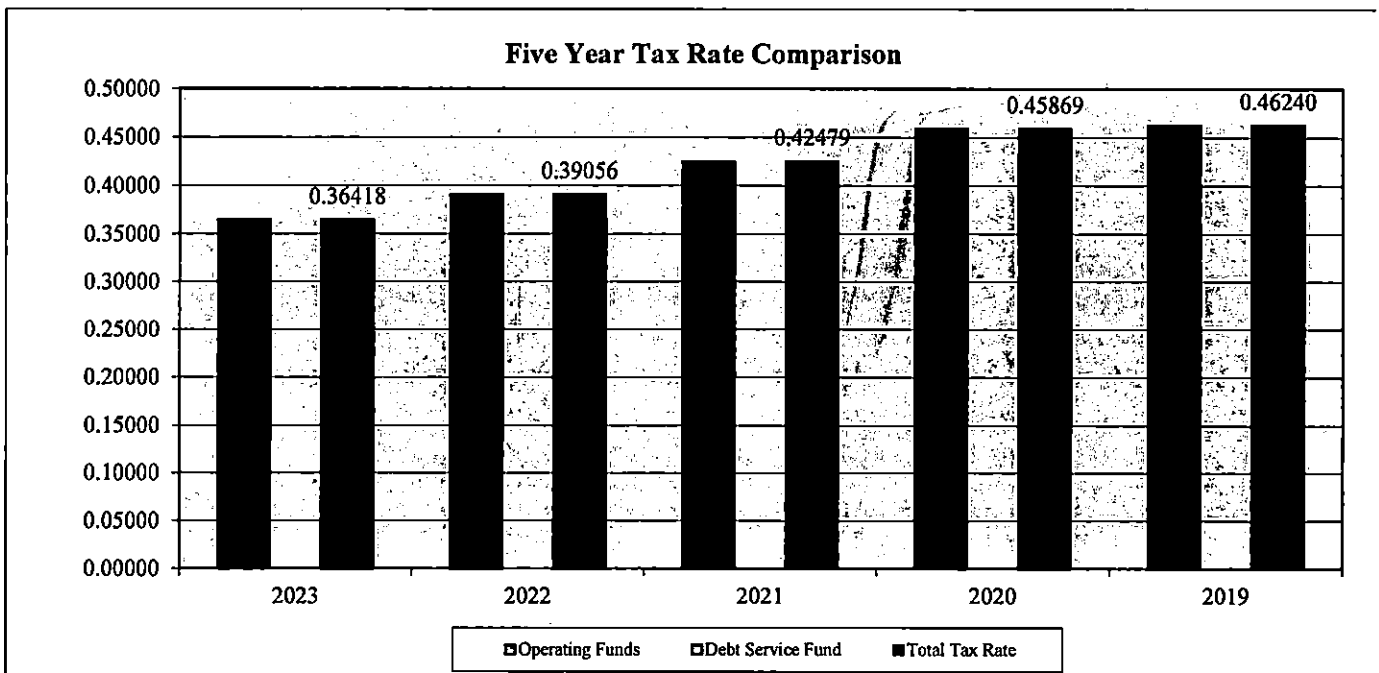
ATTEST:

Tracy Klumple
Tracy Klumple, Chief Deputy County Clerk



Tax Rate
Per One Hundred (\$100) Dollars of Assessed Valuation
Five Year Comparison

	2023 Tax Rate 2024 Budget	2022 Tax Rate 2023 Budget	2021 Tax Rate 2022 Budget	2020 Tax Rate 2021 Budget	2019 Tax Rate 2020 Budget
General Fund	\$ 0.23955	\$ 0.25803	\$ 0.27890	\$ 0.30415	\$ 0.30850
Special Road and Bridge Fund (\$.15 maximum levy)	0.04029	0.04235	0.04579	0.04954	0.04988
Road and Bridge Fund	0.04652	0.04972	0.05612	0.05757	0.05628
Farm-to-Market & Lateral Road Fund (\$.30 maximum levy)	0.03782	0.04046	0.04398	0.04743	0.04774
Total Operating Funds	0.36418	0.39056	0.42479	0.45869	0.46240
Debt Service Fund	0.00000	0.00000	0.00000	0.00000	0.00000
Total Tax Rate per \$100 of Assessed Valuation	\$ 0.36418	\$ 0.39056	\$ 0.42479	\$ 0.45869	\$ 0.46240



CENTRAL APPRAISAL DISTRICT
308 East Milam, Wharton, Texas 77488
979/532-8931 Fax: 979/532-5691

CERTIFICATION OF 2023 APPRAISAL ROLL

FOR THE

Wharton County

“I, Irene Klein, Chief Appraiser for the Wharton Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Wharton Central Appraisal District which list property taxable by and constitutes the appraisal roll for Wharton County.”

NET TAXABLE VALUE

\$5,210,287,457

*****This does not include the \$195,460,751 that is still under review.**

Irene Klein

Irene Klein, Chief Appraiser

7/28/2023

Date

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (32,101)	(Count) (545)	(Count) (32,646)
Land HS Value	377,140,859	7,346,769	384,487,628
Land NHS Value	543,233,883	11,779,711	555,013,594
Ag Land Market Value	3,073,313,699	40,893,520	3,114,207,219
Total Land Value	3,993,688,441	60,020,000	4,053,708,441
Improvement HS Value	1,853,335,883	40,776,675	1,894,112,558
Improvement NHS Value	2,083,809,599	61,101,981	2,144,911,580
Total Improvement	3,937,145,482	101,878,656	4,039,024,138
Market Value	7,930,833,923	161,898,656	8,092,732,579
BUSINESS PERSONAL PROPERTY	(3,832)	(102)	(3,934)
Market Value	1,107,231,056	91,461,960	1,198,693,016
OIL & GAS / MINERALS	(10,208)	(13)	(10,221)
Market Value	85,451,737	417,930	85,869,667
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (46,141)	(Total Count) (660)	(Total Count) (46,801)
TOTAL MARKET	9,123,516,716	253,778,546	9,377,295,262
Ag Land Market Value	3,073,313,699	40,893,520	3,114,207,219
Ag Use	187,963,826	1,988,225	189,952,051
Ag Loss (-)	2,885,349,873	38,905,295	2,924,255,168
APPRAISED VALUE	6,238,166,843	214,873,251	6,453,040,094
	96.7%	3.3%	100.0%
HS CAP Limitation Value (-)	112,565,214	3,276,275	115,841,489
NET APPRAISED VALUE	6,125,601,629	211,596,976	6,337,198,605
Total Exemption Amount	915,314,172	16,136,225	931,450,397
NET TAXABLE	5,210,287,457	195,460,751	5,405,748,208
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	5,210,287,457	195,460,751	5,405,748,208
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	5,210,287,457	195,460,751	5,405,748,208

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 \$18,925,524.48 = 5,405,748,208 * 0.350100 / 100)

CENTRAL APPRAISAL DISTRICT
308 East Milam, Wharton, Texas 77488
979/532-8931 Fax: 979/532-5691

CERTIFICATION OF 2023 APPRAISAL ROLL

FOR THE

Wharton County FM/LR

“I, Irene Klein, Chief Appraiser for the Wharton Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Wharton Central Appraisal District which list property taxable by and constitutes the appraisal roll for Wharton County FM/LR.”

NET TAXABLE VALUE

\$5,353,435,526

Irene Klein

Irene Klein, Chief Appraiser

7/28/2023

Date

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (32,101)	(Count) (545)	(Count) (32,646)
Land HS Value	377,140,859	7,346,769	384,487,628
Land NHS Value	543,233,883	11,779,711	555,013,594
Ag Land Market Value	3,073,313,699	40,893,520	3,114,207,219
Total Land Value	3,993,688,441	60,020,000	4,053,708,441
Improvement HS Value	1,853,335,883	40,776,675	1,894,112,558
Improvement NHS Value	2,083,809,599	61,101,981	2,144,911,580
Total Improvement	3,937,145,482	101,878,656	4,039,024,138
Market Value	7,930,833,923	161,898,656	8,092,732,579
BUSINESS PERSONAL PROPERTY	(3,832)	(102)	(3,934)
Market Value	1,107,231,056	91,461,960	1,198,693,016
OIL & GAS / MINERALS	(10,208)	(13)	(10,221)
Market Value	85,451,737	417,930	85,869,667
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (46,141)	(Total Count) (660)	(Total Count) (46,801)
TOTAL MARKET	9,123,516,716	253,778,546	9,377,295,262
Ag Land Market Value	3,073,313,699	40,893,520	3,114,207,219
Ag Use	187,963,826	1,988,225	189,952,051
Ag Loss (-)	2,885,349,873	38,905,295	2,924,255,168
APPRAISED VALUE	6,238,166,843	214,873,251	6,453,040,094
	96.7%	3.3%	100.0%
HS CAP Limitation Value (-)	112,565,214	3,276,275	115,841,489
NET APPRAISED VALUE	6,125,601,629	211,596,976	6,337,198,605
Total Exemption Amount	951,393,834	16,784,225	968,178,059
NET TAXABLE	5,174,207,795	194,812,751	5,369,020,546
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	5,174,207,795	194,812,751	5,369,020,546
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	5,174,207,795	194,812,751	5,369,020,546

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$2,172,305.71 = 5,369,020,546 * 0.040460 / 100)

**Taxable Valuation, Tax Rate, Percent Collection, and Current Property Tax Revenue
Two Year Comparison**

	2024			2023		
	Budget	98% Collection	Current Property Tax Revenue	Budget	98% Collection	Current Property Tax Revenue
General	\$ 5,220,709,250	\$ 0.23955	\$ 12,256,085	\$ 4,728,054,023	\$ 0.25803	\$ 11,955,802
Special R & B	5,210,287,457 (a)	0.04029	2,057,240	4,718,920,627 (a)	0.04235	1,958,494
Road and Bridge	5,220,709,250	0.04652	2,380,100	4,728,054,023	0.04972	2,303,773
FM & LR	5,174,207,795	0.03782	1,917,748	4,705,047,123	0.04046	1,865,589
Totals		\$ <u>0.36418</u>	\$ <u>18,611,173</u>		\$ <u>0.39056</u>	\$ <u>18,083,658</u>

\$0.01 Tax Rate = \$ 511,043

\$0.01 Tax Rate = \$ 463,019

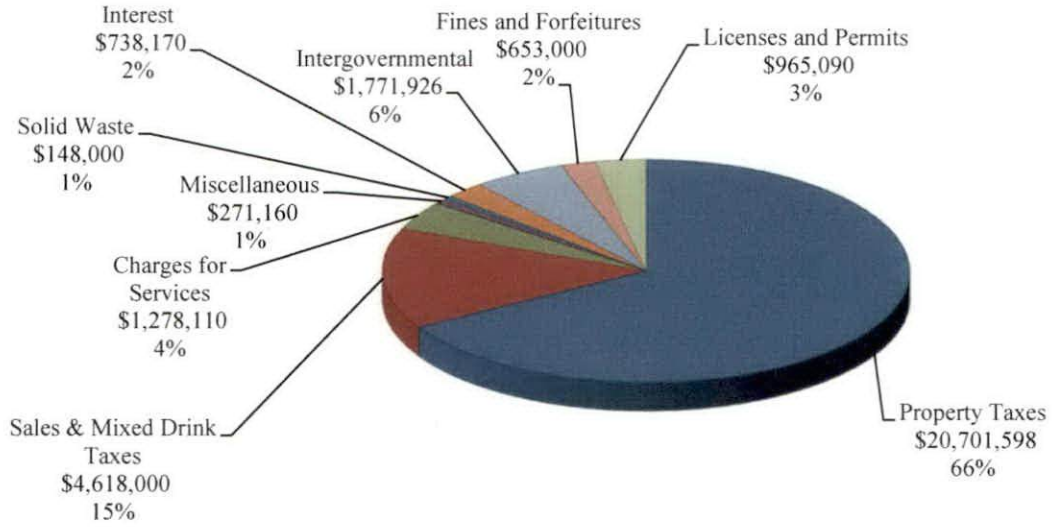
(a) Does not include railroad rolling stock.

BUDGET INFORMATION

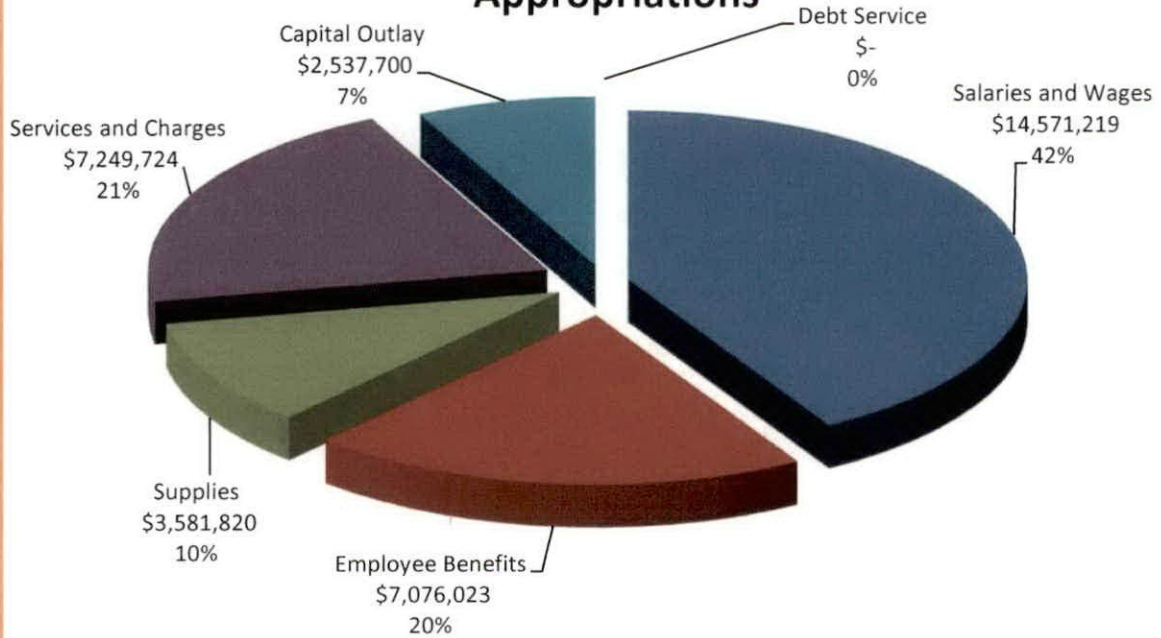
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Revenues and Appropriations Chart 2024 Budget

Revenues



Appropriations



BUDGET SUMMARY
January 1, 2024 - December 31, 2024

	MAJOR GOVERNMENTAL FUNDS					
	GENERAL	SPECIAL REVENUE		DEBT		
Taxable Valuation -WH CO. \$5,220,709,250 ^(a)						
Taxable Valuation -WH CO. SRB \$5,210,287,457	010 General	020 Special Road and Road & Bridge	030 Farm-to-Market and Lateral Road	063 Debt Service	033 Child Abuse Prevention	034 County and District Court Technology
Taxable Valuation - WH CO. FM&LR \$5,174,207,795 ^(b)						
Collection Rate: 98%						
Tax Rates:	Total	SRE \$	RB \$			
	\$0.36418	0.04029	0.04652	0.03782	-	
		\$ 0.08681				
ESTIMATED FUND BALANCES, Jan. 1	\$ 8,651,851	\$ 2,087,137	\$ 720,935	\$ 0	\$ 2,111	\$ 12,588
REVENUES:						
Current Property Taxes	12,256,085	4,437,340	1,917,748	0	0	0
Delinquent Property Taxes	446,932	88,747	38,355	0	0	0
PILOT Tax	789,335	286,046	124,619	0	0	0
County Sales Taxes	4,560,000	0	0	0	0	0
Mixed Drink Taxes	58,000	0	0	0	0	0
Penalty/Interest on Prop. Taxes	208,354	75,435	32,602	0	0	0
Licenses and Permits	160,090	805,000	0	0	0	0
Intergovernmental	1,082,816	0	0	0	0	0
Charges for Services	863,010	130,000	0	0	0	1,000
Fines and Forfeitures	493,000	160,000	0	0	0	0
Interest	500,000	190,000	40,000	0	10	60
Solid Waste	0	148,000	0	0	0	0
Miscellaneous	190,960	80,200	0	0	0	0
TOTAL REVENUES	21,608,582	6,400,768	2,153,324	0	10	1,060
APPROPRIATIONS:						
Salaries and Wages	10,959,989	2,447,415	871,093	0	0	0
Employee Benefits	5,283,097	1,241,605	438,194	0	0	0
Supplies	979,877	2,055,950	425,193	0	0	2,700
Services and Charges	4,929,474	1,147,901	617,751	0	0	0
Capital Outlay	985,300	1,200,000	300,000	0	0	0
TOTAL APPROPRIATIONS	23,137,737	8,092,871	2,652,231	0	0	2,700
Excess (deficiency) of Revenues						
over (under) Appropriations	(1,529,155)	(1,692,103)	(498,907)	0	10	(1,640)
OTHER FINANCING SOURCES (USES):						
Transfers in	0	1,200,000 ^(c)	325,000 ^(c)	0	0	0
Transfers out	(1,525,000) ^(e)	0	0	0	0	0
Sale of Capital Assets ^(d)	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,525,000)	1,200,000	325,000	0	0	0
Net change in fund balances	(3,054,155)	(492,103)	(173,907)	0	10	(1,640)
ESTIMATED FUND BALANCES, Dec. 31	\$ 5,597,696	\$ 1,595,034	\$ 547,028	\$ 0	\$ 2,121	\$ 10,948

^(a) CAD net taxable value of \$5,210,287,457 for Wharton County plus railroad rolling stock valuation of \$10,421,793

^(b) CAD net taxable value of \$5,174,207,795 for FM&LR.

^(c) Transfer from fund balance of General Fund in the amount of \$1,200,000 to Road & Bridge Fund for equipment and \$325,000 to FM&LR Fund for equipment.

^(d) Projected sales of vehicles and heavy equipment.

**NON-MAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE**

035 State Lateral Road	036 Records Management Preservation District Clerk	037 Family Protection	038 Guardianship	039 Juvenile Case Manager	040 Election Services	041 Constables Forfeiture	042 Sheriff Forfeiture	043 Dist. Attorney Forfeiture	045 Justice Court Security
\$ 39,841	\$ 179,243	\$ 22	\$ 47,114	\$ 81,298	\$ 101,944	\$ 20,692	\$ 29,382	\$ 485,426	\$ 1,384
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
39,500	0	0	0	0	0	0	0	0	0
0	23,000	0	0	14,500	9,000	0	0	0	600
0	0	0	0	0	0	0	0	0	0
0	800	0	100	250	400	60	50	1,500	30
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
39,500	23,800	0	100	14,750	9,400	60	50	1,500	630
0	6,000	0	0	0	0	0	0	43,761	0
0	1,388	0	0	0	0	0	0	10,207	0
39,500	2,000	0	0	0	0	5,000	15,180	10,400	0
0	0	0	5,000	2,567	10,000	0	10,000	75,005	1,829
0	0	0	0	0	0	0	0	5,000	0
39,500	9,388	0	5,000	2,567	10,000	5,000	25,180	144,373	1,829
0	14,412	0	(4,900)	12,183	(600)	(4,940)	(25,130)	(142,873)	(1,199)
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	14,412	0	(4,900)	12,183	(600)	(4,940)	(25,130)	(142,873)	(1,199)
\$ 39,841	\$ 193,655	\$ 22	\$ 42,214	\$ 93,481	\$ 101,344	\$ 15,752	\$ 4,252	\$ 342,553	\$ 185

BUDGET SUMMARY
January 1, 2024 - December 31, 2024

NON-MAJOR GOVERNMENTAL FUNDS							TOTAL
SPECIAL REVENUE							
046 Courthouse Security	048 Records Management Preservation County Clerk	049 Justice Court Technology	050 Law Library	051 Juvenile Probation Grants	060 District Atty Pretrial Intervention		

ESTIMATED FUND BALANCES, Jan. 1	\$ 166,717	\$ 1,128,734	\$ 17,277	\$ 64,977	\$ 0	\$ 2,399	\$ 13,841,072
REVENUES:							
Current Property Taxes	0	0	0	0	0	0	18,611,173
Delinquent Property Taxes	0	0	0	0	0	0	574,034
PILOT Tax	0	0	0	0	0	0	1,200,000
County Sales Taxes	0	0	0	0	0	0	4,560,000
Mixed Drink Taxes	0	0	0	0	0	0	58,000
Penalty/Interest on Prop. Taxes	0	0	0	0	0	0	316,391
Licenses and Permits	0	0	0	0	0	0	965,090
Intergovernmental	0	0	0	0	649,610	0	1,771,926
Charges for Services	35,000	165,000	12,000	25,000	0	0	1,278,110
Fines and Forfeitures	0	0	0	0	0	0	653,000
Interest	500	4,000	100	300	0	10	738,170
Solid Waste	0	0	0	0	0	0	148,000
Miscellaneous	0	0	0	0	0	0	271,160
TOTAL REVENUES	35,500	169,000	12,100	25,300	649,610	10	31,145,054
APPROPRIATIONS:							
Salaries and Wages	22,897	26,150	0	0	193,914	0	14,571,219
Employee Benefits	5,720	5,256	0	0	90,556	0	7,076,023
Supplies	0	27,000	6,000	9,500	3,520	0	3,581,820
Services and Charges	11,612	51,000	12,865	13,100	361,620	0	7,249,724
Capital Outlay	45,000	0	2,400	0	0	0	2,537,700
TOTAL APPROPRIATIONS	85,229	109,406	21,265	22,600	649,610	0	35,016,486
Excess (deficiency) of Revenues							
over (under) Appropriations	(49,729)	59,594	(9,165)	2,700	0	10	(3,871,432)
OTHER FINANCING SOURCES (USES):							
Transfers in	0	0	0	0	0	0	1,525,000
Transfers out	0	0	0	0	0	0	(1,525,000)
Sale of Capital Assets	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0	0
Net change in fund balances	(49,729)	59,594	(9,165)	2,700	0	10	(3,871,432)
ESTIMATED FUND BALANCES, Dec. 31	\$ 116,988	\$ 1,188,328	\$ 8,112	\$ 67,677	\$ 0	\$ 2,409	\$ 9,969,640

**Budget Appropriations
by Fund and Type**

	100 Salaries	200 Benefits	300 Supplies	400 Services	500 Capital	Total
MAJOR GOVERNMENTAL FUNDS:						
010 - General Fund						
401 - Commissioners Court	\$ 372,563	\$ 145,490	\$ 2,700	\$ 574,813	\$ 100,000	\$ 1,195,566
403 - County Clerk	351,458	186,682	19,952	33,971	0	592,063
405 - Veterans Service Officer	68,823	29,822	2,775	3,218	1,500	106,138
406 - Emergency Management Agency	95,447	37,990	2,988	15,168	0	151,593
407 - Inspections and Permits	73,225	28,739	1,269	75,111	0	178,344
426 - County Court	240,762	100,492	4,344	131,796	0	477,394
427 - Bail Bond Board	1,800	418	300	0	0	2,518
434 - 23rd District Court	98,603	28,029	3,925	60,035	0	190,592
435 - District Courts	162,439	65,304	2,992	567,986	0	798,721
437 - Capital Murder Trials	0	0	0	140,337	0	140,337
440 - District Attorney	500,569	236,096	17,212	42,543	0	796,420
450 - District Clerk	336,158	193,189	14,928	38,246	0	582,521
455 - Justice of Peace Court, Pct. 1	127,145	57,419	2,850	16,432	0	203,846
456 - Justice of Peace Court, Pct. 2	156,860	82,070	3,900	21,255	0	264,085
457 - Justice of Peace Court, Pct. 3	113,405	52,383	3,750	17,607	0	187,145
458 - Justice of Peace Court, Pct. 4	114,445	58,330	2,849	18,056	0	193,680
460 - Court of Appeals	0	0	0	5,700	0	5,700
465 - Judicial, Other	0	0	0	131,000	0	131,000
474 - County Attorney, Supplement	85,800	419	500	1,000	0	87,719
475 - County Attorney	141,593	82,340	5,107	16,057	0	245,097
490 - Elections/Voter Registration	157,260	39,052	27,548	48,457	0	272,317
495 - County Auditor	402,761	192,606	10,875	41,458	0	647,700
497 - County Treasurer	179,389	86,975	7,388	31,031	0	304,783
498 - Central Appraisal Board	0	0	0	375,663	0	375,663
499 - Tax Assessor/Collector	513,176	272,379	18,024	88,925	0	892,504
501 - Outside Audits/Accounting	0	0	0	59,950	0	59,950
503 - Data Processing	68,680	29,645	11,892	179,685	50,000	339,902
510 - Courthouse & Assoc. Bldgs.	115,599	55,747	30,926	555,264	60,000	817,536
512 - Jail and Detention Facility	1,928,026	1,026,296	322,881	618,219	25,000	3,920,422
550 - Constable, Precinct 1	74,155	36,256	842	3,966	0	115,219
551 - Constable, Precinct 2	224,561	96,541	11,227	13,143	3,800	349,272
552 - Constable, Precinct 3	74,195	30,560	927	5,681	0	111,363
553 - Constable, Precinct 4	63,066	29,849	1,502	20,104	0	114,521
560 - Sheriff	2,794,409	1,377,070	281,698	240,263	550,000	5,243,440
561 - School Resource Officer-Boling ISI	183,478	94,806	0	0	0	278,284
562 - Environmental Control	80,458	36,066	6,342	10,600	50,000	183,466
563 - School Resource Officer-Louise ISI	61,419	29,361	0	0	0	90,780
570 - Adult Probation	0	0	1,442	17,391	0	18,833
571 - Juvenile Probation	168,345	66,479	6,277	83,292	0	324,393
580 - Public Safety, Other	0	0	4,175	7,475	100,000	111,650
636 - IHC, Ineligible Expense	0	0	0	0	0	0
637 - Indigent Health Care, Admin.	0	0	600	30,700	0	31,300
638 - IHC, Eligible Expenses (Sep-Dec)	0	0	15,000	53,189	0	68,189
639 - IHC, Eligible Expenses (Jan-Aug)	0	0	25,000	122,888	0	147,888
640 - Aid to Indigent	0	0	0	189,019	0	189,019
650 - Libraries	650,030	363,620	92,170	148,080	45,000	1,298,900
652 - Historical Commission	0	0	1,550	950	0	2,500
653 - Historical Museum	0	0	0	45,000	0	45,000
665 - Extension Service	179,887	34,577	9,250	28,750	0	252,464
Total General Fund	10,959,989	5,283,097	979,877	4,929,474	985,300	23,137,737

**Budget Appropriations
by Fund and Type (Cont'd)**

	100 Salaries	200 Benefits	300 Supplies	400 Services	500 Capital	Total
MAJOR GOVERNMENTAL FUNDS (Con't):						
<u>020 - Road & Bridge Fund</u>						
612 - Precinct 1	\$ 546,778	\$ 287,868	\$ 454,682	\$ 117,827	\$ 300,000	\$ 1,707,155
613 - Precinct 2	605,294	291,832	527,388	141,802	300,000	1,866,316
614 - Precinct 3	608,663	309,738	559,852	136,113	300,000	1,914,366
615 - Precinct 4	617,151	321,606	482,588	133,024	300,000	1,854,369
616 - Road Paving	0	0	7,500	551,426	0	558,926
617 - Solid Waste Station	69,529	30,561	23,940	67,709	0	191,739
Total Road & Bridge Fund	2,447,415	1,241,605	2,055,950	1,147,901	1,200,000	8,092,871
<u>030 - Farm-to-Market & Lateral Road Fund</u>						
632 - Drainage	871,093	438,194	425,193	617,751	300,000	2,652,231
NON-MAJOR GOVERNMENTAL FUNDS:						
<u>034 - Co. & Dist. Court Technology Fund</u>						
426 - County Court	0	0	2,500	0	0	2,500
435 - District Court	0	0	200	0	0	200
Total Co. & Dist. Court Technology	0	0	2,700	0	0	2,700
<u>035 - State Lateral Road Fund</u>						
621 - Precinct 1	0	0	9,875	0	0	9,875
622 - Precinct 2	0	0	9,875	0	0	9,875
623 - Precinct 3	0	0	9,875	0	0	9,875
624 - Precinct 4	0	0	9,875	0	0	9,875
Total State Lateral Fund	0	0	39,500	0	0	39,500
<u>036- Records Mngmnt & Prsrvtn-District Clerk</u>						
404 - District Clerk	6,000	1,388	2,000	0	0	9,388
<u>038- Guardianship Fund</u>						
453- Guardianship	0	0	0	5,000	0	5,000
<u>039- Juvenile Case Manager Fund</u>						
454 - Justice Courts	0	0	0	2,567	0	2,567
<u>040- Election Services Fund</u>						
491 - Election Services	0	0	0	10,000	0	10,000
<u>041- Constable Forfeiture Fund</u>						
551 - Constable Forfeiture 2 Local	0	0	5,000	0	0	5,000
<u>042- Sheriff Forfeiture Fund</u>						
675 - Sheriff Forfeiture (Local)	0	0	15,000	10,000	0	25,000
685 - Sheriff Forfeiture (Fed. Treasury)	0	0	180	0	0	180
Total Sheriff Forfeiture Fund	0	0	15,180	10,000	0	25,180
<u>043 - District Attorney Forfeiture Fund</u>						
674 - Dist. Atty. Forfeiture (Local)	43,761	10,207	7,400	71,955	0	133,323
676 - Dist. Atty. Forfeiture (Fed. Treas.)	0	0	0	2,500	5,000	7,500
678 - Dist. Atty. Forfeiture (Fed. Just.)	0	0	3,000	550	0	3,550
Total District Atty. Forfeiture Fund	43,761	10,207	10,400	75,005	5,000	144,373
<u>045- Justice Court Security Fund</u>						
455 - Justice Court Security, JP 1	0	0	0	680	0	680
456 - Justice Court Security, JP 2	0	0	0	500	0	500
457 - Justice Court Security, JP 3	0	0	0	0	0	0
458 - Justice Court Security, JP 4	0	0	0	649	0	649
Total Justice Court Security	0	0	0	1,829	0	1,829
<u>046- Courthouse Security Fund</u>						
506 - Courthouse Security	22,897	5,720	0	11,612	45,000	85,229
<u>048 - Records Mngmnt & Prsrvtn Co. Clerk Fund</u>						
403 - Records Archive	5,150	410	12,000	15,000	0	32,560
404 - Records Preservation	21,000	4,846	15,000	36,000	0	76,846
Total Records Preservation	26,150	5,256	27,000	51,000	0	109,406

**Budget Appropriations
by Fund and Type (Cont'd)**

	<u>100</u> Salaries	<u>200</u> Benefits	<u>300</u> Supplies	<u>400</u> Services	<u>500</u> Capital	<u>Total</u>
NON-MAJOR GOVERNMENTAL FUNDS (Con't):						
<u>049 - Justice Court Technology Fund</u>						
455 - Justice Court Technology, JP 1	\$ 0	\$ 0	\$ 1,000	\$ 1,544	\$ 2,400	\$ 4,944
456 - Justice Court Technology, JP 2	0	0	0	1,792	0	1,792
457 - Justice Court Technology, JP 3	0	0	0	4,685	0	4,685
458 - Justice Court Technology, JP 4	0	0	5,000	4,844	0	9,844
Total Justice Court Technology	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>12,865</u>	<u>2,400</u>	<u>21,265</u>
<u>050 - Law Library Fund</u>						
476 - Law Library	0	0	9,500	13,100	0	22,600
<u>051 - Juvenile Probation Grants Fund</u>						
755 - State Aid	193,914	90,556	3,520	193,403	0	481,393
761 - Prevention and Intervention	0	0	0	168,217	0	168,217
Total Juvenile Probation Grants	<u>193,914</u>	<u>90,556</u>	<u>3,520</u>	<u>361,620</u>	<u>0</u>	<u>649,610</u>
 Total Appropriations	 <u>\$ 14,571,219</u>	 <u>\$ 7,076,023</u>	 <u>\$ 3,581,820</u>	 <u>\$ 7,249,724</u>	 <u>\$ 2,537,700</u>	 <u>\$ 35,016,486</u>

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MAJOR GOVERNMENTAL FUNDS

General accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds:

- **Road and Bridge** accounts for costs associated with the construction and maintenance of roads and bridges. The principal source of revenue is ad valorem taxes.
- **Farm-to-Market and Lateral Road** accounts for funds levied and collected for the purpose of constructing and maintaining farm-to-market roads and assisting in flood control. This fund was established to comply with civil statutes authorizing counties to levy and collect ad valorem taxes for this purpose.

Debt Service accounts for the accumulation of resources and payment of general obligation bond principal and certificates of obligation and interest from government resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for payments.

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General Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1*	\$ 9,958,311	\$ 12,240,947	\$ 9,107,959	\$ 11,131,637	\$ 8,651,851
REVENUES					
Taxes:					
Current Property	11,889,654	11,155,036	11,955,802	11,955,802	12,256,085
Delinquent Property	322,135	282,354	440,926	440,926	446,932
PILOT Tax	0	787,872	792,800	792,800	789,335
County Sales	4,272,527	4,166,552	3,770,000	4,557,691	4,560,000
Mixed Drink	55,574	60,912	55,000	55,000	58,000
Penalty and Interest on Property Taxes	180,066	196,606	203,249	203,249	208,354
Total Taxes	<u>16,719,956</u>	<u>16,649,332</u>	<u>17,217,777</u>	<u>18,005,468</u>	<u>18,318,706</u>
Licenses and Permits	99,310	93,215	161,090	161,090	160,090
Intergovernmental	2,162,111	1,854,787	887,168	1,721,358	1,082,816
Charges for Services	843,467	846,780	854,565	854,565	863,010
Fines and Forfeitures	401,522	375,885	479,652	479,652	493,000
Interest	176,837	306,452	161,340	729,720	500,000
Miscellaneous	360,217	337,026	182,500	236,681	190,960
Total Revenues	<u>20,763,420</u>	<u>20,463,477</u>	<u>19,944,092</u>	<u>22,188,538</u>	<u>21,608,582</u>
APPROPRIATIONS					
Salaries and Wages	8,430,083	8,737,527	10,014,527	10,049,294	10,959,989
Employee Benefits	4,050,273	4,454,296	4,837,485	4,846,016	5,283,097
Supplies	797,490	902,339	855,059	861,755	979,877
Services and Charges	3,543,472	4,351,511	5,569,496	5,731,825	4,929,474
Capital Outlay	503,367	1,409,634	615,750	1,334,434	985,300
Total Appropriations	<u>17,324,685</u>	<u>19,855,307</u>	<u>21,892,317</u>	<u>22,823,324</u>	<u>23,137,737</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,438,735</u>	<u>608,170</u>	<u>(1,948,225)</u>	<u>(634,786)</u>	<u>(1,529,155)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
Election Services	0	4,136	0	0	0
Total Transfers In	<u>0</u>	<u>4,136</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers Out:					
Road and Bridge	(878,010)	(1,421,461)	(1,650,000)	(1,650,000)	(1,200,000)
Farm-to-Market and Lateral Road	(100,000)	(147,997)	(195,000)	(195,000)	(325,000)
WC Water/Sewer Project	(25,000)	0	0	0	0
Capital Replacement	(281,012)	(190,148)	0	0	0
Total Transfers Out	<u>(1,284,022)</u>	<u>(1,759,606)</u>	<u>(1,845,000)</u>	<u>(1,845,000)</u>	<u>(1,525,000)</u>
Sale of Capital Assets	127,923	37,990	25,000	0	0
Total Other Financing Sources (Uses)	<u>(1,156,099)</u>	<u>(1,717,480)</u>	<u>(1,820,000)</u>	<u>(1,845,000)</u>	<u>(1,525,000)</u>
Net change in fund balances	<u>2,282,636</u>	<u>(1,109,310)</u>	<u>(3,768,225)</u>	<u>(2,479,786)</u>	<u>(3,054,155)</u>
FUND BALANCES, DECEMBER 31*	<u>\$ 12,240,947</u>	<u>\$ 11,131,637</u>	<u>\$ 5,339,734</u>	<u>\$ 8,651,851</u>	<u>\$ 5,597,696</u>

*Due to GASB54, Child Abuse Prevention Fund included with General Fund in Comprehensive Annual Financial Report, but is separate fund for budget purposes.

