



2022

TEXAS HISTORICAL COMMISSION

TEXAS

**VICTORIA COUNTY COURTHOUSE**

WHEN DON MARTIN DE LEON PLATTED THE ORIGINAL TOWNSITE OF VICTORIA IN 1824, HE DESIGNATED PUBLIC SQUARES, INCLUDING ONE THAT WOULD LATER BE SHARED BY CITY AND COUNTY GOVERNMENTS FOR MANY YEARS. VICTORIA COUNTY BUILT THE FIRST COURTHOUSE, A TWO-STORY BRICK STRUCTURE, IN 1849 ON PUBLIC SQUARE. THE GREEK REVIVAL BUILDING SERVED THE COUNTY FOR MANY YEARS.

IN 1891, UNDER LEADERSHIP OF COUNTY JUDGE J.L. DUPRÉE, THE COMMISSIONERS HELD A COMPETITION FOR NEW COURTHOUSE ARCHITECTURE. THEY AWARDED THE CONTRACT FOR NEW COURTHOUSE ARCHITECTURE TO RYLAND & LAUB, COMPRISED OF ACCLAIMED COURTHOUSE ARCHITECTS J. RYLAND GORDON AND D.E. LAUB. MARTIN, BYRNE & GORDON SERVED AS GENERAL CONTRACTORS. DUE TO GORDON'S EXCESSIVE DRINKING COMMITMENTS, HE WAS DISCHARGED IN MAY 1892. GORDON, WHO ADDED ELEMENTS TO GORDON'S DESIGN, THEIR ARCHITECT WAS APPROVED BY EUGENE T. HEINER, HIMSELF A NOTED ARCHITECT, AND THE COUNTY ACCEPTED THE COMPLETED BUILDING ON FEBRUARY 1, 1893.

AS HIS STYLE, GORDON DESIGNED A COURTHOUSE IN THE ROMANESQUE REVIVAL ARCHITECTURE OF ARCHITECT OBSON RICHARDSON. HE ADAPTED RICHARDSON'S IDEAS TO VICTORIA'S CLIMATE, PROVIDING A CENTRAL ATRIUM TO BRING LIGHT AND AIR INTO THE BUILDING, WHICH FEATURES A HIPPED ROOF WITH CROSS GABLES, CORNER PINNACLES AND ROMANESQUE STONEMASONRY. IN THE 1940s, THE COUNTY ADAPTED THE BUILDING TO SERVE AS OFFICES.

THE NEED FOR MORE SPACE AROSE IN 1961, RESIDENTS VOTED TO SAVE THE COURTHOUSE, AND THE COUNTY BUILT NEW OFFICE SPACE ON THE NORTHEAST CORNER OF THE SQUARE. WORK AT THE END OF THE 21ST CENTURY LARGELY RESTORED THE BUILDING TO ITS ORIGINAL DESIGN.

RECORDED TEXAS HISTORIC LANDMARK - 1981

# VICTORIA COUNTY ADOPTED BUDGET

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# VICTORIA COUNTY 2022 ADOPTED BUDGET COVER PAGE

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$2,308,325 OR 9.12%, AND OF THAT AMOUNT, \$350,316 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

Property Tax Rate Comparison	<u>2020 Tax Rate</u>	<u>2021 Tax Rate</u>
	<u>2021 Budget</u>	<u>2022 Budget</u>
Property Tax Rate	\$0.3959/100	\$0.3959/100
No New Revenue Rate	\$0.3946/100	\$0.3667/100
No New Revenue Maintenance & Operations Tax Rate	\$0.3755/100	\$0.3421/100
Voter Approval Tax Rate	\$0.4208/100	\$0.3959/100
Debt Rate	\$0.0272/100	\$0.0265/100

Total debt obligation for County of Victoria secured by property taxes:  
\$1,876,342

	<b>Record Vote</b>	<b>Date</b>
Ben Zeller	For	September 13, 2021
Danny Garcia	For	September 13, 2021
Kevin Janak	For	September 13, 2021
Gary Burns	For	September 13, 2021
Clint Ives	For	September 13, 2021

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**BUDGET CERTIFICATE  
VICTORIA COUNTY, TEXAS**

**Budget Year from January 1, 2022 to December 31, 2022**

**THE STATE OF TEXAS           §  
COUNTY OF VICTORIA         §**

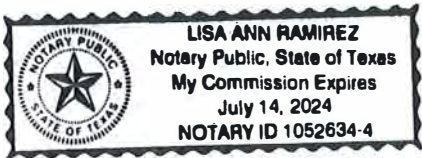
**WE, BEN ZELLER, County Judge, HEIDI EASLEY, County Clerk, and MICHELLE SAMFORD, County Auditor, of Victoria County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Victoria County, Texas, as passed and approved by the Commissioners' Court of Victoria County, Texas on the 13<sup>th</sup> day of September 2021, as the same appears on file in the office of the County Clerk of said County.**

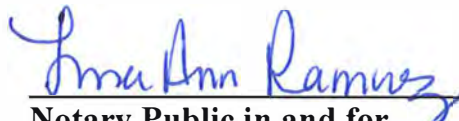
  
\_\_\_\_\_  
**Ben Zeller, County Judge**

  
\_\_\_\_\_  
**Heidi Easley, County Clerk**

  
\_\_\_\_\_  
**Michelle Samford, County Auditor**

**SWORN TO AND SUBSCRIBED before me on the 22<sup>nd</sup> day of September 2021.**



  
\_\_\_\_\_  
**Notary Public in and for  
The State of Texas**

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ORDER NO. 2021- 0089

THE STATE OF TEXAS §  
COUNTY OF VICTORIA §

ON THIS, the 13<sup>th</sup> day of September, 2021, the Commissioners' Court of Victoria County, Texas, at a regularly scheduled meeting, which was open to the public, and with the following members of said Court being present, namely:

- BEN ZELLER, County Judge,
- DANNY GARCIA, Commissioner, Precinct 1
- KEVIN M. JANAK, Commissioner, Precinct 2
- GARY BURNS, Commissioner, Precinct 3
- CLINT C. IVES, Commissioner, Precinct 4

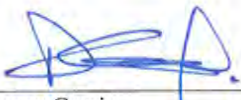
and the following proceedings were had, to-wit:

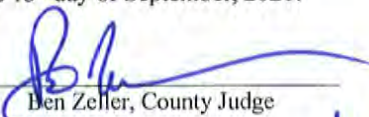
AN ORDER ADOPTING THE 2022 BUDGET

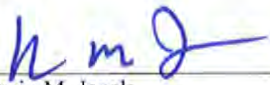
BE IT ORDERED, ADJUDGED AND DECREED BY THE COMMISSIONERS' COURT OF VICTORIA COUNTY, TEXAS, being in Regular Session, with all members present and participating, that the following record vote was taken

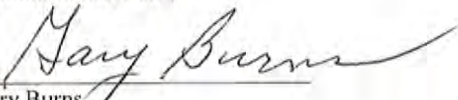
	RECORD VOTE		
	AYE	NAY	ABSTAIN
BEN ZELLER, County Judge,	✓		
DANNY GARCIA, Commissioner, Precinct 1	✓		
KEVIN M. JANAK, Commissioner, Precinct 2	✓		
GARY BURNS, Commissioner, Precinct 3	✓		
CLINT C. IVES, Commissioner, Precinct 4	✓		


PASSED AND ADOPTED this the 13<sup>th</sup> day of September, 2021.

