SHERMAN COUNTY

2024 – 2025 BUDGET

This budget will raise more revenue from property taxes than last year's budget by $177,033 which is a 4.48 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 $22,451.

Record vote on the adoption of the budget:

For: 5 — Against: None

Commissioner Bryan Mungia
Commissioner Terry Mathews
Commissioner Jeff Crippen
Commissioner David Davis
Judge Alicia Law

	Preceding Fiscal Year	Current Fiscal Year
Property tax rate	0.48665	0.52774
No New Revenue tax rate	0.49665	0.51237
M & O tax rate	0.48665	0.52774
Voter approval tax rate	0.59445	0.59554
Debt rate	0.00000	0.00000

Total amount of debt obligation: none

FILED
LAURA ROGERS
COUNTY & DISTRICT CLERK
DATE 9/13/24 TIME 11:23am
SHERMAN COUNTY TEXAS
BY TCopley

BUDGET 2024 - 2025

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5 YEAR RECEIPTS AND EXPENDITURES COMPARISON
SHERMAN COUNTY, TEXAS

					estimated	proposed
YEAR	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**
Beginning Balance	1,326,521	850,336	1,158,736	1,273,826	1,780,542	1,264,385
Designated Reserve	1,007,558	1,021,431	1,022,509	1,033,505	1,084,137	1,144,962
Revenues						
Taxes	3,945,722	3,909,912	3,992,005	4,013,455	3,952,341	4,129,374
Other	794,233	724,433	799,700	808,100	1,282,685	1,204,685
Total Revenues	**4,739,955**	**4,634,345**	**4,791,705**	**4,821,555**	**5,235,026**	**5,334,059**
Total Resources	**7,074,034**	**6,506,112**	**6,972,950**	**7,128,886**	**8,099,705**	**7,743,406**
Total Expenditures	**6,064,703**	**5,482,660**	**5,948,390**	**6,092,240**	**7,015,066**	**6,597,919**
Ending Balance	**1,009,331**	**1,023,452**	**1,024,560**	**1,036,646**	**1,084,639**	**1,145,487**

SUMMARY	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**2024-2025**
levenues	**4,739,955**	**4,634,315**	**4,791,705**	**4,821,555**	**5,235,026**	**5,334,059**
Less Expenditures	**6,064,703**	**5,482,660**	**5,948,390**	**6,092,240**	**7,015,066**	**6,597,919**
Total	**(1,324,748)**	**(848,345)**	**(1,156,685)**	**(1,270,685)**	**(1,780,040)**	**(1,263,860)**

AD VALOREM TAX RATE & COLLECTION HISTORY
2019-2020 THROUGH BUDGET YEAR 2024-2025
SHERMAN COUNTY, TEXAS

YEAR	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
GENERAL	0.70092	0.74648	0.68609	0.57059	0.48665	0.52774
TOTAL TAX RATE	**0.70092**	**0.74648**	**0.68609**	**0.57059**	**0.48665**	**0.52774**

CERTIFIED VALUE FROM APPRAISAL DISTRICT (includes rolling stock)	573,920,345	535,836,474	595,112,133	719,335,281	830,851,972	799,705,415
ADJUSTMENTS TO TAXABLE VALUE (ADJUSTMENTS TO CURRENT VALUE)	2,204,030	4,407,640	2,376,190	3,293,330	4,903,160	4,254,180
AD VALOREM TAXES VALUATION (CERTIFIED VALUE MINUS ADJUSTMENTS)	571,716,315	531,428,834	592,807,823	716,041,951	825,948,812	795,451,235
COLLECTION OF CURRENT LEVY (BASE TAX COLLECTED AS OF RATE CALCULATION DATE)	3,924,993	3,907,281	3,945,983	4,025,458	3,931,734	
OUTSTANDING CURRENT YEAR BASE TAX (MOVED TO DELINQUENTS AS OF RATE CALCULATION DATE)	98,274	91,913	141,735	78,131	112,108	
TOTAL DELINQUENT INCLUDING CURRENT YEAR (AS OF RATE CALCULATION DATE)	209,334	231,905	273,204	205,449	244,943	

SHERMAN COUNTY BUDGET FY 2024 - 2025

Acct #	Commissioners' Court	FY 2023 - 2024	FY 2024 - 2025
10-400-100	Emergency Wages	43,000.00	66,000.00
10-400-220	TCDRS or Contingency Fund	0.00	27,000.00
10-400-225	COLA for retirees	0.00	0.00
10-400-300	Office Supplies	400.00	400.00
10-400-340	Dues	3,300.00	3,300.00
10-400-399	Miscellaneous	200.00	200.00
10-400-435	Audit	21,250.00	22,050.00
10-400-440	Appraisal	122,000.00	122,000.00
10-400-450	Advertising	1,000.00	1,000.00
10-400-490	Professional Services	2,000.00	2,000.00
	Total	**193,150.00**	**243,950.00**

