

SEP 06 2022

## CHANGES TO FY 23 PROPOSED BUDGET

**Approved**

FY 23 AMMENDED PROPOSED BUDGET	87,656,270
TOTAL CHANGES TO EXPENDITURES	352,454
TOTAL CHANGES TO REVENUE	352,410
NEW FY 23 GENERAL FUND BUDGET	88,008,724

## EXPENDITURES

INCREASES	AMOUNT
Increased Transfers To 0100-5100-57000-GG	32,938
Increased Juvenile 0100-5930 thru 0100-5934	1,649
Added Safety Loss Control Program Line	
Constable Pct. 1 0100-5500-53290-LE	500
Constable Pct. 2 0100-5510-53290-LE	500
Constable Pct. 3 0100-5520-53290-LE	500
Constable Pct. 4 0100-5530-53290-LE	500
Added Engineer Position 0100-4068 Effect. 1/1/23	127,982
Added/Increased Holiday Compensation Pay for :	
Constable Pct. 1 0100-5500-51115-LE	350
Constable Pct. 4 0100-5530-51115-LE	2,130
Sheriff/Admin 0100-5600-51115-LE	126,620
Sheriff/Jail 0100-5610-51115-LE	188,260
Jail Medical 0100-5612-51115-LE	15,180
Bail Bonds 0100-5650-51115-AJ	800
Medical Examiner 0100-6430-51115-PH	1,130
Hamm Creek Park 0100-6600-51115-CR	8,910
<b>Total Increase</b>	<b>507,949</b>
<b>DECREASES</b>	
Decreased Auto & Property Ins. 0100-5100-54061-GG	37,110
Decreased Operating Reserve 0100-5100-53970-GG	50,000
Decreased Personnel Reserve 0100-5100-53975-GG	19,337
Decreased Fees & Services 0100-5100-54000-GG	24,976

Decreased Telephone 0100-5100-54200-GG	10,000
Decreased Legal Expense 0100-5100-54880-GG	10,000
Decreased Outside Audit 0100-5100-54140-GG	4,000
Decreased Mental Commitment Exp. 0100-5100-54940-GG	72
<b>Total Decrease</b>	<b>155,495</b>

## REVENUE

### INCREASES

Added to Excess Tax Sales 0100-0000-47020-MR	100,000
Added to Misc. Revenue 0100-0000-47000-MR	410
Added to County Clerk Fees 0100-0000-44060-GG	50,000
Added to Public Works Dept. Fees 0100-0000-44210-GG	14,000
Added to Federal Detention Fees 0100-0000-44315-LE	188,000
<b>Total Increase</b>	<b>352,410</b>

### CHANGES THAT DIDN'T IMPACT GENERAL FUND BUDGET

Added Vehicle back to Juvenile 0350-5920-56530-AJ	36,000
Added Bld. Repair & Maint. Line to Hamm Creek Park 0100-6600-53520-CR and moved \$8,000 from Equip. Repair & Maint. 0100-6600-53440-CR to budget this line	0

Cleaned up FY 23 Classification plan - removed and/or moved some verbage left from FY 22. Added Cell Phone Allowance to two Veteran Services Positions. Added Engineering Department.

SEP 06 2022

**CHANGES MADE AFTER 8/31/2023**

General Debt Service Fund 0800	Decreased 108,502
Indigent Health Fund 0550	Increased \$9,482
Juror Donations Fund 0895	Increased \$5,000
Const. 1 LEOSE Fund 1201	Increased \$2,800
Judicial Education & Support Fund 0435	Increased \$3,126
Court Reporter Services Fund 0430	Increased \$62,066
Language Access Fund Fund 0425	Increased \$18,572
Court Facility Fund	Increased \$54,137

**Approved**

JOHNSON COUNTY BUDGET ANALYSIS:  
TAX RATES NEEDED TO FUND BUDGETS FOR FISCAL YEAR

FINAL

**2023**

Other revenue in M&O funds includes <b>\$7,043,845</b> of frozen taxes	Note: Frozen tax levy will add tax revenue to DS Funds, creating a build up of fund balance.	XXX Bright Yellow are cells with data that must be filled Light blue are cells where formula sets tax rate
---	--	--