General Fund
Revenues
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
TAXES					
010.310.101 Current Property Taxes	\$ 11,889,654	\$ 11,155,036	\$ 11,955,802	\$ 11,955,802	\$ 12,256,085
010.312.102 Delinquent Property Taxes	322,135	282,354	440,926	440,926	446,932
010.314.107 PILOT Tax	0	787,872	792,800	792,800	789,335
010.315.104 County Sales Taxes	4,272,527	4,166,552	3,770,000	4,557,691	4,560,000
010.318.105 Mixed Drink Taxes	55,574	60,912	55,000	55,000	58,000
010.319.103 Penalty and Interest, Property Tax	180,066	196,606	203,249	203,249	208,354
Total Taxes	<u>16,719,956</u>	<u>16,649,332</u>	<u>17,217,777</u>	<u>18,005,468</u>	<u>18,318,706</u>
LICENSES AND PERMITS					
010.320.201 Alcoholic Beverage Licenses	12,895	10,910	12,000	12,000	11,000
010.320.202 Sewer and Building Permits	86,415	82,305	149,090	149,090	149,090
Total Licenses and Permits	<u>99,310</u>	<u>93,215</u>	<u>161,090</u>	<u>161,090</u>	<u>160,090</u>
INTERGOVERNMENTAL					
<u>Federal Grants</u>					
010.331.361 HAVA Grant	40,000	0	0	0	0
010.331.367 Homeland Security	7,566	29,936	0	57,192	0
010.331.371 Coronavirus Relief Fund Grant	956,022	0	0	0	0
010.331.372 Amerian Rescue Plan	0	273,078	0	597,856	0
010.331.392 Step Grant	66,690	60,610	0	0	0
Total Federal Grants	<u>1,070,278</u>	<u>363,624</u>	<u>0</u>	<u>655,048</u>	<u>0</u>
<u>Federal Reimbursements</u>					
010.332.322 FEMA-Disasters	92,280	0	0	0	0
010.332.332 Prisoner Care	600	400	0	0	0
010.332.353 Foster Care-Title IV-E, CPS	784	1,932	0	0	0
Total Federal Reimbursements	<u>93,664</u>	<u>2,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>State Grants</u>					
010.333.338 TWDB Tri-County Study	10,682	56,407	0	0	0
010.333.352 Indigent Defense Services	37,612	35,721	40,000	40,000	38,000
010.333.353 Satterfield Capital Murder	12,903	186,417	0	20,735	0
010.333.357 Texas Vine	18,571	18,592	0	8,752	0
010.333.359 Auto Theft Task Force	14,147	0	0	0	0
010.333.388 Indigent Defense Estraordinary CC	0	17,972	0	18,213	0
010.333.393 Operatin Lonestar Grant	0	331,799	0	91,039	0
010.333.396 TSL-Interlibrary Loan	735	999	0	0	0
Total State Grants	<u>94,650</u>	<u>647,907</u>	<u>40,000</u>	<u>178,739</u>	<u>38,000</u>
<u>State Shared Revenue</u>					
010.334.326 LEOSE, State Officer Education	7,796	6,665	0	6,846	0
<u>State Reimbursements</u>					
010.335.320 Supplements, Judicial	111,020	110,080	104,200	104,200	104,200
010.335.321 TERP Commission	311,329	394,395	400,000	400,000	425,000
010.335.323 Inmate Transportation	4,236	4,941	2,000	2,000	4,000
010.335.340 Regionalization R241	149,580	40,542	0	14,607	0
010.335.368 Jury Duty	5,338	19,924	5,000	5,000	30,000
010.335.383 Chapter 19	5,598	4,779	0	1,450	0
010.335.385 Judicial Reimbursements	0	14,040	0	0	0
Total State Reimbursements	<u>587,101</u>	<u>588,701</u>	<u>511,200</u>	<u>527,257</u>	<u>563,200</u>
<u>Local Reimbursements</u>					
010.336.325 School Resource Officer	57,859	61,047	172,826	172,826	295,246
010.336.332 Prisoner Care	4,050	3,827	3,000	3,000	3,500
010.336.364 City of East Bernard Patrol	192,213	159,184	160,142	160,142	182,870
Total Local Reimbursements	<u>254,122</u>	<u>224,058</u>	<u>335,968</u>	<u>335,968</u>	<u>481,616</u>

General Fund
Revenues
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Other Grants					
010.337.327 Library-Humanities	\$ 9,000	\$ 0	\$ 0	\$ 0	\$ 0
010.337.328 Walmart Foundation	3,500	3,500	0	2,500	0
010.337.377 Trull Foundation	7,800	0	0	15,000	0
010.337.384 Johnson Foundation	34,200	18,000	0	0	0
Total Other Grants	54,500	21,500	0	17,500	0
Total Intergovernmental	2,162,111	1,854,787	887,168	1,721,358	1,082,816

CHARGES FOR SERVICES

Fees of Office

010.340.401 County Judge	2,118	915	2,000	2,000	2,000
010.340.402 Sheriff	63,727	58,860	70,000	70,000	60,000
010.340.403 County Attorney	3,191	3,108	4,000	4,000	4,000
010.340.404 County Clerk	268,256	277,547	270,000	270,000	270,000
010.340.405 Tax A/C Tax Certificates	17,490	14,300	16,000	16,000	16,000
010.340.406 Tax A/C Property Tax Commissior	428	275	500	500	500
010.340.407 Tax A/C Auto Commissions	178,977	187,104	188,000	188,000	190,000
010.340.408 District Clerk	65,288	60,595	65,000	65,000	65,000
010.340.409 Justice of Peace, Pct. 1	5,435	4,670	5,900	5,900	6,500
010.340.410 Justice of Peace, Pct. 2	6,367	5,101	6,000	6,000	6,000
010.340.411 Justice of Peace, Pct. 3	4,439	4,333	4,000	4,000	4,500
010.340.412 Justice of Peace, Pct. 4	6,192	7,429	6,500	6,500	7,000
010.340.413 Constables	28,875	31,966	30,000	30,000	32,000
010.340.414 Juvenile Probation, Special	1,736	2,500	1,700	1,700	2,700
Total Fees of Office	652,519	658,703	669,600	669,600	666,200

010-342 Other Fees

010.342.415 District Court Jury	2,000	5,607	3,000	3,000	6,000
010.342.416 Fees, Language Access Fund	0	4,247	4,000	4,000	5,000
010.342.417 Library Processing	105	112	115	115	150
010.342.419 Court Reporter Services	7,173	12,662	8,000	8,000	12,000
010.342.423 Officer Service	16,869	13,677	17,000	17,000	17,000
010.342.424 Juvenile Probation Diversion	17	5	60	60	50
010.342.430 Time Payments, Partial	6,274	6,466	7,000	7,000	7,500
010.342.431 Indigent Civil Legal	738	262	800	800	500
010.342.433 Child Support	2,176	1,519	2,400	2,400	2,200
010.342.441 Combined Court Costs	44,105	46,543	48,000	48,000	47,000
010.342.443 13th Judicial Appellate	3,030	(128)	3,500	3,500	3,000
010.342.444 Child Restraint	1,960	784	2,000	2,000	2,000
010.342.445 Correctional Management	0	860	0	0	0
010.342.446 Alcohol Related	849	854	1,000	1,000	1,100
010.342.447 Accounting and Administration	26,646	12,865	3,000	3,000	4,000
010.342.449 Bail Bond	2,148	2,432	2,100	2,100	2,000
010.342.450 State Traffic	2,491	2,395	2,500	2,500	2,500
010.342.451 Bail Bond Application	1,000	1,000	1,500	1,500	1,500
010.342.452 EMS Trauma	541	608	700	700	700
010.342.453 Offense Court Costs	17,998	18,400	19,000	19,000	19,000
010.342.454 Failure to Appear-OMNI	6,826	3,421	7,000	7,000	7,000
010.342.455 Pipeline Crossing	5,600	8,400	10,000	10,000	8,000
010.342.457 Jury Service	400	189	500	500	400
010.342.458 Judicial Support	788	276	1,000	1,000	800
010.342.459 Truancy Prevention	582	292	900	900	600
010.342.460 Expungement	30	60	0	0	0
010.342.462 OSSF Renewal	38,720	42,660	38,000	38,000	45,000

General Fund
Revenues
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
010-342 Other Fees (Con't)					
010.342.463 Child Safety	\$ 519	\$ 801	\$ 500	\$ 500	\$ 800
010.342.464 Platting Application	20	0	20	20	0
010.342.465 Civil Jury Request	22	22	0	0	0
010.342.468 Drug Court Cost	465	404	500	500	450
010.342.469 DNA Testing	138	13	60	60	50
010.342.473 Moving Violation	3	2	10	10	10
010.342.478 DA Bond Commissions	415	0	500	500	200
010.342.479 County Jury Fund	300	367	300	300	300
Total Other Fees	<u>190,948</u>	<u>188,077</u>	<u>184,965</u>	<u>184,965</u>	<u>196,810</u>
Total Charges for Services	<u>843,467</u>	<u>846,780</u>	<u>854,565</u>	<u>854,565</u>	<u>863,010</u>
FINES AND FORFEITURES					
010.350.501 Justice of Peace, Pct. 1	118,554	128,330	149,400	149,400	160,000
010.350.502 Justice of Peace, Pct. 2	131,436	122,315	164,020	164,020	165,000
010.350.503 Justice of Peace, Pct. 3	44,298	27,996	43,738	43,738	44,500
010.350.504 Justice of Peace, Pct. 4	98,796	88,088	113,994	113,994	115,000
010.350.505 Library	8,438	9,156	8,500	8,500	8,500
Total Fines and Forfeitures	<u>401,522</u>	<u>375,885</u>	<u>479,652</u>	<u>479,652</u>	<u>493,000</u>
INTEREST					
010.360.603 Checking Account	<u>176,837</u>	<u>306,452</u>	<u>161,340</u>	<u>729,720</u>	<u>500,000</u>
MISCELLANEOUS					
Miscellaneous					
010.370.702 Sale of Salvage/Surplus Supplies	0	4,120	0	0	0
010.370.705 Donations, Health and Welfare	0	350	0	0	0
010.370.706 Donations, Cultural/Recreation	33,414	40,371	15,000	17,000	15,000
010.370.707 Donations, Public Safety	1,568	0	0	0	0
010.370.709 Donations, Environmental Services	520	180	500	500	500
010.370.710 Donations, Veterans Memorials	0	657	0	0	0
010.370.711 Sales/Reimbs., Cultural/Recreation	10,315	12,372	11,000	11,000	11,000
010.370.717 Capital Credits-Unclaimed Propert	1,861	3,535	0	0	0
010.370.719 Rent, Courthouse Properties	6,000	2,000	6,000	6,000	0
010.370.722 Rent, Library Rooms	0	40	0	0	0
010.370.723 Copy/Fax Sales, Co./Dist. Clerks	61,044	56,701	54,000	54,000	54,000
010.370.727 Hot Check Charges Recovery	1,391	1,296	1,400	1,400	1,300
010.370.728 Tobacco Settlement	14,449	14,608	14,500	14,500	13,000
010.370.729 Commissions	44,233	45,639	25,000	25,000	40,000
010.370.730 Miscellaneous	5,512	15,824	20,000	20,000	20,000
010.370.731 Sales/Reimbs., General Governmer	13,350	3,023	2,000	2,000	2,500
010.370.732 Sales/Reimbs., Public Safety	126,119	97,973	17,600	69,781	18,160
010.370.740 Insurance Renewal Credit/Surplus	23,033	23,147	0	0	0
010.370.745 TAC Health Rewards	0	270	0	0	0
010.370.748 Copy Sales	4,408	3,754	3,500	3,500	3,500
010.370.750 Cell Tower	13,000	11,166	12,000	12,000	12,000
Total Miscellaneous	<u>360,217</u>	<u>337,026</u>	<u>182,500</u>	<u>236,681</u>	<u>190,960</u>
Total Revenues	<u>\$ 20,763,420</u>	<u>\$ 20,463,477</u>	<u>\$ 19,944,092</u>	<u>\$ 22,188,534</u>	<u>\$ 21,608,582</u>

General Fund
Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
APPROPRIATIONS					
Commissioners Court					
010.401.101 Salary, Elected Officials (4)	\$ 293,555	\$ 302,711	\$ 346,892	\$ 346,892	\$ 367,763
010.401.122 Salary, Dec Supplement	4,800	4,800	4,800	4,800	4,800
Total Salaries and Wages	<u>298,355</u>	<u>307,511</u>	<u>351,692</u>	<u>351,692</u>	<u>372,563</u>
010.401.201 Social Security Taxes	22,824	23,525	26,905	26,905	28,502
010.401.202 Group Medical Insurance	43,785	50,472	50,292	50,292	55,085
010.401.203 Retirement	45,260	46,650	53,352	53,352	56,518
010.401.204 Workers Compensation Insurance	899	182	209	209	785
010.401.208 Employee Assistance Program	4,250	4,262	4,600	4,600	4,600
Total Employee Benefits	<u>117,018</u>	<u>125,091</u>	<u>135,358</u>	<u>135,358</u>	<u>145,490</u>
010.401.301 Office Supplies	366	493	675	610	675
010.401.302 Food	0	707	1,400	1,400	1,400
010.401.305 Publications/Audio Visual	452	584	400	200	400
010.401.321 Furnishings/Small Equipment	0	218	100	100	100
010.401.323 Computer Equip/Access/Software	23	42	125	125	125
Total Supplies	<u>841</u>	<u>2,044</u>	<u>2,700</u>	<u>2,435</u>	<u>2,700</u>
010.401.410 Legal/Professional Services	11,500	38,757	55,000	55,000	55,000
010.401.414 Data Processing Services	909	1,700	1,550	1,750	1,550
010.401.416 Property/Liability Insurance	1,027	1,062	0	644	0
010.401.419 Contract Services	20,000	1,655	0	65	64,000
010.401.420 Telephone	1,102	1,091	0	0	0
010.401.422 Postage and Freight	59	108	300	300	300
010.401.427 Advertising	5,588	8,091	6,500	6,500	6,500
010.401.440 Rentals, Office Equipment	2,521	2,671	2,800	2,800	2,800
010.401.445 Veterans Memorials	0	555	1,000	1,000	1,000
010.401.446 Economic Development	0	0	5,000	5,000	5,000
010.401.450 Dues/Training/Travel	11,832	16,176	17,663	17,663	17,663
010.401.464 Services-Grant	46,823	0	0	50,000	0
010.401.466 Optional Services (Contingency)	0	888	1,320,000	1,312,025	420,000
010.401.482 Legislative/Administrative Activities	500	0	1,000	1,000	1,000
Total Services and Charges	<u>101,861</u>	<u>72,754</u>	<u>1,410,813</u>	<u>1,456,850</u>	<u>574,813</u>
010.401.502 Buildings	0	0	0	0	100,000
010.401.509 Administrative Costs	0	142,269	0	0	0
010.401.519 Equipment Grant	2,075	0	0	0	0
Total Capital Outlay	<u>2,075</u>	<u>142,269</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Commissioners Court	<u>520,150</u>	<u>649,669</u>	<u>1,900,563</u>	<u>1,946,335</u>	<u>1,195,566</u>

**General Fund
Appropriations
For Four Years Ending December 31, 2024**

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Clerk</u>					
010.403.101 Salary, Elected Official	\$ 73,692	\$ 75,915	\$ 81,975	\$ 81,975	\$ 86,833
010.403.104 Salary, Deputies (6)	206,345	206,769	237,818	237,818	254,540
010.403.114 Salary, Travel Allowance	1,404	1,404	1,685	1,685	1,685
010.403.122 Salary, Dec Supplement	7,200	7,200	8,400	8,400	8,400
Total Salaries and Wages	<u>288,641</u>	<u>291,288</u>	<u>329,878</u>	<u>329,878</u>	<u>351,458</u>
010.403.201 Social Security Taxes	20,601	20,722	24,638	24,638	25,809
010.403.202 Group Medical Insurance	87,930	100,938	97,128	97,128	106,853
010.403.203 Retirement	43,574	43,975	49,787	49,787	53,061
010.403.204 Workers Compensation Insurance	772	637	756	756	657
010.403.206 Unemployment Insurance	128	106	148	148	158
010.403.207 Employee Disability Insurance	142	138	144	144	144
Total Employee Benefits	<u>153,147</u>	<u>166,516</u>	<u>172,601</u>	<u>172,601</u>	<u>186,682</u>
010.403.301 Office Supplies	12,489	11,067	17,700	17,700	17,700
010.403.305 Publications/Audio Visual	96	2,093	700	700	700
010.403.321 Furnishings/Small Equipment	0	0	300	300	300
010.403.323 Computer Equip/Access/Software	300	2,363	1,252	1,252	1,252
Total Supplies	<u>12,885</u>	<u>15,523</u>	<u>19,952</u>	<u>19,952</u>	<u>19,952</u>
010.403.413 Bond Premiums	318	318	2,100	2,100	2,100
010.403.414 Data Processing Services	11,318	12,474	12,496	12,496	12,496
010.403.416 Property/Liability Insurance	4,198	4,926	0	3,104	0
010.403.420 Telephone	2,128	2,120	1,825	1,825	1,825
010.403.422 Postage and Freight	3,492	3,802	4,200	4,200	4,200
010.403.427 Advertising	125	145	50	50	50
010.403.428 Records Preservation/Microfilming	7,985	4,922	4,000	4,000	4,000
010.403.440 Rentals, Office Equipment	3,462	4,589	5,300	5,300	5,300
010.403.450 Dues/Training/Travel	1,213	2,279	4,000	4,000	4,000
Total Services and Charges	<u>34,239</u>	<u>35,575</u>	<u>33,971</u>	<u>37,075</u>	<u>33,971</u>
Total County Clerk	<u>488,912</u>	<u>508,902</u>	<u>556,402</u>	<u>559,506</u>	<u>592,063</u>
<u>Veterans Service Officer</u>					
010.405.102 Salary, Appointed Department Head	42,031	43,118	49,119	49,119	52,467
010.405.108 Salary, Part-time (1)	1,034	0	13,065	13,065	13,956
010.405.122 Salary, Dec Supplement	1,200	1,200	2,400	2,400	2,400
Total Salaries and Wages	<u>44,265</u>	<u>44,318</u>	<u>64,584</u>	<u>64,584</u>	<u>68,823</u>
010.405.201 Social Security Taxes	3,371	3,374	4,941	4,941	5,265
010.405.202 Group Medical Insurance	11,094	12,781	12,729	12,729	13,921
010.405.203 Retirement	6,715	6,723	9,798	9,798	10,441
010.405.204 Workers Compensation Insurance	118	97	148	148	129
010.405.206 Unemployment Insurance	27	22	39	39	42
010.403.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>21,349</u>	<u>23,021</u>	<u>27,679</u>	<u>27,679</u>	<u>29,822</u>
010.405.301 Office Supplies	1,152	517	2,275	1,656	2,275
010.405.321 Furnishings/Small Equipment	0	171	0	619	0
010.405.323 Computer Equip/Access/Software	46	84	500	500	500
Total Supplies	<u>1,198</u>	<u>772</u>	<u>2,775</u>	<u>2,775</u>	<u>2,775</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Veterans Service Officer (Con't)					
010.405.414 Data Processing Services	\$ 30	\$ 58	\$ 61	\$ 61	\$ 122
010.405.416 Property/Liability Insurance	366	404	0	325	0
010.405.420 Telephone	1,481	1,463	600	600	600
010.405.422 Postage and Freight	0	0	100	100	100
010.405.440 Rentals, Office Equipment	827	738	896	896	896
010.405.450 Dues/Training/Travel	319	834	1,500	1,500	1,500
Total Services and Charges	<u>3,023</u>	<u>3,497</u>	<u>3,157</u>	<u>3,482</u>	<u>3,218</u>
010.405.511 Office Equipment	0	0	0	0	1,500
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
Total Veterans' Service Officer	<u>69,835</u>	<u>71,608</u>	<u>98,195</u>	<u>98,520</u>	<u>106,138</u>
Emergency Management Agency					
010.406.102 Salary, Appointed Department Head	49,864	70,567	79,020	77,220	84,247
010.406.104 Salary, Deputy	9,288	397	0	0	0
010.406.107 Salary, Temporary	0	0	10,000	10,000	10,000
010.406.108 Salary, Part-time (1)	7,771	1,761	0	0	0
010.406.113 Salary, Overtime/Holiday	432	297	0	0	0
010.406.119 Salary, Meal Allowance	0	40	0	0	0
010.406.121 Salary, Certification Pay	0	1,517	0	1,800	0
010.406.122 Salary, Dec Supplement	2,400	1,200	0	1,200	0
010.406.123 Salary, Disaster	3,172	0	1,200	0	1,200
Total Salaries and Wages	<u>72,927</u>	<u>75,779</u>	<u>90,220</u>	<u>90,220</u>	<u>95,447</u>
010.406.201 Social Security Taxes	5,593	5,798	6,902	6,902	7,302
010.406.202 Group Medical Insurance	10,979	12,655	12,573	12,573	13,772
010.406.203 Retirement	11,063	11,489	13,688	13,688	14,480
010.406.204 Workers Compensation Insurance	1,618	2,448	3,078	3,078	2,354
010.406.205 Uniforms	233	0	0	0	0
010.406.206 Unemployment Insurance	44	38	55	55	58
010.406.207 Employment Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>29,554</u>	<u>32,452</u>	<u>36,320</u>	<u>36,320</u>	<u>37,990</u>
010.406.301 Office Supplies	45	228	550	290	550
010.406.303 Law Enforcement Supplies	151	0	250	250	250
010.406.312 Petroleum Products	1,137	1,353	500	623	1,500
010.406.315 Vehicle and Equipment Supplies	352	66	50	50	50
010.406.321 Furnishings/Small Equipment	330	1,691	0	260	0
010.406.323 Computer Equip/Access/Software	23	351	563	563	638
Total Supplies	<u>2,038</u>	<u>3,689</u>	<u>1,913</u>	<u>2,036</u>	<u>2,988</u>
010.406.414 Data Processing Services	1,266	2,571	1,443	1,443	1,443
010.406.416 Property/Liability Insurance	330	446	0	650	0
010.406.420 Telephone	2,165	1,596	1,000	1,000	1,000
010.406.422 Postage and Freight	0	0	25	25	25

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<u>Emergency Management Agency (Con't)</u>					
010.406.429 Utilities	\$ 547	\$ 574	\$ 0	\$ 575	\$ 0
010.406.431 Equipment, Maintenance	15	770	10,700	10,700	10,700
010.406.450 Dues/Training/Travel	0	325	2,000	1,877	2,000
Total Services and Charges	<u>4,323</u>	<u>6,282</u>	<u>15,168</u>	<u>16,270</u>	<u>15,168</u>
Total Emergency Management Agency	<u>108,842</u>	<u>118,202</u>	<u>143,621</u>	<u>144,846</u>	<u>151,593</u>
<u>Inspections and Permits</u>					
010.407.102 Salary, Appointed Department Head	48,221	49,477	55,538	55,538	59,228
010.407.114 Salary, Travel Allowance	10,464	10,464	12,557	12,557	12,557
010.407.117 Salary, Phone Allowance	240	240	240	240	240
010.407.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
Total Salaries and Wages	<u>60,125</u>	<u>61,381</u>	<u>69,535</u>	<u>69,535</u>	<u>73,225</u>
010.407.201 Social Security Taxes	4,583	4,679	5,320	5,320	5,602
010.407.202 Group Medical Insurance	10,946	12,618	12,573	12,573	13,772
010.407.203 Retirement	7,497	7,688	8,608	8,608	9,167
010.407.204 Workers Compensation Insurance	161	134	160	160	137
010.407.206 Unemployment Insurance	36	30	35	35	37
010.407.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>23,247</u>	<u>25,173</u>	<u>26,720</u>	<u>26,720</u>	<u>28,739</u>
010.407.301 Office Supplies	1,263	1,325	800	735	800
010.407.316 Small Tools/Repair Supplies	0	0	100	100	100
010.407.319 Sign Materials	0	0	200	200	200
010.407.323 Computer Equip/Access/Software	35	133	500	500	169
Total Supplies	<u>1,298</u>	<u>1,458</u>	<u>1,600</u>	<u>1,535</u>	<u>1,269</u>
010.407.412 Environmental Fees	2,450	2,160	2,600	2,600	2,600
010.407.414 Data Processing Services	1,544	1,415	2,011	2,076	2,011
010.407.416 Property/Liability Insurance	285	323	0	238	0
010.407.419 Contract Services	27,400	29,000	30,000	30,000	65,000
010.407.420 Telephone	2,187	2,176	1,300	1,300	1,300
010.407.422 Postage and Freight	348	708	800	800	800
010.407.431 Equipment, Maintenance	0	0	300	300	300
010.407.440 Rentals, Office Equipment	0	0	500	500	500
010.407.450 Dues/Training/Travel	1,274	1,086	2,600	2,600	2,600
Total Services and Charges	<u>35,488</u>	<u>36,868</u>	<u>40,111</u>	<u>40,414</u>	<u>75,111</u>
010.407.511 Office Equipment	0	0	3,000	3,000	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total Inspections and Permits	<u>120,158</u>	<u>124,880</u>	<u>140,966</u>	<u>141,204</u>	<u>178,344</u>
<u>County Court</u>					
010.426.101 Salary, Elected Official	73,629	75,873	86,933	86,933	92,166
010.426.103 Salary, Assistants (1)	34,723	35,730	39,451	39,451	42,178
010.426.105 Salary, Secretaries (1)	42,372	43,412	47,061	47,061	50,249

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Court (Con't)</u>					
010.426.107 Salary, Temporary or Extra	\$ 234	\$ 1,200	\$ 8,652	\$ 8,652	\$ 9,172
010.426.112 Salary, Supplements	27,198	31,649	31,662	31,662	30,200
010.426.113 Salary, Overtime/Holiday	30	0	0	0	0
010.426.114 Salary, Travel Allowance	7,668	7,668	12,557	12,557	12,557
010.426.117 Salary, Phone Allowance	540	540	540	540	540
010.426.119 Salary, Meal Allowance	0	0	100	100	100
010.426.122 Salary, Dec Supplement	3,600	3,600	3,600	3,600	3,600
Total Salaries and Wages	<u>189,994</u>	<u>199,672</u>	<u>230,556</u>	<u>230,556</u>	<u>240,762</u>
010.426.201 Social Security Taxes	13,849	14,548	17,228	17,228	17,609
010.426.202 Group Medical Insurance	39,120	45,085	41,697	41,697	49,166
010.426.203 Retirement	27,541	28,863	31,661	31,661	33,130
010.426.204 Workers Compensation Insurance	513	453	549	549	472
010.426.206 Unemployment Insurance	50	44	64	64	67
010.426.207 Employee Disability Insurance	48	48	48	48	48
Total Employees Benefits	<u>81,121</u>	<u>89,041</u>	<u>91,247</u>	<u>91,247</u>	<u>100,492</u>
010.426.301 Office Supplies	2,110	3,600	2,550	2,550	2,550
010.426.302 Food	449	469	800	800	800
010.426.305 Publications/Audio Visual	126	218	250	250	250
010.426.309 Laundry and Kitchen Supplies	0	0	150	150	150
010.426.321 Furnishings/Small Equipment	237	0	200	200	200
010.426.323 Computer Equip/Access/Software	74	184	288	288	394
Total Supplies	<u>2,996</u>	<u>4,471</u>	<u>4,238</u>	<u>4,238</u>	<u>4,344</u>
010.426.410 Legal/Professional Services	7,752	15,569	16,200	16,200	16,200
010.426.413 Bond Premiums	71	0	1,300	1,300	1,300
010.426.414 Data Processing Services	3,279	3,414	2,998	2,998	3,396
010.426.416 Property/Liability Insurance	3,920	4,663	0	2,754	0
010.426.419 Contract Services	21,679	45,557	52,700	52,700	90,000
010.426.420 Telephone	2,158	2,143	2,500	2,500	2,500
010.426.421 Jury	1,570	6,780	9,300	9,300	9,300
010.426.422 Postage and Freight	136	191	500	500	500
010.426.431 Equipment, Maintenance	0	0	100	100	100
010.426.440 Rentals, Office Equipment	1,347	1,146	1,300	1,300	1,300
010.426.450 Dues/Training/Travel	4,624	8,982	7,200	7,200	7,200
Total Services and Charges	<u>46,536</u>	<u>88,445</u>	<u>94,098</u>	<u>96,852</u>	<u>131,796</u>
Total County Court	<u>320,647</u>	<u>381,629</u>	<u>420,139</u>	<u>422,893</u>	<u>477,394</u>
<u>Bail Bond Board</u>					
010.427.112 Salary, Supplements	1,800	1,800	1,800	1,800	1,800
Total Salaries and Wages	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
010.427.201 Social Security Taxes	122	122	138	138	138
010.427.203 Retirement	273	273	274	274	274
010.427.204 Workers Compensation Insurance	5	4	5	5	5
010.427.206 Unemployment Insurance	1	0	1	1	1
Total Employees Benefits	<u>401</u>	<u>399</u>	<u>418</u>	<u>418</u>	<u>418</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Bail Bond Board (Con't)</u>					
010.427.301 Office Supplies	\$ 187	\$ 289	\$ 300	\$ 300	\$ 300
Total Supplies	187	289	300	300	300
Total Bail Bond Board	2,388	2,488	2,518	2,518	2,518
<u>23rd District Court</u>					
010.434.103 Salary, Assistants (2)	77,064	79,068	89,971	89,971	96,203
010.434.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	79,464	81,468	92,371	92,371	98,603
010.434.201 Social Security Taxes	6,175	6,232	7,067	7,067	7,544
010.434.202 Group Medical Insurance	5,176	5,183	5,179	5,179	5,179
010.434.203 Retirement	12,285	12,359	14,013	14,013	14,958
010.434.204 Workers Compensation Insurance	245	211	262	262	240
010.434.206 Unemployment Insurance	49	41	56	56	60
010.434.207 Employee Disability Insurance	49	42	48	48	48
Total Employee Benefits	23,979	24,068	26,625	26,625	28,029
010.434.301 Office Supplies	590	182	2,000	1,530	2,000
010.434.305 Publications	0	0	100	100	100
010.434.308 Janitorial Supplies	0	0	25	25	25
010.434.321 Furnishing/Small Equipment	0	0	100	570	600
010.434.323 Computer Equip/Access/Software	46	83	200	200	1,200
Total Supplies	636	265	2,425	2,425	3,925
010.434.410 Legal Professional	21,530	55,081	4,000	11,091	4,000
010.434.414 Data Processing Services	409	443	469	469	673
010.434.416 Property/Liability Insurance	1,949	2,286	0	1,435	0
010.434.419 Contract Services	57,138	134,840	47,712	48,600	47,712
010.434.420 Telephone	1,102	1,091	0	0	0
011.434.421 Jury	5,140	16,805	4,000	2,890	4,000
010.434.448 Court Reporter Services	0	0	2,650	0	2,650
010.434.450 Dues/Training/Travel	75	62	1,000	0	1,000
Total Services and Charges	87,343	210,608	59,831	64,485	60,035
Total 23rd District Court	191,422	316,409	181,252	185,906	190,592
<u>329th District Court</u>					
010.435.103 Salary, Assistants (2)	133,680	137,204	146,764	146,764	157,039
010.435.112 Salary, Supplements	3,000	3,000	3,000	3,000	3,000
010.435.113 Salary, Overtime/Holiday	182	0	0	0	0
010.435.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	139,262	142,604	152,164	152,164	162,439
010.435.201 Social Security Taxes	10,398	10,718	11,425	11,425	12,409
010.435.202 Group Medical Insurance	24,312	27,058	27,245	27,245	27,723
010.435.203 Retirement	21,127	21,633	23,084	23,084	24,642
010.435.204 Workers Compensation Insurance	385	375	429	429	384
010.435.206 Unemployment Insurance	84	71	92	92	98
010.435.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	56,354	59,903	62,323	62,323	65,304

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>329th District Court (Con't)</u>					
010.435.301 Office Supplies	\$ 3,822	\$ 2,494	\$ 2,000	\$ 2,000	\$ 2,000
010.435.302 Food	0	0	25	25	25
010.435.305 Publications/Audio Visual	46	200	50	50	50
010.435.308 Janitorial Supplies	0	0	100	100	100
010.435.321 Furnishings/Small Equipment	0	220	100	100	100
010.435.323 Computer Equip/Access/Software	173	309	495	495	717
Total Supplies	<u>4,041</u>	<u>3,223</u>	<u>2,770</u>	<u>2,770</u>	<u>2,992</u>
010.435.410 Legal/Professional Services	21,101	19,677	8,500	7,000	8,500
010.435.413 Bond Premiums	0	71	0	0	0
010.435.414 Data Processing Services	5,671	5,815	5,818	5,818	6,226
010.435.416 Property/Liability Insurance	13,981	16,396	0	10,173	0
010.435.419 Contract Services	182,930	180,680	500,000	496,781	500,000
010.435.420 Telephone	2,701	2,655	1,400	1,400	1,400
010.435.421 Jury	5,440	24,530	35,000	35,000	35,000
010.435.422 Postage and Freight	221	197	300	300	300
010.435.431 Equipment, Maintenance	0	0	560	560	560
010.435.440 Rentals, Office Equipment	2,324	2,631	2,500	2,500	2,500
010.435.443 District Administration Assessments	0	0	2,000	2,000	2,000
010.435.448 Court Reporter Services	2,847	3,187	6,500	6,500	6,500
010.435.450 Dues/Training/Travel	1,204	1,523	5,000	5,000	5,000
Total Services and Charges	<u>238,420</u>	<u>257,362</u>	<u>567,578</u>	<u>573,032</u>	<u>567,986</u>
Total 329th District Court	<u>438,077</u>	<u>463,092</u>	<u>784,835</u>	<u>790,289</u>	<u>798,721</u>
Total District Courts	<u>629,499</u>	<u>779,501</u>	<u>966,087</u>	<u>976,195</u>	<u>989,313</u>
<u>Capital Murder Trials</u>					
010.437.302 Food	0	0	0	219	0
Total Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>219</u>	<u>0</u>
010.437.419 Contract Services	123,716	542,006	140,337	158,658	140,337
010.437.448 Court Reporter Services	0	10,556	0	2,684	0
Total Services and Charges	<u>123,716</u>	<u>552,562</u>	<u>140,337</u>	<u>161,342</u>	<u>140,337</u>
Total Capital Murder Trials	<u>123,716</u>	<u>552,562</u>	<u>140,337</u>	<u>161,561</u>	<u>140,337</u>
<u>Satterfield Grant</u>					
010.438.113 Salary, Overtime/Holiday	0	1,007	0	290	0
Total Salaries and Wages	<u>0</u>	<u>1,007</u>	<u>0</u>	<u>290</u>	<u>0</u>
010.438.201 Social Security Taxes	0	76	0	22	0
010.438.203 Retirement	0	153	0	44	0
010.438.204 Workers Compensation Insurance	0	2	0	0	0
010.438.206 Unemployment Insurance	0	1	0	0	0
Total Employee Benefits	<u>0</u>	<u>232</u>	<u>0</u>	<u>66</u>	<u>0</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Satterfield Grant (Con't)</u>					
010.438.301 Office Supplies	\$ 1,539	\$ 3,366	\$ 0	\$ 0	\$ 0
Total Supplies	1,539	3,366	0	0	0
010.438.410 Legal/Professional Services	10,489	81,687	0	11,137	0
010.438.419 Contract Services	4,225	87,640	0	9,242	0
010.438.421 Jury	0	6,240	0	0	0
010.438.422 Postage and Freight	0	1,911	0	0	0
010.438.450 Dues/Training/Travel	0	984	0	0	0
Total Services and Charges	14,714	178,462	0	20,379	0
Total Satterfield Grant	16,253	183,067	0	20,735	0
<u>District Attorney</u>					
010.440.103 Salary, Assistants (3)	220,078	231,659	242,460	242,460	258,077
010.440.104 Salary, Deputies (1)	61,908	63,527	67,087	67,087	71,589
010.440.105 Salary, Secretaries (4)	127,764	127,788	150,877	150,877	159,503
010.440.121 Salary, Certification Pay	1,800	1,800	1,800	1,800	1,800
010.440.122 Salary, Dec Supplement	9,600	9,600	9,600	9,600	9,600
Total Salaries and Wages	421,150	434,374	471,824	471,824	500,569
010.440.201 Social Security Taxes	30,681	31,540	34,407	34,407	37,238
010.440.202 Group Medical Insurance	100,442	116,425	116,958	116,958	120,414
010.440.203 Retirement	63,889	65,895	71,576	71,576	75,937
010.440.204 Workers Compensation Insurance	1,420	1,633	1,823	1,823	2,014
010.440.205 Uniforms	459	0	0	0	0
010.440.206 Unemployment Insurance	2,552	217	284	284	301
010.440.207 Employee Disability Insurance	120	117	192	192	192
Total Employee Benefits	199,563	215,827	225,240	225,240	236,096
010.440.301 Office Supplies	14,839	15,467	14,000	12,979	15,000
010.440.303 Law Enforcement Supplies	895	327	428	428	428
010.440.305 Publications/Audio Visual	1,115	278	1,000	1,000	1,000
010.440.312 Petroleum Products	14	0	0	86	0
010.440.315 Vehicle and Equipment Supplies	528	61	150	150	150
010.440.321 Furnishings/Small Equipment	4,280	0	1,000	1,000	0
010.440.323 Computer Equip/Access/Software	502	1,704	1,299	2,220	634
Total Supplies	22,173	17,837	17,877	17,863	17,212
010.440.410 Legal/Professional Services	425	1,653	2,000	2,000	500
010.440.413 Bond Premiums	391	71	180	180	180
010.440.414 Data Processing Services	17,560	19,151	20,085	20,085	21,013
010.440.416 Property/Liability Insurance	4,031	4,604	0	3,260	0
010.440.419 Contract Services	0	0	500	500	500
010.440.420 Telephone	4,621	5,992	3,000	3,000	3,000
010.440.422 Postage and Freight	414	100	100	114	100
010.440.431 Equipment, Maintenance	8	8	400	400	100
010.440.440 Rentals, Office Equipment	2,634	3,253	2,000	2,000	2,000
010.440.447 Research/Investigation/Online	10,073	8,104	8,000	8,000	8,000

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>District Attorney (Con't)</u>					
010.440.448 Court Reporter Services	\$ 0	\$ 0	\$ 1,200	\$ 1,200	\$ 1,200
010.440.449 LEOSE, State Officer Education	1,667	581	0	915	0
010.440.450 Dues/Training/Travel	5,782	3,323	5,950	5,950	5,950
Total Services and Charges	<u>47,606</u>	<u>46,840</u>	<u>43,415</u>	<u>47,604</u>	<u>42,543</u>
Total District Attorney	<u>690,492</u>	<u>714,878</u>	<u>758,356</u>	<u>762,531</u>	<u>796,420</u>
<u>District Clerk</u>					
010.450.101 Salary, Elected Official	72,162	74,385	80,445	80,445	85,303
010.450.104 Salary, Deputies (6)	155,923	166,791	191,354	191,354	240,770
010.450.108 Salary, Part-time	0	0	0	0	0
010.450.114 Salary, Travel Allowance	1,404	1,404	1,685	1,685	1,685
010.450.122 Salary, Dec Supplement	6,000	7,200	7,200	7,200	8,400
Total Salaries and Wages	<u>235,489</u>	<u>249,780</u>	<u>280,684</u>	<u>280,684</u>	<u>336,158</u>
010.450.201 Social Security Taxes	16,640	17,647	19,969	19,969	24,072
010.450.202 Group Medical Insurance	79,013	93,375	94,977	94,977	117,454
010.450.203 Retirement	35,511	37,679	42,325	42,325	50,740
010.450.204 Workers Compensation Insurance	630	547	643	643	629
010.450.206 Unemployment Insurance	97	87	120	120	150
010.450.207 Employee Disability Insurance	112	114	120	120	144
Total Employee Benefits	<u>132,003</u>	<u>149,449</u>	<u>158,154</u>	<u>158,154</u>	<u>193,189</u>
010.450.301 Office Supplies	9,851	10,718	9,000	8,902	9,000
010.450.305 Publications/Audio Visual	50	48	0	98	0
010.450.321 Furnishings/Small Equipment	180	0	1,000	1,000	1,000
010.450.323 Computer Equip/Access/Software	162	2,546	1,168	1,168	4,928
Total Supplies	<u>10,243</u>	<u>13,312</u>	<u>11,168</u>	<u>11,168</u>	<u>14,928</u>
010.450.413 Bond Premiums	253	253	253	1,496	260
010.450.414 Data Processing Services	14,136	14,965	17,636	17,636	17,636
010.450.416 Property/Liability Insurance	2,107	2,409	0	1,650	0
010.450.420 Telephone	2,460	2,469	2,500	2,500	2,500
010.450.422 Postage and Freight	4,916	3,149	8,000	6,757	8,000
010.450.427 Advertising	230	96	0	0	0
010.450.431 Equipment, Maintenance	0	0	300	300	300
010.450.440 Rentals, Office Equipment	4,445	4,936	5,350	5,350	5,350
010.450.450 Dues/Training/Travel	1,517	645	4,200	4,200	4,200
Total Services and Charges	<u>30,064</u>	<u>28,922</u>	<u>38,239</u>	<u>39,889</u>	<u>38,246</u>
Total District Clerk	<u>407,799</u>	<u>441,463</u>	<u>488,245</u>	<u>489,895</u>	<u>582,521</u>
<u>Justice of Peace Court, Precinct 1</u>					
010.455.101 Salary, Elected Official	49,213	50,690	56,690	56,690	60,391
010.455.105 Salary, Secretaries (1)	31,821	32,656	38,278	38,278	41,187
010.455.108 Salary, Part-Time	0	2,042	5,472	13,174	13,360
010.455.114 Salary, Travel Allowance	6,972	6,972	8,367	8,367	8,367
010.455.117 Salary, Phone Allowance	240	240	240	240	240
010.455.122 Salary, Dec Supplement	2,400	2,400	3,600	3,600	3,600
Total Salaries and Wages	<u>90,646</u>	<u>95,000</u>	<u>112,647</u>	<u>120,349</u>	<u>127,145</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Justice of Peace Court, Precinct 1 (Con't)</u>					
010.455.201 Social Security Taxes	\$ 6,758	\$ 7,079	\$ 8,421	\$ 9,011	\$ 9,513
010.455.202 Group Medical Insurance	23,563	27,158	27,057	27,057	29,624
010.455.203 Retirement	12,657	13,318	15,783	16,795	17,983
010.455.204 Workers Compensation Insurance	242	209	259	277	240
010.455.206 Unemployment Insurance	20	18	29	34	35
010.455.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	43,264	47,806	51,573	53,198	57,419
010.455.301 Office Supplies	1,372	2,510	2,300	2,059	2,300
010.455.305 Publications/Audio Visual	0	0	100	100	100
010.455.323 Computer Equip/Access/Software	139	125	274	444	450
Total Supplies	1,511	2,635	2,674	2,603	2,850
010.455.410 Legal /Professional Services	0	0	125	125	125
010.455.413 Bond Premiums	0	0	200	320	200
010.455.414 Data Processing Services	7,085	7,868	8,406	8,466	9,757
010.455.416 Property/Liability Insurance	1,275	1,502	0	941	0
010.455.420 Telephone	677	684	900	900	900
010.455.421 Jury	0	360	500	440	1,000
010.455.422 Postage and Freight	440	1,244	800	800	850
010.455.440 Rentals, Office Equipment	797	812	1,100	1,100	1,100
010.455.450 Dues/Training/Travel	753	1,279	2,500	2,451	2,500
Total Services and Charges	11,027	13,749	14,531	15,543	16,432
010.455.511 Office Equipment	0	1,461	0	0	0
Total Justice of Peace Court, Pct.	146,448	160,651	181,425	191,693	203,846
<u>Justice of Peace Court, Precinct 2</u>					
010.456.101 Salary, Elected Official	49,213	50,690	56,690	56,690	60,391
010.456.105 Salary, Secretaries (1½)	68,637	66,336	79,741	79,741	84,262
010.456.114 Salary, Travel Allowance	6,972	6,972	8,367	8,367	8,367
010.456.117 Salary, Phone Allowance	240	240	240	240	240
010.456.122 Salary, Dec Supplement	3,600	3,600	3,600	3,600	3,600
Total Salaries and Wages	128,662	127,838	148,638	148,638	156,860
010.456.201 Social Security Taxes	8,756	8,764	10,155	10,155	11,326
010.456.202 Group Medical Insurance	43,124	45,816	49,519	49,519	47,857
010.456.203 Retirement	18,424	18,299	21,243	21,243	22,490
010.456.204 Workers Compensation Insurance	344	280	342	342	296
010.456.206 Unemployment Insurance	43	35	50	50	53
010.456.207 Employee Disability Insurance	48	44	48	48	48
Total Employee Benefits	70,739	73,238	81,357	81,357	82,070
010.456.301 Office Supplies	2,492	1,846	2,600	2,417	2,600
010.456.305 Publications/Audio Visual	0	0	200	66	200
010.456.308 Janitorial Supplies	75	50	300	300	300
010.456.316 Small Tools/Repair Supplies	0	0	100	100	100
010.456.321 Furnishings/Small Equipment	275	0	100	40	100
010.456.323 Computer Equip/Access/Software	92	955	325	508	600
Total Supplies	2,934	2,851	3,625	3,431	3,900

