

Collin County, Texas

ADOPTED BUDGET

**FOR FISCAL YEAR
2024**

Due to the passage of SB 2 during the 86th Regular Legislative Session amending LGC 111.068, the following statement must be included as the cover page for the adopted budget document:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$31,092,122, which is a 11.80 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$11,277,824.00.

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

FOR:	Susan Fletcher, Commissioner Pct. 1	Darrell Hale, Commissioner Pct. 3
	Cheryl Williams, Commissioner Pct. 2	Duncan Webb, Commissioner Pct. 4

AGAINST:	Chris Hill, County Judge
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PRESENT and not voting:

ABSENT:

Property Tax Comparison

	<u>FY 2024</u>	<u>FY 2023</u>
Property Tax Rate:	\$0.149343	\$0.152443
No New Revenue Tax Rate:	\$0.138278	\$0.149690
No New Revenue Maintenance & Operations Tax Rate:	\$0.098100	\$0.104619
Voter Approval Tax Rate:	\$0.153829	\$0.162889
Debt Rate:	\$0.041850	\$0.044271

The debt obligation for Collin County secured by property taxes: \$994,786,478

COUNTY OF COLLIN



ADOPTED ANNUAL BUDGET FISCAL YEAR 2024 OCTOBER 1, 2023 – SEPTEMBER 30, 2024

COMMISSIONERS COURT

CHRIS HILL
COUNTY JUDGE

SUSAN FLETCHER
COMMISSIONER, PCT. 1

DARRELL HALE
COMMISSIONER, PCT. 3

CHERYL WILLIAMS
COMMISSIONER, PCT. 2

DUNCAN WEBB
COMMISSIONER, PCT. 4

BILL BILYEU, COUNTY ADMINISTRATOR

PREPARED BY THE BUDGET & FINANCE OFFICE

MÓNICA ARRIS, DIRECTOR
TERESA FUNK, ASSISTANT DIRECTOR
JESSICA SHAW, SENIOR FINANCIAL ANALYST
JAVIER ARREOLA, FINANCIAL ANALYST
TAYLOR FRANCIS-SLOAN, FINANCIAL ANALYST
CINDY SILVA, FINANCIAL ANALYST

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THE BATDRONE

Personnel



Positions by Fund & Department Full-Time Equivalents

5-Year Detail

Department	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Revised	FY 2024 Requested	FY 2024 Adopted
0001 GENERAL							
01001 COUNTY JUDGE	1	1	1	1	1	1	1
01051 COMMISSIONERS COURT, PCT. 1	1	1	1	1	1	1	1
01052 COMMISSIONERS COURT, PCT. 2	1	1	1	1	1	1	1
01053 COMMISSIONERS COURT, PCT. 3	1	1	1	1	1	1	1
01054 COMMISSIONERS COURT, PCT. 4	1	1	1	1	1	1	1
02001 ADMINISTRATIVE SERVICES	8	8	8	8	8	8	8
02013 MAGISTRATE	1	5	5	9	9	9	9
03001 HUMAN RESOURCES	19	19	19	21	21	26	25
03020 RISK MANAGAMENT	2	2	2	2	2	3	2
03030 CIVIL SERVICE	1	1	1	1	1	1	1
04001 BUDGET AND FINANCE	6	6	6	6	6	6	6
04020 SUPPORT SERVICES	3.5	3.5	3.5	3.5	3.5	3.5	3.5
05001 ELECTIONS	15	15	16	16	16	18	18
06001 INFORMATION TECHNOLOGY	39	39	52	52	52	52	52
06020 TELECOM	8	8	0	0	0	0	0
06030 RECORDS	8	8	7	7	7	7	7
06040 ERP	4	4	0	0	0	0	0
06050 GIS	5.5	5.5	5.5	5.5	5.5	6.5	5.5
07001 VETERAN SERVICES	3	3	3	3	3	3	3
08001 COUNTY CLERK	30	30	32	32	32	34	34
08020 COUNTY COURT AT LAW CLERKS	36	36	36	36	36	36	36
08020 COURT COLLECTIONS	5	5	4	4	4	4	4
08030 TREASURY	6	6	6	6	6	6	6
08060 PROBATE/MENTAL	7	7	7	7	7	7	7
09001 MEDICAL EXAMINER	12	13	13	13	13	17	15
10001 NON-DEPARTMENTAL - ADMIN	0	8	0	0	0	0	0
20010 COUNTY COURT AT LAW 1	4	4	4	4	4	4	4
20020 COUNTY COURT AT LAW 2	4	4	4	4	4	4	4
20030 COUNTY COURT AT LAW 3	4	4	4	4	4	4	4
20040 COUNTY COURT AT LAW 4	4	4	4	4	4	4	4
20050 COUNTY COURT AT LAW 5	4	4	4	4	4	4	4

PERSONNEL

FUND SUMMARIES

STATISTICS

COURT ORDERS

APPENDIX

Department	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Revised	FY 2024 Requested	FY 2024 Adopted
20060 COUNTY COURT AT LAW 6	4	4	4	4	4	4	4
20070 COUNTY COURT AT LAW 7	4	4	4	4	4	4	4
21099 PROBATE COURT	4	4	4	4	4	4	4
23001 DISTRICT CLERK	73.5	71	69	71	71	82	78
23030 JURY MANAGEMENT	4	4	4	4	4	5	4
24000 JUSTICE OF THE PEACE COURTS - SHARED	1	1	1	1	1	1	1
24010 JUSTICE OF THE PEACE, PCT. 1	7	7	7	7	7	7	7
24020 JUSTICE OF THE PEACE, PCT. 2	5	5	5	5	5	6	5
24030 JUSTICE OF THE PEACE, PCT. 3	0	0	13	13	13	13	13
24031 JUSTICE OF THE PEACE, PCT. 3-1	9	9	0	0	0	0	0
24032 JUSTICE OF THE PEACE, PCT. 3-2	5	5	0	0	0	0	0
24040 JUSTICE OF THE PEACE, PCT. 4	7	7	7	7	7	8	8
25000 DISTRICT COURTS - SHARED	4	4	4	7	7	7	7
25199 199TH DISTRICT COURT	4	4	4	4	4	4	4
25219 219TH DISTRICT COURT	4	4	4	4	5	5	5
25296 296TH DISTRICT COURT	4	4	4	4	4	4	4
25366 366TH DISTRICT COURT	4	4	4	4	4	4	4
25380 380TH DISTRICT COURT	4	4	4	4	4	4	4
25401 401ST DISTRICT COURT	4	4	4	4	4	4	4
25416 416TH DISTRICT COURT	4	4	4	4	4	4	4
25417 417TH DISTRICT COURT	4	4	4	4	4	4	4
25429 429TH DISTRICT COURT	4	4	4	4	4	4	4
25468 468TH DISTRICT COURT	4	4	4	4	4	4	4
25469 469TH DISTRICT COURT	4	4	4	4	4	4	4
25470 470TH DISTRICT COURT	4	4	4	4	4	4	4
25471 471ST DISTRICT COURT	4	4	4	4	4	4	4
25493 493RD DISTRICT COURT	0	0	0	0	0	4	4
25494 494TH DISTRICT COURT	0	0	0	0	0	4	4
30001 COUNTY AUDITOR	32	33	33	33	33	34	34
31001 TAX ASSESSOR/ COLLECTOR	98.5	97.5	98.5	100.5	100.5	122.5	102.5
32001 PURCHASING	17	17	17	17	17	19	19
35001 DISTRICT ATTORNEY	137	139	141	140	141	150	146
40010 FACILITIES & PARKS	52	51	64	74.5	74.5	77.5	74.5
40030 BUILDING SUPERINTENDENT	4	4	4	4	4	4	5
44001 EQUIPMENT SERVICES	14	14	14	14	14	14	14

Department	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Revised	FY 2024 Requested	FY 2024 Adopted
50001 SHERIFF'S OFFICE	145.5	143.5	144.5	151.5	153.5	164.5	162.5
50002 CHILD ABUSE	2	6	5	5	5	5	5
50003 DISPATCH	29	30	30	32	32	32	32
50030 JAIL OPERATIONS	350	351	353	352	352	352	358
50060 FUSION CENTER	5	4	4	3	4	4	4
50090 COUNTY CORRECTIONS - SCORE	4	4	4	4	4	4	4
55010 CONSTABLE, PCT. 1	9	9	9	9	9	9	9
55020 CONSTABLE, PCT. 2	5	5	5	5	5	5	5
55030 CONSTABLE, PCT. 3	14	15	15	15	15	15	15
55040 CONSTABLE, PCT. 4	8	9	9	9	9	9	9
57001 FIRE MARSHAL	5	5	6	7	7	7	7
59001 HIGHWAY PATROL	1	1	1	1	1	1	1
59050 EMERGENCY MANAGEMENT	2	2	1	1	1	1	1
60030 SUBSTANCE ABUSE	3	3	3	3	3	3	3
62090 INDIGENT DEFENSE	8	8	8	8	8	8	8
64001 JUVENILE PROBATION	45.0	49.5	49.5	53.0	52.0	59.0	59.0
64020 JUVENILE DETENTION	92	92	92	92	92	96	92
64060 JJAEP	6	6	6	6	6	6	6
70001 AGRILIFE EXTENSION	6.5	6.5	6.5	6	6	6	6
78001 MYERS PARK	10	10	10	10	10	10	10
78020 FARM MUSEUM	1	1	1	1	1	1	1
82001 DEVELOPMENT SERVICES	9.5	9.5	9.5	9.5	9.5	10.5	10.5
0001 GENERAL FUND TOTAL	1,538.5	1,559.0	1,568.0	1,602.0	1,606.0	1,703.0	1,666.0
1010 ROAD AND BRIDGE							
06050 GIS - R&B	0	0	0	0	0	0	1
75001 ROAD & BRIDGE	92	94	94	94	94	97	97
75020 ENGINEERING	4	4	5	5	5	7	9
75040 PUBLIC WORKS	5	5	5	5	5	5	5
75060 SPECIAL PROJECTS	1	1	0	0	0	0	0
1010 ROAD AND BRIDGE FUND TOTAL	102	104	104	104	104	109	112
0029 COURTHOUSE SECURITY							
50040 COURTHOUSE SECURITY	13.0	13.0	13.0	13.0	13.0	13.0	13.0
1021 LAW LIBRARY							
04030 LAW LIBRARY	3	3	3	3	3	3	3
1025 COUNTY CLERK REC MGMT & PRES							
08040 COUNTY CLERK RECORDS - RECORDS MGMT & PRESERVATION	6	7	9	9	9	9	9

PERSONNEL

FUND SUMMARIES

STATISTICS

COURT ORDERS

APPENDIX

Department	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Revised	FY 2024 Requested	FY 2024 Adopted
1026 DISTRICT CLERK REC MGMT & PRES							
23040 DISTRICT CLERK - RECORDS MGMT & PRESERVATION	2	1	1	1	1	1	1
1040 HEALTHCARE FOUNDATION							
60001 HEALTHCARE SERVICES	34	41	56	71	67	70	67
1049 DA PRETRIAL INTERVENTION PROGRAM							
35060 DISTRICT ATTORNEY - PRE-TRIAL INTERVENTION	1	1	1	1	1	1	1
1054 PROBATE CONTRIBUTIONS							
21099 PROBATE INITIATED GUARDIANSHIP	1	1	1	1	1	1	1
1060 DA FEDERAL TREASURY FORFEITURE							
35002 DA FEDERAL TASK FORCE ADMIN	1	1	1	1	1	1	1
2102 PUBLIC HEALTH EMERGENCY PREPAREDNESS							
58001 HOMELAND SECURITY GRANT - BIOTERRORISM	8	14	8	8	8	8	8
2108 HEALTHCARE GRANTS							
60060 WIC PROGRAM GRANT - WIC	19	18	16	17	15	16	15
2580 STATE GRANTS							
25296 296TH DISTRICT COURT GRANT - TVC VALOR	0	1	0	0	0	0	0
25296 296TH DISTRICT COURT GRANT - TVC VETERANS COURT	0	4	0	0	0	0	0
64001 JUVENILE PROBATION JUV PROB - GRANT N	1	1	1	1	1	1	1
5505 EMPLOYEE INSURANCE							
60020 HEALTHCARE SERVICES - EMPLOYEE CLINIC	2.0	2.0	2.0	2.0	2.0	2.0	2.0
5990 ANIMAL SAFETY							
83001 ANIMAL SHELTER	10	10	10	10	10	11	12
83030 ANIMAL CONTROL	7	7	7	7	7	8	8
OTHER FUNDS TOTAL	106.5	123.5	127.5	143.5	137.5	143.5	140.5

Department	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Revised	FY 2024 Requested	FY 2024 Adopted
605X CSCD FUNDS							
61001 CSCD - BASIC SUPERVISION	96	93	95	95	96	96	97
61001 CSCD - COMMUNITY CORRECTIONS	4	4	4	4	4	4	4
61001 CSCD - PERSONAL BOND/SURETY	4	7	6	6	6	6	6
61001 CSCD - SC SEX OFFENDER	3	3	2	2	2	2	2
61001 CSCD - SC MENTALLY IMRD	2	2	2	2	2	2	2
61001 CSCD - DP SC SUBSTANCE ABUSE	5	5	5	5	5	5	5
605X CSCD FUNDS TOTAL	114	114	114	114	115	115	116
TOTAL AUTHORIZED FTES	1,861.0	1,900.5	1,913.5	1,963.5	1,962.5	2,070.5	2,034.5

PERSONNEL

FUND SUMMARIES

STATISTICS

COURT ORDERS

APPENDIX

FY 2024 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001	GENERAL FUND				
03001-0001	Human Resources - Admin				
	Management Trainer (538)	1	\$ 92,237	1	\$ 92,237
	Human Resources Generalist - Compensation (537)	1	\$ 85,639	1	\$ 85,639
	Human Resources Generalist - Employee Relations (537)	1	\$ 85,639	1	\$ 85,639
	Human Resources Assistant (533)	1	\$ 66,319	0	\$ -
	Human Resources Generalist - SO Liasion (537)	1	\$ 85,639	1	\$ 85,639
		5	\$ 415,473	4	\$ 349,154
03020-0001	Human Resources Risk Mgmt - Admin				
	Human Resources Generalist (537)	1	\$ 85,639	0	\$ -
		1	\$ 85,639	0	\$ -
05001-0001	Elections - Admin				
	Records and Audit Coordinator (536)	1	\$ 88,963	1	\$ 79,935
	Functional Analyst (538)	-	\$ -	1	\$ 125,263
		1	\$ 88,963	2	\$ 205,198
06001-0001	Information Technology - Admin				
	IT Program Manager (517)	1	\$ 115,409	0	\$ -
		1	\$ 115,409	0	\$ -
06050-0001	GIS - Admin				
	GIS Coordinator (536)	1	\$ 65,335	0	\$ -
		1	\$ 65,335	0	\$ -
08001-0001	County Clerk - Admin				
	Lead Clerk (535)	1	\$ 74,846	1	\$ 74,846
	Business Analyst (515)	1	\$ 100,647	0	\$ -
	Compliance Analyst (515)	0	\$ -	1	\$ 100,647
		2	\$ 175,493	2	\$ 175,493
09001 0001	Medical Examiner Admin				
	Autopsy Tech (533)	1	\$ 66,319	1	\$ 66,319
	Field Agent (537)	2	\$ 171,273	1	\$ 85,639
	Medical Examiner (702)	1	\$ -	0	\$ -
		4	\$ 237,592	2	\$ 151,958

FY 2024 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001	GENERAL FUND (CONTINUED)				
23001-0001	District Clerk - Admin				
	Deputy District Clerk I (532)	3	\$ 188,099	1	\$ 62,701
	Lead Clerk (535)	1	\$ 74,846	1	\$ 74,846
	Senior Administrator (514)	1	\$ 94,257	1	\$ 94,257
	Deputy District Clerk II - Criminal Case Mgmt (533)	1	\$ 66,319	1	\$ 66,319
	Deputy District Clerk II - Case Mgmt (533)	2	\$ 132,635	1	\$ 66,319
	Deputy District Clerk II - New District Court (533)	2	\$ 132,635	2	\$ 132,635
	Deputy District Clerk I - Court Collections (532)	1	\$ 62,701	0	\$ -
		11	\$ 751,492	7	\$ 497,077
23030-0001	District Clerk Jury Management - Admin				
	Deputy District Clerk II (533)	1	\$ 66,319	0	\$ -
		1	\$ 66,319	0	\$ -
24020-001	Justice of the Peace, Pct 2 - Admin				
	Legal Clerk I (531)	1	\$ 59,505	0	\$ -
		1	\$ 59,505	0	\$ -
24040-001	Justice of the Peace, Pct 4 - Admin				
	Legal Clerk I (531)	1	\$ 59,505	1	\$ 59,505
		1	\$ 59,505	1	\$ 59,505
25493-0001	493rd District Court - Admin				
	District Judge	1	\$ -	1	\$ 21,195
	Court Coordinator (512)	1	\$ -	1	\$ 83,183
	Court Officer (554)	1	\$ -	1	\$ 86,769
	Court Reporter (706)	1	\$ -	1	\$ 168,197
		4	\$ -	4	\$ 359,344
25494-0001	494th District Court - Admin (Starts Sept 2024)				
	District Judge	1	\$ -	1	\$ 1,766
	Court Coordinator (512)	1	\$ -	1	\$ 6,932
	Court Officer (554)	1	\$ -	1	\$ 7,231
	Court Reporter (706)	1	\$ -	1	\$ 14,016
		4	\$ -	4	\$ 29,945
30001-0001	County Auditor - Admin				
	Accounts Payable Technician (533)	1	\$ 66,319	1	\$ 66,319
		1	\$ 66,319	1	\$ 66,319

PERSONNEL

FUND SUMMARIES

STATISTICS

COURT ORDERS

APPENDIX

FY 2024 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001	GENERAL FUND (CONTINUED)				
31001-0001	Tax Assessor/Collector - Admin				
	Title Specialist II - Frisco (533)	1	\$ 66,319	1	\$ 66,319
	Lead Clerk - Property Tax (535)	1	\$ 74,846	1	\$ 74,846
	Title Specialist (532)	8	\$ 501,594	0	\$ -
	Lead Clerk - SW Area Tax Office (535)	1	\$ 74,846	0	\$ -
	Title Specialist - SW Area Tax Office (532)	3	\$ 188,099	0	\$ -
	Registration Clerk - SW Area Tax Office (530)	2	\$ 113,361	0	\$ -
	Lead Clerk - Wylie Area Tax Office (535)	1	\$ 74,846	0	\$ -
	Title Specialist - Wylie Area Tax Office (532)	3	\$ 188,099	0	\$ -
	Registration Clerk - Wylie Area Tax Office (530)	2	\$ 113,361	0	\$ -
		22	\$ 1,395,371	2	\$ 141,165
32001-0001	Purchasing - Admin				
	Senior Buyer (537)	1	\$ 85,639	1	\$ 85,639
	Buyer II (536)	1	\$ 79,935	1	\$ 79,935
		2	\$ 165,574	2	\$ 165,574
35001-0001	District Attorney - Admin				
	Felony Prosecutor - Domestic Violence (584)	1	\$ 126,210	1	\$ 126,210
	Secretary (532)	1	\$ 62,701	1	\$ 62,701
	Trial Bureau Chief (588)	1	\$ 168,118	1	\$ 168,118
	Felony Appellate Attorney (584)	1	\$ 126,210	1	\$ 126,210
	Victim Assistance Coordinator (535)	3	\$ 224,531	1	\$ 74,846
	Budget Technician (536)	1	\$ 79,935	0	\$ -
	Public Information Officer (515)	1	\$ 100,647	0	\$ -
		9	\$ 888,352	5	\$ 558,085
40010-0001	Facilities - Admin				
	Building Maintenance Technician II (536)	3	\$ 239,796	0	\$ -
		3	\$ 239,796	0	\$ -
40030-0001	Building Superintendent - Admin				
	Building Projects Coordinator (514)	0	\$ -	1	\$ 94,257
		-	\$ -	1	\$ 94,257

FY 2024 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001	GENERAL FUND (CONTINUED)				
50001-0001	Sheriff's Office - Admin				
	Lieutenant (570)	2	\$ 239,337	2	\$ 227,838
	Deputy Sheriff - Criminal Investigations Unit General Crimes (556)	2	\$ 204,023	2	\$ 194,522
	Deputy Sheriff - Criminal Investigations Unit Narcotics (556)	2	\$ 204,023	2	\$ 194,522
	Deputy Sheriff - Courthouse (556)	5	\$ 510,051	3	\$ 291,780
	Sergeant - Courthouse (558)	1	\$ 113,793	1	\$ 108,374
		12	\$ 1,271,227	10	\$ 1,017,036
50030-0001	Jail Operations - Admin				
	Detention Officer (551) - 4 months of funding	0	\$ -	14	\$ 442,708
	Jail Sergeant (556) - 2 months of funding	0	\$ -	2	\$ 46,652
	Food Service Tech (533)	0	\$ -	(9)	\$ (688,022)
	Food Service Supervisor (537)	0	\$ -	(1)	\$ (94,299)
		0	\$ -	6	\$ (292,961)
64001-0001	Juvenile Probation - Admin				
	Juvenile Probation Officer (535)	6	\$ 449,060	6	\$ 449,060
	Juvenile Probation Unit Supervisor (538)	1	\$ 92,237	1	\$ 92,237
		7	\$ 541,297	7	\$ 541,297
64020-0001	Juvenile Detention - Admin				
	Juvenile Supervision Officer (535)	4	\$ 299,374	0	\$ -
		4	\$ 299,374	0	\$ -
82001-0001	Development Services				
	Inspector (536)	1	\$ 79,935	1	\$ 79,935
		1	\$ 79,935	1	\$ 79,935
0001	General Fund Total	98	\$ 7,067,970	61	\$ 4,198,381

PERSONNEL

FUND SUMMARIES

STATISTICS

COURT ORDERS

APPENDIX

FY 2024 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
OTHER FUNDS					
1010	ROAD & BRIDGE				
06050-0061	GIS - R&B				
	GIS Coordinator (536)	0	\$ -	1	\$ 79,935
		0	\$ -	1	\$ 79,935
75001-0001	Road & Bridge - Admin				
	Superintendent R & B (516)	1	\$ 107,654	1	\$ 107,654
	Inspector (536)	2	\$ 159,866	2	\$ 98,011
		3	\$ 267,520	3	\$ 205,665
75020-0001	Engineering - Admin				
	Senior Civil Engineer (518)	1	\$ 155,950	2	\$ 142,030
	Environmental Construction Specialist (537)	1	\$ 89,017	1	\$ 85,639
	Functional Analyst (538)	0	\$ -	1	\$ 92,237
		2	\$ 244,967	4	\$ 319,906
1040	HEALTHCARE FOUNDATION				
60001-0001	Healthcare - Admin				
	Disease Intervention Specialist (535)	1	\$ 96,947	0	\$ -
	Health Care Process Analyst (518)	1	\$ 123,954	0	\$ -
	Nurse - RN (539)	1	\$ 99,636	0	\$ -
		3	\$ 320,537	0	\$ -
2108	WIC PROGRAM				
60060-9064	WIC Program				
	Senior Nutritionist (536)	1	\$ 79,935	0	\$ -
		1	\$ 79,935	0	\$ -
5990	ANIMAL SAFETY				
83001-0001	Animal Shelter				
	Foster/Rescue/Adoption Coordinator (533)	1	\$ 66,319	1	\$ 66,319
	Animal Services Manager (730)	0	\$ -	1	\$ 156,560
		1	\$ 66,319	2	\$ 222,879
83030-0001	Animal Control				
	Animal Control Officer (532)	1	\$ 62,701	1	\$ 62,701
		1	\$ 62,701	1	\$ 62,701