Acct #	Payroll	FY 2023 - 2024	FY 2024 - 2025
10-405-100	Commissioners - 4	139,926.72	139,926.72
10-405-101	Precinct 1 - Road & Bridge - 2	110,571.00	110,571.00
10-405-102	Precinct 2 - Road & Bridge - 2	110,571.00	110,571.00
10-405-102	Precinct 2 - Road & Bridge - part time	2,000.00	0.00
10-405-103	Precinct 3 - Road & Bridge - 2	110,571.00	110,571.00
10-405-103	Precinct 3 - Road & Bridge - part time	8,000.00	0.00
10-405-104	Precinct 4 - Road & Bridge - 2	110,571.00	110,571.00
10-405-105	Commissioners Travel - 4	31,200.00	31,200.00
10-405-106	County Judge	59,902.02	59,902.02
10-405-107	Civil Attorney	9,600.00	9,600.00
10-405-107	Asst. Criminal Attorney - SB22	0.00	73,000.00
10-405-108	Treasurer	59,902.02	59,902.02
10-405-109	Tax Assessor Collector	59,902.02	59,902.02
10-405-110	Clerk	59,902.02	59,902.02
10-405-111	Justice of the Peace	59,902.02	59,902.02
10-405-112	Sheriff	68,042.09	68,042.09
10-405-113	County Judge Assistant	41,109.89	41,109.89
10-405-114	Attorneys/Sheriff Assistant	41,109.89	41,109.89
10-405-115	Deputy Treasurer	41,109.89	41,109.89
10-405-116	Deputy Tax A/C	41,109.89	41,109.89
10-405-117	Deputy Clerk - 2	82,219.77	82,219.77
10-405-118	Deputy JP	41,109.89	41,109.89
10-405-119	Chief Deputy	58,217.43	58,217.43
10-405-120	Deputy Sheriff - 3 @ 56,228.47	168,685.41	168,685.41
10-405-121	Jail Administrator	57,720.00	57,720.00
10-405-122	Jailer/Dispatchers - 6 @ 46,592.00	279,552.00	279,552.00
10-405-122	Jailer/Dispatchers - PT	1,800.00	1,800.00
10-405-123	Sheriff Dept Holiday Pay	10,620.00	10,620.00
10-405-124	Library Director	48,672.00	48,672.00
10-405-124	Library - Part-time	22,776.00	22,776.00
10-405-125	Extension Secretary	41,109.89	41,109.89
10-405-125	4HPC	24,400.80	24,400.80
10-405-126	Agri-Life FCH Agent	22,208.43	22,208.43

10-405-127	Maintenance/Custodial - CH plus	48,672.00	48,672.00
10-405-127	Custodial - Barns, Library, Tax A/C	32,785.78	32,785.78
10-405-128	Emergency Management	4,258.80	4,258.80
10-405-129	District Court Reporter	11,653.53	11,653.53
10-405-130	District Court Administrator	5,220.30	5,220.30
10-405-131	Election Employees	3,000.00	3,000.00
10-405-140	County Longevity	14,125.00	14,670.00
10-405-142	State Supplements - Judge & Sheriff	25,200.00	25,200.00
10-405-142	Supplement Sheriff - SB22	6,957.91	6,957.91
10-405-143	Salary suppl. deputies& jailer/dis - SB22	0.00	64,417.00
10-405-145	Overtime	0.00	0.00
10-405-150	Fringe Benefits	0.00	0.00
	Sub-Total	**2,175,967.43**	**2,303,929.43**
10-405-200	Payroll Taxes	166,461.51	176,250.60
10-405-210	Medical Insurance - 42 $1099.12/mo	498,240.00	553,956.48
10-405-220	Retirement	261,116.09	276,471.53
	Total	**3,101,785.04**	**3,310,608.05**

Acct#	County Clerk	FY 2023 - 2024	FY 2024 - 2025
10-410-300	Office Supplies	3,000.00	3,000.00
10-410-310	Postage	2,000.00	2,000.00
10-410-320	Telephone	1,500.00	1,500.00
10-410-330	Continuing Education (travel & reg.)	4,000.00	3,500.00
10-410-340	Dues & Memberships	300.00	300.00
10-410-350	Bonds	1,500.00	1,500.00
10-410-399	Miscellaneous	200.00	200.00
10-410-415	Election Expenses including software	34,000.00	24,000.00
10-410-420	Computer software (Kofile)	7,000.00	7,000.00
10-410-530	Copier lease	2,500.00	2,500.00
10-410-670	Voter Registration	0.00	1,000.00
	Total	**56,000.00**	**46,500.00**