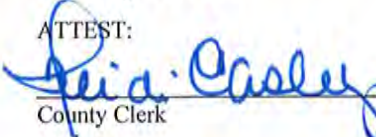
  
 \_\_\_\_\_  
 Danny Garcia  
 Commissioner, Pct. 1

  
 \_\_\_\_\_  
 Ben Zeller, County Judge

  
 \_\_\_\_\_  
 Kevin M. Janak  
 Commissioner, Pct. 2

  
 \_\_\_\_\_  
 Gary Burns  
 Commissioner, Pct. 3

  
 \_\_\_\_\_  
 Clint C. Ives  
 Commissioner, Pct. 4

ATTEST:  
  
 \_\_\_\_\_  
 Heidi Casler  
 County Clerk





ORDER NO. 2021-0090

THE STATE OF TEXAS §
COUNTY OF VICTORIA §

ON THIS, the 13th day of September, 2021, the Commissioners' Court of Victoria County, Texas, at a regularly scheduled meeting, which was open to the public, and with the following members of said Court being present, namely:

- BEN ZELLER, County Judge,
DANNY GARCIA, Commissioner, Precinct 1,
KEVIN M. JANAK, Commissioner, Precinct 2,
GARY BURNS, Commissioner, Precinct 3,
CLINT C. IVES, Commissioner, Precinct 4,

and the following proceedings were had, to-wit:

AN ORDER LEVYING TAXES FOR THE YEAR 2021

BE IT ORDERED, ADJUDGED AND DECREED BY THE COMMISSIONERS' COURT OF VICTORIA COUNTY, TEXAS, being in Regular Session, with all members present and participating, that

- 1. the following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars (\$100.00) assessed valuation of all property (not exempt from taxation by the laws of the State of Texas), for the year 2021; and

Table with 2 columns: Fund Name and Amount. Rows include MAINTENANCE & OPERATING FUNDS, General Fund (\$0.3064), Farm-to-Market Lateral Road Tax (\$0.0630), TOTAL MAINTENANCE AND OPERATING FUNDS TAX RATE (\$0.3694), DEBT SERVICE FUNDS (\$0.0265), and TOTAL COUNTY TAX RATE PER \$100 VALUATION (\$0.3959).

- 2. the following record vote was taken:

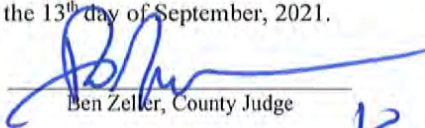
Table with 3 columns: Name, AYE, NAY, ABSTAIN. Rows list commissioners and the County Judge, all with checkmarks in the AYE column.

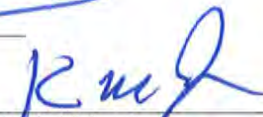
- 3. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.


THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.98 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.70.

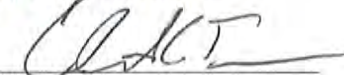
PASSED AND ADOPTED this the 13<sup>th</sup> day of September, 2021.

  
\_\_\_\_\_  
Danny Garcia  
Commissioner, Pct. 1

  
\_\_\_\_\_  
Ben Zeller, County Judge

  
\_\_\_\_\_  
Kevin M. Janak  
Commissioner, Pct. 2

  
\_\_\_\_\_  
Gary Burns  
Commissioner, Pct. 3

  
\_\_\_\_\_  
Clint C. Ives  
Commissioner, Pct. 4

ATTEST:  
  
\_\_\_\_\_  
Heidi Casley  
County Clerk





**BEN ZELLER**  
VICTORIA COUNTY JUDGE

Dear Neighbor,

After another year of careful work, planning, and listening to county residents, the Victoria County Commissioners Court is pleased to present this 2022 Victoria County Budget.

Preparing an annual budget is one of the many responsibilities of your Commissioners Court, and one of my duties as Victoria County Judge is to serve as Chief Budget Officer for the county to help lead and guide our budgeting work.

The 2022 Budget brought with it its share of challenges - from the ongoing effects of COVID-19, to a border crisis that is impacting communities all across Texas, to increased staffing and capital improvement needs. The Court is proud to present to you a budget that addresses these needs while maintaining a high level of service for our residents in areas such as public safety and public health.

In successfully overcoming recent challenges, we kept it a priority to maintain a rainy day fund that would be sufficient to protect our county from loss of services in the event of major disasters such as hurricanes and flooding events.

Victoria County has a long tradition of taking a careful and conservative approach to budgeting and finances, and our county currently has one of the lower property tax rates in Texas. In addition, county debt has been consistently paid down in recent years. This conservative belief in keeping taxes and debt as low as possible has helped our county achieve an AA+ credit rating, which is one of the highest credit ratings possible for a county our size. Additionally, we were pleased this year to be awarded the prestigious **Transparency Star Award** from the Texas Comptroller's office for our "exemplary efforts in creating financial transparency around public services and spending decisions."

As you can see in this adopted 2022 County Budget, the majority of spending is targeted toward law enforcement and public health and safety. Providing for law and order was one of the original purposes of county government when Texas counties began forming in the 1830s, and it continues to be one of our highest purposes today. The final approved 2022 General Fund Budget for Victoria County is \$44,219,182 and \$64,152,931 total for all funds.

Thank you for taking an interest in your county government, and please reach out to me with any questions about this budget. It's an honor to serve you, and may God Bless Victoria County!

A handwritten signature in blue ink, appearing to read "Ben Zeller".

Ben Zeller  
Victoria County Judge

# VICTORIA COUNTY, TEXAS

## 2022 BUDGET SYNOPSIS

### FOR THE PERIOD JANUARY 1 THROUGH DECEMBER 31

Victoria County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners' Court in accordance with the Texas Constitution. Commissioners serve four-year staggered terms, and the County Judge is elected at large to serve a four-year term. The County Judge serves as the budget officer and conducts budget hearings in July and August, with the final calendar year budget approved by the Commissioners' Court following the hearings.

The 2022 budget is based on a 2021 tax rate of \$0.3959 (39.59 cents) per \$100 of assessed taxable valuation. The adopted tax rate has been \$0.3959 since 2016. The 2021 tax rate is 7.96% (2.92 cents) over the County's no new revenue tax rate. The taxable valuation increased for the 2022 year by \$592,956,292. The County budget covers 44 funds in total and includes revenues of \$64,437,060 and expenditures of \$64,152,931.

The County provides a full range of services. The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, district attorney, investigators, clerks of the courts, sheriff, jail, security and emergency management and grand jury bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities; administration of public health services; assistance to indigents; and the provision of juvenile, health, education and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for multiple agencies. Citizens Medical Center, the County's hospital, operates as a County department under a separate budget, approved by its Board of Managers. Citizens Medical Center continues to operate without taxpayer dollars.

The County also provides many benefits to the employees of the County, and these are determined annually for each budget year.

Victoria County continues to operate in a business-like and conservative manner, while striving to meet the needs of its citizens in the fields of government that have been assigned to counties under the Texas Constitution and statutes. The budget is produced in an easy-to-understand format, for the convenience of all concerned. Input from citizens is welcome at each meeting of the Court, which meets weekly on Monday at 10:00 o'clock a.m. in the Commissioners' Courtroom on the second floor of the 1967 Courthouse.

# HOW TO USE THIS BOOK

As a Victoria County resident, we encourage you to review and understand where your tax dollars are going. We understand it may be difficult to find what you're looking for in such a complex document, so we have worked to make navigating this budget as easy and convenient as possible.

The Victoria County's Annual Budget is divided into the following sections:

## County Profile

This section provides our organizational chart, the County's demographics, history, and information about Victoria County today.

## Elected Officials and Personnel

This section provides information on the County's Elected Officials and department staffing levels. Financial implications of each position can be found within each respective department's budget.

## Budget Synopsis

This section provides an overview of the county's budget, including a summary of county-wide revenue and expenditures, a breakdown of Victoria County property taxes, and Victoria County's debt at a glance. It also provides the estimated year-end balances by fund, the county-wide expenditure comparison to the prior year, and statement of revenues in all funds and comparison to prior year revenues.

## General Fund

The General Fund is the general operating fund of the County. This section provides a summary and detailed information for budgeted revenue and expenditures.

## Road and Bridge Funds

The Road and Bridge Funds are used to support maintenance and improvements of public roads or building bridges within Victoria County. This section provides a summary and detailed information for budgeted revenue and expenditures.