FY 2024 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
OTHER FUNDS (CONTINUED)					
6050	JUDICIAL DISTRICT				
61001-0053	CSCD - Basic Supervision				
	Supervisor CSCD (638)	1	\$ 92,237	1	\$ 92,237
		1	\$ 92,237	1	\$ 92,237
	Other Funds Total	12	\$ 1,134,216	12	\$ 983,323
	Grand Total	110	\$ 8,202,186	73	\$ 5,181,704

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FY 2024 Personnel Changes

Department / Current Position	Quantity Requested (FTE)	New Position	Quantity Requested (FTE)	Requested Budget Impact	Adopted Yes/No	Adopted Budget Impact
0001 GENERAL FUND						
02013-0001 Admin Services - Magistrate						
Legal Clerk I (531)	-7	Magistrate Clerk (533)	7	\$ 47,151	No	\$ -
	-7		7	\$ 47,151		\$ -
03001-0001 Human Resources - Admin						
Senior Benefits Representative (538)	-1	HR Manager (516)	1	\$ 8,742	Yes	\$ 8,742
	-1		1	\$ 8,742		\$ 8,742
08020-0001 County Court at Law Clerks - Admin						
Deputy Clerk II (533)	-1	Criminal Specialist (534)	1	\$ 2,472	No	\$ -
Deputy Clerk II (533)	-1	Civil Specialist (534)	1	\$ 3,340	No	\$ -
	-2		2	\$ 5,812		\$ -
25000-0009 District Court - Shared						
Deputy Court Admin Assistant (532)	-1	Deputy Court Administrator (538)	1	\$ 27,304		\$ -
		Deputy Court Administrator (535)	0	\$ -	Yes	\$ 9,913
	-1		1	\$ 27,304		\$ 9,913
31001-0001 Tax Assessor/Collector - Admin						
Vehicle Registration Clerk (530)	-22	Vehicle Registration Clerk (531)	22	\$ 60,930	No	\$ -
Vehicle Registration Clerk PT (530)	-9	Vehicle Registration Clerk PT (531)	9	\$ 11,583	No	\$ -
Vehicle Registration Clerk II (531)	-3	Vehicle Registration Clerk (531)	3	\$ -	No	\$ -
	-34		34	\$ 72,513		\$ -
40010-0001 Facilities & Parks - Admin						
Parts Specialist (535)	-1	Parts Warehouse Supervisor (536)	1	\$ -	No	\$ -
Secretary (532)	-1	Administrative Secretary (534)	1	\$ 5,216	No	\$ -
	-2		2	\$ 5,216		\$ -
50001-0001 Sheriff's Office - Admin						
Deputy Sheriff (556)	-1	Assistant Chief (574)	1	\$ 24,222	Yes	\$ 24,222
Deputy Sheriff (556)	-1	Rangemaster (558)	1	\$ 9,776	No	\$ -
Corporal (557)	-1	Sergeant (558)	1	\$ 4,945	Yes	\$ 4,945
AFIS Tech (533)	-1	Criminalist (537)	1	\$ 10,020	Yes	\$ 10,020
Deputy Sheriff (556)	-1	Sergeant (558)	1	\$ 11,111	Yes	\$ 11,111
Deputy Sheriff (556)	-1	Sergeant (558)	1	\$ 8,978	Yes	\$ 8,978
Secretary (532)	-1	Eliminated Position	0	\$ (62,701)	Yes	\$ (62,701)
	-7		6	\$ 6,351		\$ (3,425)

FY 2024 Personnel Changes

Department / Current Position	Quantity Requested (FTE)	New Position	Quantity Requested (FTE)	Requested Budget Impact	Adopted Yes/No	Adopted Budget Impact
0001 GENERAL FUND (CONTINUED)						
64001-0001 Juvenile Probation - Admin						
Secretary (532)	-1	Administrative Secretary (534)	1	\$ 4,533	No	\$ -
	-1		1	\$ 4,533		\$ -
78001-0001 Myers Park - Admin						
Secretary (532)	-1	Administrative Secretary (534)	1	\$ 4,882	No	\$ -
	-1		1	\$ 4,882		\$ -
82001-0001 Development Services						
Tech I (530)	-1	Tech II (531)	1	\$ 2,823	No	\$ -
Tech I (530)	-1	Tech II (531)	1	\$ 2,062	Yes	\$ 2,062
	-2		2	\$ 4,885		\$ 2,062
0001 General Fund Total	-58		57	\$ 187,389		\$ 17,292
OTHER FUNDS						
1010 ROAD & BRIDGE						
75001-0001 Road & Bridge - Admin						
Equipment Operator (533)	-46	Equipment Operator II (534)	46	\$ 140,932	No	\$ -
Fuel Transport Agent (533)	-1	Equipment Operator (533)	1	\$ -	No	\$ -
	-47		47	\$ 140,932		\$ -
75040-0001 Public Works - Admin						
Public Works Representative	-1	Functional Analyst (538)	1	\$ 4,283	No	\$ -
	-1		1	\$ 4,283		\$ -
1025 COUNTY CLERK REC MGMT & PRES						
08040-0001 County Clerk Records - Records Mgmt & Preservation						
Deputy Clerk II (533)	-1	Records Management Coordinator (535)	1	\$ 4,970	Yes	\$ 7,073
	-1		1	\$ 4,970		\$ 7,073
1040 HEALTHCARE FOUNDATION						
60001-0001 Healthcare - Admin						
Healthcare Coordinator	-1	Assistant Public Health Director	1	\$ 49,685	No	\$ -
Nurse - LVN (534)	-1	Nurse - RN (539)	1	\$ 29,291	No	\$ -
Epidemiologist - COVID Grant (10 Months)	-1	Epidemiologist (2 months)	1	\$ 16,271	No	\$ -
Epidemiologist - COVID Grant (9 Months)	-1	Epidemiologist (3 months)	1	\$ 24,849	No	\$ -

FY 2024 Personnel Changes

Department / Current Position	Quantity Requested (FTE)	New Position	Quantity Requested (FTE)	Requested Budget Impact	Adopted Yes/No	Adopted Budget Impact
OTHER FUNDS (CONTINUED)						
1040	HEALTHCARE FOUNDATION (CONTINUED)					
60001-0001	Healthcare - Admin (Continued)					
Epidemiologist - COVID Grant (9 Months)	-1	Epidemiologist (3 months)	1	\$ 24,409	No	\$ -
Epidemiologist - COVID Suppl Grant (10 Months)	-1	Epidemiologist (2 months)	1	\$ 16,596	No	\$ -
PHEP Planner - COVID Grant (9 months)	-1	PHEP Planner (3 months)	1	\$ 23,600	No	\$ -
PHEP Planner - COVID Grant (9 months)	-1	PHEP Planner (3 months)	1	\$ 23,059	No	\$ -
PHEP Planner - COVID Grant (9 months)	-1	PHEP Planner (3 months)	1	\$ 23,293	No	\$ -
Nurse (RN)-C19 Grant (9 months)	-1	Nurse - RN (517) for 3 months	1	\$ 25,322	No	\$ -
Nurse (RN) COVID Grant (9 months)	-1	Nurse - RN (517) for 3 months	1	\$ 24,909	No	\$ -
Nurse (RN) COVID Grant (9 months)	-1	Nurse - RN (517) for 3 months	1	\$ 24,909	No	\$ -
Nurse (RN)-C19 Grant (9 months)	-1	Nurse - RN (517) for 3 months	1	\$ 26,098	No	\$ -
Medical Assistant (532)	-1	Health Care Analyst (536)	1	\$ 12,948	No	\$ -
Financial Analyst COVID Grant (9 months)	-1	Financial Analyst (3 months)	1	\$ 25,439	No	\$ -
Financial Analyst-PHWG Grant (9 months)	-1	Financial Analyst (3 months)	1	\$ 23,747	No	\$ -
Functional Analyst COVID Grant (9 months)	-1	Functional Analyst (3 months)	1	\$ 23,507	No	\$ -
Functional Analyst-C19 Grant (9 months)	-1	Functional Analyst (3 months)	1	\$ 23,413	No	\$ -
Health Care Analyst-PHWG Grant (9 months)	-1	Health Care Analyst (3 months)	1	\$ 20,106	No	\$ -
Asset Management Tech-PHWG Grant (9 months)	-1	Asset Management Tech (3 months)	1	\$ 17,586	No	\$ -
Outreach Specialist (530)	-1	Tech I (533)	1	\$ 9,637	No	\$ -
		Tech I (530)	0	\$ -	Yes	\$ -

FY 2024 Personnel Changes

Department / Current Position	Quantity Requested (FTE)	New Position	Quantity Requested (FTE)	Requested Budget Impact	Adopted Yes/No	Adopted Budget Impact
OTHER FUNDS (CONTINUED)						
1040	HEALTHCARE FOUNDATION (CONTINUED)					
60001-0001	Healthcare - Admin (Continued)					
Outreach Specialist (530)	-1	Tech I (533)	1	\$ 9,636	No	\$ -
		Tech I (530)	0	\$ -	Yes	\$ -
Immunization Service Aid (530)	-1	Tech I (533)	1	\$ 7,896	No	\$ -
		Tech I (530)	0	\$ -	Yes	\$ -
Tech I	-1	Tech I (533)	1	\$ 9,637	No	\$ -
Tech I	-1	Tech I (533)	1	\$ 9,636	No	\$ -
Nurse - RN (539)	-12	Nurse - RN (517)	12	\$ 110,750	No	\$ -
Nurse - LVN (534)	-1	Nurse - LVN (536)	1	\$ 5,226	No	\$ -
Nurse - LVN (534)	-1	Nurse - LVN (536)	1	\$ 7,176	No	\$ -
Medical Assistant (532)	-1	Medical Assistant (534)	1	\$ 4,463	No	\$ -
Medical Assistant (532)	-1	Medical Assistant (534)	1	\$ 5,261	No	\$ -
Nurse Practitioner (517)	-1	Nurse Practitioner (519)	1	\$ 15,518	No	\$ -
Public Information Officer -COVID Grant (9 months)	-1	Public Information Officer (3 months)	1	\$ 26,520	No	\$ -
Health Care Analyst-C19 Grant (9 months)	-1	Health Care Analyst (3 months)	1	\$ 19,984	No	\$ -
	-44		44	\$ 720,378		\$ -
5505	EMPLOYEE INSURANCE FUND					
60020-0001	Healthcare Services Employee Clinic - Admin					
Nurse - RN (539)	-1	Nurse - RN (517)	1	\$ 10,656	No	\$ -
Physician Assistant (517)	-1	Physician Assistant (519)	1	\$ 9,733	No	\$ -
	-2		2	\$ 20,389		\$ -
OTHER FUNDS TOTAL	-95		95	\$ 890,952		\$ 7,073
GRAND TOTAL	-153	GRAND TOTAL	152	\$ 1,078,341		\$ 24,365

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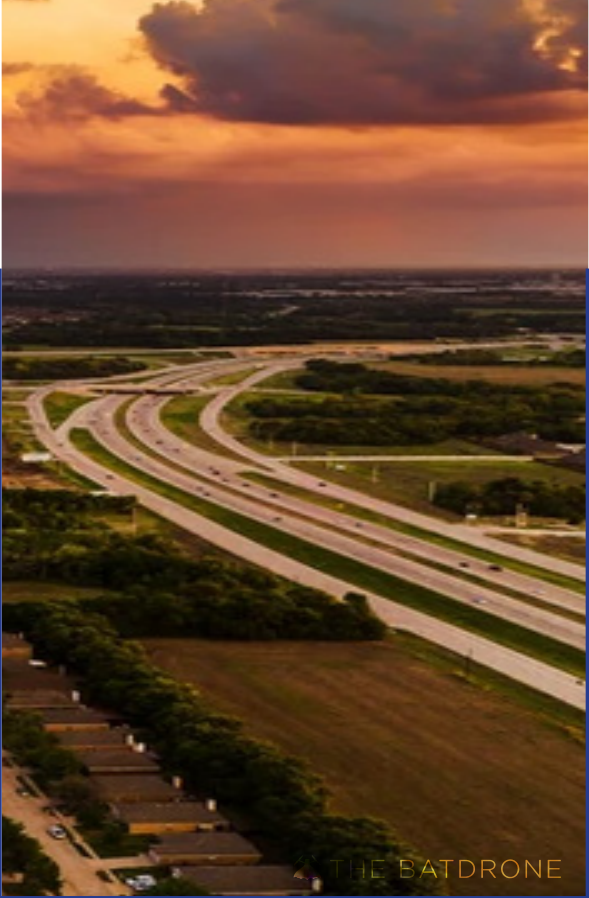
APPENDIX

FY 2024 Department Changes

Fund / Department / Position	Quantity Requested (FTE)	Department / Position	Quantity Adopted (FTE)	Adopted Yes / No
DA FEDERAL TREASURY FORFEITURE FUND		GENERAL FUND		
1060-35002-0001 District Attorney - Admin		0001-35001-0001 District Attorney - Admin		
Felony Investigator - Special Units	-1	Felony Investigator - Special Units	0	No
	-1		0	
GENERAL FUND		GENERAL FUND		
0001-06001-0001 Information Technology - Admin		0001-05001-0001 Elections - Admin		
Network Support Specialist	-1	Network Support Specialist	0	No
	-1		0	
GRAND TOTAL	-2		0	



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THE BATDRONE

Fund Summaries



THE BATDRONE

Adopted Fund Detail (Excluding Bond Funds) FY 2024 (Thousands)

Fund #	Fund Name	Estimated Beginning Balance	Tax Revenues	Non-Tax Revenues	Other Financing Sources	FY 2024 Adopted Total Revenues	Adopted Expenditures	Other Financing Uses	FY 2024 Adopted Budget	Estimated Ending Balance
Major Budgetary Funds:										
Operating Funds										
0001	General Fund	\$ 277,122	\$ 234,060	\$ 35,732	\$ -	\$ 269,792	\$ 265,534	\$ 4,256	\$ 269,791	\$ 277,123
1010	Road & Bridge Fund	77,364	-	26,425	-	26,425	30,293	-	30,293	73,496
0499	Permanent Improvement Fund	26,064	2,359	182	-	2,542	2,541	-	2,541	26,065
Operating Funds Total		\$ 380,550	\$ 236,419	\$ 62,340	\$ -	\$ 298,759	\$ 298,368	\$ 4,256	\$ 302,625	\$ 376,685
Debt Service Fund										
3001	Debt Service Fund	\$ 7,702	\$ 92,013	\$ 575	\$ -	\$ 92,588	\$ 92,506	\$ -	\$ 92,506	\$ 7,785
Debt Service Funds Total		\$ 7,702	\$ 92,013	\$ 575	\$ -	\$ 92,588	\$ 92,506	\$ -	\$ 92,506	\$ 7,785
Major Budgetary Funds Total		\$ 388,252	\$ 328,432	\$ 62,915	\$ -	\$ 391,347	\$ 390,874	\$ 4,256	\$ 395,131	\$ 384,469
Other Governmental Funds:										
0002	Housing Finance Corp Trust	\$ 493	\$ -	\$ 109	\$ -	\$ 109	\$ -	\$ -	\$ -	\$ 602
0003	Records Archive Fund	17,468	-	1,500	-	1,500	500	-	500	18,468
0005	District Courts Rec Tech Fund	733	-	10	-	10	100	-	100	643
0029	Courthouse Security	1,186	-	516	310	826	1,085	-	1,085	927
1040	(Special Revenue) Healthcare	4,760	-	1,514	3,900	5,414	5,998	-	5,998	4,176
2102	(Grant) Public Health Emerg Prep	-	-	242	-	242	242	-	242	-
2108	(Grants) Health Care	-	-	1,577	-	1,577	1,577	-	1,577	-
2580	(Grant) State Grants Fund	-	-	87	-	87	87	-	87	-
Other Governmental Funds Total		\$ 24,640	\$ -	\$ 5,556	\$ 4,210	\$ 9,766	\$ 9,590	\$ -	\$ 9,590	\$ 24,816
Non Major Funds:										
Special Revenue Funds										
1011	Farm to Market	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
1012	Lateral Road	1,372	-	89	-	89	-	-	-	1,461
1013	Judicial Appellate	442	-	90	-	90	79	-	79	453
1015	Court Reporters Fund	406	-	345	-	345	357	-	357	394
1021	Law Library	4,580	-	545	-	545	458	-	458	4,667
1023	Farm Museum	12	-	-	-	-	-	-	-	12
1024	Open SpaceParks	3	-	-	-	-	-	-	-	3
1025	Records Management	14,381	-	1,705	-	1,705	2,528	-	2,528	13,558
1026	Document Preservation	709	-	276	-	276	88	-	88	897
1027	Juvenile Delinquency Prev	3	-	-	-	-	-	-	-	3
1028	Justice Court Technology	1,099	-	92	-	92	151	-	151	1,040
1031	Economic Development	773	-	13	-	13	100	-	100	687
1032	Dangerous Wild Animal	8	-	1	-	1	-	-	-	8
1033	Contract Elections	4,360	-	1,603	-	1,603	1,850	-	1,850	4,113
1035	Election Equipment	14	-	-	-	-	-	-	-	14
1036	Sheriffs Drug Forfeiture	7	-	-	-	-	-	-	-	7
1037	DA State Forfeiture	1,273	-	-	-	-	120	-	120	1,153
1038	DA Service Fee	253	-	3	-	3	-	-	-	256
1039	Myers Park Foundation	2	-	-	-	-	-	-	-	2
1042	Child Abuse Prevention	54	-	5	-	5	-	-	-	59
1044	County Records Mgmt & Pres	911	-	156	-	156	-	-	-	1,067
1046	Juvenile Case Manager Fund	470	-	5	-	5	-	-	-	475
1047	Court Init .Guard Contribution	637	-	48	-	48	-	-	-	685

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Adopted Fund Detail (Excluding Bond Funds) FY 2024 (Thousands)

Fund #	Fund Name	Estimated Beginning Balance	Tax Revenues	Non-Tax Revenues	Other Financing Sources	FY 2024 Adopted Total Revenues	Adopted Expenditures	Other Financing Uses	FY 2024 Adopted Budget	Estimated Ending Balance
1048	Alternative Dispute Resolution	1	-	265	-	265	-	-	-	266
1049	DA Deferred Pre-Trial Intervention	936	-	112	-	112	170	-	170	878
1050	Drug Court Program Fund	241	-	57	-	57	-	-	-	298
1051	SCAAP	20	-	-	-	-	-	-	-	20
1052	County Courts Technology Fund	648	-	57	-	57	2	-	2	703
1053	District Courts Technology Fund	643	-	67	-	67	2	-	2	708
1054	Probate Contributions Fund	873	-	40	-	40	97	-	97	815
1055	CCLC Court Rec Preservation	689	-	10	-	10	-	-	-	699
1056	District Clerk Court Rec Pres	483	-	20	-	20	100	-	100	403
1057	DA Apportionment	102	-	23	-	23	-	-	-	124
1058	Justice Court C/H Security	322	-	13	-	13	30	-	30	305
1060	DA Federal Treasury Forf	1,826	-	-	-	-	184	-	184	1,642
1062	Truancy Prevention & Diversion	265	-	43	-	43	-	-	-	308
1063	DA Federal Justice Forfeiture	131	-	-	-	-	30	-	30	101
1064	Constable 3 Forfeiture	1	-	-	-	-	-	-	-	1
1065	Sheriff Federal Forfeiture	23	-	-	-	-	-	-	-	23
1066	Sheriff's Office Treasury Forfeiture	239	-	-	-	-	-	-	-	239
1068	Court Facility Fee Fund	603	-	-	-	-	97	-	97	506
1998	Veterans Court	22	-	-	-	-	-	-	-	22
Special Revenue Funds Total		\$ 39,858	\$ -	\$ 5,681	\$ -	\$ 5,681	\$ 6,442	\$ -	\$ 6,442	\$ 39,097
Non-Major Funds Total		\$ 39,858	\$ -	\$ 5,681	\$ -	\$ 5,681	\$ 6,442	\$ -	\$ 6,442	\$ 39,097
Proprietary Funds										
Internal Service Funds										
5501	Liability Insurance	\$ 9,911	\$ -	\$ 2,243	\$ -	\$ 2,243	\$ 2,343	\$ -	\$ 2,343	\$ 9,811
5502	Workers Compensation	6,079	-	1,089	-	1,089	885	-	885	6,284
5504	Unemployment Insurance	1,441	-	179	-	179	250	-	250	1,370
5505	Insurance Claim	7,102	-	43,635	-	43,635	45,085	-	45,085	5,652
5601	Flex Benefits	328	-	-	-	-	-	-	-	328
5602	Employee Paid Benefits	21	-	400	-	400	-	-	-	421
5991	Animal Shelter Program	67	-	-	-	-	-	-	-	67
Internal Service Funds Total		\$ 24,950	\$ -	\$ 47,546	\$ -	\$ 47,546	\$ 48,563	\$ -	\$ 48,563	\$ 23,934
Enterprise Funds										
5990	Animal Control	\$ 5,182	\$ -	\$ 2,167	\$ -	\$ 2,167	\$ 2,175	\$ -	\$ 2,175	\$ 5,173
5999	CC Toll Road Authority	4,721	-	31	-	31	-	-	-	4,752
Enterprise Funds Total		\$ 9,903	\$ -	\$ 2,198	\$ -	\$ 2,198	\$ 2,175	\$ -	\$ 2,175	\$ 9,925
Proprietary Funds Total		\$ 34,852	\$ -	\$ 49,744	\$ -	\$ 49,744	\$ 50,738	\$ -	\$ 50,738	\$ 33,859

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Adopted Fund Detail (Excluding Bond Funds) FY 2024 (Thousands)

Fund #	Fund Name	Estimated Beginning Balance	Tax Revenues	Non-Tax Revenues	Other Financing Sources	FY 2024 Adopted Total Revenues	Adopted Expenditures	Other Financing Uses	FY 2024 Adopted Budget	Estimated Ending Balance
Fiduciary Funds										
Agency Funds										
6050-6060	CSCD	\$ 3,845	\$ -	\$ 8,314	\$ -	\$ 8,314	\$ 8,314	\$ -	\$ 8,314	\$ 3,845
Agency Funds Total		\$ 3,845	\$ -	\$ 8,314	\$ -	\$ 8,314	\$ 8,314	\$ -	\$ 8,314	\$ 3,845
Fiduciary Funds Total		\$ 3,845	\$ -	\$ 8,314	\$ -	\$ 8,314	\$ 8,314	\$ -	\$ 8,314	\$ 3,845
Component Unit										
6800	Child Protective Services	\$ 101	\$ -	\$ -	\$ 46	\$ 46	\$ 46	\$ -	\$ 46	\$ 101
Component Unit Total		\$ 101	\$ -	\$ -	\$ 46	\$ 46	\$ 46	\$ -	\$ 46	\$ 101
Adopted Total Excluding Bond Funds		\$ 491,549	\$ 328,432	\$ 132,209	\$ 4,256	\$ 464,898	\$ 466,004	\$ 4,256	\$ 470,260	\$ 486,186
Road Bond and Cap Project Interest				\$ 12,859	\$ 12,859					
Total Revenues With Bond Interest				\$ 145,068	\$ 477,757					

