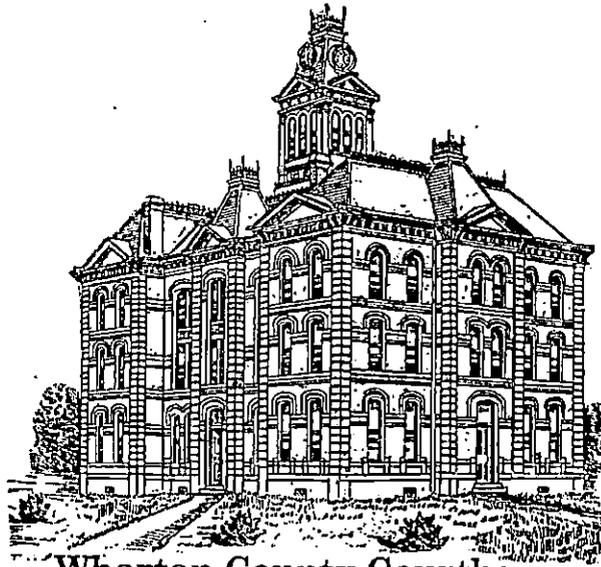


2023 Annual Budget



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, 2023 – DECEMBER 31, 2023
ADOPTED SEPTEMBER 26, 2022**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,198,558, which is a 6.95 percent increase from last year's budget. The property tax revenue to be raised from new property added to tax roll this year is \$1,237,279.

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 - Absent
Doug Mathews, Commissioner Pct. 4
Phillip S. Spennath, County Judge

AGAINST: None

Property Tax Rate Comparison

	<u>2022</u>	<u>2021</u>
Property Tax Rate:	\$0.39056/100	\$0.42479/100
No New Revenue Tax Rate:	\$0.39056/100	\$0.42479/100
No New Revenue M/O Tax Rate:	\$0.39174/100	\$0.42619/100
Voter-Approval Tax Rate:	\$0.43578/100	\$0.44582/100
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
2023 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 27, 2023

To the Citizens of Wharton County, Texas;

On September 26th, your Wharton County Commissioners Court approved our upcoming 2023 Annual Operating Budget using a significantly lower \$.39056 tax levy.

Current 2021 Tax Rate - \$.42479
2022 No New Tax Rate - \$.39056
Decrease in Tax Rate (-) \$.03423

In preparing for 2023, your elected Commissioners Court remains very cautious, yet hopeful, that our country will quickly rebound from surging inflation and weakened supply chains. The local Central Appraisal District certified Wharton County's 2022 Net Taxable Value at \$4,718,920,627 which is \$657,199,232 above last year's certified values of \$4,061,721,395.

2022 Certified Appraisals \$4,718,920,627
2021 Certified Appraisals \$4,061,721,395
Increase in Appraisals \$ 657,199,232

Theoretically, *when property valuations increase...all governmental tax levies should decrease.* If an entity retains their existing tax rate, and thereby refuses to adopt the lower No New Revenue Tax Rate, then they are raising your taxes. As stated above, Wharton County will be lowering our adopted tax rate to ensure NO NEW TAX REVENUES from existing properties.

As with previous budgets, your elected County officials strive to hold the line on countywide expenditures, but this current climate of uncertainty has forced significant spending increases in fuel (\$500,000); employee health insurance (\$155,000); electricity (\$125,000); indigent attorney fees (\$100,000); and mounting capital murder trials (\$600,000).

Our three Major Governmental Funds (General, Road & Bridge, and FM&LR) have anticipated budget revenues totaling \$28,110,659 and standard operating expenditures totaling \$28,081,620. (The following table provides a 12 yr. comparison of county spending.)

Please note that your Wharton County government remains 100% debt free for a ninth consecutive year.

	<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

As one of the area’s principal employers, Wharton County recognizes its’ responsibility to maintain employee salaries at levels comparable to other job markets in order to retain qualified staff. For years, Wharton County has sought to compensate our employees by absorbing premium increases in employee health coverage; maintaining longevity pay for eligible workers; and bolstering our employee’s retirement whenever possible. Unfortunately, by holding the line on annual spending, our county traditionally lags behind neighboring cities and counties in providing meaningful salaries. In looking to 2023, the recent development of new housing subdivisions, pipeline installations, and several renewable energy solar farms have made it possible to budget a \$3,500 cost of living adjustment for our hardworking employees. The Court further provided an additional \$2,500 base salary adjustment to our sheriff patrol deputies (18), correctional officers (30), dispatchers (8), dept heads (29), and staff of smaller one-person depts. (10). Please take note that your county commissioners DID NOT RAISE EXISTING PROPERTY TAXES to fund the aforementioned 2023 pay increases.

Our Wharton County continues to experience strong economic development with the creation of meaningful new jobs and the injection of large sums of new investment dollars. A number of existing businesses have expanded their local operations and plan to increase workforce. One wind and at least three new solar farms are gearing up to bring over \$1 billion in new countywide investments. Area residents should anticipate additional job creation and development revenues from the new El Campo Railyard Project and several gas pipelines looking to connect in the coming year.

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 2023 Approved Budget are as follows:

General	\$ 0.25803
Special R&B	\$ 0.04235
Road & Bridge	\$ 0.04972
FM&LR	\$ 0.04046
Debt Service	<u>\$ 0.00000</u>
Total	\$ 0.39056

As in the past ten years, this 2023 operating budget is balanced as revenues exceed expenditures and our Wharton County remains 100% debt free.

- Wharton County has **NO Outstanding Debt Obligations.**
- A summary of the **Estimated Fund Balance** for each major fund as of September 26, 2023 is reflected below. Details can be found on page 16.

General	\$5,347,737
Road & Bridge	\$1,525,425
FM&LR	\$ 527,810
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 2023 general fund are detailed on pages 29-61 and appropriations for the special revenue funds begin on page 66.

This Budget also includes a reduction to the County’s three major fund balances of \$3.1 million through **Capital and One-Time Expenditures** detailed as follows:

<u>Fund</u>	<u>Description</u>
General	\$600,000 for murder trials; 6 law enforcement vehicles; LED lighting upgrades to county buildings; HVAC unit; law enforcement equipment; office computers, and \$500,000 contingency to cover unexpected increases in countywide fuel purchases.
Road and Bridge	\$1 million for special services and capital equipment; new oil distributor truck; overhead doors & storage bins for the new recycling area at solid waste station; \$350,000 contingency designated for unforeseen bridge repair; and \$150,000 contingency for actual road materials (not machinery or maintenance.) We want to build and rehabilitate more roads and bridges in 2023.
FM&LR	\$350,000 for one drainage bulldozer; \$100,000 for engineering services; and \$100,000 for acquiring easements. Upgrading countywide drainage remains a top priority.

Responsible fiscal management in Wharton County continues to be a team effort and we remain thankful and proud of the contribution to the budget process made by our Commissioners Court, our Elected and Appointed Officials, each Department Head, and all of our County Employees. By offering sound information and improving the general understanding of the workings of our County, we strengthen the public’s trust in government and we are glad to be a part of this process. As we work to meet each year’s new challenges, we encourage you to be active in your local government. People and government working together is the key to efficient County operation and to our future successes.

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,

A handwritten signature in blue ink that reads "Phillip S. Spenrath". The signature is written in a cursive style with a large initial "P" and "S".

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 2023 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 million for General Fund and \$1,523,000 for Road and Bridge Fund, \$518,000 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 \$600,000 has been set aside for potential capital murder trials and \$500,000 for fuel. 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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STATE OF TEXAS §

BUDGET ADOPTION – 2023

COUNTY OF WHARTON §

The Commissioners Court of Wharton County, Texas met this 26th day of September, 2022 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 2023 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 being considered before the levy of taxes, it was moved by Commissioner Zahn and seconded by Commissioner Mathews that said proposed 2023 budget be approved, adopted and filed with 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; Commissioner Richard Zahn, Aye; Bud Graves, Aye; Steven M. Goetsch, Absent; and Doug Mathews, Aye. The 2023 budget was duly adopted on this, the 26th day of September, 2022.


Phillip S. Spenrath, County Judge

Attested:




Barbara Svatek, County Clerk

THE STATE OF TEXAS §

TAX LEVY - 2022

COUNTY OF WHARTON §

The Commissioners Court of Wharton County, Texas met this 26th day of September, 2022 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, Doug Mathews, Commissioner Pct. 4 and Barbara Svatek, County Clerk. Steven M. Goetsch, Commissioner Pct. 3 absent. There came to be considered the question of levying county taxes for the year 2022 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 (0.08) PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY (\$34.23).

BE IT RESOLVED by the Commissioners Court of Wharton County, Texas on this day, the 26th day of September, 2022, that there is hereby levied for the year 2022 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, 2022, 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	\$ 0.25803	\$ 0.00000	\$ 0.25803
Special Road and Bridge Fund (\$.15 maximum levy)	0.04235	0.00000	0.04235
Road and Bridge Fund	0.04972	0.00000	0.04972
Farm-to-Market & Lateral Road Fund (\$.30 maximum levy)	0.04046	0.00000	0.04046
Debt Service Fund	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>
Total Tax Rate per \$100 of Assessed Valuation	<u>\$ 0.39056</u>	<u>\$ 0.00000</u>	<u>\$ 0.39056</u>

THE STATE OF TEXAS

§

TAX LEVY - 2022

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, 2022, 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, Absent; Doug Mathews Aye; said order was duly adopted.

ENTERED THIS 26th DAY OF SEPTEMBER, 2022

Phillip S. Spenrath
Phillip S. Spenrath, County Judge

Richard Zahn
Richard Zahn, Commissioner Pct. 1

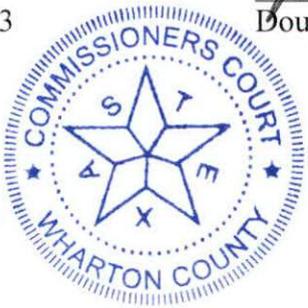
Bud Graves
Bud Graves, Commissioner Pct. 2

Absent
Steven M. Goetsch, Commissioner Pct. 3

Doug Mathews
Doug Mathews, Commissioner Pct. 4

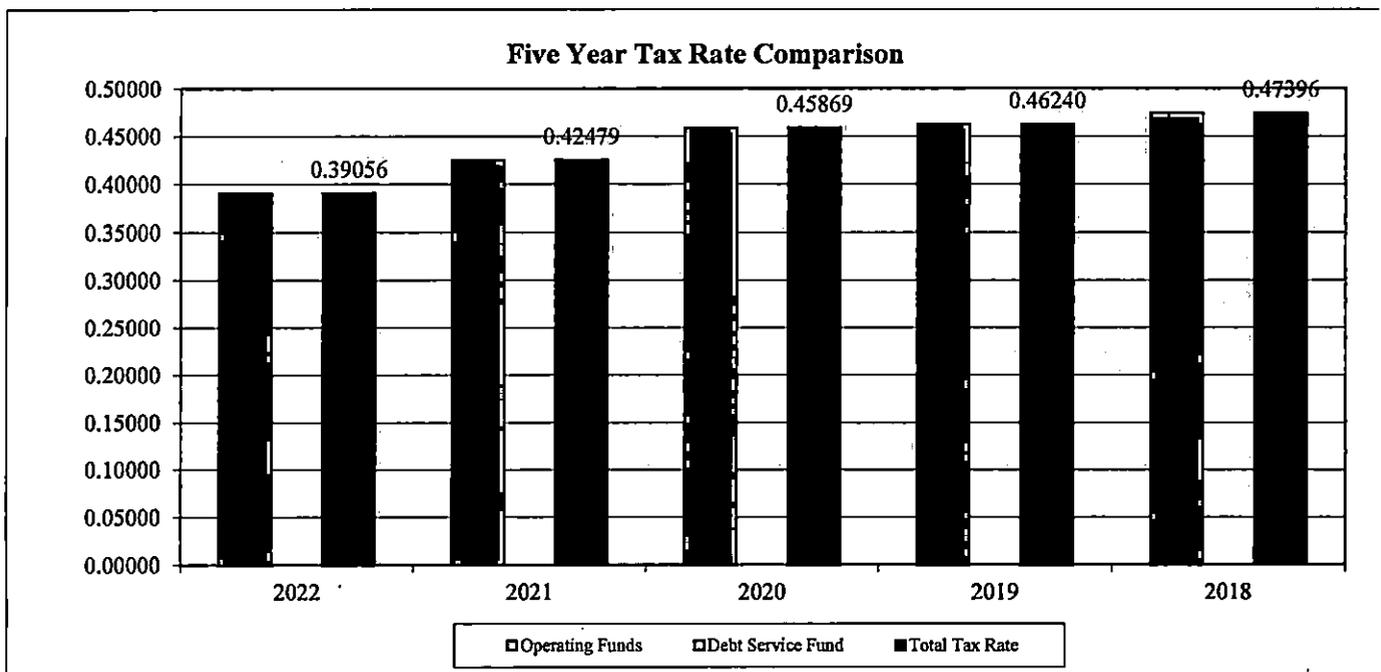
ATTEST:

Barbara Svatek
Barbara Svatek, County Clerk



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

	2022 Tax Rate 2023 Budget	2021 Tax Rate 2022 Budget	2020 Tax Rate 2021 Budget	2019 Tax Rate 2020 Budget	2018 Tax Rate 2019 Budget
General Fund	\$ 0.25803	\$ 0.27890	\$ 0.30415	\$ 0.30850	\$ 0.30852
Special Road and Bridge Fund (\$.15 maximum levy)	0.04235	0.04579	0.04954	0.04988	0.05373
Road and Bridge Fund	0.04972	0.05612	0.05757	0.05628	0.06029
Farm-to-Market & Lateral Road Fund (\$.30 maximum levy)	0.04046	0.04398	0.04743	0.04774	0.05142
Total Operating Funds	0.39056	0.42479	0.45869	0.46240	0.47396
Debt Service Fund	0.00000	0.00000	0.00000	0.00000	0.00000
Total Tax Rate per \$100 of Assessed Valuation	\$ 0.39056	\$ 0.42479	\$ 0.45869	\$ 0.46240	\$ 0.47396



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

CERTIFICATION OF 2022 APPRAISAL ROLL

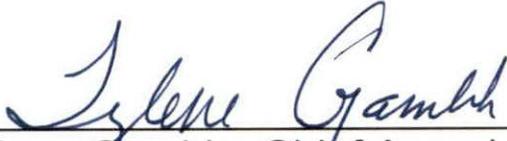
FOR THE

Wharton County

“I, Tylene Gamble, 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 Wharton County and constitutes the appraisal roll for Wharton County.”

NET TAXABLE VALUE

\$ 4,718,920,627



Tylene Gamble, Chief Appraiser

7-21-22
Date

2022 CERTIFIED TOTALS - PTD

WHARTON COUNTY(GWH)

Appraisal Year: 2022

Improvements	Count	Value
Homesite	11,824	1,618,924,056
New Homesite	718	26,151,511
Non Homesite	10,366	1,545,762,500
New Non Homesite	345	301,404,256

(+) 3,492,242,323 TOTAL IMPROVEMENTS

Land (56,085.942 acres)	Count	Value
Homesite	11,324	353,339,032
New Homesite	19	488,831
Non Homesite	12,062	502,713,385
New Non Homesite	2	10,044

(+) 856,551,292 TOTAL LAND MARKET

Prod (632,982.665 acres)	Count	Value
Productivity	10,384	2,734,469,208
Inventory	0	0
Timber	0	0

(+) 2,734,469,208 TOTAL PROD MARKET

Other	Count	Value
Personal Property	3,864	1,116,066,646
Minerals	9,902	77,497,040

3,591,020,500 TOTAL LAND

(+) 1,193,563,686 TOTAL OTHER

(=) 8,276,826,509 TOTAL MARKET VALUE

(-) 402,371,830 TOTAL EXEMPT PROPERTY (INCL HB366)

(=) 7,874,454,679 TOTAL MARKET VALUE OF TAXABLE PROPERTY

Prod. Use	Count	Value	Loss
Productivity	10,384	190,828,895	2,543,640,313
Inventory	0	0	0
Timber	0	0	0
Totals	10,384	190,828,895	2,543,640,313

(-) 2,543,640,313 TOTAL PRODUCTION LOSS

(-) 61,897,013 CAPPED HOMESTEAD LOSS

(=) 5,268,917,353 TOTAL ASSESSED

4,275

Exemptions/Deductions	*** Non-Frozen ***		***** Frozen *****	
	Count	Value	Count	Value
Homestead	0	0	0	0
Homestead Local	8,984	43,868,164	0	0
Over 65	0	0	0	0
Over 65 Local	4,062	39,598,380	0	0
Disabled	0	0	0	0
Disabled Local	193	1,860,910	0	0
Disabled Veteran	222	2,304,262	0	0
Disabled Vet HS	118	23,966,112	0	0
Surv Sp (FR & DSM)	1	303,487	0	0
Temp Disaster	0	0		
Abatements	3	308,560,700		
Pollution Control	28	93,584,646		
Freeport	11	35,843,751		
Goods In Transit	0	0		
Historic	1	106,314	0	0
Low Income Housing	0	0		
Solar / Wind Power	0	0	0	0
Donated to Vet	0	0		
Tot Exempt Proration	0	0	0	0

43,868,164 TOTAL HOMESTEAD

39,598,380 TOTAL OVER 65

1,860,910 TOTAL DISABLED

2,304,262 TOTAL DISABLED VETERAN

23,966,112 TOTAL DISABLED VETERAN HS

303,487 TOTAL SURV SP (FR & DSM)

438,095,411 TOTAL OTHER DEDUCTIONS

549,996,726 TOTAL EXEMPTIONS/DEDUCTIONS

(46,346 accounts)

Taxable Non Frozen	4,718,920,627	
Taxable Frozen	0	
Taxable New HS Frozen	0	
Tax Non Frozen	17,968,423.34	
Tax Frozen	0.00	
Tax New HS Frozen	0.00	
Total Tax w/o Ceiling	17,968,423.34	
Tax Frozen Loss	0.00	
Total Vet HS Proration	4	1,316.37
Total Surv Spouse Ex Amt	0	0.00

4,718,920,627 TOTAL TAXABLE

17,968,423.34 TOTAL TAX

0.00380810 TAX RATE

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

CERTIFICATION OF 2022 APPRAISAL ROLL

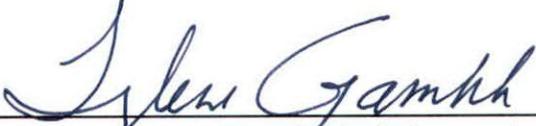
FOR THE

Wharton County FM/LR

“I, Tylene Gamble, 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 Wharton County FM/LR and constitutes the appraisal roll for Wharton County FM/LR.”

NET TAXABLE VALUE

\$ 4,705,047,123



Tylene Gamble, Chief Appraiser



Date

2022 CERTIFIED TOTALS - PTD

FM & LR(RD1)

Appraisal Year: 2022

Improvements			Count	Value		
Homesite	11,824	1,618,924,056				
New Homesite	718	26,151,511				
Non Homesite	10,366	1,545,762,500				
New Non Homesite	345	301,404,256	(+)	3,492,242,323	TOTAL IMPROVEMENTS	
Land (56,085.942 acres)			Count	Value		
Homesite	11,324	353,339,032				
New Homesite	19	488,831				
Non Homesite	12,062	502,713,385				
New Non Homesite	2	10,044	(+)	856,551,292	TOTAL LAND MARKET	
Prod (632,982.665 acres)			Count	Value		
Productivity	10,384	2,734,469,208				
Inventory	0	0				
Timber	0	0	(+)	2,734,469,208	TOTAL PROD MARKET	
Other			Count	Value		
Personal Property	3,863	1,115,991,046				
Minerals	9,902	77,497,040	(+)	1,193,488,086	TOTAL OTHER	
			(=)	8,276,750,909	TOTAL MARKET VALUE	
			(-)	402,371,830	TOTAL EXEMPT PROPERTY (INCL HB366)	
			(=)	7,874,379,079	TOTAL MARKET VALUE OF TAXABLE PROPERTY	
				3,591,020,500	TOTAL LAND	
Prod. Use				Count	Value	Loss
Productivity	10,384	190,828,895	2,543,640,313			
Inventory	0	0	0			
Timber	0	0	0			
Totals	10,384	190,828,895	2,543,640,313	(-)	2,543,640,313	TOTAL PRODUCTION LOSS
			4,275	(-)	61,897,013	CAPPED HOMESTEAD LOSS
				(=)	5,268,841,753	TOTAL ASSESSED
Exemptions/Deductions						(46,345 accounts)
	*** Non-Frozen ***		***** Frozen *****			
	Count	Value	Count	Value		
Homestead	4,749	13,893,904	0	0		
Homestead Local	8,984	43,868,164	0	0	57,762,068	TOTAL HOMESTEAD
Over 65	0	0	0	0		
Over 65 Local	4,062	39,598,380	0	0	39,598,380	TOTAL OVER 65
Disabled	0	0	0	0		
Disabled Local	193	1,860,910	0	0	1,860,910	TOTAL DISABLED
Disabled Veteran	222	2,304,262	0	0	2,304,262	TOTAL DISABLED VETERAN
Disabled Vet HS	118	23,873,112	0	0	23,873,112	TOTAL DISABLED VETERAN HS
Surv Sp (FR & DSM)	1	300,487	0	0	300,487	TOTAL SURV SP (FR & DSM)
Temp Disaster	0	0				
Abatements	3	308,560,700				
Pollution Control	28	93,584,646				
Freeport	11	35,843,751				
Goods In Transit	0	0				
Historic	1	106,314	0	0		
Low Income Housing	0	0				
Solar / Wind Power	0	0	0	0		
Donated to Vet	0	0				
Tot Exempt Proration	0	0	0	0	438,095,411	TOTAL OTHER DEDUCTIONS
					563,794,630	TOTAL EXEMPTIONS/DEDUCTIONS
Taxable Non Frozen			4,705,047,123			
Taxable Frozen			0			
Taxable New HS Frozen			0		4,705,047,123	TOTAL TAXABLE
Tax Non Frozen			2,069,077.66			
Tax Frozen			0.00			
Tax New HS Frozen			0.00		2,069,077.66	TOTAL TAX
Total Tax w/o Ceiling			2,069,077.66			
Tax Frozen Loss			0.00		0.00043980	TAX RATE
Total Vet HS Proration		4	151.14			
Total Surv Spouse Ex Amt		0	0.00			

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

	2023			2022		
	Budget	98% Collection	Current Property Tax Revenue	Budget	98% Collection	Current Property Tax Revenue
	Taxable Valuation	Tax Rate		Taxable Valuation	Tax Rate	
General	\$ 4,728,054,023	\$ 0.25803	\$ 11,955,802	\$ 4,070,134,468	\$ 0.27890	\$ 11,124,573
Special R & B	4,718,920,627 (a)	0.04235	1,958,494	4,061,721,395 (a)	0.04579	1,822,665
Road and Bridge	4,728,054,023	0.04972	2,303,773	4,070,134,468	0.05612	2,238,476
FM & LR	4,705,047,123	0.04046	1,865,589	4,056,155,169	0.04398	1,748,219
Totals		\$ <u>0.39056</u>	\$ <u>18,083,658</u>		\$ <u>0.42479</u>	\$ <u>16,933,933</u>

\$0.01 Tax Rate = \$ 463,019

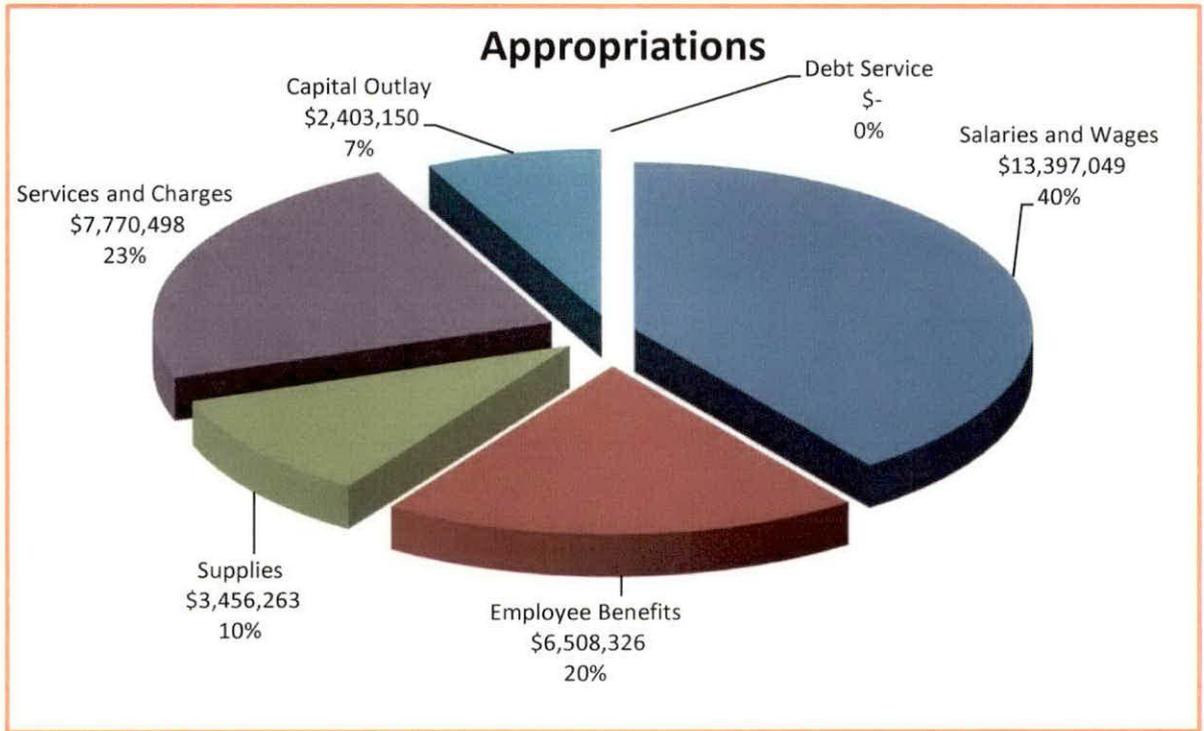
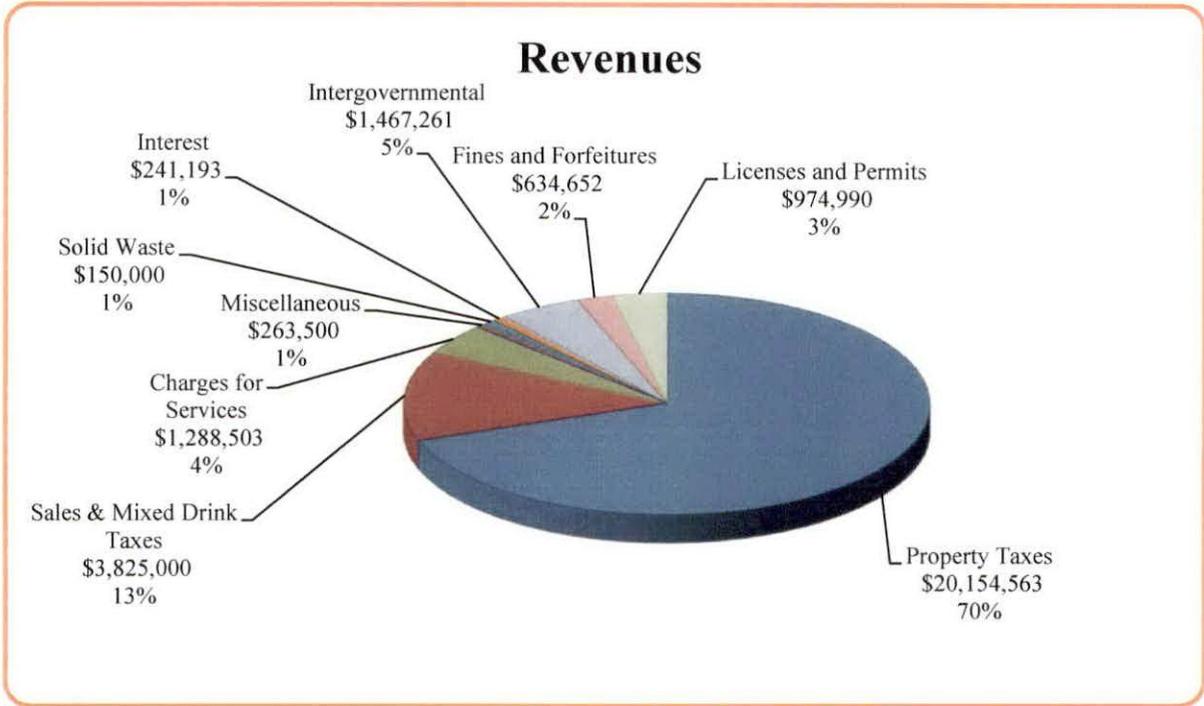
\$0.01 Tax Rate = \$ 398,642

(a) Does not include railroad rolling stock.

BUDGET INFORMATION

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Revenues and Appropriations Chart 2023 Budget



BUDGET SUMMARY
January 1, 2023 - December 31, 2023

	MAJOR GOVERNMENTAL FUNDS					
	GENERAL	SPECIAL REVENUE		DEBT		
Taxable Valuation -WH CO. \$4,728,054,023 ^{a)}						
Taxable Valuation -WH CO. SRB \$4,718,920,627	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 \$4,705,047,123 ^{b)}						
Collection Rate: 98%						
Tax Rates:	Total	SRE \$	0.04235			
	\$0.39056	RB \$	0.04972	\$ 0.04046	\$ -	
			\$ 0.09207			
ESTIMATED FUND BALANCES, Jan. 1	\$ 9,107,959	\$ 1,737,344	\$ 881,380	\$ 0	\$ 2,092	\$ 11,645
REVENUES:						
Current Property Taxes	11,955,802	4,262,267	1,865,589	0	0	0
Delinquent Property Taxes	440,926	85,245	37,312	0	0	0
PILOT Tax	792,800	282,888	124,312	0	0	0
County Sales Taxes	3,770,000	0	0	0	0	0
Mixed Drink Taxes	55,000	0	0	0	0	0
Penalty/Interest on Prop. Taxes	203,249	72,459	31,715	0	0	0
Licenses and Permits	161,090	813,900	0	0	0	0
Intergovernmental	887,168	0	0	0	0	0
Charges for Services	854,565	130,000	0	0	88	950
Fines and Forfeitures	479,652	155,000	0	0	0	0
Interest	161,340	62,880	12,000	0	5	30
Solid Waste	0	150,000	0	0	0	0
Miscellaneous	182,500	81,000	0	0	0	0
TOTAL REVENUES	19,944,092	6,095,639	2,070,928	0	93	980
APPROPRIATIONS:						
Salaries and Wages	10,014,527	2,303,490	819,101	0	0	0
Employee Benefits	4,837,485	1,160,312	408,453	0	0	0
Supplies	855,059	2,055,950	425,193	0	0	2,700
Services and Charges	5,569,496	1,072,806	617,751	0	0	0
Capital Outlay	615,750	1,400,000	350,000	0	0	0
TOTAL APPROPRIATIONS	21,892,317	7,992,558	2,620,498	0	0	2,700
Excess (deficiency) of Revenues over (under) Appropriations	(1,948,225)	(1,896,920)	(549,570)	0	93	(1,720)
OTHER FINANCING SOURCES (USES):						
Transfers in	0	1,650,000 ^(c)	195,000 ^(c)	0	0	0
Transfers out	(1,845,000) ^(c)	0	0	0	0	0
Sale of Capital Assets ^(d)	25,000	35,000	1,000	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,820,000)	1,685,000	196,000	0	0	0
Net change in fund balances	(3,768,225)	(211,920)	(353,570)	0	93	(1,720)
ESTIMATED FUND BALANCES, Dec. 31	\$ 5,339,734	\$ 1,525,425	\$ 527,810	\$ 0	\$ 2,185	\$ 9,925

^(a) CAD net taxable value of \$4,718,920,627 for Wharton County plus railroad rolling stock valuation of \$9,133,396

^(b) CAD net taxable value of \$4,705,047,123 for FM&LR.

^(c) Transfer from fund balance of General Fund in the amount of \$1,650,000 to Road & Bridge Fund for equipment and \$195,000 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	\$ 152,225	\$ 0	\$ 46,995	\$ 62,235	\$ 112,957	\$ 21,766	\$ 61,680	\$ 442,641	\$ 8,093
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
40,000	0	0	0	0	0	0	0	0	0
0	20,600	0	1,000	14,000	9,000	0	0	0	800
0	0	0	0	0	0	0	0	0	0
0	300	0	99	120	210	55	50	1,500	30
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
40,000	20,900	0	1,099	14,120	9,210	55	50	1,500	830
0	6,000	0	0	0	0	0	0	43,250	0
0	1,388	0	0	0	0	0	0	10,091	0
40,000	2,000	0	0	0	0	5,000	15,180	10,400	0
0	0	0	5,000	2,567	10,000	0	20,000	82,504	7,233
0	0	0	0	0	0	0	0	5,000	0
40,000	9,388	0	5,000	2,567	10,000	5,000	35,180	151,245	7,233
0	11,512	0	(3,901)	11,553	(790)	(4,945)	(35,130)	(149,745)	(6,403)
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	11,512	0	(3,901)	11,553	(790)	(4,945)	(35,130)	(149,745)	(6,403)
\$ 39,841	\$ 163,737	\$ 0	\$ 43,094	\$ 73,788	\$ 112,167	\$ 16,821	\$ 26,550	\$ 292,896	\$ 1,690

BUDGET SUMMARY
January 1, 2023 - December 31, 2023

NON-MAJOR GOVERNMENTAL FUNDS									
SPECIAL REVENUE									
	046	047	048	049	050	051	060		
	Courthouse	Records	Records	Justice	Law	Juvenile	District Atty		
	Security	Management	Management	Court	Library	Probation	Pretrial		TOTAL
			Preservation	Technology		Grants	Intervention		
			County Clerk						
ESTIMATED FUND BALANCES, Jan. 1	\$ 161,192	\$ 0	\$ 988,843	\$ 14,839	\$ 54,890	\$ 0	\$ 2,394	\$	13,911,011
REVENUES:									
Current Property Taxes	0	0	0	0	0	0	0	0	18,083,658
Delinquent Property Taxes	0	0	0	0	0	0	0	0	563,483
PILOT Tax	0	0	0	0	0	0	0	0	1,200,000
County Sales Taxes	0	0	0	0	0	0	0	0	3,770,000
Mixed Drink Taxes	0	0	0	0	0	0	0	0	55,000
Penalty/Interest on Prop. Taxes	0	0	0	0	0	0	0	0	307,423
Licenses and Permits	0	0	0	0	0	0	0	0	974,990
Intergovernmental	0	0	0	0	0	540,093	0	0	1,467,261
Charges for Services	30,000	0	194,000	11,500	22,000	0	0	0	1,288,503
Fines and Forfeitures	0	0	0	0	0	0	0	0	634,652
Interest	400	0	2,000	48	120	0	0	6	241,193
Solid Waste	0	0	0	0	0	0	0	0	150,000
Miscellaneous	0	0	0	0	0	0	0	0	263,500
TOTAL REVENUES	30,400	0	196,000	11,548	22,120	540,093	0	6	28,999,662
APPROPRIATIONS:									
Salaries and Wages	21,322	0	26,150	0	0	163,209	0	0	13,397,049
Employee Benefits	5,293	0	5,265	0	0	80,039	0	0	6,508,326
Supplies	0	0	27,000	6,000	9,500	2,281	0	0	3,456,263
Services and Charges	11,612	0	51,000	12,865	13,100	294,564	0	0	7,770,498
Capital Outlay	30,000	0	0	2,400	0	0	0	0	2,403,150
TOTAL APPROPRIATIONS	68,227	0	109,415	21,265	22,600	540,093	0	0	33,535,286
Excess (deficiency) of Revenues									
over (under) Appropriations	(37,827)	0	86,585	(9,717)	(480)	0	0	6	(4,535,624)
OTHER FINANCING SOURCES (USES):									
Transfers in	0	0	0	0	0	0	0	0	1,845,000
Transfers out	0	0	0	0	0	0	0	0	(1,845,000)
Sale of Capital Assets	0	0	0	0	0	0	0	0	61,000
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0	0	0	61,000
Net change in fund balances	(37,827)	0	86,585	(9,717)	(480)	0	0	6	(4,474,624)
ESTIMATED FUND BALANCES, Dec. 31	\$ 123,365	\$ 0	\$ 1,075,428	\$ 5,122	\$ 54,410	\$ 0	\$ 2,400	\$	9,436,387