## Special Revenue Funds

This section includes special revenues such as Emergency Management, Records Management, and other Funds. These special revenue funds are legally restricted for certain purposes. This section provides a summary and detailed information for budgeted revenue and expenditures.

## Enterprise Funds

This section includes funds that provide goods or services to the public for a fee that makes the entity self-supporting such as Airport and Commissary Funds. This section provides a summary and detailed information for budgeted revenue and expenditures.

## Internal Service Funds

This section includes those funds for goods or services shifted between departments on a reimbursement basis such as the Health Insurance Fund. This section provides a summary and detailed information for budgeted revenue and expenditures.

## Debt Service Funds

This section provides a summary and detailed information on all debt issued and each annual debt service obligation by fund.

## Appendix

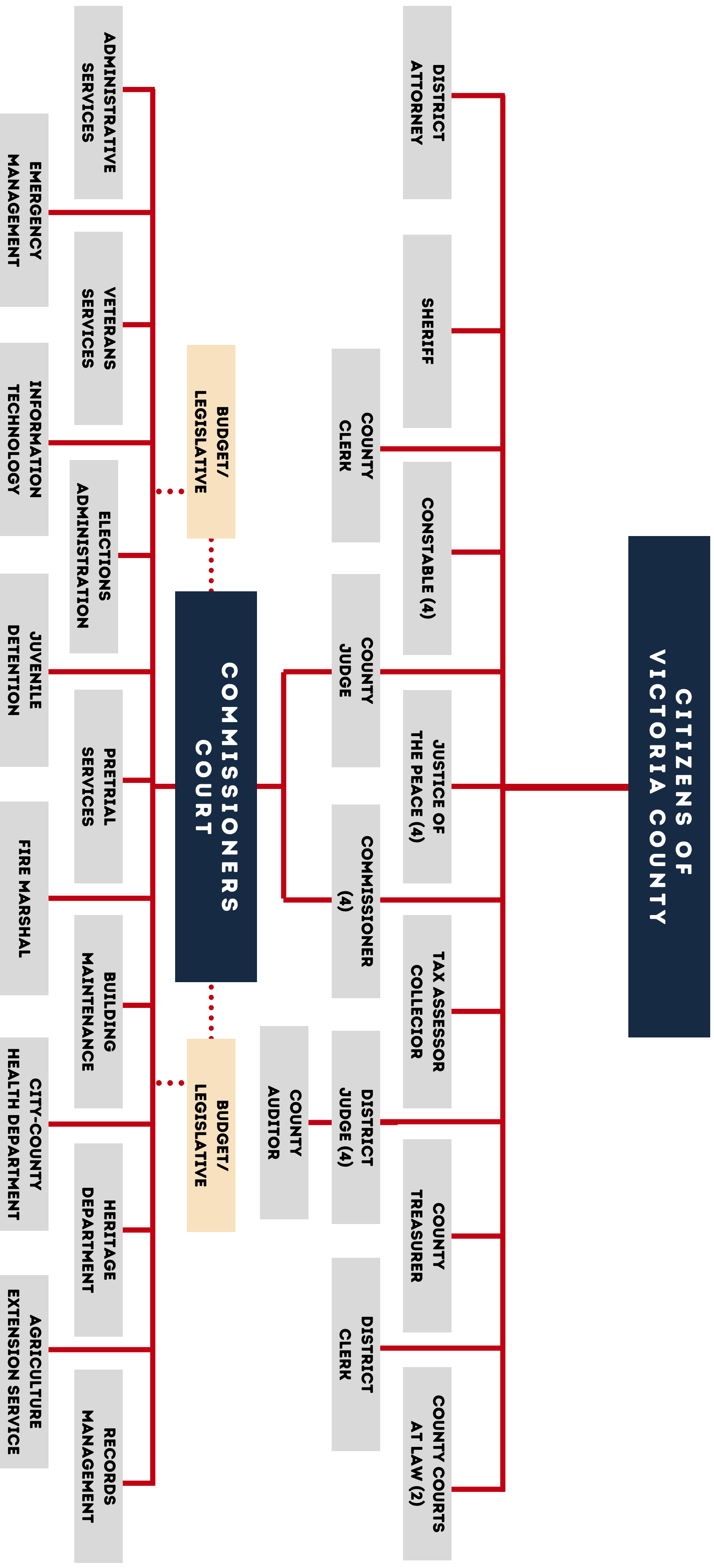
This section provides the County's budgetary and financial policies, glossary of terms, 2021 Tax Calculation Worksheets, and statistical and historical information for the last ten years.

# COUNTY PROFILE



**This section provides our organizational chart, the County's demographics, history and information about Victoria County today.**

# VICTORIA COUNTY ORGANIZATIONAL CHART





# County Profile and Demographics

Victoria County is located in southeastern Texas on the Coastal Plain about midway between the southern and eastern extremities of the Texas Gulf Coast. Victoria, the county's largest town, is the county seat. There roads converge 120 miles from Houston, 102 miles from San Antonio, 110 miles from Austin, and 75 miles from Corpus Christi; hence the town's nickname, the "crossroads of South Texas."

Victoria County comprises 887 square miles of nearly level to gently rolling coastal prairie, surfaced primarily with dark clay loams and clays that support bluestems and tall grasses, oak forest, huisache, mesquite, prickly pear, and other vegetation. The northwestern part of the county lies in the Post Oak Belt and thus marks the southernmost extension of the East Texas timberlands.

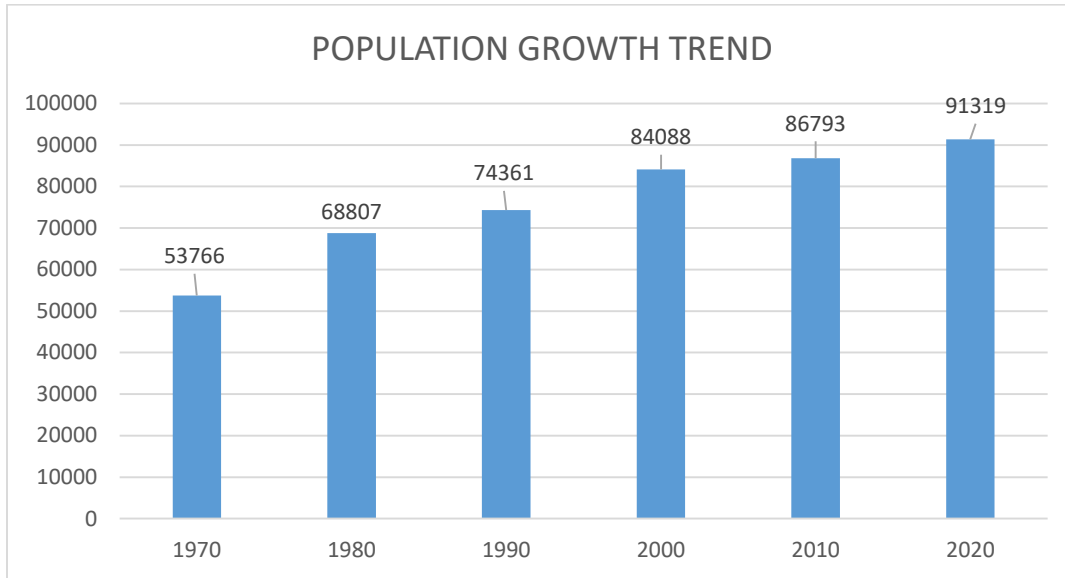
Victoria is the county's largest town and its seat of government. Other communities include Bloomington, Inez, Telferner, Placedo, and McFaddin. The county hosts a Czech Heritage Festival in October.

Source: Texas State Historical Association, Handbook of Texas Online, Craig H. Roell, "VICTORIA COUNTY," accessed June 02, 2020, <http://www.tshaonline.org/handbook/online/articles/hcv03>



Victoria County Map  
Victoria County Map. Courtesy of the Texas Almanac. Image available on the Internet and included in accordance with Title 17 U.S.C. Section 107.