General Fund (0001)

FY 2024

The general operating fund of the county. The General Fund is used to account for all financial resources except those specific to another fund. Primary expenditures are for general administration, public safety, judicial, state prosecution and capital outlay.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 YTD Actual	FY 2024 Adopted
Beginning Balance	\$ 235,000,082	\$ 251,520,975	\$ 279,201,919	\$ 273,766,559	\$ 273,766,559	\$ 277,121,541
Revenue						
Taxes	\$ 179,549,060	\$ 186,257,463	\$ 191,304,034	\$ 206,544,567	\$ 207,305,328	\$ 234,059,962
Fees/Charges For Services	20,576,413	23,024,911	23,333,810	21,269,030	23,001,622	19,386,660
Fines	1,202,936	1,066,906	1,260,580	1,135,000	1,304,944	1,141,000
Insurance/Employee Benefit	37,795	25,372	14,489	-	28,418	-
Intergovernmental Rev	6,307,736	6,942,038	8,451,391	6,451,000	9,176,874	7,179,770
Investment Revenues	3,929,340	1,871,779	2,617,838	2,091,550	12,235,498	7,193,528
License & Permits	592,050	766,451	719,103	651,000	636,992	706,000
Other Revenue	2,180,732	694,724	1,050,073	206,800	633,379	125,500
Total Revenues	\$ 214,376,062	\$ 220,649,644	\$ 228,751,318	\$ 238,348,947	\$ 254,323,055	\$ 269,792,420
Other Financing Sources	\$ 3,924	\$ 63,288	\$ 11,755	\$ -	\$ 908,274	\$ -
Total Resources	\$ 449,380,068	\$ 472,233,907	\$ 507,964,992	\$ 512,115,506	\$ 528,997,888	\$ 546,913,961
Expenditures						
Salary & Benefits	\$ 114,598,796	\$ 125,149,694	\$ 143,025,025	\$ 159,496,934	\$ 154,628,963	\$ 178,253,449
Training & Travel	507,054	689,717	813,742	1,557,991	982,688	1,664,181
Maintenance & Operations	69,966,955	57,277,295	81,376,214	86,381,448	87,250,203	81,770,464
Capital Outlay	10,543,682	6,757,235	6,238,549	2,047,420	4,229,486	3,846,206
Debt Service	-	-	306,894	-	1,121,876	-
Sub-Total Expenditures	\$ 195,616,487	\$ 189,873,941	\$ 231,760,424	\$ 249,483,793	\$ 248,213,216	\$ 265,534,300
Transfers	\$ 2,242,606	\$ 3,158,047	\$ 2,438,009	\$ 3,656,330	\$ 3,663,131	\$ 4,256,330
Total Appropriations	\$ 197,859,093	\$ 193,031,988	\$ 234,198,433	\$ 253,140,123	\$ 251,876,347	\$ 269,790,630
Ending Balance	\$ 251,520,975	\$ 279,201,919	\$ 273,766,559	\$ 258,975,383	\$ 277,121,541	\$ 277,123,331
Reserved-Outer Loop	\$ 45,767,874	\$ 45,776,249	\$ 45,776,249	\$ 45,776,249	\$ 45,776,249	\$ 45,776,249
Reserved	-	24,212,150	24,212,150	17,912,860	17,912,860	7,049,925
Com-Capital Murder	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Com-Special Elections	200,000	200,000	200,000	200,000	200,000	200,000
Com-Utilities	500,000	500,000	500,000	500,000	500,000	500,000
Com-Lars Projects	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Surety Bond Clerks	600,000	600,000	600,000	600,000	600,000	600,000
Total Reserves	\$ 55,067,874	\$ 79,288,399	\$ 79,288,399	\$ 72,989,109	\$ 72,989,109	\$ 62,126,174
Fund Balance After Reserves	\$ 196,453,101	\$ 199,913,520	\$ 194,478,160	\$ 185,986,274	\$ 204,132,432	\$ 214,997,157

PERSONNEL

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Permanent Improvement Fund (0499) FY 2024

Fund used to account for property tax revenues and expenditures associated with permanent improvement projects.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 YTD Actual	FY 2024 Adopted
Beginning Balance	\$ 23,994,417	\$ 24,414,314	\$ 24,293,704	\$ 25,002,343	\$ 25,002,343	\$ 26,064,492
Revenue						
Taxes	\$ 2,141,783	\$ 1,400,582	\$ 2,200,069	\$ 2,027,640	\$ 2,034,988	\$ 2,359,148
Investment Revenues	155,907	70,855	79,943	90,000	288,233	182,406
Other Revenue	405	-	-	-	-	-
Total Revenues	2,298,095	1,471,437	2,280,012	2,117,640	2,323,221	2,541,554
Total Resources	\$ 26,292,512	\$ 25,885,751	\$ 26,573,716	\$ 27,119,983	\$ 27,325,564	\$ 28,606,046
Expenditures						
Maintenance & Operations	505,982	332,123	12,336	144,300	61,422	1,184,290
Capital Outlay	1,372,216	1,259,924	1,559,037	1,954,000	1,199,650	1,356,500
Sub-Total Expenditures	\$ 1,878,198	\$ 1,592,047	\$ 1,571,373	\$ 2,098,300	\$ 1,261,072	\$ 2,540,790
Total Appropriations	\$ 1,878,198	\$ 1,592,047	\$ 1,571,373	\$ 2,098,300	\$ 1,261,072	\$ 2,540,790
Ending Balance	\$ 24,414,314	\$ 24,293,704	\$ 25,002,343	\$ 25,021,683	\$ 26,064,492	\$ 26,065,256
Reserved-Outer Loop	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570
Total Reserves	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570
Fund Balance After Reserves	\$ 8,950,744	\$ 8,830,134	\$ 9,538,773	\$ 9,558,113	\$ 10,600,922	\$ 10,601,686

Road and Bridge Fund (1010)

FY 2024

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 YTD Actual	FY 2024 Adopted
Beginning Balance	\$ 58,060,515	\$ 58,408,255	\$ 66,719,897	\$ 73,647,299	\$ 73,647,299	\$ 77,364,044
Revenue						
Fees/Charges For Services	20,897,174	23,144,434	24,570,073	22,920,400	26,466,570	24,075,400
Fines	947,558	1,246,464	885,082	992,000	736,638	762,000
Intergovernmental Rev	-	2,189,853	-	-	-	-
Investment Revenues	910,697	407,306	542,695	450,000	2,390,186	1,421,717
License & Permits	7,182	9,495	6,129	8,000	9,703	6,000
Other Revenue	455,931	578,449	581,575	150,500	193,852	160,000
Total Revenues	\$ 23,218,542	\$ 27,576,001	\$ 26,585,554	\$ 24,520,900	\$ 29,796,949	\$ 26,425,117
Total Resources	\$ 81,279,057	\$ 85,984,256	\$ 93,305,451	\$ 98,168,199	\$ 103,444,248	\$ 103,789,161
Expenditures						
Salary & Benefits	\$ 7,926,432	\$ 7,783,723	\$ 8,031,437	\$ 9,181,344	\$ 8,300,500	\$ 10,661,998
Training & Travel	11,899	6,395	16,782	42,319	28,320	69,244
Maintenance & Operations	11,883,132	10,023,678	9,791,826	14,258,679	15,387,285	14,586,410
Capital Outlay	3,049,339	1,382,563	1,818,107	3,133,185	2,364,099	4,975,499
Sub-Total Expenditures	\$ 22,870,802	\$ 19,196,359	\$ 19,658,152	\$ 26,615,527	\$ 26,080,204	\$ 30,293,151
Transfers	\$ -	\$ 68,000	\$ -	\$ -	\$ -	\$ -
Total Appropriations	\$ 22,870,802	\$ 19,264,359	\$ 19,658,152	\$ 26,615,527	\$ 26,080,204	\$ 30,293,151
Ending Balance	\$ 58,408,255	\$ 66,719,897	\$ 73,647,299	\$ 71,552,672	\$ 77,364,044	\$ 73,496,010
Com-Fuel	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Com-Roadmaterials	500,000	500,000	500,000	500,000	500,000	\$ 500,000
Trails Of Blue Ridge	-	432,000	432,000	432,000	432,000	\$ 432,000
Total Reserves	\$ 1,000,000	\$ 1,432,000	\$ 1,432,000	\$ 1,432,000	\$ 1,432,000	\$ 1,432,000
Fund Balance After Reserves	\$ 57,408,255	\$ 65,287,897	\$ 72,215,299	\$ 70,120,672	\$ 75,932,044	\$ 72,064,010

Debt Service Fund (3001) FY 2024

Fund used to account for property tax revenues restricted to be used to meet the county's debt obligation.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 YTD Actual	FY 2024 Adopted
Beginning Balance	\$ 6,356,301	\$ 5,884,709	\$ 5,829,432	\$ 6,065,529	\$ 6,065,529	\$ 7,702,338
Revenue						
Taxes	\$ 76,808,743	\$ 80,969,206	\$ 84,842,536	\$ 85,328,538	\$ 85,637,788	\$ 92,013,358
Investment Revenues	253,772	72,042	68,232	100,000	695,326	574,789
Other Revenue	47,280,000	32,465,422	305,098	-	1,805,042	-
Total Revenues	\$ 124,342,515	\$ 113,506,670	\$ 85,215,866	\$ 85,428,538	\$ 88,138,156	\$ 92,588,147
Total Resources	\$ 130,698,816	\$ 119,391,379	\$ 91,045,298	\$ 91,494,067	\$ 94,203,685	\$ 100,290,485
Expenditures						
Debt Service	124,814,107	113,561,947	84,979,769	84,681,000	86,501,347	92,505,937
Sub-Total Expenditures	\$ 124,814,107	\$ 113,561,947	\$ 84,979,769	\$ 84,681,000	\$ 86,501,347	\$ 92,505,937
Total Appropriations	\$ 124,814,107	\$ 113,561,947	\$ 84,979,769	\$ 84,681,000	\$ 86,501,347	\$ 92,505,937
Ending Balance	\$ 5,884,709	\$ 5,829,432	\$ 6,065,529	\$ 6,813,067	\$ 7,702,338	\$ 7,784,548

BUDGET SUMMARY

COUNTY COURTS SHARED - COURT TECHNOLOGY

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2023 YTD Actual	FY 2024 Requested	FY 2024 Adopted	FY 2023/24 Change
Maintenance & Operations	\$ 5,730	\$ 599	\$ 399	\$ 1,568	\$ 1,629	\$ 1,568	\$ 1,568	0%
Total	\$ 5,730	\$ 599	\$ 399	\$ 1,568	\$ 1,629	\$ 1,568	\$ 1,568	0%



THE BATDRONE

Statistics



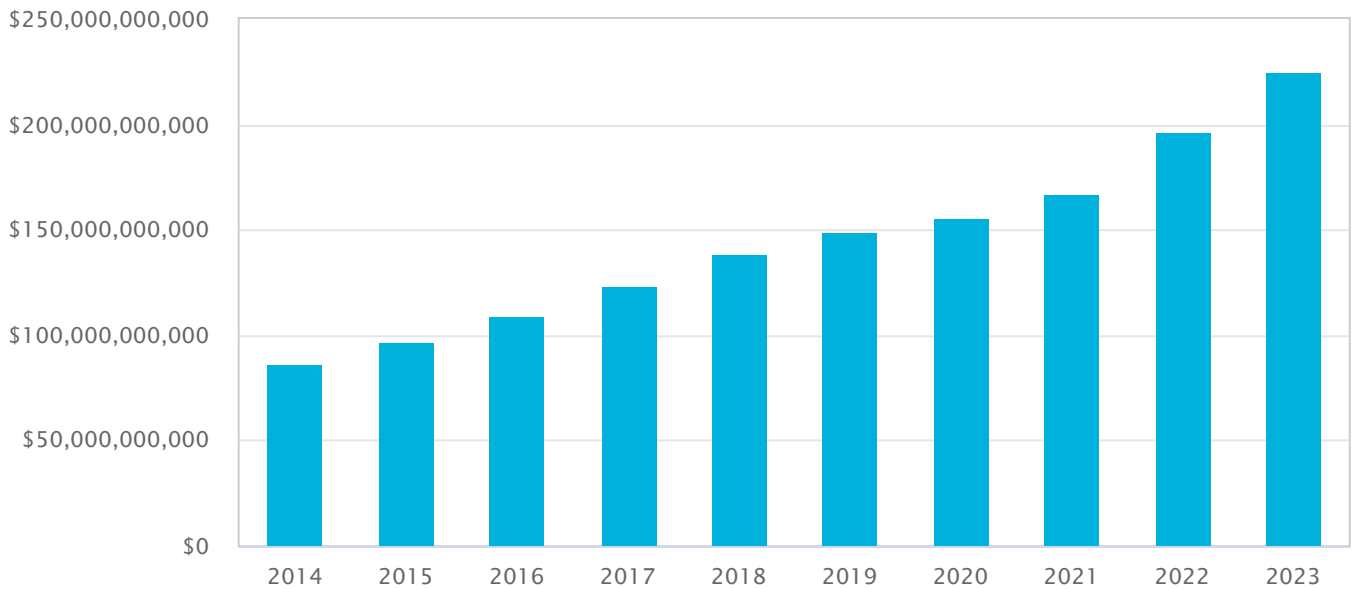
THE BATDRONE

Certified Appraised Values

Ten-Year Trend

Year	Net Taxable	% Change	Adjusted Taxable	% Change
2014	\$ 86,871,450,852	9.6%	\$ 86,486,159,140	9.3%
2015	\$ 96,807,570,324	11.4%	\$ 96,197,416,782	11.2%
2016	\$ 109,041,422,918	12.6%	\$ 108,308,828,437	12.6%
2017	\$ 124,035,906,716	13.8%	\$ 123,186,796,413	13.7%
2018	\$ 138,427,326,503	11.6%	\$ 137,371,735,029	11.5%
2019	\$ 149,632,276,578	8.1%	\$ 148,262,466,992	7.9%
2020	\$ 156,340,000,000	4.5%	\$ 154,855,783,213	4.4%
2021	\$ 167,755,086,085	7.3%	\$ 165,901,736,096	7.1%
2022	\$ 196,328,281,726	17.0%	\$ 194,617,015,072	17.3%
2023	\$ 225,503,440,075	14.9%	\$ 221,985,545,617	14.1%

Net Taxable Value



NOTES:

1. Certified Net Taxable Value is as of July 25th of each year per Tax Code 26.01
2. Adjusted Taxable Value equals Certified Net Taxable less Freeze Loss as of July 25th of each year per Tax Code 26.01

Property Tax

The following is a property tax analysis for an average homeowner with and without a homestead exemption living in Collin County. The average home in Collin County is valued at \$584,050 according to statistics compiled by the Central Appraisal District of Collin County. Residential properties with a homestead exemption are capped at 10% growth over prior year taxable value.

Taxing Unit	Tax Rate	Average Taxes <i>With</i> Homestead Exemption*	Prior Year Tax Rate	Prior Year Average Taxes <i>With</i> Homestead Exemption	Difference
Collin County	\$ 0.149343	\$ 680.81	\$ 0.152443	\$ 631.77	\$ 49.04
City of Plano	\$ 0.417600	\$ 1,603.14	\$ 0.417600	\$ 1,457.40	\$ 145.74
Plano ISD**	\$ 1.216850	\$ 4,622.41	\$ 1.259750	\$ 4,991.66	\$ (369.25)
Collin College	\$ 0.081220	\$ 311.80	\$ 0.081220	\$ 350.26	\$ (38.46)
Total	\$ 1.865013	\$ 7,218.16	\$ 1.911013	\$ 7,431.09	\$ (212.93)

*Residential properties with a homestead exemption are capped at 10% growth over prior year taxable value.

**Calculated assuming voters approve increase of school homestead exemption from \$40,000 to \$100,000.

Taxing Unit	Tax Rate	Avg. Taxes <i>Without</i> Homestead Exemption	Prior Year Tax Rate	Prior Year Avg. Taxes <i>Without</i> Homestead Exemption	Difference
Collin County	\$ 0.149343	\$ 872.24	\$ 0.152443	\$ 782.24	\$ 90.00
City of Plano	\$ 0.417600	\$ 2,438.99	\$ 0.417600	\$ 2,142.86	\$ 296.13
Plano ISD	\$ 1.216850	\$ 7,107.01	\$ 1.259750	\$ 6,464.23	\$ 642.78
Collin College	\$ 0.081220	\$ 474.37	\$ 0.081220	\$ 416.77	\$ 57.60
Total	\$ 1.865013	\$ 10,892.61	\$ 1.911013	\$ 9,806.10	\$ 1,086.51

Distribution by Taxing Unit

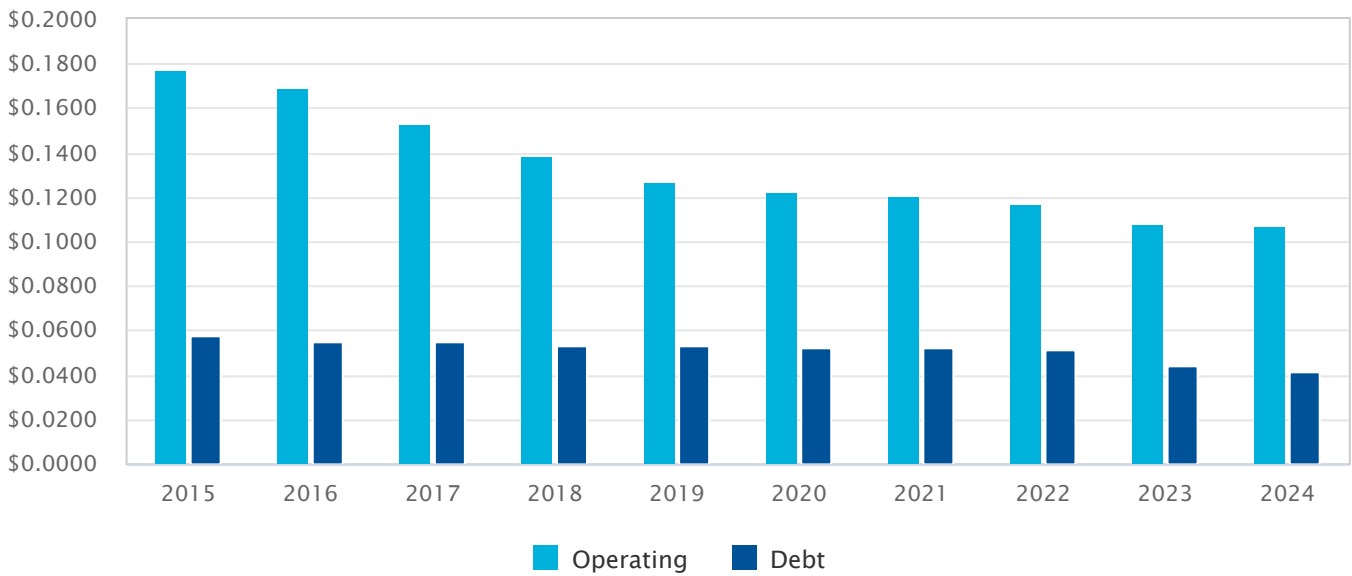


Tax Rate Distribution

Ten-Year Trend

Fiscal Year	Operating	Debt	Total
2015	\$ 0.177268	\$ 0.057732	\$ 0.235000
2016	\$ 0.169800	\$ 0.055200	\$ 0.225000
2017	\$ 0.153195	\$ 0.055200	\$ 0.208395
2018	\$ 0.138796	\$ 0.053450	\$ 0.192246
2019	\$ 0.127212	\$ 0.053573	\$ 0.180785
2020	\$ 0.122951	\$ 0.052000	\$ 0.174951
2021	\$ 0.120501	\$ 0.052030	\$ 0.172531
2022	\$ 0.116836	\$ 0.051251	\$ 0.168087
2023	\$ 0.108172	\$ 0.044271	\$ 0.152443
2024	\$ 0.107493	\$ 0.041850	\$ 0.149343

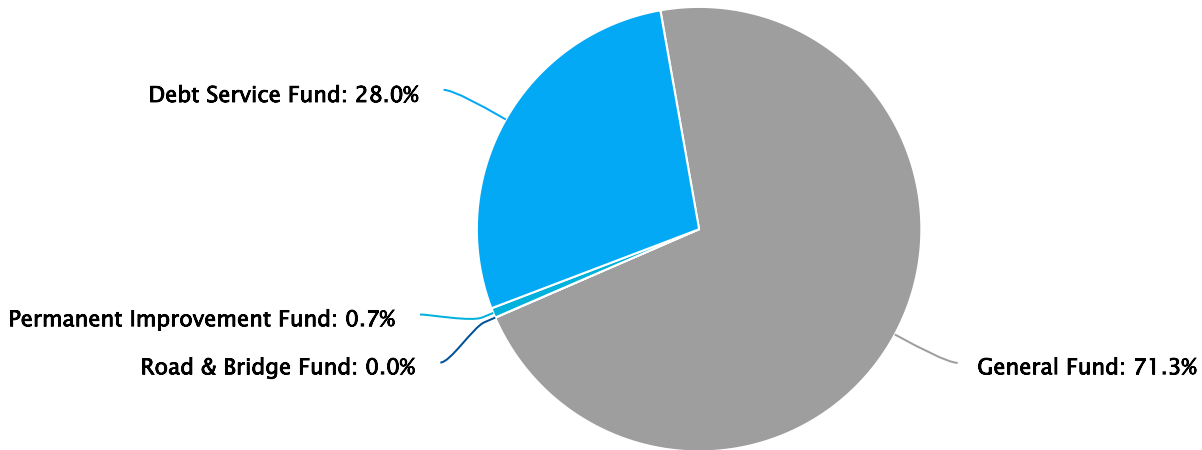
Tax Rate



Tax Rate Distribution By Fund

Fund Name	Fund Number	Tax Rate	Estimated Revenue
Operating Tax Rate			
General Fund	0001	\$ 0.106420	\$ 234,059,962
Road & Bridge Fund	1010	\$ -	\$ -
Permanent Improvement Fund	0499	\$ 0.001073	\$ 2,359,148
		\$ 0.107493	\$ 236,419,110
Debt Tax Rate			
Debt Service Fund	3001	\$ 0.041850	\$ 92,013,358
Total Tax Rate		\$ 0.149343	\$ 328,432,468