**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	\$ 351,692	\$ 135,358	\$ 2,700	\$ 1,410,813	\$ 0	\$ 1,900,563
403 - County Clerk	329,878	172,601	19,952	33,971	0	556,402
405 - Veterans Service Officer	64,584	27,679	2,775	3,157	0	98,195
406 - Emergency Management Agency	90,220	36,320	1,913	15,168	0	143,621
407 - Inspections and Permits	69,535	26,720	1,600	40,111	3,000	140,966
426 - County Court	230,556	91,247	4,238	94,098	0	420,139
427 - Bail Bond Board	1,800	418	300	0	0	2,518
434 - 23rd District Court	92,371	26,625	2,425	59,831	0	181,252
435 - District Courts	152,164	62,323	2,770	567,578	0	784,835
437 - Capital Murder Trials	0	0	0	140,337	0	140,337
440 - District Attorney	471,824	225,240	17,877	43,415	0	758,356
450 - District Clerk	280,684	158,154	11,168	38,239	0	488,245
455 - Justice of Peace Court, Pct. 1	112,647	51,573	2,674	14,531	0	181,425
456 - Justice of Peace Court, Pct. 2	148,638	81,357	3,625	19,204	0	252,824
457 - Justice of Peace Court, Pct. 3	108,305	48,700	3,054	15,706	0	175,765
458 - Justice of Peace Court, Pct. 4	114,987	55,607	2,749	16,205	0	189,548
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	133,408	77,757	5,057	15,792	0	232,014
490 - Elections/Voter Registration	117,731	34,086	19,677	48,441	0	219,935
495 - County Auditor	378,390	178,408	10,695	41,708	0	609,201
497 - County Treasurer	169,910	79,272	8,308	31,731	0	289,221
498 - Central Appraisal Board	0	0	0	355,663	0	355,663
499 - Tax Assessor/Collector	481,757	261,643	17,674	87,735	0	848,809
501 - Outside Audits/Accounting	0	0	0	49,500	0	49,500
503 - Data Processing	64,397	27,492	5,902	131,025	30,000	258,816
510 - Courthouse & Assoc. Bldgs.	109,142	51,722	29,901	520,264	120,000	831,029
512 - Jail and Detention Facility	1,766,109	947,969	272,706	643,183	25,000	3,654,967
550 - Constable, Precinct 1	70,769	33,603	838	3,966	0	109,176
551 - Constable, Precinct 2	210,784	88,862	11,227	13,143	0	324,016
552 - Constable, Precinct 3	70,809	28,403	877	5,681	0	105,770
553 - Constable, Precinct 4	59,605	27,692	1,452	20,104	0	108,853
560 - Sheriff	2,542,904	1,271,343	240,273	291,410	400,000	4,745,930
561 - School Resource Officer	117,722	58,162	1,575	1,650	0	179,109
562 - Environmental Control	74,068	33,071	6,338	10,600	0	124,077
570 - Adult Probation	0	0	1,392	17,391	0	18,783
571 - Juvenile Probation	160,780	62,480	5,102	83,324	0	311,686
580 - Public Safety, Other	0	0	4,175	7,475	0	11,650
637 - Indigent Health Care, Admin.	0	0	600	30,700	0	31,300
638 - IHC, Eligible Expenses (Sep-Dec)	0	0	15,000	18,189	0	33,189
639 - IHC, Eligible Expenses (Jan-Aug)	0	0	15,000	82,888	0	97,888
640 - Aid to Indigent	0	0	0	189,019	0	189,019
650 - Libraries	609,784	342,886	92,170	148,080	37,750	1,230,670
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	170,773	32,293	7,250	24,820	0	235,136
Total General Fund	10,014,527	4,837,485	855,059	5,569,496	615,750	21,892,317

**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	\$ 515,763	\$ 265,539	\$ 454,682	\$ 93,732	\$ 250,000	\$ 1,579,716
613 - Precinct 2	568,528	269,132	527,388	128,802	250,000	1,743,850
614 - Precinct 3	571,629	298,403	559,852	123,113	250,000	1,802,997
615 - Precinct 4	582,271	298,788	482,588	120,024	250,000	1,733,671
616 - Road Paving	0	0	7,500	539,426	300,000	846,926
617 - Solid Waste Station	65,299	28,450	23,940	67,709	100,000	285,398
Total Road & Bridge Fund	2,303,490	1,160,312	2,055,950	1,072,806	1,400,000	7,992,558
<u>030 - Farm-to-Market & Lateral Road Fund</u>						
632 - Drainage	819,101	408,453	425,193	617,751	350,000	2,620,498
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	10,000	0	0	10,000
622 - Precinct 2	0	0	10,000	0	0	10,000
623 - Precinct 3	0	0	10,000	0	0	10,000
624 - Precinct 4	0	0	10,000	0	0	10,000
Total State Lateral Fund	0	0	40,000	0	0	40,000
<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	20,000	0	35,000
685 - Sheriff Forfeiture (Fed. Treasury)	0	0	180	0	0	180
Total Sheriff Forfeiture Fund	0	0	15,180	20,000	0	35,180
<u>043 - District Attorney Forfeiture Fund</u>						
674 - Dist. Atty. Forfeiture (Local)	43,250	10,091	7,400	81,954	0	142,695
676 - Dist. Atty. Forfeiture (Fed. Treas.)	0	0	0	0	5,000	5,000
678 - Dist. Atty. Forfeiture (Fed. Just.)	0	0	3,000	550	0	3,550
Total District Atty. Forfeiture Fund	43,250	10,091	10,400	82,504	5,000	151,245
<u>045- Justice Court Security Fund</u>						
455 - Justice Court Security, JP 1	0	0	0	2,031	0	2,031
456 - Justice Court Security, JP 2	0	0	0	1,851	0	1,851
457 - Justice Court Security, JP 3	0	0	0	1,351	0	1,351
458 - Justice Court Security, JP 4	0	0	0	2,000	0	2,000
Total Justice Court Security	0	0	0	7,233	0	7,233
<u>046- Courthouse Security Fund</u>						
506 - Courthouse Security	21,322	5,293	0	11,612	30,000	68,227
<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	4,855	15,000	36,000	0	76,855
Total Records Preservation	26,150	5,265	27,000	51,000	0	109,415

**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	0	0	6,000	12,865	2,400	21,265
<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	163,209	80,039	2,281	126,346	0	371,875
761 - Prevention and Intervention	0	0	0	168,218	0	168,218
Total Juvenile Probation Grants	163,209	80,039	2,281	294,564	0	540,093
Total Appropriations	\$ <u>13,397,049</u>	\$ <u>6,508,326</u>	\$ <u>3,456,263</u>	\$ <u>7,770,498</u>	\$ <u>2,403,150</u>	\$ <u>33,535,286</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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1*	\$ 9,006,227	\$ 9,958,311	\$ 8,251,149	\$ 12,240,947	\$ 9,107,959
REVENUES					
Taxes:					
Current Property	11,894,003	11,889,654	11,124,573	11,124,573	11,955,802
Delinquent Property	210,849	322,135	222,491	377,723	440,926
PILOT Tax	0	0	787,872	787,872	792,800
County Sales	3,347,124	4,272,527	3,600,000	3,600,000	3,770,000
Mixed Drink	44,910	55,574	35,000	35,000	55,000
Penalty and Interest on Property Taxes	172,903	180,066	189,118	189,118	203,249
Total Taxes	<u>15,669,789</u>	<u>16,719,956</u>	<u>15,959,054</u>	<u>16,114,286</u>	<u>17,217,777</u>
Licenses and Permits	97,640	99,310	89,000	89,000	161,090
Intergovernmental	1,405,829	2,162,111	689,723	905,295	887,168
Charges for Services	753,612	843,467	863,235	867,235	854,565
Fines and Forfeitures	329,413	401,522	477,000	477,000	479,652
Interest	295,218	176,837	84,657	84,657	161,340
Miscellaneous	292,065	360,217	178,973	231,036	182,500
Total Revenues	<u>18,843,566</u>	<u>20,763,420</u>	<u>18,341,642</u>	<u>18,768,509</u>	<u>19,944,092</u>
APPROPRIATIONS					
Salaries and Wages	8,495,826	8,430,083	9,041,450	9,062,087	10,014,527
Employee Benefits	4,070,894	4,050,273	4,460,172	4,465,879	4,837,485
Supplies	818,270	797,490	809,901	816,164	855,059
Services and Charges	3,440,809	3,543,472	4,690,510	4,988,998	5,569,496
Capital Outlay	678,199	503,367	887,094	1,058,414	615,750
Total Appropriations	<u>17,503,998</u>	<u>17,324,685</u>	<u>19,889,127</u>	<u>20,391,542</u>	<u>21,892,317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,339,568</u>	<u>3,438,735</u>	<u>(1,547,485)</u>	<u>(1,623,033)</u>	<u>(1,948,225)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
Capital Replacement	77,220	0	0	0	0
Total Transfers In	<u>77,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers Out:					
Road and Bridge	(252,256)	(878,010)	(1,420,000)	(1,420,000)	(1,650,000)
Farm-to-Market and Lateral Road	0	(100,000)	(150,000)	(150,000)	(195,000)
WC Water/Sewer Project	0	(25,000)	0	0	0
Capital Replacement	(263,435)	(281,012)	0	0	0
Total Transfers Out	<u>(515,691)</u>	<u>(1,284,022)</u>	<u>(1,570,000)</u>	<u>(1,570,000)</u>	<u>(1,845,000)</u>
Sale of Capital Assets	50,987	127,923	25,000	39,335	25,000
Total Other Financing Sources (Uses)	<u>(387,484)</u>	<u>(1,156,099)</u>	<u>(1,545,000)</u>	<u>(1,530,665)</u>	<u>(1,820,000)</u>
Net change in fund balances	952,084	2,282,636	(3,092,485)	(3,153,698)	(3,768,225)
FUND BALANCES, DECEMBER 31*	<u>\$ 9,958,311</u>	<u>\$ 12,240,947</u>	<u>\$ 5,158,664</u>	<u>\$ 9,087,249</u>	<u>\$ 5,339,734</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, 2023**

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
TAXES					
010.310.101 Current Property Taxes	\$ 11,894,003	\$ 11,889,654	\$ 11,124,573	\$ 11,124,573	\$ 11,955,802
010.312.102 Delinquent Property Taxes	210,849	322,135	222,491	377,723	440,926
010.314.107 PILOT Tax	0	0	787,872	787,872	792,800
010.315.104 County Sales Taxes	3,347,124	4,272,527	3,600,000	3,600,000	3,770,000
010.318.105 Mixed Drink Taxes	44,910	55,574	35,000	35,000	55,000
010.319.103 Penalty and Interest, Property Tax	172,903	180,066	189,118	189,118	203,249
Total Taxes	<u>15,669,789</u>	<u>16,719,956</u>	<u>15,959,054</u>	<u>16,114,286</u>	<u>17,217,777</u>
LICENSES AND PERMITS					
010.320.201 Alcoholic Beverage Licenses	13,810	12,895	14,000	14,000	12,000
010.320.202 Sewer and Building Permits	83,830	86,415	75,000	75,000	149,090
Total Licenses and Permits	<u>97,640</u>	<u>99,310</u>	<u>89,000</u>	<u>89,000</u>	<u>161,090</u>
INTERGOVERNMENTAL					
Federal Grants					
010.331.361 HAVA Grant	17,835	40,000	0	0	0
010.331.367 Homeland Security	0	7,566	0	29,936	0
010.331.371 Coronavirus Relief Fund Grant	206,503	956,022	0	0	0
010.331.392 Step Grant	86,551	66,690	0	19,636	0
010.331.304 GLO-Community Block Grant	0	0	0	78,014	0
Total Federal Grants	<u>310,889</u>	<u>1,070,278</u>	<u>0</u>	<u>127,586</u>	<u>0</u>
Federal Reimbursements					
010.332.322 FEMA-Disasters	48,445	92,280	0	0	0
010.332.332 Prisoner Care	800	600	800	800	0
010.332.353 Foster Care-Title IV-E, CPS	656	784	0	0	0
Total Federal Reimbursements	<u>49,901</u>	<u>93,664</u>	<u>800</u>	<u>800</u>	<u>0</u>
State Grants					
010.333.338 TWDB Tri-County Study	182,911	10,682	0	0	0
010.333.352 Indigent Defense Services	45,769	37,612	40,000	40,000	40,000
010.333.353 Satterfield Capital Murder	0	12,903	0	53,162	0
010.333.357 Texas Vine	18,619	18,571	0	4,648	0
010.333.359 Auto Theft Task Force	54,887	14,147	0	0	0
010.333.388 Indigent Defense Extraordinary CC	40,000	0	0	0	0
010.333.396 TSL-Interlibrary Loan	777	735	0	0	0
Total State Grants	<u>342,963</u>	<u>94,650</u>	<u>40,000</u>	<u>97,810</u>	<u>40,000</u>
State Shared Revenue					
010.334.326 LEOSE, State Officer Education	8,668	7,796	0	6,665	0
State Reimbursements					
010.335.320 Supplements, Judicial	111,464	111,020	104,200	104,200	104,200
010.335.321 TERP Commission	325,816	311,329	325,000	325,000	400,000
010.335.323 Inmate Transportation	2,361	4,236	2,000	2,000	2,000
010.335.340 Regionalization R241	81,799	149,580	0	5,810	0
010.335.368 Jury Duty	7,548	5,338	5,000	5,000	5,000
010.335.383 Chapter 19	3,300	5,598	0	161	0
010.335.394 Judicial Reimbursements	0	0	0	14,040	0
Total State Reimbursements	<u>532,288</u>	<u>587,101</u>	<u>436,200</u>	<u>456,211</u>	<u>511,200</u>
Local Reimbursements					
010.336.325 School Resource Officer	59,431	57,859	61,047	61,047	172,826
010.336.332 Prisoner Care	2,848	4,050	3,000	3,000	3,000
010.336.364 City of East Bernard Patrol	93,341	192,213	148,676	148,676	160,142
Total Local Reimbursements	<u>155,620</u>	<u>254,122</u>	<u>212,723</u>	<u>212,723</u>	<u>335,968</u>

General Fund
Revenues
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Other Grants					
010.337.327 Library-Humanities	\$ 1,000	\$ 9,000	\$ 0	\$ 0	\$ 0
010.337.328 Walmart Foundation	4,500	3,500	0	3,500	0
010.337.377 Trull Foundation	0	7,800	0	0	0
010.337.384 Johnson Foundation	0	34,200	0	0	0
Total Other Grants	5,500	54,500	0	3,500	0
Total Intergovernmental	1,405,829	2,162,111	689,723	905,295	887,168

CHARGES FOR SERVICES

Fees of Office

010.340.401 County Judge	2,035	2,118	2,000	2,000	2,000
010.340.402 Sheriff	54,451	63,727	70,000	70,000	70,000
010.340.403 County Attorney	5,166	3,191	7,000	7,000	4,000
010.340.404 County Clerk	244,795	268,256	250,000	250,000	270,000
010.340.405 Tax A/C Tax Certificates	14,480	17,490	15,000	15,000	16,000
010.340.406 Tax A/C Property Tax Commissior	878	428	500	500	500
010.340.407 Tax A/C Auto Commissions	164,436	178,977	188,000	188,000	188,000
010.340.408 District Clerk	54,441	65,288	75,000	75,000	65,000
010.340.409 Justice of Peace, Pct. 1	4,035	5,435	5,900	5,900	5,900
010.340.410 Justice of Peace, Pct. 2	4,085	6,367	6,000	6,000	6,000
010.340.411 Justice of Peace, Pct. 3	4,620	4,439	4,000	4,000	4,000
010.340.412 Justice of Peace, Pct. 4	6,210	6,192	6,500	6,500	6,500
010.340.413 Constables	21,275	28,875	28,000	28,000	30,000
010.340.414 Juvenile Probation, Special	1,640	1,736	1,700	1,700	1,700
Total Fees of Office	582,547	652,519	659,600	659,600	669,600

010-342 Other Fees

010.342.415 District Court Jury	2,765	2,000	2,000	2,000	3,000
010.342.416 Fees, Language Access Fund	0	0	0	4,000	4,000
010.342.417 Library Processing	99	105	115	115	115
010.342.419 Court Reporter Services	7,200	7,173	7,000	7,000	8,000
010.342.423 Officer Service	12,835	16,869	18,000	18,000	17,000
010.342.424 Juvenile Probation Diversion	24	17	60	60	60
010.342.430 Time Payments, Partials	7,287	6,274	8,000	8,000	7,000
010.342.431 Indigent Civil Legal	749	738	1,300	1,300	800
010.342.433 Child Support	2,062	2,176	2,400	2,400	2,400
010.342.441 Combined Court Costs	44,515	44,105	70,000	70,000	48,000
010.342.443 13th Judicial Appellate	2,742	3,030	3,200	3,200	3,500
010.342.444 Child Restraint	2,495	1,960	2,450	2,450	2,000
010.342.446 Alcohol Related	974	849	1,400	1,400	1,000
010.342.447 Accounting and Administration	1,238	26,646	3,000	3,000	3,000
010.342.449 Bail Bond	2,049	2,148	2,100	2,100	2,100
010.342.450 State Traffic	2,337	2,491	3,200	3,200	2,500
010.342.451 Bail Bond Application	2,500	1,000	1,500	1,500	1,500
010.342.452 EMS Trauma	695	541	700	700	700
010.342.453 Offense Court Costs	15,892	17,998	19,000	19,000	19,000
010.342.454 Failure to Appear-OMNI	6,046	6,826	7,000	7,000	7,000
010.342.455 Pipeline Crossing	14,800	5,600	10,000	10,000	10,000
010.342.457 Jury Service	465	400	1,000	1,000	500
010.342.458 Judicial Support	906	788	1,200	1,200	1,000
010.342.459 Truancy Prevention	840	582	1,000	1,000	900
010.342.460 Expungement	0	30	0	0	0
010.342.462 OSSF Renewal	36,980	38,720	36,000	36,000	38,000

General Fund
Revenues
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
010-342 Other Fees (Con't)					
010.342.463 Child Safety	\$ 166	\$ 519	\$ 200	\$ 200	\$ 500
010.342.464 Platting Application	20	20	40	40	20
010.342.465 Civil Jury Request	0	22	0	0	0
010.342.468 Drug Court Cost	548	465	1,000	1,000	500
010.342.469 DNA Testing	83	138	60	60	60
010.342.473 Moving Violation	4	3	10	10	10
010.342.478 DA Bond Commissions	1,500	415	500	500	500
010.342.479 County Jury Fund	249	300	200	200	300
Total Other Fees	<u>171,065</u>	<u>190,948</u>	<u>203,635</u>	<u>207,635</u>	<u>184,965</u>
Total Charges for Services	<u>753,612</u>	<u>843,467</u>	<u>863,235</u>	<u>867,235</u>	<u>854,565</u>
FINES AND FORFEITURES					
010.350.501 Justice of Peace, Pct. 1	81,114	118,554	110,000	110,000	149,400
010.350.502 Justice of Peace, Pct. 2	110,858	131,436	175,000	175,000	164,020
010.350.503 Justice of Peace, Pct. 3	34,665	44,298	50,000	50,000	43,738
010.350.504 Justice of Peace, Pct. 4	95,502	98,796	135,000	135,000	113,994
010.350.505 Library	7,274	8,438	7,000	7,000	8,500
Total Fines and Forfeitures	<u>329,413</u>	<u>401,522</u>	<u>477,000</u>	<u>477,000</u>	<u>479,652</u>
INTEREST					
010.360.603 Checking Account	<u>295,218</u>	<u>176,837</u>	<u>84,657</u>	<u>84,657</u>	<u>161,340</u>
MISCELLANEOUS					
Miscellaneous					
010.370.702 Sale of Salvage/Surplus Supplies	4,688	0	0	0	0
010.370.706 Donations, Cultural/Recreation	28,545	33,414	10,000	13,625	15,000
010.370.707 Donations, Public Safety	0	1,568	0	0	0
010.370.709 Donations, Environmental Services	410	520	1,000	1,000	500
010.370.711 Sales/Reimbs., Cultural/Recreation	10,536	10,315	10,000	10,000	11,000
010.370.717 Capital Credits-Unclaimed Property	2,861	1,861	0	0	0
010.370.719 Rent, Courthouse Properties	6,000	6,000	6,000	6,000	6,000
010.370.723 Copy/Fax Sales, Co./Dist. Clerks	53,496	61,044	53,000	53,000	54,000
010.370.727 Hot Check Charges Recovery	1,110	1,391	1,200	1,200	1,400
010.370.728 Tobacco Settlement	14,455	14,449	14,000	14,000	14,500
010.370.729 Commissions	24,166	44,233	25,000	25,000	25,000
010.370.730 Miscellaneous	41,694	5,512	25,000	25,000	20,000
010.370.731 Sales/Reimbs., General Government	2,246	13,350	2,000	4,068	2,000
010.370.732 Sales/Reimbs., Public Safety	50,217	126,119	16,748	61,775	17,600
010.370.738 Sale of Voter Lists	0	0	25	25	0
010.370.740 Insurance Renewal Credit/Surplus	37,138	23,033	0	0	0
010.370.745 TAC Health Rewards	270	0	0	0	0
010.370.748 Copy Sales	3,233	4,408	3,000	4,343	3,500
010.370.750 Cell Tower	11,000	13,000	12,000	12,000	12,000
Total Miscellaneous	<u>292,065</u>	<u>360,217</u>	<u>178,973</u>	<u>231,036</u>	<u>182,500</u>
Total Revenues	<u>\$ 18,843,566</u>	<u>\$ 20,763,420</u>	<u>\$ 18,341,642</u>	<u>\$ 18,768,509</u>	<u>\$ 19,944,092</u>

General Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
APPROPRIATIONS					
Commissioners Court					
010.401.101 Salary, Elected Officials (4)	\$ 293,935	\$ 293,555	\$ 302,712	\$ 302,712	\$ 346,892
010.401.112 Salary, Supplements	1,253	0	0	0	0
010.401.122 Salary, Dec Supplement	2,400	4,800	4,800	4,800	4,800
Total Salaries and Wages	<u>297,588</u>	<u>298,355</u>	<u>307,512</u>	<u>307,512</u>	<u>351,692</u>
010.401.201 Social Security Taxes	22,727	22,824	23,525	23,525	26,905
010.401.202 Group Medical Insurance	43,005	43,785	47,729	47,729	50,292
010.401.203 Retirement	45,144	45,260	46,650	46,650	53,352
010.401.204 Workers Compensation Insurance	1,060	899	971	971	209
010.401.206 Unemployment Insurance	1	0	0	0	0
010.401.208 Employee Assistance Program	4,371	4,250	4,600	4,600	4,600
Total Employee Benefits	<u>116,308</u>	<u>117,018</u>	<u>123,475</u>	<u>123,475</u>	<u>135,358</u>
010.401.301 Office Supplies	359	366	675	527	675
010.401.302 Food	0	0	1,400	1,340	1,400
010.401.305 Publications/Audio Visual	420	452	400	400	400
010.401.321 Furnishings/Small Equipment	235	0	100	218	100
010.401.323 Computer Equip/Access/Software	23	23	125	125	125
Total Supplies	<u>1,037</u>	<u>841</u>	<u>2,700</u>	<u>2,610</u>	<u>2,700</u>
010.401.408 Wellness Program-TAC Health Rewar	53	0	0	3,103	0
010.401.410 Legal/Professional Services	7,566	11,500	35,000	31,825	55,000
010.401.414 Data Processing Services	800	909	0	1,640	1,550
010.401.416 Property/Liability Insurance	988	1,027	0	1,062	0
010.401.419 Contract Services	0	20,000	0	1,625	0
010.401.420 Telephone	1,165	1,102	0	0	0
010.401.422 Postage and Freight	80	59	300	300	300
010.401.427 Advertising	7,697	5,588	6,500	6,500	6,500
010.401.440 Rentals, Office Equipment	2,448	2,521	2,800	2,800	2,800
010.401.445 Veterans Memorials	0	0	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	13,758	11,832	17,663	17,663	17,663
010.401.464 Services-Grant	210,155	46,823	0	0	0
010.401.466 Optional Services (Contingency)	0	0	620,000	539,622	1,320,000
010.401.480 Aid Money	0	0	0	160,664	0
010.401.482 Legislative/Administrative Activities	100	500	1,000	1,000	1,000
Total Services and Charges	<u>244,810</u>	<u>101,861</u>	<u>689,263</u>	<u>773,804</u>	<u>1,410,813</u>
010.401.518 Furniture and Fixtures	1,738	0	50,000	50,000	0
010.401.519 Equipment Grant	35,775	2,075	0	0	0
Total Capital Outlay	<u>37,513</u>	<u>2,075</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Commissioners Court	<u><u>697,256</u></u>	<u><u>520,150</u></u>	<u><u>1,172,950</u></u>	<u><u>1,257,401</u></u>	<u><u>1,900,563</u></u>

**General Fund
Appropriations
For Four Years Ending December 31, 2023**

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>County Clerk</u>					
010.403.101 Salary, Elected Official	\$ 73,622	\$ 73,692	\$ 75,915	\$ 75,915	\$ 81,975
010.403.104 Salary, Deputies (6)	209,185	206,345	216,846	216,846	237,818
010.403.114 Salary, Travel Allowance	1,404	1,404	1,404	1,404	1,685
010.403.122 Salary, Dec Supplement	4,200	7,200	8,400	8,400	8,400
Total Salaries and Wages	<u>288,411</u>	<u>288,641</u>	<u>302,565</u>	<u>302,565</u>	<u>329,878</u>
010.403.201 Social Security Taxes	20,767	20,601	22,397	22,397	24,638
010.403.202 Group Medical Insurance	87,213	87,930	95,855	95,855	97,128
010.403.203 Retirement	43,388	43,574	45,687	45,687	49,787
010.403.204 Workers Compensation Insurance	867	772	833	833	756
010.403.206 Unemployment Insurance	106	128	136	136	148
010.403.207 Employee Disability Insurance	144	142	144	144	144
Total Employee Benefits	<u>152,485</u>	<u>153,147</u>	<u>165,052</u>	<u>165,052</u>	<u>172,601</u>
010.403.301 Office Supplies	20,044	12,489	17,700	17,700	17,700
010.403.305 Publications/Audio Visual	726	96	700	700	700
010.403.321 Furnishings/Small Equipment	1,736	0	300	300	300
010.403.323 Computer Equip/Access/Software	880	300	1,000	1,000	1,252
Total Supplies	<u>23,386</u>	<u>12,885</u>	<u>19,700</u>	<u>19,700</u>	<u>19,952</u>
010.403.413 Bond Premiums	318	318	350	350	2,100
010.403.414 Data Processing Services	11,318	11,318	12,496	12,496	12,496
010.403.416 Property/Liability Insurance	3,741	4,198	0	4,927	0
010.403.420 Telephone	2,165	2,128	1,825	1,825	1,825
010.403.422 Postage and Freight	3,136	3,492	4,200	4,200	4,200
010.403.427 Advertising	0	125	50	50	50
010.403.428 Records Preservation/Microfilming	3,655	7,985	4,000	4,000	4,000
010.403.440 Rentals, Office Equipment	3,493	3,462	5,300	5,300	5,300
010.403.450 Dues/Training/Travel	1,296	1,213	4,000	4,000	4,000
Total Services and Charges	<u>29,122</u>	<u>34,239</u>	<u>32,221</u>	<u>37,148</u>	<u>33,971</u>
Total County Clerk	<u>493,404</u>	<u>488,912</u>	<u>519,538</u>	<u>524,465</u>	<u>556,402</u>
<u>Veterans Service Officer</u>					
010.405.102 Salary, Appointed Department Head	40,751	42,031	43,119	43,119	49,119
010.405.108 Salary, Part-time (1)	3,321	1,034	11,665	11,665	13,065
010.405.122 Salary, Dec Supplement	600	1,200	2,400	2,400	2,400
Total Salaries and Wages	<u>44,672</u>	<u>44,265</u>	<u>57,184</u>	<u>57,184</u>	<u>64,584</u>
010.405.201 Social Security Taxes	3,414	3,371	4,375	4,375	4,941
010.405.202 Group Medical Insurance	3,011	11,094	12,090	12,090	12,729
010.405.203 Retirement	6,777	6,715	8,675	8,675	9,798
010.405.204 Workers Compensation Insurance	134	118	158	158	148
010.405.206 Unemployment Insurance	22	27	35	35	39
010.403.207 Employee Disability Insurance	23	24	24	24	24
Total Employee Benefits	<u>13,381</u>	<u>21,349</u>	<u>25,357</u>	<u>25,357</u>	<u>27,679</u>
010.405.301 Office Supplies	515	1,152	2,275	2,275	2,275
010.405.321 Furnishings/Small Equipment	870	0	0	0	0
010.405.323 Computer Equip/Access/Software	855	46	500	500	500
Total Supplies	<u>2,240</u>	<u>1,198</u>	<u>2,775</u>	<u>2,775</u>	<u>2,775</u>

General Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Veterans Service Officer (Con't)</u>					
010.405.414 Data Processing Services	\$ 48	\$ 30	\$ 122	\$ 122	\$ 61
010.405.416 Property/Liability Insurance	352	366	0	404	0
010.405.420 Telephone	1,537	1,481	600	600	600
010.405.422 Postage and Freight	110	0	100	100	100
010.405.427 Advertising	86	0	0	0	0
010.405.440 Rentals, Office Equipment	978	827	896	896	896
010.405.450 Dues/Training/Travel	0	319	1,500	1,500	1,500
Total Services and Charges	<u>3,111</u>	<u>3,023</u>	<u>3,218</u>	<u>3,622</u>	<u>3,157</u>
Total Veterans' Service Officer	<u>63,404</u>	<u>69,835</u>	<u>88,534</u>	<u>88,938</u>	<u>98,195</u>
<u>Emergency Management Agency</u>					
010.406.102 Salary, Appointed Department Head	60,437	49,864	39,288	70,565	79,020
010.406.104 Salary, Deputy	0	9,288	0	398	0
010.406.107 Salary, Temporary	0	0	0	0	10,000
010.406.108 Salary, Part-time (1)	781	7,771	38,688	5,192	0
010.406.112 Salary, Supplement	405	0	2,400	0	0
010.406.113 Salary, Overtime/Holiday	0	432	0	297	0
010.406.119 Salary, Meal Allowance	0	0	0	41	0
010.406.121 Salary, Certification Pay	0	0	0	1,524	0
010.406.122 Salary, Dec Supplement	1,200	2,400	0	2,400	0
010.406.123 Salary, Disaster	29,484	3,172	0	0	1,200
Total Salaries and Wages	<u>92,307</u>	<u>72,927</u>	<u>80,376</u>	<u>80,417</u>	<u>90,220</u>
010.406.201 Social Security Taxes	7,161	5,593	6,149	6,149	6,902
010.406.202 Group Medical Insurance	10,751	10,979	11,933	11,933	12,573
010.406.203 Retirement	11,257	11,063	12,193	12,193	13,688
010.406.204 Workers Compensation Insurance	2,710	1,618	2,469	2,469	3,078
010.406.205 Uniforms	0	233	0	0	0
010.406.206 Unemployment Insurance	46	44	49	49	55
010.406.207 Employment Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>31,949</u>	<u>29,554</u>	<u>32,817</u>	<u>32,817</u>	<u>36,320</u>
010.406.301 Office Supplies	616	45	550	268	550
010.406.303 Law Enforcement Supplies	0	151	250	250	250
010.406.312 Petroleum Products	889	1,137	1,000	1,000	500
010.406.315 Vehicle and Equipment Supplies	183	352	50	66	50
010.406.321 Furnishings/Small Equipment	0	330	0	0	0
010.406.323 Computer Equip/Access/Software	68	23	500	500	563
Total Supplies	<u>1,756</u>	<u>2,038</u>	<u>2,350</u>	<u>2,084</u>	<u>1,913</u>
010.406.414 Data Processing Services	904	1,266	1,443	2,613	1,443
010.406.416 Property/Liability Insurance	300	330	0	446	0
010.406.420 Telephone	1,621	2,165	3,200	3,200	1,000
010.406.422 Postage and Freight	0	0	25	25	25
010.406.429 Utilities	499	547	0	547	0
010.406.431 Equipment, Maintenance	32	15	10,700	9,755	10,700
010.406.450 Dues/Training/Travel	0	0	2,000	2,000	2,000
Total Services and Charges	<u>3,356</u>	<u>4,323</u>	<u>17,368</u>	<u>18,586</u>	<u>15,168</u>

General Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Emergency Management Agency (Con't)</u>					
010.406.511 Office Equipment	\$ 0	\$ 0	\$ 7,000	\$ 7,000	\$ 0
Total Capital Outlay	0	0	7,000	7,000	0
Total Emergency Management Agency	129,368	108,842	139,911	140,904	143,621
<u>Inspections and Permits</u>					
010.407.102 Salary, Appointed Department Head	48,343	48,221	49,478	49,478	55,538
010.407.114 Salary, Travel Allowance	10,464	10,464	10,464	10,464	12,557
010.407.117 Salary, Phone Allowance	240	240	240	240	240
010.407.122 Salary, Dec Supplement	600	1,200	1,200	1,200	1,200
Total Salaries and Wages	59,647	60,125	61,382	61,382	69,535
010.407.201 Social Security Taxes	4,489	4,583	4,696	4,696	5,320
010.407.202 Group Medical Insurance	11,297	10,946	11,933	11,933	12,573
010.407.203 Retirement	7,425	7,497	7,688	7,688	8,608
010.407.204 Workers Compensation Insurance	179	161	170	170	160
010.407.206 Unemployment Insurance	29	36	31	31	35
010.407.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	23,443	23,247	24,542	24,542	26,720
010.407.301 Office Supplies	534	1,263	800	782	800
010.407.316 Small Tools/Repair Supplies	0	0	100	100	100
010.407.319 Sign Materials	0	0	200	200	200
010.407.321 Furnishings/Small Equipment	239	0	0	0	0
010.407.323 Computer Equip/Access/Software	35	35	45	63	500
Total Supplies	808	1,298	1,145	1,145	1,600
010.407.412 Environmental Fees	2,090	2,450	1,600	1,600	2,600
010.407.414 Data Processing Services	1,944	1,544	2,011	2,011	2,011
010.407.416 Property/Liability Insurance	266	285	0	324	0
010.407.419 Contract Services	23,000	27,400	30,000	30,000	30,000
010.407.420 Telephone	2,210	2,187	1,300	1,300	1,300
010.407.422 Postage and Freight	440	348	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	400	1,274	2,600	2,600	2,600
Total Services and Charges	30,350	35,488	39,111	39,435	40,111
010.407.511 Office Equipment	0	0	0	0	3,000
Total Capital Outlay	0	0	0	0	3,000
Total Inspections and Permits	114,248	120,158	126,180	126,504	140,966
<u>County Court</u>					
010.426.101 Salary, Elected Official	73,575	73,629	75,873	75,873	86,933
010.426.103 Salary, Assistants (1)	34,866	34,723	36,333	36,333	39,451
010.426.105 Salary, Secretaries (1)	42,462	42,372	43,501	43,501	47,061
010.426.107 Salary, Temporary or Extra	1,200	234	8,652	8,652	8,652
010.426.112 Salary, Supplements	27,549	27,198	32,672	32,672	31,662
010.426.113 Salary, Overtime/Holiday	0	30	0	0	0

**General Fund
Appropriations
For Four Years Ending December 31, 2023**

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
County Court (Con't)	\$ 7,668	\$ 7,668	\$ 7,668	\$ 7,668	\$ 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	1,800	3,600	3,600	3,600	3,600
Total Salaries and Wages	<u>189,660</u>	<u>189,994</u>	<u>208,939</u>	<u>208,939</u>	<u>230,556</u>
010.426.201 Social Security Taxes	14,062	13,849	15,287	15,287	17,228
010.426.202 Group Medical Insurance	39,681	39,120	42,640	42,640	41,697
010.426.203 Retirement	27,344	27,541	29,123	29,123	31,661
010.426.204 Workers Compensation Insurance	570	513	597	597	549
010.426.206 Unemployment Insurance	40	50	60	60	64
010.426.207 Employee Disability Insurance	48	48	48	48	48
Total Employees Benefits	<u>81,745</u>	<u>81,121</u>	<u>87,755</u>	<u>87,755</u>	<u>91,247</u>
010.426.301 Office Supplies	2,628	2,110	2,550	2,550	2,550
010.426.302 Food	616	449	800	658	800
010.426.305 Publications/Audio Visual	126	126	250	250	250
010.426.309 Laundry and Kitchen Supplies	85	0	150	150	150
010.426.321 Furnishings/Small Equipment	0	237	200	200	200
010.426.323 Computer Equip/Access/Software	238	74	200	200	288
Total Supplies	<u>3,693</u>	<u>2,996</u>	<u>4,150</u>	<u>4,008</u>	<u>4,238</u>
010.426.410 Legal/Professional Services	11,123	7,752	16,200	16,200	16,200
010.426.413 Bond Premiums	71	71	1,300	1,300	1,300
010.426.414 Data Processing Services	3,515	3,279	2,998	3,414	2,998
010.426.416 Property/Liability Insurance	3,449	3,920	0	4,664	0
010.426.419 Contract Services	14,429	21,679	52,700	52,700	52,700
010.426.420 Telephone	2,186	2,158	2,500	2,500	2,500
010.426.421 Jury	0	1,570	9,300	9,026	9,300
010.426.422 Postage and Freight	218	136	500	500	500
010.426.431 Equipment, Maintenance	0	0	100	100	100
010.426.440 Rentals, Office Equipment	1,235	1,347	1,300	1,300	1,300
010.426.450 Dues/Training/Travel	3,209	4,624	7,200	7,200	7,200
Total Services and Charges	<u>39,435</u>	<u>46,536</u>	<u>94,098</u>	<u>98,904</u>	<u>94,098</u>
Total County Court	<u>314,533</u>	<u>320,647</u>	<u>394,942</u>	<u>399,606</u>	<u>420,139</u>
Bail Bond Board					
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	134	122	138	138	138
010.427.203 Retirement	273	273	274	274	274
010.427.204 Workers Compensation Insurance	5	5	5	5	5
010.427.206 Unemployment Insurance	1	1	1	1	1
Total Employees Benefits	<u>413</u>	<u>401</u>	<u>418</u>	<u>418</u>	<u>418</u>
010.427.301 Office Supplies	249	187	300	300	300
Total Supplies	<u>249</u>	<u>187</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total Bail Bond Board	<u>2,462</u>	<u>2,388</u>	<u>2,518</u>	<u>2,518</u>	<u>2,518</u>