## Population



Victoria County's population has stayed relatively consistent with minimal growth. The 2020 Census population for 2020 shows a 5% growth since the 2010 Census, according to the United States Census Bureau. This corresponds to an average annual growth of <1%.

The American Community Survey for the U.S. Census Bureau estimates a population composition as follows:

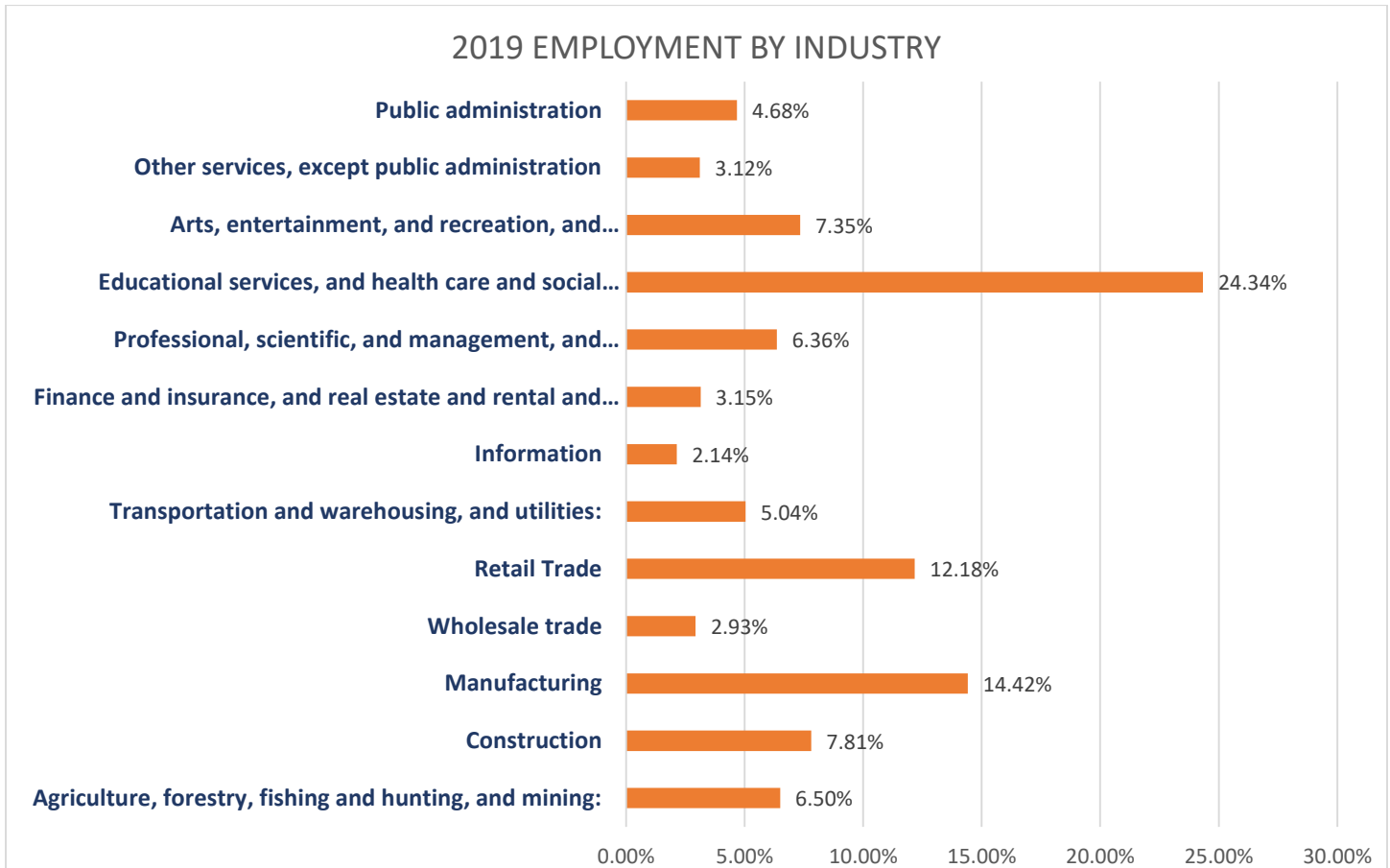
### *Population Composition by Age*

VICTORIA COUNTY		
AGE BREAKDOWN	2020	2010
Under 5 years	6.70%	7.70%
5 to 24	29.10%	27.90%
25 to 44	23.90%	24.60%
45 to 64	24.20%	26.50%
65 and over	16.20%	13.40%

*Population Composition by Race and Ethnic Group*

VICTORIA COUNTY		
Race	2019	2010
White alone	88.3%	82%
Black or African American alone	6.5%	5%
American Indian and Alaska Native alone	0%	1%
Asian alone	1%	1%
Native Hawaiian and Other Pacific Islander alone	0.1%	0%
Some other race alone	1.9%	6%
Two or more races	2.2%	5%
Ethnicity		
Hispanic or Latino origin (of any race)	47.8%	44%
Not Hispanic or Latino	52.2%	56%

Economy



Estimated in 2019, for the employed population sixteen years and older, the leading industries in Victoria County were Education, Health Care and Social Services (24.34%), with the next industry being Manufacturing (14.42%) at slightly over half the percentage.

Of those employed, it is estimated that 77% of Victoria County workers drove to work alone, 14.8% carpooled, 1.2% took public transportation, 3.3% walked and less than 1% used other means. The remaining 2.8% worked at home.

## Brief History of Victoria

*Courtesy of the Victoria County Heritage Department*



*Courtesy of Victoria Preservation, Inc., Victoria County Historical Commission, and the Victoria County Heritage Department.*

This favored bit of Texas, known today as Victoria County, is the very place where the history of Texas began. The area has been inhabited for millennia, but our first recorded history began in the early 1500's with Spanish exploration. The French explorer, La Salle, arrived in 1685 and established a colony, known today as Fort St. Louis, in present day Victoria County on Garcitas Creek. La Salle's intrusion into Spanish territory triggered the settlement of Texas.

Not until 1721, however, did the first permanent Spanish structures appear here, with the construction of the first Presidio La Bahia - directly atop the remains of Fort St. Louis. La Bahia and its accompanying mission, Espiritu Santo, were moved multiple times before finally locating on the San Antonio River, in present day Goliad County, in 1749.

It would be 140 years from La Salle's arrival before the Republic of Mexico approved Don Martin De Leon's request for a land grant in Texas on the lower Guadalupe River. De Leon established the village of Nuestra Señora de Guadalupe de Jesús Victoria. The town was known as Guadalupe Victoria until Texas gained its independence from Mexico in 1836; at that time the name was shortened to Victoria.

Victoria was among the original 23 counties established by the First Congress of the Republic of Texas on March 17, 1836. Its modern boundaries were defined by the Texas legislature on March 31, 1846. The City of Victoria was chartered in 1839.

Despite the typical problems of Texas settlements during this era - Indians, disease, and war with Mexico - Victoria prospered. Its principle sources of livelihood were agriculture and ranching. The town grew rapidly during the 1840s and 1850s. Victoria became a cosmopolitan community in the latter part of the nineteenth century.

During the calendar year 1892, Victoria County built its Richardsonian Romanesque courthouse. It was designed by an architect of national fame, J. Riely Gordon. Situated just to the west of De Leon Plaza, on the city block set aside for government buildings, it was brilliantly restored and rededicated on March 24, 2001.

Beginning in the 1930s the oil and gas industry emerged as a vital force in Victoria's economy. With the coming of WW2 and rapid militarization, Foster and Aloe Fields were constructed in Victoria, leading to rapid growth during the 1940s. After the war, petrochemical plants and other international businesses located in the region, and are still in operation today. The Victoria of today is a modern city, but one which has not lost its small town atmosphere.