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Justice of Peace Court, Precinct 2 (Con't)					
010.456.413 Bond Premiums	\$ 0	\$ 0	\$ 200	\$ 334	\$ 200
010.456.414 Data Processing Services	7,109	7,926	8,592	8,652	9,943
010.456.416 Property/Liability Insurance	1,511	1,742	0	1,115	0
010.456.420 Telephone	3,779	3,249	4,000	4,000	4,000
010.456.421 Jury	0	180	500	500	1,000
010.456.422 Postage and Freight	1,566	1,500	1,600	1,600	1,800
010.456.427 Advertising	0	101	0	0	0
010.456.440 Rentals, Office Equipment	1,670	1,763	1,812	1,812	1,812
010.456.450 Dues/Training/Travel	777	1,826	2,500	2,500	2,500
Total Services and Charges	<u>16,412</u>	<u>18,287</u>	<u>19,204</u>	<u>20,513</u>	<u>21,255</u>
Total Justice of Peace Court, Pct. :	<u>218,747</u>	<u>222,214</u>	<u>252,824</u>	<u>253,939</u>	<u>264,085</u>
Justice of Peace Court, Precinct 3					
010.457.101 Salary, Elected Official	49,828	51,364	57,425	57,425	60,886
010.457.105 Salary, Secretaries (1)	32,266	33,161	38,843	38,843	41,512
010.457.107 Salary, Temporary or Extra	0	0	1,030	0	0
010.457.114 Salary, Travel Allowance	6,972	6,972	8,367	8,367	8,367
010.457.117 Salary, Phone Allowance	240	240	240	240	240
010.457.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	<u>91,706</u>	<u>94,137</u>	<u>108,305</u>	<u>107,275</u>	<u>113,405</u>
010.457.201 Social Security Taxes	6,924	7,109	8,286	8,207	8,676
010.457.202 Group Medical Insurance	21,892	25,236	25,146	25,146	27,543
010.457.203 Retirement	12,818	13,187	14,968	14,968	15,898
010.457.204 Workers Compensation Insurance	245	207	250	248	215
010.457.206 Unemployment Insurance	20	17	26	25	27
010.457.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>41,923</u>	<u>45,780</u>	<u>48,700</u>	<u>48,618</u>	<u>52,383</u>
010.457.301 Office Supplies	1,409	1,624	1,500	1,284	1,700
010.457.305 Publications/Audio Visual	650	556	600	600	700
010.457.308 Janitorial Supplies	58	0	150	150	150
010.457.321 Furnishings/Small Equipment	352	275	500	716	750
010.457.323 Computer Equip/Access/Software	69	267	304	304	450
Total Supplies	<u>2,538</u>	<u>2,722</u>	<u>3,054</u>	<u>3,054</u>	<u>3,750</u>
010.457.413 Bond Premiums	0	0	200	200	200
010.457.414 Data Processing Services	7,085	7,868	8,406	8,466	9,757
010.457.416 Property/Liability Insurance	1,358	1,544	0	936	0
010.457.420 Telephone	1,069	1,165	2,500	2,500	2,500
010.457.421 Jury	0	0	500	440	1,000
010.457.422 Postage and Freight	464	666	600	600	630
010.457.440 Rentals, Office Equipment	1,042	975	1,000	1,000	1,020
010.457.450 Dues/Training/Travel	2,478	2,597	2,500	2,500	2,500
Total Services and Charges	<u>13,496</u>	<u>14,815</u>	<u>15,706</u>	<u>16,642</u>	<u>17,607</u>
Total Justice of Peace Court, Pct. :	<u>149,663</u>	<u>157,454</u>	<u>175,765</u>	<u>175,589</u>	<u>187,145</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Justice of Peace Court, Precinct 4</u>					
010.458.101 Salary, Elected Official	\$ 50,533	\$ 52,070	\$ 58,130	\$ 58,130	\$ 61,591
010.458.105 Salary, Secretaries (1)	32,601	33,496	39,178	39,178	41,847
010.458.114 Salary, Travel Allowance	6,972	6,972	8,367	8,367	8,367
010.458.117 Salary, Phone Allowance	240	18	240	240	240
010.458.122 Salary, Dec Supplement	2,400	2,400	3,600	2,400	2,400
Total Salaries and Wages	<u>92,746</u>	<u>94,956</u>	<u>114,987</u>	<u>108,315</u>	<u>114,445</u>
010.458.201 Social Security Taxes	6,146	6,379	8,198	7,687	8,100
010.458.202 Group Medical Insurance	29,405	32,569	30,953	30,953	33,906
010.458.203 Retirement	12,975	13,345	16,138	15,126	16,056
010.458.204 Workers Compensation Insurance	249	208	265	249	217
010.458.206 Unemployment Insurance	20	17	29	25	27
010.458.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>48,819</u>	<u>52,542</u>	<u>55,607</u>	<u>54,064</u>	<u>58,330</u>
010.458.301 Office Supplies	943	1,056	2,300	2,300	2,300
010.458.305 Publications/Audio Visual	0	0	200	200	200
010.458.321 Furnishings/Small Equipment	0	0	0	190	0
010.458.323 Computer Equip/Access/Software	69	125	249	249	349
Total Supplies	<u>1,012</u>	<u>1,181</u>	<u>2,749</u>	<u>2,939</u>	<u>2,849</u>
010.458.410 Legal Professional	0	125	0	0	0
010.458.413 Bond Premiums	0	0	200	200	200
010.458.414 Data Processing Services	7,085	7,868	8,405	8,465	9,756
010.458.416 Property/Liability Insurance	1,309	1,523	0	1,000	0
010.458.420 Telephone	3,039	617	1,800	1,800	1,800
010.458.421 Jury	78	102	500	440	1,000
010.458.422 Postage and Freight	660	0	1,000	810	1,000
010.458.440 Rentals, Office Equipment	1,330	927	1,800	1,800	1,800
010.458.450 Dues/Training/Travel	1,095	2,139	2,500	2,500	2,500
Total Services and Charges	<u>14,596</u>	<u>13,301</u>	<u>16,205</u>	<u>17,015</u>	<u>18,056</u>
Total Justice of Peace Court, Pct.	<u>157,173</u>	<u>161,980</u>	<u>189,548</u>	<u>182,333</u>	<u>193,680</u>
<u>Court of Appeals</u>					
010.460.410 Legal/Professional Services	1,560	8,068	5,700	5,700	5,700
Total Services and Charges	<u>1,560</u>	<u>8,068</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<u>Judicial, Other</u>					
010.465.426 Autopsies/Burials	177,192	148,455	131,000	131,000	131,000
Total Services and Charges	<u>177,192</u>	<u>148,455</u>	<u>131,000</u>	<u>131,000</u>	<u>131,000</u>
<u>County Attorney, Supplement</u>					
010.474.112 Salary, Supplements	85,800	85,800	85,800	85,800	85,800
Total Salaries and Wages	<u>85,800</u>	<u>85,800</u>	<u>85,800</u>	<u>85,800</u>	<u>85,800</u>
010.474.201 Social Security Taxes	136	136	138	138	138
010.474.203 Retirement	273	273	274	274	274
010.474.204 Workers Compensation Insurance	5	4	5	5	5
010.474.206 Unemployment Insurance	1	1	2	2	2
Total Employee Benefits	<u>415</u>	<u>414</u>	<u>419</u>	<u>419</u>	<u>419</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Attorney, Supplement (Con't)</u>					
010.474.301 Office Supplies	\$ 0	\$ 0	\$ 500	\$ 500	\$ 500
Total Supplies	0	0	500	500	500
010.474.410 Legal/Professional Services	0	0	1,000	1,000	1,000
Total Services and Charges	0	0	1,000	1,000	1,000
Total County Attorney, Supplement	86,215	86,214	87,719	87,719	87,719
<u>County Attorney</u>					
010.475.101 Salary, Elected Official	73,337	75,560	81,620	81,620	86,478
010.475.105 Salary, Secretaries (1)	39,218	45,518	49,079	49,079	52,387
010.475.107 Salary, Temporary or Extra	0	0	309	309	328
010.475.113 Salary, Overtime/Holiday	145	0	0	0	0
010.475.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	115,100	123,478	133,408	133,408	141,593
010.475.201 Social Security Taxes	14,162	14,921	16,269	16,269	16,861
010.475.202 Group Medical Insurance	24,608	28,381	28,295	28,295	31,038
010.475.203 Retirement	30,203	31,475	32,934	32,934	34,173
010.475.204 Workers Compensation Insurance	161	183	203	203	210
010.475.206 Unemployment Insurance	25	23	32	32	34
010.475.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	69,183	75,007	77,757	77,757	82,340
010.475.301 Office Supplies	1,880	1,060	1,900	1,871	1,900
010.475.305 Publications/Audio Visual	348	67	2,680	2,680	2,680
010.475.321 Furnishings/Small Equipment	183	890	300	300	300
010.475.323 Computer Equip/Access/Software	46	84	177	206	227
Total Supplies	2,457	2,101	5,057	5,057	5,107
010.475.413 Bond Premiums	178	0	72	72	72
010.475.414 Data Processing Services	48	115	122	122	387
010.475.416 Property/Liability Insurance	2,847	3,378	0	1,981	0
010.475.420 Telephone	2,051	2,035	1,640	1,640	1,640
010.475.422 Postage and Freight	210	207	375	375	375
010.475.440 Rentals, Office Equipment	39	58	400	400	400
010.475.447 Research/Investigation/Online	8,424	7,750	9,183	9,183	9,183
010.475.450 Dues/Training/Travel	2,132	2,145	4,000	4,000	4,000
Total Services and Charges	15,929	15,688	15,792	17,773	16,057
Total County Attorney	202,669	216,274	232,014	233,995	245,097
<u>Elections/Voter Registration</u>					
010.490.102 Salary, Appointed Department Head	44,924	46,144	52,205	52,205	55,791
010.490.107 Salary, Temporary or Extra	10,716	35,554	36,050	36,050	71,000
010.490.108 Salary, Part-Time (1)	19,457	19,981	25,276	25,276	26,269
010.490.113 Salary, Overtime/Holiday	901	4,432	0	0	0
010.490.114 Salary, Travel Allowance	1,625	1,700	1,800	1,800	1,800
010.490.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	80,023	110,211	117,731	117,731	157,260

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Elections/Voter Registration (Con't)</u>					
010.490.201 Social Security Taxes	\$ 5,224	\$ 7,032	\$ 9,007	\$ 9,007	\$ 12,031
010.490.202 Group Medical Insurance	10,946	12,618	12,573	12,573	13,772
010.490.203 Retirement	10,132	10,386	12,118	12,118	12,813
010.490.204 Workers Compensation Insurance	209	241	270	270	294
010.490.206 Unemployment Insurance	41	35	70	70	94
010.490.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>26,600</u>	<u>30,360</u>	<u>34,086</u>	<u>34,086</u>	<u>39,052</u>
010.490.301 Office Supplies	882	2,391	6,300	3,814	3,087
010.490.321 Furnishings/Small Equipment	716	0	0	0	0
010.490.322 Supplies- Grant	1,513	1,795	0	0	0
010.490.323 Computer Equip/Access/Software	308	257	2,380	2,948	161
010.490.324 Election Supplies	6,747	15,824	10,997	10,997	24,300
Total Supplies	<u>10,166</u>	<u>20,267</u>	<u>19,677</u>	<u>17,759</u>	<u>27,548</u>
010.490.413 Bond Premiums	50	50	50	50	50
010.490.414 Data Processing Services	27,781	27,248	27,882	30,368	35,303
010.490.416 Property/Liability Insurance	706	797	0	561	0
010.490.420 Telephone	3,161	874	900	900	900
010.490.422 Postage and Freight	1,671	3,921	14,625	14,625	4,525
010.490.427 Advertising	1,846	2,993	1,470	1,470	3,745
010.490.431 Equipment, Maintenance	0	0	100	100	100
010.490.440 Rentals, Office Equipment	602	311	1,074	1,074	1,074
010.490.441 Election Expense	15	36,795	30	30	0
010.490.450 Dues/Training/Travel	1,731	2,086	2,310	2,310	2,310
010.490.468 Election Services	(729)	0	0	0	450
010.490.472 Services-Chapter 19	5,598	4,779	0	1,450	0
Total Services and Charges	<u>42,432</u>	<u>79,854</u>	<u>48,441</u>	<u>52,938</u>	<u>48,457</u>
Total Elections/Voter Registration	<u>159,221</u>	<u>240,692</u>	<u>219,935</u>	<u>222,514</u>	<u>272,317</u>
<u>County Auditor</u>					
010.495.102 Salary, Appointed Official	99,159	101,933	107,993	107,993	115,387
010.495.103 Salary, Assistants (5)	217,989	223,894	248,014	248,014	264,991
010.495.112 Salary, Supplements	0	11,826	11,827	11,827	11,827
010.495.114 Salary, Travel Allowance	2,796	2,796	3,356	3,356	3,356
010.495.122 Salary, Dec Supplement	7,200	7,200	7,200	7,200	7,200
Total Salaries and Wages	<u>327,144</u>	<u>347,649</u>	<u>378,390</u>	<u>378,390</u>	<u>402,761</u>
010.495.201 Social Security Taxes	23,766	25,238	27,739	27,739	29,512
010.495.202 Group Medical Insurance	84,693	97,228	92,547	92,547	101,374
010.495.203 Retirement	49,205	52,298	56,893	56,893	60,590
010.495.204 Workers Compensation Insurance	875	758	867	867	753
010.495.206 Unemployment Insurance	197	174	218	218	233
010.495.207 Employee Disability Insurance	143	120	144	144	144
Total Employee Benefits	<u>158,879</u>	<u>175,816</u>	<u>178,408</u>	<u>178,408</u>	<u>192,606</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Auditor (Con't)</u>					
010.495.301 Office Supplies	\$ 5,798	\$ 3,732	\$ 8,000	\$ 8,000	\$ 8,000
010.495.305 Publications/Audio Visual	185	98	475	475	475
010.495.321 Furnishings/Small Equipment	848	0	1,200	1,200	1,200
010.495.323 Computer Equip/Access/Software	352	301	1,020	1,020	1,200
Total Supplies	<u>7,183</u>	<u>4,131</u>	<u>10,695</u>	<u>10,695</u>	<u>10,875</u>
010.495.403 Physician Services	6,062	6,487	9,800	9,800	9,800
010.495.413 Bond Premiums	0	92	100	100	100
010.495.414 Data Processing Services	18,708	19,839	20,114	20,114	20,114
010.495.416 Property/Liability Insurance	1,440	1,606	0	1,230	0
010.495.420 Telephone	2,188	2,178	1,950	1,950	2,200
010.495.422 Postage and Freight	446	387	1,000	1,000	500
010.495.427 Advertising	77	0	0	0	0
010.495.431 Equipment, Maintenance	0	0	150	150	150
010.495.440 Rentals, Office Equipment	2,349	2,848	3,069	3,069	3,069
010.495.447 Research/Investigation/Online	474	557	700	700	700
010.495.450 Dues/Training/Travel	2,463	2,950	4,500	4,500	4,500
010.495.462 Fees	235	160	325	325	325
Total Services and Charges	<u>34,442</u>	<u>37,104</u>	<u>41,708</u>	<u>42,938</u>	<u>41,458</u>
Total County Auditor	<u>527,648</u>	<u>564,700</u>	<u>609,201</u>	<u>610,431</u>	<u>647,700</u>
<u>County Treasurer</u>					
010.497.101 Salary, Elected Official	72,402	74,625	80,685	80,685	84,763
010.497.104 Salary, Deputies (2)	69,126	71,730	78,790	78,790	84,191
010.497.107 Salary, Temporary or Extra	0	0	5,150	5,150	5,150
010.497.114 Salary, Travel Allowance	1,404	1,404	1,685	1,685	1,685
010.497.122 Salary, Dec Supplement	3,600	3,600	3,600	3,600	3,600
Total Salaries and Wages	<u>146,532</u>	<u>151,359</u>	<u>169,910</u>	<u>169,910</u>	<u>179,389</u>
010.497.201 Social Security Taxes	10,881	11,214	12,617	12,617	13,112
010.497.202 Group Medical Insurance	35,951	41,585	41,426	41,426	47,246
010.497.203 Retirement	22,016	22,748	24,739	24,739	26,177
010.497.204 Workers Compensation Insurance	392	332	389	389	336
010.497.206 Unemployment Insurance	43	37	53	53	56
010.497.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>69,331</u>	<u>75,964</u>	<u>79,272</u>	<u>79,272</u>	<u>86,975</u>
010.497.301 Office Supplies	3,054	3,606	7,000	7,000	6,000
010.497.305 Publications/Audio Visual	46	48	350	350	350
010.497.321 Furnishings/Small Equipment	0	151	200	200	200
010.497.323 Computer Equip/Access/Software	74	134	758	758	838
Total Supplies	<u>3,174</u>	<u>3,939</u>	<u>8,308</u>	<u>8,308</u>	<u>7,388</u>
010.497.413 Bond Premiums	243	314	1,600	1,600	600
010.497.414 Data Processing Services	18,260	19,271	19,281	19,281	19,281
010.497.416 Property/Liability Insurance	1,024	1,175	0	816	0
010.497.420 Telephone	2,116	2,107	1,900	1,900	2,200
010.497.422 Postage and Freight	2,671	2,920	3,000	3,000	3,200

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Treasurer (Con't)</u>					
010.497.431 Equipment Maintenance	\$ 0	\$ 299	\$ 150	\$ 150	\$ 150
010.497.440 Rentals, Office Equipment	1,848	1,947	2,600	2,600	2,600
010.497.450 Dues/Training/Travel	2,593	2,575	3,200	3,200	3,000
010.497.462 Fees	0	10	0	0	0
Total Services and Charges	28,755	30,618	31,731	32,547	31,031
Total County Treasurer	247,792	261,880	289,221	290,037	304,783
<u>Central Appraisal Board</u>					
010.498.415 Central Appraisal Board	290,003	292,999	355,663	355,663	375,663
010.498.416 Property/Liability Insurance	104	113	0	94	0
Total Services and Charges	290,107	293,112	355,663	355,757	375,663
Total Central Appraisal Board	290,107	293,112	355,663	355,757	375,663
<u>Tax Assessor/Collector</u>					
010.499.101 Salary, Elected Official	73,417	75,640	81,700	81,700	86,558
010.499.104 Salary, Deputies (10)	320,290	345,822	383,501	383,501	410,062
010.499.113 Salary, Overtime/Holiday	139	0	0	0	0
010.499.114 Salary, Travel Allowance	2,796	2,796	3,356	3,356	3,356
010.499.122 Salary ,Dec Supplement	13,200	13,200	13,200	13,200	13,200
Total Salaries and Wages	409,842	437,458	481,757	481,757	513,176
010.499.201 Social Security Taxes	30,599	32,661	35,495	35,495	38,988
010.499.202 Group Medical Insurance	127,578	145,995	151,483	151,483	154,088
010.499.203 Retirement	61,749	65,939	73,083	73,083	77,849
010.499.204 Workers Compensation Insurance	1,096	956	1,103	1,103	960
010.499.206 Unemployment Insurance	201	179	239	239	254
010.499.207 Employee Disability Insurance	228	237	240	240	240
Total Employee Benefits	221,451	245,967	261,643	261,643	272,379
010.499.301 Office Supplies	15,569	13,681	14,610	14,610	14,610
010.499.305 Publications/Audio Visual	396	148	500	500	500
010.499.321 Furnishings/Small Equipment	318	1,482	500	500	500
010.499.323 Computer Equip/Access/Software	1,602	1,117	2,064	2,064	2,414
Total Supplies	17,885	16,428	17,674	17,674	18,024
010.499.413 Bond Premiums	3,754	204	204	204	204
010.499.414 Data Processing Services	34,646	38,466	40,391	40,391	41,581
010.499.416 Property/Liability Insurance	3,499	3,995	0	2,805	0
010.499.420 Telephone	5,534	5,508	5,500	5,500	5,500
010.499.422 Postage and Freight	20,408	21,048	25,500	25,500	25,500
010.499.427 Advertising	138	115	100	100	100
010.499.431 Equipment, Maintenance	1,214	1,641	1,500	1,500	1,500
010.499.440 Rentals, Office Equipment	4,523	3,994	7,500	7,500	7,500
010.499.450 Dues/Training/Travel	7,376	6,888	7,040	7,040	7,040
Total Services and Charges	81,092	81,859	87,735	90,540	88,925
Total Tax Assessor/Collector	730,270	781,712	848,809	851,614	892,504

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Outside Audits/Accounting</u>					
010.501.411 Audits and Associated Services	\$ 52,962	\$ 41,231	\$ 49,500	\$ 49,500	\$ 59,950
Total Services and Charges	<u>52,962</u>	<u>41,231</u>	<u>49,500</u>	<u>49,500</u>	<u>59,950</u>
<u>Data Processing</u>					
010.503.102 Salary, Appointed Department Head	55,304	56,777	62,837	62,837	67,120
010.503.117 Salary, Phone Allowance	360	360	360	360	360
010.503.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
010.503.123 Salary, Disaster	65	0	0	0	0
Total Salaries and Wages	<u>56,929</u>	<u>58,337</u>	<u>64,397</u>	<u>64,397</u>	<u>68,680</u>
010.503.201 Social Security Taxes	4,305	4,414	4,927	4,927	5,254
010.503.202 Group Medical Insurance	10,946	12,618	12,573	12,573	13,772
010.503.203 Retirement	8,582	8,793	9,770	9,770	10,419
010.503.204 Workers Compensation Insurance	156	137	159	159	134
010.503.206 Unemployment Insurance	34	29	39	39	42
010.503.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>24,047</u>	<u>26,015</u>	<u>27,492</u>	<u>27,492</u>	<u>29,645</u>
010.503.301 Office Supplies	463	184	500	500	500
010.503.312 Petroleum Products	635	1,043	1,800	1,800	1,800
010.503.315 Vehicle and Equipment Supplies	0	0	500	500	500
010.503.316 Small Tools/Repair Supplies	0	0	250	250	250
010.503.321 Furnishings/Small Equipment	0	138	250	250	250
010.503.323 Computer Equip/Access/Software	1,611	3,175	2,602	2,602	8,592
Total Supplies	<u>2,709</u>	<u>4,540</u>	<u>5,902</u>	<u>5,902</u>	<u>11,892</u>
010.503.414 Data Processing Services	41,323	84,661	81,425	83,527	90,085
010.503.416 Property/Liability Insurance	799	861	0	736	0
010.503.420 Telephone	2,130	2,151	43,500	43,500	83,500
010.503.422 Postage and Freight	29	12	100	100	100
010.503.431 Equipment, Maintenance	43	494	2,000	2,000	2,000
010.503.440 Rentals, Office Equipment	0	400	0	0	0
010.503.450 Dues/Training/Travel	1,499	1,448	4,000	4,000	4,000
Total Services and Charges	<u>45,823</u>	<u>90,027</u>	<u>131,025</u>	<u>133,863</u>	<u>179,685</u>
010.503.511 Office Equipment	6,009	71,904	30,000	21,032	50,000
Total Capital Outlay	<u>6,009</u>	<u>71,904</u>	<u>30,000</u>	<u>21,032</u>	<u>50,000</u>
Total Data Processing	<u>135,517</u>	<u>250,823</u>	<u>258,816</u>	<u>252,686</u>	<u>339,902</u>
<u>Courthouse & Associated Buildings</u>					
010.510.102 Salary, Appointed Department Head	20,256	47,154	56,000	56,000	59,817
010.510.107 Salary, Temporary	9,900	14,550	10,300	10,016	10,300
010.510.111 Salary, Maintenance (1)	34,269	26,309	38,902	38,902	41,542
010.510.113 Salary, Overtime/Holiday	1,961	1,435	0	284	0
010.510.117 Salary, Phone Allowance	504	379	840	840	840
010.510.118 Salary, Uniform Allowance	505	596	700	700	700
010.510.122 Salary, Dec Supplement	1,200	1,200	2,400	2,400	2,400
Total Salaries and Wages	<u>68,595</u>	<u>91,623</u>	<u>109,142</u>	<u>109,142</u>	<u>115,599</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Courthouse & Associated Buildings (Con't)</u>					
010.510.201 Social Security Taxes	\$ 4,575	\$ 6,847	\$ 8,350	\$ 8,350	\$ 8,844
010.510.202 Group Medical Insurance	25,913	24,974	25,508	25,508	27,890
010.510.203 Retirement	8,751	11,544	14,761	14,761	15,741
010.510.204 Workers Compensation Insurance	2,069	2,400	2,990	2,990	3,155
010.510.206 Unemployment Insurance	41	45	65	65	69
010.510.207 Employee Disability Insurance	36	40	48	48	48
Total Employee Benefits	<u>41,385</u>	<u>45,850</u>	<u>51,722</u>	<u>51,722</u>	<u>55,747</u>
010.510.301 Office Supplies	196	149	200	200	200
010.510.308 Janitorial Supplies	5,179	12,094	8,000	8,000	8,000
010.510.311 Insecticide/Herbicide	2,904	3,066	8,250	8,250	8,250
010.510.312 Petroleum Products	6,836	7,383	5,500	5,500	6,500
010.510.314 Drugs and Medical Supplies	0	0	500	500	500
010.510.315 Vehicle and Equipment Supplies	333	1,223	2,300	2,300	2,300
010.510.316 Small Tools/Repair Supplies	3,986	3,732	4,000	4,000	4,000
010.510.319 Sign Materials	1,038	0	1,000	1,000	1,000
010.510.321 Furnishings/Small Equipment	12	798	0	0	0
010.510.323 Computer Equip/Access/Software	23	81	151	151	176
Total Supplies	<u>20,507</u>	<u>28,526</u>	<u>29,901</u>	<u>29,901</u>	<u>30,926</u>
010.510.403 Physician Services	0	70	0	0	0
010.510.412 Environmental Fees	0	0	50	50	50
010.510.414 Data Processing Services	38	118	61	61	61
010.510.416 Property/Liability Insurance	9,504	11,217	257,925	95,835	292,925
010.510.419 Contract Services	88,828	91,230	100,684	100,684	100,684
010.510.420 Telephone	2,174	1,739	1,400	1,400	1,400
010.510.427 Advertising	0	191	0	0	0
010.510.429 Utilities	97,261	98,002	118,424	117,849	118,424
010.510.430 Miscellaneous Claims/Repairs	0	2,068	0	0	0
010.510.431 Equipment, Maintenance	3,828	3,319	1,000	4,015	1,000
010.510.432 Buildings, Maintenance	45,991	46,354	40,000	36,985	40,000
010.510.436 Christmas Decorations	0	450	500	500	500
010.510.450 Dues/Training/Travel	19	0	200	200	200
010.510.462 Fees	509	512	20	20	20
010.510.479 Services-Disasters	1,490	0	0	0	0
Total Services and Charges	<u>249,642</u>	<u>255,270</u>	<u>520,264</u>	<u>357,599</u>	<u>555,264</u>
010.510.504 Property Improvements	0	0	60,000	60,000	0
010.510.510 Building Equipment	33,577	28,428	60,000	60,000	60,000
010.510.520 Building, Grant	0	67,894	0	315,387	0
Total Capital Outlay	<u>33,577</u>	<u>96,322</u>	<u>120,000</u>	<u>435,387</u>	<u>60,000</u>
Total Courthouse & Assoc. Buildi	<u>413,706</u>	<u>517,591</u>	<u>831,029</u>	<u>983,751</u>	<u>817,536</u>
<u>Jail and Detention Facility</u>					
010.512.109 Salary, Officers (35)	1,328,436	1,325,116	1,662,062	1,654,119	1,815,295
010.512.113 Salary, Overtime/Holiday	10,460	15,307	18,362	18,362	20,014

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Jail and Detention Facility (Con't)					
010.512.119 Salary, Meal Allowance	\$ 471	\$ 10	\$ 750	\$ 750	\$ 750
010.512.121 Salary, Certification Pay	5,378	5,929	6,000	6,000	9,600
010.512.122 Salary, Dec Supplement	39,600	36,000	40,800	40,800	40,800
010.512.123 Salary, Disaster	3,769	0	0	0	0
010.512.124 Salary, Overtime/Fill-in	29,437	25,254	38,135	38,135	41,567
Total Salaries and Wages	1,417,551	1,407,616	1,766,109	1,758,166	1,928,026
010.512.201 Social Security Taxes	105,058	104,025	130,209	129,601	143,824
010.512.202 Group Medical Insurance	383,181	440,205	505,569	505,569	539,401
010.512.203 Retirement	214,971	213,534	267,919	266,714	292,482
010.512.204 Workers Compensation Insurance	21,112	26,399	34,146	33,992	40,366
010.512.205 Uniforms	2,248	2,429	8,250	8,250	8,250
010.512.206 Unemployment Insurance	857	6,999	1,060	1,055	1,157
010.512.207 Employee Disability Insurance	759	741	816	816	816
Total Employee Benefits	728,186	794,332	947,969	945,997	1,026,296
010.512.301 Office Supplies	4,070	5,068	11,569	11,302	11,569
010.512.302 Food	155,052	207,580	165,000	165,000	215,000
010.512.303 Law Enforcement Supplies	5,092	3,999	4,500	4,500	4,500
010.512.308 Janitorial Supplies	26,754	29,531	25,000	25,000	25,000
010.512.309 Laundry and Kitchen Supplies	22,650	22,872	16,000	16,000	16,000
010.512.310 Inmate Supplies	5,277	9,168	10,000	10,000	10,000
010.512.311 Insecticide/Herbicide	282	44	400	400	400
010.512.312 Petroleum Products	13,791	19,866	20,000	20,000	20,000
010.512.314 Drugs and Medical Supplies	28,070	8,602	15,500	15,500	15,500
010.512.315 Vehicle and Equipment Supplies	1,258	1,576	1,000	1,000	1,000
010.512.316 Small Tools/Repair Supplies	854	1,057	2,000	2,000	2,000
010.512.319 Sign Materials	134	88	100	100	100
010.512.321 Furnishings/Small Equipment	0	823	1,000	1,000	1,000
010.512.323 Computer Equip/Access/Software	245	706	637	637	812
Total Supplies	263,529	310,980	272,706	272,439	322,881
010.512.403 Physician Services	166,568	198,834	205,000	204,780	205,000
010.512.404 Hospital Inpatient	12,256	24,426	21,100	20,633	21,100
010.512.405 Hospital Outpatient	29,783	24,124	12,570	12,570	12,570
010.512.406 Lab/X-Ray	2,964	5,551	1,900	2,854	1,900
010.512.412 Environmental Fees	29	25	0	22	0
010.512.413 Bond Premiums	426	71	300	300	300
010.512.414 Data Processing Services	16,877	17,756	25,604	25,604	25,640
010.512.416 Property/Liability Insurance	38,481	43,212	0	34,132	0
010.512.420 Telephone	4,766	5,609	3,000	3,000	3,000
010.512.422 Postage and Freight	21	34	500	478	500
010.512.427 Advertising	0	0	100	100	100
010.512.429 Utilities	143,718	150,825	158,279	158,279	158,279
010.512.431 Equipment, Maintenance	9,648	7,577	15,330	15,330	15,330
010.512.432 Buildings, Maintenance	56,041	38,038	46,500	43,451	46,500
010.512.440 Rentals, Office Equipment	2,324	2,742	3,500	3,500	3,500

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Jail and Detention Facility (Con't)</u>					
010.512.450 Dues/Training/Travel	\$ 4,691	\$ 4,591	\$ 6,350	\$ 6,350	\$ 6,350
010.512.461 Residential Services	0	53,930	125,000	71,350	100,000
010.512.462 Fees	150	230	150	150	150
010.512.478 Inmate Transports	924	3,706	18,000	18,000	18,000
Total Services and Charges	<u>489,667</u>	<u>581,281</u>	<u>643,183</u>	<u>620,883</u>	<u>618,219</u>
010.512.504 Property Improvements	11,427	7,930	0	0	0
010.512.510 Building Equipment	10,146	66,713	25,000	25,000	25,000
010.512.513 Lawn and Janitorial Equipment	0	5,375	0	0	0
Total Capital Outlay	<u>21,573</u>	<u>80,018</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
Total Jail and Detention Facility	<u>2,920,506</u>	<u>3,174,227</u>	<u>3,654,967</u>	<u>3,622,485</u>	<u>3,920,422</u>
<u>Constable, Precinct 1</u>					
010.550.101 Salary, Elected Official	47,986	49,521	55,741	55,741	59,127
010.550.114 Salary, Travel Allowance	11,323	11,323	13,588	13,588	13,588
010.550.117 Salary, Phone Allowance	240	231	240	240	240
010.550.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
Total Salaries and Wages	<u>60,749</u>	<u>62,275</u>	<u>70,769</u>	<u>70,769</u>	<u>74,155</u>
010.550.201 Social Security Taxes	4,124	4,194	4,816	4,816	5,017
010.550.202 Group Medical Insurance	16,000	18,445	18,380	18,380	20,134
010.550.203 Retirement	7,461	7,694	8,638	8,638	9,152
010.550.204 Workers Compensation Insurance	911	1,159	1,369	1,369	1,553
010.550.205 Uniforms	411	0	400	400	400
Total Employee Benefits	<u>28,907</u>	<u>31,492</u>	<u>33,603</u>	<u>33,603</u>	<u>36,256</u>
010.550.301 Office Supplies	378	144	150	150	150
010.550.303 Law Enforcement Supplies	156	1,555	300	300	300
010.550.315 Vehicle and Equipment Supplies	380	0	150	250	150
010.550.321 Furnishings/Small Equipment	0	0	150	150	150
010.550.323 Computer Equip/Access/Software	932	83	88	88	92
Total Supplies	<u>1,846</u>	<u>1,782</u>	<u>838</u>	<u>938</u>	<u>842</u>
010.550.413 Bond Premiums	178	0	0	0	0
010.550.414 Data Processing Services	301	329	361	361	361
010.550.416 Property/Liability Insurance	2,073	915	1,725	1,725	1,725
010.550.420 Telephone	456	456	480	480	480
010.550.422 Postage and Freight	116	240	100	100	100
010.550.431 Equipment, Maintenance	0	0	200	100	200
010.550.449 LEOSE, State Officer Education	0	727	0	11,094	0
010.550.450 Dues/Training/Travel	954	0	1,000	1,000	1,000
010.550.462 Fees	0	0	100	100	100
Total Services and Charges	<u>4,078</u>	<u>2,667</u>	<u>3,966</u>	<u>14,960</u>	<u>3,966</u>
010.550.514 Law Enforcement Equipment	5,900	0	0	0	0
010.550.519 Equipment, Grant	0	3,728	0	0	0
Total Capital Outlay	<u>5,900</u>	<u>3,728</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Constable, Pct. 1	<u>101,480</u>	<u>101,944</u>	<u>109,176</u>	<u>120,270</u>	<u>115,219</u>

General Fund
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For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Constable, Precinct 2					
010.551.101 Salary, Elected Official	\$ 55,930	\$ 57,612	\$ 63,673	\$ 63,673	\$ 67,442
010.551.104 Salary, Deputies (2) (City of East Berr	84,677	93,779	100,920	100,920	110,875
010.551.107 Salary, Temporary or Extra	13,104	10,542	25,235	25,235	25,235
010.551.113 Salary, Overtime/Holiday	1,615	1,692	1,968	1,968	2,021
010.551.114 Salary, Travel Allowance	11,323	11,323	13,588	13,588	13,588
010.551.121 Salary, Certification Pay	0	1,800	1,800	1,800	1,800
010.551.122 Salary ,Dec Supplement	3,600	3,600	3,600	3,600	3,600
010.551.123 Salary, Disaster	293	0	0	0	0
Total Salaries and Wages	<u>170,542</u>	<u>180,348</u>	<u>210,784</u>	<u>210,784</u>	<u>224,561</u>
010.551.201 Social Security Taxes	12,710	13,392	15,743	15,743	16,764
010.551.202 Group Medical Insurance	33,757	41,584	41,426	41,426	45,345
010.551.203 Retirement	22,146	24,042	26,087	26,087	28,177
010.551.204 Workers Compensation Insurance	2,712	3,637	4,277	4,277	4,920
010.551.205 Uniforms	551	328	1,200	1,200	1,200
010.551.206 Unemployment Insurance	62	55	81	81	87
010.551.207 Employee Disability Insurance	45	48	48	48	48
Total Employee Benefits	<u>71,983</u>	<u>83,086</u>	<u>88,862</u>	<u>88,862</u>	<u>96,541</u>
010.551.301 Office Supplies	69	89	400	372	400
010.551.303 Law Enforcement Supplies	3,339	2,184	2,620	2,620	2,620
010.551.312 Petroleum Products	1,089	2,363	6,750	6,705	6,750
010.551.315 Vehicle and Equipment Supplies	580	1,312	750	823	750
010.551.321 Furnishings/Small Equipment	232	0	0	0	0
010.551.323 Computer Equip/Access/Software	1,261	678	707	707	707
Total Supplies	<u>6,570</u>	<u>6,626</u>	<u>11,227</u>	<u>11,227</u>	<u>11,227</u>
010.551.403 Physician Services	214	0	0	0	0
010.551.412 Environmental Fees	0	3	0	0	0
010.551.413 Bond Premiums	1,420	0	200	200	200
010.551.414 Data Processing Services	2,465	2,499	3,061	3,061	3,061
010.551.416 Property/Liability Insurance	7,830	6,882	1,072	7,378	1,072
010.551.420 Telephone	5,361	5,070	4,700	4,700	4,700
010.551.422 Postage and Freight	0	0	250	250	250
010.551.430 Miscellaneous Claims/Repairs	1,000	0	0	0	0
010.551.431 Equipment, Maintenance	730	101	2,500	2,500	2,500
010.551.440 Rentals, Office Equipment	0	0	300	300	300
010.551.449 LEOSE, State Officer Education	0	60	0	6,256	0
010.551.450 Dues/Training/Travel	1,694	1,229	1,000	1,000	1,000
010.551.462 Fees	0	0	60	60	60
Total Services and Charges	<u>20,714</u>	<u>15,844</u>	<u>13,143</u>	<u>25,705</u>	<u>13,143</u>
010.551.511 Office Equipment	0	1,143	0	0	0
010.551.514 Law Enforcement Equipment	0	4,731	0	0	3,800
010.551.519 Equipment, Grant	0	3,728	0	0	0
Total Capital Outlay	<u>0</u>	<u>9,602</u>	<u>0</u>	<u>0</u>	<u>3,800</u>
Total Constable, Pct. 2	<u><u>269,809</u></u>	<u><u>295,506</u></u>	<u><u>324,016</u></u>	<u><u>336,578</u></u>	<u><u>349,272</u></u>