**General Fund
Appropriations
For Four Years Ending December 31, 2023**

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>23rd District Court</u>					
010.434.103 Salary, Assistants (2)	\$ 77,154	\$ 77,064	\$ 80,101	\$ 80,101	\$ 89,971
010.434.104 Salary, Bailiff	35,258	0	0	0	0
010.434.121 Salary, Certification Pay	1,189	0	0	0	0
010.434.122 Salary, Dec Supplement	1,800	2,400	2,400	2,400	2,400
Total Salaries and Wages	<u>115,401</u>	<u>79,464</u>	<u>82,501</u>	<u>82,501</u>	<u>92,371</u>
010.434.201 Social Security Taxes	8,741	6,175	6,312	6,312	7,067
010.434.202 Group Medical Insurance	14,963	5,176	5,180	5,180	5,179
010.434.203 Retirement	17,506	12,285	12,516	12,516	14,013
010.434.204 Workers Compensation Insurance	859	245	258	258	262
010.434.206 Unemployment Insurance	58	49	50	50	56
010.434.207 Employee Disability Insurance	69	49	48	48	48
Total Employee Benefits	<u>42,196</u>	<u>23,979</u>	<u>24,364</u>	<u>24,364</u>	<u>26,625</u>
010.434.301 Office Supplies	0	590	2,000	500	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	100	100
010.434.323 Computer Equip/Access/Software	920	46	200	200	200
Total Supplies	<u>920</u>	<u>636</u>	<u>2,425</u>	<u>925</u>	<u>2,425</u>
010.434.410 Legal Professional	4,299	21,530	4,000	9,001	4,000
010.434.414 Data Processing Services	389	409	469	469	469
010.434.416 Property/Liability Insurance	733	1,949	0	2,287	0
010.434.419 Contract Services	39,866	57,138	48,754	45,785	47,712
010.434.420 Telephone	0	1,102	0	0	0
011.434.421 Jury	0	5,140	4,000	6,095	4,000
010.434.448 Court Reporter Services	0	0	2,650	400	2,650
010.434.450 Dues/Training/Travel	0	75	1,000	623	1,000
Total Services and Charges	<u>45,287</u>	<u>87,343</u>	<u>60,873</u>	<u>64,660</u>	<u>59,831</u>
Total 23rd District Court	<u>203,804</u>	<u>191,422</u>	<u>170,163</u>	<u>172,450</u>	<u>181,252</u>
<u>329th District Court</u>					
010.435.103 Salary, Assistants (2)	134,137	133,680	137,204	137,204	146,764
010.435.112 Salary, Supplements	3,000	3,000	3,000	3,000	3,000
010.435.113 Salary, Overtime/Holiday	0	182	0	0	0
010.435.122 Salary, Dec Supplement	1,200	2,400	2,400	2,400	2,400
Total Salaries and Wages	<u>138,337</u>	<u>139,262</u>	<u>142,604</u>	<u>142,604</u>	<u>152,164</u>
010.435.201 Social Security Taxes	10,247	10,398	10,705	10,705	11,425
010.435.202 Group Medical Insurance	24,684	24,312	25,874	25,874	27,245
010.435.203 Retirement	20,986	21,127	21,634	21,634	23,084
010.435.204 Workers Compensation Insurance	436	385	475	475	429
010.435.206 Unemployment Insurance	69	84	86	86	92
010.435.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>56,470</u>	<u>56,354</u>	<u>58,822</u>	<u>58,822</u>	<u>62,323</u>

General Fund
Appropriations
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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>329th District Court (Con't)</u>					
010.435.301 Office Supplies	\$ 1,382	\$ 3,822	\$ 2,000	\$ 1,929	\$ 2,000
010.435.302 Food	0	0	25	25	25
010.435.305 Publications/Audio Visual	46	46	50	50	50
010.435.308 Janitorial Supplies	0	0	100	100	100
010.435.309 Laundry/Kitchen Supplies	35	0	0	0	0
010.435.321 Furnishings/Small Equipment	219	0	100	100	100
010.435.323 Computer Equip/Access/Software	1,393	173	385	385	495
Total Supplies	<u>3,075</u>	<u>4,041</u>	<u>2,660</u>	<u>2,589</u>	<u>2,770</u>
010.435.410 Legal/Professional Services	10,631	21,101	8,500	8,500	8,500
010.435.413 Bond Premiums	0	0	0	71	0
010.435.414 Data Processing Services	5,979	5,671	5,818	5,818	5,818
010.435.416 Property/Liability Insurance	13,177	13,981	0	16,736	0
010.435.419 Contract Services	225,143	182,930	400,000	400,000	500,000
010.435.420 Telephone	3,067	2,701	1,400	1,400	1,400
010.435.421 Jury	8,120	5,440	35,000	35,000	35,000
010.435.422 Postage and Freight	172	221	300	300	300
010.435.431 Equipment, Maintenance	0	0	560	560	560
010.435.440 Rentals, Office Equipment	2,358	2,324	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	12,631	2,847	6,500	6,500	6,500
010.435.450 Dues/Training/Travel	1,855	1,204	5,000	5,000	5,000
Total Services and Charges	<u>283,133</u>	<u>238,420</u>	<u>467,578</u>	<u>484,385</u>	<u>567,578</u>
Total 329th District Court	<u>481,015</u>	<u>438,077</u>	<u>671,664</u>	<u>688,400</u>	<u>784,835</u>
Total District Courts	<u>684,819</u>	<u>629,499</u>	<u>841,827</u>	<u>860,850</u>	<u>966,087</u>
<u>Capital Murder Trials</u>					
010.437.419 Contract Services	78,326	123,716	140,337	149,800	140,337
010.437.448 Court Reporter Services	0	0	0	1,330	0
Total Services and Charges	<u>78,326</u>	<u>123,716</u>	<u>140,337</u>	<u>151,130</u>	<u>140,337</u>
Total Capital Murder Trials	<u>78,326</u>	<u>123,716</u>	<u>140,337</u>	<u>151,130</u>	<u>140,337</u>
<u>Satterfield Grant</u>					
010.438.113 Salary, Overtime/Holiday	0	0	0	349	0
Total Salaries and Wages	<u>0</u>	<u>0</u>	<u>0</u>	<u>349</u>	<u>0</u>
010.438.201 Social Security Taxes	0	0	0	26	0
010.438.203 Retirement	0	0	0	53	0
010.438.204 Workers Compensation Insurance	0	0	0	1	0
Total Employee Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>	<u>0</u>
010.438.301 Office Supplies	0	1,539	0	591	0
Total Supplies	<u>0</u>	<u>1,539</u>	<u>0</u>	<u>591</u>	<u>0</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Satterfield Grant (Con't)</u>					
010.438.410 Legal/Professional Services	\$ 0	\$ 10,489	\$ 0	\$ 16,868	\$ 0
010.438.419 Contract Services	0	4,225	0	35,274	0
Total Services and Charges	0	14,714	0	52,142	0
Total Satterfield Grant	0	16,253	0	53,162	0
<u>District Attorney</u>					
010.440.103 Salary, Assistants (3)	214,063	220,078	231,740	231,740	242,460
010.440.104 Salary, Deputies (1)	62,076	61,908	63,527	63,527	67,087
010.440.105 Salary, Secretaries (4)	119,394	127,764	136,457	136,457	150,877
010.440.121 Salary, Certification Pay	1,779	1,800	1,800	1,800	1,800
010.440.122 Salary, Dec Supplement	4,200	9,600	9,600	9,600	9,600
Total Salaries and Wages	401,512	421,150	443,124	443,124	471,824
010.440.201 Social Security Taxes	29,328	30,681	32,316	32,316	34,407
010.440.202 Group Medical Insurance	97,795	100,442	111,008	111,008	116,958
010.440.203 Retirement	60,909	63,889	67,222	67,222	71,576
010.440.204 Workers Compensation Insurance	1,529	1,420	1,493	1,493	1,823
010.440.205 Uniforms	0	459	0	0	0
010.440.206 Unemployment Insurance	201	2,552	266	266	284
010.440.207 Employee Disability Insurance	117	120	192	192	192
Total Employee Benefits	189,879	199,563	212,497	212,497	225,240
010.440.301 Office Supplies	14,587	14,839	14,000	12,970	14,000
010.440.303 Law Enforcement Supplies	588	895	428	428	428
010.440.305 Publications/Audio Visual	196	1,115	500	500	1,000
010.440.312 Petroleum Products	158	14	0	0	0
010.440.315 Vehicle and Equipment Supplies	506	528	100	100	150
010.440.321 Furnishings/Small Equipment	2,451	4,280	1,000	1,000	1,000
010.440.323 Computer Equip/Access/Software	3,017	502	1,000	1,654	1,299
Total Supplies	21,503	22,173	17,028	16,652	17,877
010.440.410 Legal/Professional Services	3,918	425	2,000	2,000	2,000
010.440.413 Bond Premiums	0	391	180	180	180
010.440.414 Data Processing Services	17,540	17,560	19,841	19,841	20,085
010.440.416 Property/Liability Insurance	3,685	4,031	0	4,604	0
010.440.419 Contract Services	0	0	1,000	1,000	500
010.440.420 Telephone	4,138	4,621	3,000	3,000	3,000
010.440.422 Postage and Freight	848	414	250	250	100
010.440.431 Equipment, Maintenance	17	8	500	500	400
010.440.440 Rentals, Office Equipment	2,026	2,634	2,000	2,000	2,000
010.440.447 Research/Investigation/Online	7,265	10,073	8,000	8,000	8,000
010.440.448 Court Reporter Services	0	0	1,000	1,000	1,200
010.440.449 LEOSE, State Officer Education	821	1,667	0	931	0
010.440.450 Dues/Training/Travel	3,635	5,782	5,950	5,950	5,950
Total Services and Charges	43,893	47,606	43,721	49,256	43,415
Total District Attorney	656,787	690,492	716,370	721,529	758,356

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>District Clerk</u>					
010.450.101 Salary, Elected Official	\$ 72,092	\$ 72,162	\$ 74,385	\$ 74,385	\$ 80,445
010.450.104 Salary, Deputies (5)	161,617	155,923	174,301	174,301	191,354
010.450.114 Salary, Travel Allowance	1,404	1,404	1,404	1,404	1,685
010.450.122 Salary, Dec Supplement	3,000	6,000	7,200	7,200	7,200
Total Salaries and Wages	<u>238,113</u>	<u>235,489</u>	<u>257,290</u>	<u>257,290</u>	<u>280,684</u>
010.450.201 Social Security Taxes	16,845	16,640	18,272	18,272	19,969
010.450.202 Group Medical Insurance	80,545	79,013	90,402	90,402	94,977
010.450.203 Retirement	35,909	35,511	38,818	38,818	42,325
010.450.204 Workers Compensation Insurance	719	630	709	709	643
010.450.206 Unemployment Insurance	82	97	109	109	120
010.450.207 Employee Disability Insurance	119	112	120	120	120
Total Employee Benefits	<u>134,219</u>	<u>132,003</u>	<u>148,430</u>	<u>148,430</u>	<u>158,154</u>
010.450.301 Office Supplies	11,083	9,851	9,000	9,000	9,000
010.450.305 Publications/Audio Visual	96	50	0	48	0
010.450.321 Furnishings/Small Equipment	471	180	1,000	1,000	1,000
010.450.323 Computer Equip/Access/Software	1,685	162	1,000	1,000	1,168
Total Supplies	<u>13,335</u>	<u>10,243</u>	<u>11,000</u>	<u>11,048</u>	<u>11,168</u>
010.450.413 Bond Premiums	253	253	253	253	253
010.450.414 Data Processing Services	9,344	14,136	17,636	17,636	17,636
010.450.416 Property/Liability Insurance	1,920	2,107	0	2,410	0
010.450.420 Telephone	2,464	2,460	2,400	2,400	2,500
010.450.422 Postage and Freight	2,649	4,916	8,000	8,000	8,000
010.450.427 Advertising	86	230	0	96	0
010.450.431 Equipment, Maintenance	0	0	300	300	300
010.450.440 Rentals, Office Equipment	5,165	4,445	5,350	5,350	5,350
010.450.450 Dues/Training/Travel	1,156	1,517	4,200	4,056	4,200
Total Services and Charges	<u>23,037</u>	<u>30,064</u>	<u>38,139</u>	<u>40,501</u>	<u>38,239</u>
Total District Clerk	<u>408,704</u>	<u>407,799</u>	<u>454,859</u>	<u>457,269</u>	<u>488,245</u>
<u>Justice of Peace Court, Precinct 1</u>					
010.455.101 Salary, Elected Official	49,211	49,213	50,690	50,690	56,690
010.455.105 Salary, Secretaries (1)	30,660	31,821	32,656	32,656	38,278
010.455.108 Salary, Part-Time	0	0	4,860	4,860	5,472
010.455.114 Salary, Travel Allowance	6,972	6,972	6,972	6,972	8,367
010.455.117 Salary, Phone Allowance	240	240	240	240	240
010.455.122 Salary, Dec Supplement	1,200	2,400	3,600	3,600	3,600
Total Salaries and Wages	<u>88,283</u>	<u>90,646</u>	<u>99,018</u>	<u>99,018</u>	<u>112,647</u>
010.455.201 Social Security Taxes	6,581	6,758	7,390	7,390	8,421
010.455.202 Group Medical Insurance	23,142	23,563	25,684	25,684	27,057
010.455.203 Retirement	12,298	12,657	13,927	13,927	15,783
010.455.204 Workers Compensation Insurance	266	242	274	274	259
010.455.206 Unemployment Insurance	16	20	25	25	29
010.455.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>42,327</u>	<u>43,264</u>	<u>47,324</u>	<u>47,324</u>	<u>51,573</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Justice of Peace Court, Precinct 1 (Con't)</u>					
010.455.301 Office Supplies	\$ 2,049	\$ 1,372	\$ 2,300	\$ 2,300	\$ 2,300
010.455.305 Publications/Audio Visual	0	0	100	100	100
010.455.323 Computer Equip/Access/Software	70	139	190	190	274
Total Supplies	<u>2,119</u>	<u>1,511</u>	<u>2,590</u>	<u>2,590</u>	<u>2,674</u>
010.455.410 Legal /Professional Services	125	0	125	125	125
010.455.413 Bond Premiums	0	0	0	0	200
010.455.414 Data Processing Services	7,148	7,085	7,951	7,951	8,406
010.455.416 Property/Liability Insurance	1,136	1,275	0	1,502	0
010.455.420 Telephone	669	677	900	900	900
010.455.421 Jury	180	0	500	500	500
010.455.422 Postage and Freight	564	440	800	800	800
010.455.440 Rentals, Office Equipment	756	797	1,100	1,100	1,100
010.455.450 Dues/Training/Travel	1,045	753	2,500	2,500	2,500
Total Services and Charges	<u>11,623</u>	<u>11,027</u>	<u>13,876</u>	<u>15,378</u>	<u>14,531</u>
Total Justice of Peace Court, Pct.	<u>144,352</u>	<u>146,448</u>	<u>162,808</u>	<u>164,310</u>	<u>181,425</u>
<u>Justice of Peace Court, Precinct 2</u>					
010.456.101 Salary, Elected Official	49,211	49,213	50,690	50,690	56,690
010.456.105 Salary, Secretaries (1½)	68,788	68,637	70,499	70,499	79,741
010.456.114 Salary, Travel Allowance	6,972	6,972	6,972	6,972	8,367
010.456.117 Salary, Phone Allowance	240	240	240	240	240
010.456.122 Salary, Dec Supplement	1,800	3,600	3,600	3,600	3,600
Total Salaries and Wages	<u>127,011</u>	<u>128,662</u>	<u>132,001</u>	<u>132,001</u>	<u>148,638</u>
010.456.201 Social Security Taxes	8,622	8,756	8,957	8,957	10,155
010.456.202 Group Medical Insurance	42,351	43,124	47,007	47,007	49,519
010.456.203 Retirement	18,173	18,424	18,931	18,931	21,243
010.456.204 Workers Compensation Insurance	383	344	365	365	342
010.456.206 Unemployment Insurance	35	43	45	45	50
010.456.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>69,612</u>	<u>70,739</u>	<u>75,353</u>	<u>75,353</u>	<u>81,357</u>
010.456.301 Office Supplies	1,824	2,492	2,600	1,865	2,600
010.456.305 Publications/Audio Visual	0	0	200	64	200
010.456.308 Janitorial Supplies	0	75	300	300	300
010.456.316 Small Tools/Repair Supplies	0	0	100	100	100
010.456.321 Furnishings/Small Equipment	0	275	100	100	100
010.456.323 Computer Equip/Access/Software	2,258	92	220	955	325
Total Supplies	<u>4,082</u>	<u>2,934</u>	<u>3,520</u>	<u>3,384</u>	<u>3,625</u>
010.456.413 Bond Premiums	0	0	0	0	200
010.456.414 Data Processing Services	7,820	7,109	8,137	8,137	8,592
010.456.416 Property/Liability Insurance	1,349	1,511	0	1,742	0
010.456.420 Telephone	3,665	3,779	4,000	4,000	4,000
010.456.421 Jury	150	0	500	636	500
010.456.422 Postage and Freight	1,041	1,566	1,600	1,600	1,600

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Justice of Peace Court, Precinct 2					
010.456.440 Rentals, Office Equipment	\$ 1,726	\$ 1,670	\$ 1,812	\$ 1,812	\$ 1,812
010.456.450 Dues/Training/Travel	1,043	777	2,500	2,500	2,500
Total Services and Charges	<u>16,794</u>	<u>16,412</u>	<u>18,549</u>	<u>20,427</u>	<u>19,204</u>
Total Justice of Peace Court, Pct. :	<u>217,499</u>	<u>218,747</u>	<u>229,423</u>	<u>231,165</u>	<u>252,824</u>
Justice of Peace Court, Precinct 3					
010.457.101 Salary, Elected Official	49,766	49,828	51,365	51,365	57,425
010.457.105 Salary, Secretaries (1)	32,336	32,266	33,523	33,523	38,843
010.457.107 Salary, Temporary or Extra	0	0	1,030	1,030	1,030
010.457.114 Salary, Travel Allowance	6,972	6,972	6,972	6,972	8,367
010.457.117 Salary, Phone Allowance	240	240	240	240	240
010.457.122 Salary, Dec Supplement	1,200	2,400	2,400	2,400	2,400
Total Salaries and Wages	<u>90,514</u>	<u>91,706</u>	<u>95,530</u>	<u>95,530</u>	<u>108,305</u>
010.457.201 Social Security Taxes	6,832	6,924	7,309	7,309	8,286
010.457.202 Group Medical Insurance	21,502	21,892	23,865	23,865	25,146
010.457.203 Retirement	12,637	12,818	13,242	13,242	14,968
010.457.204 Workers Compensation Insurance	273	245	265	265	250
010.457.206 Unemployment Insurance	17	20	23	23	26
010.457.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>41,285</u>	<u>41,923</u>	<u>44,728</u>	<u>44,728</u>	<u>48,700</u>
010.457.301 Office Supplies	1,789	1,409	1,500	1,500	1,500
010.457.305 Publications/Audio Visual	570	650	600	600	600
010.457.308 Janitorial Supplies	106	58	150	150	150
010.457.321 Furnishings/Small Equipment	0	352	500	500	500
010.457.323 Computer Equip/Access/Software	1,079	69	220	220	304
Total Supplies	<u>3,544</u>	<u>2,538</u>	<u>2,970</u>	<u>2,970</u>	<u>3,054</u>
010.457.413 Bond Premiums	147	0	0	0	200
010.457.414 Data Processing Services	7,148	7,085	7,951	7,951	8,406
010.457.416 Property/Liability Insurance	1,205	1,358	0	1,545	0
010.457.420 Telephone	1,654	1,069	2,500	2,500	2,500
010.457.421 Jury	0	0	500	500	500
010.457.422 Postage and Freight	550	464	600	600	600
010.457.432 Buildings, Maintenance	0	0	0	0	0
010.457.440 Rentals, Office Equipment	911	1,042	1,000	1,000	1,000
010.457.450 Dues/Training/Travel	1,167	2,478	2,500	2,500	2,500
Total Services and Charges	<u>12,782</u>	<u>13,496</u>	<u>15,051</u>	<u>16,596</u>	<u>15,706</u>
Total Justice of Peace Court, Pct.	<u>148,125</u>	<u>149,663</u>	<u>158,279</u>	<u>159,824</u>	<u>175,765</u>
Justice of Peace Court, Precinct 4					
010.458.101 Salary, Elected Official	50,471	50,533	52,070	52,070	58,130
010.458.105 Salary, Secretaries (1)	32,671	32,601	33,496	33,496	39,178

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<u>Justice of Peace Court, Precinct 4 (Con't)</u>					
010.458.108 Salary, Part-time (½)	\$ 0	\$ 0	\$ 4,860	\$ 4,860	\$ 5,472
010.458.114 Salary, Travel Allowance	6,972	6,972	6,972	6,972	8,367
010.458.117 Salary, Phone Allowance	18	240	240	240	240
010.458.122 Salary ,Dec Supplement	1,200	2,400	3,600	3,600	3,600
Total Salaries and Wages	<u>91,332</u>	<u>92,746</u>	<u>101,238</u>	<u>101,238</u>	<u>114,987</u>
010.458.201 Social Security Taxes	6,077	6,146	6,911	6,911	8,198
010.458.202 Group Medical Insurance	28,879	29,405	32,054	32,054	30,953
010.458.203 Retirement	12,795	12,975	14,264	14,264	16,138
010.458.204 Workers Compensation Insurance	275	249	280	280	265
010.458.206 Unemployment Insurance	16	20	26	26	29
010.458.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>48,066</u>	<u>48,819</u>	<u>53,559</u>	<u>53,559</u>	<u>55,607</u>
010.458.301 Office Supplies	1,959	943	2,300	2,300	2,300
010.458.305 Publications/Audio Visual	165	0	200	200	200
010.458.323 Computer Equip/Access/Software	70	69	165	165	249
Total Supplies	<u>2,194</u>	<u>1,012</u>	<u>2,665</u>	<u>2,665</u>	<u>2,749</u>
010.458.410 Legal Professional	0	0	0	125	0
010.458.413 Bond Premiums	0	0	0	0	200
010.458.414 Data Processing Services	7,148	7,085	7,951	7,951	8,405
010.458.416 Property/Liability Insurance	1,177	1,309	0	1,523	0
010.458.420 Telephone	629	3,039	1,800	1,800	1,800
010.458.421 Jury	24	78	500	500	500
010.458.422 Postage and Freight	825	660	1,000	875	1,000
010.458.440 Rentals, Office Equipment	1,265	1,330	1,800	1,800	1,800
010.458.450 Dues/Training/Travel	712	1,095	2,500	2,500	2,500
Total Services and Charges	<u>11,780</u>	<u>14,596</u>	<u>15,551</u>	<u>17,074</u>	<u>16,205</u>
Total Justice of Peace Court, Pct.	<u>153,372</u>	<u>157,173</u>	<u>173,013</u>	<u>174,536</u>	<u>189,548</u>
<u>Court of Appeals</u>					
010.460.410 Legal/Professional Services	4,669	1,560	5,700	5,700	5,700
Total Services and Charges	<u>4,669</u>	<u>1,560</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<u>Judicial, Other</u>					
010.465.426 Autopsies/Burials	125,220	177,192	131,000	131,000	131,000
Total Services and Charges	<u>125,220</u>	<u>177,192</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	5	5	5	5
010.474.206 Unemployment Insurance	1	1	2	2	2
Total Employee Benefits	<u>415</u>	<u>415</u>	<u>419</u>	<u>419</u>	<u>419</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<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	86,215	87,719	87,719	87,719
<u>County Attorney</u>					
010.475.101 Salary, Elected Official	73,267	73,337	75,560	75,560	81,620
010.475.105 Salary, Secretaries (1)	39,301	39,218	45,519	45,519	49,079
010.475.107 Salary, Temporary or Extra	0	0	309	309	309
010.475.113 Salary, Overtime/Holiday	0	145	0	0	0
010.475.122 Salary, Dec Supplement	1,200	2,400	2,400	2,400	2,400
Total Salaries and Wages	113,768	115,100	123,788	123,788	133,408
010.475.201 Social Security Taxes	13,786	14,162	15,556	15,556	16,269
010.475.202 Group Medical Insurance	24,176	24,608	26,832	26,832	28,295
010.475.203 Retirement	30,001	30,203	31,475	31,475	32,934
010.475.204 Workers Compensation Insurance	173	161	185	185	203
010.475.206 Unemployment Insurance	20	25	29	29	32
010.475.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	68,180	69,183	74,101	74,101	77,757
010.475.301 Office Supplies	1,705	1,880	1,900	1,605	1,900
010.475.305 Publications/Audio Visual	569	348	2,680	2,385	2,680
010.475.321 Furnishings/Small Equipment	0	183	300	890	300
010.475.323 Computer Equip/Access/Software	1,042	46	135	135	177
Total Supplies	3,316	2,457	5,015	5,015	5,057
010.475.413 Bond Premiums	0	178	0	0	72
010.475.414 Data Processing Services	48	48	122	122	122
010.475.416 Property/Liability Insurance	2,496	2,847	0	3,378	0
010.475.420 Telephone	2,117	2,051	1,640	1,640	1,640
010.475.422 Postage and Freight	242	210	375	375	375
010.475.440 Rentals, Office Equipment	13	39	400	400	400
010.475.447 Research/Investigation/Online	8,736	8,424	9,183	9,183	9,183
010.475.450 Dues/Training/Travel	794	2,132	4,000	4,000	4,000
Total Services and Charges	14,446	15,929	15,720	19,098	15,792
Total County Attorney	199,710	202,669	218,624	222,002	232,014
<u>Elections/Voter Registration</u>					
010.490.102 Salary, Appointed Department Head	44,979	44,924	46,145	46,145	52,205
010.490.107 Salary, Temporary or Extra	44,527	10,716	36,050	34,796	36,050
010.490.108 Salary, Part-Time (1)	19,460	19,457	21,452	21,452	25,276
010.490.113 Salary, Overtime/Holiday	3,480	901	0	1,254	0
010.490.114 Salary, Travel Allowance	1,730	1,625	1,500	1,500	1,800
010.490.122 Salary, Dec Supplement	1,200	2,400	2,400	2,400	2,400
Total Salaries and Wages	115,376	80,023	107,547	107,547	117,731

General Fund
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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Elections/Voter Registration (Con't)</u>					
010.490.201 Social Security Taxes	\$ 8,119	\$ 5,224	\$ 8,228	\$ 8,228	\$ 9,007
010.490.202 Group Medical Insurance	10,751	10,946	11,933	11,933	12,573
010.490.203 Retirement	10,029	10,132	10,619	10,619	12,118
010.490.204 Workers Compensation Insurance	324	209	282	282	270
010.490.206 Unemployment Insurance	35	41	64	64	70
010.490.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>29,306</u>	<u>26,600</u>	<u>31,174</u>	<u>31,174</u>	<u>34,086</u>
010.490.301 Office Supplies	1,175	882	3,000	2,927	6,300
010.490.321 Furnishings/Small Equipment	0	716	0	0	0
010.490.322 Supplies- Grant	7,135	1,513	0	0	0
010.490.323 Computer Equip/Access/Software	940	308	185	258	2,380
010.490.324 Election Supplies	20,877	6,747	12,400	12,400	10,997
Total Supplies	<u>30,127</u>	<u>10,166</u>	<u>15,585</u>	<u>15,585</u>	<u>19,677</u>
010.490.413 Bond Premiums	50	50	50	50	50
010.490.414 Data Processing Services	27,516	27,781	27,882	27,882	27,882
010.490.416 Property/Liability Insurance	621	706	0	797	0
010.490.420 Telephone	854	3,161	900	900	900
010.490.422 Postage and Freight	2,497	1,671	4,400	4,400	14,625
010.490.427 Advertising	2,399	1,846	3,290	3,290	1,470
010.490.431 Equipment, Maintenance	0	0	100	100	100
010.490.440 Rentals, Office Equipment	525	602	914	914	1,074
010.490.441 Election Expense	0	15	30	30	30
010.490.450 Dues/Training/Travel	0	1,731	2,000	2,000	2,310
010.490.468 Election Services	(15,272)	(729)	0	0	0
010.490.472 Services-Chapter 19	6,908	5,598	0	161	0
Total Services and Charges	<u>26,098</u>	<u>42,432</u>	<u>39,566</u>	<u>40,524</u>	<u>48,441</u>
010.490.519 Equipment-Grant	1,198	0	0	0	0
Total Capital Outlay	<u>1,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Elections/Voter Registration	<u>202,105</u>	<u>159,221</u>	<u>193,872</u>	<u>194,830</u>	<u>219,935</u>
<u>County Auditor</u>					
010.495.102 Salary, Appointed Official	99,413	99,159	101,933	101,933	107,993
010.495.103 Salary, Assistants (5)	216,776	217,989	225,246	225,246	248,014
010.495.112 Salary, Supplements	0	0	11,868	11,868	11,827
010.495.114 Salary, Travel Allowance	2,796	2,796	2,796	2,796	3,356
010.495.122 Salary, Dec Supplement	3,000	7,200	7,200	7,200	7,200
Total Salaries and Wages	<u>321,985</u>	<u>327,144</u>	<u>349,043</u>	<u>349,043</u>	<u>378,390</u>
010.495.201 Social Security Taxes	23,591	23,766	25,566	25,566	27,739
010.495.202 Group Medical Insurance	77,632	84,693	92,688	92,688	92,547
010.495.203 Retirement	47,526	49,205	52,526	52,526	56,893
010.495.204 Workers Compensation Insurance	967	875	961	961	867
010.495.206 Unemployment Insurance	161	197	201	201	218
010.495.207 Employee Disability Insurance	143	143	144	144	144
Total Employee Benefits	<u>150,020</u>	<u>158,879</u>	<u>172,086</u>	<u>172,086</u>	<u>178,408</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>County Auditor (Con't)</u>					
010.495.301 Office Supplies	\$ 5,510	\$ 5,798	\$ 8,000	\$ 8,000	\$ 8,000
010.495.305 Publications/Audio Visual	96	185	475	475	475
010.495.321 Furnishings/Small Equipment	1,136	848	1,200	1,200	1,200
010.495.323 Computer Equip/Access/Software	2,560	352	868	868	1,020
Total Supplies	<u>9,302</u>	<u>7,183</u>	<u>10,543</u>	<u>10,543</u>	<u>10,695</u>
010.495.403 Physician Services	8,395	6,062	9,800	9,800	9,800
010.495.413 Bond Premiums	93	0	100	100	100
010.495.414 Data Processing Services	18,790	18,708	21,366	21,366	20,114
010.495.416 Property/Liability Insurance	1,346	1,440	0	1,606	0
010.495.420 Telephone	2,212	2,188	1,950	1,950	1,950
010.495.422 Postage and Freight	452	446	1,000	1,000	1,000
010.495.427 Advertising	0	77	0	0	0
010.495.431 Equipment, Maintenance	0	0	150	150	150
010.495.440 Rentals, Office Equipment	2,442	2,349	3,069	3,069	3,069
010.495.447 Research/Investigation/Online	687	474	700	700	700
010.495.450 Dues/Training/Travel	945	2,463	4,500	4,500	4,500
010.495.462 Fees	289	235	325	325	325
Total Services and Charges	<u>35,651</u>	<u>34,442</u>	<u>42,960</u>	<u>44,566</u>	<u>41,708</u>
Total County Auditor	<u>516,958</u>	<u>527,648</u>	<u>574,632</u>	<u>576,238</u>	<u>609,201</u>
<u>County Treasurer</u>					
010.497.101 Salary, Elected Official	72,332	72,402	74,625	74,625	80,685
010.497.104 Salary, Deputies (2)	66,689	69,126	71,730	71,730	78,790
010.497.107 Salary, Temporary or Extra	552	0	5,150	5,150	5,150
010.497.114 Salary, Travel Allowance	1,404	1,404	1,404	1,404	1,685
010.497.122 Salary, Dec Supplement	1,800	3,600	3,600	3,600	3,600
Total Salaries and Wages	<u>142,777</u>	<u>146,532</u>	<u>156,509</u>	<u>156,509</u>	<u>169,910</u>
010.497.201 Social Security Taxes	10,631	10,881	11,614	11,614	12,617
010.497.202 Group Medical Insurance	37,286	35,951	39,329	39,329	41,426
010.497.203 Retirement	21,363	22,016	22,749	22,749	24,739
010.497.204 Workers Compensation Insurance	430	392	431	431	389
010.497.206 Unemployment Insurance	34	43	49	49	53
010.497.207 Employee Disability Insurance	46	48	48	48	48
Total Employee Benefits	<u>69,790</u>	<u>69,331</u>	<u>74,220</u>	<u>74,220</u>	<u>79,272</u>
010.497.301 Office Supplies	2,903	3,054	7,000	6,990	7,000
010.497.305 Publications/Audio Visual	46	46	350	350	350
010.497.321 Furnishings/Small Equipment	147	0	200	200	200
010.497.323 Computer Equip/Access/Software	317	74	690	690	758
Total Supplies	<u>3,413</u>	<u>3,174</u>	<u>8,240</u>	<u>8,230</u>	<u>8,308</u>
010.497.413 Bond Premiums	243	243	1,600	1,600	1,600
010.497.414 Data Processing Services	18,270	18,260	20,533	20,533	19,281
010.497.416 Property/Liability Insurance	936	1,024	0	1,175	0
010.497.420 Telephone	2,164	2,116	1,900	1,900	1,900
010.497.422 Postage and Freight	2,631	2,671	3,000	3,000	3,000

General Fund
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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>County Treasurer (Con't)</u>					
010.497.427 Advertising	\$ 21	\$ 0	\$ 0	\$ 0	\$ 0
010.497.431 Equipment Maintenance	0	0	150	150	150
010.497.440 Rentals, Office Equipment	2,076	1,848	2,600	2,600	2,600
010.497.450 Dues/Training/Travel	751	2,593	3,200	3,200	3,200
010.497.462 Fees	0	0	0	10	0
Total Services and Charges	<u>27,092</u>	<u>28,755</u>	<u>32,983</u>	<u>34,168</u>	<u>31,731</u>
Total County Treasurer	<u>243,072</u>	<u>247,792</u>	<u>271,952</u>	<u>273,127</u>	<u>289,221</u>
<u>Central Appraisal Board</u>					
010.498.415 Central Appraisal Board	288,754	290,003	313,663	313,663	355,663
010.498.416 Property/Liability Insurance	106	104	0	113	0
Total Services and Charges	<u>288,860</u>	<u>290,107</u>	<u>313,663</u>	<u>313,776</u>	<u>355,663</u>
Total Central Appraisal Board	<u>288,860</u>	<u>290,107</u>	<u>313,663</u>	<u>313,776</u>	<u>355,663</u>
<u>Tax Assessor/Collector</u>					
010.499.101 Salary, Elected Official	72,967	73,417	75,640	75,640	81,700
010.499.104 Salary, Deputies (10)	328,113	320,290	348,611	348,611	383,501
010.499.113 Salary, Overtime/Holiday	273	139	0	0	0
010.499.114 Salary, Travel Allowance	2,796	2,796	2,796	2,796	3,356
010.499.122 Salary ,Dec Supplement	6,600	13,200	13,200	13,200	13,200
Total Salaries and Wages	<u>410,749</u>	<u>409,842</u>	<u>440,247</u>	<u>440,247</u>	<u>481,757</u>
010.499.201 Social Security Taxes	29,620	30,599	32,398	32,398	35,495
010.499.202 Group Medical Insurance	129,981	127,578	147,964	147,964	151,483
010.499.203 Retirement	61,886	61,749	66,786	66,786	73,083
010.499.204 Workers Compensation Insurance	1,234	1,096	1,212	1,212	1,103
010.499.206 Unemployment Insurance	2,277	201	218	218	239
010.499.207 Employee Disability Insurance	228	228	240	240	240
Total Employee Benefits	<u>225,226</u>	<u>221,451</u>	<u>248,818</u>	<u>248,818</u>	<u>261,643</u>
010.499.301 Office Supplies	19,828	15,569	14,610	14,469	14,610
010.499.305 Publications/Audio Visual	238	396	500	500	500
010.499.321 Furnishings/Small Equipment	3,969	318	500	500	500
010.499.323 Computer Equip/Access/Software	3,064	1,602	1,770	1,770	2,064
Total Supplies	<u>27,099</u>	<u>17,885</u>	<u>17,380</u>	<u>17,239</u>	<u>17,674</u>
010.499.413 Bond Premiums	204	3,754	204	204	204
010.499.414 Data Processing Services	31,506	34,646	38,623	38,623	40,391
010.499.416 Property/Liability Insurance	3,197	3,499	0	3,995	0
010.499.420 Telephone	5,312	5,534	5,500	5,500	5,500
010.499.422 Postage and Freight	17,919	20,408	25,500	25,500	25,500
010.499.427 Advertising	143	138	100	100	100
010.499.431 Equipment, Maintenance	1,190	1,214	1,500	1,641	1,500
010.499.440 Rentals, Office Equipment	3,953	4,523	7,500	7,500	7,500
010.499.450 Dues/Training/Travel	4,798	7,376	7,040	7,040	7,040
Total Services and Charges	<u>68,222</u>	<u>81,092</u>	<u>85,967</u>	<u>90,103</u>	<u>87,735</u>
Total Tax Assessor/Collector	<u>731,296</u>	<u>730,270</u>	<u>792,412</u>	<u>796,407</u>	<u>848,809</u>