# **ELECTED OFFICIALS & PERSONNEL**



**This section provides information on the County's Elected Officials and department staffing levels. Financial implications of each position can be found within each respective department's budget.**

# Your Governing Body

The Commissioners Court is the governing body of Victoria County. The Texas Constitution specifies that Commissioners Court consist of the County Judge, who is elected at-large within the county, and four County Commissioners, each elected within their respective precincts. The County Judge is the presiding officer of Commissioners Court.

Commissioners Court assumes wide-ranging responsibilities over county business as provided by Texas law. Examples of these responsibilities include establishing a budget for all offices and departments, adoption a tax rate, setting policy for employment and benefits, regulatory matters, appointment of non-elected departments heads and county board/commissions, supervision and control of the county courthouse facilities, and property acquisition.

Commissioners Court meets on Mondays at 10:00am in the county courthouse in Downtown Victoria. These meetings are open to the public and all are welcome to attend in person or to view remotely via the County's social media services or on our website [www.vctx.org](http://www.vctx.org).



**BEN ZELLER**  
**COUNTY JUDGE**



**DANNY GARCIA**  
**COMMISSIONER, PRECINCT 1**



**KEVIN JANAK**  
**COMMISSIONER, PRECINCT 2**



**GARY BURNS**  
**COMMISSIONER, PRECINCT 3**



**CLINT IVES**  
**COMMISSIONER, PRECINCT 4**

# Other Elected Officials

HEIDI EASLEY	COUNTY CLERK
KIM PLUMMER	DISTRICT CLERK
TRAVIS ERNST	COUNTY COURT AT LAW 1 JUDGE
DANIEL F GILLIAM	COUNTY COURT AT LAW 2 JUDGE
JACK MARR	24TH DISTRICT COURT JUDGE
STEPHEN WILLIAMS	135TH DISTRICT COURT JUDGE
ROBERT E BELL	267TH DISTRICT COURT JUDGE
ELI GARZA	37TH DISTRICT COURT JUDGE
SEAN KENNEDY	TREASURER
ASHLEY HERNANDEZ	TAX ASSESSOR-COLLECTOR
JEFF MEYER	CONSTABLE PRECINCT 1
JAMES CALAWAY	CONSTABLE PRECINCT 2
KENNETH EASLEY	CONSTABLE PRECINCT 3
AARON BURLESON	CONSTABLE PRECINCT 4
JUSTIN MARR	COUNTY SHERIFF
MARY ANN RIVERA	JUSTICE OF THE PEACE PRECINCT 1
RODNEY DURHAM	JUSTICE OF THE PEACE PRECINCT 2
ROBERT WHITAKER	JUSTICE OF THE PEACE PRECINCT 3
JOHN MILLER	JUSTICE OF THE PEACE PRECINCT 4



# Staffing Levels

## COUNTY JUDGE

1 County Judge  
1 Chief of Staff

---

2

## COMMISSIONERS COURT

2 Administrative Assistant

---

2

## RECORDS MANAGEMENT

1 Records Manager  
1 RM Tech

---

2

## COUNTY CLERK

1 County Clerk  
1 Chief Deputy  
2 Asst Chief Deputy  
1 System Analyst  
10 Clerk III

---

15

## PRETRIAL SERVICES

1 Pre Trial Services Officer  
1 Probation Assistant

---

2

## VETERAN SERVICES

1 Veteran's Officer

---

1

## HERITAGE DEPARTMENT

1 Heritage Director

---

1

## COUNTY COURT AT LAWS

1 Court at Law Judge 1  
1 Court at Law Judge 2  
2 Court Reporter  
1 Senior Court Coordinator  
1 Visiting Judge

---

6

## DISTRICT COURT

4 District Judges  
5 Court Reporter  
2 Senior Court Coordinators  
1 Visiting Judges

---

12

## DISTRICT CLERK

1 District Clerk  
1 Chief Deputy  
2 Asst. Chief Deputy  
1 Clerk III  
6 Clerk III  
1 Collections Supervisor  
2 Collections Clerk

---

14

## JUSTICE OF THE PEACE PCT #1

1 Justice of the Peace  
1 Asst. Chief Clerk  
1 Clerk III  
1 Clerk III/Warrants

---

4

## JUSTICE OF THE PEACE PCT #2

1 Justice of the Peace  
1 Asst. Chief Clerk  
1 Clerk III

---

3

## JUSTICE OF THE PEACE PCT #3

1 Justice of the Peace  
1 Chief Clerk  
1 Asst. Chief Clerk  
1 Clerk III

---

4

## JUSTICE OF THE PEACE PCT #4

1 Justice of the Peace  
1 Asst. Chief Clerk  
1 Clerk III  
1 PT Clerk III

---

4

**CRIMINAL DISTRICT ATTORNEY**

1 District Attorney/CDA  
 1 First Assistant/Appellate CDA  
 3 Felony Assistant CDA  
 3 Misd. Assistant CDA  
 1 Misd. Juvenile CDA  
 1 P/T JP CDA  
 1 Administration Chief  
 3 Investigator  
 2 Chief Clerk  
 5 Asst. Chief Clerk  
 4 Clerk III  
 1 Misd Victim/Witness Coordinator  
 1 P/T Legal Assistant

---

**27****ELECTIONS OFFICE**

1 Elections Administrator  
 1 Asst. Elect. Admn.  
 1 Clerk III  
 1 P/T Clerk II

---

**4****COUNTY AUDITOR**

1 County Auditor  
 1 Ist Asst. Auditor  
 2 Internal Auditor  
 3 Accounting Clerk II  
 1 Audit Manager

---

**8****COUNTY TREASURER**

1 County Treasurer  
 1 Chief Deputy  
 1 Payroll Coordinator  
 1 Payroll Assistant  
 1 Accounting Clerk II

---

**5****COUNTY TAX OFFICE**

1 Tax Assessor-Collector  
 1 Chief Deputy  
 3 Asst. Chief Deputy  
 11 Clerk III  
 1 P/T Bookkeeper

---

**17****ADMINISTRATIVE SERVICES**

1 Engineer/Project Manager  
 1 Grant Administrator  
 1 Compliance Specialist

---

**3****INFORMATION TECHNOLOGY**

1 Director  
 1 Assistant Director  
 1 Computer Technician  
 1 System Administrator II  
 1 System Administrator I  
 1 Senior Tech  
 1 Network Engineer

---

**7****HUMAN RESOURCES**

1 HR Director  
 1 Human Resource Specialist  
 1 Clerk III

---

**3****FACILITY MANAGEMENT**

1 Facilities Manager  
 1 Facilities Foreman  
 8 Maintenance I  
 1 Facilities Tech  
 1 Facilities Tech I  
 1 Facilities Tech II

---

**13****FIRE MARSHAL**

1 Fire Marshal  
 1 Administrative Assistant  
 1 Lt. ARFF  
 1 ARFF Specialist I  
 3 ARFF Specialist

---

**7****CONSTABLE PCT 1**

1 Constable #1

---

**1****CONSTABLE PCT 2**

1 Constable #2

---

**1**

**CONSTABLE PCT 3**

1 Constable #3

---

**1****CONSTABLE PCT 4**

1 Constable #4

---

**1****SHERIFFS OFFICE – ADMINISTRATION**

1 Sheriff  
 1 Chief Deputy  
 1 Executive Assistant  
 1 Admin Deputy  
 1 Financial Officer  
 1 Asst. Financial Officer  
 1 Captain, Administration  
 1 Lt. Training Officer  
 1 CPL Grant Writer  
 1 Quartermaster  
 1 Forensic/IT Investigator  
 1 System Specialist  
 1 Records Administrator  
 5 Clerk III  
 1 Background Investigator  
 1 Fleet Corporal  
 3 Crime Scene Tech  
 1 Training Sergeant  
 1 TCO Sergeant  
 8 Telecomm. Operators  
 1 PT Telecomm. Operator