Tax Rate Distribution



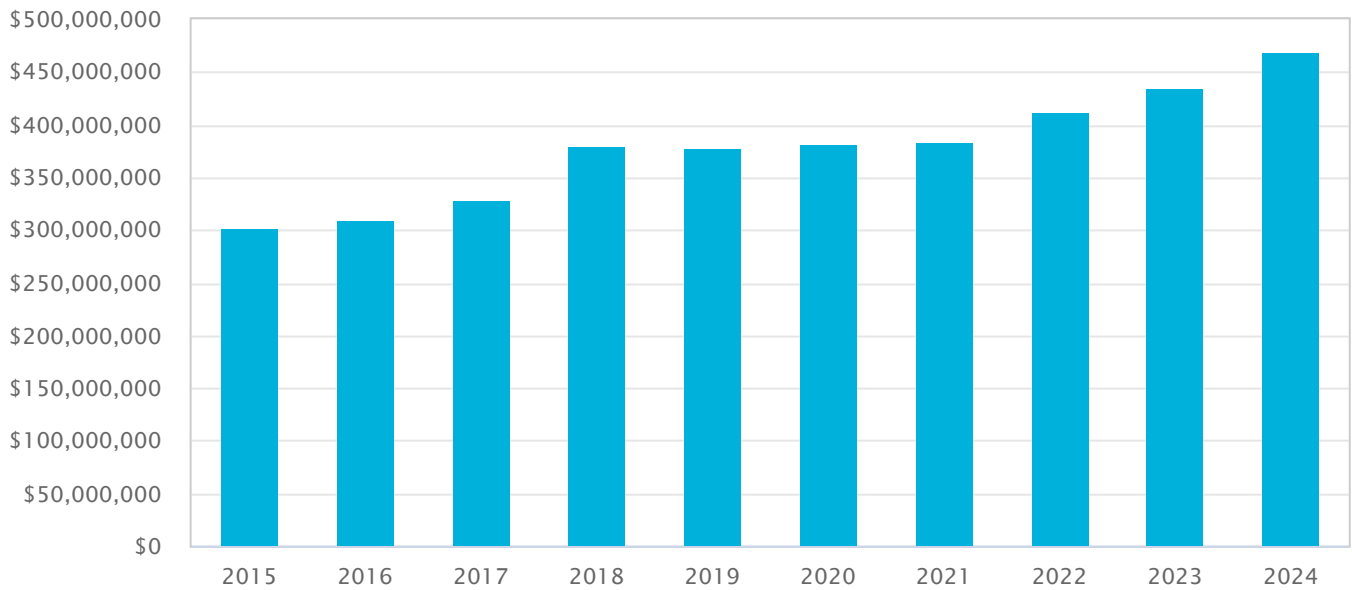
Combined Budget

Ten-Year Trend

(Excludes Bond Funds)

Fiscal Year	Adopted Budget	Percent Change
2015	\$ 301,450,396	7.7%
2016	\$ 310,542,625	3.0%
2017	\$ 328,756,806	5.9%
2018	\$ 380,933,662	15.9%
2019	\$ 378,250,906	(0.7%)
2020	\$ 381,891,872	1.0%
2021	\$ 384,559,229	0.7%
2022	\$ 411,957,922	7.1%
2023	\$ 434,783,927	5.5%
2024	\$ 470,260,400	8.2%

Combined Funds Budget



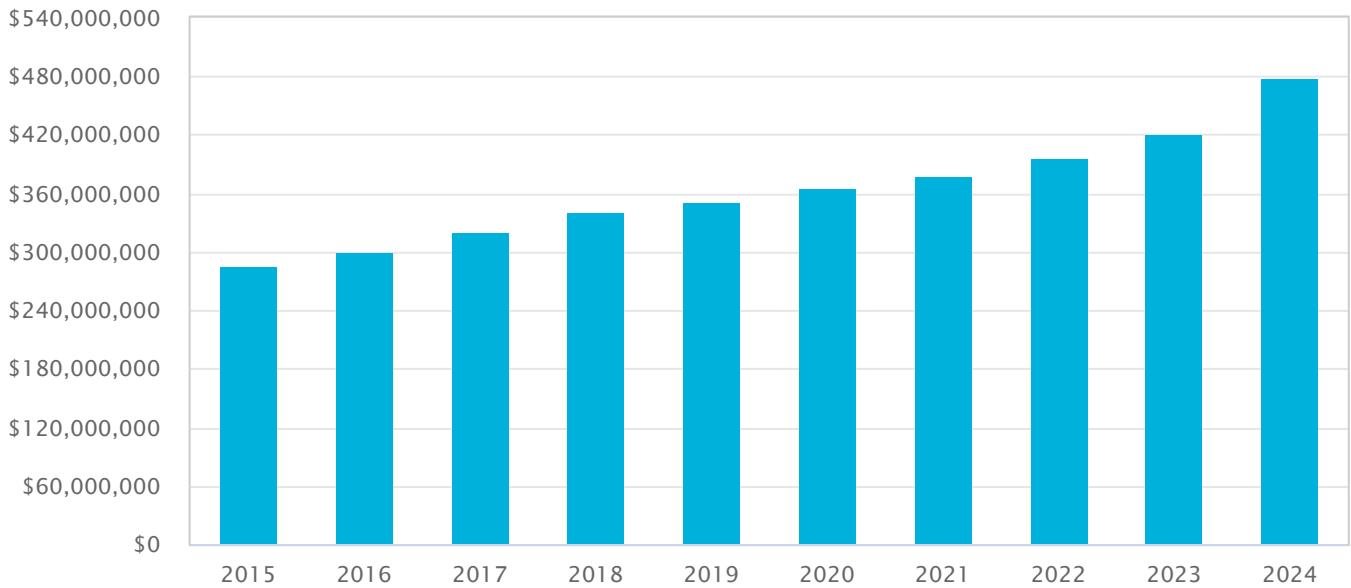
Combined Budget Revenue Estimate

Ten-Year Trend

(Includes Bond Fund Investment Revenue)

Fiscal Year	Adopted Revenue Estimate	Percent Change
2015	\$ 284,755,238	5.8%
2016	\$ 300,520,823	5.5%
2017	\$ 320,391,899	6.6%
2018	\$ 340,484,495	6.3%
2019	\$ 352,075,905	3.4%
2020	\$ 366,174,447	4.0%
2021	\$ 378,544,449	3.4%
2022	\$ 395,860,575	4.6%
2023	\$ 420,775,157	6.3%
2024	\$ 477,756,597	13.5%

Combined Funds Revenue Estimate

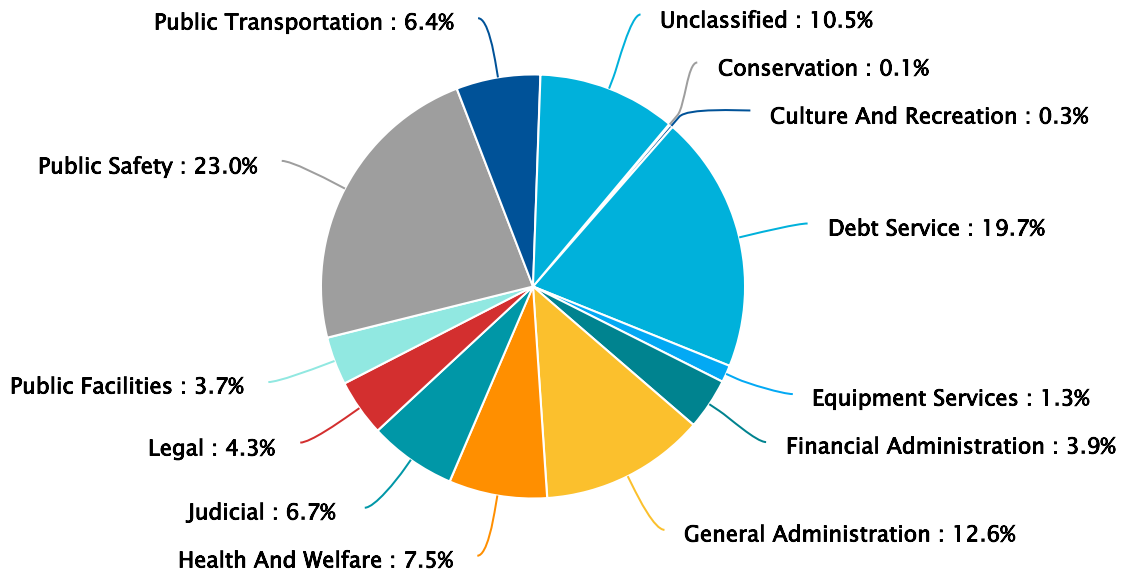


Combined Budget Expenditures by Function

(Excludes Bond Funds)

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Conservation	\$ 290,626	\$ 400,014	\$ 299,992	\$ 391,661
Culture And Recreation	\$ 965,061	\$ 1,093,069	\$ 1,012,589	\$ 1,178,280
Debt Service	\$ 85,286,663	\$ 84,681,000	\$ 87,623,223	\$ 92,505,937
Equipment Services	\$ 3,315,361	\$ 5,062,587	\$ 3,041,165	\$ 6,088,554
Financial Administration	\$ 14,996,187	\$ 16,930,134	\$ 15,836,142	\$ 18,422,031
General Administration	\$ 67,025,946	\$ 64,179,738	\$ 68,078,193	\$ 59,269,239
Health And Welfare	\$ 34,123,395	\$ 32,354,418	\$ 43,785,590	\$ 35,310,697
Judicial	\$ 25,903,509	\$ 28,520,342	\$ 27,848,027	\$ 31,311,656
Legal	\$ 16,621,956	\$ 18,541,698	\$ 16,818,593	\$ 20,433,833
Public Facilities	\$ 13,532,751	\$ 15,721,434	\$ 14,014,950	\$ 17,326,247
Public Safety	\$ 90,713,047	\$ 95,572,080	\$ 99,486,077	\$ 108,265,440
Public Transportation	\$ 26,597,785	\$ 26,571,492	\$ 27,938,715	\$ 30,165,929
Unclassified	\$ 46,756,804	\$ 45,155,921	\$ 52,219,483	\$ 49,590,896
	\$ 426,129,091	\$ 434,783,927	\$ 458,002,739	\$ 470,260,400

Combined Funds Budget – Expenditures by Function

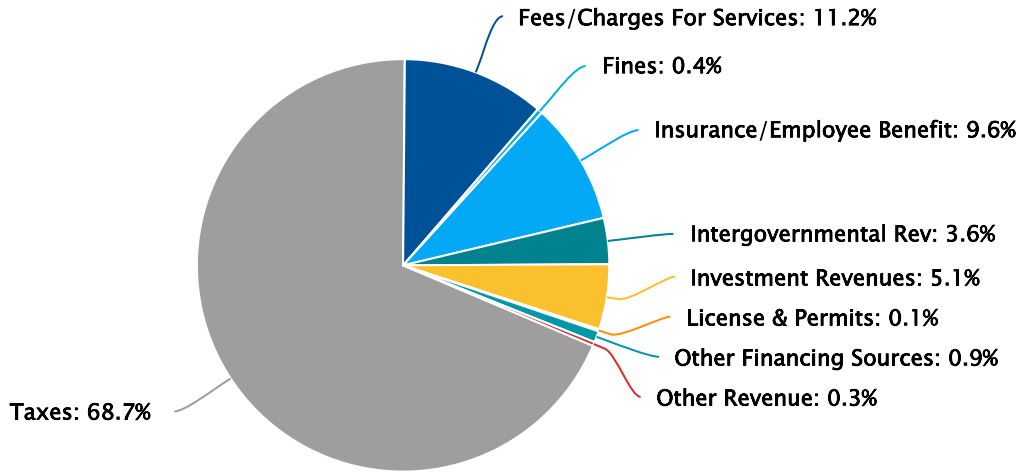


Combined Budget Revenues by Source

(Includes Bond Funds Investment Revenue)

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Taxes	\$ 278,346,639	\$ 293,900,745	\$ 294,978,104	\$ 328,432,468
Fees/Charges For Services	\$ 63,621,939	\$ 58,450,768	\$ 65,426,312	\$ 53,512,691
Fines	\$ 2,145,662	\$ 2,127,000	\$ 2,041,582	\$ 1,903,000
Insurance/Employee Benefit	\$ 48,373,646	\$ 42,584,350	\$ 47,073,065	\$ 45,753,469
Intergovernmental Rev	\$ 31,511,618	\$ 13,800,159	\$ 36,222,799	\$ 17,237,607
Investment Revenues	\$ 7,703,400	\$ 4,021,505	\$ 39,045,944	\$ 24,445,532
License & Permits	\$ 725,232	\$ 659,000	\$ 646,695	\$ 712,000
Other Financing Sources	\$ 3,283,118	\$ 3,656,330	\$ 4,914,517	\$ 4,256,330
Other Revenue	\$ 4,119,816	\$ 1,575,300	\$ 4,819,618	\$ 1,503,500
Reserves	\$ -	\$ 14,008,770	\$ -	\$ -
	\$ 439,831,070	\$ 434,783,927	\$ 495,168,636	\$ 477,756,597

Combined Budget – Revenues by Source



Combined Budget Revenues and Expenditures

(Includes Bond Fund Investment Revenue)

	Operating Funds			Debt Service Fund 2024 Adopted	All Other Funds FY 2024 Adopted	Combined Funds FY 2024 Adopted
	General Fund FY 2024 Adopted	Road & Bridge Fund FY 2024 Adopted	Permanent Improvement Fund FY 2024 Adopted			
Revenues By Source						
Taxes	\$ 234,059,962	\$ -	\$ 2,359,148	\$ 92,013,358	\$ -	\$ 328,432,468
Fees/Charges For Services	19,386,660	24,075,400	-	-	10,050,631	53,512,691
Fines	1,141,000	762,000	-	-	-	1,903,000
Insurance/Employee Benefit	-	-	-	-	45,753,469	45,753,469
Intergovernmental Rev	7,179,770	-	-	-	10,057,837	17,237,607
Investment Revenues	7,193,528	1,421,717	182,406	574,789	15,073,092	24,445,532
License & Permits	706,000	6,000	-	-	-	712,000
Other Financing Sources	-	-	-	-	4,256,330	4,256,330
Other Revenue	125,500	160,000	-	-	1,218,000	1,503,500
Total Revenues	\$ 269,792,420	\$ 26,425,117	\$ 2,541,554	\$ 92,588,147	\$ 86,409,359	\$ 477,756,597
Expenditures By Function						
Conservation	347,626	44,035	-	-	-	391,661
Culture And Recreation	1,178,280	-	-	-	-	1,178,280
Debt Service	-	-	-	92,505,937	-	92,505,937
Equipment Services	6,088,554	-	-	-	-	6,088,554
Financial Administration	18,422,031	-	-	-	-	18,422,031
General Administration	51,063,745	-	-	-	8,205,494	59,269,239
Health And Welfare	27,617,805	-	-	-	7,692,892	35,310,697
Judicial	29,847,866	-	-	-	1,463,790	31,311,656
Legal	19,930,085	-	-	-	503,748	20,433,833
Public Facilities	14,333,258	-	2,540,790	-	452,199	17,326,247
Public Safety	96,705,050	83,187	-	-	11,477,203	108,265,440
Public Transportation	-	30,165,929	-	-	-	30,165,929
Unclassified	4,256,330	-	-	-	45,334,566	49,590,896
Total Expenditures	\$ 269,790,630	\$ 30,293,151	\$ 2,540,790	\$ 92,505,937	\$ 75,129,892	\$ 470,260,400

Combined Budget Expenditures by Fund (Excludes Bond Funds)

Fund	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted
0001 - GENERAL	\$ 193,031,988	\$ 234,198,433	\$ 251,876,347	\$ 269,790,630
0003 - RECORDS ARCHIVE	\$ 1,782,572	\$ 165,092	\$ 84,899	\$ 500,000
0005 - DISTRICT COURTS RECORD TECH	\$ 234,344	\$ -	\$ -	\$ 100,000
0029 - COURTHOUSE SECURITY	\$ 594,550	\$ 799,193	\$ 848,754	\$ 1,085,065
0499 - PERMANENT IMPROVEMENT	\$ 1,592,047	\$ 1,571,373	\$ 1,261,072	\$ 2,540,790
1010 - ROAD AND BRIDGE	\$ 19,264,359	\$ 19,658,152	\$ 26,080,204	\$ 30,293,151
1013 - JUDICIAL APPELLATE	\$ -	\$ 89,678	\$ 83,183	\$ 79,000
1015 - COURT REPORTERS	\$ 276,429	\$ 355,331	\$ 321,723	\$ 357,140
1021 - LAW LIBRARY	\$ 322,775	\$ 402,572	\$ 384,235	\$ 457,753
1023 - FARM MUSEUM MEMORIAL	\$ 1,473	\$ 3,914	\$ 1,969	\$ -
1025 - COUNTY CLERK REC MGMT & PRES	\$ 864,930	\$ 905,086	\$ 784,088	\$ 2,527,933
1026 - DISTRICT CLERK REC MGMT & PRES	\$ 64,984	\$ 67,841	\$ 74,123	\$ 88,139
1028 - JUSTICE COURT TECHNOLOGY	\$ 8,424	\$ 21,713	\$ 35,614	\$ 151,068
1031 - ECONOMIC DEVELOPMENT	\$ 140,850	\$ 130,850	\$ 130,850	\$ 100,000
1033 - CONTRACT ELECTIONS	\$ 802,319	\$ 1,053,813	\$ 1,191,666	\$ 1,849,561
1036 - SHERIFF FORFEITURE	\$ 16,902	\$ 5,981	\$ 9,311	\$ -
1037 - DA STATE FORFEITURE	\$ 55,700	\$ 21,237	\$ 61,132	\$ 120,000
1038 - DA SERVICE FEE	\$ 5,473	\$ 289	\$ 3,957	\$ -
1039 - MYERS PARK FOUNDATION	\$ 10,599	\$ 1,222	\$ -	\$ -
1040 - HEALTHCARE FOUNDATION	\$ 4,617,510	\$ 4,364,521	\$ 4,189,165	\$ 5,997,827
1044 - COUNTY RECORD MGMT & PRES	\$ 43,300	\$ 6,232	\$ -	\$ -
1048 - ALTERNATE DISPUTE RESOLUTION	\$ 298,836	\$ 322,234	\$ 369,635	\$ -
1049 - DA PRETRIAL INTERVENTION PROGRAM	\$ 131,470	\$ 140,590	\$ 122,438	\$ 169,607
1050 - SPECIALTY COURT	\$ 20,561	\$ 15,340	\$ 48,589	\$ -
1051 - SCAAP	\$ 227,253	\$ 541,313	\$ 491,932	\$ -
1052 - COUNTY COURTS TECHNOLOGY	\$ 599	\$ 399	\$ 1,629	\$ 1,568
1053 - DISTRICT COURTS TECHNOLOGY	\$ 170	\$ -	\$ 3,756	\$ 2,016
1054 - PROBATE CONTRIBUTIONS	\$ 57,463	\$ 58,280	\$ 41,144	\$ 97,106
1056 - DIST CLERK COURT REC PRESERVATION	\$ 365,643	\$ -	\$ -	\$ 100,000
1057 - DA APPORTIONMENT	\$ 27,498	\$ 15,354	\$ 35,277	\$ -
1058 - JUSTICE COURT BUILDING SECURITY	\$ -	\$ -	\$ -	\$ 30,000
1060 - DA FEDERAL TREASURY FORFEITURE	\$ 180,573	\$ -	\$ 12,004	\$ 184,141
1063 - DA FEDERAL JUSTICE FORFEITURE	\$ 3,186	\$ 5,183	\$ 11,094	\$ 30,000
1065 - SHERIFF FEDERAL FORFEITURE	\$ 68,753	\$ 181,879	\$ 27,216	\$ -
1066 - SHERIFF TREASURY FORFEITURE	\$ 246,826	\$ 434,258	\$ 195,290	\$ -
1068 - COURT FACILITY FEE	\$ -	\$ -	\$ -	\$ 97,400
2101 - FEDERAL GRANTS	\$ 272,737	\$ 363,663	\$ 534,557	\$ -
2102 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$ 516,248	\$ 516,596	\$ 541,286	\$ 242,369
2103 - FEDERAL HOMELAND SECURITY GRANT	\$ 229,683	\$ 168,577	\$ 238,828	\$ -
2104 - CITY READINESS INITIATIVE	\$ 159,815	\$ 144,551	\$ 146,066	\$ -
2108 - HEALTHCARE GRANTS	\$ 3,149,404	\$ 4,011,302	\$ 4,661,115	\$ 1,577,375
2112 - CPS BOARD GRANTS	\$ 44,801	\$ 36,066	\$ 13,893	\$ -

Combined Budget Expenditures by Fund

(Excludes Bond Funds)

Fund	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted
2124 - JUSTICE ASSISTANCE GRANT #1	\$ 7,555	\$ 17,121	\$ 13	\$ -
2125 - JUSTICE ASSISTANCE GRANT #2	\$ -	\$ 11,838	\$ 17,647	\$ -
2126 - JUSTICE ASSISTANCE GRANT #3	\$ 5,983	\$ 5,545	\$ 2,499	\$ -
2127 - CORONAVIRUS RELIEF	\$ 68,582,198	\$ 1,917	\$ -	\$ -
2128 - ELECTIONS HAVA CARES ACT	\$ 378,121	\$ (51)	\$ -	\$ -
2129 - ELECTIONS CHAPTER 19 CARES	\$ 73,183	\$ -	\$ -	\$ -
2130 - HAVA ELECTIONS SECURITY GRANT	\$ 61,950	\$ 47,472	\$ 7,073	\$ -
2131 - EMERGENCY RENTAL ASSISTANCE	\$ 17,440,494	\$ 75,654	\$ -	\$ -
2132 - AMERICAN RESCUE PLAN ACT	\$ -	\$ 3,392,631	\$ 9,614,562	\$ -
2133 - LOCAL ASSIST & TRIBAL CONSITENCY	\$ -	\$ -	\$ 100,000	\$ -
2198 - LEOSE EDUCATION	\$ 39,620	\$ 42,631	\$ 49,354	\$ -
2580 - STATE GRANTS	\$ 3,741,678	\$ 3,856,932	\$ 4,395,726	\$ 86,957
2586 - RTR - FRONTIER PARKWAY	\$ 1,822,204	\$ 6,014,200	\$ 1,570,619	\$ -
2761 - PRIVATE SECTOR GRANTS	\$ 86,973	\$ 134,233	\$ 93,964	\$ -
2899 - LOCAL AGREEMENT/FUNDING	\$ 49,575	\$ 80,919	\$ 80,114	\$ -
3001 - DEBT SERVICE	\$ 113,561,947	\$ 84,979,769	\$ 86,501,347	\$ 92,505,937
5501 - COUNTY INSURANCE	\$ 1,683,795	\$ 2,157,924	\$ 1,368,007	\$ 2,343,000
5502 - WORKERS' COMPENSATION INS	\$ 317,147	\$ 289,397	\$ 388,931	\$ 885,000
5504 - UNEMPLOYMENT INSURANCE	\$ 23,104	\$ 22,319	\$ 5,258	\$ 250,000
5505 - EMPLOYEE INSURANCE	\$ 37,682,967	\$ 38,960,504	\$ 42,580,790	\$ 45,084,566
5601 - FLEXIBLE BENEFITS	\$ 4,067,134	\$ 4,057,706	\$ 4,266,873	\$ -
5602 - EMPLOYEE PAID BENEFITS	\$ 381,307	\$ 433,157	\$ 452,045	\$ -
5990 - ANIMAL SAFETY	\$ 1,412,486	\$ 1,516,070	\$ 2,456,158	\$ 2,175,404
5991 - ANIMAL SHELTER PROGRAM	\$ 78,557	\$ 92,418	\$ 82,974	\$ -
5999 - CC TOLL ROAD AUTHORITY	\$ 886,881	\$ 886,881	\$ 184,504	\$ -
6050 - JUDICIAL DISTRICT	\$ 5,968,827	\$ 5,944,366	\$ 6,624,052	\$ 6,963,537
6051 - DP-SC MENTALLY IMPAIRED	\$ 120,782	\$ 112,795	\$ 128,376	\$ 141,894
6053 - CCP-COMM CORRECTIONS FAC	\$ 1,035,818	\$ 1,074,278	\$ 1,011,127	\$ 306,691
6055 - DP-SC SEX OFFENDER	\$ 150,470	\$ 152,969	\$ 153,001	\$ 142,259
6057 - TAIP	\$ 63,512	\$ 75,706	\$ 29,174	\$ -
6058 - DP-SC SUBSTANCE ABUSE	\$ 343,930	\$ 343,452	\$ 350,868	\$ 394,255
6059 - PERSONAL BOND/SURETY PROGRAM	\$ 453,254	\$ 381,527	\$ 381,883	\$ 364,931
6060 - CSCD-PRE TRIAL DIVERSION	\$ 22,662	\$ 149,076	\$ 166,193	\$ -
6800 - CPS BOARD	\$ 31,781	\$ 39,627	\$ 21,248	\$ 46,330
	\$ 490,308,942	\$ 426,129,091	\$ 458,002,421	\$ 470,260,400