General Fund
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For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Outside Audits/Accounting</u>					
010.501.411 Audits and Associated Services	43,908	52,962	49,500	49,500	49,500
Total Services and Charges	43,908	52,962	49,500	49,500	49,500
<u>Data Processing</u>					
010.503.102 Salary, Appointed Department Head	55,454	55,304	56,777	56,777	62,837
010.503.117 Salary, Phone Allowance	360	360	360	360	360
010.503.122 Salary, Dec Supplement	600	1,200	1,200	1,200	1,200
010.503.123 Salary, Disaster	0	65	0	0	0
Total Salaries and Wages	56,414	56,929	58,337	58,337	64,397
010.503.201 Social Security Taxes	4,271	4,305	4,463	4,463	4,927
010.503.202 Group Medical Insurance	10,751	10,946	11,933	11,933	12,573
010.503.203 Retirement	8,504	8,582	8,850	8,850	9,770
010.503.204 Workers Compensation Insurance	175	156	166	166	159
010.503.206 Unemployment Insurance	28	34	35	35	39
010.503.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	23,753	24,047	25,471	25,471	27,492
010.503.301 Office Supplies	472	463	500	500	500
010.503.312 Petroleum Products	430	635	1,800	1,800	1,800
010.503.315 Vehicle and Equipment Supplies	206	0	500	500	500
010.503.316 Small Tools/Repair Supplies	0	0	250	162	250
010.503.321 Furnishings/Small Equipment	0	0	250	250	250
010.503.323 Computer Equip/Access/Software	10,841	1,611	2,560	2,874	2,602
Total Supplies	11,949	2,709	5,860	6,086	5,902
010.503.414 Data Processing Services	45,156	41,323	68,477	68,477	81,425
010.503.416 Property/Liability Insurance	779	799	0	862	0
010.503.420 Telephone	5,003	2,130	43,500	43,500	43,500
010.503.422 Postage and Freight	0	29	100	100	100
010.503.431 Equipment, Maintenance	0	43	2,000	1,774	2,000
010.503.450 Dues/Training/Travel	431	1,499	4,000	4,000	4,000
Total Services and Charges	51,369	45,823	118,077	118,713	131,025
010.503.511 Office Equipment	8,740	6,009	109,320	109,320	30,000
Total Capital Outlay	8,740	6,009	109,320	109,320	30,000
Total Data Processing	152,225	135,517	317,065	317,927	258,816
<u>Courthouse & Associated Buildings</u>					
010.510.102 Salary, Appointed Department Head	47,822	20,256	51,293	51,293	56,000
010.510.107 Salary, Temporary	0	9,900	10,300	10,300	10,300
010.510.111 Salary, Maintenance (1)	33,149	34,269	35,508	35,378	38,902
010.510.113 Salary, Overtime/Holiday	0	1,961	0	130	0
010.510.117 Salary, Phone Allowance	841	504	840	840	840
010.510.118 Salary, Uniform Allowance	701	505	700	700	700
010.510.122 Salary, Dec Supplement	1,200	1,200	2,400	2,400	2,400
Total Salaries and Wages	83,713	68,595	101,041	101,041	109,142

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Courthouse & Associated Buildings (Con't)</u>					
010.510.201 Social Security Taxes	\$ 5,848	\$ 4,575	\$ 7,169	\$ 7,169	\$ 8,350
010.510.202 Group Medical Insurance	26,466	25,913	31,445	31,445	25,508
010.510.203 Retirement	12,465	8,751	13,532	13,532	14,761
010.510.204 Workers Compensation Insurance	2,892	2,069	3,215	3,215	2,990
010.510.206 Unemployment Insurance	41	41	60	60	65
010.510.207 Employee Disability Insurance	48	36	48	48	48
Total Employee Benefits	<u>47,760</u>	<u>41,385</u>	<u>55,469</u>	<u>55,469</u>	<u>51,722</u>
010.510.301 Office Supplies	214	196	200	200	200
010.510.302 Food	11	0	0	0	0
010.510.308 Janitorial Supplies	8,125	5,179	6,000	6,000	8,000
010.510.311 Insecticide/Herbicide	263	2,904	8,250	8,250	8,250
010.510.312 Petroleum Products	3,863	6,836	5,500	5,500	5,500
010.510.314 Drugs and Medical Supplies	530	0	500	334	500
010.510.315 Vehicle and Equipment Supplies	1,494	333	1,500	1,500	2,300
010.510.316 Small Tools/Repair Supplies	4,243	3,986	4,000	4,000	4,000
010.510.319 Sign Materials	0	1,038	1,000	1,000	1,000
010.510.321 Furnishings/Small Equipment	0	12	0	0	0
010.510.323 Computer Equip/Access/Software	23	23	130	130	151
Total Supplies	<u>18,766</u>	<u>20,507</u>	<u>27,080</u>	<u>26,914</u>	<u>29,901</u>
010.510.403 Physician Services	0	0	0	70	0
010.510.412 Environmental Fees	3	0	50	50	50
010.510.414 Data Processing Services	24	38	61	61	61
010.510.416 Property/Liability Insurance	8,379	9,504	204,425	11,217	257,925
010.510.419 Contract Services	86,475	88,828	100,684	100,684	100,684
010.510.420 Telephone	1,791	2,174	1,400	1,400	1,400
010.510.427 Advertising	113	0	0	96	0
010.510.429 Utilities	86,513	97,261	132,293	131,746	118,424
010.510.430 Miscellaneous Claims/Repairs	0	0	0	2,068	0
010.510.431 Equipment, Maintenance	38	3,828	1,000	1,000	1,000
010.510.432 Buildings, Maintenance	32,858	45,991	90,000	95,387	40,000
010.510.436 Christmas Decorations	0	0	500	500	500
010.510.450 Dues/Training/Travel	65	19	200	200	200
010.510.462 Fees	535	509	20	20	20
010.510.479 Services-Disasters	134,648	1,490	0	0	0
Total Services and Charges	<u>351,442</u>	<u>249,642</u>	<u>530,633</u>	<u>344,499</u>	<u>520,264</u>
010.510.504 Property Improvements	200,000	0	60,000	54,613	60,000
010.510.510 Building Equipment	0	33,577	40,000	40,000	60,000
010.510.513 Lawn and Janitor Equipment	8,800	0	0	0	0
010.510.519 Equipment-Grant	3,868	0	0	0	0
Total Capital Outlay	<u>212,668</u>	<u>33,577</u>	<u>100,000</u>	<u>94,613</u>	<u>120,000</u>
Total Courthouse & Assoc. Buildi	<u><u>714,349</u></u>	<u><u>413,706</u></u>	<u><u>814,223</u></u>	<u><u>622,536</u></u>	<u><u>831,029</u></u>
<u>Jail and Detention Facility</u>					
010.512.109 Salary, Officers (35)	1,356,205	1,328,436	1,464,745	1,464,745	1,662,062
010.512.113 Salary, Overtime/Holiday	19,755	10,460	16,738	16,738	18,362

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Jail and Detention Facility (Con't)</u>					
010.512.119 Salary, Meal Allowance	\$ 29	\$ 471	\$ 750	\$ 750	\$ 750
010.512.121 Salary, Certification Pay	8,596	5,378	6,000	6,000	6,000
010.512.122 Salary, Dec Supplement	18,600	39,600	40,800	40,800	40,800
010.512.123 Salary, Disaster	0	3,769	0	0	0
010.512.124 Salary, Overtime/Fill-in	12,118	29,437	34,763	34,763	38,135
Total Salaries and Wages	<u>1,415,303</u>	<u>1,417,551</u>	<u>1,563,796</u>	<u>1,563,796</u>	<u>1,766,109</u>
010.512.201 Social Security Taxes	103,682	105,058	115,328	115,328	130,209
010.512.202 Group Medical Insurance	387,915	383,181	457,885	457,885	505,569
010.512.203 Retirement	214,071	214,971	237,228	237,228	267,919
010.512.204 Workers Compensation Insurance	23,888	21,112	24,306	24,306	34,146
010.512.205 Uniforms	4,251	2,248	8,250	8,250	8,250
010.512.206 Unemployment Insurance	708	857	939	939	1,060
010.512.207 Employee Disability Insurance	777	759	816	816	816
Total Employee Benefits	<u>735,292</u>	<u>728,186</u>	<u>844,752</u>	<u>844,752</u>	<u>947,969</u>
010.512.301 Office Supplies	5,475	4,070	11,569	11,349	11,569
010.512.302 Food	162,596	155,052	145,000	145,000	165,000
010.512.303 Law Enforcement Supplies	3,292	5,092	4,500	4,500	4,500
010.512.308 Janitorial Supplies	26,545	26,754	25,000	25,000	25,000
010.512.309 Laundry and Kitchen Supplies	17,154	22,650	16,000	16,000	16,000
010.512.310 Inmate Supplies	2,754	5,277	10,000	10,000	10,000
010.512.311 Insecticide/Herbicide	78	282	400	400	400
010.512.312 Petroleum Products	8,256	13,791	20,000	20,000	20,000
010.512.314 Drugs and Medical Supplies	51,390	28,070	15,500	14,746	15,500
010.512.315 Vehicle and Equipment Supplies	1,608	1,258	1,000	1,000	1,000
010.512.316 Small Tools/Repair Supplies	1,397	854	2,000	2,000	2,000
010.512.319 Sign Materials	0	134	100	100	100
010.512.321 Furnishings/Small Equipment	1,020	0	1,000	1,000	1,000
010.512.323 Computer Equip/Access/Software	220	245	490	624	637
Total Supplies	<u>281,785</u>	<u>263,529</u>	<u>252,559</u>	<u>251,719</u>	<u>272,706</u>
010.512.403 Physician Services	124,290	166,568	205,000	205,000	205,000
010.512.404 Hospital Inpatient	0	12,256	21,100	21,100	21,100
010.512.405 Hospital Outpatient	4,995	29,783	12,570	12,570	12,570
010.512.406 Lab/X-Ray	1,280	2,964	1,900	2,715	1,900
010.512.412 Environmental Fees	50	29	0	25	0
010.512.413 Bond Premiums	0	426	300	300	300
010.512.414 Data Processing Services	20,339	16,877	25,140	25,140	25,604
010.512.416 Property/Liability Insurance	35,896	38,481	0	43,212	0
010.512.420 Telephone	6,868	4,766	3,000	3,000	3,000
010.512.422 Postage and Freight	51	21	500	500	500
010.512.427 Advertising	0	0	100	100	100
010.512.429 Utilities	132,161	143,718	126,067	126,067	158,279
010.512.431 Equipment, Maintenance	14,692	9,648	15,330	14,070	15,330
010.512.432 Buildings, Maintenance	87,907	56,041	46,500	33,025	46,500
010.512.440 Rentals, Office Equipment	2,437	2,324	3,500	3,500	3,500
010.512.447 Research/Investigation Online	750	0	0	0	0

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Jail and Detention Facility (Con't)</u>					
010.512.450 Dues/Training/Travel	\$ 5,938	\$ 4,691	\$ 6,350	\$ 6,350	\$ 6,350
010.512.461 Residential Services	63,470	0	125,000	125,000	125,000
010.512.462 Fees	150	150	150	150	150
010.512.478 Inmate Transports	500	924	23,000	23,000	18,000
010.512.479 Services-Disasters	1,342	0	0	0	0
Total Services and Charges	<u>503,116</u>	<u>489,667</u>	<u>615,507</u>	<u>644,824</u>	<u>643,183</u>
010.512.504 Property Improvements	2,601	11,427	0	0	0
010.512.510 Building Equipment	21,331	10,146	25,000	83,754	25,000
010.512.513 Lawn and Janitorial Equipment	0	0	0	1,260	0
010.512.517 Laundry and Kitchen Equipment	15,483	0	0	0	0
Total Capital Outlay	<u>39,415</u>	<u>21,573</u>	<u>25,000</u>	<u>85,014</u>	<u>25,000</u>
Total Jail and Detention Facility	<u>2,974,911</u>	<u>2,920,506</u>	<u>3,301,614</u>	<u>3,390,105</u>	<u>3,654,967</u>
<u>Constable, Precinct 1</u>					
010.550.101 Salary, Elected Official	48,410	47,986	49,521	49,521	55,741
010.550.114 Salary, Travel Allowance	11,323	11,323	11,323	11,323	13,588
010.550.117 Salary, Phone Allowance	240	240	240	240	240
010.550.122 Salary, Dec Supplement	600	1,200	1,200	1,200	1,200
Total Salaries and Wages	<u>60,573</u>	<u>60,749</u>	<u>62,284</u>	<u>62,284</u>	<u>70,769</u>
010.550.201 Social Security Taxes	4,616	4,124	4,204	4,204	4,816
010.550.202 Group Medical Insurance	10,922	16,000	17,443	17,443	18,380
010.550.203 Retirement	7,435	7,461	7,695	7,695	8,638
010.550.204 Workers Compensation Insurance	1,019	911	969	969	1,369
010.550.205 Uniforms	0	411	400	400	400
Total Employee Benefits	<u>23,992</u>	<u>28,907</u>	<u>30,711</u>	<u>30,711</u>	<u>33,603</u>
010.550.301 Office Supplies	22	378	150	66	150
010.550.303 Law Enforcement Supplies	59	156	300	300	300
010.550.315 Vehicle and Equipment Supplies	0	380	150	150	150
010.550.321 Furnishings/Small Equipment	0	0	150	150	150
010.550.323 Computer Equip/Access/Software	0	932	0	84	88
Total Supplies	<u>81</u>	<u>1,846</u>	<u>750</u>	<u>750</u>	<u>838</u>
010.550.413 Bond Premiums	0	178	0	0	0
010.550.414 Data Processing Services	293	301	361	361	361
010.550.416 Property/Liability Insurance	1,610	2,073	1,225	1,225	1,725
010.550.420 Telephone	456	456	830	830	480
010.550.422 Postage and Freight	99	116	100	100	100
010.550.431 Equipment, Maintenance	0	0	200	200	200
010.550.449 LEOSE, State Officer Education	0	0	0	11,256	0
010.550.450 Dues/Training/Travel	0	954	1,000	1,000	1,000
010.550.462 Fees	0	0	100	100	100
Total Services and Charges	<u>2,458</u>	<u>4,078</u>	<u>3,816</u>	<u>15,072</u>	<u>3,966</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Constable, Precinct 1 (Con't)</u>					
010.550.511 Office Equipment	\$ 1,618	\$ 0	\$ 0	\$ 0	\$ 0
010.550.514 Law Enforcement Equipment	0	5,900	0	3,728	0
Total Capital Outlay	1,618	5,900	0	3,728	0
Total Constable, Pct. 1	88,722	101,480	97,561	112,545	109,176
<u>Constable, Precinct 2</u>					
010.551.101 Salary, Elected Official	55,868	55,930	57,613	57,613	63,673
010.551.104 Salary, Deputies (2) (City of East Berr.	91,973	84,677	93,780	93,780	100,920
010.551.107 Salary, Temporary or Extra	11,410	13,104	25,235	25,235	25,235
010.551.113 Salary, Overtime/Holiday	1,348	1,615	1,854	1,854	1,968
010.551.114 Salary, Travel Allowance	11,323	11,323	11,323	11,323	13,588
010.551.121 Salary, Certification Pay	1,807	0	1,800	1,800	1,800
010.551.122 Salary ,Dec Supplement	1,800	3,600	3,600	3,600	3,600
010.551.123 Salary, Disaster	0	293	0	0	0
Total Salaries and Wages	175,529	170,542	195,205	195,205	210,784
010.551.201 Social Security Taxes	12,864	12,710	14,574	14,574	15,743
010.551.202 Group Medical Insurance	37,218	33,757	39,329	39,329	41,426
010.551.203 Retirement	23,179	22,146	24,067	24,067	26,087
010.551.204 Workers Compensation Insurance	3,272	2,712	3,196	3,196	4,277
010.551.205 Uniforms	0	551	1,200	1,200	1,200
010.551.206 Unemployment Insurance	54	62	76	76	81
010.551.207 Employee Disability Insurance	48	45	48	48	48
Total Employee Benefits	76,635	71,983	82,490	82,490	88,862
010.551.301 Office Supplies	1,721	69	400	400	400
010.551.303 Law Enforcement Supplies	3,272	3,339	2,620	2,620	2,620
010.551.312 Petroleum Products	1,520	1,089	6,750	6,440	6,750
010.551.315 Vehicle and Equipment Supplies	972	580	750	750	750
010.551.316 Small Tools/Repair Supplies	11	0	0	0	0
010.551.321 Furnishings/Small Equipment	0	232	0	0	0
010.551.323 Computer Equip/Access/Software	281	1,261	665	665	707
Total Supplies	7,777	6,570	11,185	10,875	11,227
010.551.403 Physician Services	0	214	0	0	0
010.551.413 Bond Premiums	71	1,420	200	200	200
010.551.414 Data Processing Services	2,795	2,465	3,061	3,061	3,061
010.551.416 Property/Liability Insurance	6,970	7,830	647	6,882	1,072
010.551.420 Telephone	3,891	5,361	4,700	4,700	4,700
010.551.422 Postage and Freight	182	0	250	250	250
010.551.430 Miscellaneous Claims/Repairs	0	1,000	0	0	0
010.551.431 Equipment, Maintenance	768	730	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	0	0	5,625	0
010.551.450 Dues/Training/Travel	852	1,694	1,000	1,000	1,000
010.551.462 Fees	3	0	60	60	60
Total Services and Charges	15,532	20,714	12,718	24,578	13,143

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Constable, Precinct 2</u>					
010.551.514 Law Enforcement Equipment	\$ 0	\$ 0	\$ 4,900	\$ 4,900	\$ 0
010.551.516 Vehicles	40,521	0	12,000	12,000	0
010.551.519 Equipment, Grant	0	0	0	3,728	0
Total Capital Outlay	40,521	0	16,900	20,628	0
Total Constable, Pct. 2	315,994	269,809	318,498	333,776	324,016
<u>Constable, Precinct 3</u>					
010.552.101 Salary, Elected Official	47,990	47,986	49,721	49,721	55,781
010.552.114 Salary, Travel Allowance	11,323	11,323	11,323	11,323	13,588
010.552.117 Salary, Phone Allowance	240	240	240	240	240
010.552.122 Salary, Dec Supplement	600	1,200	1,200	1,200	1,200
Total Salaries and Wages	60,153	60,749	62,484	62,484	70,809
010.552.201 Social Security Taxes	4,429	4,502	4,595	4,595	5,417
010.552.202 Group Medical Insurance	12,389	12,325	13,752	13,752	12,573
010.552.203 Retirement	7,371	7,461	7,725	7,725	8,644
010.552.204 Workers Compensation Insurance	1,013	910	972	972	1,369
010.552.205 Uniforms	364	449	400	400	400
Total Employee Benefits	25,566	25,647	27,444	27,444	28,403
010.552.301 Office Supplies	176	164	125	125	125
010.552.303 Law Enforcement Supplies	737	700	300	300	300
010.552.321 Furnishings/Small Equipment	0	0	150	150	150
010.552.323 Computer Equip/Access/Software	47	46	1,260	1,260	302
Total Supplies	960	910	1,835	1,835	877
010.552.413 Bond Premiums	0	178	200	200	0
010.552.414 Data Processing Services	24	24	826	826	826
010.552.416 Property/Liability Insurance	1,068	1,209	1,770	1,770	2,195
010.552.420 Telephone	931	978	1,515	1,515	1,515
010.552.422 Postage and Freight	55	55	55	55	55
010.552.440 Rentals, Office Equipment	64	76	64	64	90
010.552.449 LEOSE, State Officer Education	125	0	0	1,758	0
010.552.450 Dues/Training/Travel	60	1,020	1,000	1,000	1,000
Total Services and Charges	2,327	3,540	5,430	7,188	5,681
010.552.519 Equipment, Grant	0	0	0	3,728	0
Total Capital Outlay	0	0	0	3,728	0
Total Constable, Pct. 3	89,006	90,846	97,193	102,679	105,770
<u>Constable, Precinct 4</u>					
010.553.101 Salary, Elected Official	50,505	50,568	52,105	52,105	58,165
010.553.117 Salary, Phone Allowance	240	240	240	240	240
010.553.122 Salary, Dec Supplement	600	1,200	1,200	1,200	1,200
Total Salaries and Wages	51,345	52,008	53,545	53,545	59,605

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Constable, Precinct 4</u>					
010.553.201 Social Security Taxes	\$ 3,816	\$ 3,867	\$ 4,097	\$ 4,097	\$ 4,560
010.553.202 Group Medical Insurance	10,751	10,946	11,933	11,933	12,573
010.553.203 Retirement	7,753	7,853	8,087	8,087	9,006
010.553.204 Workers Compensation Insurance	864	779	833	833	1,153
010.553.205 Uniforms	379	103	400	400	400
Total Employee Benefits	23,563	23,548	25,350	25,350	27,692
010.553.301 Office Supplies	284	239	200	193	200
010.553.303 Law Enforcement Supplies	651	753	1,000	1,000	1,000
010.553.323 Computer Equip/Access/Software	47	46	210	217	252
Total Supplies	982	1,038	1,410	1,410	1,452
010.553.413 Bond Premiums	0	178	200	200	200
010.553.414 Data Processing Services	24	24	861	861	861
010.553.416 Property/Liability Insurance	780	796	647	833	1,072
010.553.420 Telephone	3,185	3,180	1,630	1,630	1,630
010.553.422 Postage and Freight	0	232	275	275	275
010.553.431 Equipment, Maintenance	0	0	400	400	400
010.553.440 Rentals, Office Equipment	672	357	1,068	1,068	1,068
010.553.449 LEOSE, State Officer Education	172	724	0	2,087	0
010.553.450 Dues/Training/Travel	11,383	11,383	12,323	12,323	14,588
010.553.462 Fees	0	0	10	10	10
Total Services and Charges	16,216	16,874	17,414	19,687	20,104
010.553.514 Law Enforcement Equipment	0	1,204	0	0	0
010.553.519 Equipment, Grant	0	0	0	3,728	0
Total Capital Outlay	0	1,204	0	3,728	0
Total Constable, Pct. 4	92,106	94,672	97,719	103,720	108,853
<u>OT/Lone Star Grant</u>					
010.558.113 Salary, Overtime/Holiday	0	0	0	4,487	0
Total Salaries and Wages	0	0	0	4,487	0
010.558.201 Social Security Taxes	0	0	0	338	0
010.558.203 Retirement	0	0	0	681	0
010.558.204 Workers Compensation Insurance	0	0	0	83	0
010.558.206 Unemployment Insurance	0	0	0	2	0
Total Employee Benefits	0	0	0	1,104	0
010.558.514 Law Enforcement Equipment	0	0	0	72,423	0
Total Capital Outlay	0	0	0	72,423	0
Total OT/Lone Star Grant	0	0	0	78,014	0
<u>OT/Step Grant</u>					
010.559.113 Salary, Overtime/Holiday	68,913	53,664	0	15,748	0
Total Salaries and Wages	68,913	53,664	0	15,748	0

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<u>OT/Step Grant (Con't)</u>					
010.559.201 Social Security Taxes	\$ 5,109	\$ 4,049	\$ 0	\$ 1,198	\$ 0
010.559.203 Retirement	10,454	8,141	0	2,389	0
010.559.204 Workers Compensation Insurance	1,160	803	0	293	0
010.559.206 Unemployment Insurance	34	32	0	8	0
Total Employee Benefits	<u>16,757</u>	<u>13,025</u>	<u>0</u>	<u>3,888</u>	<u>0</u>
Total OT/Step Grant	<u>85,670</u>	<u>66,689</u>	<u>0</u>	<u>19,636</u>	<u>0</u>
<u>Sheriff</u>					
010.560.101 Salary, Elected Official	72,212	72,282	85,540	85,540	91,600
010.560.104 Salary, Deputies (32)	1,538,767	1,498,521	1,676,755	1,674,833	1,822,908
010.560.105 Salary, Secretaries (3)	120,545	109,919	119,225	119,225	121,662
010.560.106 Salary, Dispatchers (8)	295,274	289,950	329,195	329,195	378,789
010.560.107 Salary, Temporary or Extra	0	13,793	3,090	3,090	3,090
010.560.112 Salary, Supplements	8,546	9,559	8,400	8,400	8,400
010.560.113 Salary, Overtime/Holiday	21,307	24,034	29,613	31,355	31,455
010.560.119 Salary, Meal Allowance	0	254	1,000	1,000	1,000
010.560.121 Salary, Certification Pay	23,737	23,892	28,200	28,200	31,200
010.560.122 Salary, Dec Supplement	22,800	48,000	52,800	52,800	52,800
010.560.123 Salary, Disaster	0	9,794	0	0	0
Total Salaries and Wages	<u>2,103,188</u>	<u>2,099,998</u>	<u>2,333,818</u>	<u>2,333,638</u>	<u>2,542,904</u>
010.560.201 Social Security Taxes	150,348	151,318	169,708	169,694	183,366
010.560.202 Group Medical Insurance	542,773	530,149	601,423	601,423	650,432
010.560.203 Retirement	318,185	316,210	353,420	353,392	385,138
010.560.204 Workers Compensation Insurance	29,625	26,191	30,516	30,470	40,604
010.560.205 Uniforms	11,168	11,005	9,300	9,300	9,300
010.560.206 Unemployment Insurance	1,015	1,223	1,349	1,347	1,471
010.560.207 Employee Disability Insurance	974	957	1,032	1,032	1,032
Total Employee Benefits	<u>1,054,088</u>	<u>1,037,053</u>	<u>1,166,748</u>	<u>1,166,658</u>	<u>1,271,343</u>
010.560.301 Office Supplies	13,073	10,275	18,000	15,713	18,000
010.560.303 Law Enforcement Supplies	15,237	19,732	18,423	18,423	18,423
010.560.305 Publications/Audio Visual	330	2,542	1,500	1,500	1,500
010.560.306 Demonstration Aids	0	0	1,500	1,500	1,500
010.560.308 Janitorial Supplies	124	0	0	0	0
010.560.309 Laundry and Kitchen Supplies	36	0	0	0	0
010.560.312 Petroleum Products	112,714	150,209	156,378	156,378	176,378
010.560.313 Diesel	0	600	500	500	500
010.560.315 Vehicle and Equipment Supplies	12,466	18,405	15,000	15,000	15,000
010.560.316 Small Tools/Repair Supplies	435	466	2,000	2,000	2,000
010.560.321 Furnishings/Small Equipment	0	1,088	2,000	2,000	2,000
010.560.323 Computer Equip/Access/Software	11,277	4,494	2,275	3,180	3,472
010.560.328 K-9 Supplies	1,383	919	1,500	1,500	1,500
Total Supplies	<u>167,075</u>	<u>208,730</u>	<u>219,076</u>	<u>217,694</u>	<u>240,273</u>

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<u>Sheriff (Con't)</u>					
010.560.403 Physician Services	\$ 616	\$ 1,671	\$ 500	\$ 1,846	\$ 500
010.560.412 Environmental Fees	272	446	100	160	100
010.560.413 Bond Premiums	708	1,241	1,729	1,729	1,729
010.560.414 Data Processing Services	41,219	36,374	48,477	48,477	49,072
010.560.416 Property/Liability Insurance	45,631	52,024	1,060	55,755	1,060
010.560.419 Contract Services	0	0	0	0	4,000
010.560.420 Telephone	44,432	46,932	32,000	32,000	42,000
010.560.422 Postage and Freight	1,565	3,666	4,000	4,000	4,000
010.560.427 Advertising	382	0	50	50	50
010.560.429 Utilities	41,792	45,444	50,690	50,690	50,240
010.560.430 Miscellaneous Claims/Repairs	4,672	60,211	0	54,422	0
010.560.431 Equipment, Maintenance	62,709	83,582	108,673	108,649	108,673
010.560.440 Rentals, Office Equipment	5,499	5,850	5,900	5,900	5,900
010.560.447 Research/Investigation/Online	1,023	3,079	4,700	4,700	4,700
010.560.449 LEOSE, State Officer Education	982	8,119	0	14,103	0
010.560.450 Dues/Training/Travel	8,260	8,558	11,786	11,786	11,786
010.560.459 Animal Control	2,208	2,518	7,600	7,600	7,600
010.560.464 Services-VINE Grant	18,607	18,576	0	4,648	0
010.560.479 Services-Disasters	1,470	0	0	0	0
Total Services and Charges	<u>282,047</u>	<u>378,291</u>	<u>277,265</u>	<u>406,515</u>	<u>291,410</u>
010.560.502 Buildings	0	125,947	220,000	220,000	0
010.560.511 Office Equipment	0	0	10,667	10,667	0
010.560.512 Machinery and Equipment	7,116	0	0	0	0
010.560.514 Law Enforcement Equipment	8,835	29,761	0	0	0
010.560.515 Communications	0	2,825	80,000	79,996	0
010.560.516 Vehicles	293,195	233,709	260,000	274,339	400,000
010.560.519 Equipment-Homeland Security Grant	0	7,566	0	15,023	0
Total Capital Outlay	<u>309,146</u>	<u>399,808</u>	<u>570,667</u>	<u>600,025</u>	<u>400,000</u>
Total Sheriff	<u><u>3,915,544</u></u>	<u><u>4,123,880</u></u>	<u><u>4,567,574</u></u>	<u><u>4,724,530</u></u>	<u><u>4,745,930</u></u>
<u>School Resource Officer</u>					
010.561.104 Salary, Deputies (2)	55,878	56,470	58,798	58,798	112,922
010.561.113 Salary, Overtime/Holiday	0	174	0	180	0
010.561.121 Salary, Certification Pay	1,482	1,757	1,800	1,800	2,400
010.561.122 Salary, Dec Supplement	600	1,200	1,200	1,200	2,400
010.561.123 Salary, Disaster	0	213	0	0	0
Total Salaries and Wages	<u>57,960</u>	<u>59,814</u>	<u>61,798</u>	<u>61,978</u>	<u>117,722</u>
010.561.201 Social Security Taxes	4,115	4,088	4,388	4,402	8,543
010.561.202 Group Medical Insurance	13,077	15,930	15,276	15,276	28,666
010.561.203 Retirement	8,792	9,074	9,375	9,403	17,859
010.561.204 Workers Compensation Insurance	977	891	961	965	2,276
010.561.205 Uniforms	377	76	225	225	675
010.561.206 Unemployment Insurance	29	36	38	39	71
010.561.207 Employee Disability Insurance	24	28	24	24	72
Total Employee Benefits	<u>27,391</u>	<u>30,123</u>	<u>30,287</u>	<u>30,334</u>	<u>58,162</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>School Resource Officer (Con't)</u>					
010.561.301 Office Supplies	\$ 1,012	\$ 537	\$ 995	\$ 995	\$ 995
010.561.302 Food	0	0	50	50	50
010.561.303 Law Enforcement Supplies	217	0	200	200	200
010.561.304 Supplies-DARE Donations	0	1,701	0	0	0
010.561.306 Demonstration Aids	370	47	200	200	200
010.561.323 Computer Equip/Access/Software	23	23	130	130	130
Total Supplies	<u>1,622</u>	<u>2,308</u>	<u>1,575</u>	<u>1,575</u>	<u>1,575</u>
010.561.414 Data Processing Services	24	24	61	61	61
010.561.416 Property/Liability Insurance	738	739	1,039	1,039	1,039
010.561.422 Postage and Freight	44	0	50	50	50
010.561.431 Equipment, Maintenance	8	0	0	0	0
010.561.450 Dues/Training/Travel	502	0	500	500	500
Total Services and Charges	<u>1,316</u>	<u>763</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>
Total School Resource Officer	<u>88,289</u>	<u>93,008</u>	<u>95,310</u>	<u>95,537</u>	<u>179,109</u>
<u>Environmental Control</u>					
010.562.102 Salary, Appointed Department Head	48,364	48,248	49,542	49,542	55,702
010.562.108 Salary, Part-time (1)	11,150	11,531	12,742	12,742	14,166
010.562.121 Salary, Certification Pay	1,800	1,800	1,800	1,800	1,800
010.562.122 Salary, Dec Supplement	1,200	2,400	2,400	2,400	2,400
010.562.123 Salary, Disaster	0	221	0	0	0
Total Salaries and Wages	<u>62,514</u>	<u>64,200</u>	<u>66,484</u>	<u>66,484</u>	<u>74,068</u>
010.562.201 Social Security Taxes	4,552	4,677	4,882	4,882	5,450
010.562.202 Group Medical Insurance	12,561	12,794	13,942	13,942	14,672
010.562.203 Retirement	9,483	9,739	10,086	10,086	11,236
010.562.204 Workers Compensation Insurance	954	860	935	935	1,244
010.562.205 Uniforms	0	0	400	400	400
010.562.206 Unemployment Insurance	31	39	40	40	45
010.562.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>27,605</u>	<u>28,133</u>	<u>30,309</u>	<u>30,309</u>	<u>33,071</u>
010.562.301 Office Supplies	1,303	1,093	200	200	200
010.562.303 Law Enforcement Supplies	0	169	50	50	50
010.562.312 Petroleum Products	1,600	1,923	4,000	4,000	4,000
010.562.315 Vehicle and Equipment Supplies	857	1,303	1,375	1,375	1,375
010.562.316 Small Tools/Repair Supplies	(109)	106	625	571	625
010.562.319 Sign Materials	126	0	0	0	0
010.562.323 Computer Equip/Access/Software	148	261	30	84	88
Total Supplies	<u>3,925</u>	<u>4,855</u>	<u>6,280</u>	<u>6,280</u>	<u>6,338</u>
010.562.412 Environmental Fees	0	0	200	200	200
010.562.413 Bond Premiums	71	178	0	0	0
010.562.414 Data Processing Services	765	765	600	765	600
010.562.416 Property/Liability Insurance	1,732	1,706	0	1,727	0
010.562.420 Telephone	2,523	2,534	2,400	2,400	2,400

**General Fund
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For Four Years Ending December 31, 2023**

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Environmental Control (Con't)</u>					
010.562.422 Postage and Freight	\$ 109	\$ 78	\$ 1,250	\$ 1,250	\$ 1,250
010.562.431 Equipment, Maintenance	219	609	750	750	750
010.562.440 Rentals, Office Equipment	12	13	150	150	150
010.562.450 Dues/Training/Travel	0	1,000	250	250	250
010.562.462 Fees	332	0	5,000	4,835	5,000
Total Services and Charges	<u>5,763</u>	<u>6,883</u>	<u>10,600</u>	<u>12,327</u>	<u>10,600</u>
010.562.511 Office Equipment	1,008	0	0	0	0
Total Capital Outlay	<u>1,008</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Environmental Control	<u>100,815</u>	<u>104,071</u>	<u>113,673</u>	<u>115,400</u>	<u>124,077</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	0	350	350	392
Total Supplies	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>1,350</u>	<u>1,392</u>
010.570.414 Data Processing Services	328	360	974	974	791
010.570.416 Property/Liability Insurance	1,798	2,064	0	2,385	0
010.570.419 Contract Services	0	0	1,000	1,000	1,000
010.570.420 Telephone	395	554	600	600	600
010.570.422 Postage and Freight	17	0	0	0	0
010.570.464 Other Agency Support	8,000	8,000	15,000	15,000	15,000
Total Services and Charges	<u>10,538</u>	<u>10,978</u>	<u>17,574</u>	<u>19,959</u>	<u>17,391</u>
Total Adult Probation	<u>10,538</u>	<u>10,978</u>	<u>18,924</u>	<u>21,309</u>	<u>18,783</u>
<u>Juvenile Probation</u>					
010.571.102 Salary, Appointed Department Head	60,766	60,601	62,220	62,220	68,280
010.571.105 Salary, Secretaries (1)	38,670	38,591	39,612	39,612	43,172
010.571.112 Salary, Supplements	41,948	41,948	41,948	41,893	41,948
010.571.117 Salary, Phone Allowance	1,119	1,122	1,140	1,140	1,380
010.571.119 Salary, Meal Allowance	0	0	0	55	0
010.571.122 Salary, Dec Supplement	3,000	6,000	6,000	6,000	6,000
Total Salaries and Wages	<u>145,503</u>	<u>148,262</u>	<u>150,920</u>	<u>150,920</u>	<u>160,780</u>
010.571.201 Social Security Taxes	10,465	11,092	11,526	11,526	12,281
010.571.202 Group Medical Insurance	26,509	22,202	24,054	24,054	25,334
010.571.203 Retirement	21,903	22,321	22,722	22,722	24,181
010.571.204 Workers Compensation Insurance	700	640	658	658	565
010.571.205 Uniforms	0	0	0	635	0
010.571.206 Unemployment Insurance	51	63	65	65	71
010.571.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>59,676</u>	<u>56,366</u>	<u>59,073</u>	<u>59,708</u>	<u>62,480</u>
010.571.301 Office Supplies	910	1,552	1,500	1,500	1,500
010.571.305 Publications/Audio Visual	341	311	175	175	175
010.571.308 Janitorial Supplies	0	0	100	100	100