---

**34****SHERIFFS OFFICE - ENFORCEMENT**

1 Captain, Enforcement  
 2 Lt., Enforcement  
 7 Investigator  
 5 Sgt., Enforcement  
 20 Sr. Patrol Deputies  
 2 Civil Deputy  
 4 Patrol Corporal  
 2 Warrants Officer  
 1 Asst. Chief Clerk  
 1 Clerk III

---

**45****SHERIFFS OFFICE – SPEC. CRIMES UNIT**

1 Captain Special Crimes  
 1 Lieutenant, SCU  
 3 Investigator, SCU  
 1 Sergeant, SCU  
 1 Interdiction Sergeant  
 1 Interdiction Corporal  
 4 Interdiction Deputies

---

**12****SHERIFFS OFFICE - DETENTION**

1 Captain, Detention  
 3 Lt., Detention  
 5 Sergeants  
 10 Corporal  
 17 Courts/Extradition  
 1 Inmate Serv. Officer  
 27 Detention Deputy  
 1 Maintenance Officer  
 21 Detention Officer Tier 3  
 10 Detention Officer Tier 1  
 9 Detention Officer Tier 2  
 1 Classification Officer  
 1 Maintenance Supervisor  
 1 Food Services Supervisor  
 4 Cook  
 1 Medical Clerk  
 4 Certified Med Aide  
 1 Nurse Supervisor  
 4 Nurse

---

**122****SHERIFFS OFFICE - COMMISSARY**

1 Inmate Services Asst.  
 1 Inmate Services Coordinator

---

**2****JUVENILE - DETENTION**

1 Facility Administrator  
 1 Compliance Officer  
 1 Asst. Facility Admin  
 1 Staff Services Coordinator  
 1 Clerk III  
 4 Supervisor  
 4 JSO III  
 6 JSO II

9	JSO I
9	JSO
1	Control Room Officer (2080)
2	Residential JPO
1	Intake Officer
1	Nurse Supervisor
1	Nurse
1	Food Service Supervisor
2	Cook
1	Maintenance II
1	Maintenance I

---

**48**

**EMERGENCY MANAGEMENT**

1	Emergency Mgmt Coordinator
1	Emergency Mgmt Specialist
1	Deputy Emergency Mgmt Coordinator
1	Disaster Recovery Coordinator

---

**4**

**EXTENSION OFFICE**

1	Agent FCS
1	Agent, AGNR
1	Agent, 4-H & YD
1	Chief Clerk
1	Asst. Chief Clerk

---

**5**

**ROAD AND BRIDGE PCT 1**

1	Commissioner
1	Foreman
1	Asst. Foreman
6	Sr. Equipment Operator
1	Mechanic/Equip Operator
1	Road Crew Foreman
1	Courtesy Station Operator

---

**12**

**ROAD AND BRIDGE PCT 2**

1	Commissioner
1	Foreman
1	Asst. Foreman
5	Sr. Equipment Operator
1	Mechanic/Equip Operator
1	P/T Equipment Operator

---

**10**

**ROAD AND BRIDGE PCT 3**

1	Commissioner
1	Foreman
1	Asst. Foreman
4	Sr. Equipment Operator
3	Equipment Operator
1	Mechanic/Equip Operator
1	Maintenance III
1	Courtesy Station #3

---

**13**

**ROAD AND BRIDGE PCT 4**

1	Commissioner
1	Foreman
1	Asst. Foreman
1	Mechanic/Equip Operator
4	Sr. Equipment Operator
1	Equipment Operator
1	Shop Tech
1	Courtesy Station Operator

---

**11**

**AIRPORT**

1	Airport/FBO Executive Director
1	Director of Operations
1	Maintenance Supervisor
1	Financial Assistant
1	Oper/Maint. Spec IV
1	Oper/Maint Spec. III
2	Oper/Maint Spec. II
1	Maintenance I
1	Line Attendant Supervisor
4	Line Attendant
1	FBO Clerk III

---

**15**

**EMPLOYEE HEALTH CLINIC**

1	FNP
1	Clinic Coordinator
1	Nurse
1	PT Medical Receptionist

---

**4**

## HEALTH DEPT – ANIMAL CONTROL

1	Chief Animal Cntrl. Officer
1	Assistant Supervisor
4	Animal Control Officer
1	Clerk III
2	Shelter Care Tech
1	Sr. Animal Control Officer
1	P/T Adoption Coordinator

---

**11**

## HEALTH DEPARTMENT

1	RN/RLSS
1	Director
1	Asst. Director
1	Environmental Supervisor
5	Sanitation Inspector
1	Stormwater Inspector
1	Nurse Manager
1	Env. Admin. Secretary
1	Accounting Clerk
1	Deputy Director, Finance
1	Accounting Clerk II
1	Nurse

---

**16**

**534            2022 Total**

*Financial implications of each listed position can be found within each respective departments' budget.*

***Note: Victoria County also has 73 additional positions that are funded through grants and not depicted in the adopted budget document.***

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# BUDGET SYNOPSIS



**This section provides an overview of the county's budget, including a summary of county wide revenue and expenditures, breakdown of Victoria County property taxes, and Victoria County's debt at a glance. It also provides the estimated year end balances by fund, the county wide expenditure comparison to the prior year, and statement of revenues in all funds and comparison to prior year revenues.**

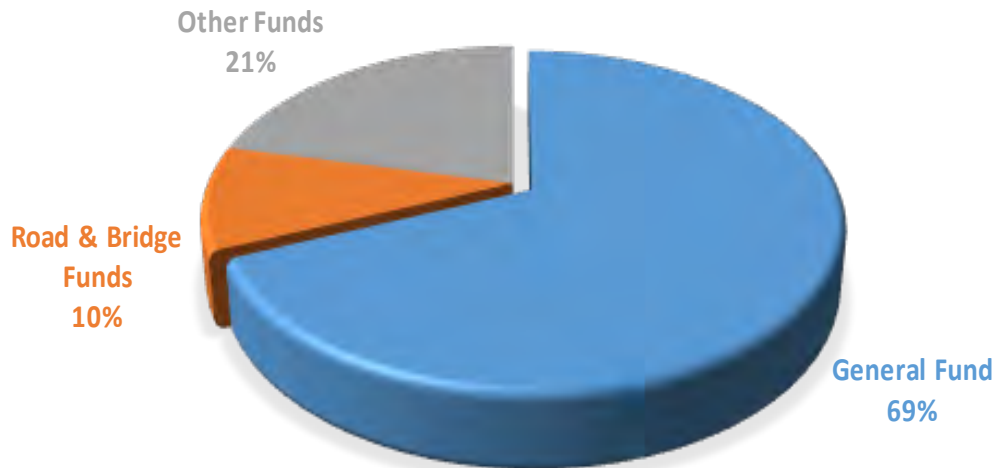
# Fiscal Year 2022 Budget Synopsis

**TOTAL PROJECTED REVENUES - ALL FUNDS**  
**\$64,437,060**

General Fund revenues are used for general county operations and services.

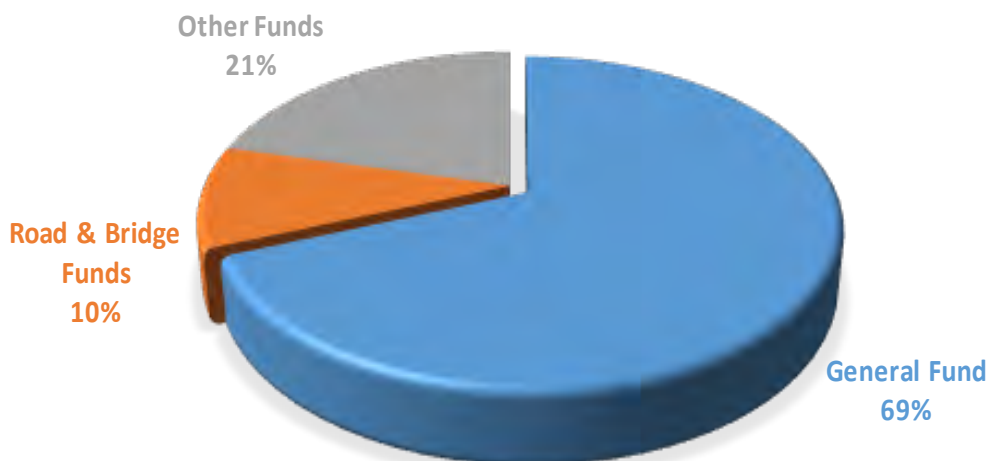
All Other Funds are revenues from specific tax or other restricted revenues.