General Fund
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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Constable, Precinct 3					
010.552.101 Salary, Elected Official	\$ 47,986	\$ 49,721	\$ 55,781	\$ 55,781	\$ 59,167
010.552.114 Salary, Travel Allowance	11,323	11,323	13,588	13,588	13,588
010.552.117 Salary, Phone Allowance	240	240	240	240	240
010.552.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
Total Salaries and Wages	<u>60,749</u>	<u>62,484</u>	<u>70,809</u>	<u>70,809</u>	<u>74,195</u>
010.552.201 Social Security Taxes	4,502	4,780	5,417	5,417	5,676
010.552.202 Group Medical Insurance	12,325	12,618	12,573	12,573	13,772
010.552.203 Retirement	7,461	7,725	8,644	8,644	9,158
010.552.204 Workers Compensation Insurance	910	1,163	1,369	1,369	1,554
010.552.205 Uniforms	449	319	400	400	400
Total Employee Benefits	<u>25,647</u>	<u>26,605</u>	<u>28,403</u>	<u>28,403</u>	<u>30,560</u>
010.552.301 Office Supplies	164	212	125	125	125
010.552.303 Law Enforcement Supplies	700	241	300	300	300
010.552.321 Furnishings/Small Equipment	0	135	150	150	150
010.552.323 Computer Equip/Access/Software	46	84	302	302	352
Total Supplies	<u>910</u>	<u>672</u>	<u>877</u>	<u>877</u>	<u>927</u>
010.552.413 Bond Premiums	178	0	0	0	0
010.552.414 Data Processing Services	24	58	826	826	826
010.552.416 Property/Liability Insurance	1,209	1,403	2,195	2,195	2,195
010.552.420 Telephone	978	1,024	1,515	1,515	1,515
010.552.422 Postage and Freight	55	60	55	55	55
010.552.440 Rentals, Office Equipment	76	90	90	90	90
010.552.449 LEOSE, State Officer Education	0	1,067	0	1,256	0
010.552.450 Dues/Training/Travel	1,020	78	1,000	1,000	1,000
Total Services and Charges	<u>3,540</u>	<u>3,780</u>	<u>5,681</u>	<u>6,937</u>	<u>5,681</u>
010.552.519 Equipment, Grant	0	3,728	0	0	0
Total Capital Outlay	<u>0</u>	<u>3,728</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Constable, Pct. 3	<u><u>90,846</u></u>	<u><u>97,269</u></u>	<u><u>105,770</u></u>	<u><u>107,026</u></u>	<u><u>111,363</u></u>
Constable, Precinct 4					
010.553.101 Salary, Elected Official	50,568	52,104	58,165	58,165	61,626
010.553.117 Salary, Phone Allowance	240	240	240	240	240
010.553.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
Total Salaries and Wages	<u>52,008</u>	<u>53,544</u>	<u>59,605</u>	<u>59,605</u>	<u>63,066</u>
010.553.201 Social Security Taxes	3,867	3,985	4,560	4,560	4,825
010.553.202 Group Medical Insurance	10,946	12,618	12,573	12,573	13,772
010.553.203 Retirement	7,853	8,086	9,006	9,006	9,531
010.553.204 Workers Compensation Insurance	779	997	1,153	1,153	1,321
010.553.205 Uniforms	103	371	400	400	400
Total Employee Benefits	<u>23,548</u>	<u>26,057</u>	<u>27,692</u>	<u>27,692</u>	<u>29,849</u>
010.553.301 Office Supplies	239	189	200	200	200
010.553.303 Law Enforcement Supplies	753	580	1,000	817	1,000

General Fund
Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Constable, Precinct 4 (Con't)</u>					
010.553.321 Furnishings/Small Equipment	\$ 0	\$ 0	\$ 0	\$ 190	\$ 0
010.553.323 Computer Equip/Access/Software	46	230	252	252	302
Total Supplies	1,038	999	1,452	1,459	1,502
010.553.413 Bond Premiums	178	0	200	200	200
010.553.414 Data Processing Services	24	58	861	861	861
010.553.416 Property/Liability Insurance	796	833	1,072	1,072	1,072
010.553.420 Telephone	3,180	3,145	1,630	1,630	1,630
010.553.422 Postage and Freight	232	0	275	275	275
010.553.431 Equipment, Maintenance	0	0	400	400	400
010.553.440 Rentals, Office Equipment	357	595	1,068	1,068	1,068
010.553.449 LEOSE, State Officer Education	724	760	0	1,892	0
010.553.450 Dues/Training/Travel	11,383	11,458	14,588	14,581	14,588
010.553.462 Fees	0	0	10	10	10
Total Services and Charges	16,874	16,849	20,104	21,989	20,104
010.553.511 Office Equipment	0	1,143	0	0	0
010.553.514 Law Enforcement Equipment	1,204	0	0	0	0
010.553.519 Equipment, Grant	0	3,728	0	0	0
Total Capital Outlay	1,204	4,871	0	0	0
Total Constable, Pct. 4	94,672	102,320	108,853	110,745	114,521
<u>OT/Lone Star Grant</u>					
010.558.113 Salary, Overtime/Holiday	0	27,850	0	34,477	0
Total Salaries and Wages	0	27,850	0	34,477	0
010.558.201 Social Security Taxes	0	2,092	0	2,571	0
010.558.203 Retirement	0	4,225	0	5,230	0
010.558.204 Workers Compensation Insurance	0	518	0	645	0
010.558.206 Unemployment Insurance	0	14	0	19	0
Total Employee Benefits	0	6,849	0	8,465	0
010.558.431 Equipment Maintenance	0	570	0	3,313	0
010.558.450 Dues/Training/Travel	0	0	0	481	0
Total Services and Charges	0	570	0	3,794	0
010.558.514 Law Enforcement Equipment	0	119,586	0	44,303	0
010.558.516 Vehicles	0	176,944	0	0	0
Total Capital Outlay	0	296,530	0	44,303	0
Total OT/Lone Star Grant	0	331,799	0	91,039	0
<u>OT/Step Grant</u>					
010.559.113 Salary, Overtime/Holiday	53,664	48,649	0	0	0
Total Salaries and Wages	53,664	48,649	0	0	0

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>OT/Step Grant (Con't)</u>					
010.559.201 Social Security Taxes	\$ 4,049	\$ 3,651	\$ 0	\$ 0	\$ 0
010.559.203 Retirement	8,141	7,380	0	0	0
010.559.204 Workers Compensation Insurance	803	906	0	0	0
010.559.206 Unemployment Insurance	32	24	0	0	0
Total Employee Benefits	<u>13,025</u>	<u>11,961</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total OT/Step Grant	<u>66,689</u>	<u>60,610</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Sheriff</u>					
010.560.101 Salary, Elected Official	72,282	85,540	91,600	91,600	97,120
010.560.104 Salary, Deputies (32)	1,498,521	1,593,090	1,822,908	1,830,851	2,012,448
010.560.105 Salary, Secretaries (3)	109,919	110,922	121,662	121,662	129,891
010.560.106 Salary, Dispatchers (8)	289,950	323,093	378,789	378,789	416,788
010.560.107 Salary, Temporary or Extra	13,793	0	3,090	2,689	3,276
010.560.112 Salary, Supplements	9,559	9,511	8,400	9,600	9,600
010.560.113 Salary, Overtime/Holiday	24,034	29,655	31,455	31,455	34,286
010.560.119 Salary, Meal Allowance	254	98	1,000	1,000	1,000
010.560.121 Salary, Certification Pay	23,892	24,467	31,200	30,000	37,200
010.560.122 Salary, Dec Supplement	48,000	50,400	52,800	52,800	52,800
010.560.123 Salary, Disaster	9,794	0	0	0	0
Total Salaries and Wages	<u>2,099,998</u>	<u>2,226,776</u>	<u>2,542,904</u>	<u>2,550,446</u>	<u>2,794,409</u>
010.560.201 Social Security Taxes	151,318	159,357	183,366	183,974	203,937
010.560.202 Group Medical Insurance	530,149	638,580	650,432	650,432	689,882
010.560.203 Retirement	316,210	337,786	385,138	386,343	423,264
010.560.204 Workers Compensation Insurance	26,191	34,275	40,604	40,758	48,037
010.560.205 Uniforms	11,005	14,970	9,300	9,300	9,300
010.560.206 Unemployment Insurance	1,223	1,069	1,471	1,476	1,618
010.560.207 Employee Disability Insurance	957	984	1,032	1,032	1,032
Total Employee Benefits	<u>1,037,053</u>	<u>1,187,021</u>	<u>1,271,343</u>	<u>1,273,315</u>	<u>1,377,070</u>
010.560.301 Office Supplies	10,275	12,748	18,000	16,916	18,000
010.560.303 Law Enforcement Supplies	19,732	23,069	18,423	18,423	18,423
010.560.305 Publications/Audio Visual	2,542	1,800	1,500	1,500	1,500
010.560.306 Demonstration Aids	0	938	1,500	1,500	1,500
010.560.309 Laundry and Kitchen Supplies	0	41	0	0	0
010.560.312 Petroleum Products	150,209	159,530	176,378	176,378	216,378
010.560.313 Diesel	600	0	500	500	500
010.560.315 Vehicle and Equipment Supplies	18,405	17,965	15,000	15,000	15,000
010.560.316 Small Tools/Repair Supplies	466	668	2,000	2,000	2,000
010.560.321 Furnishings/Small Equipment	1,088	6,206	2,000	2,545	2,000
010.560.323 Computer Equip/Access/Software	4,494	4,393	3,472	7,007	4,897
010.560.328 K-9 Supplies	919	1,163	1,500	2,996	1,500
010.560.332 Emergency Fuel-ARPA	0	62,915	0	0	0
Total Supplies	<u>208,730</u>	<u>291,436</u>	<u>240,273</u>	<u>244,765</u>	<u>281,698</u>

General Fund
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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Sheriff (Con't)</u>					
010.560.403 Physician Services	\$ 1,671	\$ 2,714	\$ 500	\$ 500	\$ 500
010.560.412 Environmental Fees	446	453	100	285	100
010.560.413 Bond Premiums	1,241	799	1,729	1,729	1,729
010.560.414 Data Processing Services	36,374	37,127	49,072	49,072	50,627
010.560.416 Property/Liability Insurance	52,024	55,754	1,060	53,227	1,060
010.560.419 Contract Services	0	0	4,000	4,000	4,000
010.560.420 Telephone	46,932	50,620	42,000	42,000	42,000
010.560.422 Postage and Freight	3,666	5,378	4,000	4,000	4,000
010.560.427 Advertising	0	383	50	50	50
010.560.429 Utilities	45,444	49,587	50,240	50,240	65,240
010.560.430 Miscellaneous Claims/Repairs	60,211	30,576	0	50,079	0
010.560.431 Equipment, Maintenance	83,582	111,749	108,673	113,840	40,971
010.560.432 Buildings, Maintenance	0	899	0	3,049	0
010.560.440 Rentals, Office Equipment	5,850	6,339	5,900	5,900	5,900
010.560.447 Research/Investigation/Online	3,079	3,295	4,700	4,700	4,700
010.560.449 LEOSE, State Officer Education	8,119	6,284	0	11,716	0
010.560.450 Dues/Training/Travel	8,558	17,107	11,786	11,786	11,786
010.560.459 Animal Control	2,518	1,181	7,600	7,600	7,600
010.560.464 Services-VINE Grant	18,576	18,321	0	8,753	0
Total Services and Charges	<u>378,291</u>	<u>398,566</u>	<u>291,410</u>	<u>422,526</u>	<u>240,263</u>
010.560.502 Buildings	125,947	240,130	0	0	0
010.560.511 Office Equipment	0	11,439	0	5,404	0
010.560.514 Law Enforcement Equipment	29,761	1,308	0	0	0
010.560.515 Communications	2,825	79,996	0	0	0
010.560.516 Vehicles	233,709	330,519	400,000	446,802	550,000
010.560.519 Equipment-Homeland Security Grant	7,566	15,023	0	289,660	0
Total Capital Outlay	<u>399,808</u>	<u>678,415</u>	<u>400,000</u>	<u>741,866</u>	<u>550,000</u>
Total Sheriff	<u><u>4,123,880</u></u>	<u><u>4,782,214</u></u>	<u><u>4,745,930</u></u>	<u><u>5,232,918</u></u>	<u><u>5,243,440</u></u>
<u>School Resource Officer-Boling</u>					
010.561.104 Salary, Deputies (3)	56,470	57,349	112,922	59,190	175,678
010.561.113 Salary, Overtime/Holiday	174	411	0	208	0
010.561.121 Salary, Certification Pay	1,757	1,502	2,400	1,800	4,200
010.561.122 Salary, Dec Supplement	1,200	1,200	2,400	1,200	3,600
010.561.123 Salary, Disaster	213	0	0	0	0
Total Salaries and Wages	<u>59,814</u>	<u>60,462</u>	<u>117,722</u>	<u>62,398</u>	<u>183,478</u>
010.561.201 Social Security Taxes	4,088	4,263	8,543	4,294	13,243
010.561.202 Group Medical Insurance	15,930	18,493	28,666	16,093	49,028
010.561.203 Retirement	9,074	9,172	17,859	9,432	27,834
010.561.204 Workers Compensation Insurance	891	1,125	2,276	1,201	3,842
010.561.205 Uniforms	76	0	675	450	675
010.561.206 Unemployment Insurance	36	30	71	37	112
010.561.207 Employee Disability Insurance	28	29	72	48	72
Total Employee Benefits	<u>30,123</u>	<u>33,112</u>	<u>58,162</u>	<u>31,555</u>	<u>94,806</u>

General Fund
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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>School Resource Officer Boling (Con't)</u>					
010.561.301 Office Supplies	\$ 537	\$ 0	\$ 995	\$ 995	\$ 0
010.561.302 Food	0	0	50	50	0
010.561.303 Law Enforcement Supplies	0	0	200	200	0
010.561.304 Supplies-DARE Donations	1,701	0	0	0	0
010.561.306 Demonstration Aids	47	0	200	200	0
010.561.323 Computer Equip/Access/Software	23	42	130	130	0
Total Supplies	<u>2,308</u>	<u>42</u>	<u>1,575</u>	<u>1,575</u>	<u>0</u>
010.561.414 Data Processing Services	24	2	61	61	0
010.561.416 Property/Liability Insurance	739	565	1,039	1,039	0
010.561.422 Postage and Freight	0	0	50	50	0
010.561.450 Dues/Training/Travel	0	0	500	500	0
Total Services and Charges	<u>763</u>	<u>567</u>	<u>1,650</u>	<u>1,650</u>	<u>0</u>
Total School Resource Officer Bol	<u>93,008</u>	<u>94,183</u>	<u>179,109</u>	<u>97,178</u>	<u>278,284</u>
<u>Environmental Control</u>					
010.562.102 Salary, Appointed Department Head	48,248	49,542	55,702	55,702	61,124
010.562.108 Salary, Part-time (1)	11,531	11,774	14,166	14,166	15,134
010.562.121 Salary, Certification Pay	1,800	1,800	1,800	1,800	1,800
010.562.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
010.562.123 Salary, Disaster	221	0	0	0	0
Total Salaries and Wages	<u>64,200</u>	<u>65,516</u>	<u>74,068</u>	<u>74,068</u>	<u>80,458</u>
010.562.201 Social Security Taxes	4,677	4,765	5,450	5,450	5,922
010.562.202 Group Medical Insurance	12,794	14,736	14,672	14,672	16,033
010.562.203 Retirement	9,739	9,939	11,236	11,236	12,206
010.562.204 Workers Compensation Insurance	860	1,059	1,244	1,244	1,433
010.562.205 Uniforms	0	81	400	400	400
010.562.206 Unemployment Insurance	39	32	45	45	48
010.562.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>28,133</u>	<u>30,636</u>	<u>33,071</u>	<u>33,071</u>	<u>36,066</u>
010.562.301 Office Supplies	1,093	637	200	200	200
010.562.303 Law Enforcement Supplies	169	0	50	50	50
010.562.312 Petroleum Products	1,923	2,540	4,000	4,000	4,000
010.562.315 Vehicle and Equipment Supplies	1,303	1,811	1,375	1,375	1,375
010.562.316 Small Tools/Repair Supplies	106	14	625	625	625
010.562.323 Computer Equip/Access/Software	261	313	88	88	92
Total Supplies	<u>4,855</u>	<u>5,315</u>	<u>6,338</u>	<u>6,338</u>	<u>6,342</u>
010.562.412 Environmental Fees	0	0	200	200	200
010.562.413 Bond Premiums	178	0	0	0	0
010.562.414 Data Processing Services	765	765	600	845	600
010.562.416 Property/Liability Insurance	1,706	1,727	0	1,934	0
010.562.420 Telephone	2,534	1,879	2,400	2,400	2,400

General Fund
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For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Environmental Control (Con't)</u>					
010.562.422 Postage and Freight	\$ 78	\$ 118	\$ 1,250	\$ 1,250	\$ 1,250
010.562.431 Equipment, Maintenance	609	1,102	750	750	750
010.562.440 Rentals, Office Equipment	13	0	150	150	150
010.562.450 Dues/Training/Travel	1,000	0	250	250	250
010.562.462 Fees	0	0	5,000	4,755	5,000
Total Services and Charges	<u>6,883</u>	<u>5,591</u>	<u>10,600</u>	<u>12,534</u>	<u>10,600</u>
010.562.511 Office Equipment	0	1,143	0	0	0
010.562.512 Machinery and Equipment	0	2,169	0	0	0
010.562.516 Vehicles	0	0	0	0	50,000
Total Capital Outlay	<u>0</u>	<u>3,312</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Total Environmental Control	<u>104,071</u>	<u>110,370</u>	<u>124,077</u>	<u>126,011</u>	<u>183,466</u>
<u>School Resource Officer Louise</u>					
010.563.104 Salary, Deputies	0	15,058	0	53,732	59,019
010.563.113 Salary, Overtime/Holiday	0	180	0	193	0
010.563.121 Salary, Certification Pay	0	174	0	600	1,200
010.563.122 Salary, Dec Supplement	0	1,200	0	1,200	1,200
Total Salaries and Wages	<u>0</u>	<u>16,612</u>	<u>0</u>	<u>55,725</u>	<u>61,419</u>
010.563.201 Social Security Taxes	0	1,256	0	4,249	4,699
010.563.202 Group Medical Insurance	0	4,951	0	12,573	13,772
010.563.203 Retirement	0	2,520	0	8,427	9,318
010.563.204 Workers Compensation Insurance	0	309	0	1,075	1,286
010.563.205 Uniforms	0	0	0	225	225
010.563.206 Unemployment Insurance	0	8	0	34	37
010.563.207 Employee Disability Insurance	0	8	0	24	24
Total Employee Benefits	<u>0</u>	<u>9,052</u>	<u>0</u>	<u>26,607</u>	<u>29,361</u>
010.562.416 Property/Liability Insurance	0	0	0	572	0
Total Services and Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>572</u>	<u>0</u>
Total School Resource Officer Lo	<u>0</u>	<u>25,664</u>	<u>0</u>	<u>82,904</u>	<u>90,780</u>
<u>Adult Probation</u>					
010.570.316 Small Tools/Repair Supplies	0	0	500	500	500
010.570.321 Furnishings/Small Equipment	0	0	500	500	500
010.570.323 Computer Equip/Access/Software	0	84	392	392	442
Total Supplies	<u>0</u>	<u>84</u>	<u>1,392</u>	<u>1,392</u>	<u>1,442</u>
010.570.414 Data Processing Services	360	753	791	791	791
010.570.416 Property/Liability Insurance	2,064	2,384	0	1,323	0
010.570.419 Contract Services	0	550	1,000	1,000	1,000
010.570.420 Telephone	554	566	600	600	600
010.570.464 Other Agency Support	8,000	15,000	15,000	15,000	15,000
Total Services and Charges	<u>10,978</u>	<u>19,253</u>	<u>17,391</u>	<u>18,714</u>	<u>17,391</u>
Total Adult Probation	<u>10,978</u>	<u>19,337</u>	<u>18,783</u>	<u>20,106</u>	<u>18,833</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Juvenile Probation					
010.571.102 Salary, Appointed Department Head \$	60,601	\$ 62,219	\$ 68,280	\$ 68,280	\$ 72,948
010.571.105 Salary, Secretaries (1)	38,591	39,612	43,172	43,172	46,069
010.571.112 Salary, Supplements	41,948	41,948	41,948	41,948	41,948
010.571.117 Salary, Phone Allowance	1,122	1,214	1,380	1,380	1,380
010.571.119 Salary, Meal Allowance	0	54	0	0	0
010.571.122 Salary, Dec Supplement	6,000	6,000	6,000	6,000	6,000
Total Salaries and Wages	<u>148,262</u>	<u>151,047</u>	<u>160,780</u>	<u>160,780</u>	<u>168,345</u>
010.571.201 Social Security Taxes	11,092	11,326	12,281	12,281	12,860
010.571.202 Group Medical Insurance	22,202	25,432	25,334	25,334	27,723
010.571.203 Retirement	22,321	22,721	24,181	24,181	25,329
010.571.204 Workers Compensation Insurance	640	507	565	565	443
010.571.205 Uniforms	0	635	0	0	0
010.571.206 Unemployment Insurance	63	54	71	71	76
010.571.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>56,366</u>	<u>60,723</u>	<u>62,480</u>	<u>62,480</u>	<u>66,479</u>
010.571.301 Office Supplies	1,552	1,952	1,500	1,500	1,500
010.571.305 Publications/Audio Visual	311	453	175	175	175
010.571.308 Janitorial Supplies	0	0	100	100	100
010.571.312 Petroleum Products	702	708	900	1,159	1,900
010.571.314 Drugs and Medical Supplies	793	60	1,000	1,000	1,000
010.571.315 Vehicle and Equipment Supplies	0	0	100	100	100
010.571.321 Furnishings/Small Equipment	0	85	0	0	0
010.571.323 Computer Equip/Access/Software	774	1,005	1,327	1,327	1,502
Total Supplies	<u>4,132</u>	<u>4,263</u>	<u>5,102</u>	<u>5,361</u>	<u>6,277</u>
010.571.403 Physician Services	2,011	2,442	1,500	1,241	1,500
010.571.413 Bond Premiums	371	300	400	400	400
010.571.414 Data Processing Services	120	287	1,000	1,000	968
010.571.416 Property/Liability Insurance	3,833	4,130	3,500	3,577	3,500
010.571.420 Telephone	3,103	3,082	1,500	1,500	1,500
010.571.422 Postage and Freight	277	311	500	500	500
010.571.427 Advertising	59	0	0	0	0
010.571.431 Equipment, Maintenance	15	14	0	0	0
010.571.440 Rentals, Office Equipment	2,524	2,783	2,500	2,500	2,500
010.571.450 Dues/Training/Travel	330	2,142	6,742	6,742	6,742
010.571.460 Non-Residential Services	9,306	14,823	27,200	27,200	27,200
010.571.461 Residential Services	59,696	59,088	38,482	38,482	38,482
010.571.464 Services-Grant	144,549	45,573	0	14,607	0
Total Services and Charges	<u>226,194</u>	<u>134,975</u>	<u>83,324</u>	<u>97,749</u>	<u>83,292</u>
010.571.511 Office Equipment	0	6,857	0	0	0
Total Capital Outlay	<u>0</u>	<u>6,857</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Juvenile Probation	<u>434,954</u>	<u>357,865</u>	<u>311,686</u>	<u>326,370</u>	<u>324,393</u>
Juvenile Probation, Special					
010.572.450 Dues/Training/Travel	1,600	0	0	0	0
Total Services and Charges	<u>1,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Public Safety, Other</u>					
010.580.301 Office Supplies	\$ 679	\$ 476	\$ 1,000	\$ 1,000	\$ 1,000
010.580.303 Law Enforcement Supplies	679	4,385	2,500	2,422	2,500
010.580.315 Vehicle and Equipment Supplies	249	374	0	78	0
010.580.316 Small Tools/Repair Supplies	179	0	0	0	0
010.580.321 Furnishings/Small Equipment	0	160	500	500	500
010.580.323 Computer Equip/Access/Software	108	37	175	175	175
Total Supplies	<u>1,894</u>	<u>5,432</u>	<u>4,175</u>	<u>4,175</u>	<u>4,175</u>
010.580.413 Bond Premiums	0	0	75	75	75
010.580.416 Property/Liability Insurance	1,139	1,370	0	754	0
010.580.420 Telephone	3,990	3,359	5,500	5,500	5,500
010.580.431 Equipment, Maintenance	0	0	250	250	250
010.580.439 Rentals, Equipment and Buildings	0	0	1,400	1,400	1,400
010.580.462 Fees	0	0	250	250	250
Total Services and Charges	<u>5,129</u>	<u>4,729</u>	<u>7,475</u>	<u>8,229</u>	<u>7,475</u>
010.580.514 Law Enforcement Equipment	6,874	0	0	0	100,000
Total Capital Outlay	<u>6,874</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Public Safety, Other	<u><u>13,897</u></u>	<u><u>10,161</u></u>	<u><u>11,650</u></u>	<u><u>12,404</u></u>	<u><u>111,650</u></u>
<u>Indigent Health Care, Administration</u>					
010.637.301 Office Supplies	0	0	600	600	600
Total Supplies	<u>0</u>	<u>0</u>	<u>600</u>	<u>600</u>	<u>600</u>
010.637.416 Property/Liability Insurance	328	380	0	209	0
010.637.419 Contract Services	30,000	30,000	30,000	30,000	30,000
010.637.420 Telephone	72	72	180	180	180
010.637.422 Postage and Freight	0	0	150	150	150
010.637.440 Rentals, Office Equipment	0	1	70	70	70
010.637.466 Optional Services	0	0	300	300	300
Total Services and Charges	<u>30,400</u>	<u>30,453</u>	<u>30,700</u>	<u>30,909</u>	<u>30,700</u>
Total IHC, Administration	<u><u>30,400</u></u>	<u><u>30,453</u></u>	<u><u>31,300</u></u>	<u><u>31,509</u></u>	<u><u>31,300</u></u>
<u>IHC, Eligible Expenses (Sep-Dec)</u>					
010.638.314 Drugs and Medical Supplies	11,060	1,329	15,000	15,000	15,000
Total Supplies	<u>11,060</u>	<u>1,329</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
010.638.403 Physician Services	657	724	5,000	5,000	10,000
010.638.404 Hospital Inpatient	0	0	5,189	5,189	15,189
010.638.405 Hospital Outpatient	0	0	5,000	5,000	15,000
010.638.406 Lab/X-Ray	201	272	3,000	3,000	13,000
Total Services and Charges	<u>858</u>	<u>996</u>	<u>18,189</u>	<u>18,189</u>	<u>53,189</u>
Total IHC, Eligible (Sep-Dec)	<u><u>11,918</u></u>	<u><u>2,325</u></u>	<u><u>33,189</u></u>	<u><u>33,189</u></u>	<u><u>68,189</u></u>

General Fund
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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>IHC, Eligible Expenses (Jan-Aug)</u>					
010.639.314 Drugs and Medical Supplies	\$ 5,539	\$ 1,190	\$ 15,000	\$ 15,000	\$ 25,000
Total Supplies	5,539	1,190	15,000	15,000	25,000
010.639.403 Physician Services	675	928	30,385	30,385	40,385
010.639.404 Hospital Inpatient	7,709	0	19,625	19,625	29,625
010.639.405 Hospital Outpatient	1,218	0	15,000	15,000	25,000
010.639.406 Lab/X-Ray	701	243	17,878	17,878	27,878
Total Services and Charges	10,303	1,171	82,888	82,888	122,888
Total IHC, Eligible (Jan-Aug)	15,842	2,361	97,888	97,888	147,888
Total IHC, Eligible (Sep-Aug)	27,760	4,686	131,077	131,077	216,077
<u>Aid to Indigent</u>					
010.640.416 Property/Liability Insurance	311	377	0	209	0
010.640.423 WCJC Senior Citizens Program	98,000	98,000	98,000	98,000	98,000
010.640.424 Colorado Valley Transit Program	14,000	14,000	14,000	14,000	14,000
010.640.426 Autopsies/Burials	650	0	4,000	4,000	4,000
010.640.453 Wharton/Matagorda Child Welfare	66,000	66,000	19,500	19,500	19,500
010.640.454 Mental Health Commitments	0	0	6,000	6,000	6,000
010.640.455 Texana Mental Health	42,519	42,519	42,519	42,519	42,519
010.640.459 Animal Control-SPOT	5,000	5,000	5,000	5,000	5,000
Total Services and Charges	226,480	225,896	189,019	189,228	189,019
Total Aid to Indigent	226,480	225,896	189,019	189,228	189,019
<u>Mental Health Transport</u>					
010.642.104 Salary, Deputies (1)	57,073	0	0	0	0
010.642.121 Salary, Certification Pay	1,800	0	0	0	0
010.642.122 Salary, Dec Supplement	1,200	0	0	0	0
010.642.123 Salary, Disaster	186	0	0	0	0
Total Salaries and Wages	60,259	0	0	0	0
010.642.201 Social Security Taxes	4,363	0	0	0	0
010.642.202 Group Medical Insurance	12,617	0	0	0	0
010.642.203 Retirement	9,141	0	0	0	0
010.642.204 Workers Compensation Insurance	897	42	0	0	0
010.642.205 Uniforms	0	0	0	0	0
010.642.206 Unemployment Insurance	36	1	0	0	0
010.642.207 Employee Disability Insurance	24	0	0	0	0
Total Employee Benefits	27,078	43	0	0	0
010.642.301 Office Supplies	113	0	0	0	0
010.642.312 Petroleum Products	2,211	0	0	0	0
010.642.315 Vehicle and Equipment Supplies	650	0	0	0	0
010.642.321 Furnishings/Small Equipment	3,797	0	0	0	0
Total Supplies	6,771	0	0	0	0
010.642.412 Environmental Fees	3	0	0	0	0
010.642.414 Data Processing Services	24	0	0	0	0

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Mental Health Transport (Con't)					
010.642.416 Property/Liability Insurance	\$ 1,059	\$ 0	\$ 0	\$ 0	\$ 0
010.642.420 Telephone	483	0	0	0	0
010.642.431 Equipment, Maintenance	45	0	0	0	0
Total Services and Charges	<u>1,614</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Mental Health Transport	<u>95,722</u>	<u>43</u>	<u>0</u>	<u>0</u>	<u>0</u>
Libraries					
010.650.102 Salary, Appointed Department Head	62,713	64,386	70,446	70,446	75,267
010.650.103 Salary, Assistants (11)	410,739	407,586	476,775	476,775	509,419
010.650.107 Salary, Temporary or Extra	0	625	641	641	680
010.650.108 Salary, Part-Time (5)	24,922	30,346	40,122	40,122	42,864
010.650.119 Salary, Meal Allowance	0	0	200	200	200
010.650.122 Salary, Dec Supplement	20,400	21,600	21,600	21,600	21,600
Total Salaries and Wages	<u>518,774</u>	<u>524,543</u>	<u>609,784</u>	<u>609,784</u>	<u>650,030</u>
010.650.201 Social Security Taxes	35,781	36,870	43,510	43,510	47,308
010.650.202 Group Medical Insurance	183,748	201,388	206,474	206,474	216,276
010.650.203 Retirement	78,698	79,479	91,400	91,400	98,476
010.650.204 Workers Compensation Insurance	1,156	615	776	776	810
010.650.206 Unemployment Insurance	313	251	366	366	390
010.650.207 Employee Disability Insurance	360	355	360	360	360
Total Employee Benefits	<u>300,056</u>	<u>318,958</u>	<u>342,886</u>	<u>342,886</u>	<u>363,620</u>
010.650.301 Office Supplies	10,867	12,497	5,300	6,359	5,300
010.650.302 Food	125	140	175	125	175
010.650.304 Supplies/Donations/Sales	20,894	20,391	15,000	17,700	15,000
010.650.305 Publications/Audio Visual	63,261	64,874	64,740	61,940	64,740
010.650.308 Janitorial Supplies	2,262	2,681	2,850	2,850	2,850
010.650.316 Small Tools/Repair Supplies	40	80	70	480	70
010.650.321 Furnishings/Small Equipment	265	842	2,273	0	2,273
010.650.322 Supplies-Various Grants	1,150	0	0	0	0
010.650.323 Computer Equip/Access/Software	38,750	8,159	1,762	1,100	1,762
010.650.327 Literacy Program	666	503	0	7,648	0
Total Supplies	<u>138,280</u>	<u>110,167</u>	<u>92,170</u>	<u>98,202</u>	<u>92,170</u>
010.650.413 Bond Premiums	0	92	95	95	95
010.650.414 Data Processing Services	23,010	28,147	23,830	23,830	23,830
010.650.416 Property/Liability Insurance	26,260	31,371	0	18,279	0
010.650.419 Contract Services	17,073	17,073	19,850	19,850	19,850
010.650.420 Telephone	25,704	5,241	21,050	21,050	21,050
010.650.422 Postage and Freight	1,617	2,259	3,350	3,350	3,350
010.650.427 Advertising	0	0	35	0	35
010.650.429 Utilities	45,126	38,222	46,244	46,244	46,244
010.650.431 Equipment, Maintenance	111	1,047	1,500	1,500	1,500
010.650.432 Buildings, Maintenance	10,729	3,913	9,500	2,151	9,500

Mental Health Transport transferred to Sheriff's Budget in 2022

General Fund
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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Libraries (Con't)</u>					
010.650.440 Rentals, Office Equipment	\$ 7,972	\$ 8,756	\$ 7,309	\$ 7,309	\$ 7,309
010.650.447 Research/Investigation/Online	10,693	11,859	10,617	12,617	10,617
010.650.450 Dues/Training/Travel	570	5,839	4,700	4,700	4,700
010.650.464 Services-Variou Grants	9,224	6,430	0	4,000	0
Total Services and Charges	<u>178,089</u>	<u>160,249</u>	<u>148,080</u>	<u>164,975</u>	<u>148,080</u>
010.650.504 Property Improvements	8,977	0	37,750	47,450	45,000
010.650.510 Building Equipment	6,276	0	0	0	0
010.650.511 Office Equipment	11,094	579	0	0	0
010.650.519 Equipment-GCMF & Johnson Fndtn.	0	0	0	15,000	0
010.650.527 Property Improvement-Grant	0	8,784	0	0	0
Total Capital Outlay	<u>26,347</u>	<u>9,363</u>	<u>37,750</u>	<u>62,450</u>	<u>45,000</u>
Total Libraries	<u>1,161,546</u>	<u>1,123,280</u>	<u>1,230,670</u>	<u>1,278,297</u>	<u>1,298,900</u>
<u>Historical Commission</u>					
010.652.301 Office Supplies	443	118	75	79	75
010.652.302 Food	0	62	75	75	75
010.652.305 Publications/Audio Visual	0	240	1,400	860	1,400
010.652.321 Furnishings/Small Equipment	0	55	0	0	0
Total Supplies	<u>443</u>	<u>475</u>	<u>1,550</u>	<u>1,014</u>	<u>1,550</u>
010.652.414 Data Processing Services	480	0	300	300	300
010.652.419 Contract Services	0	640	0	540	0
010.652.422 Postage and Freight	16	27	50	50	50
010.652.428 Records Preservation/Microfilming	0	0	100	100	100
010.652.450 Dues/Training/Travel	100	456	500	496	500
010.652.474 Other Agency Support	405	0	0	0	0
Total Services and Charges	<u>1,001</u>	<u>1,123</u>	<u>950</u>	<u>1,486</u>	<u>950</u>
Total Historical Commission	<u>1,444</u>	<u>1,598</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>Historical Museum</u>					
010.653.416 Property/Liability Insurance	19,706	15,996	0	9,862	0
010.653.442 Historical Museum Supplement	45,000	45,000	45,000	45,000	45,000
Total Services and Charges	<u>64,706</u>	<u>60,996</u>	<u>45,000</u>	<u>54,862</u>	<u>45,000</u>
Total Historical Museum	<u>64,706</u>	<u>60,996</u>	<u>45,000</u>	<u>54,862</u>	<u>45,000</u>
<u>Parks and Recreation</u>					
010.655.416 Property/Liability Insurance	111	135	0	75	0
Total Services and Charges	<u>111</u>	<u>135</u>	<u>0</u>	<u>75</u>	<u>0</u>
Total Parks and Recreation	<u>111</u>	<u>135</u>	<u>0</u>	<u>75</u>	<u>0</u>
<u>Extension Service</u>					
010.665.105 Salary, Secretaries (1)	30,472	31,530	37,712	37,712	40,317
010.665.112 Salary, Supplements	75,544	77,501	95,501	95,501	102,010
010.665.114 Salary, Travel Allowance	26,400	26,400	31,680	31,680	31,680

General Fund
Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Extension Service(Con't)					
010.665.117 Salary, Phone Allowance	\$ 1,080	\$ 734	\$ 1,080	\$ 1,080	\$ 1,080
010.665.119 Salary, Meal Allowance	20	12	0	0	0
010.665.122 Salary, Dec Supplement	4,800	4,800	4,800	4,800	4,800
Total Salaries and Wages	<u>138,316</u>	<u>140,977</u>	<u>170,773</u>	<u>170,773</u>	<u>179,887</u>
010.665.201 Social Security Taxes	10,454	10,689	13,065	13,065	13,762
010.665.202 Group Medical Insurance	10,946	12,618	12,573	12,573	13,772
010.665.203 Retirement	4,804	4,965	6,450	6,450	6,845
010.665.204 Workers Compensation Insurance	85	72	98	98	85
010.665.206 Unemployment Insurance	83	70	83	83	89
010.665.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>26,396</u>	<u>28,438</u>	<u>32,293</u>	<u>32,293</u>	<u>34,577</u>
010.665.301 Office Supplies	5,133	5,114	5,000	4,780	6,000
010.665.305 Publications/Audio Visual	126	130	200	200	200
010.665.306 Demonstration Aids	0	0	50	50	50
010.665.321 Furnishings/Small Equipment	0	0	0	220	0
010.665.323 Computer Equip/Access/Software	2,175	733	2,000	604	3,000
Total Supplies	<u>7,434</u>	<u>5,977</u>	<u>7,250</u>	<u>5,854</u>	<u>9,250</u>
010.665.408 Wellness Program	0	201	0	5,705	0
010.665.409 Ag Field Services	167	1,236	1,000	3,661	1,000
010.665.416 Property/Liability Insurance	1,613	1,870	0	1,243	0
010.665.420 Telephone	2,500	2,534	3,000	3,000	3,000
010.665.422 Postage and Freight	191	505	500	500	500
010.665.431 Equipment, Maintenance	0	0	250	250	250
010.665.440 Rentals, Office Equipment	4,949	5,717	4,500	4,500	6,000
010.665.450 Dues/Training/Travel	8,979	10,344	11,570	11,570	14,000
010.665.457 Wharton County Youth Fair	4,000	3,798	4,000	4,000	4,000
Total Services and Charges	<u>22,399</u>	<u>26,205</u>	<u>24,820</u>	<u>34,429</u>	<u>28,750</u>
010.665.511 Office Equipment	0	1,254	0	1,396	0
	<u>0</u>	<u>1,254</u>	<u>0</u>	<u>1,396</u>	<u>0</u>
Total Extension Service	<u>194,545</u>	<u>202,851</u>	<u>235,136</u>	<u>244,745</u>	<u>252,464</u>
Total Appropriations	<u>\$ 17,324,685</u>	<u>\$ 19,855,307</u>	<u>\$ 21,892,317</u>	<u>\$ 22,823,324</u>	<u>\$ 23,137,737</u>