General Fund
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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Juvenile Probation (Con't)</u>					
010.571.312 Petroleum Products	\$ 583	\$ 702	\$ 900	\$ 900	\$ 900
010.571.314 Drugs and Medical Supplies	797	793	1,000	1,000	1,000
010.571.315 Vehicle and Equipment Supplies	53	0	100	100	100
010.571.323 Computer Equip/Access/Software	2,297	774	1,180	1,180	1,327
Total Supplies	<u>4,981</u>	<u>4,132</u>	<u>4,955</u>	<u>4,955</u>	<u>5,102</u>
010.571.403 Physician Services	1,699	2,011	1,500	1,500	1,500
010.571.413 Bond Premiums	300	371	400	400	400
010.571.414 Data Processing Services	750	120	1,000	1,000	1,000
010.571.416 Property/Liability Insurance	3,681	3,833	3,500	4,130	3,500
010.571.420 Telephone	2,809	3,103	1,500	1,500	1,500
010.571.422 Postage and Freight	146	277	500	500	500
010.571.427 Advertising	0	59	0	0	0
010.571.431 Equipment, Maintenance	29	15	0	0	0
010.571.440 Rentals, Office Equipment	2,301	2,524	2,500	2,500	2,500
010.571.450 Dues/Training/Travel	2,341	330	7,000	7,000	6,742
010.571.460 Non-Residential Services	29,640	9,306	27,200	24,159	27,200
010.571.461 Residential Services	31,119	59,696	28,482	44,928	38,482
010.571.464 Services-Grant	86,831	144,549	0	5,810	0
Total Services and Charges	<u>161,646</u>	<u>226,194</u>	<u>73,582</u>	<u>93,427</u>	<u>83,324</u>
Total Juvenile Probation	<u>371,806</u>	<u>434,954</u>	<u>288,530</u>	<u>309,010</u>	<u>311,686</u>
<u>Juvenile Probation, Special</u>					
010.572.450 Dues/Training/Travel	0	1,600	0	0	0
010.572.461 Residential Services	2,623	0	0	0	0
Total Services and Charges	<u>2,623</u>	<u>1,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Juvenile Probation, Special	<u>2,623</u>	<u>1,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Public Safety, Other</u>					
010.580.301 Office Supplies	1,065	679	1,000	1,000	1,000
010.580.303 Law Enforcement Supplies	1,029	679	2,500	2,253	2,500
010.580.311 Insecticide/Herbicide	27	0	0	0	0
010.580.315 Vehicle and Equipment Supplies	301	249	0	247	0
010.580.316 Small Tools/Repair Supplies	97	179	0	0	0
010.580.321 Furnishings/Small Equipment	0	0	500	500	500
010.580.323 Computer Equip/Access/Software	121	108	175	175	175
Total Supplies	<u>2,640</u>	<u>1,894</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	986	1,139	0	1,370	0
010.580.420 Telephone	3,951	3,990	5,500	5,500	5,500
010.580.431 Equipment, Maintenance	0	0	250	250	250
010.580.439 Rentals, Equipment and Buildings	1,100	0	1,400	1,400	1,400
010.580.462 Fees	0	0	250	250	250
Total Services and Charges	<u>6,037</u>	<u>5,129</u>	<u>7,475</u>	<u>8,845</u>	<u>7,475</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Public Safety, Other (Con't)</u>					
010.580.514 Law Enforcement Equipment	\$ 0	\$ 6,874	\$ 7,000	\$ 7,000	\$ 0
Total Capital Outlay	0	6,874	7,000	7,000	0
Total Public Safety, Other	8,677	13,897	18,650	20,020	11,650
<u>Indigent Health Care, Administration</u>					
010.637.301 Office Supplies	0	0	600	600	600
Total Supplies	0	0	600	600	600
010.637.416 Property/Liability Insurance	281	328	0	381	0
010.637.419 Contract Services	30,000	30,000	30,000	30,000	30,000
010.637.420 Telephone	66	72	180	180	180
010.637.422 Postage and Freight	32	0	150	150	150
010.637.440 Rentals, Office Equipment	4	0	70	70	70
010.637.466 Optional Services	0	0	300	300	300
Total Services and Charges	30,383	30,400	30,700	31,081	30,700
Total IHC, Administration	30,383	30,400	31,300	31,681	31,300
<u>IHC, Eligible Expenses (Sep-Dec)</u>					
010.638.314 Drugs and Medical Supplies	18,965	11,060	15,000	15,000	15,000
Total Supplies	18,965	11,060	15,000	15,000	15,000
010.638.403 Physician Services	2,163	657	5,000	5,000	5,000
010.638.404 Hospital Inpatient	0	0	5,189	5,189	5,189
010.638.405 Hospital Outpatient	6,186	0	5,000	5,000	5,000
010.638.406 Lab/X-Ray	853	201	3,000	3,000	3,000
Total Services and Charges	9,202	858	18,189	18,189	18,189
Total IHC, Eligible (Sep-Dec)	28,167	11,918	33,189	33,189	33,189
<u>IHC, Eligible Expenses (Jan-Aug)</u>					
010.639.314 Drugs and Medical Supplies	25,531	5,539	15,000	15,000	15,000
Total Supplies	25,531	5,539	15,000	15,000	15,000
010.639.403 Physician Services	2,868	675	30,385	30,385	30,385
010.639.404 Hospital Inpatient	2,827	7,709	19,625	19,625	19,625
010.639.405 Hospital Outpatient	12,094	1,218	15,000	15,000	15,000
010.639.406 Lab/X-Ray	1,461	701	2,878	2,878	17,878
Total Services and Charges	19,250	10,303	67,888	67,888	82,888
Total IHC, Eligible (Jan-Aug)	44,781	15,842	82,888	82,888	97,888
Total IHC, Eligible (Sep-Aug)	72,948	27,760	116,077	116,077	131,077
<u>Aid to Indigent</u>					
010.640.416 Property/Liability Insurance	269	311	0	378	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	0	650	4,000	4,000	4,000

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Aid to Indigent (Con't)</u>					
010.640.453 Wharton/Matagorda Child Welfare	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 19,500
010.640.454 Mental Health Commitments	926	0	16,000	16,000	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	<u>226,714</u>	<u>226,480</u>	<u>245,519</u>	<u>245,897</u>	<u>189,019</u>
Total Aid to Indigent	<u>226,714</u>	<u>226,480</u>	<u>245,519</u>	<u>245,897</u>	<u>189,019</u>
<u>Mental Health Transport</u>					
010.642.104 Salary, Deputies (1)	55,865	57,073	0	0	0
010.642.121 Salary, Certification Pay	1,518	1,800	0	0	0
010.642.122 Salary, Dec Supplement	600	1,200	0	0	0
010.642.123 Salary, Disaster	0	186	0	0	0
Total Salaries and Wages	<u>57,983</u>	<u>60,259</u>	<u>0</u>	<u>0</u>	<u>0</u>
010.642.201 Social Security Taxes	4,125	4,363	0	0	0
010.642.202 Group Medical Insurance	13,076	12,617	0	0	0
010.642.203 Retirement	8,796	9,141	0	0	0
010.642.204 Workers Compensation Insurance	978	897	0	42	0
010.642.205 Uniforms	33	0	0	0	0
010.642.206 Unemployment Insurance	29	36	0	1	0
010.642.207 Employee Disability Insurance	24	24	0	0	0
Total Employee Benefits	<u>27,061</u>	<u>27,078</u>	<u>0</u>	<u>43</u>	<u>0</u>
010.642.301 Office Supplies	510	113	0	0	0
010.642.303 Law Enforcement Supplies	0	0	0	0	0
010.642.312 Petroleum Products	1,609	2,211	0	0	0
010.642.315 Vehicle and Equipment Supplies	0	650	0	0	0
010.642.321 Furnishings/Small Equipment	0	3,797	0	0	0
010.642.323 Computer Equip/Access/Software	100	0	0	0	0
Total Supplies	<u>2,219</u>	<u>6,771</u>	<u>0</u>	<u>0</u>	<u>0</u>
010.642.412 Environmental Fees	0	3	0	0	0
010.642.414 Data Processing Services	24	24	0	0	0
010.642.416 Property/Liability Insurance	1,131	1,059	0	1,046	0
010.642.420 Telephone	409	483	0	0	0
010.642.431 Equipment, Maintenance	0	45	0	0	0
010.642.450 Dues/Training/Travel	0	0	0	0	0
Total Services and Charges	<u>1,564</u>	<u>1,614</u>	<u>0</u>	<u>1,046</u>	<u>0</u>
Total Mental Health Transport	<u>88,827</u>	<u>95,722</u>	<u>0</u>	<u>1,089</u>	<u>0</u>
<u>Libraries</u>					
010.650.102 Salary, Appointed Department Head	62,888	62,713	64,386	64,386	70,446
010.650.103 Salary, Assistants (11)	409,202	410,739	439,294	439,294	476,775
010.650.107 Salary, Temporary or Extra	0	0	641	641	641
010.650.108 Salary, Part-Time (5)	25,547	24,922	29,507	29,507	40,122
010.650.119 Salary, Meal Allowance	0	0	200	200	200
010.650.122 Salary, Dec Supplement	9,600	20,400	20,400	20,400	21,600
Total Salaries and Wages	<u>507,237</u>	<u>518,774</u>	<u>554,428</u>	<u>554,428</u>	<u>609,784</u>

Mental Health Transport transferred to Sheriff's Budget in 2022

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Libraries (Con't)</u>					
010.650.201 Social Security Taxes	\$ 35,678	\$ 35,781	\$ 38,688	\$ 38,688	\$ 43,510
010.650.202 Group Medical Insurance	174,666	183,748	203,644	203,644	206,474
010.650.203 Retirement	76,948	78,698	83,980	83,980	91,400
010.650.204 Workers Compensation Insurance	1,285	1,156	1,302	1,302	776
010.650.206 Unemployment Insurance	253	313	333	333	366
010.650.207 Employee Disability Insurance	358	360	360	360	360
Total Employee Benefits	<u>289,188</u>	<u>300,056</u>	<u>328,307</u>	<u>328,307</u>	<u>342,886</u>
010.650.301 Office Supplies	11,008	10,867	5,300	7,006	5,300
010.650.302 Food	134	125	175	175	175
010.650.304 Supplies/Donations/Sales	17,770	20,894	20,000	24,728	15,000
010.650.305 Publications/Audio Visual	63,222	63,261	64,740	64,740	64,740
010.650.308 Janitorial Supplies	2,243	2,262	2,850	2,850	2,850
010.650.316 Small Tools/Repair Supplies	0	40	70	70	70
010.650.321 Furnishings/Small Equipment	327	265	2,273	2,273	2,273
010.650.322 Supplies-Various Grants	1,323	1,150	0	0	0
010.650.323 Computer Equip/Access/Software	8,867	38,750	1,762	1,762	1,762
010.650.327 Literacy Program	40	666	0	4,616	0
Total Supplies	<u>104,934</u>	<u>138,280</u>	<u>97,170</u>	<u>108,220</u>	<u>92,170</u>
010.650.413 Bond Premiums	93	0	95	95	95
010.650.414 Data Processing Services	24,309	23,010	23,830	23,830	23,830
010.650.416 Property/Liability Insurance	22,979	26,260	0	31,372	0
010.650.419 Contract Services	17,073	17,073	19,850	19,850	19,850
010.650.420 Telephone	21,475	25,704	21,050	21,050	21,050
010.650.422 Postage and Freight	1,537	1,617	3,350	3,350	3,350
010.650.427 Advertising	0	0	35	35	35
010.650.429 Utilities	36,649	45,126	56,854	56,854	46,244
010.650.431 Equipment, Maintenance	185	111	1,500	1,500	1,500
010.650.432 Buildings, Maintenance	3,303	10,729	9,500	9,326	9,500
010.650.440 Rentals, Office Equipment	7,628	7,972	7,309	7,309	7,309
010.650.447 Research/Investigation/Online	13,355	10,693	10,617	10,617	10,617
010.650.450 Dues/Training/Travel	2,055	570	4,700	5,624	4,700
010.650.464 Services-Various Grants	1,695	9,224	0	6,430	0
Total Services and Charges	<u>152,336</u>	<u>178,089</u>	<u>158,690</u>	<u>197,242</u>	<u>148,080</u>
010.650.504 Property Improvements	11,266	8,977	0	0	37,750
010.650.510 Building Equipment	15,106	6,276	0	0	0
010.650.511 Office Equipment	0	11,094	1,207	1,207	0
Total Capital Outlay	<u>26,372</u>	<u>26,347</u>	<u>1,207</u>	<u>1,207</u>	<u>37,750</u>
Total Libraries	<u>1,080,067</u>	<u>1,161,546</u>	<u>1,139,802</u>	<u>1,189,404</u>	<u>1,230,670</u>
<u>Historical Commission</u>					
010.652.301 Office Supplies	46	443	75	118	75
010.652.302 Food	0	0	75	75	75
010.652.305 Publications/Audio Visual	60	0	1,400	1,080	1,400
010.652.321 Furnishings/Small Equipment	0	0	0	55	0
Total Supplies	<u>106</u>	<u>443</u>	<u>1,550</u>	<u>1,328</u>	<u>1,550</u>

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	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Historical Commission (Con't)</u>					
010.652.414 Data Processing Services	\$ 0	\$ 480	\$ 300	\$ 300	\$ 300
010.652.419 Contract Services	0	0	0	640	0
010.652.422 Postage and Freight	15	16	50	50	50
010.652.428 Records Preservation/Microfilming	0	0	100	50	100
010.652.450 Dues/Training/Travel	100	100	500	132	500
010.652.474 Other Agency Support	0	405	0	0	0
Total Services and Charges	115	1,001	950	1,172	950
Total Historical Commission	221	1,444	2,500	2,500	2,500
<u>Historical Museum</u>					
010.653.416 Property/Liability Insurance	18,250	19,706	0	16,099	0
010.653.419 Contract Services	700	0	0	0	0
010.653.442 Historical Museum Supplement	45,000	45,000	45,000	45,000	45,000
Total Services and Charges	63,950	64,706	45,000	61,099	45,000
Total Historical Museum	63,950	64,706	45,000	61,099	45,000
<u>Parks and Recreation</u>					
010.655.416 Property/Liability Insurance	96	111	0	135	0
Total Services and Charges	96	111	0	135	0
Total Parks and Recreation	96	111	0	135	0
<u>Extension Service</u>					
010.665.105 Salary, Secretaries (1)	30,534	30,472	31,531	31,531	37,712
010.665.112 Salary, Supplements	75,841	75,544	77,501	77,501	95,501
010.665.114 Salary, Travel Allowance	26,400	26,400	26,400	26,400	31,680
010.665.117 Salary, Phone Allowance	1,080	1,080	1,080	1,080	1,080
010.665.119 Salary, Meal Allowance	0	20	0	12	0
010.665.122 Salary, Dec Supplement	600	4,800	4,800	4,800	4,800
Total Salaries and Wages	134,455	138,316	141,312	141,324	170,773
010.665.201 Social Security Taxes	10,193	10,454	10,811	10,811	13,065
010.665.202 Group Medical Insurance	10,751	10,946	11,933	11,933	12,573
010.665.203 Retirement	4,723	4,804	5,512	5,512	6,450
010.665.204 Workers Compensation Insurance	94	85	101	101	98
010.665.206 Unemployment Insurance	67	83	69	69	83
010.665.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	25,852	26,396	28,450	28,450	32,293
010.665.301 Office Supplies	4,617	5,133	5,000	5,000	5,000
010.665.305 Publications/Audio Visual	126	126	200	200	200
010.665.306 Demonstration Aids	0	0	50	50	50
010.665.321 Furnishings/Small Equipment	450	0	0	0	0
010.665.323 Computer Equip/Access/Software	1,581	2,175	2,000	2,000	2,000
Total Supplies	6,774	7,434	7,250	7,250	7,250

General Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Extension Service (Con't)</u>					
010.665.408 Wellness Program	\$ 0	\$ 0	\$ 0	\$ 5,906	\$ 0
010.665.409 Ag Field Services	728	167	1,000	3,897	1,000
010.665.416 Property/Liability Insurance	1,457	1,613	0	1,871	0
010.665.420 Telephone	2,500	2,500	3,000	3,000	3,000
010.665.422 Postage and Freight	290	191	500	500	500
010.665.431 Equipment, Maintenance	0	0	250	250	250
010.665.440 Rentals, Office Equipment	4,318	4,949	4,500	4,500	4,500
010.665.450 Dues/Training/Travel	4,471	8,979	11,570	11,558	11,570
010.665.457 Wharton County Youth Fair	0	4,000	4,000	4,000	4,000
Total Services and Charges	<u>13,764</u>	<u>22,399</u>	<u>24,820</u>	<u>35,482</u>	<u>24,820</u>
Total Extension Service	<u>180,845</u>	<u>194,545</u>	<u>201,832</u>	<u>212,506</u>	<u>235,136</u>
Total Appropriations	<u>\$ 17,503,998</u>	<u>\$ 17,324,685</u>	<u>\$ 19,889,127</u>	<u>\$ 20,391,542</u>	<u>\$ 21,892,317</u>

Special Road and Road & Bridge Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 3,839,947	\$ 2,794,305	\$ 2,220,438	\$ 2,626,184	\$ 1,737,344
REVENUES					
Taxes:					
Current Property	3,817,159	4,186,187	4,061,141	4,061,141	4,262,267
Delinquent Property	73,407	115,401	81,223	81,223	85,245
PILOT Tax	275,502	0	287,889	287,889	282,888
Penalty and Interest on Property Taxes	59,681	63,398	69,039	69,039	72,459
Total Taxes	<u>4,225,749</u>	<u>4,364,986</u>	<u>4,499,292</u>	<u>4,499,292</u>	<u>4,702,859</u>
Licenses and Permits	773,010	797,480	795,000	795,000	813,900
Intergovernmental	458,267	256,940	0	1,564,801	0
Charges for Services	144,140	127,406	150,000	150,000	130,000
Fines and Forfeitures	180,868	128,734	170,000	170,000	155,000
Interest	106,567	57,251	23,910	23,910	62,880
Solid Waste	148,236	153,496	152,000	152,000	150,000
Miscellaneous	336,263	372,490	81,000	261,215	81,000
Total Revenues	<u>6,373,100</u>	<u>6,258,783</u>	<u>5,871,202</u>	<u>7,616,218</u>	<u>6,095,639</u>
APPROPRIATIONS					
Salaries and Wages	1,890,508	1,965,767	2,124,937	2,124,960	2,303,490
Employee Benefits	975,281	1,009,148	1,095,852	1,096,096	1,160,312
Supplies	2,361,535	2,494,586	2,055,778	3,235,436	2,055,950
Services and Charges	903,728	633,814	1,082,806	764,251	1,072,806
Capital Outlay	1,293,610	331,299	1,720,000	2,739,315	1,400,000
Total Appropriations	<u>7,424,662</u>	<u>6,434,614</u>	<u>8,079,373</u>	<u>9,960,058</u>	<u>7,992,558</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,051,562)</u>	<u>(175,831)</u>	<u>(2,208,171)</u>	<u>(2,343,840)</u>	<u>(1,896,919)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	252,256	878,010	1,420,000	1,420,000	1,650,000
Drainage Project	0	8,000	0	0	0
Total Transfers In	<u>252,256</u>	<u>886,010</u>	<u>1,420,000</u>	<u>1,420,000</u>	<u>1,650,000</u>
Transfers Out:					
Capital Replacement	(705,095)	(965,225)	0	0	0
Total Transfers Out	<u>(705,095)</u>	<u>(965,225)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sale of Capital Assets	458,759	86,925	35,000	35,000	35,000
Total Other Financing Sources (Uses)	<u>5,920</u>	<u>7,710</u>	<u>1,455,000</u>	<u>1,455,000</u>	<u>1,685,000</u>
Net change in fund balances	<u>(1,045,642)</u>	<u>(168,121)</u>	<u>(753,171)</u>	<u>(888,840)</u>	<u>(211,919)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 2,794,305</u>	<u>\$ 2,626,184</u>	<u>\$ 1,467,267</u>	<u>\$ 1,737,344</u>	<u>\$ 1,525,425</u>

Special Road and Road & Bridge Fund
Revenues
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
TAXES					
020.310.101 Current Property Taxes	\$ 2,023,404	\$ 2,380,196	\$ 2,238,476	\$ 2,238,476	\$ 2,303,773
020.311.101 Current Property Taxes, Spec. R&I	1,793,755	1,805,991	1,822,665	1,822,665	1,958,494
020.312.102 Delinquent Property Taxes	38,803	63,774	44,770	44,770	46,075
020.313.102 Delinquent Property Taxes, Spec. F	34,604	51,627	36,453	36,453	39,170
020.314.107 PILOT Tax	275,502	0	287,889	287,889	282,888
020.319.103 Penalty and Interest, Property Tax	59,681	63,398	69,039	69,039	72,459
Total Taxes	<u>4,225,749</u>	<u>4,364,986</u>	<u>4,499,292</u>	<u>4,499,292</u>	<u>4,702,859</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	413,010	437,480	435,000	435,000	453,900
Total Licenses and Permits	<u>773,010</u>	<u>797,480</u>	<u>795,000</u>	<u>795,000</u>	<u>813,900</u>
INTERGOVERNMENTAL					
Federal Grants					
020.331.371 Coronavius Relief Fund Grant	0	175	0	0	0
020.331.372 American Rescue Plan-Lost	0	0	0	1,564,801	0
Total Federal Grants	<u>0</u>	<u>175</u>	<u>0</u>	<u>1,564,801</u>	<u>0</u>
Federal Reimbursements					
020.332.322 FEMA-Disasters	124,337	33,643	0	0	0
020.332.334 Disaster Relief-Memorial Day	94,100	0	0	0	0
Total Federal Reimbursement	<u>218,437</u>	<u>33,643</u>	<u>0</u>	<u>0</u>	<u>0</u>
State Reimbursements					
020.333.348 TIF Grant	239,830	221,210	0	0	0
020.335.344 TDEM-Harvey	0	1,912	0	0	0
Total Intergovernmental	<u>458,267</u>	<u>256,940</u>	<u>0</u>	<u>1,564,801</u>	<u>0</u>
CHARGES FOR SERVICES					
Other Fees					
020.342.442 Gross Axle Weight	144,140	127,406	150,000	150,000	130,000
FINES AND FORFEITURES					
020.350.506 District Court	24,541	37,925	30,000	30,000	50,000
020.350.507 County Court	156,327	90,809	140,000	140,000	105,000
Total Fines and Forfeitures	<u>180,868</u>	<u>128,734</u>	<u>170,000</u>	<u>170,000</u>	<u>155,000</u>
INTEREST					
020.360.603 Checking Account	106,567	57,251	23,910	23,910	62,880
SOLID WASTE					
RB 2 Solid Waste Station					
020.362.701 Environmental Fees	148,236	153,496	152,000	152,000	150,000
MISCELLANEOUS					
Miscellaneous					
020.370.702 Sale of Salvage/Surplus Supplies	10,134	1,976	0	0	0
020.370.721 Rent, Land and Leases	487	3,028	0	0	0
020.370.730 Miscellaneous	7,543	1,056	3,000	3,000	2,000

Special Road and Road & Bridge Fund
Revenues
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Miscellaneous (Con't)					
020.370.733 Sales/Reimbursements, Precinct 1	223,486	\$ 130,096	\$ 11,000	\$ 11,000	\$ 5,000
020.370.734 Sales/Reimbursements, Precinct 2	53,846	178,631	55,000	75,215	55,000
020.370.735 Sales/Reimbursements, Precinct 3	3,227	36,979	6,000	6,000	7,000
020.370.736 Sales/Reimbursements, Precinct 4	28,622	15,173	6,000	166,000	12,000
020.370.740 Insurance Renewal Credit/Surplus	8,918	5,551	0	0	0
Total Miscellaneous	<u>336,263</u>	<u>372,490</u>	<u>81,000</u>	<u>261,215</u>	<u>81,000</u>
Total Revenues	<u>\$ 6,373,100</u>	<u>\$ 6,258,783</u>	<u>\$ 5,871,202</u>	<u>\$ 7,616,218</u>	<u>\$ 6,095,639</u>

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
APPROPRIATIONS					
All Precincts (612 - 619)					
020.xxx.105	\$ 133,203	\$ 135,060	\$ 138,872	\$ 138,872	\$ 153,327
020.xxx.107	57,554	66,286	95,128	95,128	104,951
020.xxx.108	12,813	14,066	14,642	14,642	16,155
020.xxx.110	1,605,693	1,640,062	1,761,919	1,761,903	1,906,309
020.xxx.112	449	790	3,160	3,160	3,160
020.xxx.113	335	379	0	0	0
020.xxx.114	41,856	41,856	41,856	41,856	50,228
020.xxx.117	12,138	11,677	15,360	15,360	15,360
020.xxx.119	67	77	0	39	0
020.xxx.122	26,400	52,800	54,000	54,000	54,000
020.xxx.123	0	2,714	0	0	0
Total Salaries and Wages	1,890,508	1,965,767	2,124,937	2,124,960	2,303,490
020.xxx.201	138,013	143,658	155,987	155,987	168,653
020.xxx.202	518,509	537,120	588,200	588,200	623,778
020.xxx.203	269,151	280,006	299,244	299,244	323,571
020.xxx.204	47,680	43,947	50,122	50,122	41,909
020.xxx.205	0	0	0	244	0
020.xxx.206	918	3,390	1,243	1,243	1,345
020.xxx.207	1,010	1,027	1,056	1,056	1,056
Total Employee Benefits	975,281	1,009,148	1,095,852	1,096,096	1,160,312
020.xxx.301	2,856	3,496	3,000	2,733	3,000
020.xxx.302	483	92	800	631	800
020.xxx.305	176	116	280	275	280
020.xxx.307	0	0	400	400	400
020.xxx.308	3,700	3,238	3,400	2,974	3,400
020.xxx.309	0	13	0	0	0
020.xxx.311	75,174	79,855	47,500	51,179	47,500
020.xxx.312	63,717	75,777	77,500	90,753	77,500
020.xxx.313	211,751	272,369	341,365	331,021	341,365
020.xxx.314	309	203	300	235	300
020.xxx.315	96,738	92,335	95,126	91,596	95,126
020.xxx.316	31,245	19,448	29,800	30,438	29,800
020.xxx.318	63,752	129,298	9,500	37,188	9,500
020.xxx.319	22,581	23,979	17,075	23,000	17,075
020.xxx.320	1,784,300	1,554,260	1,428,032	1,370,796	1,428,032
020.xxx.321	1,167	1,196	900	1,483	900
020.xxx.322	0	238,204	0	0	0
020.xxx.323	3,586	707	800	903	972
020.xxx.330	0	0	0	309,345	0
020.xxx.331	0	0	0	890,486	0
Total Supplies	2,361,535	2,494,586	2,055,778	3,235,436	2,055,950
020.xxx.403	193	70	200	200	200
020.xxx.412	89,447	85,186	63,000	63,023	63,000
020.xxx.413	0	1,065	710	710	710
020.xxx.414	1,638	3,183	2,049	4,374	2,049
020.xxx.416	66,585	70,233	72,273	78,022	72,273
020.xxx.418	0	0	0	9,388	0
020.xxx.419	256,857	39,638	3,500	3,500	3,500
020.xxx.420	12,111	12,224	12,652	12,652	12,652
020.xxx.422	55	48	250	208	250
020.xxx.427	118	0	250	250	250
020.xxx.429	23,164	23,404	37,200	37,200	29,200

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
All Precincts (612 - 619) (Con't)					
020.xxx.430 Miscellaneous Claims/Repairs	\$ 35,582	\$ 15,185	\$ 500	\$ 500	\$ 500
020.xxx.431 Equipment, Maintenance	344,313	336,814	343,342	353,435	323,342
020.xxx.432 Buildings, Maintenance	10,165	15,190	9,300	10,196	9,300
020.xxx.438 Bridge Maintenance	4,697	11,173	11,000	11,415	11,000
020.xxx.439 Rentals, Equipment and Buildings	4,496	4,403	5,200	8,988	5,200
020.xxx.440 Rentals, Office Equipment	4,731	4,976	4,960	4,960	4,960
020.xxx.450 Dues/Training/Travel	5,099	6,885	6,250	6,376	6,250
020.xxx.456 Right-of-Way Costs	150	0	100	100	100
020.xxx.458 Soil Conservation District	4,000	4,000	4,000	4,000	4,000
020.xxx.462 Fees	149	137	6,070	4,754	6,070
020.xxx.466 Optional Services (Contingency)	0	0	500,000	150,000	518,000
020.xxx.470 Services-Hurricane Harvey	40,003	0	0	0	0
020.xxx.479 Services-Disasters	175	0	0	0	0
Total Services and Charges	<u>903,728</u>	<u>633,814</u>	<u>1,082,806</u>	<u>764,251</u>	<u>1,072,806</u>
020.xxx.501 Land	0	23,010	0	0	0
020.xxx.502 Buildings	0	0	120,000	120,000	100,000
020.xxx.504 Property Improvements	65,200	0	0	0	300,000
020.xxx.510 Building Equipment	7,800	0	0	0	0
020.xxx.512 Machinery and Equipment	636,364	221,979	1,600,000	1,600,000	1,000,000
020.xxx.516 Vehicles	168,271	83,810	0	0	0
020.xxx.519 Equipment-Grant	0	0	0	674,315	0
020.xxx.522 Bridge Construction	415,975	2,500	0	345,000	0
Total Capital Outlay	<u>1,293,610</u>	<u>331,299</u>	<u>1,720,000</u>	<u>2,739,315</u>	<u>1,400,000</u>
Total Appropriations	<u>\$ 7,424,662</u>	<u>\$ 6,434,614</u>	<u>\$ 8,079,373</u>	<u>\$ 9,960,058</u>	<u>\$ 7,992,558</u>

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Precinct 1					
020.612.105	\$ 33,177	\$ 33,515	\$ 34,573	\$ 34,573	\$ 38,133
020.612.107	0	0	28,178	28,178	28,178
020.612.110	360,741	355,297	388,073	388,073	420,565
020.612.112	0	0	790	790	790
020.612.113	80	0	0	0	0
020.612.114	10,464	10,464	10,464	10,464	12,557
020.612.117	1,259	918	3,540	3,540	3,540
020.612.119	0	17	0	0	0
020.612.122	6,000	12,000	12,000	12,000	12,000
020.612.123	0	176	0	0	0
Total Salaries and Wages	411,721	412,387	477,618	477,618	515,763
020.612.201	29,670	29,829	35,020	35,020	37,279
020.612.202	126,893	127,531	135,041	135,041	146,841
020.612.203	60,680	60,935	66,056	66,056	71,525
020.612.204	10,320	9,166	11,254	11,254	9,354
020.612.205	0	0	0	144	0
020.612.206	200	244	279	279	300
020.612.207	240	238	240	240	240
Total Employee Benefits	228,003	227,943	247,890	248,034	265,539
020.612.301	495	270	500	481	500
020.612.302	354	68	400	400	400
020.612.308	658	523	800	374	800
020.612.309	0	13	0	0	0
020.612.311	10,792	8,010	8,000	8,000	8,000
020.612.312	9,353	15,152	13,500	26,753	13,500
020.612.313	36,154	48,149	56,000	56,000	56,000
020.612.314	0	0	100	24	100
020.612.315	23,799	17,635	16,000	12,470	16,000
020.612.316	6,115	4,305	2,500	3,490	2,500
020.612.318	7,667	20,574	2,000	2,000	2,000
020.612.319	8,218	5,688	2,500	2,500	2,500
020.612.320	564,736	529,081	352,000	337,837	352,000
020.612.321	766	316	250	250	250
020.612.323	823	69	60	126	132
020.612.330	0	0	0	15,934	0
020.612.331	0	0	0	52,333	0
Total Supplies	669,930	649,853	454,610	518,972	454,682
020.612.412	888	1,109	2,000	2,000	2,000
020.612.413	0	355	0	0	0
020.612.414	48	48	122	122	122
020.612.416	14,013	15,726	15,360	17,168	15,360
020.612.418	0	0	0	2,347	0
020.612.419	455	3,300	2,000	2,000	2,000
020.612.420	2,070	2,043	1,200	1,200	1,200
020.612.422	0	0	100	100	100
020.612.427	118	0	100	100	100
020.612.429	4,942	5,384	13,000	13,000	5,800
020.612.430	145	0	0	0	0
020.612.431	62,871	56,713	58,000	58,000	58,000
020.612.432	4,489	3,333	1,000	1,896	1,000
020.612.438	601	90	3,000	3,000	3,000
020.612.439	171	0	0	0	0

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Precinct 1 (Con't)					
020.612.440 Rentals, Office Equipment	\$ 1,128	\$ 1,379	\$ 1,200	\$ 1,200	\$ 1,200
020.612.450 Dues/Training/Travel	971	1,769	1,250	1,250	1,250
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	184	1,500
020.612.470 Services-Hurricane Harvey	40,003	0	0	0	0
020.612.479 Services-Disasters	175	0	0	0	0
Total Services and Charges	134,088	92,249	100,932	104,667	93,732
020.612.512 Machinery and Equipment	185,760	103,218	400,000	400,000	250,000
020.612.516 Vehicles	31,945	0	0	0	0
020.612.519 Equipment Grant	0	0	0	14,650	0
020.612.522 Bridge Construction	310,000	0	0	0	0
Total Capital Outlay	527,705	103,218	400,000	414,650	250,000
Total Precinct 1	1,971,447	1,485,650	1,681,050	1,763,941	1,579,716
Precinct 2					
020.613.105 Salary, Secretaries (1)	33,676	33,802	34,733	34,733	38,293
020.613.107 Salary, Temporary or Extra	17,667	21,109	18,540	18,540	21,260
020.613.110 Salary, Full-Time (10)	406,288	410,065	442,474	442,458	478,588
020.613.112 Salary, Supplements	0	0	790	790	790
020.613.113 Salary, Overtime/Holiday	184	336	0	0	0
020.613.114 Salary, Travel Allowance	10,464	10,464	10,464	10,464	12,557
020.613.117 Salary, Phone Allowance	3,407	2,977	3,840	3,840	3,840
020.613.119 Salary, Meal Allowance	0	0	0	16	0
020.613.122 Salary, Dec Supplement	6,600	12,000	13,200	13,200	13,200
020.613.123 Salary, Disaster	0	2,345	0	0	0
Total Salaries and Wages	478,286	493,098	524,041	524,041	568,528
020.613.201 Social Security Taxes	35,466	36,575	39,169	39,169	42,512
020.613.202 Group Medical Insurance	121,745	124,009	128,175	128,175	135,056
020.613.203 Retirement	67,883	69,451	74,515	74,515	80,534
020.613.204 Workers Compensation Insurance	12,294	11,222	12,564	12,564	10,434
020.613.206 Unemployment Insurance	232	290	306	306	332
020.613.207 Employee Disability Insurance	253	254	264	264	264
Total Employee Benefits	237,873	241,801	254,993	254,993	269,132
020.613.301 Office Supplies	679	1,000	1,000	1,000	1,000
020.613.305 Publications/Audio Visual	76	116	100	120	100
020.613.307 Survey and Mapping Supplies	0	0	400	400	400
020.613.308 Janitorial Supplies	626	742	1,000	1,000	1,000
020.613.311 Insecticide/Herbicide	36,159	48,502	13,000	19,059	13,000
020.613.312 Petroleum Products	20,107	19,464	23,000	23,000	23,000
020.613.313 Diesel	53,868	52,911	80,000	80,000	80,000
020.613.314 Drugs and Medical Supplies	253	158	200	200	200
020.613.315 Vehicle and Equipment Supplies	23,205	20,374	27,126	27,126	27,126
020.613.316 Small Tools/Repair Supplies	10,138	5,145	4,000	4,000	4,000
020.613.318 Culverts, Fluming, Pipe	33,185	49,445	2,500	23,334	2,500
020.613.319 Signs Materials	7,989	10,994	4,000	10,183	4,000
020.613.320 Road Materials	400,623	325,961	370,000	342,657	370,000
020.613.321 Furnishings/Small Equipment	0	0	400	400	400
020.613.323 Computer Equip/Access/Software	195	444	590	590	662
020.613.330 Damaged Road Materials	0	0	0	133,411	0
020.613.331 Road Materials-ARPA	0	0	0	333,391	0
Total Supplies	587,103	535,256	527,316	999,871	527,388

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Precinct 2 (Con't)					
020.613.403 Physician Services	\$ 114	\$ 0	\$ 200	\$ 200	\$ 200
020.613.412 Environmental Fees	(10)	82	100	100	100
020.613.413 Bond Premiums	0	355	355	355	355
020.613.414 Data Processing Services	48	1,655	122	2,447	122
020.613.416 Property/Liability Insurance	14,238	14,507	15,598	16,207	15,598
020.613.418 Engineering	0	0	0	2,347	0
020.613.419 Contract Services	1,200	1,100	1,500	1,500	1,500
020.613.420 Telephone	5,470	5,699	6,500	6,500	6,500
020.613.422 Postage and Freight	0	48	50	50	50
020.613.429 Utilities	2,999	3,890	4,500	4,500	4,300
020.613.430 Miscellaneous Claims/Repairs	0	2,000	500	500	500
020.613.431 Equipment, Maintenance	69,591	75,191	87,342	87,310	87,342
020.613.432 Buildings, Maintenance	756	3,577	5,000	5,000	5,000
020.613.438 Bridge Maintenance	0	83	0	58	0
020.613.439 Rentals, Equipment and Buildings	498	501	700	700	700
020.613.440 Rentals, Office Equipment	1,653	1,524	2,000	2,000	2,000
020.613.450 Dues/Training/Travel	1,251	2,952	2,000	2,126	2,000
020.613.456 Right-of-Way Costs	150	0	0	0	0
020.613.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.613.462 Fees	149	135	1,535	1,535	1,535
Total Services and Charges	99,107	114,299	129,002	134,435	128,802
020.613.510 Building Equipment	7,800	0	0	0	0
020.613.512 Machinery and Equipment	166,547	32,785	400,000	400,000	250,000
020.613.516 Vehicles	3,837	0	0	0	0
020.613.522 Bridge Construction	0	0	0	172,500	0
Total Capital Outlay	178,184	32,785	400,000	572,500	250,000
Total Precinct 2	1,580,553	1,417,239	1,835,352	2,485,840	1,743,850
Precinct 3					
020.614.105 Salary, Secretaries (1)	33,694	34,484	35,433	35,433	38,993
020.614.107 Salary, Temporary or Extra	21,651	22,083	22,660	22,660	25,985
020.614.110 Salary, Full-Time (10)	390,288	422,714	439,953	439,953	476,264
020.614.112 Salary, Supplements	449	790	790	790	790
020.614.113 Salary, Overtime/Holiday	71	43	0	0	0
020.614.114 Salary, Travel Allowance	10,464	10,464	10,464	10,464	12,557
020.614.117 Salary, Phone Allowance	3,550	3,836	3,840	3,840	3,840
020.614.122 Salary, Dec Supplement	6,600	13,200	13,200	13,200	13,200
Total Salaries and Wages	466,767	507,614	526,340	526,340	571,629
020.614.201 Social Security Taxes	33,730	36,798	38,103	38,103	41,425
020.614.202 Group Medical Insurance	129,372	141,236	157,461	157,461	165,630
020.614.203 Retirement	65,278	71,486	74,239	74,239	80,287
020.614.204 Workers Compensation Insurance	11,866	11,503	12,521	12,521	10,463
020.614.206 Unemployment Insurance	226	431	308	308	334
020.614.207 Employee Disability Insurance	245	263	264	264	264
Total Employee Benefits	240,717	261,717	282,896	282,896	298,403
020.614.301 Office Supplies	1,075	1,497	500	591	500
020.614.302 Food	129	24	0	33	0
020.614.305 Publications/Audio Visual	0	0	180	107	180