Acct#	Community Enhancement	FY 2023 - 2024	FY 2024 - 2025
10-420-399	SCOT & Depot Museum	2,500.00	2,500.00
	Total	**2,500.00**	**2,500.00**

Acct#	Non-Departmental	FY 2023 - 2024	FY 2024 - 2025
10-430-210	Medical Ins/Retirees (6) (13,140.24 ea)	62,034.00	78,841.44
10-430-320	Internet Access/E-mail/Website	5,000.00	5,000.00
10-430-325	Communication (PANCOM)	1,904.00	1,904.00
10-430-399	Miscellaneous	2,000.00	2,000.00
10-430-400	Judicial In-County Travel	200.00	0.00
10-430-450	Advertising	200.00	200.00
10-430-461	General Liability Ins.	2,000.00	2,000.00
10-430-462	Auto Liability Insurance	4,000.00	4,200.00
10-430-463	Public Official Liability Ins	5,000.00	5,000.00
10-430-464	Law Enforcement Liab.Ins	8,000.00	8,000.00
10-430-465	Property Damage Ins.	64,100.00	64,100.00
10-430-466	Auto Physical Damage Ins	6,800.00	6,800.00
10-430-470	Workers Comp.	33,000.00	33,000.00
10-430-480	Unemployment Ins.	1,200.00	1,200.00
10-430-490	Services (security & computer)	33,100.00	33,100.00
10-430-510	Printing & Copying	1,500.00	1,500.00
10-430-520	Bank Charges	50.00	50.00
10-430-530	Copier lease - hallway	1,500.00	1,500.00
10-430-540	Public Safety/Fire	50,843.52	50,843.52
10-430-545	Fire Dept - 1/2 tanker less grant	41,000.00	52,500.00
10-430-550	DPS	500.00	500.00
10-430-580	Interpreter - magistration + 3 courts	4,000.00	4,000.00
	Total	**327,931.52**	**356,238.96**

Acct#	County Judge	FY 2023 - 2024	FY 2024 - 2025
10-440-300	Office Supplies	1,500.00	1,500.00
10-440-310	Postage	400.00	400.00
10-440-320	Telephone	2,116.00	2,116.00
10-440-330	Continuing Education	7,000.00	3,500.00
10-440-340	Dues & Memberships	400.00	400.00
10-440-350	Bonds (4 years)	1,500.00	1,500.00
10-440-399	Miscellaneous	100.00	100.00
10-440-500	Emergency Management Expense	3,000.00	3,750.00
	Total	**16,016.00**	**13,266.00**

Acct #	County Court	FY 2023 - 2024	FY 2024 - 2025
10-450-399	Miscellaneous	100.00	100.00
10-450-560	Co. Court Investigator	100.00	100.00
10-450-570	Court Reporter	500.00	500.00
10-450-590	Visiting Judge	100.00	100.00
10-450-595	Special Prosecutor	100.00	100.00
10-450-597	Petit Jury	1,500.00	1,500.00
10-450-600	Atty. Fees Indigent (non Pub. Def.)	3,000.00	3,000.00
10-450-601	Atty. Fees - Ad Litem	500.00	500.00
	Total	**5,900.00**	**5,900.00**

Acct#	District Court	FY 2023 - 2024	FY 2024 - 2025
10-460-210	Medical Insurance	1,600.00	1,600.00
10-460-300	Office Supplies	350.00	350.00
10-460-500	Travel	600.00	800.00
10-460-560	Investigation	2,000.00	2,000.00
10-460-570	Fee Based Court Reporter	8,000.00	8,000.00
10-460-590	Special Judge	2,000.00	2,000.00
10-460-596	Grand Jury	10,000.00	10,000.00
10-460-597	Petit Jury	4,000.00	4,000.00
10-460-600	Atty. Fees Indigent (non Pub. Def.)	10,000.00	10,000.00
10-460-601	Atty. Fees - Ad Litem	12,000.00	12,000.00
10-460-630	District Judge - County Supplement	931.20	931.20
	Total	**51,481.20**	**51,681.20**

Acct#	Public Defender	FY 2023 - 2024	FY 2024 - 2025
10-470-630	Contract	24,973.00	24,973.00
10-470-635	Regional Public Defender-Capital Cases	1,000.00	1,000.00
	Total	**25,973.00**	**25,973.00**

Acct#	Justice of the Peace	FY 2023 - 2024	FY 2024 - 2025
10-490-300	Office Supplies	2,000.00	2,000.00
10-490-310	Postage	1,000.00	1,000.00
10-490-320	Telephone	2,500.00	2,500.00
10-490-330	Continuing Education (travel & reg.)	3,500.00	3,000.00
10-490-335	Training	2,000.00	2,000.00
10-490-340	Dues & Memberships	250.00	250.00
10-490-350	Bonds	250.00	250.00
10-490-399	Miscellaneous	50.00	50.00
10-490-420	Computer Services	2,710.00	2,710.00
10-490-597	Petit Jury	1,000.00	1,000.00
10-490-610	Autopsy Fees	25,000.00	20,000.00
	Total	**40,260.00**	**34,760.00**