Special Road and Road & Bridge Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 2,794,305	\$ 2,626,184	\$ 1,737,344	\$ 2,601,439	\$ 2,087,137
REVENUES					
Taxes:					
Current Property	4,186,187	4,075,539	4,262,267	4,262,267	4,437,340
Delinquent Property	115,401	101,875	85,245	85,245	88,747
PILOT Tax	0	287,889	282,888	282,888	286,046
Penalty and Interest on Property Taxes	63,398	71,647	72,459	72,459	75,435
Total Taxes	<u>4,364,986</u>	<u>4,536,950</u>	<u>4,702,859</u>	<u>4,702,859</u>	<u>4,887,568</u>
Licenses and Permits	797,480	794,580	813,900	813,900	805,000
Intergovernmental	256,940	2,446,099	0	596,871	0
Charges for Services	127,406	128,721	130,000	130,000	130,000
Fines and Forfeitures	128,734	144,369	155,000	155,000	160,000
Interest	57,251	114,233	62,880	284,756	190,000
Solid Waste	153,496	133,591	150,000	150,000	148,000
Miscellaneous	372,490	753,421	81,000	908,068	80,200
Total Revenues	<u>6,258,783</u>	<u>9,051,964</u>	<u>6,095,639</u>	<u>7,741,454</u>	<u>6,400,768</u>
APPROPRIATIONS					
Salaries and Wages	1,965,767	1,983,952	2,303,490	2,303,490	2,447,415
Employee Benefits	1,009,148	1,079,762	1,160,312	1,165,276	1,241,605
Supplies	2,494,586	3,698,980	2,055,950	4,016,776	2,055,950
Services and Charges	633,814	673,732	1,072,806	880,444	1,147,901
Capital Outlay	331,299	1,719,658	1,400,000	1,649,420	1,200,000
Total Appropriations	<u>6,434,614</u>	<u>9,156,084</u>	<u>7,992,558</u>	<u>10,015,406</u>	<u>8,092,871</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(175,831)</u>	<u>(104,120)</u>	<u>(1,896,919)</u>	<u>(2,273,952)</u>	<u>(1,692,103)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	878,010	1,421,461	1,650,000	1,650,000	1,200,000
Drainage Project	8,000	0	0	0	0
Total Transfers In	<u>886,010</u>	<u>1,421,461</u>	<u>1,650,000</u>	<u>1,650,000</u>	<u>1,200,000</u>
Transfers Out:					
Capital Replacement	(965,225)	(1,342,086)	0	0	0
Total Transfers Out	<u>(965,225)</u>	<u>(1,342,086)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sale of Capital Assets	86,925	0	35,000	109,650	0
Total Other Financing Sources (Uses)	<u>7,710</u>	<u>79,375</u>	<u>1,685,000</u>	<u>1,759,650</u>	<u>1,200,000</u>
Net change in fund balances	<u>(168,121)</u>	<u>(24,745)</u>	<u>(211,919)</u>	<u>(514,302)</u>	<u>(492,103)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 2,626,184</u>	<u>\$ 2,601,439</u>	<u>\$ 1,525,425</u>	<u>\$ 2,087,137</u>	<u>\$ 1,595,034</u>

Special Road and Road & Bridge Fund
Revenues
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
TAXES					
020.310.101 Current Property Taxes	\$ 2,380,196	\$ 2,244,818	\$ 2,303,773	\$ 2,303,773	\$ 2,380,100
020.311.101 Current Property Taxes, Spec. R&I	1,805,991	1,830,721	1,958,494	1,958,494	2,057,240
020.312.102 Delinquent Property Taxes	63,774	55,540	46,075	46,075	47,602
020.313.102 Delinquent Property Taxes, Spec. F	51,627	46,335	39,170	39,170	41,145
020.314.107 PILOT Tax	0	287,889	282,888	282,888	286,046
020.319.103 Penalty and Interest, Property Tax	63,398	71,647	72,459	72,459	75,435
Total Taxes	<u>4,364,986</u>	<u>4,536,950</u>	<u>4,702,859</u>	<u>4,702,859</u>	<u>4,887,568</u>
LICENSES AND PERMITS					
020.321.203 Motor Vehicle Licenses	360,000	360,000	360,000	360,000	360,000
020.321.204 Motor Vehicle License Fees	437,480	434,580	453,900	453,900	445,000
Total Licenses and Permits	<u>797,480</u>	<u>794,580</u>	<u>813,900</u>	<u>813,900</u>	<u>805,000</u>
INTERGOVERNMENTAL					
Federal Grants					
020.331.371 Coronavrius Relief Fund Grant	175	0	0	0	0
020.331.372 American Rescue Plan-Lost	0	2,345,354	0	596,871	0
Total Federal Grants	<u>175</u>	<u>2,345,354</u>	<u>0</u>	<u>596,871</u>	<u>0</u>
Federal Reimbursements					
020.332.322 FEMA-Disasters	33,643	745	0	0	0
State Reimbursements					
020.333.318 H-GAC	0	100,000	0	0	0
020.333.348 TIF Grant	221,210	0	0	0	0
Total State Reimbursement	<u>221,210</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Local Reimbursements					
020.335.344 TDEM-Harvey	1,912	0	0	0	0
Total Intergovernmental	<u>256,940</u>	<u>2,446,099</u>	<u>0</u>	<u>596,871</u>	<u>0</u>
CHARGES FOR SERVICES					
Other Fees					
020.342.442 Gross Axle Weight	127,406	128,721	130,000	130,000	130,000
FINES AND FORFEITURES					
020.350.506 District Court	37,925	42,510	50,000	50,000	52,000
020.350.507 County Court	90,809	101,859	105,000	105,000	108,000
Total Fines and Forfeitures	<u>128,734</u>	<u>144,369</u>	<u>155,000</u>	<u>155,000</u>	<u>160,000</u>
INTEREST					
020.360.603 Checking Account	57,251	114,233	62,880	284,756	190,000
SOLID WASTE					
RB 2 Solid Waste Station					
020.362.701 Environmental Fees	153,496	133,591	150,000	150,000	148,000
MISCELLANEOUS					
Miscellaneous					
020.370.702 Sale of Salvage/Surplus Supplies	1,976	0	0	0	0
020.370.721 Rent, Land and Leases	3,028	147	0	0	0
020.370.730 Miscellaneous	1,056	1,123	2,000	2,000	1,200

Special Road and Road & Bridge Fund
Revenues
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Miscellaneous (Con't)					
020.370.733 Sales/Reimbursements, Precinct 1	130,096	8,495	5,000	5,000	6,000
020.370.734 Sales/Reimbursements, Precinct 2	178,631	70,664	55,000	65,668	55,000
020.370.735 Sales/Reimbursements, Precinct 3	36,979	20,135	7,000	7,000	6,000
020.370.736 Sales/Reimbursements, Precinct 4	15,173	647,076	12,000	828,400	12,000
020.370.740 Insurance Renewal Credit/Surplus	5,551	5,781	0	0	0
Total Miscellaneous	<u>372,490</u>	<u>753,421</u>	<u>81,000</u>	<u>908,068</u>	<u>80,200</u>
Total Revenues	<u>\$ 6,258,783</u>	<u>\$ 9,051,964</u>	<u>\$ 6,095,639</u>	<u>\$ 7,741,454</u>	<u>\$ 6,400,768</u>

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024	
APPROPRIATIONS						
<u>All Precincts (612 - 619)</u>						
020.xxx.105	Salary, Secretaries (4)	\$ 135,060	\$ 137,338	\$ 153,327	\$ 153,327	\$ 160,096
020.xxx.107	Salary, Temporary or Extra	66,286	55,055	104,951	104,935	109,559
020.xxx.108	Salary, Part-Time (2)	14,066	14,502	16,155	16,155	17,263
020.xxx.110	Salary, Full-Time (40)	1,640,062	1,671,944	1,906,309	1,906,309	2,037,749
020.xxx.112	Salary, Supplements	790	790	3,160	3,160	3,160
020.xxx.113	Salary, Overtime/Holiday	379	272	0	0	0
020.xxx.114	Salary, Travel Allowance	41,856	41,856	50,228	50,228	50,228
020.xxx.117	Salary, Phone Allowance	11,677	11,758	15,360	15,360	15,360
020.xxx.119	Salary, Meal Allowance	77	37	0	16	0
020.xxx.122	Salary, Dec Supplement	52,800	50,400	54,000	54,000	54,000
020.xxx.123	Salary, Disaster	2,714	0	0	0	0
	Total Salaries and Wages	1,965,767	1,983,952	2,303,490	2,303,490	2,447,415
020.xxx.201	Social Security Taxes	143,658	144,277	168,653	168,653	181,022
020.xxx.202	Group Medical Insurance	537,120	613,450	623,778	628,742	664,980
020.xxx.203	Retirement	280,006	284,613	323,571	323,571	344,705
020.xxx.204	Workers Compensation Insurance	43,947	34,132	41,909	41,909	48,410
020.xxx.205	Uniforms	0	244	0	0	0
020.xxx.206	Unemployment Insurance	3,390	2,030	1,345	1,345	1,432
020.xxx.207	Employee Disability Insurance	1,027	1,016	1,056	1,056	1,056
	Total Employee Benefits	1,009,148	1,079,762	1,160,312	1,165,276	1,241,605
020.xxx.301	Office Supplies	3,496	2,979	3,000	3,528	3,000
020.xxx.302	Food	92	489	800	800	800
020.xxx.305	Publications/Audio Visual	116	209	280	312	280
020.xxx.307	Survey and Mapping Supplies	0	0	400	400	400
020.xxx.308	Janitorial Supplies	3,238	2,793	-3,400	3,400	3,400
020.xxx.309	Laundry and Kitchen Supplies	13	0	0	0	0
020.xxx.311	Insecticide/Herbicide	79,855	52,640	47,500	62,816	47,500
020.xxx.312	Petroleum Products	75,777	96,477	77,500	77,500	77,500
020.xxx.313	Diesel	272,369	476,754	341,365	340,764	341,365
020.xxx.314	Drugs and Medical Supplies	203	199	300	400	300
020.xxx.315	Vehicle and Equipment Supplies	92,335	84,985	95,126	95,126	95,126
020.xxx.316	Small Tools/Repair Supplies	19,448	23,408	29,800	31,800	29,800
020.xxx.318	Culverts, Fluming, Pipe	129,298	92,009	9,500	31,718	9,500
020.xxx.319	Signs Materials	23,979	24,181	17,075	22,009	17,075
020.xxx.320	Road Materials	1,554,260	1,334,354	1,428,032	1,370,423	1,428,032
020.xxx.321	Furnishings/Small Equipment	1,196	755	900	900	900
020.xxx.322	Supplies-TIF Grant	238,204	0	0	0	0
020.xxx.323	Computer Equip/Access/Software	707	436	972	1,116	972
020.xxx.330	Damaged Road Materials	0	19,297	0	1,561,966	0
020.xxx.331	Road Materials-ARPA	0	1,469,633	0	411,798	0
020.xxx.332	Emergency Fuel-ARPA	0	17,382	0	0	0
	Total Supplies	2,494,586	3,698,980	2,055,950	4,016,776	2,055,950
020.xxx.403	Physician Services	70	185	200	200	200
020.xxx.412	Environmental Fees	85,186	81,794	63,000	64,652	63,000
020.xxx.413	Bond Premiums	1,065	0	710	1,065	710
020.xxx.414	Data Processing Services	3,183	6,242	2,049	5,605	3,127
020.xxx.416	Property/Liability Insurance	70,233	77,849	72,273	90,674	106,740
020.xxx.418	Engineering	0	14,100	0	0	53,500
020.xxx.419	Contract Services	39,638	8,073	3,500	3,500	4,000
020.xxx.420	Telephone	12,224	11,398	12,652	12,652	12,952
020.xxx.422	Postage and Freight	48	3	250	250	250
020.xxx.427	Advertising	0	83	250	250	250
020.xxx.429	Utilities	23,404	27,487	29,200	29,200	30,900

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
All Precincts (612 - 619) (Con't)					
020.xxx.430 Miscellaneous Claims/Repairs	\$ 15,185	\$ 69	\$ 500	\$ 10,874	\$ 2,000
020.xxx.431 Equipment, Maintenance	336,814	401,607	323,342	323,304	323,342
020.xxx.432 Buildings, Maintenance	15,190	14,854	9,300	19,432	9,300
020.xxx.438 Bridge Maintenance	11,173	6,554	11,000	13,175	11,000
020.xxx.439 Rentals, Equipment and Buildings	4,403	8,220	5,200	5,200	5,200
020.xxx.440 Rentals, Office Equipment	4,976	5,046	4,960	4,960	4,960
020.xxx.450 Dues/Training/Travel	6,885	6,107	6,250	6,281	6,300
020.xxx.456 Right-of-Way Costs	0	0	100	100	100
020.xxx.458 Soil Conservation District	4,000	4,000	4,000	4,000	4,000
020.xxx.462 Fees	137	61	6,070	6,070	6,070
020.xxx.466 Optional Services (Contingency)	0	0	518,000	279,000	500,000
Total Services and Charges	<u>633,814</u>	<u>673,732</u>	<u>1,072,806</u>	<u>880,444</u>	<u>1,147,901</u>
020.xxx.501 Land	23,010	0	0	41,670	0
020.xxx.502 Buildings	0	333,176	100,000	45,187	0
020.xxx.504 Property Improvements	0	0	300,000	0	0
020.xxx.511 Office Equipment	0	1,461	0	0	0
020.xxx.512 Machinery and Equipment	221,979	521,681	1,000,000	1,403,813	1,200,000
020.xxx.516 Vehicles	83,810	0	0	33,600	0
020.xxx.519 Equipment-Grant	0	858,340	0	14,150	0
020.xxx.522 Bridge Construction	2,500	5,000	0	111,000	0
Total Capital Outlay	<u>331,299</u>	<u>1,719,658</u>	<u>1,400,000</u>	<u>1,649,420</u>	<u>1,200,000</u>
Total Appropriations	<u>\$ 6,434,614</u>	<u>\$ 9,156,084</u>	<u>\$ 7,992,558</u>	<u>\$ 10,015,406</u>	<u>\$ 8,092,871</u>

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Precinct 1					
020.612.105 Salary, Secretaries (1)	\$ 33,515	\$ 33,040	\$ 38,133	\$ 38,133	\$ 39,398
020.612.107 Salary, Temporary or Extra	0	0	28,178	28,178	28,178
020.612.110 Salary, Full-Time (9)	355,297	372,420	420,565	420,565	450,315
020.612.112 Salary, Supplements	0	0	790	790	790
020.612.114 Salary, Travel Allowance	10,464	10,464	12,557	12,557	12,557
020.612.117 Salary, Phone Allowance	918	1,560	3,540	3,540	3,540
020.612.119 Salary, Meal Allowance	17	0	0	0	0
020.612.122 Salary, Dec Supplement	12,000	10,800	12,000	12,000	12,000
020.612.123 Salary, Disaster	176	0	0	0	0
Total Salaries and Wages	412,387	428,284	515,763	515,763	546,778
020.612.201 Social Security Taxes	29,829	30,627	37,279	37,279	39,447
020.612.202 Group Medical Insurance	127,531	142,943	146,841	146,841	160,804
020.612.203 Retirement	60,935	63,147	71,525	71,525	76,230
020.612.204 Workers Compensation Insurance	9,166	7,344	9,354	9,354	10,828
020.612.205 Uniforms	0	144	0	0	0
020.612.206 Unemployment Insurance	244	208	300	300	319
020.612.207 Employee Disability Insurance	238	236	240	240	240
Total Employee Benefits	227,943	244,649	265,539	265,539	287,868
020.612.301 Office Supplies	270	366	500	1,172	500
020.612.302 Food	68	406	400	400	400
020.612.308 Janitorial Supplies	523	685	800	800	800
020.612.309 Laundry and Kitchen Supplies	13	0	0	0	0
020.612.311 Insecticide/Herbicide	8,010	463	8,000	8,358	8,000
020.612.312 Petroleum Products	15,152	18,250	13,500	13,500	13,500
020.612.313 Diesel	48,149	71,695	56,000	56,000	56,000
020.612.314 Drugs and Medical Supplies	0	0	100	100	100
020.612.315 Vehicle and Equipment Supplies	17,635	10,206	16,000	16,000	16,000
020.612.316 Small Tools/Repair Supplies	4,305	4,430	2,500	2,500	2,500
020.612.318 Culverts, Fluming, Pipe	20,574	12,320	2,000	6,830	2,000
020.612.319 Signs Materials	5,688	1,988	2,500	4,334	2,500
020.612.320 Road Materials	529,081	342,244	352,000	338,640	352,000
020.612.321 Furnishings/Small Equipment	316	173	250	250	250
020.612.323 Computer Equip/Access/Software	69	125	132	132	132
020.612.330 Damaged Road Materials	0	15,901	0	185,073	0
020.612.331 Road MaterialS-ARPA	0	233,134	0	0	0
020.612.332 Emergency Fuel-ARPA	0	17,382	0	0	0
Total Supplies	649,853	729,768	454,682	634,089	454,682
020.612.403 Physician Services	0	185	0	0	0
020.612.412 Environmental Fees	1,109	596	2,000	2,000	2,000
020.612.413 Bond Premiums	355	0	0	0	0
020.612.414 Data Processing Services	48	2,099	122	1,128	1,200
020.612.416 Property/Liability Insurance	15,726	17,168	15,360	19,827	19,827
020.612.418 Engineering	0	3,525	0	0	14,500
020.612.419 Contract Services	3,300	2,800	2,000	2,000	2,500
020.612.420 Telephone	2,043	2,030	1,200	1,200	1,500
020.612.422 Postage and Freight	0	3	100	100	100
020.612.427 Advertising	0	83	100	100	100
020.612.429 Utilities	5,384	7,052	5,800	5,800	7,500
020.612.430 Miscellaneous Claims/Repairs	0	0	0	1,300	1,500
020.612.431 Equipment, Maintenance	56,713	85,988	58,000	58,000	58,000
020.612.432 Buildings, Maintenance	3,333	5,775	1,000	2,360	1,000
020.612.438 Bridge Maintenance	90	0	3,000	5,000	3,000

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Precinct 1 (Con't)					
020.612.440 Rentals, Office Equipment	\$ 1,379	\$ 1,380	\$ 1,200	\$ 1,200	\$ 1,200
020.612.450 Dues/Training/Travel	1,769	1,156	1,250	1,250	1,300
020.612.456 Right-of-Way Costs	0	0	100	100	100
020.612.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.612.462 Fees	0	0	1,500	1,500	1,500
Total Services and Charges	<u>92,249</u>	<u>130,840</u>	<u>93,732</u>	<u>103,865</u>	<u>117,827</u>
020.612.512 Machinery and Equipment	103,218	270,296	250,000	250,000	300,000
020.612.519 Equipment Grant	0	93,644	0	14,150	0
Total Capital Outlay	<u>103,218</u>	<u>363,940</u>	<u>250,000</u>	<u>264,150</u>	<u>300,000</u>
Total Precinct 1	<u><u>1,485,650</u></u>	<u><u>1,897,481</u></u>	<u><u>1,579,716</u></u>	<u><u>1,783,406</u></u>	<u><u>1,707,155</u></u>
Precinct 2					
020.613.105 Salary, Secretaries (1)	33,802	34,733	38,293	38,293	40,918
020.613.107 Salary, Temporary or Extra	21,109	19,406	21,260	21,244	22,536
020.613.110 Salary, Full-Time (10)	410,065	394,978	478,588	478,588	511,453
020.613.112 Salary, Supplements	0	0	790	790	790
020.613.113 Salary, Overtime/Holiday	336	272	0	0	0
020.613.114 Salary, Travel Allowance	10,464	10,464	12,557	12,557	12,557
020.613.117 Salary, Phone Allowance	2,977	2,374	3,840	3,840	3,840
020.613.119 Salary, Meal Allowance	0	15	0	16	0
020.613.122 Salary, Dec Supplement	12,000	12,000	13,200	13,200	13,200
020.613.123 Salary, Disaster	2,345	0	0	0	0
Total Salaries and Wages	<u>493,098</u>	<u>474,242</u>	<u>568,528</u>	<u>568,528</u>	<u>605,294</u>
020.613.201 Social Security Taxes	36,575	35,133	42,512	42,512	45,234
020.613.202 Group Medical Insurance	124,009	135,457	135,056	135,056	147,926
020.613.203 Retirement	69,451	67,049	80,534	80,534	85,917
020.613.204 Workers Compensation Insurance	11,222	8,202	10,434	10,434	12,137
020.613.206 Unemployment Insurance	290	231	332	332	354
020.613.207 Employee Disability Insurance	254	237	264	264	264
Total Employee Benefits	<u>241,801</u>	<u>246,309</u>	<u>269,132</u>	<u>269,132</u>	<u>291,832</u>
020.613.301 Office Supplies	1,000	942	1,000	1,000	1,000
020.613.305 Publications/Audio Visual	116	162	100	132	100
020.613.307 Survey and Mapping Supplies	0	0	400	400	400
020.613.308 Janitorial Supplies	742	621	1,000	1,000	1,000
020.613.311 Insecticide/Herbicide	48,502	33,496	13,000	19,958	13,000
020.613.312 Petroleum Products	19,464	28,869	23,000	23,000	23,000
020.613.313 Diesel	52,911	88,388	80,000	80,000	80,000
020.613.314 Drugs and Medical Supplies	158	188	200	200	200
020.613.315 Vehicle and Equipment Supplies	20,374	23,606	27,126	27,126	27,126
020.613.316 Small Tools/Repair Supplies	5,145	6,852	4,000	6,000	4,000
020.613.318 Culverts, Fluming, Pipe	49,445	49,469	2,500	12,677	2,500
020.613.319 Signs Materials	10,994	12,932	4,000	7,100	4,000
020.613.320 Road Materials	325,961	385,469	370,000	346,737	370,000
020.613.321 Furnishings/Small Equipment	0	0	400	400	400
020.613.323 Computer Equip/Access/Software	444	125	662	662	662
020.613.330 Damaged Road Materials	0	0	0	15,493	0
020.613.331 Road Materials-ARPA	0	670,000	0	113,445	0
Total Supplies	<u>535,256</u>	<u>1,301,119</u>	<u>527,388</u>	<u>655,330</u>	<u>527,388</u>

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	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Precinct 2 (Con't)					
020.613.403 Physician Services	\$ 0	\$ 0	\$ 200	\$ 200	\$ 200
020.613.412 Environmental Fees	82	82	100	100	100
020.613.413 Bond Premiums	355	0	355	355	355
020.613.414 Data Processing Services	1,655	2,551	122	2,672	122
020.613.416 Property/Liability Insurance	14,507	16,206	15,598	20,065	15,598
020.613.418 Engineering	0	3,525	0	0	13,000
020.613.419 Contract Services	1,100	4,625	1,500	1,500	1,500
020.613.420 Telephone	5,699	4,989	6,500	6,500	6,500
020.613.422 Postage and Freight	48	0	50	50	50
020.613.429 Utilities	3,890	3,484	4,300	4,300	4,300
020.613.430 Miscellaneous Claims/Repairs	2,000	0	500	9,574	500
020.613.431 Equipment, Maintenance	75,191	106,384	87,342	87,342	87,342
020.613.432 Buildings, Maintenance	3,577	2,195	5,000	3,072	5,000
020.613.438 Bridge Maintenance	83	58	0	0	0
020.613.439 Rentals, Equipment and Buildings	501	559	700	700	700
020.613.440 Rentals, Office Equipment	1,524	1,689	2,000	2,000	2,000
020.613.450 Dues/Training/Travel	2,952	2,241	2,000	2,000	2,000
020.613.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.613.462 Fees	135	60	1,535	1,535	1,535
Total Services and Charges	114,299	149,648	128,802	142,965	141,802
020.613.512 Machinery and Equipment	32,785	10,982	250,000	248,150	300,000
020.613.516 Vehicles	0	0	0	26,325	0
020.613.522 Bridge Construction	0	2,500	0	0	0
Total Capital Outlay	32,785	13,482	250,000	274,475	300,000
Total Precinct 2	1,417,239	2,184,800	1,743,850	1,910,430	1,866,316
Precinct 3					
020.614.105 Salary, Secretaries (1)	34,484	35,432	38,993	38,993	43,403
020.614.107 Salary, Temporary or Extra	22,083	22,390	25,985	25,985	27,545
020.614.110 Salary, Full-Time (10)	422,714	427,347	476,264	476,264	507,328
020.614.112 Salary, Supplements	790	790	790	790	790
020.614.113 Salary, Overtime/Holiday	43	0	0	0	0
020.614.114 Salary, Travel Allowance	10,464	10,464	12,557	12,557	12,557
020.614.117 Salary, Phone Allowance	3,836	3,788	3,840	3,840	3,840
020.614.122 Salary, Dec Supplement	13,200	13,200	13,200	13,200	13,200
Total Salaries and Wages	507,614	513,411	571,629	571,629	608,663
020.614.201 Social Security Taxes	36,798	37,168	41,425	41,425	45,095
020.614.202 Group Medical Insurance	141,236	162,350	165,630	165,630	166,240
020.614.203 Retirement	71,486	72,463	80,287	80,287	85,669
020.614.204 Workers Compensation Insurance	11,503	8,926	10,463	10,463	12,114
020.614.206 Unemployment Insurance	431	317	334	334	356
020.614.207 Employee Disability Insurance	263	261	264	264	264
Total Employee Benefits	261,717	281,485	298,403	298,403	309,738
020.614.301 Office Supplies	1,497	962	500	500	500
020.614.302 Food	24	83	0	0	0
020.614.305 Publications/Audio Visual	0	0	180	180	180
020.614.308 Janitorial Supplies	1,128	1,112	1,000	1,000	1,000
020.614.311 Insecticide/Herbicide	6,041	12,294	20,000	28,000	20,000
020.614.312 Petroleum Products	19,003	28,638	22,500	22,500	22,500
020.614.313 Diesel	78,580	123,615	108,000	107,800	108,000

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Precinct 3 (Con't)					
020.614.314 Drugs and Medical Supplies	\$ 45	\$ 11	\$ 0	\$ 100	\$ 0
020.614.315 Vehicle and Equipment Supplies	23,567	17,642	25,000	25,000	25,000
020.614.316 Small Tools/Repair Supplies	6,406	8,468	12,500	12,500	12,500
020.614.318 Culverts, Fluming, Pipe	41,641	14,649	2,500	2,500	2,500
020.614.319 Signs Materials	5,078	4,167	6,000	6,000	6,000
020.614.320 Road Materials	386,985	356,043	361,332	347,732	361,332
020.614.321 Furnishings/Small Equipment	652	0	250	250	250
020.614.322 Supplies-Disaster Relief Grant	119,102	0	0	0	0
020.614.323 Computer Equip/Access/Software	69	102	90	90	90
020.614.330 Damaged Road Materials	0	3,396	0	0	0
020.614.331 Road Materials-ARPA	0	159,982	0	132,925	0
Total Supplies	689,818	731,164	559,852	687,077	559,852
020.614.412 Environmental Fees	5,838	745	1,900	3,900	1,900
020.614.413 Bond Premiums	355	0	355	355	355
020.614.414 Data Processing Services	1,432	1,477	1,683	1,683	1,683
020.614.416 Property/Liability Insurance	19,486	22,293	19,928	24,395	19,928
020.614.418 Engineering	0	3,525	0	0	13,000
020.614.419 Contract Services	2,478	1,043	0	0	0
020.614.420 Telephone	2,431	2,423	2,752	2,752	2,752
020.614.422 Postage and Freight	0	0	50	50	50
020.614.427 Advertising	0	0	50	50	50
020.614.429 Utilities	8,110	9,827	11,100	11,100	11,100
020.614.430 Miscellaneous Claims/Repairs	13,052	69	0	0	0
020.614.431 Equipment, Maintenance	83,863	94,095	70,000	70,000	70,000
020.614.432 Buildings, Maintenance	3,232	2,399	1,000	4,700	1,000
020.614.438 Bridge Maintenance	0	2,834	8,000	8,000	8,000
020.614.439 Rentals, Equipment and Buildings	752	4,613	1,500	1,500	1,500
020.614.440 Rentals, Office Equipment	972	965	760	760	760
020.614.450 Dues/Training/Travel	865	1,429	1,500	1,500	1,500
020.614.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.614.462 Fees	0	0	1,535	1,535	1,535
Total Services and Charges	143,866	148,737	123,113	133,280	136,113
020.614.501 Land	23,010	0	0	0	0
020.614.512 Machinery and Equipment	39,135	218,562	250,000	270,250	300,000
020.614.516 Vehicles	39,540	0	0	5,750	0
020.614.519 Equipment-Grant	0	509,665	0	0	0
020.614.522 Bridge Construction	2,500	0	0	111,000	0
Total Capital Outlay	104,185	728,227	250,000	387,000	300,000
Total Precinct 3	1,707,200	2,403,024	1,802,997	2,077,389	1,914,366
Precinct 4					
020.615.105 Salary, Secretaries (1)	33,259	34,133	37,908	37,908	36,377
020.615.107 Salary, Temporary or Extra	23,094	13,259	29,528	29,528	31,300
020.615.110 Salary, Full-Time-(10)	410,214	434,315	484,448	484,448	519,087
020.615.112 Salary, Supplements	0	0	790	790	790
020.615.114 Salary, Travel Allowance	10,464	10,464	12,557	12,557	12,557
020.615.117 Salary, Phone Allowance	3,646	3,736	3,840	3,840	3,840
020.615.119 Salary, Meal Allowance	60	22	0	0	0
020.615.122 Salary, Dec Supplement	13,200	12,000	13,200	13,200	13,200
Total Salaries and Wages	493,937	507,929	582,271	582,271	617,151

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Precinct 4 (Con't)					
020.615.201 Social Security Taxes	\$ 35,963	\$ 36,752	\$ 42,441	\$ 42,441	\$ 45,927
020.615.202 Group Medical Insurance	133,398	160,108	163,678	168,642	176,238
020.615.203 Retirement	69,270	72,884	81,364	81,364	86,387
020.615.204 Workers Compensation Insurance	11,183	8,814	10,701	10,701	12,429
020.615.205 Uniforms	0	100	0	0	0
020.615.206 Unemployment Insurance	2,390	1,244	340	340	361
020.615.207 Employee Disability Insurance	248	258	264	264	264
Total Employee Benefits	<u>252,452</u>	<u>280,160</u>	<u>298,788</u>	<u>303,752</u>	<u>321,606</u>
020.615.301 Office Supplies	529	655	800	656	800
020.615.302 Food	0	0	400	400	400
020.615.305 Publications/Audio Visual	0	47	0	0	0
020.615.308 Janitorial Supplies	795	312	600	600	600
020.615.311 Insecticide/Herbicide	17,302	6,387	6,500	6,500	6,500
020.615.312 Petroleum Products	22,130	20,720	18,500	18,500	18,500
020.615.313 Diesel	78,441	171,918	77,000	77,000	77,000
020.615.315 Vehicle and Equipment Supplies	26,653	31,305	22,000	22,000	22,000
020.615.316 Small Tools/Repair Supplies	3,239	3,446	5,000	5,000	5,000
020.615.318 Culverts, Fluming, Pipe	17,638	15,571	2,500	9,711	2,500
020.615.319 Sign Materials	2,219	5,094	4,500	4,500	4,500
020.615.320 Road Materials	312,233	250,598	344,700	337,314	344,700
020.615.321 Furnishings/Small Equipment	228	582	0	0	0
020.615.322 Supplies-TIF Grant	119,102	0	0	0	0
020.615.323 Computer Equip/Access/Software	125	84	88	232	88
020.615.330 Damaged Road Materials	0	0	0	1,361,400	0
020.615.331 Road Materials-ARPA	0	406,517	0	165,428	0
Total Supplies	<u>600,634</u>	<u>913,236</u>	<u>482,588</u>	<u>2,009,241</u>	<u>482,588</u>
020.615.403 Physician Services	70	0	0	0	0
020.615.412 Environmental Fees	1,685	1,279	1,000	645	1,000
020.615.413 Bond Premiums	0	0	0	355	0
020.615.414 Data Processing Services	48	115	122	122	122
020.615.416 Property/Liability Insurance	16,929	18,553	18,752	23,219	18,752
020.615.418 Engineering	0	3,525	0	0	13,000
020.615.419 Contract Services	4,073	(395)	0	0	0
020.615.420 Telephone	1,246	1,141	1,500	1,500	1,500
020.615.422 Postage and Freight	0	0	50	50	50
020.615.427 Advertising	0	0	100	100	100
020.615.429 Utilities	4,095	4,970	6,000	6,000	6,000
020.615.430 Miscellaneous Claims/Repairs	133	0	0	0	0
020.615.431 Equipment, Maintenance	99,101	86,022	85,000	85,000	85,000
020.615.432 Buildings, Maintenance	4,367	4,264	2,000	2,000	2,000
020.615.438 Bridge Maintenance	11,000	3,662	0	175	0
020.615.439 Rentals, Equipment and Buildings	630	528	500	500	500
020.615.440 Rentals, Office Equipment	1,101	1,012	1,000	1,000	1,000
020.615.450 Dues/Training/Travel	1,299	1,281	1,500	1,500	1,500
020.615.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.615.462 Fees	2	1	1,500	1,500	1,500
Total Services and Charges	<u>146,779</u>	<u>126,958</u>	<u>120,024</u>	<u>124,666</u>	<u>133,024</u>
020.615.511 Office Equipment	0	1,461	0	0	0
020.615.512 Machinery and Equipment	46,841	21,841	250,000	287,600	300,000
020.615.516 Vehicles	44,270	0	0	0	0
020.615.519 Equipment-Grant	0	255,031	0	0	0
020.615.522 Bridge Construction	0	2,500	0	0	0
Total Capital Outlay	<u>91,111</u>	<u>280,833</u>	<u>250,000</u>	<u>287,600</u>	<u>300,000</u>
Total Precinct 4	<u>1,584,913</u>	<u>2,109,116</u>	<u>1,733,671</u>	<u>3,307,530</u>	<u>1,854,369</u>

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All Precincts - Road Paving					
020.616.312 Petroleum Products	\$ 28	\$ 0	\$ 0	\$ 0	\$ 0
020.616.313 Diesel	0	0	500	500	500
020.616.315 Vehicle and Equipment Supplies	1,309	972	2,000	2,000	2,000
020.616.316 Small Tools/Repair Supplies	7	0	5,000	5,000	5,000
Total Supplies	<u>1,344</u>	<u>972</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
020.616.412 Environmental Fees	36	25	0	7	0
020.616.416 Property/Liability Insurance	1,684	1,741	1,426	1,558	31,426
020.616.431 Equipment, Maintenance	20,103	14,879	20,000	19,962	20,000
020.616.450 Dues/Training/Travel	0	0	0	31	0
020.616.466 Optional Services (Contingency)	0	0	518,000	279,000	500,000
Total Services and Charges	<u>21,823</u>	<u>16,645</u>	<u>539,426</u>	<u>300,558</u>	<u>551,426</u>
020.616.501 Land	0	0	0	41,670	0
020.616.512 Machinery and Equipment	0	0	300,000	300,000	0
020.616.516 Vehicles	0	0	0	1,525	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>343,195</u>	<u>0</u>
Total All Precincts, Road Paving	<u>23,167</u>	<u>17,617</u>	<u>846,926</u>	<u>651,253</u>	<u>558,926</u>
Precinct 2, Solid Waste Station					
020.617.108 Salary, Part-Time (1)	14,066	14,502	16,155	16,155	17,263
020.617.110 Salary, Full-Time (1)	41,772	42,884	46,444	46,444	49,566
020.617.117 Salary, Phone Allowance	300	300	300	300	300
020.617.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
020.617.123 Salary, Disaster	193	0	0	0	0
Total Salaries and Wages	<u>58,731</u>	<u>60,086</u>	<u>65,299</u>	<u>65,299</u>	<u>69,529</u>
020.617.201 Social Security Taxes	4,493	4,597	4,996	4,996	5,319
020.617.202 Group Medical Insurance	10,946	12,592	12,573	12,573	13,772
020.617.203 Retirement	8,864	9,070	9,861	9,861	10,502
020.617.204 Workers Compensation Insurance	873	846	957	957	902
020.617.206 Unemployment Insurance	35	30	39	39	42
020.617.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>25,235</u>	<u>27,159</u>	<u>28,450</u>	<u>28,450</u>	<u>30,561</u>
020.617.301 Office Supplies	200	54	200	200	200
020.617.308 Janitorial Supplies	50	63	0	0	0
020.617.313 Diesel	14,288	21,138	19,865	19,464	19,865
020.617.315 Vehicle and Equipment Supplies	2,797	1,254	3,000	3,000	3,000
020.617.316 Small Tools/Repair Supplies	346	212	800	800	800
020.617.319 Sign Materials	0	0	75	75	75
Total Supplies	<u>17,681</u>	<u>22,721</u>	<u>23,940</u>	<u>23,539</u>	<u>23,940</u>
020.617.412 Environmental Fees	76,436	79,067	58,000	58,000	58,000
020.617.416 Property/Liability Insurance	1,901	1,888	1,209	1,610	1,209
020.617.420 Telephone	805	815	700	700	700
020.617.429 Utilities	1,925	2,154	2,000	2,000	2,000
020.617.431 Equipment, Maintenance	1,843	14,239	3,000	3,000	3,000
020.617.432 Buildings, Maintenance	681	221	300	7,300	300
020.617.439 Rentals, Equipment and Buildings	2,520	2,520	2,500	2,500	2,500
Total Services and Charges	<u>86,111</u>	<u>100,904</u>	<u>67,709</u>	<u>75,110</u>	<u>67,709</u>
020.617.502 Buildings	0	333,176	100,000	45,187	0
020.617.512 Machinery and Equipment	0	0	0	47,813	0
Total Capital Outlay	<u>0</u>	<u>333,176</u>	<u>100,000</u>	<u>93,000</u>	<u>0</u>
Total Pct 2, Solid Waste Station	<u>187,758</u>	<u>544,046</u>	<u>285,398</u>	<u>285,398</u>	<u>191,739</u>

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 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Transportation Infrastructure</u>					
020.619.419 Contract Services	28,687	0	0	0	0
Total Services and Charges	28,687	0	0	0	0
Total Appropriations	\$ 6,434,614	\$ 9,156,084	\$ 7,992,558	\$ 10,015,406	\$ 8,092,871

Special Road and Road & Bridge Fund
 Appropriations by Precinct and Type
 (Excluding All Precincts, Road Paving - \$558,926 and Solid Waste Station - \$191,739)

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total
105 Salary, Secretaries	\$ 39,398	\$ 40,918	\$ 43,403	\$ 36,377	\$ 160,096
107 Salary, Temporary or Extra	28,178	22,536	27,545	31,300	109,559
110 Salary, Full-Time	450,315	511,453	507,328	519,087	1,988,183
112 Salary, Supplements	790	790	790	790	3,160
114 Salary, Travel Allowance	12,557	12,557	12,557	12,557	50,228
117 Salary, Phone Allowance	3,540	3,840	3,840	3,840	15,060
122 Salary, Dec Supplement	12,000	13,200	13,200	13,200	51,600
Total Salaries and Wages	<u>546,778</u>	<u>605,294</u>	<u>608,663</u>	<u>617,151</u>	<u>2,377,886</u>
201 Social Security Taxes	39,447	45,234	45,095	45,927	175,703
202 Group Medical Insurance	160,804	147,926	166,240	176,238	651,208
203 Retirement	76,230	85,917	85,669	86,387	334,203
204 Workers Compensation Insurance	10,828	12,137	12,114	12,429	47,508
206 Unemployment Insurance	319	354	356	361	1,390
207 Employee Disability Insurance	240	264	264	264	1,032
Total Employee Benefits	<u>287,868</u>	<u>291,832</u>	<u>309,738</u>	<u>321,606</u>	<u>1,211,044</u>
301 Office Supplies	500	1,000	500	800	2,800
302 Food	400	0	0	400	800
305 Publications/Audio Visual	0	100	180	0	280
307 Survey and Mapping Supplies	0	400	0	0	400
308 Janitorial Supplies	800	1,000	1,000	600	3,400
311 Insecticide/Herbicide	8,000	13,000	20,000	6,500	47,500
312 Petroleum Products	13,500	23,000	22,500	18,500	77,500
313 Diesel	56,000	80,000	108,000	77,000	321,000
314 Drugs and Medical Supplies	100	200	0	0	300
315 Vehicle and Equipment Suppls.	16,000	27,126	25,000	22,000	90,126
316 Small Tools/Repair Supplies	2,500	4,000	12,500	5,000	24,000
318 Culverts, Fluming, Pipe	2,000	2,500	2,500	2,500	9,500
319 Signs Materials	2,500	4,000	6,000	4,500	17,000
320 Road Materials	352,000	370,000	361,332	344,700	1,428,032
321 Furnishings/Small Equipment	250	400	250	0	900
323 Computer Equip/Access/Software	132	662	90	88	972
Total Supplies	<u>454,682</u>	<u>527,388</u>	<u>559,852</u>	<u>482,588</u>	<u>2,024,510</u>
403 Physician Services	0	200	0	0	200
412 Environmental Fees	2,000	100	1,900	1,000	5,000
413 Bond Premiums	0	355	355	0	710
414 Data Processing Services	1,200	122	1,683	122	3,127
416 Property/Liability Insurance	19,827	15,598	19,928	18,752	74,105
418 Engineering	14,500	13,000	13,000	13,000	53,500
419 Contract Services	2,500	1,500	0	0	4,000
420 Telephone	1,500	6,500	2,752	1,500	12,252
422 Postage and Freight	100	50	50	50	250
427 Advertising	100	0	50	100	250
429 Utilities	7,500	4,300	11,100	6,000	28,900
430 Miscellaneous Claims/Repairs	1,500	500	0	0	2,000
431 Equipment, Maintenance	58,000	87,342	70,000	85,000	300,342
432 Buildings, Maintenance	1,000	5,000	1,000	2,000	9,000
438 Bridge Maintenance	3,000	0	8,000	0	11,000
439 Rentals, Equipment and Buildings	1,200	700	1,500	500	3,900
440 Rentals, Office Equipment	0	2,000	760	1,000	3,760
450 Dues/Training/Travel	1,300	2,000	1,500	1,500	6,300
456 Right-of-Way Costs	100	0	0	0	100
458 Soil Conservation District	1,000	1,000	1,000	1,000	4,000
462 Fees	1,500	1,535	1,535	1,500	6,070
Total Services and Charges	<u>117,827</u>	<u>141,802</u>	<u>136,113</u>	<u>133,024</u>	<u>528,766</u>