Combined Budget Revenues by Fund

(Includes Bond Fund Investment Revenue)

Fund	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted
0001 - GENERAL	\$ 220,712,932	\$ 228,763,073	\$ 255,231,329	\$ 269,792,420
0002 - HOUSING FINANCE CORP	\$ 7,541	\$ 188,786	\$ 267,879	\$ 108,968
0003 - RECORDS ARCHIVE	\$ 2,731,959	\$ 2,083,592	\$ 1,460,865	\$ 1,500,000
0005 - DISTRICT COURTS RECORD TECH	\$ 149,457	\$ 40,547	\$ 1,594	\$ 10,000
0029 - COURTHOUSE SECURITY	\$ 850,514	\$ 886,124	\$ 885,957	\$ 826,000
0499 - PERMANENT IMPROVEMENT	\$ 1,471,437	\$ 2,280,012	\$ 2,323,221	\$ 2,541,554
1010 - ROAD AND BRIDGE	\$ 27,576,001	\$ 26,585,554	\$ 29,796,949	\$ 26,425,117
1011 - FARM TO MARKET	\$ 26	\$ 130	\$ 1,024	\$ -
1012 - LATERAL ROAD	\$ 51,868	\$ 57,416	\$ 110,920	\$ 88,667
1013 - JUDICIAL APPELLATE	\$ 90,129	\$ 85,397	\$ 106,915	\$ 89,586
1015 - COURT REPORTERS	\$ 292,958	\$ 377,077	\$ 445,051	\$ 345,000
1021 - LAW LIBRARY	\$ 639,319	\$ 597,224	\$ 635,517	\$ 545,000
1023 - FARM MUSEUM MEMORIAL	\$ 22	\$ 26	\$ 269	\$ -
1024 - OPEN SPACE PARKS	\$ 3	\$ 4	\$ 15	\$ -
1025 - COUNTY CLERK REC MGMT & PRES	\$ 2,715,443	\$ 2,027,074	\$ 1,480,962	\$ 1,705,000
1026 - DISTRICT CLERK REC MGMT & PRES	\$ 95,517	\$ 318,305	\$ 428,489	\$ 276,000
1027 - JUV DELINQUENCY PREVENTION	\$ 50	\$ 2,770	\$ -	\$ -
1028 - JUSTICE COURT TECHNOLOGY	\$ 93,653	\$ 94,984	\$ 98,739	\$ 92,000
1031 - ECONOMIC DEVELOPMENT	\$ 272,770	\$ 228,061	\$ 401,193	\$ 13,357
1032 - DANGEROUS WILD ANIMAL	\$ -	\$ -	\$ 500	\$ 500
1033 - CONTRACT ELECTIONS	\$ 2,025,399	\$ 1,488,316	\$ 2,314,847	\$ 1,602,621
1035 - ELECTION EQUIPMENT	\$ 17	\$ 22	\$ 72	\$ -
1036 - SHERIFF FORFEITURE	\$ 4,427	\$ 199	\$ 4,256	\$ -
1037 - DA STATE FORFEITURE	\$ 76,831	\$ 214,473	\$ 190,760	\$ -
1038 - DA SERVICE FEE	\$ 4,256	\$ 2,801	\$ 3,705	\$ 3,000
1039 - MYERS PARK FOUNDATION	\$ 5	\$ 12	\$ 55	\$ -
1040 - HEALTHCARE FOUNDATION	\$ 4,109,523	\$ 3,515,373	\$ 4,966,789	\$ 5,413,899
1042 - CHILD ABUSE PREVENTION	\$ 6,589	\$ 3,425	\$ 2,029	\$ 5,000
1044 - COUNTY RECORD MGMT & PRES	\$ 183,950	\$ 175,233	\$ 199,840	\$ 156,000
1046 - JUVENILE CASE MANAGER	\$ 6,283	\$ 2,159	\$ 2,124	\$ 5,000
1047 - COURT INITIATED GUARDIANSHIP	\$ 47,363	\$ 66,605	\$ 69,690	\$ 48,000
1048 - ALTERNATE DISPUTE RESOLUTION	\$ 298,836	\$ 322,814	\$ 369,630	\$ 265,000
1049 - DA PRETRIAL INTERVENTION PROGRAM	\$ 125,624	\$ 122,264	\$ 124,571	\$ 112,000
1050 - SPECIALTY COURT	\$ 90,832	\$ 55,283	\$ 50,899	\$ 57,000
1051 - SCAAP	\$ 644	\$ 255,437	\$ 506,007	\$ -
1052 - COUNTY COURTS TECHNOLOGY	\$ 58,321	\$ 58,848	\$ 59,731	\$ 57,000
1053 - DISTRICT COURTS TECHNOLOGY	\$ 72,047	\$ 73,068	\$ 73,967	\$ 67,000

Combined Budget Revenues by Fund

(Includes Bond Fund Investment Revenue)

Fund	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted
1054 - PROBATE CONTRIBUTIONS	\$ 42,043	\$ 138,549	\$ 120,886	\$ 40,000
1055 - CCLC COURT REC PRESERVATION	\$ 74,803	\$ 22,107	\$ 97	\$ 10,000
1056 - DIST CLERK COURT REC PRESERVATION	\$ 107,911	\$ 29,235	\$ 1,192	\$ 20,000
1057 - DA APPORTIONMENT	\$ 22,639	\$ 23,175	\$ 28,086	\$ 22,500
1058 - JUSTICE COURT BUILDING SECURITY	\$ 13,336	\$ 13,922	\$ 14,648	\$ 13,000
1060 - DA FEDERAL TREASURY FORFEITURE	\$ 2,088	\$ 170,741	\$ 81,217	\$ -
1062 - TRUANCY PREVENTION & DIVERSION	\$ 46,421	\$ 53,120	\$ 58,078	\$ 43,000
1063 - DA FEDERAL JUSTICE FORFEITURE	\$ 177	\$ 1,623	\$ 697	\$ -
1064 - CONSTABLE 3 FORFEITURE	\$ 1	\$ 2	\$ 5	\$ -
1065 - SHERIFF FEDERAL FORFEITURE	\$ 27,173	\$ 89,210	\$ 13,298	\$ -
1066 - SHERIFF TREASURY FORFEITURE	\$ 234,718	\$ 431,226	\$ 224,586	\$ -
1068 - COURT FACILITY FEE	\$ -	\$ 236,553	\$ 366,791	\$ -
1069 - OPIOD ABATEMENT	\$ -	\$ -	\$ 748,278	\$ -
1998 - VETERANS COURT PROGRAM	\$ 1,539	\$ 3,301	\$ 5,156	\$ -
2101 - FEDERAL GRANTS	\$ 272,735	\$ 363,662	\$ 525,435	\$ -
2102 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$ 516,247	\$ 516,595	\$ 540,612	\$ 242,369
2103 - FEDERAL HOMELAND SECURITY GRANT	\$ 229,683	\$ 168,579	\$ 240,190	\$ -
2104 - CITY READINESS INITIATIVE	\$ 159,816	\$ 144,549	\$ 145,902	\$ -
2108 - HEALTHCARE GRANTS	\$ 3,149,407	\$ 4,011,310	\$ 4,652,027	\$ 1,577,375
2112 - CPS BOARD GRANTS	\$ 44,801	\$ 36,067	\$ 13,893	\$ -
2124 - JUSTICE ASSISTANCE GRANT #1	\$ 7,555	\$ 17,121	\$ 13	\$ -
2125 - JUSTICE ASSISTANCE GRANT #2	\$ -	\$ 11,839	\$ 17,654	\$ -
2126 - JUSTICE ASSISTANCE GRANT #3	\$ 5,983	\$ 5,545	\$ 2,499	\$ -
2127 - CORONAVIRUS RELIEF	\$ 68,582,198	\$ 1,917	\$ -	\$ -
2128 - ELECTIONS HAVA CARES ACT	\$ 378,122	\$ (51)	\$ -	\$ -
2129 - ELECTIONS CHAPTER 19 CARES	\$ 73,182	\$ -	\$ -	\$ -
2130 - HAVA ELECTIONS SECURITY GRANT	\$ 61,950	\$ 47,472	\$ 7,134	\$ -
2131 - EMERGENCY RENTAL ASSISTANCE	\$ 17,440,494	\$ 75,652	\$ 4,341	\$ -
2132 - AMERICAN RESCUE PLAN ACT	\$ -	\$ 3,392,631	\$ 9,370,467	\$ -
2133 - LOCAL ASSIST & TRIBAL CONSITENCY	\$ -	\$ -	\$ 97	\$ -
2198 - LEOSE EDUCATION	\$ 34,585	\$ 26,492	\$ 34,685	\$ -
2580 - STATE GRANTS	\$ 3,742,644	\$ 3,850,235	\$ 4,299,104	\$ 86,957
2581 - TCEQ GRANT	\$ -	\$ 44,400	\$ -	\$ -
2586 - RTR - FRONTIER PARKWAY	\$ (2,531,973)	\$ 6,014,200	\$ 1,571,110	\$ -
2761 - PRIVATE SECTOR GRANTS	\$ 86,973	\$ 134,234	\$ 93,142	\$ -
2899 - LOCAL AGREEMENT/FUNDING	\$ 49,400	\$ 80,919	\$ 65,989	\$ -
3001 - DEBT SERVICE	\$ 113,506,670	\$ 85,215,866	\$ 88,138,156	\$ 92,588,147

PERSONNEL

FUND SUMMARIES

STATISTICS

COURT ORDERS

APPENDIX

Combined Budget Revenues by Fund

(Includes Bond Fund Investment Revenue)

Fund	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted
BOND FUND INVESTMENT REVENUE	\$ 381,144	\$ 3,027,265	\$ 20,209,305	\$ 12,858,574
5501 - COUNTY INSURANCE	\$ 2,120,553	\$ 6,036,900	\$ 2,351,652	\$ 2,242,965
5502 - WORKERS' COMPENSATION INS	\$ 930,930	\$ 920,406	\$ 1,213,968	\$ 1,089,447
5504 - UNEMPLOYMENT INSURANCE	\$ 116,166	\$ 126,640	\$ 187,584	\$ 179,358
5505 - EMPLOYEE INSURANCE	\$ 39,589,281	\$ 38,086,296	\$ 41,113,328	\$ 43,634,723
5601 - FLEXIBLE BENEFITS	\$ 4,068,662	\$ 4,064,307	\$ 4,274,070	\$ -
5602 - EMPLOYEE PAID BENEFITS	\$ 381,115	\$ 431,990	\$ 465,966	\$ 400,000
5990 - ANIMAL SAFETY	\$ 1,811,679	\$ 1,803,162	\$ 1,996,380	\$ 2,166,558
5991 - ANIMAL SHELTER PROGRAM	\$ 80,850	\$ 137,067	\$ 83,230	\$ -
5999 - CC TOLL ROAD AUTHORITY	\$ 1,351	\$ 6,281	\$ 49,146	\$ 31,038
6050 - JUDICIAL DISTRICT	\$ 6,135,354	\$ 6,417,876	\$ 6,916,497	\$ 6,963,537
6051 - DP-SC MENTALLY IMPAIRED	\$ 121,382	\$ 119,088	\$ 95,589	\$ 141,894
6053 - CCP-COMM CORRECTIONS FAC	\$ 999,035	\$ 1,156,081	\$ 1,174,747	\$ 306,691
6055 - DP-SC SEX OFFENDER	\$ 152,154	\$ 158,402	\$ 133,306	\$ 142,259
6057 - TAIP	\$ 62,643	\$ 77,458	\$ 36,113	\$ -
6058 - DP-SC SUBSTANCE ABUSE	\$ 341,665	\$ 351,998	\$ 265,727	\$ 394,255
6059 - PERSONAL BOND/SURETY PROGRAM	\$ 382,429	\$ 362,253	\$ 413,828	\$ 364,931
6060 - CSCD-PRE TRIAL DIVERSION	\$ 22,287	\$ 156,457	\$ 139,405	\$ -
6800 - CPS BOARD	\$ 46,835	\$ 46,657	\$ 46,970	\$ 46,330
	\$ 528,991,382	\$ 439,831,070	\$ 495,168,636	\$ 477,756,597

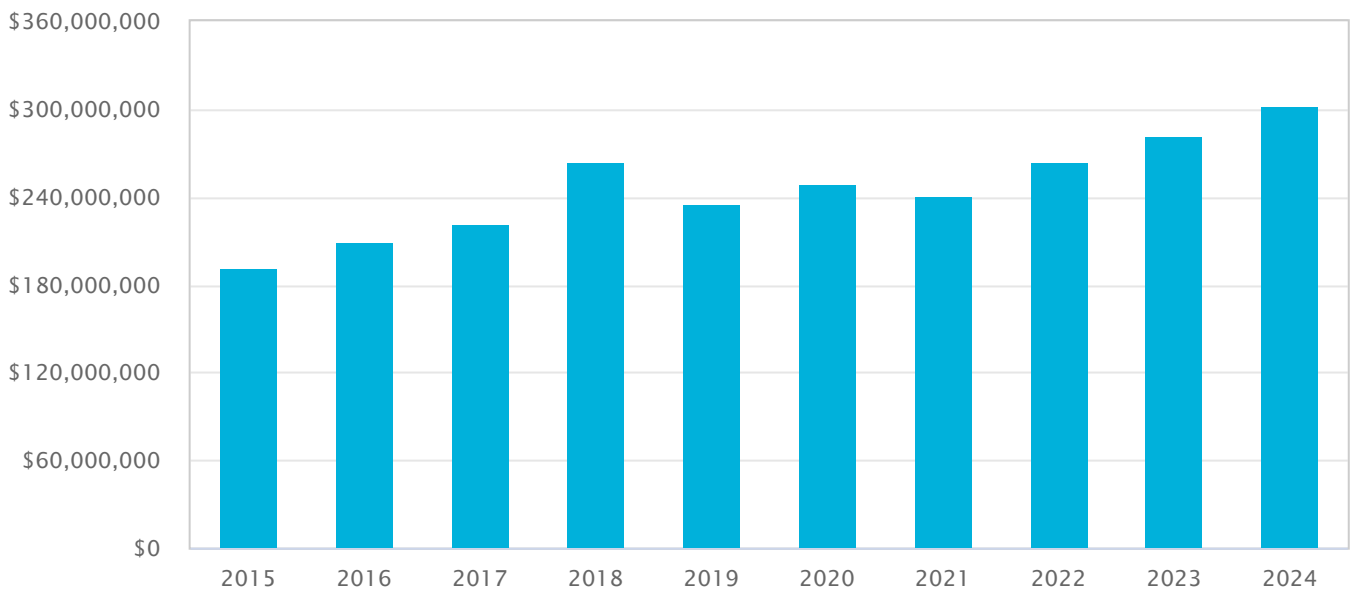
Operating Budget

Ten-Year Trend

This schedule tracks operating expenditures for the constitutional funds of the County: *General Fund, Road & Bridge Fund and Permanent Improvements Fund.*

Fiscal Year	Adopted Budget	Percent Change
2015	\$ 191,849,094	(1.5%)
2016	\$ 209,243,452	9.1%
2017	\$ 221,351,227	5.8%
2018	\$ 264,194,799	19.4%
2019	\$ 235,463,614	(10.9%)
2020	\$ 248,852,007	5.7%
2021	\$ 240,304,638	(3.4%)
2022	\$ 263,628,319	9.7%
2023	\$ 281,853,950	6.9%
2024	\$ 302,624,571	7.4%

Operating Funds Budget



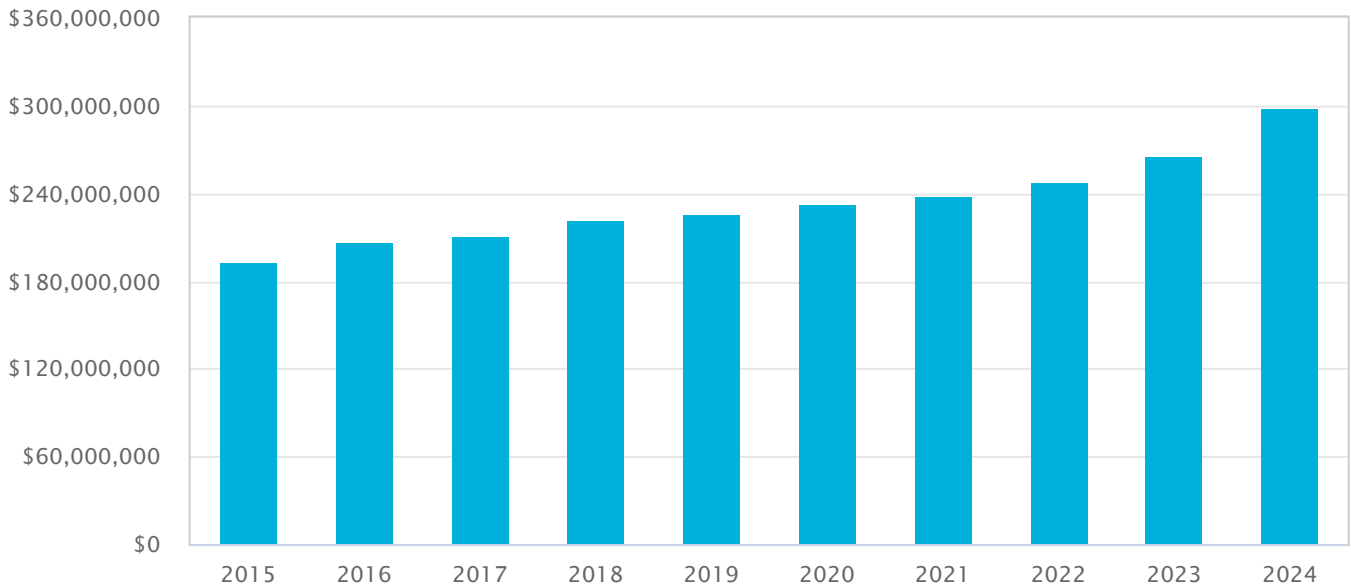
Operating Funds Revenue Estimate

Ten-Year Trend

This schedule tracks operating expenditures for the constitutional funds of the County: *General Fund, Road & Bridge Fund and Permanent Improvements Fund.*

Fiscal Year	Adopted Revenue Estimate	Percent Change
2015	\$ 193,686,737	4.6%
2016	\$ 206,414,691	6.6%
2017	\$ 211,241,179	2.3%
2018	\$ 221,412,241	4.8%
2019	\$ 225,582,518	1.9%
2020	\$ 233,212,747	3.4%
2021	\$ 238,461,611	2.3%
2022	\$ 247,224,513	3.7%
2023	\$ 264,987,487	7.2%
2024	\$ 298,759,091	12.7%

Operating Funds Revenue Estimate

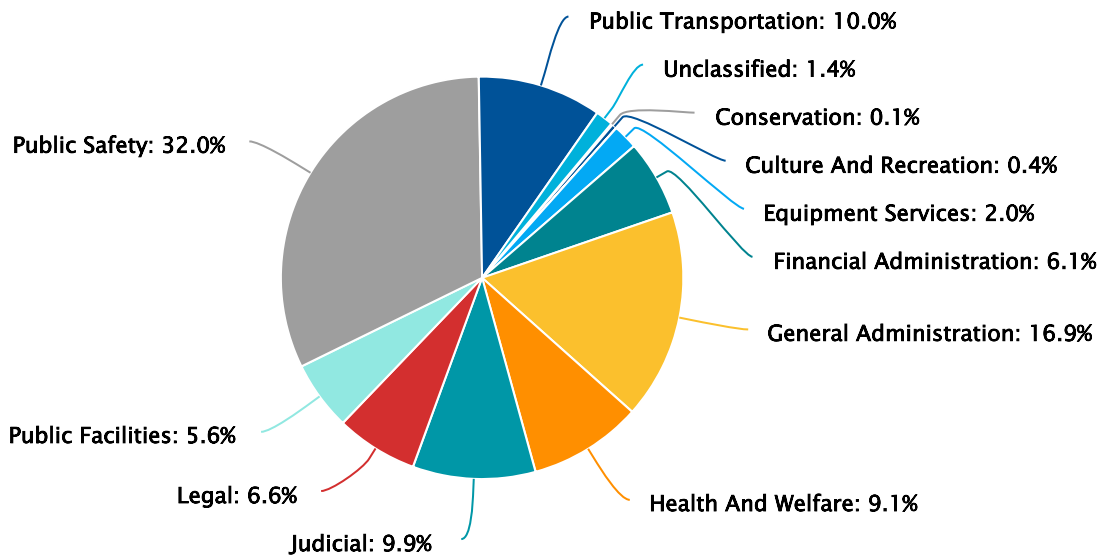


Operating Budget Expenditures by Function

This schedule tracks operating expenditures for the constitutional funds of the County: *General Fund, Road & Bridge Fund and Permanent Improvements Fund.*