Acct. #	County Attorney	FY 2023 - 2024	FY 2024 - 2025
10-500-300	Office Supplies	1,750.00	1,500.00
10-500-310	Postage	2,000.00	500.00
10-500-320	Telephone	1,500.00	1,500.00
10-500-330	Continuing Education (travel & reg.)	0.00	3,000.00
10-500-335	Training (for employee)	1,500.00	1,500.00
10-500-340	Dues & Memberships	50.00	900.00
10-500-350	Bonds (notary)	71.00	121.00
10-500-420	Computer Services	0.00	100.00
10-500-530	Lease Expense	600.00	600.00
10-500-630	Agreement - Attorney Pro Tem	25,000.00	25,000.00
10-500-650	Witness Fees	200.00	200.00
	Total	**32,671.00**	**34,921.00**

Acct#	District Attorney	FY 2023 - 2024	FY 2024 - 2025
10-510-315	Office Operating Expenses	3,984.84	6,616.64
10-510-630	District Attorney Agreement	32,589.18	49,000.00
	Total	**36,574.02**	**55,616.64**

Acct. #	County Treasurer	FY 2023 - 2024	FY 2024 - 2025
10-520-300	Office Supplies	1,750.00	1,750.00
10-520-310	Postage	1,000.00	1,000.00
10-520-320	Telephone	1,050.00	1,050.00
10-520-330	Continuing Education (travel & reg.)	4,000.00	3,000.00
10-520-340	Dues & Memberships	350.00	350.00
10-520-350	Bonds	700.00	700.00
10-520-399	Miscellaneous	200.00	200.00
10-520-420	Computer Services	30,000.00	30,000.00
10-520-530	Lease Expense	1,200.00	1,200.00
	Total	**40,250.00**	**39,250.00**

Acct#	County Tax A/C	FY 2023 - 2024	FY 2024 - 2025
10-530-300	Office Supplies	3,000.00	3,000.00
10-530-310	Postage	6,000.00	6,000.00
10-530-320	Telephone	1,200.00	1,200.00
10-530-330	Continuing Education	4,500.00	2,500.00
10-530-340	Dues & Memberships	150.00	150.00
10-530-350	Bonds (4 year)	2,000.00	2,000.00
10-530-399	Miscellaneous	100.00	100.00
10-530-420	Computer Services	4,500.00	24,500.00
10-530-430	Legal Notices	500.00	500.00
10-530-670	Voter Registration	1,000.00	0.00
	Total	**22,950.00**	**39,950.00**

Acct. No.	Building Operation	FY 2023 - 2024	FY 2024 - 2025
10-540-320	Telephone	500.00	500.00
10-540-399	Miscellaneous	600.00	600.00
10-540-400	Janitorial Supplies	5,000.00	5,000.00
10-540-458	Fuel	1,000.00	1,000.00
10-540-700	Vehicle Operation	1,500.00	1,000.00
10-540-710	Pest Control	1,600.00	1,600.00
10-540-720	Lawn	2,200.00	2,200.00
10-540-730	Hand Tools	400.00	400.00
10-540-740	Utilities	30,000.00	25,500.00
	Total	**42,800.00**	**37,800.00**

Acct#	County Annex	FY 2023 - 2024	FY 2024 - 2025
10-542-399	Miscellaneous	300.00	300.00
10-542-400	Janitorial Supplies	500.00	500.00
10-542-710	Pest Control	400.00	400.00
10-542-720	Lawn	250.00	250.00
10-542-740	Utilities	4,200.00	4,200.00
	Total	**5,650.00**	**5,650.00**

Acct#	County Wide Repairs & Maint.	FY 2023 - 2024	FY 2024 - 2025
10-545-581	Courthouse	25,000.00	32,000.00
10-545-582	Library	30,000.00	4,000.00
10-545-583	Extension	8,000.00	4,000.00
10-545-584	County Barn	16,000.00	10,000.00
10-545-585	Arena	2,000.00	2,000.00
10-545-586	Jail & Dispatch	10,000.00	10,000.00
10-545-587	County Annex	15,000.00	11,000.00
	Total	**106,000.00**	**73,000.00**