Special Road and Road & Bridge Fund
 Appropriations by Precinct and Type
 (Excluding All Precincts, Road Paving - \$558,926 and Solid Waste Station - \$191,739)

(Con't)	<u>Precinct 1</u>	<u>Precinct 2</u>	<u>Precinct 3</u>	<u>Precinct 4</u>	<u>Total</u>
512 Machinery and Equipment	300,000	300,000	300,000	300,000	1,200,000
Total Capital Outlay	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>1,200,000</u>
Total Appropriations	<u>\$ 1,707,155</u>	<u>\$ 1,866,316</u>	<u>\$ 1,914,366</u>	<u>\$ 1,854,369</u>	<u>\$ 7,342,206</u>

Farm to Market and Lateral Road Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 1,012,936	\$ 1,127,320	\$ 881,380	\$ 1,025,497	\$ 720,935
REVENUES					
Taxes:					
Current Property	1,847,423	1,753,013	1,865,589	1,865,589	1,917,748
Delinquent Property	52,117	45,389	37,312	37,312	38,355
PILOT Tax	0	124,239	124,312	124,312	124,619
Penalty and Interest on Property Taxes	30,132	32,929	31,715	31,715	32,602
Total Taxes	<u>1,929,672</u>	<u>1,955,570</u>	<u>2,058,928</u>	<u>2,058,928</u>	<u>2,113,324</u>
Interest	19,158	25,184	12,000	62,008	40,000
Miscellaneous	2,001	1,902	0	0	0
Total Revenues	<u>1,950,831</u>	<u>1,982,656</u>	<u>2,070,928</u>	<u>2,120,936</u>	<u>2,153,324</u>
APPROPRIATIONS					
Salaries and Wages	672,162	646,336	819,101	819,101	871,093
Employee Benefits	334,941	349,737	408,453	408,453	438,194
Supplies	304,595	407,879	425,193	425,193	425,193
Services and Charges	316,749	478,524	617,751	617,751	617,751
Capital Outlay	35,103	21,800	350,000	352,525	300,000
Total Appropriations	<u>1,663,550</u>	<u>1,904,276</u>	<u>2,620,498</u>	<u>2,623,023</u>	<u>2,652,231</u>
Excess (deficiency) of revenues over (under) expenditures	<u>287,281</u>	<u>78,380</u>	<u>(549,570)</u>	<u>(502,087)</u>	<u>(498,907)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	100,000	147,997	195,000	195,000	325,000
Total Transfers In	<u>100,000</u>	<u>147,997</u>	<u>195,000</u>	<u>195,000</u>	<u>325,000</u>
Transfers Out:					
Capital Replacement	(279,912)	(328,200)	0	0	0
Total Transfers Out	<u>(279,912)</u>	<u>(328,200)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sale of Capital Assets	7,015	0	1,000	2,525	0
Total Other Financing Sources (Uses)	<u>(172,897)</u>	<u>(180,203)</u>	<u>196,000</u>	<u>197,525</u>	<u>325,000</u>
Net change in fund balances	114,384	(101,823)	(353,570)	(304,562)	(173,907)
FUND BALANCES, DECEMBER 31	<u>\$ 1,127,320</u>	<u>\$ 1,025,497</u>	<u>\$ 527,810</u>	<u>\$ 720,935</u>	<u>\$ 547,028</u>

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
TAXES					
030.310.101 Current Property Taxes	\$ 1,847,423	\$ 1,753,013	\$ 1,865,589	\$ 1,865,589	\$ 1,917,748
030.312.102 Delinquent Property Taxes	52,117	45,389	37,312	37,312	38,355
030.314.107 PILOT Tax	0	124,239	124,312	124,312	124,619
030.319.103 Penalty and Interest, Property Taxes	30,132	32,929	31,715	31,715	32,602
Total Taxes	<u>1,929,672</u>	<u>1,955,570</u>	<u>2,058,928</u>	<u>2,058,928</u>	<u>2,113,324</u>
INTEREST					
030.360.603 Checking Account	<u>19,158</u>	<u>25,184</u>	<u>12,000</u>	<u>62,008</u>	<u>40,000</u>
MISCELLANEOUS					
<u>Miscellaneous</u>					
030.370.702 Sale of Salvage/Surplus Supplies	220	0	0	0	0
030.370.737 Sales/Reimbursement, Drainage	95	0	0	0	0
030.370.740 Insurance Renewal Credit/Surplus Dis	1,686	1,902	0	0	0
Total Miscellaneous	<u>2,001</u>	<u>1,902</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 1,950,831</u>	<u>\$ 1,982,656</u>	<u>\$ 2,070,928</u>	<u>\$ 2,120,936</u>	<u>\$ 2,153,324</u>
APPROPRIATIONS					
<u>Countywide Drainage</u>					
030.632.102 Salary, Appointed Department Head	\$ 70,567	\$ 72,459	\$ 78,519	\$ 78,519	\$ 83,886
030.632.110 Salary, Full-Time (15)	569,199	544,297	703,785	703,785	750,410
030.632.114 Salary, Travel Allowance	10,464	10,464	12,557	12,557	12,557
030.632.117 Salary, Phone Allowance	3,589	3,371	5,040	5,040	5,040
030.632.119 Salary, Meal Allowance	40	145	0	0	0
030.632.122 Salary, Dec Supplement	18,000	15,600	19,200	19,200	19,200
030.632.123 Salary, Disaster	303	0	0	0	0
Total Salaries and Wages	<u>672,162</u>	<u>646,336</u>	<u>819,101</u>	<u>819,101</u>	<u>871,093</u>
030.632.201 Social Security Taxes	49,847	47,753	60,974	60,974	65,014
030.632.202 Group Medical Insurance	176,723	199,793	217,524	217,524	236,088
030.632.203 Retirement	99,829	95,929	121,588	121,588	129,476
030.632.204 Workers Compensation Insurance	7,793	5,610	7,502	7,502	6,719
030.632.206 Unemployment Insurance	403	321	481	481	513
030.632.207 Employee Disability Insurance	346	331	384	384	384
Total Employee Benefits	<u>334,941</u>	<u>349,737</u>	<u>408,453</u>	<u>408,453</u>	<u>438,194</u>
030.632.301 Office Supplies	0	242	500	500	500
030.632.302 Food	111	578	250	250	250
030.632.305 Publications/Audio Visuals	0	0	150	150	150
030.632.308 Janitorial Supplies	353	692	0	95	0
030.632.311 Insecticide/Herbicide	141,412	159,429	160,000	160,000	160,000
030.632.312 Petroleum Products	29,924	37,252	35,705	35,705	35,705
030.632.313 Diesel	102,971	174,292	187,000	187,000	187,000
030.632.314 Drugs and Medical Supplies	27	21	0	0	0

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Countywide Drainage (Con't)					
030.632.315 Vehicle and Equipment Supplies	\$ 15,090	\$ 14,936	\$ 25,000	\$ 20,845	\$ 25,000
030.632.316 Small Tools/Repair Supplies	14,226	11,354	15,000	15,000	15,000
030.632.318 Culverts, Fluming, Pipe	0	8,043	0	4,155	0
030.632.321 Furnishings/Small Equipment	458	209	1,000	905	1,000
030.632.323 Computer Equip/Access/Software	23	831	588	588	588
Total Supplies	<u>304,595</u>	<u>407,879</u>	<u>425,193</u>	<u>425,193</u>	<u>425,193</u>
030.632.412 Environmental Fees	194	156	600	600	600
030.632.414 Data Processing Services	3,156	3,190	3,962	3,962	3,962
030.632.416 Property/Liability Insurance	22,930	24,119	25,549	25,549	25,549
030.632.418 Engineering	33,605	141,939	150,000	150,000	150,000
030.632.419 Contract Services	107,927	144,570	153,000	153,000	153,000
030.632.420 Telephone	1,712	1,692	500	500	500
030.632.422 Postage and Freight	36	0	0	0	0
030.632.429 Utilities	0	0	250	250	250
030.632.430 Miscellaenous Claims/Repairs	0	0	1,000	1,000	1,000
030.632.431 Equipment, Maintenance	135,396	147,881	155,390	155,390	155,390
030.632.432 Building, Maintenance	0	350	0	0	0
030.632.439 Rentals, Equipment and Buildings	3,000	193	0	0	0
030.632.450 Dues/Training/Travel	14	306	2,500	2,500	2,500
030.632.456 Right-of-Way Costs	8,779	14,128	125,000	125,000	125,000
Total Services and Charges	<u>316,749</u>	<u>478,524</u>	<u>617,751</u>	<u>617,751</u>	<u>617,751</u>
030.632.502 Buildings	0	18,500	0	0	0
030.632.512 Machinery and Equipment	35,103	3,300	350,000	350,000	300,000
030.632.516 Vehicles	0	0	0	2,525	0
Total Capital Outlay	<u>35,103</u>	<u>21,800</u>	<u>350,000</u>	<u>352,525</u>	<u>300,000</u>
Total Countywide Drainage	<u>\$ 1,663,550</u>	<u>\$ 1,904,276</u>	<u>\$ 2,620,498</u>	<u>\$ 2,623,023</u>	<u>\$ 2,652,231</u>

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

- **Child Abuse Prevention** accounts for fees assessed by the courts on convictions of child sexual assault offenses. Funds are designated for child abuse prevention programs in the County.
- **County and District Court Technology** accounts for fees assessed to county and district court criminal cases for purposes of enhancing technology in the courts.
- **State Lateral Road** accounts for revenues from the State of Texas that is restricted by the State for use in construction of new county roads and maintenance of existing county roads that adjoin state roads.
- **Records Management and Preservation-District Clerk** accounts for fees collected on filing and recordings by the district clerk. Funds shall be used by the district clerk for specific records preservation and automation projects.
- **Family Protection** accounts for fees assessed by civil courts at the dissolution of a marriage. Funds are designated for support of family violence and child abuse prevention providers, either in county or an adjacent county.
- **Guardianship** accounts for receipts of proceeds collected by probate courts for support of the judiciary in guardianship cases.
- **Juvenile Case Manager** accounts for receipts of proceeds collected by justice courts to fund salary and benefits of personnel to handle school truancy cases.
- **Election Services** accounts for receipts of proceeds from the contracts between political parties and other entities for administering election services.
- **Constables Forfeiture** accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.
- **Sheriff Forfeiture** accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for education or equipment needed to enhance law enforcement activities.
- **District Attorney Forfeiture** accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for education or equipment needed to enhance law enforcement activities.

NON-MAJOR GOVERNMENTAL FUNDS (Con't)

Special Revenue Funds (Con't):

- **Justice Court Security** accounts for fees collected from the justice courts on convictions of misdemeanor offenses. Funds are used for providing security to the justice court buildings.
- **Courthouse Security** accounts for fees collected from the district, county and justice courts on convictions of felony and misdemeanor offenses. Funds are to be used for providing security to the courts.
- **Records Management and Preservation-County Clerk** accounts for fees collected on filings and recordings by the county clerk. Funds are to be used by the county clerk for specific records preservation and automation projects.
- **Justice Court Technology** accounts for fees assessed by justice courts on convictions of misdemeanor offenses. Funds are designated for purposes of enhancing technology in the justice courts.
- **Law Library** accounts for funds collected through civil cases filed in the county and district courts. Funds collected are used to support the management and expenditures necessary to maintain the law library in the County.
- **Juvenile Probation Grants** accounts for revenue from the State of Texas for the enhancement of services related to juvenile probation and community correctional services not fully funded by the County.
- **District Attorney Pretrial Intervention** accounts for fees collected for participation in a pretrial intervention program. Funds are to be used for program costs.

Capital Projects Fund:

- **Capital Replacement** is used to account for major capital needs of the County that are not funded with long-term debt. It is funded by transfers of excess fund balance assigned for capital purchases that were remaining at year end.

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Child Abuse Prevention Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 1,434	\$ 1,887	\$ 2,092	\$ 1,906	\$ 2,111
REVENUES					
Charges for Services	443	15	88	200	0
Interest	10	4	5	5	10
Total Revenues	<u>453</u>	<u>19</u>	<u>93</u>	<u>205</u>	<u>10</u>
APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	453	19	93	205	10
FUND BALANCES, DECEMBER 31	<u>\$ 1,887</u>	<u>\$ 1,906</u>	<u>\$ 2,185</u>	<u>\$ 2,111</u>	<u>\$ 2,121</u>

Due to GASB54 Child Abuse Prevention Fund is combined with the General Fund in the Comprehensive Annual Financial Report but is separate for budget purposes.

Child Abuse Prevention Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
033.342.418 Court	\$ 443	\$ 15	\$ 44	\$ 200	\$ 0
033.342.497 Other	0	0	44	0	0
Total Charges for Services	<u>443</u>	<u>15</u>	<u>88</u>	<u>200</u>	<u>0</u>
INTEREST					
033.360.603 Checking Account	<u>10</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>10</u>
Total Revenues	<u>\$ 453</u>	<u>\$ 19</u>	<u>\$ 93</u>	<u>\$ 205</u>	<u>\$ 10</u>
APPROPRIATIONS					
Total Appropriations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

County and District Court Technology Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 11,970	\$ 12,965	\$ 11,645	\$ 13,908	\$ 12,588
REVENUES					
Charges for Services	916	916	950	1,350	1,000
Interest	79	27	30	30	60
Total Revenues	<u>995</u>	<u>943</u>	<u>980</u>	<u>1,380</u>	<u>1,060</u>
APPROPRIATIONS					
Supplies	0	0	2,700	2,700	2,700
Total Appropriations	<u>0</u>	<u>0</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>
Excess (deficiency) of revenues over (under) expenditures	995	943	(1,720)	(1,320)	(1,640)
FUND BALANCES, DECEMBER 31	<u>\$ 12,965</u>	<u>\$ 13,908</u>	<u>\$ 9,925</u>	<u>\$ 12,588</u>	<u>\$ 10,948</u>

County and District Court Technology Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2024

		Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
034.342.470	County Court	\$ 596	\$ 608	\$ 600	\$ 1,000	\$ 650
034.342.471	District Court	320	308	350	350	350
	Total Charges for Services	<u>916</u>	<u>916</u>	<u>950</u>	<u>1,350</u>	<u>1,000</u>
INTEREST						
034.360.603	Checking Account	<u>79</u>	<u>27</u>	<u>30</u>	<u>30</u>	<u>60</u>
	Total Revenues	<u>\$ 995</u>	<u>\$ 943</u>	<u>\$ 980</u>	<u>\$ 1,380</u>	<u>\$ 1,060</u>

APPROPRIATIONS

County Court Technology

034.403.321	Furnishings/Small Equipment	\$ 0	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
034.403.323	Computer Equip/Access/Software	0	0	1,500	1,500	1,500
	Total Supplies	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

District Court Technology

034.450.323	Computer Equip/Access/Software	0	0	200	200	200
	Total Supplies	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>200</u>

	Total Appropriations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,700</u>	<u>\$ 2,700</u>	<u>\$ 2,700</u>
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State Lateral Road Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 39,444	\$ 39,444	\$ 39,841	\$ 39,444	\$ 39,444
REVENUES					
Intergovernmental	<u>39,505</u>	<u>39,444</u>	<u>40,000</u>	<u>39,444</u>	<u>39,500</u>
APPROPRIATIONS					
Supplies	<u>39,505</u>	<u>39,444</u>	<u>40,000</u>	<u>39,444</u>	<u>39,500</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0
FUND BALANCES, DECEMBER 31	<u>\$ 39,444</u>	<u>\$ 39,444</u>	<u>\$ 39,841</u>	<u>\$ 39,444</u>	<u>\$ 39,444</u>

State Lateral Road Fund
 Revenues and Appropriations, All Precincts
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
INTERGOVERNMENTAL					
State Shared Revenue					
035.334.315 Road Materials	\$ 39,505	\$ 39,444	\$ 40,000	\$ 39,444	\$ 39,500
APPROPRIATIONS					
Precinct 1					
035.621.320 Road Materials	\$ 9,877	\$ 9,860	\$ 10,000	\$ 9,861	\$ 9,875
Total Supplies	9,877	9,860	10,000	9,861	9,875
Precinct 2					
035.622.320 Road Materials	9,876	9,862	10,000	9,861	9,875
Total Supplies	9,876	9,862	10,000	9,861	9,875
Precinct 3					
035.623.320 Road Materials	9,876	9,861	10,000	9,861	9,875
Total Supplies	9,876	9,861	10,000	9,861	9,875
Precinct 4					
035.624.320 Road Materials	9,876	9,861	10,000	9,861	9,875
Total Supplies	9,876	9,861	10,000	9,861	9,875
Total Appropriations	\$ 39,505	\$ 39,444	\$ 40,000	\$ 39,444	\$ 39,500

Records Management & Preservation-District Clerk Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 132,423	\$ 144,018	\$ 152,225	\$ 172,246	\$ 179,243
REVENUES					
Charges for Services	16,578	22,473	20,600	17,300	23,000
Interest	871	320	300	300	800
Total Revenues	<u>17,449</u>	<u>22,793</u>	<u>20,900</u>	<u>17,600</u>	<u>23,800</u>
APPROPRIATIONS					
Salaries and Wages	4,793	4,800	6,000	6,000	6,000
Employee Benefits	1,061	1,058	1,388	1,388	1,388
Supplies	0	2,275	2,000	1,659	2,000
Services and Charges	0	341	0	1,556	0
Total Appropriations	<u>5,854</u>	<u>8,474</u>	<u>9,388</u>	<u>10,603</u>	<u>9,388</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,595</u>	<u>14,319</u>	<u>11,512</u>	<u>6,997</u>	<u>14,412</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
Records Management	<u>0</u>	<u>13,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>11,595</u>	<u>28,228</u>	<u>11,512</u>	<u>6,997</u>	<u>14,412</u>
FUND BALANCES, DECEMBER 31	<u>\$ 144,018</u>	<u>\$ 172,246</u>	<u>\$ 163,737</u>	<u>\$ 179,243</u>	<u>\$ 193,655</u>

Records Management & Preservation-District Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Acutal 2021	Acutal 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
036.342.418 Court	\$ 3,692	\$ 1,996	\$ 4,500	\$ 4,000	\$ 500
036.342.448 Archive	7,099	1,157	1,100	7,500	500
036.342.472 Civil Preservation	5,787	19,320	15,000	5,800	22,000
Total Charges for Services	<u>16,578</u>	<u>22,473</u>	<u>20,600</u>	<u>17,300</u>	<u>23,000</u>
INTEREST					
036.360.603 Checking Account	<u>871</u>	<u>320</u>	<u>300</u>	<u>300</u>	<u>800</u>
Total Revenues	<u>\$ 17,449</u>	<u>\$ 22,793</u>	<u>\$ 20,900</u>	<u>\$ 17,600</u>	<u>\$ 23,800</u>

APPROPRIATIONS

Records Archival-District Clerk

036.403.323 Computer Equip/Access/Software	\$ 0	\$ 0	\$ 2,000	\$ 1,659	\$ 2,000
Total Supplies	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>1,659</u>	<u>2,000</u>
036.403.428 Records Preservation/Microfilm	0	341	0	1,556	0
Total Services	<u>0</u>	<u>341</u>	<u>0</u>	<u>1,556</u>	<u>0</u>
Total Archl Preservtn.-Dist. Cl	<u>0</u>	<u>341</u>	<u>2,000</u>	<u>3,215</u>	<u>2,000</u>

Records Preservation-District Clerk

036.404.112 Salary, Supplements	4,793	4,800	6,000	6,000	6,000
Total Salaries and Wages	<u>4,793</u>	<u>4,800</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
036.404.201 Social Security Taxes	318	317	459	459	459
036.404.203 Retirement	727	728	911	911	911
036.404.204 Workers Compensation Insurance	13	10	14	14	14
036.404.206 Unemployment Insurance	3	3	4	4	4
Total Employee Benefits	<u>1,061</u>	<u>1,058</u>	<u>1,388</u>	<u>1,388</u>	<u>1,388</u>
036.404.301 Office Supplies	0	2,275	0	299	0
Total Supplies	<u>0</u>	<u>2,275</u>	<u>0</u>	<u>299</u>	<u>0</u>
Total Rcrds. Preservtn.-Dist. C	<u>5,854</u>	<u>8,133</u>	<u>7,388</u>	<u>7,687</u>	<u>7,388</u>
Total Appropriations	<u>\$ 5,854</u>	<u>\$ 8,474</u>	<u>\$ 9,388</u>	<u>\$ 10,902</u>	<u>\$ 9,388</u>

Family Protection Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 24,379	\$ 26,129	\$ 0	\$ 0	\$ 22
REVENUES					
Charges for Services	1,590	0	0	0	0
Interest	160	22	0	22	0
Total Revenues	<u>1,750</u>	<u>22</u>	<u>0</u>	<u>22</u>	<u>0</u>
APPROPRIATIONS					
Services and Charges	<u>0</u>	<u>26,151</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	1,750	(26,129)	0	22	0
FUND BALANCES, DECEMBER 31	<u>\$ 26,129</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22</u>	<u>\$ 22</u>

Family Protection Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
037.342.418 Court	\$ 1,590	\$ 0	\$ 0	\$ 0	\$ 0
INTEREST					
037.360.603 Checking Account	160	22	0	22	0
Total Revenues	\$ 1,750	\$ 22	\$ 0	\$ 22	\$ 0
APPROPRIATIONS					
<u>Family Protection</u>					
037.452.455 Crisis Center-Wharton	0	26,151	0	0	0
Total Services and Charges	0	26,151	0	0	0
Total Appropriations	\$ 0	\$ 26,151	\$ 0	\$ 0	\$ 0

Guardianship Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 44,426	\$ 48,399	\$ 46,995	\$ 48,518	\$ 47,114
REVENUES					
Charges for Services	3,680	20	1,000	3,500	0
Interest	293	99	99	96	100
Total Revenues	<u>3,973</u>	<u>119</u>	<u>1,099</u>	<u>3,596</u>	<u>100</u>
APPROPRIATIONS					
Services and Charges	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,973</u>	<u>119</u>	<u>(3,901)</u>	<u>(1,404)</u>	<u>(4,900)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 48,399</u>	<u>\$ 48,518</u>	<u>\$ 43,094</u>	<u>\$ 47,114</u>	<u>\$ 42,214</u>

Guardianship Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
038.342.418 Court	\$ 3,680	\$ 20	\$ 1,000	\$ 3,500	\$ 0
INTEREST					
038.360.603 Checking Account	293	99	99	96	100
Total Revenues	\$ 3,973	\$ 119	\$ 1,099	\$ 3,596	\$ 100
APPROPRIATIONS					
<u>Guardianship</u>					
038.453.419 Contract Services	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Services and Charges	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000

Juvenile Case Manager Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 41,179	\$ 54,706	\$ 62,235	\$ 67,769	\$ 81,298
REVENUES					
Charges for Services	13,240	12,940	14,000	16,000	14,500
Interest	287	123	120	96	250
Total Revenues	<u>13,527</u>	<u>13,063</u>	<u>14,120</u>	<u>16,096</u>	<u>14,750</u>
APPROPRIATIONS					
Services and Charges	0	0	2,567	2,567	2,567
Total Appropriations	<u>0</u>	<u>0</u>	<u>2,567</u>	<u>2,567</u>	<u>2,567</u>
Excess (deficiency) of revenues over (under) expenditures	13,527	13,063	11,553	13,529	12,183
FUND BALANCES, DECEMBER 31	<u>\$ 54,706</u>	<u>\$ 67,769</u>	<u>\$ 73,788</u>	<u>\$ 81,298</u>	<u>\$ 93,481</u>

Juvenile Case Manager Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
039.342.418 Court	\$ 13,240	\$ 12,940	\$ 14,000	\$ 16,000	\$ 14,500
INTEREST					
039.360.603 Checking Account	287	123	120	96	250
Total Revenues	\$ 13,527	\$ 13,063	\$ 14,120	\$ 16,096	\$ 14,750
APPROPRIATIONS					
<u>Juvenile Case Manager, Justice Courts</u>					
039.454.416 Property/Liability Insurance	0	0	67	67	67
039.454.450 Dues/Training/Travel	0	0	2,500	2,500	2,500
Total Services and Charges	0	0	2,567	2,567	2,567
Total Appropriations	\$ 0	\$ 0	\$ 2,567	\$ 2,567	\$ 2,567

Election Services Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 97,991	\$ 107,753	\$ 112,957	\$ 96,740	\$ 101,944
REVENUES					
Charges for Services	9,115	8,933	9,000	15,000	9,000
Interest	647	211	210	204	400
Total Revenues	<u>9,762</u>	<u>9,144</u>	<u>9,210</u>	<u>15,204</u>	<u>9,400</u>
APPROPRIATIONS					
Services and Charges	0	16,021	10,000	10,000	10,000
Total Appropriations	<u>0</u>	<u>16,021</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,762</u>	<u>(6,877)</u>	<u>(790)</u>	<u>5,204</u>	<u>(600)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out:					
General	<u>0</u>	<u>(4,136)</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCES, DECEMBER 31	<u>\$ 107,753</u>	<u>\$ 96,740</u>	<u>\$ 112,167</u>	<u>\$ 101,944</u>	<u>\$ 101,344</u>

Election Services Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
040.342.476 Administration Fee	\$ 1,505	\$ 2,037	\$ 1,500	\$ 4,000	\$ 2,000
040.342.477 Rental Voting Equipment	7,610	6,896	7,500	11,000	7,000
Total Charges for Services	<u>9,115</u>	<u>8,933</u>	<u>9,000</u>	<u>15,000</u>	<u>9,000</u>
INTEREST					
040.360.603 Checking Account	<u>647</u>	<u>211</u>	<u>210</u>	<u>204</u>	<u>400</u>
Total Revenues	<u>\$ 9,762</u>	<u>\$ 9,144</u>	<u>\$ 9,210</u>	<u>\$ 15,204</u>	<u>\$ 9,400</u>
APPROPRIATIONS					
Election Services					
040.491.422 Postage and Freight	\$ 0	\$ 7,339	\$ 0	\$ 0	\$ 0
040.491.431 Equipment, Maintenance	0	8,682	10,000	10,000	10,000
Total Services and Charges	<u>\$ 0</u>	<u>\$ 16,021</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Total Appropriations	<u>\$ 0</u>	<u>\$ 16,021</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

Constables Forfeiture Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 26,994	\$ 26,706	\$ 21,766	\$ 26,761	\$ 20,692
REVENUES					
Interest	175	55	55	60	60
Total Revenues	<u>175</u>	<u>55</u>	<u>55</u>	<u>60</u>	<u>60</u>
APPROPRIATIONS					
Supplies	463	0	5,000	5,000	5,000
Capital Outlay	0	0	0	1,129	0
Total Appropriations	<u>463</u>	<u>0</u>	<u>5,000</u>	<u>6,129</u>	<u>5,000</u>
Excess (deficiency) of revenues over (under) expenditures	(288)	55	(4,945)	(6,069)	(4,940)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	(288)	55	(4,945)	(6,069)	(4,940)
FUND BALANCES, DECEMBER 31	<u>\$ 26,706</u>	<u>\$ 26,761</u>	<u>\$ 16,821</u>	<u>\$ 20,692</u>	<u>\$ 15,752</u>

Constables Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
FINES AND FORFEITURES					
INTEREST					
041.360.603 Checking Account	\$ 175	\$ 55	\$ 55	\$ 60	\$ 60
Total Revenues	\$ 175	\$ 55	\$ 55	\$ 60	\$ 60
APPROPRIATIONS					
Constable 2 Forfeiture (Local)					
041.551.303 Law Enforcement Supplies	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies	0	0	5,000	5,000	5,000
041.551.516 Vehicles	0	0	0	1,129	0
Total Capital Outlay	0	0	0	1,129	0
Total Constable 2 Forfeiture (Local)	0	0	5,000	6,129	5,000
Constable 3 Forfeitures (Local)					
041.552.303 Law Enforcement Supplies	\$ 463	\$ 0	\$ 0	\$ 0	\$ 0
Total Supplies	463	0	0	0	0
Total Const. 3 Forfeitures (Local)	\$ 463	\$ 0	\$ 0	\$ 0	\$ 0
Total Appropriations	\$ 463	\$ 0	\$ 5,000	\$ 6,129	\$ 5,000

Sheriff Forfeiture Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 55,160	\$ 163,174	\$ 61,680	\$ 47,817	\$ 29,382
REVENUES					
Fines and Forfeitures	134,898	45,119	0	0	0
Interest	411	244	50	120	50
Total Revenues	<u>135,309</u>	<u>45,363</u>	<u>50</u>	<u>120</u>	<u>50</u>
APPROPRIATIONS					
Employee Benefits	599	0	0	0	0
Supplies	25,148	13,576	15,180	12,164	15,180
Services and Charges	4,793	3,814	20,000	1,777	10,000
Capital Outlay	13,338	175,884	0	32,111	0
Total Appropriations	<u>43,878</u>	<u>193,274</u>	<u>35,180</u>	<u>46,052</u>	<u>25,180</u>
Excess (deficiency) of revenues over (under) expenditures	91,431	(147,911)	(35,130)	(45,932)	(25,130)
Sale of Capital Assets	16,583	32,554	0	27,497	0
Total Other Financing Sources (Uses)	<u>16,583</u>	<u>32,554</u>	<u>0</u>	<u>27,497</u>	<u>0</u>
Net change in fund balances	108,014	(115,357)	(35,130)	(18,435)	(25,130)
FUND BALANCES, DECEMBER 31	<u>\$ 163,174</u>	<u>\$ 47,817</u>	<u>\$ 26,550</u>	<u>\$ 29,382</u>	<u>\$ 4,252</u>

Sheriff Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
FINES AND FORFEITURES					
042.350.509 Forfeitures-Local	\$ 134,898	\$ 43,080	\$ 0	\$ 0	\$ 0
042.350.510 Forfeitures-Federal Treasury	0	2,039	0	0	0
Total Fines and Forfeitures	<u>134,898</u>	<u>45,119</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST					
042.360.603 Checking Account	411	244	50	120	50
Total Revenues	<u>\$ 135,309</u>	<u>\$ 45,363</u>	<u>\$ 50</u>	<u>\$ 120</u>	<u>\$ 50</u>
APPROPRIATIONS					
<u>Sheriff Forfeiture (Local)</u>					
042.675.205 Uniforms	\$ 599	\$ 0	\$ 0	\$ 0	\$ 0
Total Employee Benefits	<u>599</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
042.675.301 Office Supplies	84	0	2,000	2,000	2,000
042.675.303 Law Enforcement Supplies	14,176	4,571	10,000	5,430	10,000
042.675.312 Petroleum Products	0	0	0	0	0
042.675.321 Furnishings/Small Equipment	3,875	4,828	2,000	2,000	2,000
042.675.323 Compute Equip/Access/Software	7,013	3,184	1,000	2,554	1,000
Total Supplies	<u>25,148</u>	<u>12,583</u>	<u>15,000</u>	<u>11,984</u>	<u>15,000</u>
042.675.412 Environmental Fees	0	0	0	0	0
042.675.419 Contract Services	0	1,690	0	0	0
042.675.420 Telephone	0	1,976	0	0	0
042.675.427 Advertising	64	148	0	0	0
042.675.431 Equipment, Maintenance	0	0	0	0	0
042.675.447 Research/Investigation/Online	0	0	20,000	0	10,000
042.675.450 Dues/Training/Travel	4,729	0	0	1,777	0
Total Services and Charges	<u>4,793</u>	<u>3,814</u>	<u>20,000</u>	<u>1,777</u>	<u>10,000</u>
042.675.502 Buildings	0	147,062	0	0	0
042.675.511 Office Equipment	0	9,075	0	0	0
042.675.514 Law Enforcement Equipment	13,338	18,705	0	32,111	0
042.675.516 Vehicles	0	0	0	0	0
Total Capital Outlay	<u>13,338</u>	<u>174,842</u>	<u>0</u>	<u>32,111</u>	<u>0</u>
Total Sheriff Forfeiture (Local)	<u>43,878</u>	<u>191,239</u>	<u>35,000</u>	<u>45,872</u>	<u>25,000</u>
<u>Sheriff Forfeiture (Federal Treasury)</u>					
042.685.303 Law Enforcement Supplies	\$ 0	\$ 993	\$ 180	\$ 180	\$ 180
042.685.323 Computer Equip/Access/Software	0	0	0	0	0
Total Supplies	<u>0</u>	<u>993</u>	<u>180</u>	<u>180</u>	<u>180</u>
042.685.514 Law Enforcement Equipment	0	1,042	0	0	0
Total Capital Outlay	<u>0</u>	<u>1,042</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sheriff Forfeiture (Fed. T)	<u>0</u>	<u>2,035</u>	<u>180</u>	<u>180</u>	<u>180</u>
<u>Sheriff Forfeiture (Federal Justice)</u>					
042.686.514 Law Enforcement Equipment	0	0	0	0	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sheriff Forfeiture (Fed. J)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>\$ 43,878</u>	<u>\$ 193,274</u>	<u>\$ 35,180</u>	<u>\$ 46,052</u>	<u>\$ 25,180</u>

District Attorney Forfeiture Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 617,764	\$ 605,177	\$ 442,641	\$ 647,962	\$ 485,426
REVENUES					
Grants	11,609	39,002	0	19,656	0
Fines and Forfeitures	52,766	64,462	0	0	0
Interest	3,849	1,260	1,500	1,200	1,500
Miscellaneous	17	21	0	0	0
Total Revenues	68,241	104,745	1,500	20,856	1,500
APPROPRIATIONS					
Salaries and Wages	26,371	38,224	43,250	55,026	43,761
Employee Benefits	8,234	18,552	10,091	17,983	10,207
Supplies	5,847	9,055	10,400	8,778	10,400
Services and Charges	7,924	3,909	82,505	81,605	75,005
Capital Outlay	35,009	0	5,000	26,322	5,000
Total Appropriations	83,385	69,740	151,246	189,714	144,373
Excess (deficiency) of revenues over (under) expenditures	(15,144)	35,005	(149,746)	(168,858)	(142,873)
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	2,557	7,780	0	6,322	0
Total Other Financing Sources (Uses)	2,557	7,780	0	6,322	0
Net change in fund balances	(12,587)	42,785	(149,746)	(162,536)	(142,873)
FUND BALANCES, DECEMBER 31	\$ 605,177	\$ 647,962	\$ 292,895	\$ 485,426	\$ 342,553

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
INTERGOVERNMENTAL					
<u>State Grants</u>					
043.333.341 Crime Victim Grant	\$ 11,609	\$ 39,002	\$ 0	\$ 19,656	\$ 0
FINES AND FORFEITURES					
043.350.509 Forfeitures-Local	52,766	52,754	0	0	0
043.350.510 Forfeitures-Federal Treasury	0	11,708	0	0	0
Total Fines and Forfeitures	<u>52,766</u>	<u>64,462</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST					
<u>Interest Earned</u>					
043.360.603 Checking Account	<u>3,849</u>	<u>1,260</u>	<u>1,500</u>	<u>1,200</u>	<u>1,500</u>
MISCELLANEOUS					
<u>Miscellaneous</u>					
043.370.730 Miscellaneous	17	0	0	0	0
043.370.740 Insurance Renewal Credit	0	21	0	0	0
Total Miscellaneous	<u>17</u>	<u>21</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>68,241</u>	<u>\$ 104,745</u>	<u>\$ 1,500</u>	<u>\$ 20,856</u>	<u>\$ 1,500</u>

APPROPRIATIONS

District Attorney Grant Forfeiture (Local)

043.672.105 Salary, Secretaries	\$ 0	\$ 8,288	\$ 0	\$ 0	\$ 0
043.672.112 Salary, Supplements	0	1,200	0	0	0
Total Salaries and Wages	<u>0</u>	<u>9,488</u>	<u>0</u>	<u>0</u>	<u>0</u>
043.672.201 Social Security Taxes	0	681	0	0	0
043.672.202 Group Medical	0	3,495	0	0	0
043.672.203 Retirement	0	1,439	0	0	0
043.672.204 Workers Compensation Insurance	0	21	0	0	0
043.672.206 Unemployment Insurance	0	5	0	0	0
043.672.207 Disability Insurance	0	6	0	0	0
Total Employee Benefits	<u>0</u>	<u>5,647</u>	<u>0</u>	<u>0</u>	<u>0</u>
043.672.422 Postage & Freight	0	621	0	0	0
043.672.440 Rentals, Office Equipment	0	84	0	0	0
Total Services and Charges	<u>0</u>	<u>705</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Dist. Atty. Forf. (Local)	<u>0</u>	<u>15,840</u>	<u>0</u>	<u>0</u>	<u>0</u>
043.674.105 Salary, Secretaries	4,598	18,953	0	11,776	0
043.674.107 Salary, Temporary	0	0	20,600	20,600	21,836
043.674.112 Salary, Supplements	21,773	19,271	22,650	22,650	21,925
Total Salaries and Wages	<u>26,371</u>	<u>38,224</u>	<u>43,250</u>	<u>55,026</u>	<u>43,761</u>
043.674.201 Social Security Taxes	1,956	2,804	3,309	4,196	3,348
043.674.202 Group Medical	1,917	9,478	0	4,926	0
043.674.203 Retirement	4,000	5,798	6,561	8,347	6,639
043.674.204 Workers Compensation Insurance	134	176	195	212	193
043.674.205 Uniforms	209	261	0	261	0
043.674.206 Unemployment Insurance	15	19	26	32	27
043.674.207 Disability Insurance	3	16	0	9	0
Total Employee Benefits	<u>8,234</u>	<u>18,552</u>	<u>10,091</u>	<u>17,983</u>	<u>10,207</u>