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Precinct 3 (Con't)					
020.614.308	\$ 1,122	\$ 1,128	\$ 1,000	\$ 1,000	\$ 1,000
020.614.311	20,262	6,041	20,000	17,620	20,000
020.614.312	17,966	19,003	22,500	22,500	22,500
020.614.313	48,314	78,580	108,000	108,000	108,000
020.614.314	56	45	0	11	0
020.614.315	21,607	23,567	25,000	25,000	25,000
020.614.316	10,353	6,406	12,500	12,500	12,500
020.614.318	13,586	41,641	2,500	2,500	2,500
020.614.319	5,520	5,078	6,000	6,000	6,000
020.614.320	409,439	386,985	361,332	355,153	361,332
020.614.321	0	652	250	250	250
020.614.322	0	119,102	0	0	0
020.614.323	1,396	69	90	103	90
020.614.331	0	0	0	159,982	0
Total Supplies	550,825	689,818	559,852	711,350	559,852
020.614.403	79	0	0	0	0
020.614.412	4,138	5,838	1,900	1,900	1,900
020.614.413	0	355	355	355	355
020.614.414	1,494	1,432	1,683	1,683	1,683
020.614.416	17,770	19,486	19,928	22,293	19,928
020.614.418	0	0	0	2,347	0
020.614.419	700	2,478	0	0	0
020.614.420	2,535	2,431	2,752	2,752	2,752
020.614.422	55	0	50	8	50
020.614.427	0	0	50	50	50
020.614.429	9,261	8,110	11,100	11,100	11,100
020.614.430	491	13,052	0	0	0
020.614.431	102,489	83,863	70,000	70,000	70,000
020.614.432	1,401	3,232	1,000	1,000	1,000
020.614.438	0	0	8,000	8,000	8,000
020.614.439	685	752	1,500	5,288	1,500
020.614.440	972	972	760	760	760
020.614.450	1,322	865	1,500	1,500	1,500
020.614.458	1,000	1,000	1,000	1,000	1,000
020.614.462	0	0	1,535	1,535	1,535
Total Services and Charges	144,392	143,866	123,113	131,571	123,113
020.614.501	0	23,010	0	0	0
020.614.504	65,200	0	0	0	0
020.614.512	73,272	39,135	400,000	400,000	250,000
020.614.516	132,489	39,540	0	0	0
020.614.519	0	0	0	509,665	0
020.614.522	3,475	2,500	0	0	0
Total Capital Outlay	274,436	104,185	400,000	909,665	250,000
Total Precinct 3	1,677,137	1,707,200	1,892,201	2,561,822	1,802,997
Precinct 4					
020.615.105	32,656	33,259	34,133	34,133	37,908
020.615.107	18,236	23,094	25,750	25,750	29,528
020.615.110	406,502	410,214	448,535	448,535	484,448
020.615.112	0	0	790	790	790
020.615.114	10,464	10,464	10,464	10,464	12,557

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Precinct 4 (Con't)					
020.615.117	\$ 3,622	\$ 3,646	\$ 3,840	\$ 3,840	\$ 3,840
020.615.119	67	60	0	23	0
020.615.122	6,000	13,200	13,200	13,200	13,200
Total Salaries and Wages	<u>477,547</u>	<u>493,937</u>	<u>536,712</u>	<u>536,735</u>	<u>582,271</u>
020.615.201	34,849	35,963	39,087	39,087	42,441
020.615.202	129,748	133,398	155,590	155,590	163,678
020.615.203	66,832	69,270	75,343	75,343	81,364
020.615.204	12,252	11,183	12,843	12,843	10,701
020.615.205	0	0	0	100	0
020.615.206	232	2,390	314	314	340
020.615.207	248	248	264	264	264
Total Employee Benefits	<u>244,161</u>	<u>252,452</u>	<u>283,441</u>	<u>283,541</u>	<u>298,788</u>
020.615.301	417	529	800	475	800
020.615.302	0	0	400	198	400
020.615.305	100	0	0	48	0
020.615.308	1,194	795	600	600	600
020.615.311	7,913	17,302	6,500	6,500	6,500
020.615.312	16,291	22,130	18,500	18,500	18,500
020.615.313	59,478	78,441	77,000	77,000	77,000
020.615.315	21,764	26,653	22,000	22,000	22,000
020.615.316	4,191	3,239	5,000	5,000	5,000
020.615.318	9,314	17,638	2,500	9,354	2,500
020.615.319	854	2,219	4,500	4,242	4,500
020.615.320	409,502	312,233	344,700	335,149	344,700
020.615.321	401	228	0	583	0
020.615.322	0	119,102	0	0	0
020.615.323	1,172	125	60	84	88
020.615.330	0	0	0	160,000	0
020.615.331	0	0	0	344,780	0
Total Supplies	<u>532,591</u>	<u>600,634</u>	<u>482,560</u>	<u>984,513</u>	<u>482,588</u>
020.615.403	0	70	0	0	0
020.615.412	807	1,685	1,000	1,000	1,000
020.615.414	48	48	122	122	122
020.615.416	16,826	16,929	18,752	18,725	18,752
020.615.418	0	0	0	2,347	0
020.615.419	7,500	4,073	0	0	0
020.615.420	1,233	1,246	1,500	1,500	1,500
020.615.422	0	0	50	50	50
020.615.427	0	0	100	100	100
020.615.429	4,208	4,095	6,000	6,000	6,000
020.615.430	34,946	133	0	0	0
020.615.431	89,307	99,101	85,000	85,000	85,000
020.615.432	3,519	4,367	2,000	2,000	2,000
020.615.438	4,096	11,000	0	357	0
020.615.439	622	630	500	500	500
020.615.440	978	1,101	1,000	1,000	1,000
020.615.450	1,555	1,299	1,500	1,500	1,500
020.615.458	1,000	1,000	1,000	1,000	1,000
020.615.462	0	2	1,500	1,500	1,500
Total Services and Charges	<u>166,645</u>	<u>146,779</u>	<u>120,024</u>	<u>122,701</u>	<u>120,024</u>

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Precinct 4 (Con't)					
020.615.512 Machinery and Equipment	\$ 210,785	\$ 46,841	\$ 400,000	\$ 400,000	\$ 250,000
020.615.516 Vehicles	0	44,270	0	0	0
020.615.519 Equipment-Grant	0	0	0	150,000	0
020.615.522 Bridge Construction	102,500	0	0	172,500	0
Total Capital Outlay	313,285	91,111	400,000	722,500	250,000
Total Precinct 4	1,734,229	1,584,913	1,822,737	2,649,990	1,733,671
All Precincts - Road Paving					
020.616.312 Petroleum Products	0	28	0	0	0
020.616.313 Diesel	0	0	500	500	500
020.616.315 Vehicle and Equipment Supplies	790	1,309	2,000	2,000	2,000
020.616.316 Small Tools/Repair Supplies	142	7	5,000	5,000	5,000
Total Supplies	932	1,344	7,500	7,500	7,500
020.616.412 Environmental Fees	17	36	0	23	0
020.616.416 Property/Liability Insurance	1,697	1,684	1,426	1,741	1,426
020.616.431 Equipment, Maintenance	17,849	20,103	40,000	39,767	20,000
020.616.466 Optional Services (Contingency)	0	0	500,000	150,000	518,000
Total Services and Charges	19,563	21,823	541,426	191,531	539,426
020.616.512 Machinery and Equipment	0	0	0	0	300,000
Total Capital Outlay	0	0	0	0	300,000
Total All Precincts, Road Paving	20,495	23,167	548,926	199,031	846,926
Precinct 2, Solid Waste Station					
020.617.108 Salary, Part-Time (1)	12,813	14,066	14,642	14,642	16,155
020.617.110 Salary, Full-Time (1)	41,874	41,772	42,884	42,884	46,444
020.617.117 Salary, Phone Allowance	300	300	300	300	300
020.617.122 Salary, Dec Supplement	1,200	2,400	2,400	2,400	2,400
020.617.123 Salary, Disaster	0	193	0	0	0
Total Salaries and Wages	56,187	58,731	60,226	60,226	65,299
020.617.201 Social Security Taxes	4,298	4,493	4,608	4,608	4,996
020.617.202 Group Medical Insurance	10,751	10,946	11,933	11,933	12,573
020.617.203 Retirement	8,478	8,864	9,091	9,091	9,861
020.617.204 Workers Compensation Insurance	948	873	940	940	957
020.617.206 Unemployment Insurance	28	35	36	36	39
020.617.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	24,527	25,235	26,632	26,632	28,450
020.617.301 Office Supplies	190	200	200	186	200
020.617.308 Janitorial Supplies	100	50	0	0	0
020.617.311 Insecticides and Herbicides	48	0	0	0	0
020.617.313 Diesel	13,937	14,288	19,865	9,521	19,865
020.617.315 Vehicle and Equipment Supplies	5,573	2,797	3,000	3,000	3,000
020.617.316 Small Tools/Repair Supplies	306	346	800	448	800
020.617.319 Sign Materials	0	0	75	75	75
Total Supplies	20,154	17,681	23,940	13,230	23,940
020.617.412 Environmental Fees	83,607	76,436	58,000	58,000	58,000
020.617.416 Property/Liability Insurance	2,041	1,901	1,209	1,888	1,209
020.617.420 Telephone	803	805	700	700	700
020.617.429 Utilities	1,754	1,925	2,600	2,600	2,000

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Precinct 2, Solid Waste Station (Con't)</u>					
020.617.431 Equipment, Maintenance	\$ 2,206	\$ 1,843	\$ 3,000	\$ 13,358	\$ 3,000
020.617.432 Buildings, Maintenance	0	681	300	300	300
020.617.439 Rentals, Equipment and Buildings	2,520	2,520	2,500	2,500	2,500
Total Services and Charges	<u>92,931</u>	<u>86,111</u>	<u>68,309</u>	<u>79,346</u>	<u>67,709</u>
020.617.502 Buildings	0	0	120,000	120,000	100,000
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>120,000</u>	<u>120,000</u>	<u>100,000</u>
Total Pct 2, Solid Waste Station	<u>193,799</u>	<u>187,758</u>	<u>299,107</u>	<u>299,434</u>	<u>285,398</u>
<u>County Transportation Infrastructure</u>					
020.619.419 Contract Services	247,002	28,687	0	0	0
Total Services and Charges	<u>247,002</u>	<u>28,687</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>\$ 7,424,662</u>	<u>\$ 6,434,614</u>	<u>\$ 8,079,373</u>	<u>\$ 9,960,058</u>	<u>\$ 7,992,558</u>

Special Road and Road & Bridge Fund
Appropriations by Precinct and Type
(Excluding All Precincts, Road Paving - \$866,926 and Solid Waste Station - \$285,398)

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total
105 Salary, Secretaries	\$ 38,133	\$ 38,293	\$ 38,993	\$ 37,908	\$ 153,327
107 Salary, Temporary or Extra	28,178	21,260	25,985	29,528	104,951
110 Salary, Full-Time	420,565	478,588	476,264	484,448	1,859,865
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	515,763	568,528	571,629	582,271	2,238,191
201 Social Security Taxes	37,279	42,512	41,425	42,441	163,657
202 Group Medical Insurance	146,841	135,056	165,630	163,678	611,205
203 Retirement	71,525	80,534	80,287	81,364	313,710
204 Workers Compensation Insurance	9,354	10,434	10,463	10,701	40,952
206 Unemployment Insurance	300	332	334	340	1,306
207 Employee Disability Insurance	240	264	264	264	1,032
Total Employee Benefits	265,539	269,132	298,403	298,788	1,131,862
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	454,682	527,388	559,852	482,588	2,024,510
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	122	122	1,683	122	2,049
416 Property/Liability Insurance	15,360	15,598	19,928	18,752	69,638
419 Contract Services	2,000	1,500	0	0	3,500
420 Telephone	1,200	6,500	2,752	1,500	11,952
422 Postage and Freight	100	50	50	50	250
427 Advertising	100	0	50	100	250
429 Utilities	5,800	4,300	11,100	6,000	27,200
430 Miscellaneous Claims/Repairs	0	500	0	0	500
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	1,250	2,000	1,500	1,500	6,250
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	93,732	128,802	123,113	120,024	465,671
512 Machinery and Equipment	250,000	250,000	250,000	250,000	1,000,000
Total Capital Outlay	250,000	250,000	250,000	250,000	1,000,000
Total Appropriations	\$ 1,579,716	\$ 1,743,850	\$ 1,802,997	\$ 1,733,671	\$ 6,860,234

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Farm to Market and Lateral Road Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 1,510,891	\$ 1,012,936	\$ 754,539	\$ 1,127,320	\$ 881,380
REVENUES					
Taxes:					
Current Property	1,710,049	1,847,423	1,748,219	1,748,219	1,865,589
Delinquent Property	34,795	52,117	34,964	34,964	37,312
PILOT Tax	123,892	0	124,239	124,239	124,312
Penalty and Interest on Property Taxes	28,768	30,132	29,720	29,720	31,715
Total Taxes	<u>1,897,504</u>	<u>1,929,672</u>	<u>1,937,142</u>	<u>1,937,142</u>	<u>2,058,928</u>
Interest	40,196	19,158	6,844	6,844	12,000
Miscellaneous	11,226	2,001	0	0	0
Total Revenues	<u>1,948,926</u>	<u>1,950,831</u>	<u>1,943,986</u>	<u>1,943,986</u>	<u>2,070,928</u>
APPROPRIATIONS					
Salaries and Wages	568,891	672,162	758,535	758,535	819,101
Employee Benefits	293,529	334,941	388,205	388,205	408,453
Supplies	375,759	304,595	395,135	394,942	425,193
Services and Charges	658,703	316,749	449,051	449,244	617,751
Capital Outlay	103,573	35,103	350,000	350,000	350,000
Total Appropriations	<u>2,000,455</u>	<u>1,663,550</u>	<u>2,340,926</u>	<u>2,340,926</u>	<u>2,620,498</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,529)</u>	<u>287,281</u>	<u>(396,940)</u>	<u>(396,940)</u>	<u>(549,570)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	0	100,000	150,000	150,000	195,000
Total Transfers In	<u>0</u>	<u>100,000</u>	<u>150,000</u>	<u>150,000</u>	<u>195,000</u>
Transfers Out:					
Capital Replacement	(446,996)	(279,912)	0	0	0
Total Transfers Out	<u>(446,996)</u>	<u>(279,912)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sale of Capital Assets	570	7,015	1,000	1,000	1,000
Total Other Financing Sources (Uses)	<u>(446,426)</u>	<u>(172,897)</u>	<u>151,000</u>	<u>151,000</u>	<u>196,000</u>
Net change in fund balances	<u>(497,955)</u>	<u>114,384</u>	<u>(245,940)</u>	<u>(245,940)</u>	<u>(353,570)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 1,012,936</u>	<u>\$ 1,127,320</u>	<u>\$ 508,599</u>	<u>\$ 881,380</u>	<u>\$ 527,810</u>

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
TAXES					
030.310.101 Current Property Taxes	\$ 1,710,049	\$ 1,847,423	\$ 1,748,219	\$ 1,748,219	\$ 1,865,589
030.312.102 Delinquent Property Taxes	34,795	52,117	34,964	34,964	37,312
030.314.107 PILOT Tax	123,892	0	124,239	124,239	124,312
030.319.103 Penalty and Interest, Property Taxes	28,768	30,132	29,720	29,720	31,715
Total Taxes	<u>1,897,504</u>	<u>1,929,672</u>	<u>1,937,142</u>	<u>1,937,142</u>	<u>2,058,928</u>
INTEREST					
030.360.603 Checking Account	40,196	19,158	6,844	6,844	12,000
MISCELLANEOUS					
Miscellaneous					
030.370.702 Sale of Salvage/Surplus Supplies	0	220	0	0	0
030.370.730 Miscellaneous	5,940	0	0	0	0
030.370.737 Sales/Reimbursement, Drainage	2,487	95	0	0	0
030.370.740 Insurance Renewal Credit/Surplus Dis	2,799	1,686	0	0	0
Total Miscellaneous	<u>11,226</u>	<u>2,001</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 1,948,926</u>	<u>\$ 1,950,831</u>	<u>\$ 1,943,986</u>	<u>\$ 1,943,986</u>	<u>\$ 2,070,928</u>
APPROPRIATIONS					
Countywide Drainage					
030.632.102 Salary, Appointed Department Head	\$ 0	\$ 70,567	\$ 72,459	\$ 72,459	\$ 78,519
030.632.110 Salary, Full-Time (15)	556,958	569,199	651,372	651,372	703,785
030.632.113 Salary, Overtime/Holiday	419	0	0	0	0
030.632.114 Salary, Travel Allowance	0	10,464	10,464	10,464	12,557
030.632.117 Salary, Phone Allowance	3,714	3,589	5,040	5,040	5,040
030.632.119 Salary, Meal Allowance	0	40	0	0	0
030.632.122 Salary, Dec Supplement	7,800	18,000	19,200	19,200	19,200
030.632.123 Salary, Disaster	0	303	0	0	0
Total Salaries and Wages	<u>568,891</u>	<u>672,162</u>	<u>758,535</u>	<u>758,535</u>	<u>819,101</u>
030.632.201 Social Security Taxes	42,333	49,847	56,256	56,256	60,974
030.632.202 Group Medical Insurance	157,307	176,723	209,128	209,128	217,524
030.632.203 Retirement	85,738	99,829	112,718	112,718	121,588
030.632.204 Workers Compensation Insurance	7,548	7,793	9,273	9,273	7,502
030.632.206 Unemployment Insurance	283	403	446	446	481
030.632.207 Employee Disability Insurance	320	346	384	384	384
Total Employee Benefits	<u>293,529</u>	<u>334,941</u>	<u>388,205</u>	<u>388,205</u>	<u>408,453</u>
030.632.301 Office Supplies	126	0	500	202	500
030.632.302 Food	485	111	250	250	250
030.632.305 Publications/Audio Visuals	0	0	150	150	150
030.632.308 Janitorial Supplies	658	353	0	201	0
030.632.311 Insecticide/Herbicide	238,263	141,412	160,000	159,799	160,000
030.632.312 Petroleum Products	23,872	29,924	35,705	29,755	35,705
030.632.313 Diesel	81,529	102,971	157,000	157,000	187,000
030.632.314 Drugs and Medical Supplies	329	27	0	21	0

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Countywide Drainage (Con't)					
030.632.315 Vehicle and Equipment Supplies	\$ 16,653	\$ 15,090	\$ 25,000	\$ 25,000	\$ 25,000
030.632.316 Small Tools/Repair Supplies	13,821	14,226	15,000	15,000	15,000
030.632.318 Culverts, Fluming, Pipe	0	0	0	5,950	0
030.632.321 Furnishings/Small Equipment	0	458	1,000	782	1,000
030.632.323 Computer Equip/Access/Software	23	23	530	832	588
Total Supplies	<u>375,759</u>	<u>304,595</u>	<u>395,135</u>	<u>394,942</u>	<u>425,193</u>
030.632.412 Environmental Fees	208	194	600	600	600
030.632.414 Data Processing Services	3,273	3,156	3,962	3,962	3,962
030.632.416 Property/Liability Insurance	19,577	22,930	20,549	20,549	25,549
030.632.418 Engineering	187,532	33,605	80,300	80,300	150,000
030.632.419 Contract Services	137,534	107,927	159,000	159,000	153,000
030.632.420 Telephone	1,762	1,712	500	500	500
030.632.422 Postage and Freight	0	36	0	0	0
030.632.429 Utilities	0	0	250	250	250
030.632.430 Miscellaenous Claims/Repairs	293	0	1,000	1,000	1,000
030.632.431 Equipment, Maintenance	206,968	135,396	155,390	155,390	155,390
030.632.439 Rentals, Equipment and Buildings	0	3,000	0	193	0
030.632.440 Rentals, Office Equipment	46,667	0	0	0	0
030.632.450 Dues/Training/Travel	465	14	2,500	2,500	2,500
030.632.456 Right-of-Way Costs	54,424	8,779	25,000	25,000	125,000
Total Services and Charges	<u>658,703</u>	<u>316,749</u>	<u>449,051</u>	<u>449,244</u>	<u>617,751</u>
030.632.512 Machinery and Equipment	66,407	35,103	350,000	350,000	350,000
030.632.516 Vehicles	37,166	0	0	0	0
Total Capital Outlay	<u>103,573</u>	<u>35,103</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total Countywide Drainage	<u>\$ 2,000,455</u>	<u>\$ 1,663,550</u>	<u>\$ 2,340,926</u>	<u>\$ 2,340,926</u>	<u>\$ 2,620,498</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** accounts for fees collected by the county, district and justice courts. Funds are to be used for management and preservation of all county records.
- **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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 1,139	\$ 1,434	\$ 1,575	\$ 1,887	\$ 2,092
REVENUES					
Charges for Services	276	443	200	200	88
Interest	19	10	5	5	5
Total Revenues	<u>295</u>	<u>453</u>	<u>205</u>	<u>205</u>	<u>93</u>
APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	295	453	205	205	93
FUND BALANCES, DECEMBER 31	<u><u>\$ 1,434</u></u>	<u><u>\$ 1,887</u></u>	<u><u>\$ 1,780</u></u>	<u><u>\$ 2,092</u></u>	<u><u>\$ 2,185</u></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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
033.342.418 Court	\$ 276	\$ 443	\$ 200	\$ 200	\$ 44
033.342.497 Other	0	0	0	0	44
Total Charges for Services	<u>276</u>	<u>443</u>	<u>200</u>	<u>200</u>	<u>88</u>
INTEREST					
033.360.603 Checking Account	<u>19</u>	<u>10</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total Revenues	<u>\$ 295</u>	<u>\$ 453</u>	<u>\$ 205</u>	<u>\$ 205</u>	<u>\$ 93</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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 10,634	\$ 11,970	\$ 11,195	\$ 12,965	\$ 11,645
REVENUES					
Charges for Services	1,164	916	1,350	1,350	950
Interest	172	79	30	30	30
Total Revenues	<u>1,336</u>	<u>995</u>	<u>1,380</u>	<u>1,380</u>	<u>980</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	1,336	995	(1,320)	(1,320)	(1,720)
FUND BALANCES, DECEMBER 31	<u>\$ 11,970</u>	<u>\$ 12,965</u>	<u>\$ 9,875</u>	<u>\$ 11,645</u>	<u>\$ 9,925</u>

County and District Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

		Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES						
CHARGES FOR SERVICES						
Other Fees						
034.342.470	County Court	\$ 918	\$ 596	\$ 1,000	\$ 1,000	\$ 600
034.342.471	District Court	246	320	350	350	350
	Total Charges for Services	<u>1,164</u>	<u>916</u>	<u>1,350</u>	<u>1,350</u>	<u>950</u>
INTEREST						
034.360.603	Checking Account	<u>172</u>	<u>79</u>	<u>30</u>	<u>30</u>	<u>30</u>
	Total Revenues	<u>\$ 1,336</u>	<u>\$ 995</u>	<u>\$ 1,380</u>	<u>\$ 1,380</u>	<u>\$ 980</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>

State Lateral Road Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 39,841	\$ 39,841	\$ 39,841	\$ 39,841	\$ 39,841
REVENUES					
Intergovernmental	<u>39,717</u>	<u>39,444</u>	<u>40,000</u>	<u>39,444</u>	<u>40,000</u>
APPROPRIATIONS					
Supplies	<u>39,717</u>	<u>39,444</u>	<u>40,000</u>	<u>39,444</u>	<u>40,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCES, DECEMBER 31	<u>\$ 39,841</u>	<u>\$ 39,841</u>	<u>\$ 39,841</u>	<u>\$ 39,841</u>	<u>\$ 39,841</u>

State Lateral Road Fund
Revenues and Appropriations, All Precincts
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
INTERGOVERNMENTAL					
State Shared Revenue					
035.334.315 Road Materials	\$ 39,717	\$ 39,444	\$ 40,000	\$ 39,444	\$ 40,000
APPROPRIATIONS					
Precinct 1					
035.621.320 Road Materials	\$ 9,929	\$ 9,861	\$ 10,000	\$ 9,861	\$ 10,000
Total Supplies	9,929	9,861	10,000	9,861	10,000
Precinct 2					
035.622.320 Road Materials	9,929	9,861	10,000	9,861	10,000
Total Supplies	9,929	9,861	10,000	9,861	10,000
Precinct 3					
035.623.320 Road Materials	9,929	9,861	10,000	9,861	10,000
Total Supplies	9,929	9,861	10,000	9,861	10,000
Precinct 4					
035.624.320 Road Materials	9,930	9,861	10,000	9,861	10,000
Total Supplies	9,930	9,861	10,000	9,861	10,000
Total Appropriations	\$ 39,717	\$ 39,444	\$ 40,000	\$ 39,444	\$ 40,000

Records Management & Preservation-District Clerk Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 120,412	\$ 132,423	\$ 140,858	\$ 144,018	\$ 152,225
REVENUES					
Charges for Services	17,036	16,578	17,300	17,300	20,600
Interest	1,906	871	300	300	300
Total Revenues	<u>18,942</u>	<u>17,449</u>	<u>17,600</u>	<u>17,600</u>	<u>20,900</u>
APPROPRIATIONS					
Salaries and Wages	5,668	4,793	6,000	6,000	6,000
Employee Benefits	1,263	1,061	1,393	1,393	1,388
Supplies	0	0	2,000	1,659	2,000
Services and Charges	0	0	0	341	0
Total Appropriations	<u>6,931</u>	<u>5,854</u>	<u>9,393</u>	<u>9,393</u>	<u>9,388</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,011</u>	<u>11,595</u>	<u>8,207</u>	<u>8,207</u>	<u>11,512</u>
FUND BALANCES, DECEMBER 31	<u>\$ 132,423</u>	<u>\$ 144,018</u>	<u>\$ 149,065</u>	<u>\$ 152,225</u>	<u>\$ 163,737</u>

Records Management & Preservation-District Clerk Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2023

	Acutal 2020	Acutal 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
036.342.418 Court	\$ 3,813	\$ 3,692	\$ 4,000	\$ 4,000	\$ 4,500
036.342.448 Archive	7,283	7,099	7,500	7,500	1,100
036.342.472 Civil Preservation	5,940	5,787	5,800	5,800	15,000
Total Charges for Services	<u>17,036</u>	<u>16,578</u>	<u>17,300</u>	<u>17,300</u>	<u>20,600</u>
INTEREST					
036.360.603 Checking Account	1,906	871	300	300	300
Total Revenues	<u>\$ 18,942</u>	<u>\$ 17,449</u>	<u>\$ 17,600</u>	<u>\$ 17,600</u>	<u>\$ 20,900</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	0	0	341	0
Total Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>341</u>	<u>0</u>
Total Archl Preservtn.-Dist. Cl	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Records Preservation-District Clerk					
036.404.112 Salary, Supplements	5,668	4,793	6,000	6,000	6,000
Total Salaries and Wages	<u>5,668</u>	<u>4,793</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
036.404.201 Social Security Taxes	382	318	459	459	459
036.404.203 Retirement	860	727	911	911	911
036.404.204 Workers Compensation Insurance	18	13	19	19	14
036.404.206 Unemployment Insurance	3	3	4	4	4
Total Employee Benefits	<u>1,263</u>	<u>1,061</u>	<u>1,393</u>	<u>1,393</u>	<u>1,388</u>
Total Rcrds. Preservtn.-Dist. C	<u>6,931</u>	<u>5,854</u>	<u>7,393</u>	<u>7,393</u>	<u>7,388</u>
Total Appropriations	<u>\$ 6,931</u>	<u>\$ 5,854</u>	<u>\$ 9,393</u>	<u>\$ 9,393</u>	<u>\$ 9,388</u>

Family Protection Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 22,641	\$ 24,379	\$ 25,872	\$ 26,129	\$ 0
REVENUES					
Charges for Services	1,381	1,590	1,400	0	0
Interest	357	160	60	22	0
Total Revenues	<u>1,738</u>	<u>1,750</u>	<u>1,460</u>	<u>22</u>	<u>0</u>
APPROPRIATIONS					
Services and Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,151</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	1,738	1,750	1,460	(26,129)	0
FUND BALANCES, DECEMBER 31	<u>\$ 24,379</u>	<u>\$ 26,129</u>	<u>\$ 27,332</u>	<u>\$ 0</u>	<u>\$ 0</u>

Family Protection Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
037.342.418 Court	\$ 1,381	\$ 1,590	\$ 1,400	\$ 0	\$ 0
INTEREST					
037.360.603 Checking Account	357	160	60	22	0
Total Revenues	\$ 1,738	\$ 1,750	\$ 1,460	\$ 22	\$ 0
 APPROPRIATIONS					
<u>Family Protection</u>					
037.452.455 Crisis Center-Wharton	0	0	0	26,151	0
Total Services and Charges	0	0	0	26,151	0
Total Appropriations	\$ 0	\$ 0	\$ 0	\$ 26,151	\$ 0

Guardianship Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 40,028	\$ 44,426	\$ 42,969	\$ 48,399	\$ 46,995
REVENUES					
Charges for Services	3,760	3,680	3,500	3,500	1,000
Interest	638	293	96	96	99
Total Revenues	<u>4,398</u>	<u>3,973</u>	<u>3,596</u>	<u>3,596</u>	<u>1,099</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>4,398</u>	<u>3,973</u>	<u>(1,404)</u>	<u>(1,404)</u>	<u>(3,901)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 44,426</u>	<u>\$ 48,399</u>	<u>\$ 41,565</u>	<u>\$ 46,995</u>	<u>\$ 43,094</u>

Guardianship Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
038.342.418 Court	\$ 3,760	\$ 3,680	\$ 3,500	\$ 3,500	\$ 1,000
INTEREST					
038.360.603 Checking Account	638	293	96	96	99
Total Revenues	\$ 4,398	\$ 3,973	\$ 3,596	\$ 3,596	\$ 1,099
 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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 29,094	\$ 41,179	\$ 56,185	\$ 54,706	\$ 62,235
REVENUES					
Charges for Services	11,449	13,240	16,000	16,000	14,000
Interest	538	287	96	96	120
Miscellaneous	93	0	0	0	0
Total Revenues	<u>12,080</u>	<u>13,527</u>	<u>16,096</u>	<u>16,096</u>	<u>14,120</u>
APPROPRIATIONS					
Salaries and Wages	0	0	6,000	6,000	0
Services and Charges	(5)	0	2,567	2,567	2,567
Total Appropriations	<u>(5)</u>	<u>0</u>	<u>8,567</u>	<u>8,567</u>	<u>2,567</u>
Excess (deficiency) of revenues over (under) expenditures	12,085	13,527	7,529	7,529	11,553
FUND BALANCES, DECEMBER 31	<u>\$ 41,179</u>	<u>\$ 54,706</u>	<u>\$ 63,714</u>	<u>\$ 62,235</u>	<u>\$ 73,788</u>

Juvenile Case Manager Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
039.342.418 Court	\$ 11,449	\$ 13,240	\$ 16,000	\$ 16,000	\$ 14,000
INTEREST					
039.360.603 Checking Account	538	287	96	96	120
MISCELLANEOUS					
039.370.740 Insurance Renewal Credit/Surplus	93	0	0	0	0
Total Miscellaneous	<u>93</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 12,080</u>	<u>\$ 13,527</u>	<u>\$ 16,096</u>	<u>\$ 16,096</u>	<u>\$ 14,120</u>
APPROPRIATIONS					
<u>Juvenile Case Manager, Justice Courts</u>					
039.454.108 Salary, Part Time (½)	\$ 0	\$ 0	\$ 6,000	\$ 6,000	\$ 0
Total Salaries and Wages	0	0	6,000	6,000	0
039.454.416 Property/Liability Insurance	0	0	67	67	67
039.454.450 Dues/Training/Travel	(5)	0	2,500	2,500	2,500
Total Services and Charges	<u>(5)</u>	<u>0</u>	<u>2,567</u>	<u>2,567</u>	<u>2,567</u>
Total Appropriations	<u>\$ (5)</u>	<u>\$ 0</u>	<u>\$ 8,567</u>	<u>\$ 8,567</u>	<u>\$ 2,567</u>

Election Services Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 84,268	\$ 97,991	\$ 99,209	\$ 107,753	\$ 112,957
REVENUES					
Charges for Services	17,436	9,115	15,000	15,000	9,000
Interest	1,313	647	204	204	210
Total Revenues	<u>18,749</u>	<u>9,762</u>	<u>15,204</u>	<u>15,204</u>	<u>9,210</u>
APPROPRIATIONS					
Services and Charges	5,026	0	10,000	10,000	10,000
Total Appropriations	<u>5,026</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	13,723	9,762	5,204	5,204	(790)
FUND BALANCES, DECEMBER 31	<u>\$ 97,991</u>	<u>\$ 107,753</u>	<u>\$ 104,413</u>	<u>\$ 112,957</u>	<u>\$ 112,167</u>

Election Services Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
040.342.476 Administration Fee	\$ 4,446	\$ 1,505	\$ 4,000	\$ 4,000	\$ 1,500
040.342.477 Rental Voting Equipment	12,990	7,610	11,000	11,000	7,500
Total Charges for Services	<u>17,436</u>	<u>9,115</u>	<u>15,000</u>	<u>15,000</u>	<u>9,000</u>
INTEREST					
040.360.603 Checking Account	<u>1,313</u>	<u>647</u>	<u>204</u>	<u>204</u>	<u>210</u>
Total Revenues	<u>\$ 18,749</u>	<u>\$ 9,762</u>	<u>\$ 15,204</u>	<u>\$ 15,204</u>	<u>\$ 9,210</u>
APPROPRIATIONS					
<u>Election Services</u>					
040.491.419 Data Processing Services	\$ 5,026	\$ 0	\$ 0	\$ 0	\$ 0
040.491.422 Postage and Freight	0	0	0	7,340	0
040.491.431 Equipment, Maintenance	0	0	10,000	2,660	10,000
Total Services and Charges	<u>\$ 5,026</u>	<u>\$ 0</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Total Appropriations	<u>\$ 5,026</u>	<u>\$ 0</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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 20,809	\$ 26,994	\$ 26,711	\$ 26,706	\$ 21,766
REVENUES					
Fines and Forfeitures	11,823	0	0	0	0
Interest	468	175	60	60	55
Total Revenues	<u>12,291</u>	<u>175</u>	<u>60</u>	<u>60</u>	<u>55</u>
APPROPRIATIONS					
Supplies	0	463	0	5,000	5,000
Capital Outlay	6,106	0	0	0	0
Total Appropriations	<u>6,106</u>	<u>463</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Excess (deficiency) of revenues over (under) expenditures	6,185	(288)	60	(4,940)	(4,945)
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	6,185	(288)	60	(4,940)	(4,945)
FUND BALANCES, DECEMBER 31	<u>\$ 26,994</u>	<u>\$ 26,706</u>	<u>\$ 26,771</u>	<u>\$ 21,766</u>	<u>\$ 16,821</u>

Constables Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
FINES AND FORFEITURES					
041.350.509 Forfeitures-Local	\$ 11,823	\$ 0	\$ 0	\$ 0	\$ 0
Total Fines and Forfeitures	<u>11,823</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST					
041.360.603 Checking Account	\$ 468	\$ 175	\$ 60	\$ 60	\$ 55
Total Revenues	<u>\$ 12,291</u>	<u>\$ 175</u>	<u>\$ 60</u>	<u>\$ 60</u>	<u>\$ 55</u>
APPROPRIATIONS					
<u>Constable 2 Forfeiture (Local)</u>					
041.551.303 Law Enforcement Supplies	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
041.551.516 Vehicles	6,106	0	0	0	0
Total Capital Outlay	<u>6,106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Constable 2 Forfeiture (L	<u>6,106</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>Constable 3 Forfeitures (Local)</u>					
041.552.303 Law Enforcement Supplies	\$ 0	\$ 463	\$ 0	\$ 0	\$ 0
Total Supplies	<u>0</u>	<u>463</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Const. 3 Forfeitures (Lc	<u>0</u>	<u>463</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriations	<u>\$ 6,106</u>	<u>\$ 463</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Sheriff Forfeiture Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 74,961	\$ 55,160	\$ 118,329	\$ 163,174	\$ 61,680
REVENUES					
Fines and Forfeitures	33,252	134,898	0	0	0
Interest	1,090	411	120	120	50
Total Revenues	<u>34,342</u>	<u>135,309</u>	<u>120</u>	<u>120</u>	<u>50</u>
APPROPRIATIONS					
Employee Benefits	422	599	0	0	0
Supplies	19,912	25,148	15,180	17,561	15,180
Services and Charges	6,422	4,793	20,000	20,118	20,000
Capital Outlay	43,970	13,338	0	91,432	0
Total Appropriations	<u>70,726</u>	<u>43,878</u>	<u>35,180</u>	<u>129,111</u>	<u>35,180</u>
Excess (deficiency) of revenues over (under) expenditures	(36,384)	91,431	(35,060)	(128,991)	(35,130)
Sale of Capital Assets	16,583	16,583	0	27,497	0
Total Other Financing Sources (Uses)	<u>16,583</u>	<u>16,583</u>	<u>0</u>	<u>27,497</u>	<u>0</u>
Net change in fund balances	(19,801)	108,014	(35,060)	(101,494)	(35,130)
FUND BALANCES, DECEMBER 31	<u>\$ 55,160</u>	<u>\$ 163,174</u>	<u>\$ 83,269</u>	<u>\$ 61,680</u>	<u>\$ 26,550</u>