Acct #	Jail Operation	FY 2023 - 2024	FY 2024 - 2025
10-550-315	Materials & Supplies	5,000.00	5,000.00
10-550-335	Training	5,000.00	5,000.00
10-550-760	Medical Care - Staff	1,500.00	1,500.00
10-550-800	Prisoner Food	25,000.00	25,000.00
10-550-801	Prisoner Medical Care	15,000.00	15,000.00
10-550-802	Prisoner Misc.	500.00	500.00
10-550-804	Prisoner Out of County Housing	5,000.00	5,000.00
10-550-805	Prisoner Transport	3,000.00	3,000.00
	Total	**60,000.00**	**60,000.00**

Acct #	County Sheriff	FY 2023 - 2024	FY 2024 - 2025
10-560-300	Office Supplies	5,500.00	5,500.00
10-560-310	Postage	1,500.00	1,500.00
10-560-315	Materials & Supplies	1,500.00	1,500.00
10-560-316	Computer (Kologic)	12,385.50	12,385.50
10-560-320	Telephone	12,500.00	12,500.00
10-560-330	Continuing Education (travel & reg.)	2,500.00	2,500.00
10-560-335	Training	5,000.00	5,000.00
10-560-340	Dues & Memberships	600.00	600.00
10-560-350	Bonds	1,200.00	1,200.00
10-560-399	Miscellaneous	1,000.00	1,000.00
10-560-458	Fuel	40,000.00	40,000.00
10-560-560	Investigation	1,000.00	1,000.00
10-560-700	Vehicle Mnt./Operation	30,000.00	20,000.00
10-560-750	Duty Uniform Allowance	3,500.00	3,500.00
10-560-760	Medical care/staff	750.00	750.00
10-560-770	Jail Commission & Leg. Travel	500.00	500.00
	Total	**119,435.50**	**109,435.50**

Acct. No.	Adult Probation	FY 2023 - 2024	FY 2024 - 2025
10-580-315	Office Operating Expense	3,500.00	3,700.00
	Total	**3,500.00**	**3,700.00**

Acct#	Juvenile Probation	FY 2023 - 2024	FY 2024 - 2025
10-590-465	Annual Grant	22,200.00	22,200.00
	Total	**22,200.00**	**22,200.00**

Acct#	Health	FY 2023 - 2024	FY 2024 - 2025
10-610-460	Medical Court Commit.	3,000.00	3,000.00
10-610-461	MHMR	1,000.00	1,000.00
	Total	**4,000.00**	**4,000.00**

Acct#	Welfare	FY 2022 - 2023	FY 2023 - 2024
10-620-360	Panhandle Community Services	3,000.00	3,300.00
10-620-361	Family Assistance	1,500.00	1,500.00
10-620-362	Indigent Burial	1,120.00	1,120.00
10-620-363	Child Welfare Board	1,000.00	1,000.00
10-620-364	C.A.S.A.	2,000.00	2,000.00
10-620-365	High Plains Food Bank	1,200.00	1,200.00
	Total	**9,820.00**	**10,120.00**

Acct#	Sherman County Development	FY 2023 - 2024	FY 2024 - 2025
10-630-465	Contribution	10,000.00	10,000.00
	Total	**10,000.00**	**10,000.00**

Acct. No.	County Library	FY 2023 - 2024	FY 2024 - 2025
10-640-300	Office Supplies	6,500.00	5,000.00
10-640-310	Postage	600.00	600.00
10-640-315	Materials (books, videos)	17,500.00	15,000.00
10-640-320	Telephone	2,000.00	1,250.00
10-640-340	Dues	3,000.00	3,000.00
10-640-345	Subscriptions	1,365.00	1,365.00
10-640-350	Bonds	80.00	0.00
10-640-365	All Ages Programs	3,000.00	3,000.00
10-640-399	Miscellaneous	325.00	325.00
10-640-400	Janitorial Supplies	650.00	650.00
10-640-455	Cap Grant (reimbursable)	0.00	0.00
10-640-500	Travel Reimbursed	2,500.00	1,500.00
10-640-530	Copier Lease	900.00	900.00
10-640-710	Pest Control	600.00	600.00
10-640-740	Utilities	8,000.00	6,000.00
	Total	**47,020.00**	**39,190.00**

Acct#	Historical Commission	FY 2023 - 2024	FY 2024 - 2025
10-650-399	Miscellaneous	250.00	250.00
	Total	**250.00**	**250.00**

Acct #	Agri-Life Extension	FY 2023 - 2024	FY 2024 - 2025
10-660-300	Office Supplies	3,050.00	2,500.00
10-660-310	Postage	700.00	700.00
10-660-314	Program Supplies - FCH	1,250.00	1,250.00
10-660-315	Program Supplies - AG	600.00	600.00
10-660-316	4H participation fees (rural)	1,000.00	1,000.00
10-660-320	Telephone	2,300.00	1,800.00
10-660-322	Internet Provider	588.00	588.00
10-660-340	Dues	500.00	500.00
10-660-399	Miscellaneous/Sec. Training	400.00	400.00
10-660-420	Computer Service	500.00	500.00
10-660-490	Professional Reference	300.00	300.00
10-660-500	Travel FCH Agent	8,500.00	5,000.00
10-660-501	Travel / Ag. Agent	4,000.00	5,000.00
10-660-510	Printing & Copying	1,300.00	1,300.00
10-660-530	Lease Expense	2,000.00	2,000.00
10-660-615	Livestock Supply	1,250.00	1,250.00
10-660-625	Livestock Show	1,500.00	1,500.00
	Total	**29,738.00**	**26,188.00**