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>District Attorney Forfeiture (Local) (Con't)</u>					
043.674.301 Office Supplies	\$ 1,303	\$ 2,896	\$ 2,000	\$ 1,793	\$ 2,100
043.674.302 Food	52	0	0	0	0
043.674.305 Publications/Audio Visual	0	0	100	100	0
043.674.312 Petroleum Products	3,687	6,134	4,000	3,563	4,000
043.674.315 Vehicle and Equipment Supplies	0	0	300	135	300
043.674.321 Furnishings/Small Equipment	0	25	1,000	162	1,000
043.674.322 Supplies-Grant	273	0	0	25	0
Total Supplies	<u>5,315</u>	<u>9,055</u>	<u>7,400</u>	<u>5,778</u>	<u>7,400</u>
043.674.403 Physician Services	134	0	0	0	0
043.674.410 Legal/Professional Services	0	0	40,000	38,630	7,900
043.674.414 Data Processing Services	3,500	0	0	0	0
043.674.416 Property/Liability Insurance	678	1,048	254	1,048	254
043.674.419 Contract Services	612	1,156	40,000	40,000	60,000
043.674.420 Telephone	1,499	(63)	400	400	2,500
043.674.427 Advertising	64	0	0	0	0
043.674.431 Equipment, Maintenance	0	9	0	15	0
043.674.432 Buildings, Maintenance	7	96	0	0	0
043.674.440 Rentals, Office Equipment	175	0	300	300	300
043.674.447 Research/Investigation/Online	0	143	0	0	0
043.674.450 Dues/Training/Travel	0	445	1,000	446	1,000
043.674.462 Fees	254	0	0	0	0
043.674.464 Services-Grant	0	1,073	0	215	0
043.674.474 Other Agency Support	0	0	0	0	0
Total Services and Charges	<u>6,924</u>	<u>3,909</u>	<u>81,955</u>	<u>81,055</u>	<u>71,955</u>
043.674.516 Vehicles	0	0	0	6,322	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,322</u>	<u>0</u>
Total Dist. Atty. Forf. (Local)	<u>46,844</u>	<u>69,740</u>	<u>142,695</u>	<u>166,164</u>	<u>133,323</u>
<u>District Attorney Forfeiture (Federal Treasury)</u>					
043.676.450 Dues/Training/Travel	0	0	0	0	2,500
Total Services and Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
043.676.514 Law Enforcement Equipment	0	0	5,000	20,000	2,500
043.676.516 Vehicles	0	0	0	0	2,500
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>20,000</u>	<u>5,000</u>
Total Dist. Atty. Forf. (Fed. Treas.)	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>20,000</u>	<u>7,500</u>
<u>District Attorney Forfeiture (Federal Justice)</u>					
043.678.315 Vehicle and Equipment Supplies	532	0	3,000	3,000	3,000
Total Supplies	<u>532</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
043.678.412 Environmental Fee	0	0	50	50	50
043.678.430 Miscellaneous Claims Repairs	1,000	0	0	0	0
043.678.431 Equipment, Maintenance	0	0	500	500	500
Total Services and Charges	<u>1,000</u>	<u>0</u>	<u>550</u>	<u>550</u>	<u>550</u>
043.678.516 Vehicles	35,009	0	0	0	0
Total Capital Outlay	<u>35,009</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Dist. Atty. Forf. (Fed. Just.)	<u>36,541</u>	<u>0</u>	<u>3,550</u>	<u>3,550</u>	<u>3,550</u>
Total Appropriations	<u>\$ 83,385</u>	<u>\$ 85,580</u>	<u>\$ 151,245</u>	<u>\$ 189,714</u>	<u>\$ 144,373</u>

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Justice Court Security Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 35,122	\$ 35,953	\$ 8,093	\$ 7,095	\$ 1,384
REVENUES					
Charges for Services	873	413	800	1,300	600
Interest	228	42	30	72	30
Total Revenues	<u>1,101</u>	<u>455</u>	<u>830</u>	<u>1,372</u>	<u>630</u>
APPROPRIATIONS					
Services and Charges	270	202	7,233	7,233	1,829
Capital Outlay	0	29,111	0	0	0
Total Appropriations	<u>270</u>	<u>29,313</u>	<u>7,233</u>	<u>7,233</u>	<u>1,829</u>
Excess (deficiency) of revenues over (under) expenditures	<u>831</u>	<u>(28,858)</u>	<u>(6,403)</u>	<u>(5,861)</u>	<u>(1,199)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
Road & Bridge	<u>0</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>0</u>
Net change in fund balances	<u>831</u>	<u>(28,858)</u>	<u>(6,403)</u>	<u>(5,711)</u>	<u>(1,199)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 35,953</u>	<u>\$ 7,095</u>	<u>\$ 1,690</u>	<u>\$ 1,384</u>	<u>\$ 185</u>

Justice Court Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
045.342.418 Court	\$ 873	\$ 413	\$ 800	\$ 1,300	\$ 600
INTEREST					
045.360.603 Checking Account	228	42	30	72	30
Total Revenues	\$ 1,101	\$ 455	\$ 830	\$ 1,372	\$ 630
APPROPRIATIONS					
Justice Court Security, JP 1					
045.455.414 Data Processing	0	0	1,531	1,531	180
045.455.431 Equipment, Maintenance	0	0	500	500	500
Total Services and Charges	0	0	2,031	2,031	680
045.455.511 Office Equipment	0	7,278	0	0	0
Total Capital Outlay	0	7,278	0	0	0
Total Justice Court Security, JP 1	0	7,278	2,031	2,031	680
Justice Court Security, JP 2					
045.456.414 Data Processing	0	0	1,351	1,351	0
045.456.431 Equipment, Maintenance	0	0	500	500	500
Total Services and Charges	0	0	1,851	1,851	500
045.456.511 Office Equipment	0	7,278	0	0	0
Total Capital Outlay	0	7,278	0	0	0
Total Justice Court Security, JP 2	0	7,278	1,851	1,851	500
Justice Court Security, JP 3					
045.457.414 Data Processing	0	0	1,351	1,351	0
Total Services and Charges	0	0	1,351	1,351	0
045.457.511 Office Equipment	0	7,277	0	0	0
Total Capital Outlay	0	7,277	0	0	0
Total Justice Court Security, JP 3	0	7,277	1,351	1,351	0
Justice Court Security, JP 4					
045.458.414 Data Processing	0	0	1,500	1,500	149
045.458.419 Contract Services	270	202	0	0	0
045.458.431 Equipment, Maintenance	0	0	500	500	500
Total Services and Charges	270	202	2,000	2,000	649
045.458.511 Office Equipment	0	7,278	0	0	0
Total Capital Outlay	0	7,278	0	0	0
Total Justice Court Security, JP 4	270	7,480	2,000	2,000	649
Total Appropriations	\$ 270	\$ 29,313	\$ 7,233	\$ 7,233	\$ 1,829

Courthouse Security Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 149,845	\$ 172,521	\$ 161,192	\$ 209,620	\$ 166,717
REVENUES					
Charges for Services	26,633	37,247	30,000	25,000	35,000
Interest	1,003	386	400	324	500
Total Revenues	<u>27,636</u>	<u>37,633</u>	<u>30,400</u>	<u>25,324</u>	<u>35,500</u>
APPROPRIATIONS					
Salaries and Wages	0	239	21,322	21,322	22,897
Employee Benefits	0	59	5,293	5,293	5,720
Services and Charges	4,960	100	11,612	14,529	11,612
Capital Outlay	0	0	30,000	25,840	45,000
Total Appropriations	<u>4,960</u>	<u>534</u>	<u>68,227</u>	<u>68,227</u>	<u>85,229</u>
Excess (deficiency) of revenues over (under) expenditures	22,676	37,099	(37,827)	(42,903)	(49,729)
FUND BALANCES, DECEMBER 31	<u>\$ 172,521</u>	<u>\$ 209,620</u>	<u>\$ 123,365</u>	<u>\$ 166,717</u>	<u>\$ 116,988</u>

Courthouse Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
046.342.418 Court	\$ 26,633	\$ 37,247	\$ 30,000	\$ 25,000	\$ 35,000
INTEREST					
046.360.603 Checking Account	1,003	386	400	324	500
Total Revenues	\$ 27,636	\$ 37,633	\$ 30,400	\$ 25,324	\$ 35,500
APPROPRIATIONS					
Courthouse Security					
046.506.108 Salary, Part-time (1)	\$ 0	\$ 0	\$ 20,122	\$ 20,122	\$ 21,697
046.506.112 Salary, Supplements	0	0	1,200	1,200	1,200
046.506.113 Salary, Overtime/Holiday	0	239	0	0	0
Total Salaries and Wages	0	239	21,322	21,322	22,897
046.506.201 Social Security Taxes	0	18	1,632	1,632	1,752
046.506.203 Retirement	0	36	3,235	3,235	3,474
046.506.204 Workers Compensation Insuranc	0	4	413	413	480
046.506.206 Unemployment Insurance	0	1	13	13	14
Total Employee Benefits	0	59	5,293	5,293	5,720
046.506.302 Food	0	0	0	1,138	0
046.506.323 Computer Equip/Access/Softwar	0	136	0	105	0
Total Supplies	0	136	0	1,243	0
046.506.414 Data Processing Services	0	0	7,500	6,862	7,500
046.506.416 Property/Liability Insurance	98	100	112	112	112
046.506.431 Equipment, Maintenance	3,672	0	4,000	3,395	4,000
046.506.432 Buildings, Maintenance	1,190	0	0	4,160	0
Total Services and Charges	4,960	100	11,612	14,529	11,612
046.506.511 Office Equipment	0	0	30,000	25,840	45,000
Total Capital Outlay	0	0	30,000	25,840	45,000
Total Appropriations	\$ 4,960	\$ 534	\$ 68,227	\$ 68,227	\$ 85,229

Records Management & Preservation-County Clerk Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 810,455	\$ 953,762	\$ 988,843	\$ 1,056,013	\$ 1,128,734
REVENUES					
Charges for Services	205,779	199,059	194,000	182,100	165,000
Interest	5,520	2,052	2,000	36	4,000
Total Revenues	<u>211,299</u>	<u>201,111</u>	<u>196,000</u>	<u>182,136</u>	<u>169,000</u>
APPROPRIATIONS					
Salaries and Wages	15,951	13,981	26,150	26,150	26,150
Employee Benefits	3,618	3,146	5,265	5,265	5,256
Supplies	8,818	4,599	27,000	24,357	27,000
Services and Charges	39,605	79,826	51,000	51,162	51,000
Capital Outlay	0	11,217	0	2,481	0
Total Appropriations	<u>67,992</u>	<u>112,769</u>	<u>109,415</u>	<u>109,415</u>	<u>109,406</u>
Excess (deficiency) of revenues over (under) expenditures	<u>143,307</u>	<u>88,342</u>	<u>86,585</u>	<u>72,721</u>	<u>59,594</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	<u>0</u>	<u>13,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers In	<u>0</u>	<u>13,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>13,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>143,307</u>	<u>102,251</u>	<u>86,585</u>	<u>72,721</u>	<u>59,594</u>
FUND BALANCES, DECEMBER 31	<u>\$ 953,762</u>	<u>\$ 1,056,013</u>	<u>\$ 1,075,428</u>	<u>\$ 1,128,734</u>	<u>\$ 1,188,328</u>

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
048.342.418 Court	\$ 90,559	\$ 89,703	\$ 88,000	\$ 80,000	\$ 70,000
048.342.448 Archival (prior 1990)	87,570	84,635	84,000	80,000	66,000
048.342.472 Archival (prior 1990)-Civil	2,150	4,471	3,000	2,100	7,500
048.342.475 Electronic User	25,500	20,250	19,000	20,000	21,500
Total Charges for Services	<u>205,779</u>	<u>199,059</u>	<u>194,000</u>	<u>182,100</u>	<u>165,000</u>
INTEREST					
048.360.603 Checking Account	<u>5,520</u>	<u>2,052</u>	<u>2,000</u>	<u>36</u>	<u>4,000</u>
Total Revenues	<u>\$ 211,299</u>	<u>\$ 201,111</u>	<u>\$ 196,000</u>	<u>\$ 182,136</u>	<u>\$ 169,000</u>
APPROPRIATIONS					
<u>Records Archive-County Clerk</u>					
048.403.107 Salary, Temporary or Extra	\$ 0	\$ 0	\$ 5,150	\$ 5,150	\$ 5,150
Total Salaries and Wages	<u>0</u>	<u>0</u>	<u>5,150</u>	<u>5,150</u>	<u>5,150</u>
048.403.201 Social Security Taxes	0	0	394	394	394
048.403.204 Workers Compensation Insurance	0	0	12	12	12
048.403.206 Unemployment Insurance	0	0	4	4	4
Total Employee Benefits	<u>0</u>	<u>0</u>	<u>410</u>	<u>410</u>	<u>410</u>
048.403.301 Office Supplies	0	0	12,000	11,838	12,000
Total Supplies	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>11,838</u>	<u>12,000</u>
048.403.414 Data Processing Services	7,850	49,634	9,000	9,000	9,000
048.403.428 Records Preservation/Microfilm	0	732	3,000	3,162	3,000
048.403.462 Fees	360	360	3,000	3,000	3,000
Total Services and Charges	<u>8,210</u>	<u>50,726</u>	<u>15,000</u>	<u>15,162</u>	<u>15,000</u>
Total Records Archive-Co. Clk.	<u>8,210</u>	<u>50,726</u>	<u>32,560</u>	<u>32,560</u>	<u>32,560</u>
<u>Records Preservation-County Clerk</u>					
048.404.112 Salary, Supplements	15,951	13,981	21,000	21,000	21,000
Total Salaries and Wages	<u>15,951</u>	<u>13,981</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
048.404.201 Social Security Taxes	1,145	987	1,607	1,607	1,607
048.404.203 Retirement	2,420	2,121	3,186	3,186	3,186
048.404.204 Workers Compensation Insurance	43	31	49	49	40
048.404.206 Unemployment Insurance	10	7	13	13	13
Total Employee Benefits	<u>3,618</u>	<u>3,146</u>	<u>4,855</u>	<u>4,855</u>	<u>4,846</u>

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Records Preservation-County Clerk (Con't)					
048.404.301 Office Supplies	\$ 8,818	\$ 4,599	\$ 12,000	\$ 9,519	\$ 12,000
048.404.323 Computer Equip/Access/ Software	0	0	3,000	3,000	3,000
Total Supplies	<u>8,818</u>	<u>4,599</u>	<u>15,000</u>	<u>12,519</u>	<u>15,000</u>
048.404.414 Data Processing Services	31,395	29,100	33,000	33,000	33,000
048.404.428 Records Preservation/Microfilming	0	0	3,000	3,000	3,000
Total Services and Charges	<u>31,395</u>	<u>29,100</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
048.404.511 Office Equipment	0	11,217	0	2,481	0
Total Capital Outlay	<u>0</u>	<u>11,217</u>	<u>0</u>	<u>2,481</u>	<u>0</u>
Total Records Preservation-Co. C	<u>59,782</u>	<u>62,043</u>	<u>76,855</u>	<u>76,855</u>	<u>76,846</u>
Total Appropriations	<u>\$ 67,992</u>	<u>\$ 112,769</u>	<u>\$ 109,415</u>	<u>\$ 109,415</u>	<u>\$ 109,406</u>

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Justice Court Technology Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 17,986	\$ 23,056	\$ 14,839	\$ 25,494	\$ 17,277
REVENUES					
Charges for Services	11,097	10,583	11,500	13,000	12,000
Interest	122	51	48	48	100
Total Revenues	<u>11,219</u>	<u>10,634</u>	<u>11,548</u>	<u>13,048</u>	<u>12,100</u>
APPROPRIATIONS					
Supplies	778	1,875	6,000	6,000	6,000
Services and Charges	3,932	6,321	12,865	12,865	12,865
Capital Outlay	1,439	0	2,400	2,400	2,400
Total Appropriations	<u>6,149</u>	<u>8,196</u>	<u>21,265</u>	<u>21,265</u>	<u>21,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,070</u>	<u>2,438</u>	<u>(9,717)</u>	<u>(8,217)</u>	<u>(9,165)</u>
Net change in fund balances	<u>5,070</u>	<u>2,438</u>	<u>(9,717)</u>	<u>(8,217)</u>	<u>(9,165)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 23,056</u>	<u>\$ 25,494</u>	<u>\$ 5,122</u>	<u>\$ 17,277</u>	<u>\$ 8,112</u>

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
049.342.418 Court	\$ 11,097	\$ 10,583	\$ 11,500	\$ 13,000	\$ 12,000
INTEREST					
049.360.603 Checking Account	122	51	48	48	100
Total Revenues	\$ 11,219	\$ 10,634	\$ 11,548	\$ 13,048	\$ 12,100
APPROPRIATIONS					
Justice Court Technology-JP 1					
049.455.323 Computer Equip/Access/Software	\$ 778	\$ 580	\$ 1,000	\$ 1,000	\$ 1,000
Total Supplies	778	580	1,000	1,000	1,000
049.455.414 Data Processing Services	344	344	344	344	344
049.455.420 Telephone	1,102	1,091	1,200	1,200	1,200
Total Services and Charges	1,446	1,435	1,544	1,544	1,544
049.455.511 Office Equipment	0	0	2,400	2,400	2,400
Total Capital Outlay	0	0	2,400	2,400	2,400
Total Just. Cr. Technology-JP 1	2,224	2,015	4,944	4,944	4,944
Justice Court Technology-JP 2					
049.456.414 Data Processing Services	344	344	344	344	344
049.456.420 Telephone	0	0	1,448	1,448	1,448
Total Services and Charges	344	344	1,792	1,792	1,792
Total Just. Cr. Technology-JP 2	344	344	1,792	1,792	1,792
Justice Court Technology-JP 3					
049.457.323 Computer Equip/Access/Software	0	1,295	0	0	0
Total Supplies	0	1,295	0	0	0
049.457.414 Data Processing Services	344	344	344	344	344
049.457.420 Telephone	1,454	1,479	4,341	4,341	4,341
Total Services and Charges	1,798	1,823	4,685	4,685	4,685
Total Just. Cr. Technology-JP 3	1,798	3,118	4,685	4,685	4,685

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Justice Court Technology-JP 4					
049.458.323 Computer Equip/Access/Software	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies	0	0	5,000	5,000	5,000
049.458.414 Data Processing Services	344	344	344	344	344
049.458.420 Telephone	0	2,375	2,500	2,500	2,500
049.458.450 Dues/Training/Travel	0	0	2,000	2,000	2,000
Total Services and Charges	344	2,719	4,844	4,844	4,844
049.458.511 Office Equipment	1,439	0	0	0	0
Total Capital Outlay	1,439	0	0	0	0
Total Just. Crt. Technology-JP 4	1,783	2,719	9,844	9,844	9,844
Total Appropriations	\$ 6,149	\$ 8,196	\$ 21,265	\$ 21,265	\$ 21,265

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Law Library Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 50,670	\$ 57,382	\$ 54,890	\$ 67,469	\$ 64,977
REVENUES					
Charges for Services	19,890	24,557	22,000	20,000	25,000
Interest	336	127	120	108	300
Total Revenues	<u>20,226</u>	<u>24,684</u>	<u>22,120</u>	<u>20,108</u>	<u>25,300</u>
APPROPRIATIONS					
Supplies	167	55	9,500	9,500	9,500
Services and Charges	13,347	14,542	13,100	13,100	13,100
Total Appropriations	<u>13,514</u>	<u>14,597</u>	<u>22,600</u>	<u>22,600</u>	<u>22,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,712</u>	<u>10,087</u>	<u>(480)</u>	<u>(2,492)</u>	<u>2,700</u>
Net change in fund balances	<u>6,712</u>	<u>10,087</u>	<u>(480)</u>	<u>(2,492)</u>	<u>2,700</u>
FUND BALANCES, DECEMBER 31	<u>\$ 57,382</u>	<u>\$ 67,469</u>	<u>\$ 54,410</u>	<u>\$ 64,977</u>	<u>\$ 67,677</u>

Law Library Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
050.342.432 Law Library	\$ 19,890	\$ 24,557	\$ 22,000	\$ 20,000	\$ 25,000
INTEREST					
050.360.603 Checking Account	336	127	120	108	300
Total Interest	<u>336</u>	<u>127</u>	<u>120</u>	<u>108</u>	<u>300</u>
Total Revenues	<u>\$ 20,226</u>	<u>\$ 24,684</u>	<u>\$ 22,120</u>	<u>\$ 20,108</u>	<u>\$ 25,300</u>
APPROPRIATIONS					
Law Library Fund					
050.476.305 Publications/Audio Visual	167	55	9,500	9,500	9,500
Total Supplies	<u>167</u>	<u>55</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
050.476.447 Research/Investigation/Online	13,347	14,542	13,100	13,100	13,100
Total Services and Charges	<u>13,347</u>	<u>14,542</u>	<u>13,100</u>	<u>13,100</u>	<u>13,100</u>
Total Appropriations	<u>\$ 13,514</u>	<u>\$ 14,597</u>	<u>\$ 22,600</u>	<u>\$ 22,600</u>	<u>\$ 22,600</u>

Juvenile Probation Grants Fund
Summary of Revenue, Appropriations and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCE, JANUARY 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES					
Intergovernmental	368,196	540,023	540,093	543,433	649,610
Total Revenue	<u>368,196</u>	<u>540,023</u>	<u>540,093</u>	<u>543,433</u>	<u>649,610</u>
APPROPRIATIONS					
Salaries and Wages	164,810	149,045	163,209	163,209	193,914
Employee Benefits	78,358	74,048	80,039	80,039	90,556
Supplies	0	0	2,281	5,522	3,520
Services and Charges	125,028	316,930	294,564	294,663	361,620
Total Appropriations	<u>368,196</u>	<u>540,023</u>	<u>540,093</u>	<u>543,433</u>	<u>649,610</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, DECEMBER 31	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
INTERGOVERNMENTAL					
State Grants					
051.333.335 State Aid	\$ 125,927	\$ 119,944	\$ 371,875	\$ 371,875	\$ 468,061
051.333.336 Pre-Post Adjudication	27,000	32,000	0	0	0
051.333.345 State Aud-2024 Supplements	0	0	0	0	13,332
051.333.346 Community Programs	97,179	99,680	0	0	0
051.333.355 Mental Health Services	79,410	77,077	0	0	0
051.333.386 Commitment Reduction Program	38,680	43,105	0	0	0
051.333.387 Miscellaneous TJJD Grants	0	0	0	3,341	0
051.333.395 Prevention and Intervention	0	168,217	168,218	168,217	168,217
Total State Grants	<u>368,196</u>	<u>540,023</u>	<u>540,093</u>	<u>543,433</u>	<u>649,610</u>
Total Revenues	<u>\$ 368,196</u>	<u>\$ 540,023</u>	<u>\$ 540,093</u>	<u>\$ 543,433</u>	<u>\$ 649,610</u>
APPROPRIATIONS					
051-755 State Aid					
051.755.109 Salary, Officers (3.25)	\$ 54,798	\$ 55,906	\$ 149,846	\$ 149,846	\$ 165,120
051.755.112 Salary, Supplements	11,616	11,699	13,363	13,363	28,794
Total Salaries and Wages	<u>66,414</u>	<u>67,605</u>	<u>163,209</u>	<u>163,209</u>	<u>193,914</u>
051.755.201 Social Security Taxes	4,898	5,002	11,888	11,888	14,179
051.755.202 Group Medical Insurance	26,488	28,161	42,243	42,243	45,956
051.755.203 Retirement	10,075	10,256	24,759	24,759	29,417
051.755.204 Workers Compensation Insurance	505	413	971	971	815
051.755.206 Unemployment Insurance	38	36	98	98	117
051.755.207 Employee Disability Insurance	48	48	80	80	72
Total Employee Benefits	<u>42,052</u>	<u>43,916</u>	<u>80,039</u>	<u>80,039</u>	<u>90,556</u>
051.755.301 Office Supplies	0	0	1,420	1,320	1,420
051.755.314 Drugs and Medical Supplies	0	0	100	100	100
051.755.323 Computer Equip/Access/Software	0	0	761	761	2,000
Total Supplies	<u>0</u>	<u>0</u>	<u>2,281</u>	<u>2,181</u>	<u>3,520</u>
051.755.403 Physician Services	0	2,412	0	150	1,000
051.755.411 Audits/Associated Services	4,500	4,750	4,900	5,000	5,200
051.755.420 Telephone	0	0	0	0	0
051.755.427 Advertising	0	56	0	0	0
051.755.440 Rentals, Office Equipment	212	0	0	0	0
051.755.460 Non-Residential Services	434	421	44,000	44,000	70,000
051.755.461 Residential Services	12,315	784	77,446	77,296	117,203
Total Services and Charges	<u>17,461</u>	<u>8,423</u>	<u>126,346</u>	<u>126,446</u>	<u>193,403</u>
Total State Aid	<u>125,927</u>	<u>119,944</u>	<u>371,875</u>	<u>371,875</u>	<u>481,393</u>
Pre-Post Adjudication					
051.756.461 Residential Services	27,000	32,000	0	0	0
Total Services and Charges	<u>27,000</u>	<u>32,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Community Programs					
051.759.109 Salary, Officers (1)	56,526	38,708	0	0	0
Total Salaries and Wages	<u>56,526</u>	<u>38,708</u>	<u>0</u>	<u>0</u>	<u>0</u>

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Community Programs (Con't)</u>					
051.759.201 Social Security Taxes	\$ 4,009	\$ 2,874	\$ 0	\$ 0	\$ 0
051.759.202 Group Medical Insurance	13,775	11,538	0	0	0
051.759.203 Retirement	8,575	5,872	0	0	0
051.759.204 Workers Compensation Insurance	436	241	0	0	0
051.759.206 Unemployment Insurance	33	20	0	0	0
051.759.207 Employee Disability Insurance	24	20	0	0	0
Total Employee Benefits	<u>26,852</u>	<u>20,565</u>	<u>0</u>	<u>0</u>	<u>0</u>
051.759.301 Office Supplies	0	0	0	0	0
Total Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
051.759.440 Rentals, Office Equipment	0	0	0	0	0
051.759.460 Non-Residential Services	13,801	40,407	0	0	0
Total Services and Charges	<u>13,801</u>	<u>40,407</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Community Programs	<u>97,179</u>	<u>99,680</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Commitment Reduction Program</u>					
051.760.460 Non-Residential Services	0	0	0	0	0
051.760.461 Residential Services	38,680	43,105	0	0	0
Total Services and Charges	<u>38,680</u>	<u>43,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Commit. Reduction Prgrm.	<u>38,680</u>	<u>43,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Prevention and Intervention</u>					
051.761.419 Contract Services	0	168,217	168,218	168,217	168,217
Total Services and Charges	<u>0</u>	<u>168,217</u>	<u>168,218</u>	<u>168,217</u>	<u>168,217</u>
<u>Mental Health Services N241</u>					
051.762.109 Salary, Officers (1)	41,870	42,732	0	0	0
Total Salaries and Wages	<u>41,870</u>	<u>42,732</u>	<u>0</u>	<u>0</u>	<u>0</u>
051.762.201 Social Security Taxes	2,755	2,798	0	0	0
051.762.203 Retirement	6,352	6,482	0	0	0
051.762.204 Workers Compensation Insurance	323	265	0	0	0
051.762.206 Unemployment Insurance	24	22	0	0	0
Total Employee Benefits	<u>9,454</u>	<u>9,567</u>	<u>0</u>	<u>0</u>	<u>0</u>
051.762.314 Drugs and Medical Supplies	0	0	0	0	0
Total Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
051.762.460 Non-Residential Services	16,376	4,745	0	0	0
051.762.461 Residential Services	11,710	20,033	0	0	0
Total Services and Charges	<u>28,086</u>	<u>24,778</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Mental Health N241	<u>79,410</u>	<u>77,077</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>S&E Grant</u>					
051.763.323 Computer/Equip,Access,Sftwr	0	0	0	3,341	0
Total Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,341</u>	<u>0</u>
Total S&E Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,341</u>	<u>0</u>
Total Appropriations	<u>368,196</u>	<u>540,023</u>	<u>540,093</u>	<u>543,433</u>	<u>649,610</u>

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District Attorney Pretrial Intervention
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2024

	<u>Actual</u> 2021	<u>Actual</u> 2022	<u>Adopted</u> <u>Budget</u> 2023	<u>Revised</u> <u>Budget</u> 2023	<u>Adopted</u> <u>Budget</u> 2024
FUND BALANCES, JANUARY 1	\$ 2,373	\$ 2,388	\$ 2,394	\$ 2,393	\$ 2,399
REVENUES					
Interest	15	5	6	6	10
Total Revenues	<u>15</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>10</u>
APPROPRIATIONS					
Total Appropriations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	15	5	6	6	10
FUND BALANCES, DECEMBER 31	<u>\$ 2,388</u>	<u>\$ 2,393</u>	<u>\$ 2,400</u>	<u>\$ 2,399</u>	<u>\$ 2,409</u>

District Attorney Pretrial Intervention
 Revenues and Appropriations
 For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
CHARGES FOR SERVICES					
INTEREST					
060.360.603 Checking Account	15	5	6	6	10
Total Revenues	<u>\$ 15</u>	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 10</u>
 APPROPRIATIONS					
Total Appropriations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
FUND BALANCES, JANUARY 1	\$ 2,967,429	\$ 3,236,719	\$ 0	\$ 3,700,126	\$ 0
REVENUES					
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
APPROPRIATIONS					
Capital Outlay	<u>1,248,859</u>	<u>1,397,028</u>	<u>0</u>	<u>3,700,126</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,248,859)</u>	<u>(1,397,028)</u>	<u>0</u>	<u>(3,700,126)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	281,012	190,148	0	0	0
Road and Bridge	965,225	1,342,087	0	0	0
Farm-to-Market and Lateral Road	<u>271,912</u>	<u>328,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers In	<u>1,518,149</u>	<u>1,860,435</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,518,149</u>	<u>1,860,435</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	269,290	463,407	0	(3,700,126)	0
FUND BALANCES, DECEMBER 31	<u>\$ 3,236,719</u>	<u>\$ 3,700,126</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
REVENUES					
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
APPROPRIATIONS					
<u>Commissioners Court</u>					
066.401.414 Data Processing	\$ 9,000	\$ 9,000	\$ 0	\$ 19,163	\$ 0
Total Services and Charges	9,000	9,000	0	19,163	0
066.401.511 Office Equipment	0	0	0	4,181	0
066.401.518 Furniture & Fixtures	0	0	0	50,000	0
066.401.524 Computer Software	0	0	0	200,123	0
Total Capital Outlay	0	0	0	254,304	0
Total Commissioners Court	9,000	9,000	0	273,467	0
<u>County Clerk</u>					
066.403.511 Office Equipment	0	0	0	2,177	0
066.403.518 Furniture and Fixtures	0	0	0	4,493	0
Total Capital Outlay	0	0	0	6,670	0
<u>Emergency Management</u>					
066.406.511 Office Equipment	0	0	0	32,295	0
Total Capital Outlay	0	0	0	32,295	0
<u>County Court</u>					
066.426.323 Computer Equip/Access/Software	1,997	0	0	0	0
Total Supplies	1,997	0	0	0	0
066.426.524 Computer Software	0	0	0	11,267	0
Total Capital Outlay	0	0	0	11,267	0
Total County Court	1,997	0	0	11,267	0
<u>District Courts</u>					
066.435.511 Office Equipment	0	0	0	7,001	0
066.435.524 Computer Software	0	0	0	21,482	0
Total Capital Outlay	0	0	0	28,483	0
<u>District Attorney</u>					
066.440.321 Furnishing and Small Equipment	0	0	0	2,786	0
Total Supplies	0	0	0	2,786	0
066.440.511 Office Equipment	1,671	0	0	0	0
066.440.524 Computer Software	0	0	0	1,000	0
Total Capital Outlay	1,671	0	0	1,000	0
Total District Attorney	1,671	0	0	3,786	0
<u>District Clerk</u>					
066.450.323 Computer Equip/Access/Software	887	734	0	0	0
Total Supplies	887	734	0	0	0
066.450.518 Furniture and Fixtures	0	0	0	8,617	0
Total Capital Outlay	0	0	0	8,617	0
Total District Clerk	887	734	0	8,617	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

		Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Justice of Peace PCT 1</u>						
066.455.323	Computer Equip/Access/Software	0	1,000	0	0	0
	Total Supplies	0	1,000	0	0	0
066.455.414	Data Processing	0	392	0	0	0
	Total Services and Charges	0	392	0	0	0
	Total Justice of Peace PCT 1	0	1,392	0	0	0
<u>Justice of Peace PCT 2</u>						
066.456.323	Computer Equip/Access/Software	0	1,000	0	0	0
	Total Supplies	0	1,000	0	0	0
	Total Justice of Peace PCT 2	0	1,000	0	0	0
<u>Justice of Peace PCT 3</u>						
066.457.323	Computer Equip/Access/Software	887	1,000	0	0	0
	Total Supplies	887	1,000	0	0	0
	Total Justice of Peace PCT 3	887	1,000	0	0	0
<u>Justice of Peace PCT 4</u>						
066.458.323	Computer Equip/Access/Software	0	1,000	0	0	0
	Total Supplies	0	1,000	0	0	0
066.455.414	Data Processing	0	392	0	0	0
	Total Services and Charges	0	392	0	0	0
	Total Justice of Peace PCT 4	0	1,392	0	3,440	0
<u>County Attorney</u>						
066.475.511	Office Equipment	1,439	0	0	1,667	0
066.475.524	Computer Software	0	0	0	1,000	0
	Total Capital Outlay	1,439	0	0	2,667	0
	Total County Attorney	1,439	0	0	2,667	0
<u>Elections/Voters Registration</u>						
066.490.323	Computer Equip/Access/Software	0	1,720	0	0	0
	Total Supplies	0	1,720	0	0	0
066.490.511	Office Equipment	0	0	0	21,276	0
	Total Capital Outlay	0	0	0	21,276	0
	Total Elections/Voters Registra	0	1,720	0	21,276	0
<u>County Auditor</u>						
066.495.511	Office Equipment	1,140	0	0	300	0
	Total Capital Outlay	1,140	0	0	300	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>County Treasurer</u>					
066.497.323 Computer Equip/Access/Software	\$ 2,996	\$ 0	\$ 0	\$ 0	\$ 0
Total Supplies	2,996	0	0	0	0
066.497.511 Office Equipment	0	0	0	2,000	0
Total Capital Outlay	0	0	0	2,000	0
Total County Treasurer	2,996	0	0	2,000	0
<u>Tax Assessor/Collector</u>					
066.499.323 Computer Equip/Access/Software	0	756	0	0	0
Total Supplies	0	756	0	0	0
066.499.511 Office Equipment	0	0	0	1,129	0
Total Capital Outlay	0	0	0	1,129	0
Total Tax Assessor	0	756	0	1,129	0
<u>Data Processing</u>					
066.503.323 Computer Equip/Access/Software	636	0	0	939	0
Total Supplies	636	0	0	939	0
066.503.414 Data Processing	600	3,298	0	0	0
Total Services and Charges	600	3,298	0	0	0
066.503.511 Office Equipment	0	0	0	24,975	0
Total Capital Outlay	0	0	0	24,975	0
Total Data Processing	1,236	3,298	0	25,914	0
<u>Courthouse and Associated Buildings</u>					
066.510.432 Building Maintenance	0	230,985	0	4,612	0
Total Services and Charges	0	230,985	0	4,612	0
066.510.504 Property Improvements	0	0	0	111,972	0
066.510.510 Building Equipment	0	0	0	40,514	0
066.510.513 Lawn and Janitorial Equipment	0	0	0	100	0
Total Capital Outlay	0	0	0	152,586	0
Total Courthouse & Assc Bldgs	0	230,985	0	157,198	0
<u>Jail and Detention Facility</u>					
066.512.323 Comp Equip/Access/Software	999	0	0	0	0
Total Supplies	999	0	0	0	0
<u>Constable, Precinct 1</u>					
066.550.511 Office Equipment	0	0	0	1,500	0
Total Capital Outlay	0	0	0	1,500	0
<u>Constable, Precinct 2</u>					
066.551.431 Equipment Maintenance	5,350	0	0	0	0
Total Services and Charges	5,350	0	0	0	0
066.551.514 Law Enforcement Equipment	0	0	0	169	0
066.551.516 Vehicles	0	0	0	48,361	0
Total Capital Outlay	0	0	0	48,530	0
Total Constable, PCT 2	5,350	0	0	48,530	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Constable , Precinct 3</u>					
066.552.323 Computer Equip/Access/Software	887	0	0	0	0
Total Benefits	887	0	0	0	0
<u>Constable , Precinct 4</u>					
066.553.514 Law Enforcement Equipment	0	0	0	5,030	0
Total Capital Outlay	0	0	0	5,030	0
<u>Sheriff</u>					
066.560.323 Computer Equip/Access/Software	2,995	497	0	0	0
Total Supplies	2,995	497	0	0	0
066.560.502 Buildings	0	87,649	0	0	0
066.560.511 Office Equipment	0	0	0	96	0
066.560.512 Machinery & Equipment	0	0	0	830	0
066.560.516 Vehicles	40,947	42,265	0	0	0
Total Capital Outlay	40,947	129,914	0	926	0
Total Sheriff	43,942	130,411	0	926	0
<u>Juvenile Probation</u>					
066.571.511 Office Equipment	0	0	0	743	0
Total Capital Outlay	0	0	0	743	0
<u>Public Safety, Other</u>					
066.580.419 Contract Services	4,900	0	0	0	0
Total Services and Charges	4,900	0	0	0	0
066.580.502 Buildings	0	0	0	96,475	0
066.580.514 Law Enforcement Equipment	6,999	0	0	6,951	0
Total Capital Outlay	6,999	0	0	103,426	0
Total Public Safety, Other	11,899	0	0	103,426	0
<u>Road and Bridge, Precinct 1</u>					
066.612.323 Computer Equip/Access/Software	0	497	0	0	0
Total Supplies	0	497	0	0	0
066.612.511 Office Equipment	1,439	0	0	0	0
066.612.512 Machinery and Equipment	127,046	0	0	189,994	0
066.612.516 Vehicles	0	33,980	0	0	0
066.612.522 Bridge Construction	0	0	0	0	0
Total Capital Outlay	128,485	33,980	0	189,994	0
Total R & B PCT 1	128,485	34,477	0	189,994	0
<u>Road and Bridge, Precinct 2</u>					
066.613.323 Computer Equip/Access/Software	1,439	497	0	0	0
Total Supplies	1,439	497	0	0	0
066.613.512 Machinery and Equipment	0	310,473	0	554,894	0
066.613.516 Vehicles	0	28,000	0	0	0
066.613.522 Bridge Construction	0	207,500	0	170,000	0
Total Capital Outlay	0	545,973	0	724,894	0
Total R & B PCT 2	1,439	546,470	0	724,894	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
<u>Road and Bridge, Precinct 3</u>					
066.614.323 Computer Equip/Access/Software	0	499	0	0	0
Total Supplies	0	499	0	0	0
066.614.430 Miscellaneous Claims/Repairs	6,053	0	0	0	0
066.614.432 Buildings, Maintenance	4,884	0	0	0	0
Total Services and Charges	10,937	0	0	0	0
066.614.511 Office Equipment	1,439	0	0	0	0
066.614.512 Machinery and Equipment	3,150	2,339	0	330,457	0
066.614.516 Vehicles	0	33,340	0	0	0
066.614.522 Bridge Construction	145,000	145,000	0	0	0
Total Capital Outlay	149,589	180,679	0	330,457	0
Total R & B PCT 3	160,526	181,178	0	330,457	0
<u>Road and Bridge, Precinct 4</u>					
066.615.323 Computer Equip/Access/Software	0	497	0	0	0
Total Supplies	0	497	0	0	0
066.615.502 Buildings	0	73,868	0	0	0
066.615.504 Property Improvement	27,547	0	0	0	0
066.615.512 Machinery and Equipment	135,178	84,418	0	378,161	0
066.615.516 Vehicles	50,430	18,923	0	0	0
066.615.522 Bridge Construction	0	0	0	170,000	0
Total Capital Outlay	213,155	177,209	0	548,161	0
Total R & B PCT 4	213,155	177,706	0	548,161	0
<u>Solid Waste, Precinct 2</u>					
066.617.502 Buildings	0	39,361	0	804	0
066.617.512 Machinery and Equipment	0	0	0	26,895	0
Total Capital Outlay	0	39,361	0	27,699	0
<u>Drainage</u>					
066.632.323 Computer Equip/Access/Software	998	0	0	0	0
Total Supplies	998	0	0	0	0
066.632.418 Engineering	0	8,726	0	0	0
Total Services and Charges	0	8,726	0	0	0
066.632.512 Machinery and Equipment	656,471	0	0	1,109,400	0
066.632.516 Vehicles	0	27,400	0	0	0
066.632.530 Culvert/Pipes	0	0	0	5,220	0
Total Capital Outlay	656,471	27,400	0	1,114,620	0
Total Drainage	657,469	36,126	0	1,114,620	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2024