09/06/2022 @ 9:00 am

FUND	FD #	PROPOSED BUDGET	OTHER REVENUE ESTIMATE (DEL TAX INCL)	USE OF FUND BALANCE	TAXES NEEDED TO FUND BUDGET	Percentage of total for Frozen Calculation	FROZEN TAX LEVY	TAXES NEEDED TO FUND BUDGET AFTER FROZEN CALC.	TAX RATE NEEDED TO FUND BUDGET	NET TAXABLE VALUE	
GENERAL	0100	88,008,724	21,844,461	0	66,164,263	95.28448%	6,711,691	59,452,572	0.352185	\$17,269,484,621	
INDIGENT HEALTH	0550	1,970,359	97,000	217,351	1,656,008	2.38485%	167,985	1,488,023	0.008815	\$17,269,484,621	NTV is derived from the calculation used to compile the various property categories for Table 5 of the ACFR - source certified tax rolls
ROW	0600	500,000	0	500,000	0	0.00000%	0	0	0.000000		
		90,479,083	21,941,461	717,351	67,820,271	97.66933%	\$6,879,677	60,940,594			
<b>TOTAL M&amp;O RATE</b>										\$1,688,092	chg calc J14-17,19-20,30-33 to reflect coll. rate J13
<b>M&amp;O VATR (line 41)</b>										0.361000	
<b>M&amp;O VATR (line 41)</b>										0.347344	Be sure proj coll rate is correct in J13, K18 formula and formulas for K14 and K32 and more importantly J14-16 and F30-33.
GENERAL DEBT SERVICE	0800	1,638,383	20,000	calc in rate	1,618,383	2.33067%	164,168	1,454,215	0.007455	\$17,269,484,621	T/A uses 100% coll. Rate
EQUIPMENT DEBT SERVICE	0850				0	0.00000%	0	0	0.000000	\$17,269,484,621	
		1,638,383	20,000	0	1,618,383	100.00000%	\$7,043,845	1,454,215	0.007455		Debt Rate
<b>TOTAL DEBT RATE (I&amp;S)</b>										0.007455	assumes 100% collection rate as calculated in tax worksheet
<b>TOTAL DEBT RATE (I&amp;S)</b>										0.007455	Total
Total M&O+Debt				0.368455	69,438,654	% OF FRZN		62,394,809	This debt rate is determined by Tax Assessor's calculation line 48		
					Over 65 Frozen			\$7,043,845			
<b>TAX REVENUE (incl frozen)</b>											
ROAD & BRIDGE, PCT 1	0150	3,625,040	587,866	858,898	2,178,276	change	198,789	Adopted	0.011636	\$17,402,949,189	Assessed Value (M&O) \$17,269,484,621 one cent equals for M&O \$1,688,092
ROAD & BRIDGE, PCT 2	0160	3,531,534	504,910	1,022,610	2,004,014	calculation	182,886	R&B Rate	0.010705	\$17,402,949,189	
ROAD & BRIDGE, PCT 3	0170	3,263,911	544,228	541,407	2,178,276	to reflect coll.	198,789	0.046545	0.011636	\$17,402,949,189	
ROAD & BRIDGE, PCT 4	0180	4,260,092	592,547	1,315,007	2,352,538	rate if needed	214,692	C/Court decision	0.012567	\$17,402,949,189	
		14,680,577	2,229,551	3,737,923	8,713,103		\$795,155			\$1,701,138	chg calc
<b>TOTAL LATERAL ROAD RATE</b>										0.046545	
<b>TOTAL LATERAL ROAD RATE</b>										0.046545	
<b>FMLR VATR (line41)</b>										0.037564	
<b>TOTAL VATR FOR COUNTY</b>										0.392363	
<b>TOTAL VATR FOR COUNTY PLUS UNUSED INCR</b>										0.431325	
<b>Total Budget for Tax Alloc Funds</b>										\$106,798,043	
<b>Total County Tax Rate req to fund budget</b>										0.415000	
<b>Total County Tax Rate req to fund budget</b>										0.415000	
<b>RATE (last yr)</b>										0.420000	rate vs. rollback difference
<b>Difference</b>										-0.005000	-1.19% Change
<b>Difference</b>										-0.005000	This diff. yields a rev/exp gap of: \$2 Neg. amount is a deficit budget

COMMISSIONERS COURT  
SEP 06 2022