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Conservation	\$ 290,626	\$ 400,014	\$ 284,513	\$ 391,661
Culture And Recreation	\$ 959,925	\$ 1,093,069	\$ 1,010,620	\$ 1,178,280
Debt Service	\$ 306,894	\$ -	\$ 1,121,876	\$ -
Equipment Services	\$ 3,315,361	\$ 5,062,587	\$ 3,041,165	\$ 6,088,554
Financial Administration	\$ 14,996,187	\$ 16,930,134	\$ 15,836,142	\$ 18,422,031
General Administration	\$ 62,215,304	\$ 57,415,501	\$ 64,044,838	\$ 51,063,745
Health And Welfare	\$ 21,413,296	\$ 25,035,013	\$ 24,455,564	\$ 27,617,805
Judicial	\$ 23,884,496	\$ 26,870,802	\$ 25,565,363	\$ 29,847,866
Legal	\$ 16,153,872	\$ 18,016,968	\$ 16,305,134	\$ 19,930,085
Public Facilities	\$ 13,298,433	\$ 15,366,635	\$ 13,801,433	\$ 16,874,048
Public Safety	\$ 76,458,851	\$ 85,435,405	\$ 83,904,252	\$ 96,788,237
Public Transportation	\$ 19,696,704	\$ 26,571,492	\$ 26,183,592	\$ 30,165,929
Unclassified	\$ 2,438,009	\$ 3,656,330	\$ 3,663,131	\$ 4,256,330
	\$ 255,427,958	\$ 281,853,950	\$ 279,217,623	\$ 302,624,571

Operating Funds Budget – Expenditures by Function

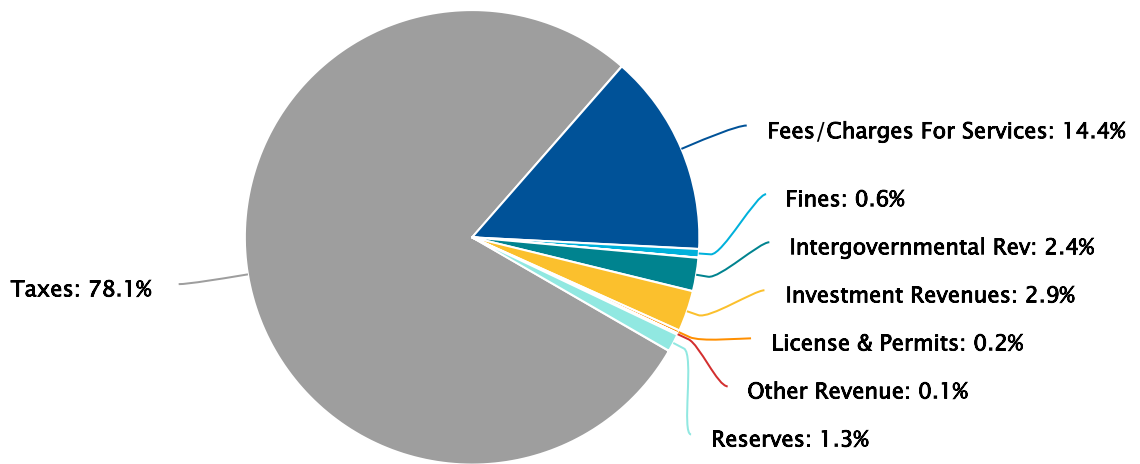


Operating Budget Revenues by Source

This schedule tracks operating expenditures for the constitutional funds of the County: *General Fund, Road & Bridge Fund and Permanent Improvements Fund.*

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Taxes	\$ 193,504,103	\$ 208,572,207	\$ 209,340,316	\$ 236,419,110
Fees/Charges For Services	\$ 47,903,883	\$ 44,189,430	\$ 49,468,192	\$ 43,462,060
Fines	\$ 2,145,662	\$ 2,127,000	\$ 2,041,582	\$ 1,903,000
Insurance/Employee Benefit	\$ 14,489	\$ -	\$ 28,418	\$ -
Intergovernmental Rev	\$ 8,451,391	\$ 6,451,000	\$ 9,176,874	\$ 7,179,770
Investment Revenues	\$ 3,240,476	\$ 2,631,550	\$ 14,913,917	\$ 8,797,651
License & Permits	\$ 725,232	\$ 659,000	\$ 646,695	\$ 712,000
Other Financing Sources	\$ 11,755	\$ -	\$ 908,274	\$ -
Other Revenue	\$ 1,631,648	\$ 357,300	\$ 827,231	\$ 285,500
Reserves	\$ -	\$ 16,866,463	\$ -	\$ 3,865,480
	\$ 257,628,639	\$ 281,853,950	\$ 287,351,499	\$ 302,624,571

Operating Funds Budget – Revenues by Source



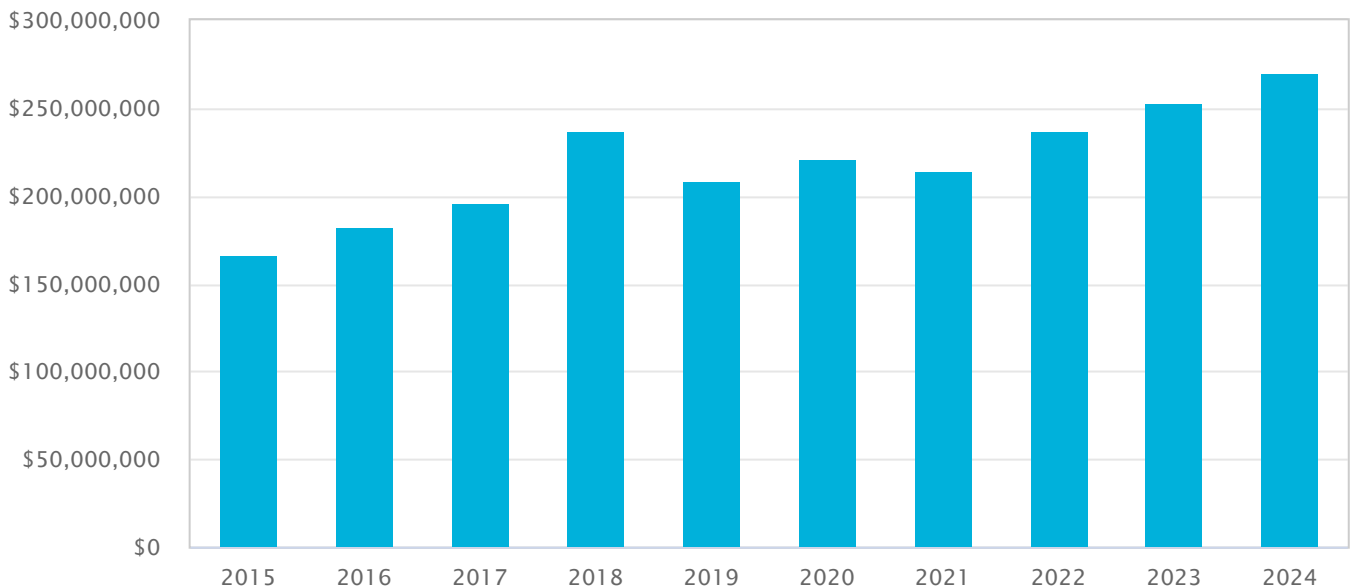
General Fund Budget

Ten-Year Trend

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Fiscal Year	Adopted Budget	Percent Change
2015	\$ 166,628,762	(2.2%)
2016	\$ 183,012,171	9.8%
2017	\$ 195,819,243	7.0%
2018	\$ 237,052,795	21.1%
2019	\$ 208,837,463	(11.9%)
2020	\$ 221,463,796	6.0%
2021	\$ 214,010,494	(3.4%)
2022	\$ 237,346,435	10.9%
2023	\$ 253,140,123	6.7%
2024	\$ 269,790,630	6.6%

General Fund Budget



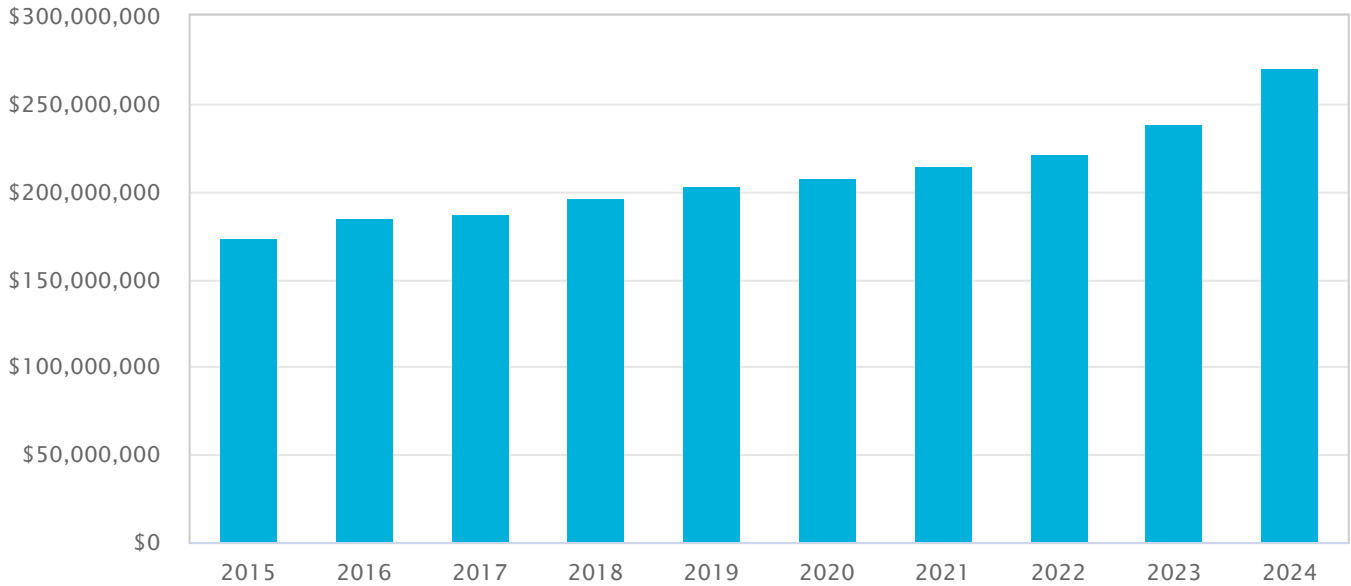
General Fund Revenue Estimate

Ten-Year Trend

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Fiscal Year	Adopted Revenue Estimate	Percent Change
2015	\$ 172,924,965	4.7%
2016	\$ 184,511,733	6.7%
2017	\$ 187,312,793	1.5%
2018	\$ 196,591,586	5.0%
2019	\$ 203,020,037	3.3%
2020	\$ 207,869,676	2.4%
2021	\$ 214,019,610	3.0%
2022	\$ 221,846,523	3.7%
2023	\$ 238,348,947	7.4%
2024	\$ 269,792,420	13.2%

General Fund Revenue Estimate

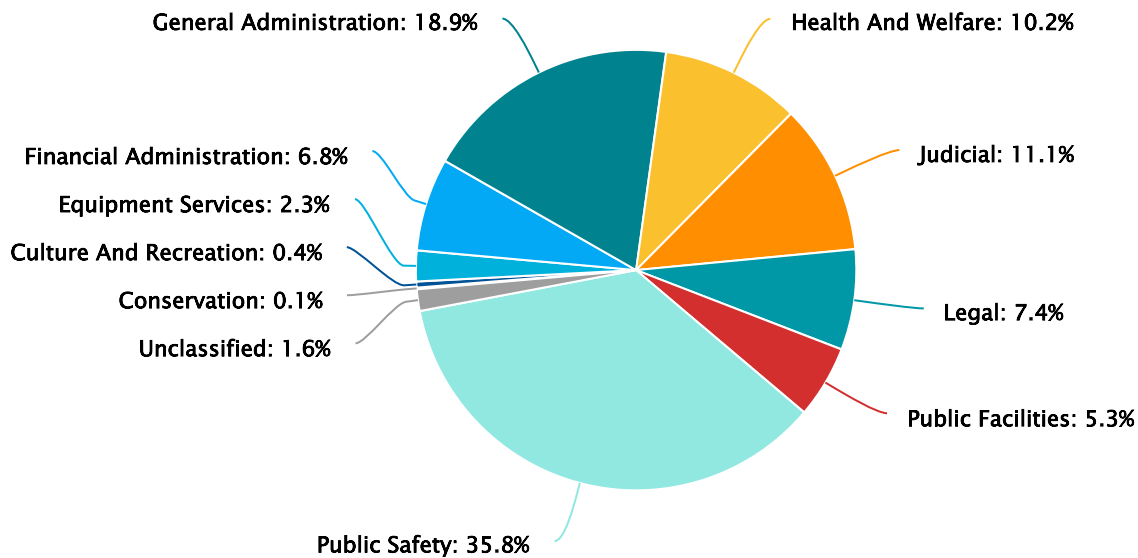


General Fund Budget Expenditures by Function

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Conservation	\$ 284,602	\$ 355,979	\$ 270,207	\$ 347,626
Culture And Recreation	\$ 959,925	\$ 1,093,069	\$ 1,010,620	\$ 1,178,280
Debt Service	\$ 306,894	\$ -	\$ 1,121,876	\$ -
Equipment Services	\$ 3,315,361	\$ 5,062,587	\$ 3,041,165	\$ 6,088,554
Financial Administration	\$ 14,996,187	\$ 16,930,134	\$ 15,836,142	\$ 18,422,031
General Administration	\$ 62,215,304	\$ 57,415,501	\$ 64,044,838	\$ 51,063,745
Health And Welfare	\$ 21,413,296	\$ 25,035,013	\$ 24,455,564	\$ 27,617,805
Judicial	\$ 23,884,496	\$ 26,870,802	\$ 25,565,363	\$ 29,847,866
Legal	\$ 16,153,872	\$ 18,016,968	\$ 16,305,134	\$ 19,930,085
Public Facilities	\$ 11,727,060	\$ 13,268,335	\$ 12,540,361	\$ 14,333,258
Public Safety	\$ 76,458,851	\$ 85,435,405	\$ 83,904,252	\$ 96,705,050
Public Transportation	\$ 44,576	\$ -	\$ 117,694	\$ -
Unclassified	\$ 2,438,009	\$ 3,656,330	\$ 3,663,131	\$ 4,256,330
	\$ 234,198,433	\$ 253,140,123	\$ 251,876,347	\$ 269,790,630

General Fund Budget – Expenditures by Function

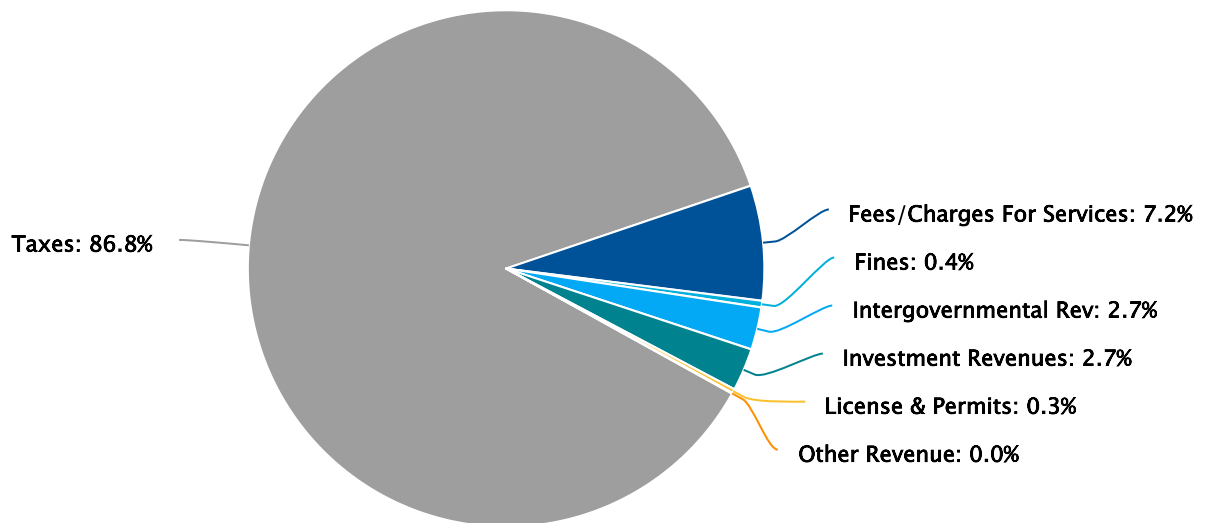


General Fund Budget Revenues by Source

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Taxes	\$ 191,304,034	\$ 206,544,567	\$ 207,305,328	\$ 234,059,962
Fees/Charges For Services	\$ 23,333,810	\$ 21,269,030	\$ 23,001,622	\$ 19,386,660
Fines	\$ 1,260,580	\$ 1,135,000	\$ 1,304,944	\$ 1,141,000
Insurance/Employee Benefit	\$ 14,489	\$ -	\$ 28,418	\$ -
Intergovernmental Rev	\$ 8,451,391	\$ 6,451,000	\$ 9,176,874	\$ 7,179,770
Investment Revenues	\$ 2,617,838	\$ 2,091,550	\$ 12,235,498	\$ 7,193,528
License & Permits	\$ 719,103	\$ 651,000	\$ 636,992	\$ 706,000
Other Financing Sources	\$ 11,755	\$ -	\$ 908,274	\$ -
Other Revenue	\$ 1,050,073	\$ 206,800	\$ 633,379	\$ 125,500
Reserves	\$ -	\$ 14,791,176	\$ -	\$ -
	\$ 228,763,073	\$ 253,140,123	\$ 255,231,329	\$ 269,792,420

General Fund Budget – Revenues by Source



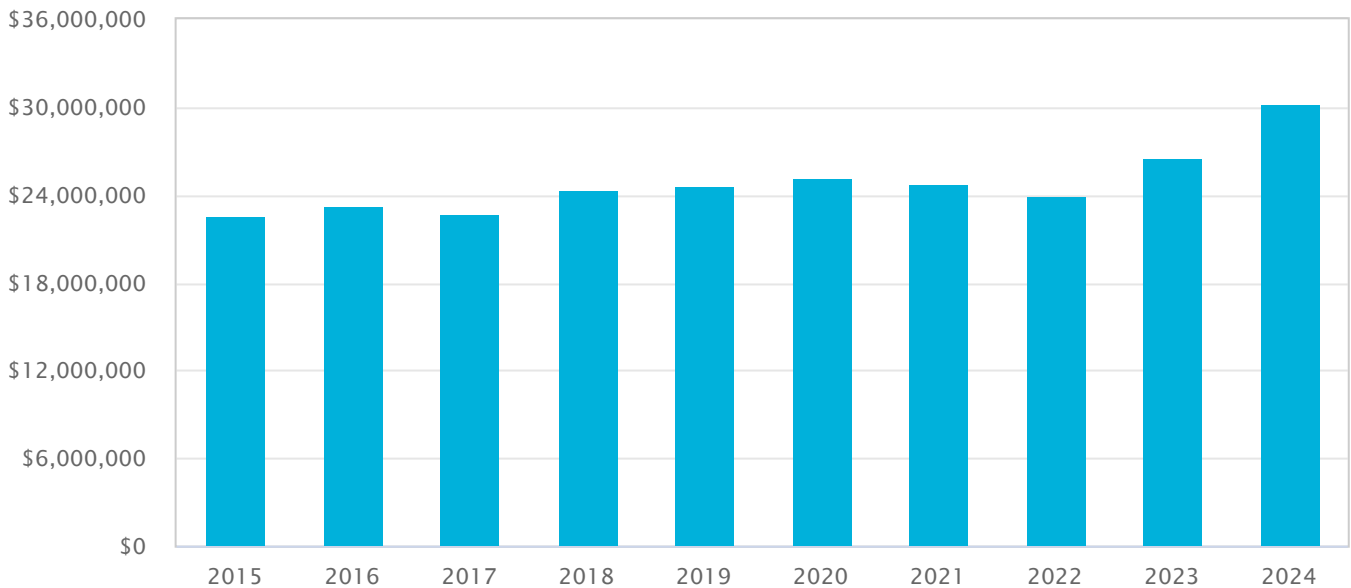
Road & Bridge Fund Budget

Ten-Year Trend

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Fiscal Year	Adopted Budget	Percent Change
2015	\$ 22,520,902	0.4%
2016	\$ 23,250,406	3.2%
2017	\$ 22,727,484	(2.2%)
2018	\$ 24,312,813	7.0%
2019	\$ 24,663,151	1.4%
2020	\$ 25,145,040	2.0%
2021	\$ 24,842,644	(1.2%)
2022	\$ 23,992,884	(3.4%)
2023	\$ 26,615,527	10.9%
2024	\$ 30,293,151	13.8%

Road & Bridge Fund Budget



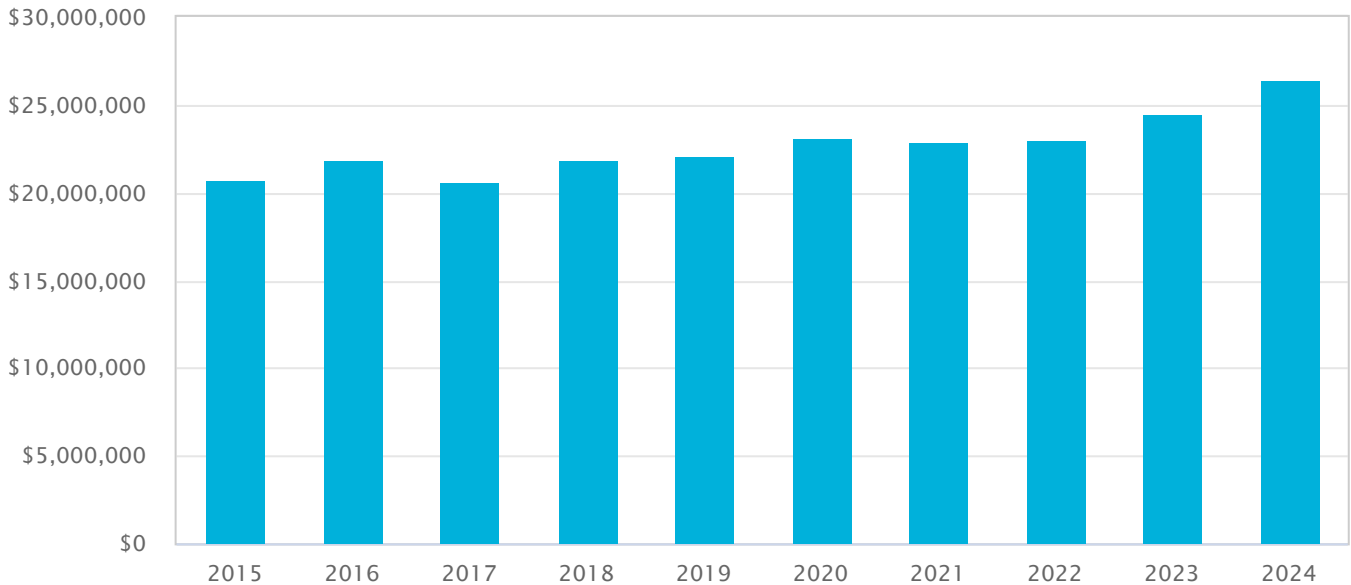
Road & Bridge Fund Revenue Estimate

Ten-Year Trend

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Fiscal Year	Adopted Revenue Estimate	Percent Change
2015	\$ 20,749,772	3.3%
2016	\$ 21,890,958	5.5%
2017	\$ 20,680,311	(5.5%)
2018	\$ 21,893,300	5.9%
2019	\$ 22,089,710	0.9%
2020	\$ 23,099,900	4.6%
2021	\$ 22,940,050	(0.7%)
2022	\$ 23,088,100	0.6%
2023	\$ 24,520,900	6.2%
2024	\$ 26,425,117	7.8%