Acct #	County Barn	FY 2023 - 2024	FY 2024 - 2025
10-670-315	Kitchen Supplies	100.00	100.00
10-670-320	Exhibit Barn - internet	0.00	760.00
10-670-399	Miscellaneous	200.00	200.00
10-670-400	Janitorial Supplies	2,200.00	2,200.00
10-670-710	Pest Control	900.00	900.00
10-670-720	Grounds Maintenance	250.00	250.00
10-670-740	Utilities	25,000.00	25,000.00
	Total	**28,650.00**	**29,410.00**

Acct#	Capital Outlay - over 5,000	FY 2023 - 2024	FY 2024 - 2025
10-680-900	Equipment - R & B Designated	1,220,000.00	840,000.00
10-680-902	Equipment - All buildings	90,000.00	0.00
10-680-904	Equipment - Jail inc. dispatch, bldg, gen, e	118,000.00	3,000.00
10-680-905	Equipment - Sheriff	163,300.00	0.00
10-680-908	SB22 - 250,000 less 85,400.08 salary suppl. w/retirement & taxes		
	SB 22 - Vehicle & equip		164,599.92
	Total	**1,591,300.00**	**1,007,599.92**

Acct#	EQUIPMENT - under 5,000	FY 2023 - 2024	FY 2024 - 2025
10-681-900	Equipment - R & B	0.00	0.00
10-681-910	Equipment - Not R & B Precincts	12,000.00	12,000.00
10-681-912	Equipment - General Office & Computers	26,100.00	26,100.00
10-681-914	Equipment - Jail	0.00	0.00
10-681-915	Equipment - Sheriff (including grants)	0.00	0.00
10-681-916	Equipment - Area Public Safety	8,000.00	8,000.00
10-681-917	Equipment - DPS	500.00	500.00
	Total	**46,600.00**	**46,600.00**

Acct#	County Wide - R & B	FY 2023 - 2024	FY 2024 - 2025
10-700-377	Loss Control	250.00	250.00
10-700-399	Miscellaneous	200.00	200.00
10-700-500	TxDOT Grant	0.00	0.00
10-700-540	Pre-Emp Physicals, DOT Testing	1,200.00	1,200.00
10-700-700	Repairs, Maintenance, Signs	2,000.00	2,000.00
	Total	**3,650.00**	**3,650.00**

Acct. #	Commissioner Precinct 1	FY 2023 - 2024	FY 2024 - 2025
10-701-320	Telephone	500.00	0.00
10-701-330	Continuing Education (travel & reg.)	2,600.00	2,100.00
10-701-350	Insurance/Bonds	356.00	356.00
10-701-399	Miscellaneous	200.00	200.00
10-701-455	Lateral Road $/Road Const	4,000.00	4,000.00
10-701-456	Road Construction	180,000.00	140,000.00
10-701-458	Fuel	35,000.00	32,500.00
10-701-700	Repair & Maintanence	30,000.00	30,000.00
10-701-720	Weed Control	1,000.00	1,000.00
10-701-740	Utilities	5,000.00	4,000.00
	Total	**258,656.00**	**214,156.00**

Acct#	Commissioner Precinct 2	FY 2023 - 2024	FY 2024 - 2025
10-702-320	Telephone	800.00	800.00
10-702-330	Continuing Education (travel & reg.)	2,600.00	2,100.00
10-702-350	Bonds	400.00	400.00
10-702-399	Miscellaneous & Security	1,500.00	1,500.00
10-702-455	Lateral Road $/Road Const	4,000.00	4,000.00
10-702-456	Road Construction	135,000.00	130,000.00
10-702-458	Fuel	40,000.00	35,000.00
10-702-700	Repair & Maintanence	35,000.00	35,000.00
10-702-740	Utilities	7,500.00	5,500.00
	Total	**226,800.00**	**214,300.00**

Acct. #	Commissioner Precinct 3	FY 2023 - 2024	FY 2024 - 2025
10-703-330	Continuing Education (travel & reg.)	2,600.00	2,100.00
10-703-350	Insurance/Bonds	355.00	355.00
10-703-399	Miscellaneous	400.00	400.00
10-703-455	Lateral Road $/Road Const	4,000.00	4,000.00
10-703-456	Road Construction	115,000.00	120,000.00
10-703-457	Bridge Construction	500.00	500.00
10-703-458	Fuel	45,000.00	40,000.00
10-703-700	Repair & Maintanence	45,000.00	45,000.00
10-703-720	Weed Control	1,000.00	1,000.00
10-703-740	Utilities	3,500.00	3,500.00
	Total	**217,355.00**	**216,855.00**