Sheriff Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
FINES AND FORFEITURES					
042.350.509 Forfeitures-Local	\$ 33,252	\$ 134,898	\$ 0	\$ 0	\$ 0
INTEREST					
042.360.603 Checking Account	1,090	411	120	120	50
Total Revenues	\$ 34,342	\$ 135,309	\$ 120	\$ 120	\$ 50
APPROPRIATIONS					
<u>Sheriff Forfeiture (Local)</u>					
042.675.205 Uniforms	\$ 422	\$ 599	\$ 0	\$ 0	\$ 0
Total Employee Benefits	422	599	0	0	0
042.675.301 Office Supplies	0	84	2,000	2,000	2,000
042.675.303 Law Enforcement Supplies	4,032	14,176	10,000	10,000	10,000
042.675.312 Petroleum Products	101	0	0	0	0
042.675.321 Furnishings/Small Equipment	400	3,875	2,000	3,644	2,000
042.675.323 Compute Equip/Access/Software	0	7,013	1,000	1,737	1,000
Total Supplies	4,533	25,148	15,000	17,381	15,000
042.675.427 Advertising	0	64	0	118	0
042.675.431 Equipment, Maintenance	3,400	0	0	0	0
042.675.447 Research/Investigation/Online	1,995	0	20,000	20,000	20,000
042.675.450 Dues/Training/Travel	1,027	4,729	0	0	0
Total Services and Charges	6,422	4,793	20,000	20,118	20,000
042.675.502 Buildings	0	0	0	45,534	0
042.675.511 Office Equipment	0	0	0	7,219	0
042.675.514 Law Enforcement Equipment	16,568	13,338	0	11,182	0
042.675.516 Vehicles	12,387	0	0	27,497	0
Total Capital Outlay	28,955	13,338	0	91,432	0
Total Sheriff Forfeiture (Local)	40,332	43,878	35,000	128,931	35,000
<u>Sheriff Forfeiture (Federal Treasury)</u>					
042.685.303 Law Enforcement Supplies	\$ 1,454	\$ 0	\$ 180	\$ 180	\$ 180
042.685.323 Computer Equip/Access/Software	13,925	0	0	0	0
Total Supplies	15,379	0	180	180	180
042.685.514 Law Enforcement Equipment	14,446	0	0	0	0
Total Capital Outlay	14,446	0	0	0	0
Total Sheriff Forfeiture (Fed. T)	29,825	0	180	180	180
<u>Sheriff Forfeiture (Federal Justice)</u>					
042.686.514 Law Enforcement Equipment	569	0	0	0	0
Total Capital Outlay	569	0	0	0	0
Total Sheriff Forfeiture (Fed. J)	569	0	0	0	0
Total Appropriations	\$ 70,726	\$ 43,878	\$ 35,180	\$ 129,111	\$ 35,180

District Attorney Forfeiture Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 274,462	\$ 617,764	\$ 441,770	\$ 605,176	\$ 442,641
REVENUES					
Grants	0	11,609	0	19,656	0
Fines and Forfeitures	378,061	52,766	0	0	0
Interest	8,164	3,849	1,200	1,200	1,500
Miscellaneous	109	17	0	0	0
Total Revenues	<u>386,334</u>	<u>68,241</u>	<u>1,200</u>	<u>20,856</u>	<u>1,500</u>
APPROPRIATIONS					
Salaries and Wages	18,100	26,371	43,250	55,026	43,250
Employee Benefits	4,984	8,234	10,082	17,983	10,091
Supplies	3,995	5,847	8,900	8,778	10,400
Services and Charges	4,607	7,925	81,503	81,604	82,504
Capital Outlay	35,384	35,009	20,000	26,322	5,000
Total Appropriations	<u>67,070</u>	<u>83,386</u>	<u>163,735</u>	<u>189,713</u>	<u>151,245</u>
Excess (deficiency) of revenues over (under) expenditures	<u>319,264</u>	<u>(15,145)</u>	<u>(162,535)</u>	<u>(168,857)</u>	<u>(149,745)</u>
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	24,038	2,557	0	6,322	0
Total Other Financing Sources (Uses)	<u>24,038</u>	<u>2,557</u>	<u>0</u>	<u>6,322</u>	<u>0</u>
Net change in fund balances	<u>343,302</u>	<u>(12,588)</u>	<u>(162,535)</u>	<u>(162,535)</u>	<u>(149,745)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 617,764</u>	<u>\$ 605,176</u>	<u>\$ 279,235</u>	<u>\$ 442,641</u>	<u>\$ 292,896</u>

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
INTERGOVERNMENTAL					
<u>State Grants</u>					
043.333.341 Crime Victim Grant	\$ 0	\$ 11,609	\$ 0	\$ 19,656	\$ 0
FINES AND FORFEITURES					
043.350.509 Forfeitures-Local	257,888	52,766	0	0	0
043.350.510 Forfeitures-Federal Treasury	120,173	0	0	0	0
Total Fines and Forfeitures	378,061	52,766	0	0	0
INTEREST					
<u>Interest Earned</u>					
043.360.603 Checking Account	8,164	3,849	1,200	1,200	1,500
MISCELLANEOUS					
<u>Miscellaneous</u>					
043.370.730 Miscellaneous	0	17	0	0	0
043.370.740 Insurance Renewal Credit	109	0	0	0	0
Total Miscellaneous	109	17	0	0	0
Total Revenues	\$ 386,334	\$ 68,241	\$ 1,200	\$ 20,856	\$ 1,500
APPROPRIATIONS					
<u>District Attorney Forfeiture (Local)</u>					
043.674.105 Salary, Secretaries	\$ 0	\$ 4,598	\$ 0	\$ 11,776	\$ 0
043.674.107 Salary, Temporary	2,627	0	20,600	20,600	20,600
043.674.112 Salary, Supplements	15,473	21,773	22,650	22,650	22,650
Total Salaries and Wages	18,100	26,371	43,250	55,026	43,250
043.674.201 Social Security Taxes	1,321	1,956	3,309	4,196	3,309
043.674.202 Group Medical	0	1,917	0	4,926	0
043.674.203 Retirement	2,347	4,000	6,561	8,347	6,561
043.674.204 Workers Compensation Insurance	110	134	186	212	195
043.674.205 Uniforms	1,197	209	0	261	0
043.674.206 Unemployment Insurance	9	15	26	32	26
043.674.207 Disability Insurance	0	3	0	9	0
Total Employee Benefits	4,984	8,234	10,082	17,983	10,091
043.674.301 Office Supplies	960	1,303	2,000	1,793	2,000
043.674.302 Food	30	52	0	0	0
043.674.305 Publications/Audio Visual	0	0	100	100	100
043.674.309 Laundry/Kitchen Supplies	13	0	0	0	0
043.674.312 Petroleum Products	2,387	3,687	2,500	3,563	4,000
043.674.315 Vehicle and Equipment Supplies	84	0	300	135	300
043.674.321 Furnishings/Small Equipment	489	0	1,000	162	1,000
043.674.322 Supplies-Grant	0	273	0	25	0
Total Supplies	3,963	5,315	5,900	5,778	7,400
043.674.403 Physician Services	0	134	0	0	0
043.674.410 Legal/Professional Services	0	0	40,000	38,630	40,000
043.674.414 Data Processing Services	0	3,500	0	0	0

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>District Attorney Forfeiture (Local) (Con't)</u>					
043.674.416 Property/Liability Insurance	\$ 241	\$ 678	\$ 253	\$ 1,048	\$ 254
043.674.419 Contract Services	493	612	40,000	40,000	40,000
043.674.420 Telephone	787	1,499	400	400	400
043.674.427 Advertising	0	64	0	0	0
043.674.431 Equipment, Maintenance	0	0	0	15	0
043.674.432 Buildings, Maintenance	0	7	0	0	0
043.674.440 Rentals, Office Equipment	120	175	300	300	300
043.674.450 Dues/Training/Travel	0	0	0	446	1,000
043.674.462 Fees	0	254	0	0	0
043.674.464 Services-Grant	0	0	0	215	0
Total Services and Charges	<u>1,642</u>	<u>6,925</u>	<u>80,953</u>	<u>81,054</u>	<u>81,954</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>28,689</u>	<u>46,845</u>	<u>140,185</u>	<u>166,163</u>	<u>142,695</u>
<u>District Attorney Forfeiture (Federal Treasury)</u>					
043.676.514 Law Enforcement Equipment	0	0	20,000	20,000	5,000
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>5,000</u>
Total Dist. Atty. Forf. (Fed. Treas.)	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>5,000</u>
<u>District Attorney Forfeiture (Federal Justice)</u>					
043.678.315 Vehicle and Equipment Supplies	32	532	3,000	3,000	3,000
Total Supplies	<u>32</u>	<u>532</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	2,965	1,000	0	0	0
043.678.431 Equipment, Maintenance	0	0	500	500	500
Total Services and Charges	<u>2,965</u>	<u>1,000</u>	<u>550</u>	<u>550</u>	<u>550</u>
043.678.516 Vehicles	35,384	35,009	0	0	0
Total Capital Outlay	<u>35,384</u>	<u>35,009</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Dist. Atty. Forf. (Fed. Just.)	<u>38,381</u>	<u>36,541</u>	<u>3,550</u>	<u>3,550</u>	<u>3,550</u>
Total Appropriations	<u>\$ 67,070</u>	<u>\$ 83,386</u>	<u>\$ 163,735</u>	<u>\$ 189,713</u>	<u>\$ 151,245</u>

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Justice Court Security Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 34,650	\$ 35,122	\$ 22,339	\$ 35,953	\$ 8,093
REVENUES					
Charges for Services	989	873	1,300	1,300	800
Interest	533	228	72	72	30
Total Revenues	<u>1,522</u>	<u>1,101</u>	<u>1,372</u>	<u>1,372</u>	<u>830</u>
APPROPRIATIONS					
Supplies	780	0	2,500	0	0
Services and Charges	270	270	8,933	270	7,233
Capital Outlay	0	0	6,500	29,112	0
Total Appropriations	<u>1,050</u>	<u>270</u>	<u>17,933</u>	<u>29,382</u>	<u>7,233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>472</u>	<u>831</u>	<u>(16,561)</u>	<u>(28,010)</u>	<u>(6,403)</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>472</u>	<u>831</u>	<u>(16,561)</u>	<u>(27,860)</u>	<u>(6,403)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 35,122</u>	<u>\$ 35,953</u>	<u>\$ 5,778</u>	<u>\$ 8,093</u>	<u>\$ 1,690</u>

Justice Court Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
045.342.418 Court	\$ 989	\$ 873	\$ 1,300	\$ 1,300	\$ 800
INTEREST					
045.360.603 Checking Account	533	228	72	72	30
Total Revenues	\$ 1,522	\$ 1,101	\$ 1,372	\$ 1,372	\$ 830
APPROPRIATIONS					
Justice Court Security, JP 1					
045.455.321 Furnishings/Small Equipment	\$ 780	\$ 0	\$ 1,000	\$ 0	\$ 0
Total Supplies	780	0	1,000	0	0
045.455.414 Data Processing	0	0	1,531	0	1,531
045.455.431 Equipment, Maintenance	0	0	1,000	0	500
Total Services and Charges	0	0	2,531	0	2,031
045.455.511 Office Equipment	0	0	0	7,278	0
Total Capital Outlay	0	0	0	7,278	0
Total Justice Court Security, JI	780	0	3,531	7,278	2,031
Justice Court Security, JP 2					
045.456.414 Data Processing	0	0	1,351	0	1,351
045.456.431 Equipment, Maintenance	0	0	1,000	0	500
Total Services and Charges	0	0	2,351	0	1,851
045.456.511 Office Equipment	0	0	0	7,278	0
Total Capital Outlay	0	0	0	7,278	0
Total Justice Court Security, JF	0	0	2,351	7,278	1,851
Justice Court Security, JP 3					
045.457.414 Data Processing	0	0	1,351	0	1,351
Total Services and Charges	0	0	1,351	0	1,351
045.457.511 Office Equipment	0	0	0	7,278	0
045.457.514 Law Enforcement Equipment	0	0	5,000	0	0
Total Capital Outlay	0	0	5,000	7,278	0
Total Justice Court Security, JI	0	0	6,351	7,278	1,351
Justice Court Security, JP 4					
045.458.321 Furnishings/Small Equipment	0	0	1,500	0	0
Total Supplies	0	0	1,500	0	0
045.458.414 Data Processing	0	0	1,500	0	1,500
045.458.419 Contract Services	270	270	0	270	0
045.458.431 Equipment, Maintenance	0	0	1,200	0	500
Total Services and Charges	270	270	2,700	270	2,000
045.458.511 Office Equipment	0	0	1,500	7,278	0
Total Capital Outlay	0	0	1,500	7,278	0
Total Justice Court Security, JI	270	270	5,700	7,548	2,000
Total Appropriations	\$ 1,050	\$ 270	\$ 17,933	\$ 29,382	\$ 7,233

Courthouse Security Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 124,640	\$ 149,845	\$ 138,043	\$ 172,521	\$ 161,192
REVENUES					
Charges for Services	23,593	26,633	25,000	25,000	30,000
Interest	2,069	1,003	324	324	400
Total Revenues	<u>25,662</u>	<u>27,636</u>	<u>25,324</u>	<u>25,324</u>	<u>30,400</u>
APPROPRIATIONS					
Salaries and Wages	0	0	20,122	20,122	21,322
Employee Benefits	0	0	4,919	4,919	5,293
Services and Charges	457	4,960	11,612	11,612	11,612
Capital Outlay	0	0	0	0	30,000
Total Appropriations	<u>457</u>	<u>4,960</u>	<u>36,653</u>	<u>36,653</u>	<u>68,227</u>
Excess (deficiency) of revenues over (under) expenditures	25,205	22,676	(11,329)	(11,329)	(37,827)
FUND BALANCES, DECEMBER 31	<u>\$ 149,845</u>	<u>\$ 172,521</u>	<u>\$ 126,714</u>	<u>\$ 161,192</u>	<u>\$ 123,365</u>

Courthouse Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
046.342.418 Court	\$ 23,593	\$ 26,633	\$ 25,000	\$ 25,000	\$ 30,000
INTEREST					
046.360.603 Checking Account	2,069	1,003	324	324	400
Total Revenues	\$ 25,662	\$ 27,636	\$ 25,324	\$ 25,324	\$ 30,400

APPROPRIATIONS

Courthouse Security

046.506.108 Salary, Part-time (1)	\$ 0	\$ 0	\$ 18,922	\$ 18,922	\$ 20,122
046.506.112 Salary, Supplements	0	0	1,200	1,200	1,200
Total Salaries and Wages	0	0	20,122	20,122	21,322
046.506.201 Social Security Taxes	0	0	1,540	1,540	1,632
046.506.203 Retirement	0	0	3,053	3,053	3,235
046.506.204 Workers Compensation Insurance	0	0	313	313	413
046.506.206 Unemployment Insurance	0	0	13	13	13
Total Employee Benefits	0	0	4,919	4,919	5,293
046.506.414 Data Processing Services	0	0	7,500	7,500	7,500
046.506.416 Property/Liability Insurance	99	98	112	112	112
046.506.431 Equipment, Maintenance	223	3,672	4,000	4,000	4,000
046.506.432 Buildings, Maintenance	135	1,190	0	0	0
Total Services and Charges	457	4,960	11,612	11,612	11,612
046.506.511 Office Equipment	0	0	0	0	30,000
Total Capital Outlay	0	0	0	0	30,000
Total Appropriations	\$ 457	\$ 4,960	\$ 36,653	\$ 36,653	\$ 68,227

Records Management Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 24,831	\$ 27,051	\$ 24,998	\$ 27,907	\$ 0
REVENUES					
Charges for Services	11,690	10,396	12,000	1,137	0
Interest	319	133	48	24	0
Total Revenues	<u>12,009</u>	<u>10,529</u>	<u>12,048</u>	<u>1,161</u>	<u>0</u>
APPROPRIATIONS					
Supplies	0	0	2,000	0	0
Services and Charges	9,789	9,673	15,408	1,250	0
Total Appropriations	<u>9,789</u>	<u>9,673</u>	<u>17,408</u>	<u>1,250</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,220</u>	<u>856</u>	<u>(5,360)</u>	<u>(89)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out :					
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(27,818)</u>	<u>0</u>
Net change in fund balances	<u>2,220</u>	<u>856</u>	<u>(5,360)</u>	<u>(27,907)</u>	<u>0</u>
FUND BALANCES, DECEMBER 31	<u>\$ 27,051</u>	<u>\$ 27,907</u>	<u>\$ 19,638</u>	<u>\$ 0</u>	<u>\$ 0</u>

Records Management Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
047.342.418 Court	\$ 11,690	\$ 10,396	\$ 12,000	\$ 1,137	\$ 0
INTEREST					
047.360.603 Checking Account	319	133	48	24	0
Total Revenues	\$ 12,009	\$ 10,529	\$ 12,048	\$ 1,161	\$ 0
APPROPRIATIONS					
<u>Records Management</u>					
047.410.301 Office Supplies	\$ 0	\$ 0	\$ 2,000	\$ 0	\$ 0
Total Supplies	0	0	2,000	0	0
047.410.414 Data Processing Services	7,500	7,500	10,908	0	0
047.410.428 Records Preservation/Microfilming	2,289	2,173	4,500	1,250	0
Total Services and Charges	9,789	9,673	15,408	1,250	0
Total Appropriations	\$ 9,789	\$ 9,673	\$ 17,408	\$ 1,250	\$ 0

Records Management & Preservation-County Clerk Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 678,273	\$ 810,455	\$ 882,328	\$ 953,762	\$ 988,843
REVENUES					
Charges for Services	177,967	205,779	182,100	182,100	194,000
Interest	11,223	5,520	36	36	2,000
Total Revenues	<u>189,190</u>	<u>211,299</u>	<u>182,136</u>	<u>182,136</u>	<u>196,000</u>
APPROPRIATIONS					
Salaries and Wages	12,629	15,951	21,150	21,150	26,150
Employee Benefits	2,881	3,618	4,121	4,121	5,265
Supplies	4,280	8,818	27,000	26,268	27,000
Services and Charges	37,218	39,605	41,000	83,516	51,000
Capital Outlay	0	0	0	12,000	0
Total Appropriations	<u>57,008</u>	<u>67,992</u>	<u>93,271</u>	<u>147,055</u>	<u>109,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>132,182</u>	<u>143,307</u>	<u>88,865</u>	<u>35,081</u>	<u>86,585</u>
FUND BALANCES, DECEMBER 31	<u>\$ 810,455</u>	<u>\$ 953,762</u>	<u>\$ 971,193</u>	<u>\$ 988,843</u>	<u>\$ 1,075,428</u>

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
048.342.418	\$ 80,147	\$ 90,559	\$ 80,000	\$ 80,000	\$ 88,000
048.342.448	76,970	87,570	80,000	80,000	84,000
048.342.472	2,100	2,150	2,100	2,100	3,000
048.342.475	18,750	25,500	20,000	20,000	19,000
Total Charges for Services	<u>177,967</u>	<u>205,779</u>	<u>182,100</u>	<u>182,100</u>	<u>194,000</u>
INTEREST					
048.360.603	11,223	5,520	36	36	2,000
Total Revenues	<u>\$ 189,190</u>	<u>\$ 211,299</u>	<u>\$ 182,136</u>	<u>\$ 182,136</u>	<u>\$ 196,000</u>
APPROPRIATIONS					
Records Archive-County Clerk					
048.403.107	\$ 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	0	0	394	394	394
048.403.204	0	0	15	15	12
048.403.206	0	0	4	4	4
Total Employee Benefits	<u>0</u>	<u>0</u>	<u>413</u>	<u>413</u>	<u>410</u>
048.403.301	0	0	10,000	9,268	12,000
Total Supplies	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>9,268</u>	<u>12,000</u>
048.403.414	6,420	7,850	7,000	48,784	9,000
048.403.428	0	0	0	732	3,000
048.403.462	360	360	1,000	1,000	3,000
Total Services and Charges	<u>6,780</u>	<u>8,210</u>	<u>8,000</u>	<u>50,516</u>	<u>15,000</u>
048.403.511	0	0	0	12,000	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>0</u>
Total Records Archive-Co. Clk.	<u>6,780</u>	<u>8,210</u>	<u>23,563</u>	<u>77,347</u>	<u>32,560</u>
Records Preservation-County Clerk					
048.404.112	12,629	15,951	16,000	16,000	21,000
Total Salaries and Wages	<u>12,629</u>	<u>15,951</u>	<u>16,000</u>	<u>16,000</u>	<u>21,000</u>
048.404.201	921	1,145	1,225	1,225	1,607
048.404.203	1,916	2,420	2,428	2,428	3,186
048.404.204	38	43	45	45	49
048.404.206	6	10	10	10	13
Total Employee Benefits	<u>2,881</u>	<u>3,618</u>	<u>3,708</u>	<u>3,708</u>	<u>4,855</u>

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
Records Preservation-County Clerk (Con't)					
048.404.301 Office Supplies	\$ 4,280	\$ 8,818	\$ 10,000	\$ 10,000	\$ 12,000
048.404.323 Computer Equip/Access/ Software	0	0	7,000	7,000	3,000
Total Supplies	<u>4,280</u>	<u>8,818</u>	<u>17,000</u>	<u>17,000</u>	<u>15,000</u>
048.404.414 Data Processing Services	30,282	31,395	33,000	33,000	33,000
048.404.428 Records Preservation/Microfilming	0	0	0	0	3,000
048.404.447 Research/Investigation//Online	156	0	0	0	0
Total Services and Charges	<u>30,438</u>	<u>31,395</u>	<u>33,000</u>	<u>33,000</u>	<u>36,000</u>
Total Records Preservation-Co. C	<u>50,228</u>	<u>59,782</u>	<u>69,708</u>	<u>69,708</u>	<u>76,855</u>
Total Appropriations	<u>\$ 57,008</u>	<u>\$ 67,992</u>	<u>\$ 93,271</u>	<u>\$ 147,055</u>	<u>\$ 109,415</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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 13,962	\$ 17,986	\$ 10,665	\$ 23,056	\$ 14,839
REVENUES					
Charges for Services	9,390	11,097	13,000	13,000	11,500
Interest	256	122	48	48	48
Total Revenues	<u>9,646</u>	<u>11,219</u>	<u>13,048</u>	<u>13,048</u>	<u>11,548</u>
APPROPRIATIONS					
Supplies	0	778	6,000	7,295	6,000
Services and Charges	5,622	3,932	12,865	11,570	12,865
Capital Outlay	0	1,439	2,400	2,400	2,400
Total Appropriations	<u>5,622</u>	<u>6,149</u>	<u>21,265</u>	<u>21,265</u>	<u>21,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,024</u>	<u>5,070</u>	<u>(8,217)</u>	<u>(8,217)</u>	<u>(9,717)</u>
Net change in fund balances	<u>4,024</u>	<u>5,070</u>	<u>(8,217)</u>	<u>(8,217)</u>	<u>(9,717)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 17,986</u>	<u>\$ 23,056</u>	<u>\$ 2,448</u>	<u>\$ 14,839</u>	<u>\$ 5,122</u>

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
049.342.418 Court	\$ 9,390	\$ 11,097	\$ 13,000	\$ 13,000	\$ 11,500
INTEREST					
049.360.603 Checking Account	256	122	48	48	48
Total Revenues	\$ 9,646	\$ 11,219	\$ 13,048	\$ 13,048	\$ 11,548
APPROPRIATIONS					
<u>Justice Court Technology-JP 1</u>					
049.455.323 Computer Equip/Access/Software	\$ 0	\$ 778	\$ 1,000	\$ 1,000	\$ 1,000
Total Supplies	0	778	1,000	1,000	1,000
049.455.414 Data Processing Services	359	344	344	344	344
049.455.420 Telephone	1,165	1,102	1,200	1,200	1,200
Total Services and Charges	1,524	1,446	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. Crt. Technology-JP 1	1,524	2,224	4,944	4,944	4,944
<u>Justice Court Technology-JP 2</u>					
049.456.414 Data Processing Services	360	344	344	344	344
049.456.420 Telephone	0	0	1,448	1,448	1,448
Total Services and Charges	360	344	1,792	1,792	1,792
Total Just. Crt. Technology-JP 2	360	344	1,792	1,792	1,792
<u>Justice Court Technology-JP 3</u>					
049.457.323 Computer Equip/Access/Software	0	0	0	1,295	0
Total Supplies	0	0	0	1,295	0
049.457.414 Data Processing Services	359	344	344	344	344
049.457.420 Telephone	603	1,454	4,341	3,046	4,341
Total Services and Charges	962	1,798	4,685	3,390	4,685
Total Just. Crt. Technology-JP 3	962	1,798	4,685	4,685	4,685

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Justice Court Technology-JP 4</u>					
049.458.323 Computer Equip/Access/Software	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
049.458.414 Data Processing Services	359	344	344	344	344
049.458.420 Telephone	2,417	0	2,500	2,500	2,500
049.458.450 Dues/Training/Travel	0	0	2,000	2,000	2,000
Total Services and Charges	<u>2,776</u>	<u>344</u>	<u>4,844</u>	<u>4,844</u>	<u>4,844</u>
049.458.511 Office Equipment	0	1,439	0	0	0
Total Capital Outlay	<u>0</u>	<u>1,439</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Just. Crt. Technology-JP 4	<u><u>2,776</u></u>	<u><u>1,783</u></u>	<u><u>9,844</u></u>	<u><u>9,844</u></u>	<u><u>9,844</u></u>
Total Appropriations	<u><u>\$ 5,622</u></u>	<u><u>\$ 6,149</u></u>	<u><u>\$ 21,265</u></u>	<u><u>\$ 21,265</u></u>	<u><u>\$ 21,265</u></u>

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Law Library Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 44,756	\$ 50,670	\$ 47,483	\$ 57,382	\$ 54,890
REVENUES					
Charges for Services	19,661	19,890	20,000	20,000	22,000
Interest	718	336	108	108	120
Total Revenues	<u>20,379</u>	<u>20,226</u>	<u>20,108</u>	<u>20,108</u>	<u>22,120</u>
APPROPRIATIONS					
Supplies	515	167	9,500	9,500	9,500
Services and Charges	13,950	13,347	13,100	13,100	13,100
Total Appropriations	<u>14,465</u>	<u>13,514</u>	<u>22,600</u>	<u>22,600</u>	<u>22,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,914</u>	<u>6,712</u>	<u>(2,492)</u>	<u>(2,492)</u>	<u>(480)</u>
Net change in fund balances	5,914	6,712	(2,492)	(2,492)	(480)
FUND BALANCES, DECEMBER 31	<u>\$ 50,670</u>	<u>\$ 57,382</u>	<u>\$ 44,991</u>	<u>\$ 54,890</u>	<u>\$ 54,410</u>

Law Library Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
Other Fees					
050.342.432 Law Library	\$ 19,661	\$ 19,890	\$ 20,000	\$ 20,000	\$ 22,000
INTEREST					
050.360.603 Checking Account	718	336	108	108	120
Total Interest	<u>718</u>	<u>336</u>	<u>108</u>	<u>108</u>	<u>120</u>
Total Revenues	<u>\$ 20,379</u>	<u>\$ 20,226</u>	<u>\$ 20,108</u>	<u>\$ 20,108</u>	<u>\$ 22,120</u>
APPROPRIATIONS					
Law Library Fund					
050.476.305 Publications/Audio Visual	515	167	9,500	9,500	9,500
Total Supplies	<u>515</u>	<u>167</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
050.476.447 Research/Investigation/Online	13,950	13,347	13,100	13,100	13,100
Total Services and Charges	<u>13,950</u>	<u>13,347</u>	<u>13,100</u>	<u>13,100</u>	<u>13,100</u>
Total Appropriations	<u>\$ 14,465</u>	<u>\$ 13,514</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, 2023

	<u>Actual</u> 2020	<u>Actual</u> 2021	<u>Adopted</u> <u>Budget</u> 2022	<u>Revised</u> <u>Budget</u> 2022	<u>Adopted</u> <u>Budget</u> 2023
FUND BALANCE, JANUARY 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES					
Intergovernmental	515,491	368,196	371,806	540,023	540,093
Total Revenue	<u>515,491</u>	<u>368,196</u>	<u>371,806</u>	<u>540,023</u>	<u>540,093</u>
APPROPRIATIONS					
Salaries and Wages	154,958	164,810	168,025	150,546	163,209
Employee Benefits	72,869	78,359	81,706	74,856	80,039
Supplies	3,554	0	3,520	3,444	2,281
Services and Charges	284,110	125,027	118,555	311,177	294,564
Total Appropriations	<u>515,491</u>	<u>368,196</u>	<u>371,806</u>	<u>540,023</u>	<u>540,093</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0
FUND BALANCE, DECEMBER 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
INTERGOVERNMENTAL					
<u>State Grants</u>					
051.333.335 State Aid	\$ 135,606	\$ 125,928	\$ 119,944	\$ 119,944	\$ 371,875
051.333.336 Pre-Post Adjudication	25,054	27,000	32,000	32,000	0
051.333.346 Community Programs	96,259	97,179	99,680	99,680	0
051.333.355 Mental Health Services	70,362	79,410	77,077	77,077	0
051.333.386 Commitment Reduction Program	42,794	38,680	43,105	43,105	0
051.333.395 Prevention and Intervention	145,416	0	0	168,217	168,218
Total State Grants	<u>515,491</u>	<u>368,196</u>	<u>371,806</u>	<u>540,023</u>	<u>540,093</u>
Total Revenues	<u>\$ 515,491</u>	<u>\$ 368,196</u>	<u>\$ 371,806</u>	<u>\$ 540,023</u>	<u>\$ 540,093</u>
APPROPRIATIONS					
<u>051-755 State Aid</u>					
051.755.109 Salary, Officers (3)	\$ 46,151	\$ 54,798	\$ 55,906	\$ 55,906	\$ 149,846
051.755.112 Salary, Supplements	11,588	11,616	11,699	11,699	13,363
Total Salaries and Wages	<u>57,739</u>	<u>66,414</u>	<u>67,605</u>	<u>67,605</u>	<u>163,209</u>
051.755.201 Social Security Taxes	4,172	4,898	5,172	5,172	11,888
051.755.202 Group Medical Insurance	23,689	26,488	28,161	28,161	42,243
051.755.203 Retirement	8,649	10,075	10,256	10,256	24,759
051.755.204 Workers Compensation Insurance	463	505	511	511	971
051.755.206 Unemployment Insurance	29	38	41	41	98
051.755.207 Employee Disability Insurance	41	48	48	48	80
Total Employee Benefits	<u>37,043</u>	<u>42,053</u>	<u>44,189</u>	<u>44,189</u>	<u>80,039</u>
051.755.301 Office Supplies	1,302	0	1,400	1,344	1,420
051.755.314 Drugs and Medical Supplies	0	0	0	0	100
051.755.323 Computer Equip/Access/Software	2,240	0	2,000	2,000	761
Total Supplies	<u>3,542</u>	<u>0</u>	<u>3,400</u>	<u>3,344</u>	<u>2,281</u>
051.755.411 Audits/Associated Services	4,500	4,500	4,750	4,750	4,900
051.755.420 Telephone	472	0	0	0	0
051.755.427 Advertising	0	0	0	56	0
051.755.440 Rentals, Office Equipment	0	212	0	0	0
051.755.460 Non-Residential Services	13,455	434	0	0	44,000
051.755.461 Residential Services	1,632	12,315	0	0	77,446
Total Services and Charges	<u>20,059</u>	<u>17,461</u>	<u>4,750</u>	<u>4,806</u>	<u>126,346</u>
Total State Aid	<u>118,383</u>	<u>125,928</u>	<u>119,944</u>	<u>119,944</u>	<u>371,875</u>
<u>Pre-Post Adjudication</u>					
051.756.461 Residential Services	42,278	27,000	32,000	32,000	0
Total Services and Charges	<u>42,278</u>	<u>27,000</u>	<u>32,000</u>	<u>32,000</u>	<u>0</u>
<u>Community Programs</u>					
051.759.109 Salary, Officers (1)	55,852	56,526	57,688	40,209	0
Total Salaries and Wages	<u>55,852</u>	<u>56,526</u>	<u>57,688</u>	<u>40,209</u>	<u>0</u>

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Community Programs (Con't)</u>					
051.759.201 Social Security Taxes	\$ 3,958	\$ 4,009	\$ 4,073	\$ 2,992	\$ 0
051.759.202 Group Medical Insurance	13,723	13,775	14,645	11,538	0
051.759.203 Retirement	8,361	8,575	8,752	6,106	0
051.759.204 Workers Compensation Insurance	459	436	443	443	0
051.759.206 Unemployment Insurance	28	33	35	20	0
051.759.207 Employee Disability Insurance	24	24	24	23	0
Total Employee Benefits	<u>26,553</u>	<u>26,852</u>	<u>27,972</u>	<u>21,122</u>	<u>0</u>
051.759.301 Office Supplies	12	0	20	0	0
Total Supplies	<u>12</u>	<u>0</u>	<u>20</u>	<u>0</u>	<u>0</u>
051.759.440 Rentals, Office Equipment	12	0	0	0	0
051.759.460 Non-Residential Services	13,830	13,801	14,000	38,349	0
Total Services and Charges	<u>13,842</u>	<u>13,801</u>	<u>14,000</u>	<u>38,349</u>	<u>0</u>
Total Community Programs	<u>96,259</u>	<u>97,179</u>	<u>99,680</u>	<u>99,680</u>	<u>0</u>
<u>Commitment Reduction Program</u>					
051.760.460 Non-Residential Services	10,723	0	10,000	0	0
051.760.461 Residential Services	32,071	38,680	33,105	43,105	0
Total Services and Charges	<u>42,794</u>	<u>38,680</u>	<u>43,105</u>	<u>43,105</u>	<u>0</u>
Total Commit. Reduction Prgrm.	<u>42,794</u>	<u>38,680</u>	<u>43,105</u>	<u>43,105</u>	<u>0</u>
<u>Prevention and Intervention</u>					
051.761.419 Contract Services	145,416	0	0	168,217	168,218
Total Services and Charges	<u>145,416</u>	<u>0</u>	<u>0</u>	<u>168,217</u>	<u>168,218</u>
<u>Mental Health Services N241</u>					
051.762.109 Salary, Officers (1)	41,367	41,870	42,732	42,732	0
Total Salaries and Wages	<u>41,367</u>	<u>41,870</u>	<u>42,732</u>	<u>42,732</u>	<u>0</u>
051.762.201 Social Security Taxes	2,719	2,755	2,708	2,708	0
051.762.203 Retirement	6,192	6,352	6,483	6,483	0
051.762.204 Workers Compensation Insurance	341	323	328	328	0
051.762.206 Unemployment Insurance	21	24	26	26	0
Total Employee Benefits	<u>9,273</u>	<u>9,454</u>	<u>9,545</u>	<u>9,545</u>	<u>0</u>
051.762.314 Drugs and Medical Supplies	0	0	100	100	0
Total Supplies	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>
051.762.460 Non-Residential Services	19,148	16,376	24,700	12,350	0
051.762.461 Residential Services	573	11,710	0	12,350	0
Total Services and Charges	<u>19,721</u>	<u>28,086</u>	<u>24,700</u>	<u>24,700</u>	<u>0</u>
Total Mental Health N241	<u>70,361</u>	<u>79,410</u>	<u>77,077</u>	<u>77,077</u>	<u>0</u>
Total Appropriations	<u>515,491</u>	<u>368,196</u>	<u>371,806</u>	<u>540,023</u>	<u>540,093</u>

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District Attorney Pretrial Intervention
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 2,337	\$ 2,373	\$ 2,411	\$ 2,388	\$ 2,394
REVENUES					
Interest	36	15	6	6	6
Total Revenues	<u>36</u>	<u>15</u>	<u>6</u>	<u>6</u>	<u>6</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	36	15	6	6	6
FUND BALANCES, DECEMBER 31	<u>\$ 2,373</u>	<u>\$ 2,388</u>	<u>\$ 2,417</u>	<u>\$ 2,394</u>	<u>\$ 2,400</u>