## REVENUE SUMMARY - ALL FUNDS



*\*Other Funds include Special Revenue Funds, Internal Service Funds, Debt Service Funds, and Enterprise Funds.*

## EXPENDITURE SUMMARY - ALL FUNDS



*\*Other Funds include Special Revenue Funds, Internal Service Funds, Debt Service Funds, and Enterprise Funds.*

**TOTAL BUDGET - ALL FUNDS**  
**\$64,152,931**

**General Fund**  
**\$44,219,182**

**Road & Bridge**  
**\$6,480,039**

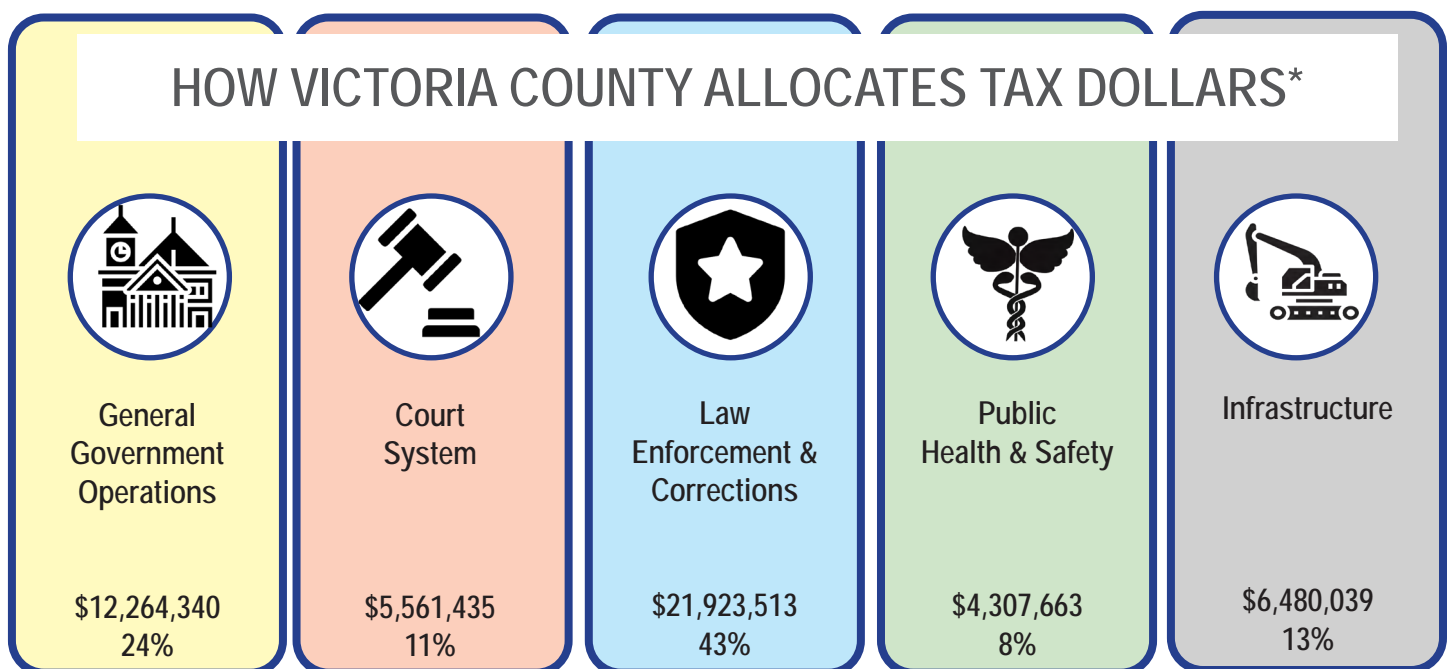
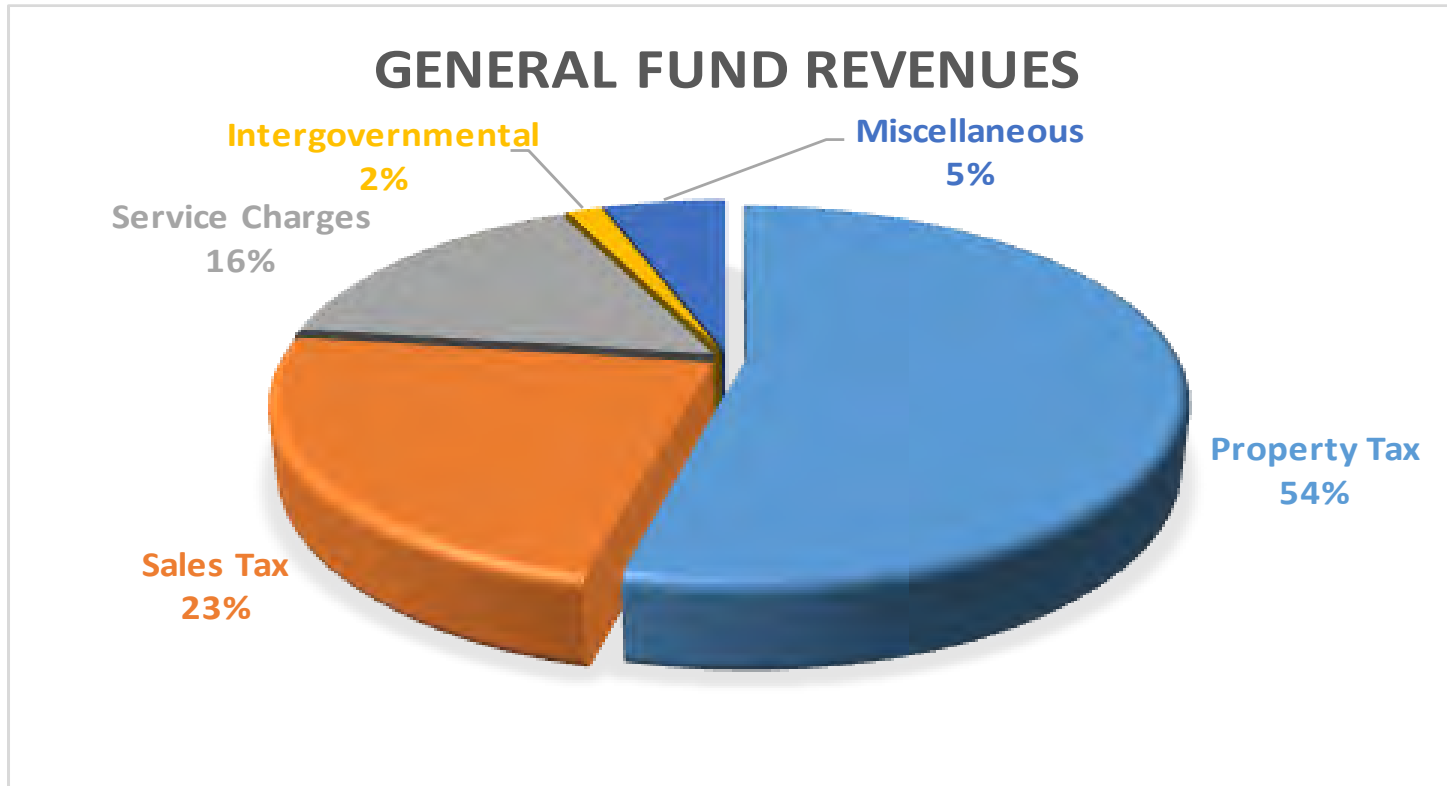
**Other**  
**\$13,453,710**



# General Fund Breakdown

The General Fund is the primary operating account of Victoria County. It is primarily funded by property and sales tax revenues. At the end of Fiscal Year 2021, the General Fund is expected to have a \$13,900,000 fund balance.