Acct#	Commissioner Precinct 4	FY 2023 - 2024	FY 2024 - 2025
10-704-330	Continuing Education (travel & reg.)	2,600.00	2,100.00
10-704-350	Insurance/Bonds	400.00	400.00
10-704-399	Miscellaneous	200.00	200.00
10-704-455	Lateral Road/Road Construction	4,000.00	4,000.00
10-704-456	Road Construction	140,000.00	120,000.00
10-704-458	Fuel	40,000.00	35,000.00
10-704-700	Repair & Maintanence	40,000.00	40,000.00
10-704-720	Weed Control	1,000.00	1,000.00
	Total	**228,200.00**	**202,700.00**

	EXPENSES	FY 2023 - 2024	FY 2024 - 2025
	Sub-Totals - Salary	3,101,785.04	3,310,608.05
	Sub-Totals - Operations	1,554,856.72	1,465,979.34
	Total	**4,656,641.76**	**4,776,587.39**
	Departments w/o Wages	**720,524.52**	**767,131.96**
	Capital Outlay	**1,637,900.00**	**1,054,199.92**
	Total Expenses	**7,015,066.28**	**6,597,919.27**

Acct#	Receipts	FY 2023 - 2024	FY 2024 - 2025
Certified value for real & personal property & minerals		812,482,110.00	781,679,122.00
Market value for rolling stock		18,369,862.00	18,026,293.00
TOTAL TAXABLE VALUE		830,851,972.00	799,705,415.00
	Tax Rate	0.48665	0.52774
	Taxes & Licenses		
10-300-100	Ad Val Taxes (less estimated discounts)	3,952,341.12	4,129,374.15
10-300-101	Taxes Delinquent	30,000.00	40,000.00
10-300-102	Penalty & Interest	20,000.00	20,000.00
10-300-103	Tax A/C shorts & longs	100.00	100.00
10-300-104	Tax A/C Commissions	75,000.00	40,000.00
10-300-105	Highway Receipts	190,000.00	190,000.00
10-300-106	Road & Bridge	28,000.00	28,000.00
10-300-107	Refunds	0.00	0.00
10-300-108	IRP - Highway Receipts	9,000.00	9,000.00
10-300-109	IRP - Road & Bridge Receipts	400.00	400.00
	Total	**4,304,841.12**	**4,456,874.15**

Acct#	Fees	FY 2023 - 2024	FY 2024 - 2025
10-310-200	Fees/County Judge	100.00	100.00
10-310-201	Fees/County Sheriff	6,000.00	6,000.00
10-310-202	Fees/County Attorney	1,000.00	1,000.00
10-310-203	Fees/Court Appt. Attorney	3,000.00	3,000.00
10-310-204	Fees/Clerk	35,000.00	28,000.00
10-310-206	Fees/County Treasurer	12,000.00	10,000.00
10-310-207	Fees/Law Library	1,600.00	1,600.00
10-310-208	Fees/Civil	1,000.00	1,000.00
10-310-209	Fees/Jail	5,000.00	4,000.00
10-310-210	Fees/Court Reporter	500.00	500.00
10-310-211	Fees/Jury	400.00	400.00
10-310-212	Fees/Clerk's Copy Fees	5,000.00	5,000.00
10-310-213	Fees/Alcoholic Beverage Fee	550.00	550.00
10-310-214	Fees/Language Access	250.00	250.00
10-310-215	Fees/Justice Court	750.00	750.00
10-310-216	Fees/Courtroom	1,500.00	1,500.00
10-310-217	Fees/Probate	150.00	150.00
	Total	**73,800.00**	**63,800.00**

Acct#	Fines	FY 2023 - 2024	FY 2024 - 2025
10-320-300	Fines/County Court	20,000.00	20,000.00
10-320-301	Fines/District Court	35,000.00	15,000.00
10-320-303	Fines/JP	80,000.00	60,000.00
10-320-306	Fines/Deferred Disposition	6,000.00	6,000.00
	Total	**141,000.00**	**101,000.00**

Acct#	Intergovernmental	FY 2023 - 2024	FY 2024 - 2025
10-330-108	Prosecutor's Grant (SB 22)		100,000.00
10-330-109	State Sheriff's Grant (SB 22)	250,000.00	250,000.00
10-330-110	State County Judge's Supplement	25,200.00	25,200.00
10-330-112	City Grant/Library	3,000.00	3,000.00
10-330-113	Indigent Defense Grant	16,585.00	16,585.00
10-330-115	Lateral Road	16,000.00	16,000.00
10-330-119	Gross Axle Weight	38,000.00	40,000.00
10-330-120	City of Stratford/Dispatch	45,000.00	45,000.00
	Total	**393,785.00**	**495,785.00**