Road & Bridge Fund Revenue Estimate

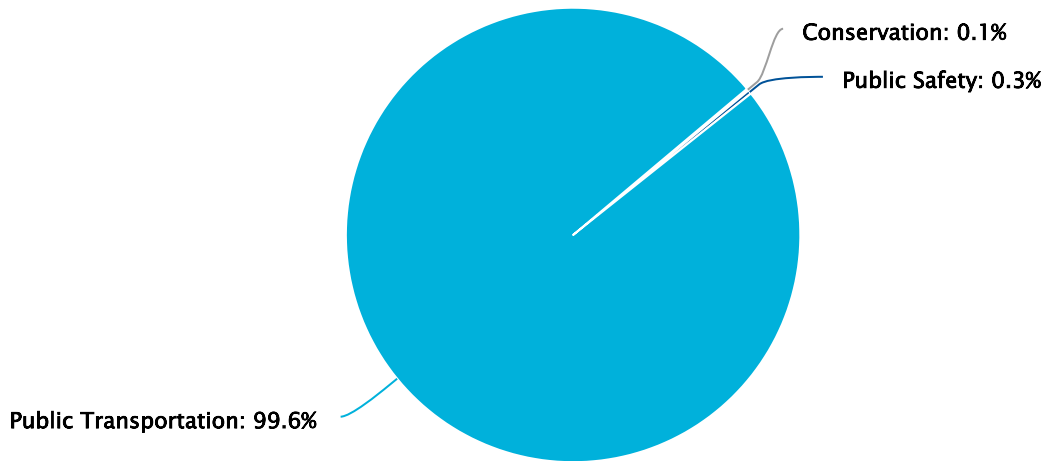


Road & Bridge Fund Budget Expenditures by Function

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Conservation	\$ 6,024	\$ 44,035	\$ 14,306	\$ 44,035
Public Safety	\$ -	\$ -	\$ -	\$ 83,187
Public Transportation	\$ 19,652,128	\$ 26,571,492	\$ 26,065,898	\$ 30,165,929
	\$ 19,658,152	\$ 26,615,527	\$ 26,080,204	\$ 30,293,151

Road & Bridge Fund Budget – Expenditures by Function

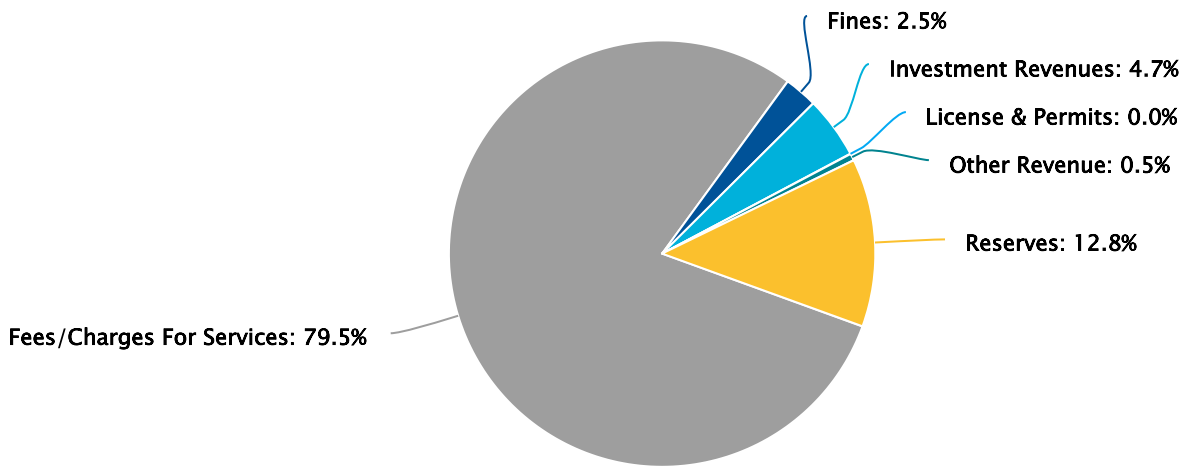


Road & Bridge Fund Budget Revenues by Source

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Function Area	FY 2022 Actual	FY 2023 Adopted	FY 2023 Actual	FY 2024 Adopted
Fees/Charges For Services	\$ 24,570,073	\$ 22,920,400	\$ 26,466,570	\$ 24,075,400
Fines	\$ 885,082	\$ 992,000	\$ 736,638	\$ 762,000
Investment Revenues	\$ 542,695	\$ 450,000	\$ 2,390,186	\$ 1,421,717
License & Permits	\$ 6,129	\$ 8,000	\$ 9,703	\$ 6,000
Other Revenue	\$ 581,575	\$ 150,500	\$ 193,852	\$ 160,000
Reserves	\$ -	\$ 2,094,627	\$ -	\$ 3,868,034
	\$ 26,585,554	\$ 26,615,527	\$ 29,796,949	\$ 30,293,151

Road & Bridge Fund Budget – Revenues by Source



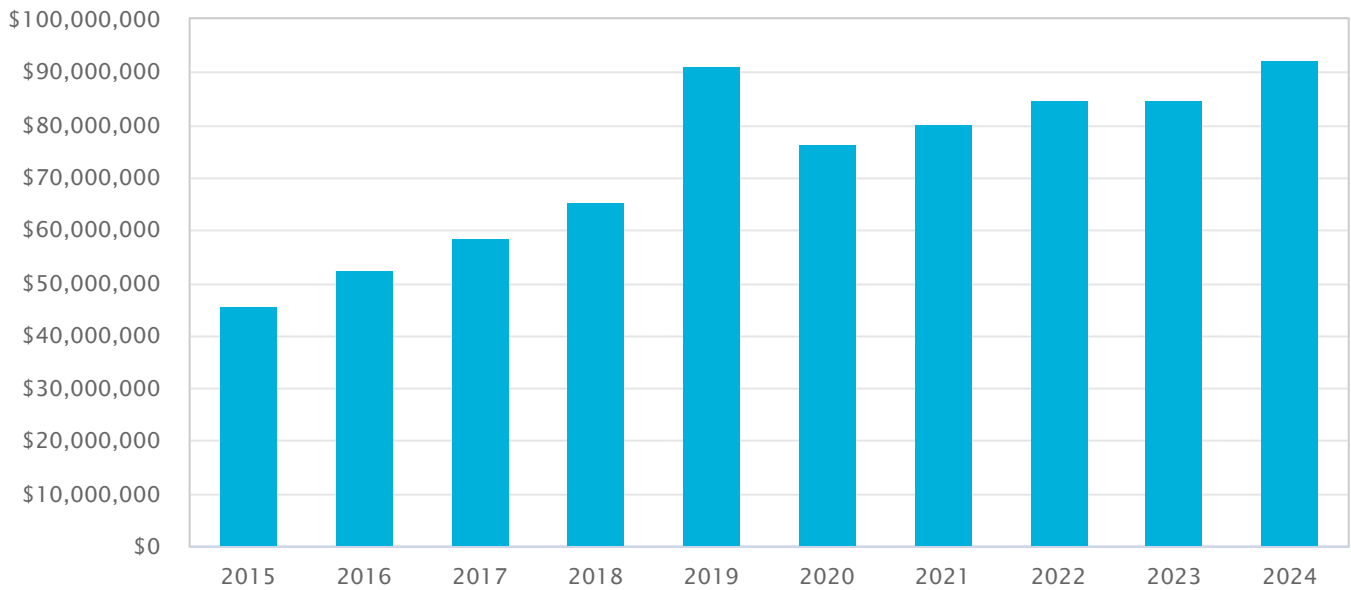
Debt Service Fund Budget

Ten-Year Trend

Fund used to account for property tax revenues restricted to be used to meet the county's debt obligation.

Fiscal Year	Adopted Budget	Percent Change
2015	\$ 45,479,473	10.1%
2016	\$ 52,293,608	15.0%
2017	\$ 58,641,714	12.1%
2018	\$ 65,290,931	11.3%
2019	\$ 91,270,992	39.8%
2020	\$ 76,469,871	(16.2%)
2021	\$ 80,395,153	5.1%
2022	\$ 84,677,929	5.3%
2023	\$ 84,681,000	0.0%
2024	\$ 92,505,937	9.2%

Debt Service Fund Budget



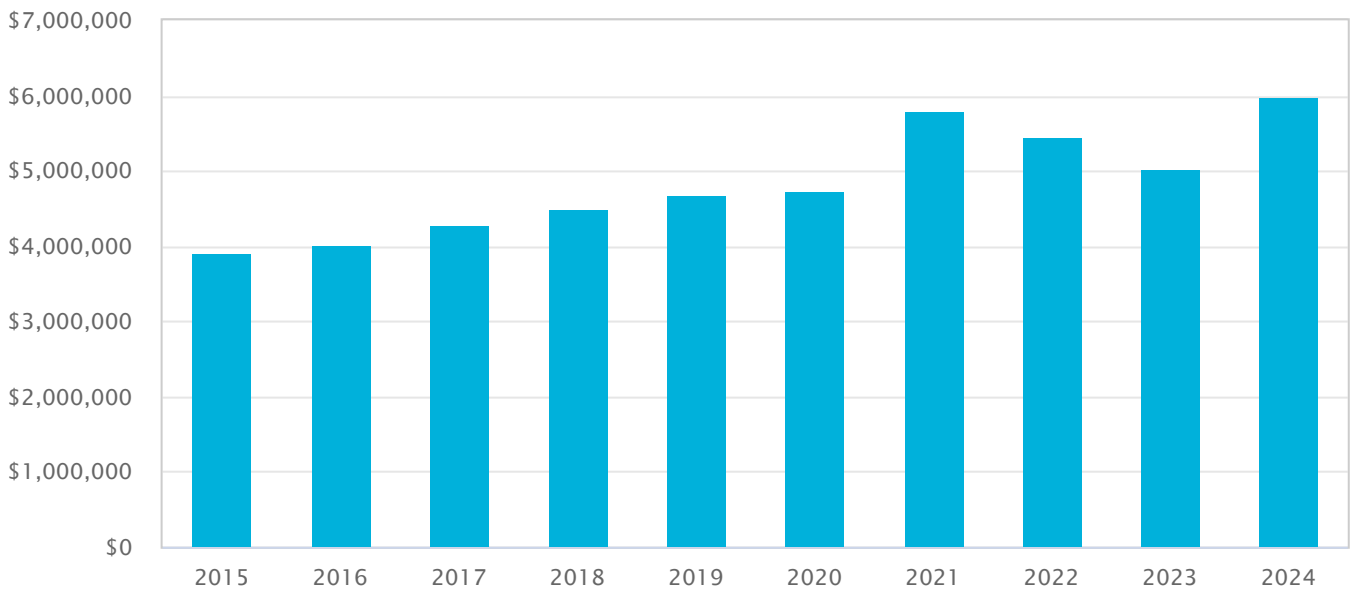
Healthcare Foundation Fund Budget

Ten-Year Trend

Fund designated to account for the Healthcare Foundation which assumes the County’s obligation to provide indigent healthcare for county residents.

Fiscal Year	Adopted Budget	Percent Change
2015	\$ 3,921,960	6.4%
2016	\$ 4,016,931	2.4%
2017	\$ 4,290,972	6.8%
2018	\$ 4,506,295	5.0%
2019	\$ 4,684,022	3.9%
2020	\$ 4,744,761	1.3%
2021	\$ 5,811,442	22.5%
2022	\$ 5,448,518	(6.2%)
2023	\$ 5,017,423	(7.9%)
2024	\$ 5,997,827	19.5%

Healthcare Foundation Fund Budget



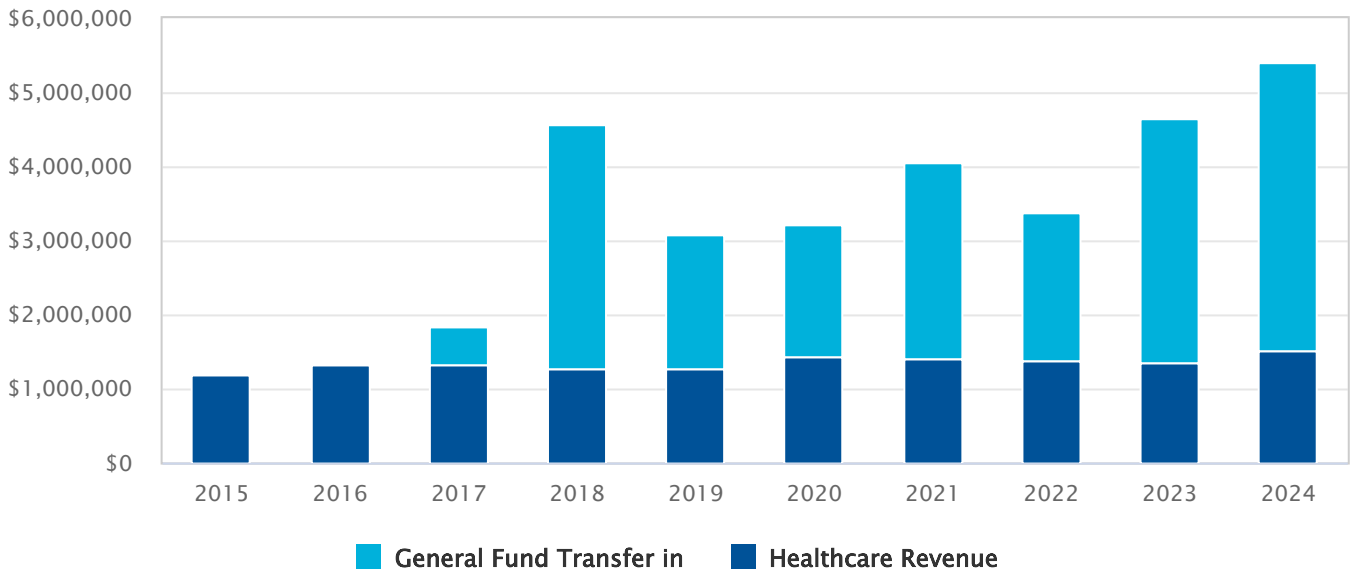
Healthcare Foundation Fund Revenue Estimate

Ten-Year Trend

Fund designated to account for the Healthcare Foundation which assumes the County’s obligation to provide indigent healthcare for county residents.

Fiscal Year	Adopted Revenue Estimate	Percent Change
2015	\$ 1,200,100	(18.3%)
2016	\$ 1,325,390	10.4%
2017	\$ 1,827,775	37.9%
2018	\$ 4,578,253	150.5%
2019	\$ 3,076,453	(32.8%)
2020	\$ 3,229,654	5.0%
2021	\$ 4,062,654	25.8%
2022	\$ 3,365,975	(17.1%)
2023	\$ 4,653,355	38.2%
2024	\$ 5,413,899	16.3%

Healthcare Foundation Fund Revenue Estimate



Expenditures by Department

Department	FY 2023		FY 2024		
	Adopted	FTE	Adopted	FTE	% Change
0001 General Fund					
01001-0001 COUNTY JUDGE	\$ 236,176	1.0	\$ 246,375	1.0	4.3%
01051-0001 COMMISSIONERS COURT, PCT. 1	\$ 195,016	1.0	\$ 203,566	1.0	4.4%
01052-0001 COMMISSIONERS COURT, PCT. 2	\$ 193,756	1.0	\$ 202,306	1.0	4.4%
01053-0001 COMMISSIONERS COURT, PCT. 3	\$ 193,756	1.0	\$ 202,306	1.0	4.4%
01054-0001 COMMISSIONERS COURT, PCT. 4	\$ 194,156	1.0	\$ 202,706	1.0	4.4%
02001-0001 ADMINISTRATIVE SERVICES	\$ 1,283,305	8.0	\$ 1,410,692	8.0	9.9%
02013-0001 MAGISTRATE	\$ 786,106	9.0	\$ 881,956	9.0	12.2%
03001-0001 HUMAN RESOURCES	\$ 2,481,324	21.0	\$ 3,077,273	25.0 ↑	24.0%
03009-0009 HUMAN RESOURCES - SHARED	\$ 108,000	-	\$ 167,640	-	55.2%
03020-0001 RISK MANAGAMENT	\$ 241,486	2.0	\$ 261,385	2.0	8.2%
03029-0018 RISK MANAGEMENT - LIABILITY INSURANCE	\$ 1,695,000	-	\$ 1,695,000	-	0.0%
03029-0035 RISK MANAGEMENT - WORKER'S COMP	\$ 885,000	-	\$ 885,000	-	0.0%
03030-0001 CIVIL SERVICE	\$ 98,858	1.0	\$ 106,854	1.0	8.1%
04001-0001 BUDGET AND FINANCE	\$ 894,086	6.0	\$ 983,198	6.0	10.0%
04020-0001 SUPPORT SERVICES	\$ 238,618	3.5	\$ 274,900	3.5	15.2%
04029-0009 SUPPORT SERVICES - SHARED	\$ 1,765,000	-	\$ 1,765,000	-	0.0%
05001-0001 ELECTIONS	\$ 2,532,921	16.0	\$ 2,810,556	18.0 ↑	11.0%
06001-0001 INFORMATION TECHNOLOGY	\$ 7,453,152	52.0	\$ 8,128,150	52.0	9.1%
06019-0009 INFORMATION TECHNOLOGY - SHARED	\$ 1,985,643	-	\$ 3,206,544	-	61.5%
06030-0001 RECORDS	\$ 735,050	7.0	\$ 770,503	7.0	4.8%
06050-0001 GIS	\$ 934,702	5.5	\$ 948,189	5.5	1.4%
07001-0001 VETERAN SERVICES	\$ 279,066	3.0	\$ 305,306	3.0	9.4%
08001-0001 COUNTY CLERK	\$ 2,747,030	32.0	\$ 3,083,424	34.0 ↑	12.2%
08020-0001 COUNTY COURT AT LAW CLERKS	\$ 2,777,493	36.0	\$ 2,997,786	36.0	7.9%
08020-0019 COURT COLLECTIONS	\$ 371,486	4.0	\$ 402,881	4.0	8.5%
08030-0001 TREASURY	\$ 553,430	6.0	\$ 564,184	6.0	1.9%
08060-0001 PROBATE/MENTAL	\$ 584,790	7.0	\$ 621,932	7.0	6.4%
09001-0001 MEDICAL EXAMINER	\$ 2,571,067	13.0	\$ 2,931,480	15.0 ↑	14.0%
10001-0001 NON-DEPARTMENTAL - ADMIN	\$ 31,473,188	-	\$ 21,658,259	-	(31.2%)
10001-0026 NON-DEPT - CAPITAL REPLACEMENT	\$ 400,000	-	\$ 400,000	-	0.0%
10001-0027 CENTRAL APPRAISAL DISTRICT	\$ 2,091,978	-	\$ 2,035,262	-	(2.7%)
20000-0009 COUNTY COURTS - SHARED	\$ 127,000	-	\$ 127,000	-	0.0%
20010-0001 COUNTY COURT AT LAW 1	\$ 653,200	4.0	\$ 681,814	4.0	4.4%
20020-0001 COUNTY COURT AT LAW 2	\$ 667,437	4.0	\$ 702,542	4.0	5.3%
20030-0001 COUNTY COURT AT LAW 3	\$ 651,136	4.0	\$ 690,219	4.0	6.0%
20040-0001 COUNTY COURT AT LAW 4	\$ 640,406	4.0	\$ 717,123	4.0	12.0%
20050-0001 COUNTY COURT AT LAW 5	\$ 667,471	4.0	\$ 665,047	4.0	(0.4%)
20060-0001 COUNTY COURT AT LAW 6	\$ 635,858	4.0	\$ 680,050	4.0	6.9%
20070-0001 COUNTY COURT AT LAW 7	\$ 636,419	4.0	\$ 674,691	4.0	6.0%
21099-0001 PROBATE COURT	\$ 1,076,887	4.0	\$ 1,084,765	4.0	0.7%
23001-0001 DISTRICT CLERK	\$ 5,798,013	71.0	\$ 6,825,359	78.0 ↑	17.7%
23030-0001 JURY MANAGEMENT	\$ 833,143	4.0	\$ 857,877	4.0	3.0%

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Expenditures by Department

Department	FY 2023		FY 2024		
	Adopted	FTE	Adopted	FTE	% Change
0001 General Fund Continued					
24000-0009 JUSTICE OF THE PEACE COURTS - SHARED	\$ 148,056	1.0	\$ 159,815	1.0	7.9%
24010-0001 JUSTICE OF THE PEACE, PCT. 1	\$ 639,802	7.0	\$ 621,937	7.0	(2.8%)
24020-0001 JUSTICE OF THE PEACE, PCT. 2	\$ 492,450	5.0	\$ 530,349	5.0	7.7%
24030-0001 JUSTICE OF THE PEACE, PCT. 3	\$ 992,274	13.0	\$ 1,083,351	13.0	9.2%
24040-0001 JUSTICE OF THE PEACE, PCT. 4	\$ 585,138	7.0	\$ 679,357	8.0 ↑	16.1%
25000-0009 DISTRICT COURTS - SHARED	\$ 1,246,367	7.0	\$ 1,303,215	7.0	4.6%
25199-0001 199TH DISTRICT COURT	\$ 339,672	4.0	\$ 452,396	4.0	33.2%
25219-0001 219TH DISTRICT COURT	\$ 421,771	4.0	\$ 458,060	5.0 ↑	8.6%
25296-0001 296TH DISTRICT COURT	\$ 408,924	4.0	\$ 445,471	4.0	8.9%
25366-0001 366TH DISTRICT COURT	\$ 453,643	4.0	\$ 495,947	4.0	9.3%
25380-0001 380TH DISTRICT COURT	\$ 448,158	4.0	\$ 485,308	4.0	8.3%
25401-0001 401ST DISTRICT COURT	\$ 425,979	4.0	\$ 464,558	4.0	9.1%
25416-0001 416TH DISTRICT COURT	\$ 424,884	4.0	\$ 453,299	4.0	6.7%
25417-0001 417TH DISTRICT COURT	\$ 471,896	4.0	\$ 508,985	4.0	7.9%
25429-0001 429TH DISTRICT COURT	\$ 426,118	4.0	\$ 465,993	4.0	9.4%
25468-0001 468TH DISTRICT COURT	\$ 440,954	4.0	\$ 486,400	4.0	10.3%
25469-0001 469TH DISTRICT COURT	\$ 422,945	4.0	\$ 461,691	4.0	9.2%
25470-0001 470TH DISTRICT COURT	\$ 404,857	4.0	\$ 458,510	4.0	13.3%
25471-0001 471ST DISTRICT COURT	\$ 426,368	4.0	\$ 466,053	4.0	9.3%
25493-0001 493RD DISTRICT COURT	\$ -	-	\$ 370,437	4.0 ↑	0.0%
25494-0001 494TH DISTRICT COURT	\$ -	-	\$ 45,536	4.0 ↑	0.0%
30001-0001 COUNTY AUDITOR	\$ 3,979,294	33.0	\$ 4,348,439	34.0 ↑	9.3%
31001-0001 TAX ASSESSOR/COLLECTOR	\$ 7,310,681	100.5	\$ 8,017,801	102.5 ↑	9.7%
32001-0001 PURCHASING	\$ 1,729,179	17.0	\$ 2,070,266	19.0 ↑	19.7%
35001-0001 DISTRICT ATTORNEY	\$ 18,016,968	140.0	\$ 19,930,085	146.0 ↑	10.6%
40010-0001 FACILITIES & PARKS	\$ 5,923,765	74.5	\$ 6,458,252	74.5	9.0%
40010-0009 FACILITIES & PARKS - SHARED	\$ 5,096,480	-	\$ 5,679,480	-	11.4%
40030-0001 BUILDING SUPERINTENDENT	\$ 824,747	4.0	\$ 772,183	5.0 ↑	(6.4%)
40030-0009 BUILDING SUPERINTENDENT - SHARED	\$ 1,423,343	-	\$ 1,423,343	-	0.0%
44001-0001 EQUIPMENT SERVICES	\$ 1,447,306	14.0	\$ 1,540,693	14.0	6.5%
44001-0009 EQUIPMENT SERVICES - SHARED	\$ 3,615,281	-	\$ 4,547,861	-	25.8%
50001-0001 SHERIFF'S OFFICE	\$ 18,058,482	151.5	\$ 21,224,182	162.5 ↑	17.5%
50002-0001 CHILD ABUSE	\$ 649,468	5.0	\$ 756,098	5.0	16.4%
50003-0001 DISPATCH	\$ 3,740,388	32.0	\$ 4,170,357	32.0	11.5%
50030-0001 JAIL OPERATIONS	\$ 34,800,097	352.0	\$ 39,123,522	358.0 ↑	12.4%
50030-0004 PRE-TRIAL RELEASE	\$ 827,399	-	\$ 827,399	-	0.0%
50030-0007 JAIL CAFÉ	\$ 40,000	-	\$ 200,250	-	400.6%
50050-0001 MINIMUM SECURITY	\$ 157,296	-	\$ 250	-	(99.8%)
50060-0001 FUSION CENTER	\$ 111,262	3.0	\$ 127,685	4.0 ↑	14.8%
50090-0008 COUNTY CORRECTIONS - SCORE	\$ 407,026	4.0	\$ 413,107	4.0	1.5%
55010-0001 CONSTABLE, PCT. 1	\$ 991,211	9.0	\$ 1,105,928	9.0	11.6%
55020-0001 CONSTABLE, PCT. 2	\$ 596,101	5.0	\$ 657,311	5.0	10.3%