District Attorney Pretrial Intervention
 Revenues and Appropriations
 For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
CHARGES FOR SERVICES					
INTEREST					
060.360.603 Checking Account	36	15	6	6	6
Total Revenues	<u>\$ 36</u>	<u>\$ 15</u>	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</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, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
FUND BALANCES, JANUARY 1	\$ 2,718,671	\$ 2,967,429	\$ 0	\$ 3,236,719	\$ 0
REVENUES					
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
APPROPRIATIONS					
Capital Outlay	<u>1,089,548</u>	<u>1,248,859</u>	<u>0</u>	<u>3,241,719</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,089,548)</u>	<u>(1,248,859)</u>	<u>0</u>	<u>(3,241,719)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	186,215	281,012	0	0	0
Road and Bridge	705,095	965,225	0	5,000	0
Farm-to-Market and Lateral Road	446,996	271,912	0	0	0
Total Transfers In	<u>1,338,306</u>	<u>1,518,149</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,338,306</u>	<u>1,518,149</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
Net change in fund balances	<u>248,758</u>	<u>269,290</u>	<u>0</u>	<u>(3,236,719)</u>	<u>0</u>
FUND BALANCES, DECEMBER 31	<u><u>\$ 2,967,429</u></u>	<u><u>\$ 3,236,719</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
REVENUES					
Total Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
APPROPRIATIONS					
<u>Commissioners Court</u>					
066.401.414 Data Processing	\$ 9,000	\$ 9,000	\$ 0	\$ 9,000	\$ 0
Total Services and Charges	9,000	9,000	0	9,000	0
066.401.511 Office Equipment	0	0	0	4,181	0
066.401.524 Computer Software	0	0	0	222,553	0
Total Capital Outlay	0	0	0	226,734	0
Total Commissioners Court	9,000	9,000	0	235,734	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	25,295	0
Total Capital Outlay	0	0	0	25,295	0
<u>County Court</u>					
066.426.323 Computer Equip/Access/Software	0	1,997	0	0	0
Total Supplies	0	1,997	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	0	1,997	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	0	1,671	0	0	0
066.440.524 Computer Software	0	0	0	1,000	0
Total Capital Outlay	0	1,671	0	1,000	0
Total District Attorney	0	1,671	0	3,786	0
<u>District Clerk</u>					
066.450.323 Computer Equip/Access/Software	0	887	0	0	0
Total Supplies	0	887	0	0	0
066.450.414 Data Processing	4,500	0	0	0	0
Total Services and Charges	4,500	0	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	4,500	887	0	8,617	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Justice of Peace PCT 1</u>					
066.455.323 Computer Equip/Access/Software	0	0	0	1,000	0
Total Supplies	0	0	0	1,000	0
<u>Justice of Peace PCT 2</u>					
066.456.323 Computer Equip/Access/Software	0	0	0	1,000	0
Total Supplies	0	0	0	1,000	0
066.456.502 Buildings	27,875	0	0	0	0
Total Capital Outlay	27,875	0	0	0	0
Total Justice of Peace PCT 2	27,875	0	0	1,000	0
<u>Justice of Peace PCT 3</u>					
066.457.323 Computer Equip/Access/Software	0	887	0	1,000	0
Total Supplies	0	887	0	1,000	0
<u>Justice of Peace PCT 4</u>					
066.458.323 Computer Equip/Access/Software	0	0	0	1,000	0
Total Supplies	0	0	0	1,000	0
066.458.511 Office Equipment	0	0	0	3,440	0
Total Capital Outlay	0	0	0	3,440	0
Total Justice of Peace PCT 4	0	0	0	4,440	0
<u>County Attorney</u>					
066.475.511 Office Equipment	0	1,439	0	1,667	0
066.475.524 Computer Software	0	0	0	1,000	0
Total Capital Outlay	0	1,439	0	2,667	0
<u>Elections/Voters Registration</u>					
066.490.511 Office Equipment	6,310	0	0	21,276	0
Total Capital Outlay	6,310	0	0	21,276	0
<u>County Auditor</u>					
066.495.511 Office Equipment	0	1,140	0	300	0
Total Capital Outlay	0	1,140	0	300	0
<u>County Treasurer</u>					
066.497.323 Computer Equip/Access/Software	0	2,996	0	0	0
Total Supplies	0	2,996	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	0	2,996	0	2,000	0
<u>Tax Assessor/Collector</u>					
066.499.323 Computer Equip/Access/Software	0	0	0	756	0
Total Supplies	0	0	0	756	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	0	0	1,885	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Data Processing</u>					
066.503.323 Computer Equip/Access/Software	0	636	0	939	0
Total Supplies	0	636	0	939	0
066.503.414 Data Processing	0	600	0	3,298	0
Total Services and Charges	0	600	0	3,298	0
066.503.511 Office Equipment	0	0	0	4,071	0
Total Capital Outlay	0	0	0	4,071	0
Total Data Processing	0	1,236	0	8,308	0
<u>Courthouse and Associated Buildings</u>					
066.510.432 Building Maintenance	64,863	0	0	230,987	0
Total Services and Charges	64,863	0	0	230,987	0
066.510.504 Property Improvements	120,158	0	0	61,967	0
066.510.510 Building Equipment	0	0	0	28,942	0
066.510.513 Lawn and Janitorial Equipment	0	0	0	100	0
Total Capital Outlay	120,158	0	0	91,009	0
Total Courthouse & Assc Bldgs	185,021	0	0	321,996	0
<u>Jail and Detention Facility</u>					
066.512.323 Comp Equip/Access/Software	0	999	0	0	0
Total Supplies	0	999	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	0	5,350	0	0	0
Total Services and Charges	0	5,350	0	0	0
066.551.511 Office Equipment	1,500	0	0	0	0
066.551.516 Vehicles	0	0	0	36,361	0
Total Capital Outlay	1,500	0	0	36,361	0
Total Constable, PCT 2	1,500	5,350	0	36,361	0
<u>Constable, Precinct 3</u>					
066.552.323 Computer Equip/Access/Software	0	887	0	0	0
Total Benefits	0	887	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

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Sheriff</u>					
066.560.323 Computer Equip/Access/Software	0	2,995	0	0	0
Total Supplies	0	2,995	0	0	0
066.560.502 Buildings	0	0	0	87,649	0
066.560.514 Law Enforcement Equipment	94,757	0	0	0	0
066.560.516 Vehicles	0	40,947	0	42,265	0
Total Capital Outlay	94,757	40,947	0	129,914	0
Total Sheriff	94,757	43,942	0	129,914	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	0	4,900	0	0	0
Total Services and Charges	0	4,900	0	0	0
066.580.502 Buildings	0	0	0	96,475	0
066.580.514 Law Enforcement Equipment	0	6,999	0	2,083	0
Total Capital Outlay	0	6,999	0	98,558	0
Total Public Safety, Other	0	11,899	0	98,558	0
<u>Road and Bridge, Precinct 1</u>					
066.612.511 Office Equipment	0	1,439	0	0	0
066.612.512 Machinery and Equipment	248,531	127,046	0	63,289	0
066.612.516 Vehicles	0	0	0	33,980	0
Total Capital Outlay	248,531	128,485	0	97,269	0
<u>Road and Bridge, Precinct 2</u>					
066.613.323 Computer Equip/Access/Software	0	1,439	0	0	0
Total Supplies	0	1,439	0	0	0
066.613.512 Machinery and Equipment	28,000	0	0	594,748	0
066.613.516 Vehicles	0	0	0	28,000	0
066.613.522 Bridge Construction	0	0	0	207,500	0
Total Capital Outlay	28,000	0	0	830,248	0
Total R & B PCT 2	28,000	1,439	0	830,248	0
<u>Road and Bridge, Precinct 3</u>					
066.614.430 Miscellaneous Claims/Repairs	0	6,053	0	0	0
066.614.432 Buildings, Maintenance	0	4,884	0	0	0
Total Services and Charges	0	10,937	0	0	0
066.614.511 Office Equipment	0	1,439	0	0	0
066.614.512 Machinery and Equipment	43,785	3,150	0	151,359	0
066.614.516 Vehicles	0	0	0	33,340	0
066.614.522 Bridge Construction	90,000	145,000	0	145,000	0
Total Capital Outlay	133,785	149,589	0	329,699	0
Total R & B PCT 3	133,785	160,526	0	329,699	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2023

	Actual 2020	Actual 2021	Adopted Budget 2022	Revised Budget 2022	Adopted Budget 2023
<u>Road and Bridge, Precinct 4</u>					
066.615.412 Environmental Fees	\$ 2,371	\$ 0	\$ 0	\$ 0	\$ 0
066.615.432 Building Maintenance	5,885	0	0	0	0
Total Services and Charges	8,256	0	0	0	0
066.615.502 Buildings	0	0	0	73,868	0
066.615.504 Property Improvement	0	27,547	0	0	0
066.615.512 Machinery and Equipment	137,735	135,178	0	94,441	0
066.615.516 Vehicles	39,000	50,430	0	8,900	0
Total Capital Outlay	176,735	213,155	0	177,209	0
Total R & B PCT 4	184,991	213,155	0	177,209	0
<u>Road Equipment, All Precincts</u>					
066.616.504 Property Improvements	9,548	0	0	0	0
066.616.512 Machinery and Equipment	53,450	0	0	0	0
Total Capital Outlay	62,998	0	0	0	0
<u>Solid Waste, Precinct 2</u>					
066.617.512 Machinery and Equipment	0	0	0	26,895	0
Total Capital Outlay	0	0	0	26,895	0
<u>Drainage</u>					
066.632.323 Computer Equip/Access/Software	0	998	0	0	0
Total Supplies	0	998	0	0	0
066.632.418 Engineering	0	0	0	8,726	0
Total Services and Charges	0	0	0	8,726	0
066.632.512 Machinery and Equipment	0	656,471	0	781,200	0
066.632.516 Vehicles	0	0	0	27,400	0
066.632.530 Culvert/Pipes	102,280	0	0	5,220	0
Total Capital Outlay	102,280	656,471	0	813,820	0
Total Drainage	102,280	657,469	0	822,546	0
<u>Libraries</u>					
066.650.504 Property Improvement	0	0	0	23	0
066.650.510 Building Equipment	0	3,455	0	0	0
Total Capital Outlay	0	3,455	0	23	0
Total Library	0	3,455	0	23	0
Total Appropriations	\$ 1,089,548	\$ 1,248,859	\$ 0	\$ 3,241,719	\$ 0

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OTHER BUDGET INFORMATION

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Adopted Budget By Type
Two Year Comparison

	2023 Adopted Budget	2022 Adopted Budget	Increase (Decrease)	% Change
REVENUES				
Current Property Taxes	\$ 18,083,658	\$ 16,933,933	\$ 1,149,725	6.79%
Delinquent Property Taxes	563,483	338,678	224,805	66.38%
PILOT Tax	1,200,000	1,200,000	(0)	0.00%
County Sales Taxes	3,770,000	3,600,000	170,000	4.72%
Mixed Drink Taxes	55,000	35,000	20,000	57.14%
Penalites on Delinquent Taxes	307,423	287,877	19,546	6.79%
Licenses and Permits	974,990	884,000	90,990	10.29%
Intergovernmental	1,467,260	1,101,529	365,731	33.20%
Charges for Services	1,288,503	1,321,385	(32,882)	-2.49%
Fines and Forfeitures	634,652	647,000	(12,348)	-1.91%
Interest	241,193	118,224	122,969	104.01%
Solid Waste	150,000	152,000	(2,000)	-1.32%
Miscellaneous	263,500	259,973	3,527	1.36%
Total Revenues	<u>\$ 28,999,661</u>	<u>\$ 26,879,599</u>	<u>\$ 2,120,062</u>	7.89%
APPROPRIATIONS				
Salaries and Wages	\$ 13,397,049	\$ 12,189,469	\$ 1,207,580	9.91%
Employee Benefits	6,508,326	6,046,450	461,876	7.64%
Supplies	3,456,263	3,385,114	71,149	2.10%
Services and Charges	7,770,497	6,562,910	1,207,587	18.40%
Capital Outlay	2,403,150	2,985,994	(582,844)	-19.52%
Total Appropriations	<u>\$ 33,535,285</u>	<u>\$ 31,169,937</u>	<u>\$ 2,365,348</u>	7.59%

Adopted Revenue Budget by Fund and Type
Two Year Comparison

	2023 Adopted Budget	2022 Adopted Budget	Increase (Decrease)	% Change
MAJOR GOVERNMENTAL FUNDS:				
<u>010 - General Fund</u>				
310 - Current Property Taxes	\$ 11,955,802	\$ 11,124,573	\$ 831,229	7.47%
312 - Delinquent Property Taxes	440,926	222,491	218,435	98.18%
314 - PILOT Tax	792,800	787,872	4,928	0.63%
315 - County Sales Taxes	3,770,000	3,600,000	170,000	4.72%
318 - Mixed Drink Taxes	55,000	35,000	20,000	57.14%
319 - Penalty/Interest on Property Taxes	203,249	189,118	14,131	7.47%
320 - Licenses and Permits	161,090	89,000	72,090	81.00%
332 - Federal Reimbursements	0	800	(800)	-100.00%
333 - State Grants	40,000	40,000	0	0.00%
335 - State Reimbursements	511,200	436,200	75,000	17.19%
336 - Local Reimbursements	335,968	212,723	123,245	57.94%
340 - Fees of Office	669,600	659,600	10,000	1.52%
342 - Other Fees	184,965	203,635	(18,670)	-9.17%
350 - Fines and Forfeitures	479,652	477,000	2,652	0.56%
360 - Interest	161,340	84,657	76,683	90.58%
370 - Miscellaneous	182,500	178,973	3,527	1.97%
Total General Fund	<u>19,944,092</u>	<u>18,341,642</u>	<u>1,602,449</u>	<u>8.74%</u>
<u>020 - Special Road and Road & Bridge Fund</u>				
310 - Current Property Taxes, R&B	2,303,773	2,238,476	65,297	2.92%
311 - Current Property Taxes, SR&B	1,958,494	1,822,665	135,829	7.45%
312 - Delinquent Property Taxes, R&B	46,075	44,770	1,305	2.92%
313 - Delinquent Property Taxes, SR&B	39,170	36,453	2,717	7.45%
314 - PILOT Tax	282,888	287,889	(5,002)	-1.74%
319 - Penalty/Interest on Property Taxes	72,459	69,039	3,420	4.95%
321 - Licenses and Permits	813,900	795,000	18,900	2.38%
342 - Other Fees	130,000	150,000	(20,000)	-13.33%
350 - Fines and Forfeitures	155,000	170,000	(15,000)	-8.82%
360 - Interest	62,880	23,910	38,970	162.99%
362 - Solid Waste	150,000	152,000	(2,000)	-1.32%
370 - Miscellaneous	81,000	81,000	0	0.00%
Total Special Road and R&B Fund	<u>6,095,639</u>	<u>5,871,202</u>	<u>224,437</u>	<u>3.82%</u>
<u>030 - Farm-to-Market & Lateral Road Fund</u>				
310 - Current Property Taxes	1,865,589	1,748,219	117,370	6.71%
312 - Delinquent Property Taxes	37,312	34,964	2,348	6.72%
314 - PILOT Tax	124,312	124,239	73	0.06%
319 - Penalty/Interest on Property Taxes	31,715	29,720	1,995	6.71%
360 - Interest	12,000	6,844	5,156	75.34%
Total FM&LR Fund	<u>2,070,928</u>	<u>1,943,986</u>	<u>126,942</u>	<u>6.53%</u>

Adopted Revenue Budget (Cont'd)
Two Year Comparison

	2023 Adopted Budget	2022 Adopted Budget	Increase (Decrease)	% Change
NON-MAJOR GOVERNMENTAL FUNDS:				
<u>033 - Child Abuse Prevention Fund</u>				
342 - Other Fees	\$ 88	\$ 200	\$ (112)	-56.00%
360 - Interest	5	5	0	0.00%
Total Child Abuse Prevention Fund	93	205	(112)	-54.63%
<u>034 - County and District Court Technology Fund</u>				
342 - Other Fees	950	1,350	(400)	-29.63%
360 - Interest	30	30	0	0.00%
Total Co. & Dist. Court Tech. Fund	980	1,380	(400)	-28.99%
<u>035 - State Lateral Road Fund</u>				
334 - Stated Shared Revenue	40,000	40,000	0	0.00%
<u>036 - Records Mngmnt & Prsrvtn Dist. Clk. Fund</u>				
342 - Other Fees	20,600	17,300	3,300	19.08%
360 - Interest	300	300	0	0.00%
Total Rcrds Mngmnt & Prsrvtn Dist. Clk	20,900	17,600	3300	18.75%
<u>037 - Family Protection Fund</u>				
342 - Other Fees	0	1,400	(1,400)	-100.00%
360 - Interest	0	60	(60)	-100.00%
Total Family Protection Fund	0	1,460	(1,460)	-100.00%
<u>038 - Guardianship Fund</u>				
342 - Other Fees	1,000	3,500	(2,500)	-71.43%
360 - Interest	99	96	3	3.13%
Total Guardianship Fund	1,099	3,596	(2,497)	-69.44%
<u>039 - Juvenile Case Manager Fund</u>				
342 - Other Fees	14,000	16,000	(2,000)	-12.50%
360 - Interest	120	96	24	25.00%
Total Juvenile Case Manager Fund	14,120	16,096	(1,976)	-12.28%
<u>040 - Election Services Fund</u>				
342 - Other Fees	9,000	15,000	(6,000)	-40.00%
360 - Interest	210	204	6	2.94%
Total Election Services Fund	9,210	15,204	(5,994)	-39.42%
<u>041 - Constables Forfeiture Fund</u>				
360 - Interest	55	60	(5)	-8.33%
<u>042 - Sheriff Forfeiture Fund</u>				
360 - Interest	50	120	(70)	-58.33%
<u>043 - District Attorney Forfeiture Fund</u>				
360 - Interest	1,500	1,200	300	25.00%
<u>045 - Justice Court Security Fund</u>				
342 - Other Fees	800	1,300	(500)	-38.46%
360 - Interest	30	72	(42)	-58.33%
Total Justice Court Security Fund	830	1,372	(542)	-39.50%

Adopted Revenue Budget (Cont'd)
Two Year Comparison

	2023 Adopted Budget	2022 Adopted Budget	Increase (Decrease)	% Change
NON-MAJOR GOVERNMENTAL FUNDS (Con't):				
<u>046 - Courthouse Security Fund</u>				
342 - Other Fees	\$ 30,000	\$ 25,000	\$ 5,000	20.00%
360 - Interest	400	324	76	23.46%
Total Courthouse Security Fund	30,400	25,324	5,076	20.04%
<u>047 - Records Management Fund</u>				
342 - Other Fees	0	12,000	(12,000)	-100.00%
360 - Interest	0	48	(48)	-100.00%
Total Records Management Fund	0	12,048	(12,048)	-100.00%
<u>048 - Records Mngmnt & Prsrvtn Co. Clk. Fund</u>				
342 - Other Fees	194,000	182,100	11,900	6.53%
360 - Interest	2,000	36	1,964	5455.56%
Total Records Mngmnt & Prsrvtn	196,000	182,136	13,864	7.61%
<u>049 - Justice Court Technology Fund</u>				
342 - Other Fees	11,500	13,000	(1,500)	-11.54%
360 - Interest	48	48	0	0.00%
Total Justice Court Technology Fund	11,548	13,048	(1,500)	-11.50%
<u>050 - Law Library Fund</u>				
342 - Other Fees	22,000	20,000	2,000	10.00%
360 - Interest	120	108	12	11.11%
Total Law Library Fund	22,120	20,108	2,012	10.01%
<u>051&052 Juvenile Probation Grants Fund</u>				
333 - State Grants	540,092	371,806	168,286	45.26%
Total Revenues	\$ 28,999,661	\$ 26,879,599	\$ 2,120,062	7.89%

Adopted Appropriation Budget by Fund and Department
Two Year Comparison

	2023 Adopted Budget	2022 Adopted Budget	Increase (Decrease)	% Change
MAJOR GOVERNMENTAL FUNDS:				
010 - General Fund				
401 - Commissioners Court	\$ 1,900,563	\$ 1,172,950	\$ 727,613	62.03%
403 - County Clerk	556,402	519,538	36,864	7.10%
405 - Veterans' Service Officer	98,195	88,534	9,661	10.91%
406 - Emergency Management Agency	143,621	139,911	3,710	2.65%
407 - Inspections and Permits	140,966	126,180	14,786	11.72%
426 - County Court	420,139	394,942	25,197	6.38%
427 - Bail Bond Board	2,518	2,518	0	0.00%
435 - District Courts	966,087	841,827	124,260	14.76%
437 - Capital Murder Trials	140,337	140,337	0	0.00%
440 - District Attorney	758,356	716,370	41,986	5.86%
450 - District Clerk	488,245	454,859	33,386	7.34%
455 - Justice of Peace Court, Pct. 1	181,425	162,808	18,617	11.43%
456 - Justice of Peace Court, Pct. 2	252,824	229,423	23,401	10.20%
457 - Justice of Peace Court, Pct. 3	175,765	158,279	17,486	11.05%
458 - Justice of Peace Court, Pct. 4	189,548	173,013	16,535	9.56%
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	232,014	218,624	13,390	6.12%
490 - Elections/Voter Registration	219,935	193,872	26,063	13.44%
495 - County Auditor	609,201	574,632	34,569	6.02%
497 - County Treasurer	289,221	271,952	17,269	6.35%
498 - Central Appraisal Board	355,663	313,663	42,000	13.39%
499 - Tax Assessor/Collector	848,809	792,412	56,397	7.12%
501 - Outside Audits/Accounting	49,500	49,500	0	0.00%
503 - Data Processing	258,816	317,065	(58,249)	-18.37%
510 - Courthouse & Associated Buildings	831,029	814,223	16,806	2.06%
512 - Jail and Detention Facility	3,654,967	3,301,614	353,353	10.70%
550 - Constable, Precinct 1	109,176	97,561	11,615	11.91%
551 - Constable, Precinct 2	324,016	318,498	5,518	1.73%
552 - Constable, Precinct 3	105,770	97,193	8,577	8.82%
553 - Constable, Precinct 4	108,853	97,719	11,134	11.39%
560 - Sheriff	4,745,930	4,567,574	178,356	3.90%
561 - School Resource Officer	179,109	95,310	83,799	87.92%
562 - Environmental Control	124,077	113,673	10,404	9.15%
570 - Adult Probation	18,783	18,924	(141)	-0.75%
571 - Juvenile Probation	311,686	288,530	23,156	8.03%
580 - Public Safety, Other	11,650	18,650	(7,000)	-37.53%
637 - Indigent Health Care, Administration	31,300	31,300	0	0.00%
638 - Indigent Health Care, Eligible (Sep-Dec)	33,189	33,189	0	0.00%
639 - Indigent Health Care, Eligible (Jan-Aug)	97,888	82,888	15,000	18.10%
640 - Aid to Indigent	189,019	245,519	(56,500)	-23.01%

Adopted Appropriation Budget (Cont'd)
Two Year Comparison

	2023 Adopted Budget	2022 Adopted Budget	Increase (Decrease)	% Change
MAJOR GOVERNMENTAL FUNDS (Con't):				
<u>010 - General Fund (Con't)</u>				
650 - Libraries	\$ 1,230,670	\$ 1,139,802	90,868	7.97%
652 - Historical Commission	2,500	2,500	0	0.00%
653 - Historical Museum	45,000	45,000	0	0.00%
665 - Extension Service	235,136	201,832	33,304	16.50%
Total General Fund	21,892,317	19,889,127	2,003,190	10.07%
<u>020 - Special Road and Road & Bridge Fund</u>				
612 - Precinct 1	1,579,716	1,681,050	(101,334)	-6.03%
613 - Precinct 2	1,743,850	1,835,352	(91,502)	-4.99%
614 - Precinct 3	1,802,997	1,892,201	(89,204)	-4.71%
615 - Precinct 4	1,733,671	1,822,737	(89,066)	-4.89%
616 - Road Equipment	846,926	548,926	298,000	54.29%
617 - Solid Waste Station	285,398	299,107	(13,709)	-4.58%
Total Special Road and R&B Fund	7,992,558	8,079,373	(86,815)	-1.07%
<u>030 - Farm-to-Market & Lateral Road Fund</u>				
632 - Countywide Drainage	2,620,498	2,340,926	279,572	11.94%
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	10,000	10,000	0	0.00%
622 - Precinct 2	10,000	10,000	0	0.00%
623 - Precinct 3	10,000	10,000	0	0.00%
624 - Precinct 4	10,000	10,000	0	0.00%
Total State Lateral Fund	40,000	40,000	0	0.00%
<u>036 - Records Management & Preservation District Clerk</u>				
403 - District Clerk-Archival	2,000	2,000	0	0.00%
404 - District Clerk	7,388	7,393	(5)	-0.07%
Total Records Mngmnt & Prsrvtn DC Cl	9,388	9,393	(5)	-0.05%
<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	8,567	(6,000)	-70.04%
<u>040- Election Services Fund</u>				
491 - Election Services	10,000	10,000	0	0.00%

Adopted Appropriation Budget (Con't)
Two Year Comparison

	2023 Adopted Budget	2022 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	35,000	35,000	0	0.00%
685 - Sheriff Forfeiture, Federal Treasury	180	180	0	0.00%
Total Sheriff Forfeiture Fund	35,180	35,180	0	0.00%
<u>043 - District Attorney Forfeiture Fund</u>				
674 - Dist. Attorney Forfeiture, Local	142,695	140,185	2,510	1.79%
676 - Dist. Attorney Forfeiture, Fed. Treasury	5,000	20,000	(15,000)	-75.00%
678 - Dist. Attorney Forfeiture, Fed. Justice	3,550	3,550	0	0.00%
Total Dist. Attorney Forfeiture Fund	151,245	163,735	(12,490)	-7.63%
<u>045- Justice Court Security Fund</u>				
455 - Justice Court Security, JP 1	2,031	3,531	(1,500)	-42.48%
456 - Justice Court Security, JP 2	1,851	2,351	(500)	-21.27%
457 - Justice Court Security, JP 3	1,351	6,351	(5,000)	-78.73%
458 - Justice Court Security, JP 4	2,000	5,700	(3,700)	-64.91%
Total Justice Court Security Fund	7,233	17,933	(10,700)	-59.67%
<u>046- Courthouse Security Fund</u>				
506 - Courthouse Security	68,227	36,653	31,574	86.14%
<u>047 - Records Management Fund</u>				
410 - Records Management	0	17,408	(17,408)	-100.00%
<u>048 - Records Mngement & Preservation Fund</u>				
403 - Archive Records	32,560	23,563	8,997	38.18%
404 - Preservation Records	76,855	69,708	7,147	10.25%
Total Records Mngmnt & Prsrvtn DC Ft	109,415	93,271	16,144	17.31%
<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	371,875	119,944	251,931	210.04%
756 - Pre-Post Adjudication	0	32,000	(32,000)	-100.00%
759 - Community Programs	0	99,680	(99,680)	-100.00%
760 - Commitment Reduction Program	0	43,105	(43,105)	-100.00%
761 - Prevention and Intervention	168,217	0	168,217	100.00%
762 - Mental Health Services	0	77,077	(77,077)	-100.00%
Total Juvenile Probation Grants Fund	540,092	371,806	168,286	45.26%
Total Appropriations	\$ 33,535,285	\$ 31,169,937	\$ 2,365,348	7.59%

Property Taxes Levied and Collected Ten Year History

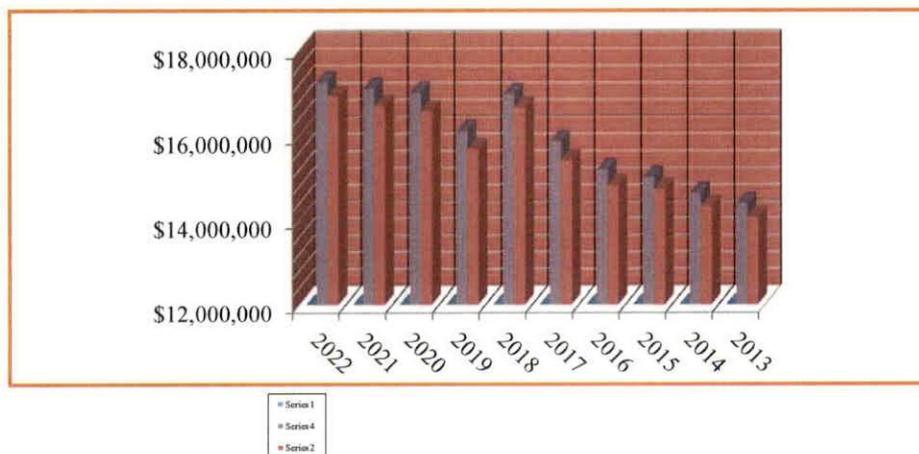
Budget Year	Tax Roll Year	Certified Net Taxable Valuation Co. of Wharton ⁽¹⁾	Certified Net Taxable Valuation FM&LR ⁽¹⁾	Value Ratio	Estimated Tax Levies ⁽²⁾	Adjusted Tax Levies	Current Taxes Collected	Delinquent Taxes Collected	% of Taxes Collected to Adj. Levies
2023	2022	\$ 4,718,920,627	\$ 4,705,047,123	100%	18,424,603				
2022	2021	4,061,721,395	4,047,742,096	100%	17,247,638	17,255,920 ⁽³⁾	16,922,876 ⁽³⁾	494,657 ⁽³⁾	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%
2013	2012	2,869,454,063	2,852,735,037	100%	14,399,315	14,388,624	14,066,370	272,178	97.76%

⁽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



PG	Starting	IYR	IYR	IYR														
	A	B	C	D	E	F	G	H	I	J	K	L	M					
1	11.76	11.96	12.19	12.39	12.63	12.87	13.09	13.35	13.61	13.85	14.12	14.40	14.69	14.97	15.26	15.55		
2	12.39	12.63	12.87	13.09	13.35	13.61	13.85	14.12	14.40	14.69	14.97	15.26	15.55					
3	13.06	13.31	13.57	13.81	14.08	14.36	14.64	14.91	15.20	15.50	15.81	16.13	16.45					
4	13.73	14.00	14.28	14.53	14.82	15.11	15.41	15.72	16.03	16.34	16.67	17.01	17.35					
5	14.38	14.66	14.93	15.22	15.52	15.83	16.15	16.48	16.81	17.14	17.49	17.85	18.21					
6	15.03	15.32	15.62	15.92	16.24	16.57	16.90	17.24	17.48	17.95	18.32	18.70	19.08					
7	15.70	16.01	16.32	16.65	16.99	17.33	17.68	18.04	18.41	18.79	19.19	19.58	19.98					
8	16.37	16.69	17.03	17.38	17.73	18.09	18.46	18.85	19.24	19.64	20.06	20.48	20.90					
9	17.01	17.35	17.70	18.06	18.43	18.81	19.21	19.61	20.01	20.43	20.86	21.29	21.74					
10	17.67	18.03	18.40	18.78	19.17	19.57	19.97	20.38	20.82	21.25	21.70	22.16	22.63					
11	18.32	18.70	19.08	19.47	19.87	20.29	20.71	21.15	21.60	22.06	22.53	23.01	23.51					
12	18.99	19.39	19.79	20.20	20.63	21.06	21.51	21.97	22.44	22.92	23.41	23.92	24.42					
13	19.64	20.06	20.48	20.90	21.34	21.79	22.24	22.71	23.21	23.70	24.23	24.74	25.29					
14	20.28	20.70	21.14	21.59	22.05	22.52	23.00	23.50	23.99	24.52	25.04	25.60	26.14					
15	20.96	21.40	21.86	22.33	22.82	23.30	23.81	24.32	24.86	25.38	25.95	26.50	27.09					
16	21.59	22.05	22.52	23.00	23.50	23.99	24.52	25.04	25.60	26.14	26.72	27.30	27.90					
17	22.28	22.76	23.25	23.75	24.27	24.78	25.33	25.87	26.45	27.04	27.62	28.23	28.86					
18	22.91	23.40	23.91	24.41	24.95	25.48	26.05	26.62	27.19	27.80	28.41	29.04	29.69					
19	23.58	24.09	24.62	25.14	25.70	26.25	26.83	27.43	28.02	28.65	29.28	29.94	30.60					
20	24.24	24.75	25.30	25.83	26.41	26.99	27.57	28.19	28.81	29.45	30.10	30.77	31.46					
21	24.90	25.43	26.00	26.55	27.14	27.75	28.35	28.98	29.62	30.28	30.95	31.64	32.35					
22	25.56	26.10	26.69	27.25	27.86	28.48	29.11	29.75	30.42	31.10	31.80	32.51	33.24					
23	26.20	26.79	27.39	27.98	28.60	29.24	29.88	30.55	31.23	31.93	32.65	33.38	34.14					
24	26.85	27.45	28.05	28.67	29.30	29.96	30.62	31.31	32.01	32.73	33.47	34.22	34.99					
25	27.53	28.15	28.77	29.40	30.06	30.73	31.42	32.12	32.84	33.90	34.33	35.11	35.91					
26	28.16	28.78	29.41	30.07	30.74	31.43	32.13	32.85	33.59	34.34	35.12	35.92	36.73					
27	28.84	29.48	30.13	30.81	31.50	32.21	32.93	33.67	34.44	35.22	36.01	36.83	37.68					
28	29.48	30.13	30.81	31.50	32.21	32.93	33.67	34.44	35.22	36.10	36.83	37.68	38.53					
29	30.16	30.83	31.52	32.23	32.95	33.70	34.46	35.24	36.03	36.85	37.70	38.55	39.45					

Five Year Pay Scale History

COST OF LIVING ADJUSTMENT (COLA)	
2023 ^(a)	0.0%
2022 ^(b)	3.0%
2021 ^(c)	0.0%
2020 ^(d)	3.0%
2019 ^(e)	3.0%

- ^(a) 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.
- ^(b) 1) 3% COLA for all current for employees, elected and appointed officials; 2) Grant supplement to Administrative Assistant to County Judge, County Auditor and staff.
- ^(c) 1) \$1,200 December Supplement for qualifying employees and elected officials.
- ^(d) 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.
- ^(e) 1) 3% COLA for all current employees, elected and appointed officials; 2) Moved Child Support Clerk to District Clerk's Office; 3) Moved HR and Payroll Deputy to County Auditor's Office; 4) Assistant Auditor position in County Auditor's office made full-time.

2023
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	87,413	360	12,557	540	0	0	100,870
Commissioner Pct. 2	87,413	0	12,557	540	0	0	100,510
Commissioner Pct. 3	87,413	600	12,557	540	0	0	101,110
Commissioner Pct. 4	87,413	1,080	12,557	540	0	0	101,590
County Clerk	81,165	2,010	1,685	0	0	0	84,860
County Judge	87,413	720	12,557	540	14,408	25,200	140,838
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	81,165	480	1,685	0	0	0	83,330
Justice of Peace Pct. 1	57,890	0	8,367	240	0	0	66,497
Justice of Peace Pct. 2	57,890	0	8,367	240	0	0	66,497
Justice of Peace Pct. 3	57,890	735	8,367	240	0	0	67,232
Justice of Peace Pct. 4	57,890	1,440	8,367	240	0	0	67,937
County Attorney	81,165	1,655	Actual Travel Reimbursed		0	84,000	166,820
County Treasurer	81,165	0	1,685	0	0	0	82,850
Tax Assessor/Collector	81,165	1,735	3,356	0	0	0	86,256
Constable Pct. 1	56,621	320	13,588	240	0	0	70,769
Constable Pct. 2	63,027	1,845	13,588	Phone provided	0	0	78,460
Constable Pct. 3	56,621	360	13,588	240	0	0	70,809
Constable Pct. 4	57,890	1,475	13,588	240	0	0	73,193
Sheriff	92,200	600	Car furnished	Phone provided	0	0	92,800

**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.	\$1,022.19 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																																																									
<p>Salary x Code Rate with applicable experience modifier and preferred discount.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th><u>Job Description</u></th> <th><u>Code</u></th> <th><u>Calculated Rate*</u></th> </tr> </thead> <tbody> <tr><td>Computer Maintenance</td><td>51910</td><td>0.002459</td></tr> <tr><td>R & B Employees</td><td>55060</td><td>0.020181</td></tr> <tr><td>Supervisors, Precinct</td><td>56060</td><td>0.000594</td></tr> <tr><td>Landfill Operation & Driver</td><td>62190</td><td>0.014585</td></tr> <tr><td>FM & LR Employees</td><td>62290</td><td>0.009158</td></tr> <tr><td>Firefighter</td><td>77040</td><td>0.028999</td></tr> <tr><td>Firefighter-Vol.</td><td>88550</td><td>0.044348</td></tr> <tr><td>Law Enforcement</td><td>77200</td><td>0.019334</td></tr> <tr><td>Recycling Workers & Driver</td><td>82640</td><td>0.014669</td></tr> <tr><td>Mechanics, Precinct</td><td>83910</td><td>0.018146</td></tr> <tr><td>Probation Officers</td><td>87420</td><td>0.006021</td></tr> <tr><td>Clerical</td><td>88100</td><td>0.002289</td></tr> <tr><td>Jurors</td><td>88102</td><td>0.002289</td></tr> <tr><td>Election Personnel</td><td>88110</td><td>0.002289</td></tr> <tr><td>Attorney</td><td>88200</td><td>0.000509</td></tr> <tr><td>Library</td><td>88380</td><td>0.001272</td></tr> <tr><td>Law Enforcement-Vol.</td><td>88560</td><td>0.019334</td></tr> <tr><td>Building Maintenance</td><td>90140</td><td>0.027388</td></tr> </tbody> </table>				<u>Job Description</u>	<u>Code</u>	<u>Calculated Rate*</u>	Computer Maintenance	51910	0.002459	R & B Employees	55060	0.020181	Supervisors, Precinct	56060	0.000594	Landfill Operation & Driver	62190	0.014585	FM & LR Employees	62290	0.009158	Firefighter	77040	0.028999	Firefighter-Vol.	88550	0.044348	Law Enforcement	77200	0.019334	Recycling Workers & Driver	82640	0.014669	Mechanics, Precinct	83910	0.018146	Probation Officers	87420	0.006021	Clerical	88100	0.002289	Jurors	88102	0.002289	Election Personnel	88110	0.002289	Attorney	88200	0.000509	Library	88380	0.001272	Law Enforcement-Vol.	88560	0.019334	Building Maintenance	90140	0.027388
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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.

2023 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	
		Investigator				1		Longevity Supplement-State	
		Secretary				4		Vehicle & Cell Phone Provided	
450	District Clerk	District Clerk	1		Travel Allowance			Cell Phones Provided	9
		Deputy				5		(3)Salary Supplements-DC Records Presvtn.	6
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

2023 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		1	Vehicle, Cell Phone&Uniform Allowances	1		Vehicle, Cell Phone & Uniform Allowances	2
512	Jail	Maintenance 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 (8)Uniforms, (1) Cell Phone Provided	44
		Dispatcher/Jailers Secretary				8 3			
561	School Resource Officer	Deputy				2		Vehicle, Cell Phone & Uniform Provided	2
562	Environmental	Officer Comm Serv Supervisor		1	Vehicle, Cell Phone & Uniform Provided		0.4		1.4
571	Juvenile Probation	Chief Officer Probation Officers Secretary		1	Cell Phone Allowance			(3) Cell Phone Allowances	
		County Judge District Judges (2)			Salary Supplement (2) Salary Supplements	1			2
650	Library	Librarian		1	Actual Travel Reimbursed				
		Assistant				11	2.8		14.8
665	Ag Extension Service	Extension Agent Secretary		3	Salary Supp, Travel & Cell Phone Allow.				4
						1			
	Total General Fund		22	13		143.06	5.50		183.56
Road & Bridge									
612	Precinct 1	Commissioner Operators Secretary			Travel & Cell Phone Allowances	9 1		(9) Cell Phone Allowances	10
613	Precinct 2	Commissioner Operators Secretary			Travel Reimb, Cell Phone Allowance	10 1		(10) Cell Phone Allowances	11
617	Pct. 2, Solid Waste Statn	Operator				1	0.4	(1) Cell Phone Allowance	1.4

2023 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)Vehicle, (11) Cell Phone Allowances	11
615	Precinct 4	Commissioner Operators Secretary			Travel & Cell Phone Allowances	10		(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 Grant	Chief Prob. Officer Probation Officer			Salary Supplement	3			
	Total Juv. Probation Grants		0	0		3.00	0		3
	Total Budgeted Positions		22	14		205.06	5.90		246.96

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