Acct#	Misc Revenues	FY 2023 - 2024	FY 2024 - 2025
10-340-401	Interest	180,000.00	180,000.00
10-340-406	Rent - County Barns & Arena	3,000.00	3,000.00
10-340-407	Reimbursements	18,000.00	13,000.00
10-340-410	Miscellaneous	5,000.00	5,000.00
10-340-411	Tocker Grant	100,000.00	0.00
10-340-412	Rent - Annex Building	15,600.00	15,600.00
	Total	**321,600.00**	**216,600.00**
	Grand Total Revenues	**5,235,026.12**	**5,334,059.15**

	Budget Summary	FY 2023 - 2024	FY 2024 - 2025
	Revenue from taxes	3,952,341.12	4,129,374.15
	Revenue from other sources	1,282,685.00	1,204,685.00
	Total Revenues - estimated	**5,235,026.12**	**5,334,059.15**
	Cash Balance - estimated	1,780,542.93	1,264,385.00
	Cash Balance + Total Revenues	**7,015,569.05**	**6,598,444.15**
	Total Expenses	**7,015,066.28**	**6,597,919.27**
	Estimated Balance (Rev - Exp)	**502.78**	**524.89**

Pay Increase and/or COLA	1.040	1.000
Retirement	0.1200	0.1200
Payroll tax	0.0765	0.0765
Tax rate	0.48665	0.52774

Last year's rate	0.48665
No New Revenue 0%	0.51237
1%	0.51749
1.5%	0.52006
2%	0.52262
2.5%	0.52518
3%	0.52774
Original Voter Aproval Rate	0.53108
Voter Approval Rate	0.59554
De Minimus Rate	0.57565

SHERMAN COUNTY - SALARY & WAGE SCHEDULE

FY 2024-2025

DEPARTMENT	MONTHLY	SB 22	Salary	Total
County Judge	4,991.84		59,902.02	59,902.02
State Supplement			25,200.00	25,200.00
Secretary	3,425.82		41,109.89	41,109.89
Emergency Management	341.25		4,095.00	4,095.00
Attorney				
Asst. Couty Attorney		73,000.00		73,000.00
Secretary to Atty/Sheriff	3,425.82		41,109.89	41,109.89
Tax Assessor/Collector	4,991.84		59,902.02	59,902.02
Deputy	3,425.82		41,109.89	41,109.89
County Treasurer	4,991.84		59,902.02	59,902.02
Deputy	3,425.82		41,109.89	41,109.89
District/County Clerk	4,991.84		59,902.02	59,902.02
Deputy (2)	3,425.82		41,109.89	41,109.89
Sheriff	6,250.00	6,957.91	68,042.09	75,000.00
Chief Deputy	5,486.62	7,622.00	58,217.43	65,839.43
Deputy Sgt. (1)	5,287.62	7,223.00	56,228.47	63,451.47
Deputy (2)	5,154.29	5,623.00	56,228.47	61,851.47
Jail Admin.	5,491.00	8,172.00	57,720.00	65,892.00
Dispatcher/Jailer TAC	4,454.25	6,859.00	46,592.00	53,451.00
Dispatcher/Jailer (5)	4,270.92	4,659.00	46,592.00	51,251.00
Justice of the Peace	4,991.84		59,902.02	59,902.02
JP Court Clerk	3,425.82		41,109.89	41,109.89
Extension FCH Agent	1,850.70		21,354.26	22,208.43
4H Program Director	2,033.40		24,400.80	24,400.80
Secretary	3,425.82		39,528.74	41,109.89
District Court				
District Court Admin.	435.03		5,019.52	5,220.30
District Court Rep.	971.13		11,205.32	11,653.53
Librarian	4,056.00		46,800.00	48,672.00
Library PT			21,000.00	22,776.00
Courthouse Cust/Maint.	4,056.00		46,800.00	48,672.00
County Barn Custodian	2,732.15		31,524.79	32,785.78
Commissioners (4)	2,915.14		33,636.23	34,981.68
Travel	650.00			7,800.00
Pct #1 R&B (2)	4,607.13		53,159.13	55,285.50
Pct #2 R&B (2)	4,607.13		53,159.13	55,285.50
Pct #3 R&B (2)	4,607.13		53,159.13	55,285.50
Pct #4 R&B (2)	4,607.13		53,159.13	55,285.50

Part-time, trained: from minimum wage ($7.25) up to hourly wage not to exceed hourly salary of full-time employee in the same position.