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Expenditures by Department

Department	FY 2023		FY 2024		
	Adopted	FTE	Adopted	FTE	% Change
0001 General Fund Continued					
55030-0001 CONSTABLE, PCT. 3	\$ 1,645,119	15.0	\$ 1,758,991	15.0	6.9%
55040-0001 CONSTABLE, PCT. 4	\$ 938,585	9.0	\$ 1,060,459	9.0	13.0%
57001-0001 FIRE MARSHAL	\$ 1,784,797	7.0	\$ 1,877,380	7.0	5.2%
59001-0001 HIGHWAY PATROL	\$ 39,455	1.0	\$ 40,836	1.0	3.5%
59010-0001 BREATHALYZER PROGRAM	\$ 30,000	-	\$ 30,000	-	0.0%
59020-0001 AMBULANCE SERVICE	\$ 946,029	-	\$ 946,029	-	0.0%
59050-0001 EMERGENCY MANAGEMENT	\$ 120,010	1.0	\$ 133,732	1.0	11.4%
60030-0001 SUBSTANCE ABUSE	\$ 289,934	3.0	\$ 319,349	3.0	10.1%
60040-0001 INMATE HEALTH	\$ 10,961,311	-	\$ 13,494,688	-	23.1%
60050-0001 MENTAL HEALTH	\$ 3,055,781	-	\$ 3,075,781	-	0.7%
61002-0001 CSCD - COUNTY FUNDED	\$ -	-	\$ 17,004	-	0.0%
62001-0001 COURT APPOINTED REPRESENTATION	\$ 9,923,197	-	\$ 9,923,197	-	0.0%
62010-0001 COURT APPOINTED REP - JUVENILE	\$ 801,790	-	\$ 801,790	-	0.0%
62090-0001 INDIGENT DEFENSE	\$ 715,187	8.0	\$ 743,037	8.0	3.9%
63001-0001 INDIGENT AID	\$ 3,000	-	\$ 3,000	-	0.0%
64001-0001 JUVENILE PROBATION	\$ 4,371,288	53.0	\$ 5,465,517	59.0	↑ 25.0%
64020-0001 JUVENILE DETENTION	\$ 9,698,703	92.0	\$ 10,672,667	92.0	10.0%
64060-0001 JJAEP	\$ 1,055,357	6.0	\$ 1,129,424	6.0	7.0%
65010-0001 HISTORICAL COMMISSION	\$ 49,900	-	\$ 49,900	-	0.0%
65030-0001 OPEN SPACE	\$ 33,550	-	\$ 38,703	-	15.4%
70001-0001 AGRILIFE EXTENSION	\$ 355,979	6.0	\$ 347,626	6.0	(2.3%)
78001-0001 MYERS PARK	\$ 882,156	10.0	\$ 951,844	10.0	7.9%
78020-0001 FARM MUSEUM	\$ 127,463	1.0	\$ 137,833	1.0	8.1%
82001-0001 DEVELOPMENT SERVICES	\$ 921,563	9.5	\$ 1,087,253	10.5	↑ 18.0%
90001-0000 INTERFUND TRANSFERS - UNDEFINED	\$ 3,656,330	-	\$ 4,256,330	-	16.4%
	\$ 253,140,123	1,602.0	\$ 269,790,630	1,666.0	↑ 6.6%
1010 Road & Bridge Fund					
06050-0061 GIS - ROAD & BRIDGE	\$ -	-	\$ 83,187	1.0	↑ 0.0%
10001-0001 NON-DEPARTMENTAL - ADMIN	\$ 515,998	-	\$ 825,998	-	60.1%
10001-0026 NON-DEPT - CAPITAL REPLACEMENT	\$ 70,000	-	\$ 70,000	-	0.0%
75001-0001 ROAD & BRIDGE	\$ 24,063,447	94.0	\$ 26,733,352	97.0	↑ 11.1%
75020-0001 ENGINEERING	\$ 1,232,977	5.0	\$ 1,793,681	9.0	↑ 45.5%
75040-0001 PUBLIC WORKS	\$ 689,070	5.0	\$ 742,898	5.0	7.8%
75050-0001 CONSERVATION	\$ 44,035	-	\$ 44,035	-	0.0%
	\$ 26,615,527	104.0	\$ 30,293,151	112.0	↑ 13.8%
Other Funds					
0003-RECORDS ARCHIVE	\$ 500,000	-	\$ 500,000	-	0.0%
0005-DISTRICT COURTS RECORD TECH	\$ 100,000	-	\$ 100,000	-	0.0%
0029-COURTHOUSE SECURITY	\$ 941,945	13.0	\$ 1,085,065	13.0	15.2%
0499-PERMANENT IMPROVEMENT	\$ 2,098,300	-	\$ 2,540,790	-	21.1%
1013-JUDICIAL APPELLATE	\$ 79,000	-	\$ 79,000	-	0.0%

Expenditures by Department

Department	FY 2023		FY 2024		
	Adopted	FTE	Adopted	FTE	% Change
Other Funds Continued					
1015-COURT REPORTERS	\$ 357,140	-	\$ 357,140	-	0.0%
1021-LAW LIBRARY	\$ 432,056	2.5	\$ 457,753	2.5	5.9%
1025-COUNTY CLERK REC MGMT & PRES	\$ 2,107,826	9.0	\$ 2,527,933	9.0	19.9%
1026-DISTRICT CLERK REC MGMT & PRES	\$ 73,791	1.0	\$ 88,139	1.0	19.4%
1028-JUSTICE COURT TECHNOLOGY	\$ 351,068	-	\$ 151,068	-	(57.0%)
1031-ECONOMIC DEVELOPMENT	\$ 130,850	-	\$ 100,000	-	(23.6%)
1033-CONTRACT ELECTIONS	\$ 832,561	-	\$ 1,849,561	-	122.2%
1037-DA STATE FORFEITURE	\$ 125,000	-	\$ 120,000	-	(4.0%)
1040-HEALTHCARE FOUNDATION	\$ 5,017,423	71.0	\$ 5,997,827	67.0	↓ 19.5%
1049-DA PRETRIAL INTERVENTION PROGRAM	\$ 176,965	1.0	\$ 169,607	1.0	(4.2%)
1050-SPECIALTY COURT	\$ 58,000	-	\$ -	-	(100.0%)
1052-COUNTY COURTS TECHNOLOGY	\$ 1,568	-	\$ 1,568	-	0.0%
1053-DISTRICT COURTS TECHNOLOGY	\$ 2,016	-	\$ 2,016	-	0.0%
1054-PROBATE CONTRIBUTIONS	\$ 94,901	1.0	\$ 97,106	1.0	2.3%
1056-DIST CLERK COURT REC PRESERVATION	\$ 100,000	-	\$ 100,000	-	0.0%
1058-JUSTICE COURT BUILDING SECURITY	\$ -	-	\$ 30,000	-	0.0%
1060-DA FEDERAL TREASURY FORFEITURE	\$ 187,765	1.0	\$ 184,141	1.0	(1.9%)
1063-DA FEDERAL JUSTICE FORFEITURE	\$ 35,000	-	\$ 30,000	-	(14.3%)
1068-COURT FACILITY FEE	\$ -	-	\$ 97,400	-	0.0%
2102-PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$ 830,753	8.0	\$ 242,369	8.0	(70.8%)
2108-HEALTHCARE GRANTS	\$ 1,595,908	17.0	\$ 1,577,375	15.0	↓ (1.2%)
2580-STATE GRANTS	\$ 84,665	1.0	\$ 86,957	1.0	2.7%
3001-DEBT SERVICE	\$ 84,681,000	-	\$ 92,505,937	-	9.2%
5501-COUNTY INSURANCE	\$ 2,308,000	-	\$ 2,343,000	-	1.5%
5502-WORKERS' COMPENSATION INS	\$ 885,000	-	\$ 885,000	-	0.0%
5504-UNEMPLOYMENT INSURANCE	\$ 250,000	-	\$ 250,000	-	0.0%
5505-EMPLOYEE INSURANCE	\$ 41,249,591	2.0	\$ 45,084,566	2.0	9.3%
5990-ANIMAL SAFETY	\$ 1,545,943	16.0	\$ 2,175,404	19.0	↑ 40.7%
6050-JUDICIAL DISTRICT	\$ 6,506,122	95.0	\$ 6,963,537	97.0	↑ 7.0%
6051-DP-SC MENTALLY IMPAIRED	\$ 133,362	2.0	\$ 141,894	2.0	6.4%
6053-CCP-COMM CORRECTIONS FAC	\$ 274,774	4.0	\$ 306,691	4.0	11.6%
6055-DP-SC SEX OFFENDER	\$ 128,289	2.0	\$ 142,259	2.0	10.9%
6058-DP-SC SUBSTANCE ABUSE	\$ 376,498	5.0	\$ 394,255	5.0	4.7%
6059-PERSONAL BOND/SURETY PROGRAM	\$ 328,867	6.0	\$ 364,931	6.0	11.0%
6800-CPS BOARD	\$ 46,330	-	\$ 46,330	-	0.0%
	\$ 155,028,277	257.5	\$ 170,176,619	256.5	↓ 9.8%
Total	\$ 434,783,927	1,963.5	\$ 470,260,400	2,034.5	↑ 8.2%

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Court Orders

 THE BATDRONE



 THE BATDRONE

State of Texas	§	Court Order
Collin County	§	2023-839-09-11
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2024 budget.

In accordance with Texas Property Code section 26.05, the Collin County Commissioners Court hereby approves the fiscal year 2024 budget. The final copy of said shall be filed in the Office of the County Clerk.

Voted "Aye": Commissioner Susan Fletcher, Commissioner Cheryl Williams, Commissioner Darrell Hale
Commissioner Duncan Webb

Voted "Nay": County Judge Chris Hill

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 11, 2023.

Voted No

Chris Hill, County Judge


Susan Fletcher, Commissioner, Pct 1


Cheryl Williams, Commissioner, Pct 2




Darrell Hale, Commissioner, Pct 3


Duncan Webb, Commissioner, Pct 4


ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2023-835-09-11
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2024 maintenance and operation tax rate.

In accordance with Texas Property Code section 26.05, the Collin County Commissioners Court hereby approves the fiscal year 2024 maintenance and operation tax rate of \$0.107493 per \$100.00 of assessed valuation.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 11, 2023.

Voted No

Chris Hill, County Judge


 Susan Fletcher, Commissioner, Pct 1


 Cheryl Williams, Commissioner, Pct 2




 Darrell Hale, Commissioner, Pct 3


 Duncan Webb, Commissioner, Pct 4


 ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2023-836-09-11
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2024 debt services tax rate.

In accordance with Texas Property Code section 26.05, the Collin County Commissioners Court hereby approves the fiscal year 2024 debt services tax rate of \$0.041850 per \$100.00 of assessed valuation.

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 11, 2023.

Voted No

Chris Hill, County Judge

Susan Fletcher

Susan Fletcher, Commissioner, Pct 1

Cheryl Williams

Cheryl Williams, Commissioner, Pct 2



Darrell Hale

Darrell Hale, Commissioner, Pct 3

Buncan Webb

Buncan Webb, Commissioner, Pct 4

Stacey Kemp

ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2023-837-09-11
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2024 combined tax rate.

In accordance with Texas Local Government Code section 81.006, the Collin County Commissioners Court hereby approves the proposed fiscal year 2024 combined tax rate of \$0.149343 per \$100.00 of assessed valuation.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.57 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-0.68.


Voted "Aye": Commissioner Susan Fletcher, Commissioner Cheryl Williams, Commissioner Darrell Hale, Commissioner Duncan Webb

Voted "Nay": Judge Chris Hill

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 11, 2023.

Voted No

Chris Hill, County Judge


 Susan Fletcher, Commissioner, Pct 1


 Cheryl Williams, Commissioner, Pct 2




 Darrell Hale, Commissioner, Pct 3


 Duncan Webb, Commissioner, Pct 4


 ATTEST: Stacey Kemp, County Clerk

State of Texas	\$	Court Order
Collin County	\$	2023-838-09-11
Commissioners Court	\$	

An order of the Collin County Commissioners Court approving the elected officials' compensation.

Elected Official	FY 2024
Constable Pct. 1	\$124,752.16
Constable Pct. 2	\$124,752.16
Constable Pct. 3	\$124,752.16
Constable Pct. 4	\$124,752.16
County Clerk	\$153,132.72
County Commissioner Pct. 1	\$146,324.91
County Commissioner Pct. 2	\$146,324.91
County Commissioner Pct. 3	\$146,324.91
County Commissioner Pct. 4	\$146,324.91
County Judge	\$179,141.57
District Clerk	\$153,132.72
Justice of the Peace Pct. 1	\$133,972.80
Justice of the Peace Pct. 2	\$133,972.80
Justice of the Peace Pct. 3	\$133,972.80
Justice of the Peace Pct. 4	\$133,972.80
Sheriff	\$200,363.36
Tax Assessor/Collector	\$156,280.80
199th District Judge	\$18,000.00
219th District Judge	\$18,000.00
296th District Judge	\$18,000.00
366th District Judge	\$18,000.00
380th District Judge	\$18,000.00
401st District Judge	\$18,000.00
416th District Judge	\$18,000.00
417th District Judge	\$18,000.00
429th District Judge	\$18,000.00
468th District Judge	\$18,000.00
469th District Judge	\$18,000.00
470th District Judge	\$18,000.00
471st District Judge	\$18,000.00
493 rd District Judge	\$18,000.00
494 th District Judge	\$1,500.00
County Court at Law 1 Judge	\$193,400.00
County Court at Law 2 Judge	\$185,000.00
County Court at Law 3 Judge	\$193,400.00
County Court at Law 4 Judge	\$193,400.00

County Court at Law 5 Judge	\$157,000.00
County Court at Law 6 Judge	\$193,400.00
County Court at Law 7 Judge	\$174,712.65
Probate Judge	\$185,000.00
Longevity Supplement	\$8,400.00
Benefit Replacement Supplement	\$1,032.82
District Attorney Supplemental	\$74,018.88

NOTES:

1. All Elected Officials shall be entitled to reimbursement for actual mileage traveled while on out-of-county business trips in personal vehicles at the published IRS reimbursement rate per mile.
2. Includes all compensation authorized by Article 5139 HHH, Texas Revised Civil Statutes Annotated for membership on the Collin County Juvenile Board.
3. Due to passage of HB 2384 (86th Legislature Regular Session), the calculation basis of minimum and maximum rates of pay for certain judicial / justice positions changed. Changes to the salary provided to Collin County Court at Law and District Judges are mandatory as a result of this legislation effective as of September 1, 2019. A change to judicial longevity pay is also included in this bill.

Thereupon, a motion was made, seconded and carried with a majority vote of the court to approve the elected officials' compensation for fiscal year 2024 as referenced above, in accordance with the provisions of Vernon's Texas Codes Annotated, Local Government Code, Section 152.013.

Voted No

Chris Hill, County Judge



Susan Fletcher, Commissioner, Pct 1



Cheryl Williams, Commissioner, Pct 2



Darrell Hale, Commissioner, Pct 3



Duncan Webb, Commissioner, Pct 4



ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2023-842-09-11
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the restrictions on funds in compliance with Government Accounting Standards Board.

The Collin County Commissioners Court hereby approves the restrictions on funds in accordance with Government Standards Board, Statement Number 54 for fiscal year 2024.

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 11, 2023.

Chris Hill, County Judge

Darrell Hale, Commissioner, Pct 3

Susan Fletcher, Commissioner, Pct 1



Duncan Webb, Commissioner, Pct 4

Cheryl Williams, Commissioner, Pct 2

ATTEST: Stacey Kemp, County Clerk



THE BATDRONE

Appendix



2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Collin	972-547-5020
Taxing Unit Name	Phone (area code and number)
2300 Bloomdale Road, McKinney, TX 75071	www.collincountytx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 187,047,705,858
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 20,486,640,895
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 166,561,064,963
4.	2022 total adopted tax rate.	\$ 0.152443 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 9,588,819,890	
	B. 2022 values resulting from final court decisions: - \$ 8,994,303,434	
	C. 2022 value loss. Subtract B from A. ³	\$ 594,516,456
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 7,628,202,495	
	B. 2022 disputed value: - \$ 528,681,716	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 7,099,520,779
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 7,694,037,235

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

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 174,255,102,198
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 380,927,408 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 392,850,778 C. Value loss. Add A and B. ⁶	\$ 773,778,186
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 225,000 B. 2023 productivity or special appraised value: - \$ 865 C. Value loss. Subtract B from A. ⁷	\$ 224,135
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 774,002,321
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 2,192,216,300
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 171,288,883,577
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 261,117,912
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,260,801
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 262,378,713
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 217,276,501,815 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 25,971,627 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 3,384,493 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 2,542,199,608 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 214,756,889,341

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

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 6,525,626,170
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 6,525,626,170
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 23,984,518,384
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 197,297,997,127
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 7,551,625,647
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 7,551,625,647
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 189,746,371,480
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.138278 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ 0.138278 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.108172 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 174,255,102,198

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.01(2)(B)
¹⁷ Tex. Tax Code §26.01(2)(6)
¹⁸ Tex. Tax Code §26.01(2)(17)
¹⁹ Tex. Tax Code §26.01(2)(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 188,495,229
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 879,168</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 3,277,721</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -2,398,553</p> <p>E. Add Line 30 to 31D.</p>	\$ 186,096,676
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 189,746,371,480
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.098076 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 31,440</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 30,360</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.041

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 9,456,192
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 9,410,206
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000024 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000247 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000024 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.098100 /\$100
40.	Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
	B. Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0 /\$100
	C. Add Line 40B to Line 39.	\$ 0.098100 /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.101533 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 92,505,937</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 9,500,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 83,005,937</p>	<p>\$ 83,005,937</p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 435,879</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 82,570,058</p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 103.48 %</p> <p>C. Enter the 2021 actual collection rate. 101.36 %</p> <p>D. Enter the 2020 actual collection rate. 99.87 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00 %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 82,570,058</p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 197,297,997,127</p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.041850 /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.143383 /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	<p>\$ _____ /\$100</p>

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

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts Form 50-856

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.143383 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 197,297,997,127
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.138278 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.138278 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.143383 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.143383 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 197,297,997,127
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.143383 /\$100

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

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.162889 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.010338 /\$100
C.	Subtract B from A.....	\$ 0.152551 /\$100
D.	Adopted Tax Rate.....	\$ 0.152443 /\$100
E.	Subtract D from C.....	\$ 0.000108 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.178425 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.005544 /\$100
C.	Subtract B from A.....	\$ 0.172881 /\$100
D.	Adopted Tax Rate.....	\$ 0.168087 /\$100
E.	Subtract D from C.....	\$ 0.004794 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.178075 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.178075 /\$100
D.	Adopted Tax Rate.....	\$ 0.172531 /\$100
E.	Subtract D from C.....	\$ 0.005544 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.010446 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.153829 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

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SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.098100 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 197,297,997,127
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.000253 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.041850 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.140203 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.152443 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 171,288,883,577
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 189,746,371,480
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.153829</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<p>No-new-revenue tax rate.</p> <p>As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u></p>	\$ <u>0.138278</u> /\$100
<p>Voter-approval tax rate</p> <p>As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u></p>	\$ <u>0.153829</u> /\$100
<p>De minimis rate.</p> <p>If applicable, enter the 2023 de minimis rate from Line 72.</p>	\$ <u>0.140203</u> /\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here → Jayna Dean
Printed Name of Taxing Unit Representative

sign here → Jayna Dean
Taxing Unit Representative

8/01/2023
Date

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

Photograph Citations

Front Cover:

City of McKinney, Facebook Digital Photograph, Downtown, accessed December 7, 2023,

<<https://www.facebook.com/photo.php?fbid=648253180682264&set=pb.100064927622501.-2207520000&type=3>>.

Personnel:

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<<https://www.thebatdrone.com/photos?pgid=irm09ohv-83667291-58df-476a-a3fe-a2b84ef695b3>>.

Fund Summaries:

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<<https://www.thebatdrone.com/photos?pgid=irm09ohv-5c39a3cf-81dc-48d3-9bb2-15407337ee4e>>.

Statistics:

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<<https://www.facebook.com/photo.php?fbid=1006493747318123&set=pb.100038725214265.-2207520000&type=3>>.

Court Orders:

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<<https://www.thebatdrone.com/photos?pgid=irm09ohv-45384bd4-99a8-45d6-b7c9-9fb8b4b0b03e>>.

Appendix:

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<<https://www.facebook.com/photo.php?fbid=1005724784061686&set=pb.100038725214265.-2207520000&type=3>>.

Back Cover:

City of McKinney, Facebook Digital Photograph, Flowers, accessed September 30, 2023,

<<https://www.facebook.com/photo.php?fbid=625629432944639&set=pb.100064927622501.-2207520000&type=3>>.



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