	Actual 2021	Actual 2022	Adopted Budget 2023	Revised Budget 2023	Adopted Budget 2024
Libraries					
066.650.301 Office Supplies	\$ 0	\$ 22	\$ 0	\$ 0	\$ 0
066.650.321 Furnishings/Small Equipment	0	0	0	0	0
Total Services and Charges	0	22	0	0	0
066.650.504 Property Improvement	\$ 0	\$ 0	\$ 0	\$ 9,216	\$ 0
066.650.510 Building Equipment	3,455	0	0	0	0
066.650.511 Office Equipment	0	0	0	16,421	0
Total Capital Outlay	3,455	0	0	25,637	0
Total Library	3,455	22	0	25,637	0
Total Appropriations	\$ 1,248,859	\$ 1,397,028	\$ 0	\$ 3,700,126	\$ 0

OTHER BUDGET INFORMATION

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**Adopted Budget By Type
Two Year Comparison**

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
REVENUES				
Current Property Taxes	\$ 18,611,173	\$ 18,083,658	\$ 527,515	2.92%
Delinquent Property Taxes	574,034	563,483	10,551	1.87%
PILOT Tax	1,200,000	1,200,000	0	0.00%
County Sales Taxes	4,560,000	3,770,000	790,000	20.95%
Mixed Drink Taxes	58,000	55,000	3,000	5.45%
Penalites on Delinquent Taxes	316,391	307,423	8,968	2.92%
Licenses and Permits	965,090	974,990	(9,900)	-1.02%
Intergovernmental	1,771,926	1,467,261	304,665	20.76%
Charges for Services	1,278,110	1,288,503	(10,393)	-0.81%
Fines and Forfeitures	653,000	634,652	18,348	2.89%
Interest	738,170	241,193	496,977	206.05%
Solid Waste	148,000	150,000	(2,000)	-1.33%
Miscellaneous	271,160	263,500	7,660	2.91%
Total Revenues	<u>\$ 31,145,054</u>	<u>\$ 28,999,662</u>	<u>\$ 2,145,391</u>	7.40%
APPROPRIATIONS				
Salaries and Wages	\$ 14,571,219	\$ 13,397,049	\$ 1,174,170	8.76%
Employee Benefits	7,076,023	6,508,326	567,697	8.72%
Supplies	3,581,820	3,456,263	125,557	3.63%
Services and Charges	7,249,724	7,770,498	(520,774)	-6.70%
Capital Outlay	2,537,700	2,403,150	134,550	5.60%
Total Appropriations	<u>\$ 35,016,486</u>	<u>\$ 33,535,286</u>	<u>\$ 1,481,200</u>	4.42%

Adopted Revenue Budget by Fund and Type
Two Year Comparison

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
MAJOR GOVERNMENTAL FUNDS:				
<u>010 - General Fund</u>				
310 - Current Property Taxes	\$ 12,256,085	\$ 11,955,802	\$ 300,283	2.51%
312 - Delinquent Property Taxes	446,932	440,926	6,006	1.36%
314 - PILOT Tax	789,335	792,800	(3,465)	-0.44%
315 - County Sales Taxes	4,560,000	3,770,000	790,000	20.95%
318 - Mixed Drink Taxes	58,000	55,000	3,000	5.45%
319 - Penalty/Interest on Property Taxes	208,354	203,249	5,105	2.51%
320 - Licenses and Permits	160,090	161,090	(1,000)	-0.62%
333 - State Grants	38,000	40,000	(2,000)	-5.00%
335 - State Reimbursements	563,200	511,200	52,000	10.17%
336 - Local Reimbursements	481,616	335,968	145,648	43.35%
340 - Fees of Office	666,200	669,600	(3,400)	-0.51%
342 - Other Fees	196,810	184,965	11,845	6.40%
350 - Fines and Forfeitures	493,000	479,652	13,348	2.78%
360 - Interest	500,000	161,340	338,660	209.90%
370 - Miscellaneous	190,960	182,500	8,460	4.64%
Total General Fund	21,608,582	19,944,092	1,664,490	8.35%
<u>020 - Special Road and Road & Bridge Fund</u>				
310 - Current Property Taxes, R&B	2,380,100	2,303,773	76,327	3.31%
311 - Current Property Taxes, SR&B	2,057,240	1,958,494	98,746	5.04%
312 - Delinquent Property Taxes, R&B	47,602	46,075	1,527	3.31%
313 - Delinquent Property Taxes, SR&B	41,145	39,170	1,975	5.04%
314 - PILOT Tax	286,046	282,888	3,158	1.12%
319 - Penalty/Interest on Property Taxes	75,435	72,459	2,976	4.11%
321 - Licenses and Permits	805,000	813,900	(8,900)	-1.09%
342 - Other Fees	130,000	130,000	0	0.00%
350 - Fines and Forfeitures	160,000	155,000	5,000	3.23%
360 - Interest	190,000	62,880	127,120	202.16%
362 - Solid Waste	148,000	150,000	(2,000)	-1.33%
370 - Miscellaneous	80,200	81,000	(800)	-0.99%
Total Special Road and R&B Fund	6,400,768	6,095,639	305,128	5.01%
<u>030 - Farm-to-Market & Lateral Road Fund</u>				
310 - Current Property Taxes	1,917,748	1,865,589	52,159	2.80%
312 - Delinquent Property Taxes	38,355	37,312	1,043	2.80%
314 - PILOT Tax	124,619	124,312	307	0.25%
319 - Penalty/Interest on Property Taxes	32,602	31,715	887	2.80%
360 - Interest	40,000	12,000	28,000	233.33%
Total FM&LR Fund	2,153,324	2,070,928	82,396	3.98%

Adopted Revenue Budget (Cont'd)
Two Year Comparison

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
NON-MAJOR GOVERNMENTAL FUNDS:				
<u>033 - Child Abuse Prevention Fund</u>				
342 - Other Fees	\$ 0	\$ 88	\$ (88)	-100.00%
360 - Interest	10	5	5	100.00%
Total Child Abuse Prevention Fund	10	93	(83)	-89.25%
<u>034 - County and District Court Technology Fund</u>				
342 - Other Fees	1,000	950	50	5.26%
360 - Interest	60	30	30	100.00%
Total Co. & Dist. Court Tech. Fund	1,060	980	80	8.16%
<u>035 - State Lateral Road Fund</u>				
334 - Stated Shared Revenue	39,500	40,000	(500)	-1.25%
<u>036 - Records Mngmnt & Prsrvtn Dist. Clk. Fund</u>				
342 - Other Fees	23,000	20,600	2,400	11.65%
360 - Interest	800	300	500	166.67%
Total Rcrds Mngmnt & Prsrvtn Dist. Clk	23,800	20,900	2900	13.88%
<u>038 - Guardianship Fund</u>				
342 - Other Fees	0	1,000	(1,000)	-100.00%
360 - Interest	100	99	1	1.01%
Total Guardianship Fund	100	1,099	(999)	-90.90%
<u>039 - Juvenile Case Manager Fund</u>				
342 - Other Fees	14,500	14,000	500	3.57%
360 - Interest	250	120	130	108.33%
Total Juvenile Case Manager Fund	14,750	14,120	630	4.46%
<u>040 - Election Services Fund</u>				
342 - Other Fees	9,000	9,000	0	0.00%
360 - Interest	400	210	190	90.48%
Total Election Services Fund	9,400	9,210	190	2.06%
<u>041 - Constables Forfeiture Fund</u>				
360 - Interest	60	55	5	9.09%
<u>042 - Sheriff Forfeiture Fund</u>				
360 - Interest	50	50	0	0.00%
<u>043 - District Attorney Forfeiture Fund</u>				
360 - Interest	1,500	1,500	0	0.00%
<u>045 - Justice Court Security Fund</u>				
342 - Other Fees	600	800	(200)	-25.00%
360 - Interest	30	30	0	0.00%
Total Justice Court Security Fund	630	830	(200)	-24.10%

Adopted Revenue Budget (Cont'd)
Two Year Comparison

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
NON-MAJOR GOVERNMENTAL FUNDS (Con't):				
<u>046 - Courthouse Security Fund</u>				
342 - Other Fees	\$ 35,000	\$ 30,000	\$ 5,000	16.67%
360 - Interest	500	400	100	25.00%
Total Courthouse Security Fund	<u>35,500</u>	<u>30,400</u>	<u>5,100</u>	16.78%
<u>048 - Records Mngmnt & Prsrvtn Co. Clk. Fund</u>				
342 - Other Fees	165,000	194,000	(29,000)	-14.95%
360 - Interest	4,000	2,000	2,000	100.00%
Total Records Mngmnt & Prsrvtn	<u>169,000</u>	<u>196,000</u>	<u>(27,000)</u>	-13.78%
<u>049 - Justice Court Technology Fund</u>				
342 - Other Fees	12,000	11,500	500	4.35%
360 - Interest	100	48	52	108.33%
Total Justice Court Technology Fund	<u>12,100</u>	<u>11,548</u>	<u>552</u>	4.78%
<u>050 - Law Library Fund</u>				
342 - Other Fees	25,000	22,000	3,000	13.64%
360 - Interest	300	120	180	150.00%
Total Law Library Fund	<u>25,300</u>	<u>22,120</u>	<u>3,180</u>	14.38%
<u>051&052 Juvenile Probation Grants Fund</u>				
333 - State Grants	649,610	540,093	109,517	20.28%
Total Revenues	<u>\$ 31,145,053</u>	<u>\$ 28,999,662</u>	<u>\$ 2,145,390</u>	7.40%

Adopted Appropriation Budget by Fund and Department
Two Year Comparison

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
MAJOR GOVERNMENTAL FUNDS:				
<u>010 - General Fund</u>				
401 - Commissioners Court	\$ 1,195,566	\$ 1,900,563	\$ (704,997)	-37.09%
403 - County Clerk	592,063	556,402	35,661	6.41%
405 - Veterans' Service Officer	106,138	98,195	7,943	8.09%
406 - Emergency Management Agency	151,593	143,621	7,972	5.55%
407 - Inspections and Permits	178,344	140,966	37,378	26.52%
426 - County Court	477,394	420,139	57,255	13.63%
427 - Bail Bond Board	2,518	2,518	0	0.00%
435 - District Courts	989,313	966,087	23,226	2.40%
437 - Capital Murder Trials	140,337	140,337	0	0.00%
440 - District Attorney	796,420	758,356	38,064	5.02%
450 - District Clerk	582,521	488,245	94,276	19.31%
455 - Justice of Peace Court, Pct. 1	203,846	181,425	22,421	12.36%
456 - Justice of Peace Court, Pct. 2	264,085	252,824	11,261	4.45%
457 - Justice of Peace Court, Pct. 3	187,145	175,765	11,380	6.47%
458 - Justice of Peace Court, Pct. 4	193,680	189,548	4,132	2.18%
460 - Court of Appeals	5,700	5,700	0	0.00%
465 - Judicial, Other	131,000	131,000	0	0.00%
474 - County Attorney, Supplement	87,719	87,719	0	0.00%
475 - County Attorney	245,097	232,014	13,083	5.64%
490 - Elections/Voter Registration	272,317	219,935	52,382	23.82%
495 - County Auditor	647,700	609,201	38,499	6.32%
497 - County Treasurer	304,783	289,221	15,562	5.38%
498 - Central Appraisal Board	375,663	355,663	20,000	5.62%
499 - Tax Assessor/Collector	892,504	848,809	43,695	5.15%
501 - Outside Audits/Accounting	59,950	49,500	10,450	21.11%
503 - Data Processing	339,902	258,816	81,086	31.33%
510 - Courthouse & Associated Buildings	817,536	831,029	(13,493)	-1.62%
512 - Jail and Detention Facility	3,920,422	3,654,967	265,455	7.26%
550 - Constable, Precinct 1	115,219	109,176	6,043	5.54%
551 - Constable, Precinct 2	349,272	324,016	25,256	7.79%
552 - Constable, Precinct 3	111,363	105,770	5,593	5.29%
553 - Constable, Precinct 4	114,521	108,853	5,668	5.21%
560 - Sheriff	5,243,440	4,745,930	497,510	10.48%
561 - School Resource Officer - Boling	278,284	179,109	99,175	55.37%
562 - Environmental Control	183,466	124,077	59,389	47.86%
563 - School Resource Officer - Louise	90,780	0		
570 - Adult Probation	18,833	18,783	50	0.27%
571 - Juvenile Probation	324,393	311,686	12,707	4.08%
580 - Public Safety, Other	111,650	11,650	100,000	858.37%
637 - Indigent Health Care, Administration	31,300	31,300	0	0.00%
638 - Indigent Health Care, Eligible (Sep-Dec)	68,189	33,189	35,000	105.46%
639 - Indigent Health Care, Eligible (Jan-Aug)	147,888	97,888	50,000	51.08%
640 - Aid to Indigent	189,019	189,019	0	0.00%

Adopted Appropriation Budget (Cont'd)
Two Year Comparison

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
MAJOR GOVERNMENTAL FUNDS (Con't):				
<u>010 - General Fund (Con't)</u>				
650 - Libraries	\$ 1,298,900	\$ 1,230,670	68,230	5.54%
652 - Historical Commission	2,500	2,500	0	0.00%
653 - Historical Museum	45,000	45,000	0	0.00%
665 - Extension Service	252,464	235,136	17,328	7.37%
Total General Fund	23,137,737	21,892,317	1,245,420	5.69%
<u>020 - Special Road and Road & Bridge Fund</u>				
612 - Precinct 1	1,707,155	1,579,716	127,439	8.07%
613 - Precinct 2	1,866,316	1,743,850	122,466	7.02%
614 - Precinct 3	1,914,366	1,802,997	111,369	6.18%
615 - Precinct 4	1,854,369	1,733,671	120,698	6.96%
616 - Road Equipment	558,926	846,926	(288,000)	-34.01%
617 - Solid Waste Station	191,739	285,398	(93,659)	-32.82%
Total Special Road and R&B Fund	8,092,871	7,992,558	100,313	1.26%
<u>030 - Farm-to-Market & Lateral Road Fund</u>				
632 - Countywide Drainage	2,652,231	2,620,498	31,733	1.21%
NON-MAJOR GOVERNMENTAL FUNDS:				
<u>034 - County and District Court Technology Fund</u>				
403 - County Court	2,500	2,500	0	0.00%
450 - District Court	200	200	0	0.00%
Total Co. & Dist. Court Tech. Fund	2,700	2,700	0	0.00%
<u>035 - State Lateral Road Fund</u>				
621 - Precinct 1	9,875	10,000	(125)	-1.25%
622 - Precinct 2	9,875	10,000	(125)	-1.25%
623 - Precinct 3	9,875	10,000	(125)	-1.25%
624 - Precinct 4	9,875	10,000	(125)	-1.25%
Total State Lateral Fund	39,500	40,000	(500)	-1.25%
<u>036 - Records Management & Preservation District Clerk</u>				
403 - District Clerk-Archival	2,000	2,000	0	0.00%
404 - District Clerk	7,388	7,388	0	0.00%
Total Records Mngmnt & Prsrvtn DC Fr	9,388	9,388	0	0.00%
<u>038 - Guardianship Fund</u>				
453 - Guardianship	5,000	5,000	0	0.00%
<u>039 - Juvenile Case Manager Fund</u>				
454 - Justice Court	2,567	2,567	0	0.00%
<u>040- Election Services Fund</u>				
491 - Election Services	10,000	10,000	0	0.00%

Adopted Appropriation Budget (Con't)
Two Year Comparison

	2024 Adopted Budget	2023 Adopted Budget	Increase (Decrease)	% Change
NON-MAJOR GOVERNMENTAL FUNDS (Con't):				
<u>041- Constable Forfeiture Fund</u>				
551 - Constable Forfeiture, Local	\$ 5,000	\$ 5,000	\$ 0	0.00%
<u>042- Sheriff Forfeiture Fund</u>				
675 - Sheriff Forfeiture, Local	25,000	35,000	(10,000)	-28.57%
685 - Sheriff Forfeiture, Federal Treasury	180	180	0	0.00%
Total Sheriff Forfeiture Fund	25,180	35,180	(10,000)	-28.43%
<u>043 - District Attorney Forfeiture Fund</u>				
674 - Dist. Attorney Forfeiture, Local	133,323	142,695	(9,372)	-6.57%
676 - Dist. Attorney Forfeiture, Fed. Treasury	7,500	5,000	2,500	50.00%
678 - Dist. Attorney Forfeiture, Fed. Justice	3,550	3,550	0	0.00%
Total Dist. Attorney Forfeiture Fund	144,373	151,245	(6,872)	-4.54%
<u>045- Justice Court Security Fund</u>				
455 - Justice Court Security, JP 1	680	2,031	(1,351)	-66.52%
456 - Justice Court Security, JP 2	500	1,851	(1,351)	-72.99%
457 - Justice Court Security, JP 3	0	1,351	(1,351)	-100.00%
458 - Justice Court Security, JP 4	649	2,000	(1,351)	-67.55%
Total Justice Court Security Fund	1,829	7,233	(5,404)	-74.71%
<u>046- Courthouse Security Fund</u>				
506 - Courthouse Security	85,229	68,227	17,002	24.92%
<u>048 - Records Mangement & Preservation Fund</u>				
403 - Archive Records	32,560	32,560	0	0.00%
404 - Preservation Records	76,846	76,855	(9)	-0.01%
Total Records Mngmnt & Prsrvtn DC Ft	109,406	109,415	(9)	-0.01%
<u>049 - Justice Court Technology Fund</u>				
455 - Justice Court Technology, JP 1	4,944	4,944	0	0.00%
456 - Justice Court Technology, JP 2	1,792	1,792	0	0.00%
457 - Justice Court Technology, JP 3	4,685	4,685	0	0.00%
458 - Justice Court Technology, JP 4	9,844	9,844	0	0.00%
Total Justice Court Technology Fund	21,265	21,265	0	0.00%
<u>050 - Law Library Fund</u>				
476 - Law Library	22,600	22,600	0	0.00%
<u>051 - Juvenile Probation Grants Fund</u>				
755 - State Aid	481,393	371,875	109,518	29.45%
756 - Pre-Post Adjudication	0	0	0	#DIV/0!
759 - Community Programs	0	0	0	#DIV/0!
760 - Commitment Reduction Program	0	0	0	#DIV/0!
761 - Prevention and Intervention	168,217	168,218	(1)	100.00%
762 - Mental Health Services	0	0	0	#DIV/0!
Total Juvenile Probation Grants Fund	649,610	540,093	109,517	20.28%
Total Appropriations	\$ 35,016,486	\$ 33,535,286	\$ 1,481,200	4.42%

Property Taxes Levied and Collected Ten Year History

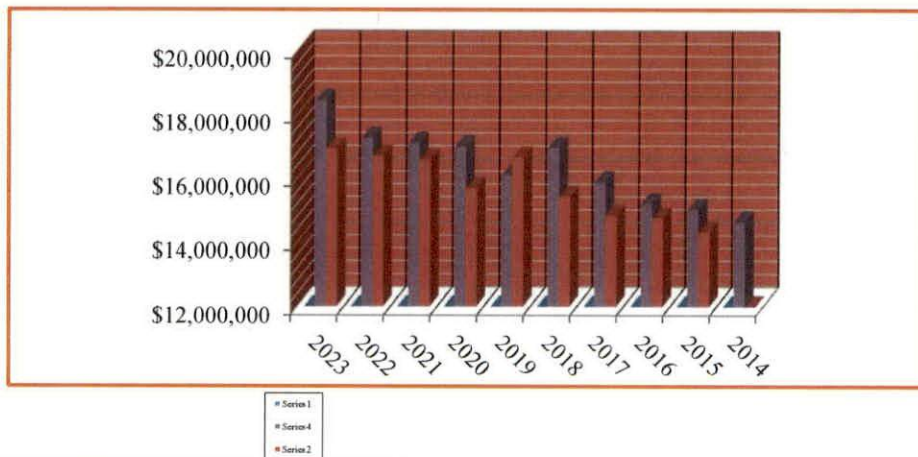
Budget Year	Tax Roll Year	Certified Net Taxable Valuation Co. of Wharton ⁽¹⁾	Certified Net Taxable Valuation FM&LR ⁽¹⁾	Value Ratio	Estimated Tax Levies ⁽²⁾	Adjusted Tax Levies	Current Taxes Collected	Delinquent Taxes Collected	% of Taxes Collected to Adj. Levies
2024	2023	\$ 5,210,287,457	\$ 5,174,207,795	100%					
2023	2022	4,718,920,627	4,705,047,123	100%	18,424,603	18,430,771 ⁽³⁾	18,040,246 ⁽³⁾	324,843 ⁽³⁾	97.88%
2022	2021	4,061,721,395	4,047,742,096	100%	17,247,638	17,255,920	16,922,876	494,657	98.07%
2021	2020	3,723,887,194	3,709,689,143	100%	17,074,364	17,102,495	16,692,588	300,150	97.60%
2020	2019	3,678,719,131	3,664,179,062	100%	17,003,456	16,996,024	16,577,570	258,688	97.54%
2019	2018	3,395,673,269	3,380,846,475	100%	16,086,509	16,094,826	15,685,305	302,725	97.46%
2018	2017	3,570,695,259	3,555,691,410	100%	16,953,066	16,966,243	16,657,699	394,227	98.18%
2017	2016	3,241,931,986	3,226,694,579	100%	15,877,143	15,871,033	15,412,356	236,837	97.11%
2016	2015	3,100,857,383	3,085,607,132	100%	15,185,679	15,193,412	14,828,847	199,463	97.60%
2015	2014	3,213,603,672	3,198,024,513	100%	14,774,030	15,019,597	14,735,425	1,895,693	98.11%
2014	2013	2,981,957,798	2,970,369,882	100%	14,547,091	14,636,181	14,324,857	267,462	97.87%

⁽¹⁾ Valuations certified by the Central Appraisal District in July of each year.

⁽²⁾ Estimated tax levies using CAD's July valuations divided by 100 and multiplied by the current year's tax rates

⁽³⁾ Adjusted tax levies and collections are from Tax Office September reports, except the current year which uses August report since September report is not yet available at the time the budget is adopted

Comparison of Adjusted Tax Levies to Current Taxes Collected



2024
Wharton County
Hourly Pay Scale

PG	Starting	A	B	C	D	E	F	G	H	I	J	K	L	M
1	12.47	12.68	12.92	13.14	13.39	13.65	13.88	14.15	14.43	14.68	14.97	15.27	15.57	15.77
2	13.14	13.39	13.65	13.88	14.15	14.43	14.68	14.97	15.27	15.57	15.87	16.18	16.49	16.79
3	13.85	14.11	14.39	14.64	14.93	15.22	15.52	15.81	16.11	16.43	16.76	17.10	17.44	17.78
4	14.56	14.84	15.14	15.40	15.71	16.02	16.34	16.67	16.99	17.32	17.67	18.03	18.39	18.75
5	15.25	15.54	15.83	16.14	16.45	16.78	17.12	17.47	17.82	18.17	18.54	18.92	19.31	19.70
6	15.93	16.24	16.56	16.88	17.22	17.57	17.92	18.28	18.53	19.03	19.42	19.82	20.23	20.64
7	16.64	16.97	17.30	17.65	18.01	18.37	18.74	19.13	19.52	19.92	20.34	20.76	21.18	21.60
8	17.36	17.69	18.05	18.43	18.80	19.18	19.57	19.98	20.40	20.82	21.27	21.71	22.16	22.61
9	18.03	18.39	18.76	19.15	19.54	19.94	20.37	20.79	21.21	21.66	22.11	22.57	23.05	23.51
10	18.73	19.11	19.51	19.91	20.32	20.75	21.17	21.61	22.07	22.53	23.00	23.49	23.99	24.49
11	19.42	19.82	20.23	20.64	21.07	21.51	21.96	22.42	22.90	23.39	23.88	24.39	24.92	25.44
12	20.13	20.56	20.98	21.41	21.87	22.33	22.80	23.29	23.79	24.30	24.82	25.36	25.89	26.43
13	20.82	21.27	21.71	22.16	22.62	23.10	23.58	24.08	24.61	25.12	25.69	26.23	26.81	27.39
14	21.50	21.94	22.41	22.89	23.38	23.87	24.38	24.91	25.43	25.99	26.55	27.14	27.71	28.30
15	22.22	22.69	23.17	23.67	24.19	24.70	25.24	25.78	26.35	26.91	27.51	28.09	28.72	29.36
16	22.89	23.38	23.87	24.38	24.91	25.43	25.99	26.55	27.14	27.71	28.33	28.94	29.58	30.24
17	23.62	24.13	24.65	25.18	25.73	26.27	26.85	27.43	28.04	28.67	29.28	29.93	30.59	31.27
18	24.29	24.81	25.35	25.88	26.45	27.01	27.62	28.22	28.82	29.47	30.12	30.79	31.47	32.17
19	25.00	25.54	26.10	26.65	27.24	27.83	28.44	29.08	29.70	30.37	31.04	31.74	32.44	33.16
20	25.70	26.24	26.82	27.38	28.00	28.61	29.23	29.88	30.54	31.22	31.91	32.62	33.35	34.09
21	26.40	26.96	27.56	28.15	28.77	29.42	30.05	30.72	31.40	32.10	32.81	33.54	34.29	35.06
22	27.10	27.67	28.29	28.89	29.53	30.19	30.86	31.54	32.25	32.97	33.71	34.46	35.24	36.03
23	27.77	28.40	29.04	29.66	30.32	31.00	31.68	32.39	33.11	33.85	34.61	35.39	36.19	37.01
24	28.46	29.10	29.74	30.39	31.06	31.76	32.46	33.19	33.93	34.70	35.48	36.28	37.09	37.92
25	29.18	29.84	30.50	31.17	31.87	32.58	33.31	34.05	34.81	35.59	36.39	37.22	38.07	38.93
26	29.85	30.51	31.18	31.88	32.59	33.32	34.06	34.82	35.61	36.40	37.23	38.08	38.94	39.82
27	30.57	31.25	31.94	32.66	33.39	34.15	34.91	35.69	36.51	37.34	38.17	39.04	39.94	40.84
28	31.25	31.94	32.66	33.39	34.15	34.91	35.69	36.51	37.34	38.27	39.04	39.94	40.84	41.76
29	31.97	32.68	33.41	34.17	34.93	35.72	36.53	37.36	38.19	39.06	39.96	40.87	41.82	42.76

Five Year Pay Scale History

COST OF LIVING ADJUSTMENT (COLA)	
2024 ^(a)	6.0%
2023 ^(b)	0.0%
2022 ^(c)	3.0%
2021 ^(d)	0.0%
2020 ^(e)	3.0%

- ^(a) 1) 6% COLA for all current employees, elected and appointed officials, part-time and Agri-Life; 2) 9% COLA for all law enforcement (except administrative assistant and Sheriff); 3) Added one District Clerk Deputy.
- ^(b) 1) \$3,500 salary increase for all employees; 2) Additional \$2,500 salary increase for all department heads, jailers, dispatchers, sergeants in Sheriff's office and 5 smaller departments with one employee; 3) Move 4 Justice of Peace secretaries from paygrade 8D to 10C; 4) \$5,000 salary increase for County Judge and all commissioners; 5) 20% increase in travel allowance.
- ^(c) 1) 3% COLA for all current employees, elected and appointed officials; 2) Grant supplement to Administrative Assistant to County Judge, County Auditor and staff.
- ^(d) 1) \$1,200 December Supplement for qualifying employees and elected officials.
- ^(e) 1) 3% COLA for all current employees, elected and appointed officials; 2) Increased 3 Assistant District Attorney's salary; 3) 23rd Judicial District Court added court coordinator and court reporter at 53% salary with Matagorda County paying the remaining 47%; 4) Added full-time bailiff for the 23rd Judicial District Court.

2024
Elected Official's
Salaries, Allowances, Supplements and Reimbursements

Official	Annual Salary	Annual Longevity Pay	Annual Travel Allowance or Reimbursement	Cell Phone Allowance	County Paid Supplement for Juvenile Probation Board	State Reimbursed Supplement	TOTAL
Commissioner Pct. 1	92,586	420	12,557	540	0	0	106,103
Commissioner Pct. 2	92,586	0	12,557	540	0	0	105,683
Commissioner Pct. 3	92,586	660	12,557	540	0	0	106,343
Commissioner Pct. 4	92,586	1,140	12,557	540	0	0	106,823
County Clerk	85,963	2,070	1,685	0	0	0	89,718
County Judge	92,586	780	12,557	540	14,408	25,200	146,071
23rd District Judge	Paid by State	0	0	0	9,540	0	9,540
329th District Judge	Paid by State	0	0	0	18,000	0	18,000
District Attorney	Paid by State	0	0	Phone provided	0	3,500	3,500
District Clerk	85,963	540	1,685	0	0	0	88,188
Justice of Peace Pct. 1	61,291	300	8,367	240	0	0	70,198
Justice of Peace Pct. 2	61,291	300	8,367	240	0	0	70,198
Justice of Peace Pct. 3	61,291	795	8,367	240	0	0	70,693
Justice of Peace Pct. 4	61,291	1,500	8,367	240	0	0	71,398
County Attorney	85,963	1,715	Actual Travel Reimbursed		0	84,000	171,678
County Treasurer	85,963	0	1,685	0	0	0	87,648
Tax Assessor/Collector	85,963	1,795	3,356	0	0	0	91,114
Constable Pct. 1	59,946	380	13,588	240	0	0	74,154
Constable Pct. 2	66,737	1,905	13,588	Phone provided	0	0	82,230
Constable Pct. 3	59,946	420	13,588	240	0	0	74,194
Constable Pct. 4	61,291	1,535	13,588	240	0	0	76,654
Sheriff	97,660	660	Car furnished	Phone provided	0	0	98,320

Explanation of Benefits
Account Code, Benefit, Calculation and Exemptions

<u>Account</u>	<u>Benefit</u>	<u>Calculation</u>	<u>Exempt</u>																																																									
201	Social Security	\$0.0765 x Salary																																																										
202	Medical/Dental/Life Ins.	\$1,119.61 x # of months	District Judges Extension Agents Employees who work less than 30 hours per week																																																									
203	Retirement	\$0.1517 x Salary	Extension Agents Temporary Employees Travel Allowance Meal Allowance Cell Phone Allowance Uniform Allowance																																																									
204	Workers Compensation Ins.	Cal. Rate x Salary	Supplements to District Judges Extension Agents Meal Allowance																																																									
Salary x Code Rate with applicable experience modifier and preferred discount.																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Job Description</u></th> <th style="text-align: left;"><u>Code</u></th> <th style="text-align: left;"><u>Calculated Rate*</u></th> </tr> </thead> <tbody> <tr><td>Computer Maintenance</td><td>51910</td><td>0.001945</td></tr> <tr><td>R & B Employees</td><td>55060</td><td>0.022216</td></tr> <tr><td>Supervisors, Precinct</td><td>56060</td><td>0.002107</td></tr> <tr><td>Landfill Operation & Driver</td><td>62190</td><td>0.012627</td></tr> <tr><td>FM & LR Employees</td><td>62290</td><td>0.007713</td></tr> <tr><td>Firefighter</td><td>77040</td><td>0.018710</td></tr> <tr><td>Firefighter-Vol.</td><td>88550</td><td>0.054559</td></tr> <tr><td>Law Enforcement</td><td>77200</td><td>0.020936</td></tr> <tr><td>Recycling Workers & Driver</td><td>82640</td><td>0.013096</td></tr> <tr><td>Mechanics, Precinct</td><td>83910</td><td>0.017925</td></tr> <tr><td>Probation Officers</td><td>87420</td><td>0.004283</td></tr> <tr><td>Clerical</td><td>88100</td><td>0.001869</td></tr> <tr><td>Jurors</td><td>88102</td><td>0.001869</td></tr> <tr><td>Election Personnel</td><td>88110</td><td>0.001869</td></tr> <tr><td>Attorney</td><td>88200</td><td>0.000623</td></tr> <tr><td>Library</td><td>88380</td><td>0.001246</td></tr> <tr><td>Law Enforcement-Vol.</td><td>88560</td><td>0.027284</td></tr> <tr><td>Building Maintenance</td><td>90140</td><td>0.027284</td></tr> </tbody> </table>				<u>Job Description</u>	<u>Code</u>	<u>Calculated Rate*</u>	Computer Maintenance	51910	0.001945	R & B Employees	55060	0.022216	Supervisors, Precinct	56060	0.002107	Landfill Operation & Driver	62190	0.012627	FM & LR Employees	62290	0.007713	Firefighter	77040	0.018710	Firefighter-Vol.	88550	0.054559	Law Enforcement	77200	0.020936	Recycling Workers & Driver	82640	0.013096	Mechanics, Precinct	83910	0.017925	Probation Officers	87420	0.004283	Clerical	88100	0.001869	Jurors	88102	0.001869	Election Personnel	88110	0.001869	Attorney	88200	0.000623	Library	88380	0.001246	Law Enforcement-Vol.	88560	0.027284	Building Maintenance	90140	0.027284
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205	Uniform Allowance																																																											
	Courthouse Maintenance (2)	\$350 each per year																																																										
	Law Enforcement/Jail/Dispatch	Provided																																																										
206	Unemployment Insurance	\$0.0006 x Salary	Elected Officials Travel Allowance Meal Allowance Cell Phone Allowance Uniform Allowance																																																									
207	Disability Insurance	\$2.00 x # of months	Elected Officials Part Time Employees who work less than 20 hours per week Temporary Employees																																																									

* Calculation based on prior cost with estimated increase/decrease.

2024 Approved Budgeted Positions by Department

Dept. No.	Department Name	Job Title	Officials/Department Heads			Employees		Supplement/Allowance/Reimbursement	Total
			Elected	Appointed	Supplement/Allowance/Reimbursement	Full Time	Part Time		
General Fund									
401	Commissioners' Court	Commissioner	4						
	Maintenance Supervisor							Salary Supplement-Safety Coordinator	4
403	County Clerk	County Clerk	1		Travel Allowance				
		Deputy				6		(5)Salary Supplements-CC Records Presvtn.	7
405	Veterans' Service Officer	Veterans Officer		1	Actual Travel Reimbursed		1		2
406	Emergency Mgt. Agency	FEMA Coordinator		1	Vehicle, Cell Phone Provided				1
407	Inspections and Permits	Inspector		1	Travel & Cell Phone Allowances				1
426	County Court	County Judge	1		Travel & Cell Phone Allowances				
					Salary Supplement-State				
		Secretary				1		Salary Supplement-State	
		Court Coordinator				1		Salary Supplement-State	
427	Bail Bond Board	Court Coordinator						Salary Supplement	0
435	District Courts	District Judge	2	(Salary paid by State)					
		Court Reporter				1.53			
		Court Coordinator				1.53		Salary Supplement	6.06
		Bailiff				1			
440	District Attorney	District Attorney	1	(Salary paid by State)	Cell Phone Provided				
					Salary Supplement-State				
		Assistant DA				3		Vehicles & Cell Phones Provided	
								Longevity Supplement-State	
		Investigator				1		Vehicle & Cell Phone Provided	
		Secretary				4		Cell Phones Provided	9
450	District Clerk	District Clerk	1		Travel Allowance				
		Deputy				6		(3)Salary Supplements-DC Records Presvtn.	7
455	Justice of Peace, Pct. 1	Justice of Peace	1		Travel & Cell Phone Allowances				
		Secretary				1	0.3		2.3
456	Justice of Peace, Pct. 2	Justice of Peace	1		Travel & Cell Phone Allowances				
		Secretary				2			3
457	Justice of Peace, Pct. 3	Justice of Peace	1		Travel Allowance				
		Secretary				1			2
458	Justice of Peace, Pct. 4	Justice of Peace	1		Travel & Cell Phone Allowances				
		Secretary				1	0.3		2.3
474	County Atty Supplement	County Attorney			Salary Supplement-State				
		Secretary						Salary Supplement-State	0
475	County Attorney	County Attorney	1		Actual Travel Reimbursed				
		Secretary				1			2
490	Elections/Voter Reg.	Administrator		1	Travel Allowance				
		Assistant					0.7		1.7
495	County Auditor	County Auditor		1	Travel Allowance				
		Assistant				5			6
497	County Treasurer	County Treasurer	1		Travel Allowance				
		Deputy				2			3
499	Tax Assessor/Collector	Tax Assessor/Collector	1		Travel Reimbursement				
		Deputy				10			11
503	Information Technology	Technician		1	Vehicle Provided				1

2024 Approved Budgeted Positions by Department

Dept. No.	Department Name	Job Title	Officials/Department Heads			Employees		Supplement/Allowance/Reimbursement	Total
			Elected	Appointed	Supplement/Allowance/Reimbursement	Full Time	Part Time		
General Fund (Con't)									
510	Courthouse & Buildings	Supervisor Maintenance		1	Vehicle, Cell Phone&Uniform Allowances	1		Vehicle, Cell Phone & Uniform Allowances	2
512	Jail	Captain Correction Officer				1 33		Vehicle, Cell Phone Provided (3)Vehicles, (3) Cell Phones & (33) Uniforms Provided	34
550	Constable, Pct. 1	Constable	1		Travel & Cell Phone Allowances Uniform Provided				1
551	Constable, Pct. 2	Constable	1		Travel Allowance Cell Phone & Uniform Provided				
552	Constable, Pct. 3	Deputy Constable	1		Travel & Cell Phone Allowances Uniform Provided	2	(Salary and benefits paid by City of East Bernard)		3 1
553	Constable, Pct. 4	Constable	1		Travel Reimb, Cell Phone Allowance Uniform Provided				1
560	Sheriff	Sheriff	1		Vehicle & Cell Phone Provided				
		Deputy				32		(7) Uniform Provided (29)Vehicles, (23) Uniforms & (13) Cell Phones Provided	
		Dispatcher/Jailers				8		(8)Uniforms, (1) Cell Phone Provided	
		Secretary				3			44
561	School Resource Officer	Deputy				2		Vehicle, Cell Phone & Uniform Provided	2
562	Environmental	Officer		1	Vehicle, Cell Phone & Uniform Provided				
		Comm Serv Supervisor					0.4		1.4
571	Juvenile Probation	Chief Officer		1	Cell Phone Allowance			(3) Cell Phone Allowances	
		Probation Officers				1			
		Secretary							
		County Judge			Salary Supplement				
		District Judges (2)			(2) Salary Supplements				2
650	Library	Librarian		1	Actual Travel Reimbursed				
		Assistant				11	2.8		14.8
665	Ag Extension Service	Extension Agent		3	Salary Supp, Travel & Cell Phone Allow.				
		Secretary				1			4
Total General Fund			22	13		144.06	5.50		184.56
Road & Bridge									
612	Precinct 1	Commissioner			Travel & Cell Phone Allowances				
		Operators				9		(9) Cell Phone Allowances	
		Secretary				1			10
613	Precinct 2	Commissioner			Travel Reimb, Cell Phone Allowance				
		Operators				10		(10) Cell Phone Allowances	
		Secretary				1			11
617	Pct. 2, Solid Waste Statn	Operator				1	0.4	(1) Cell Phone Allowance	1.4

2024 Approved Budgeted Positions by Department

Dept. No.	Department Name	Job Title	Officials/Department Heads			Employees		Supplement/Allowance/Reimbursement	Total
			Elected	Appointed	Supplement/Allowance/Reimbursement	Full Time	Part Time		
614	Road & Bridge (Con't) Precinct 3	Commissioner Operators Secretary			Travel & Cell Phone Allowances	10 1		(1)Vehicle, (11) Cell Phone Allowances	11
615	Precinct 4	Commissioner Operators Secretary			Travel & Cell Phone Allowances	10 1		(11) Cell Phone Allowances	11
	Total Road and Bridge Fund		0	0		44	0.40		44.4
632	Farm-to-Market and State Lateral Road Drainage	Supervisor Operators		1	Travel & Cell Phone Allowances	15		(15) Cell Phone Allowances	
	Total FM&LR Fund		0	1		15	0		16
674	Dist. Atty. Forfeiture Local	District Attorney Investigator Secretary Secretary-Co. Atty.			Actual Travel Reimbursed			Salary Supplement (4) Salary Supplements Salary Supplement	-
	Total DA Forf. Fund		0	0		0	0		0
755	Juvenile Probation Grants Juvenile Probation Grants	Chief Prob. Officer Probation Officer			Salary Supplement	3			
	Total Juv. Probation Grants		0	0		3.00	0		3
	Total Budgeted Positions		22	14		206.06	5.90		247.96

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