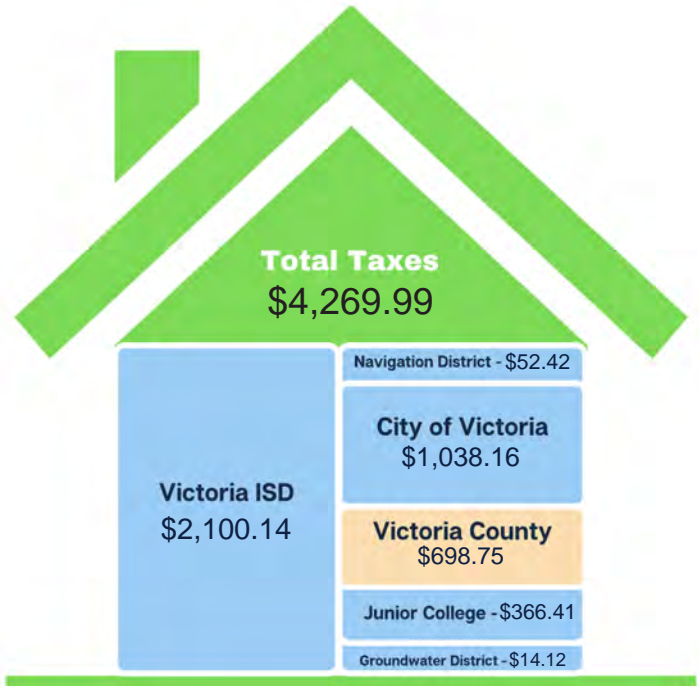
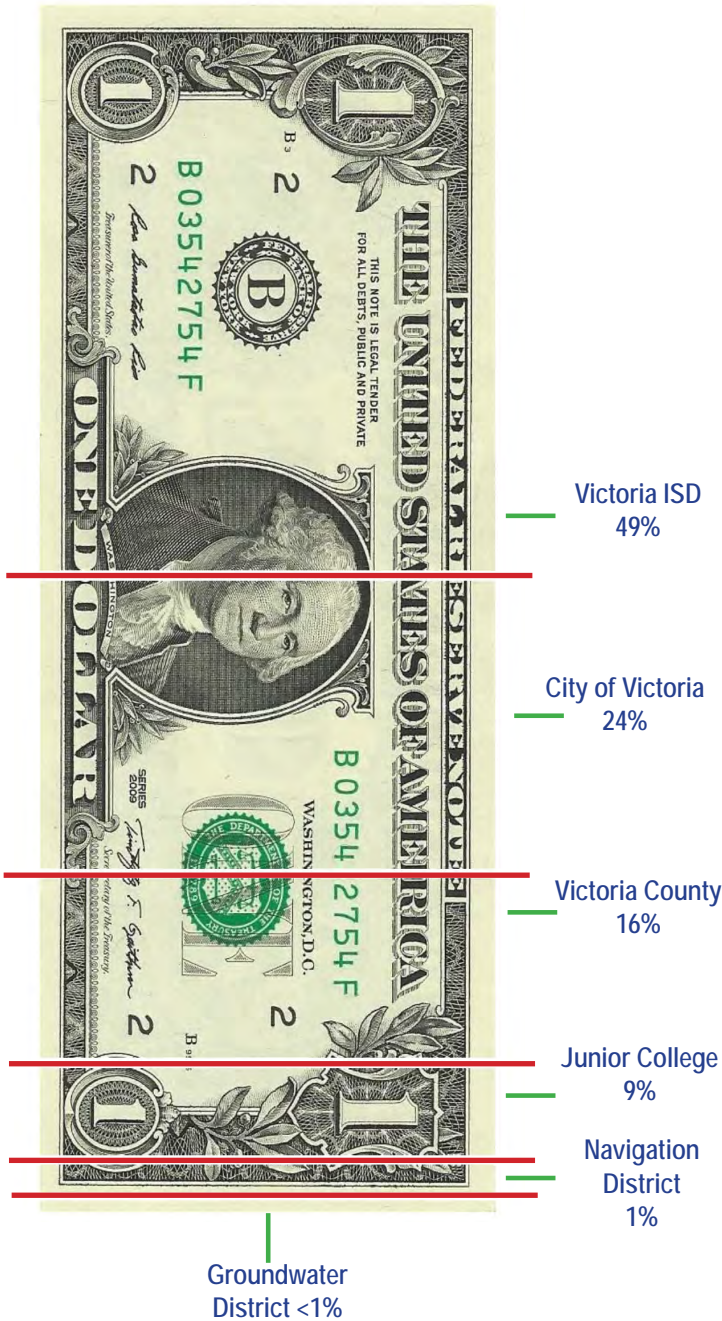
The following chart shows the breakdown of General Fund resources.



\*Allocation graphic includes Road & Bridge Fund Expenditures.

# Property Tax Summary

## Distribution by Taxing Unit



The example above is a breakdown of what taxes would be owed on the average homestead taxable value of \$176,497.

Tax Rate per 100 by Jurisdiction	2021	2020
County of Victoria	0.3959	0.3959
Junior College	0.2076	0.2203
Navigation District	0.0297	0.0308
Victoria ISD	1.1899*	1.1899
Groundwater District	0.00800	0.00828
City of Victoria	0.05882	0.6115
<b>Total Tax Rate per 100</b>	<b>2.4193</b>	<b>2.45668</b>

\*The table above is showing the available 2021 rates by the other entities. Victoria ISD rates were not readily available when compiling this document.

Victoria County Property Tax Rate (per \$100 Taxable Value)			
	2021	2020	Difference
Operating Rate	0.3064	0.3164	-0.01
Debt Service Rate	0.0265	0.0272	-0.0007
Farm to Market & Lateral Road	0.0630	0.0523	0.0107
<b>Total Tax Rate per 100</b>	<b>0.3959</b>	<b>0.3959</b>	<b>0.0000</b>

# Debt at a Glance

## Current Debt Obligations

The 2021 Adopted Budget proposes no new debt issuance.

Victoria County debt outstanding as of December 31, 2021 is shown in the table below. Detailed information can be found in the Debt Service Fund section.

Type of Debt	Amount
Tax Supported Debt - <i>Tax-supported debt is backed by a pledge of property taxes levied within the issuer's boundaries. Some tax-supported debt may be secured by a combination of property taxes and other revenue sources.</i>	\$19,786,450

Of the tax supported debt, \$9,615,000 relates to the issuance of bonds for the county owned hospital, Citizens Medical Center, Emergency Room expansion in 2019. The debt payments are made by Citizens Medical Center each year.

## Victoria County Credit Rating

# AA+

Victoria County currently has one of the highest investment grade bond ratings for communities our size. The rating allows the County to borrow funds at favorable interest rates and saves taxpayer resources.

**Victoria County's outstanding debt per capita is approximately \$217 based on the 2020 U.S. Census Bureau population of 91,319.** For comparison purposes, the State of Texas has an outstanding debt per capita of approximately \$1,799.

According to data on the Debt at a Glance Transparency page found on the website of the Texas Comptroller of Public Accounts, Victoria County ranks **133** out of 254 counties for **lowest outstanding tax supported debt per capita.**

Victoria County promotes transparency and accessibility of all financial information. For additional information regarding the finances and debt obligations of Victoria County, you may visit our transparency page of our County website at <https://www.vctx.org>.

VICTORIA COUNTY, TEXAS  
2022 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2022 BUDGET		Estimated
	Balance 01-01-2022	Revenue	Expenditures	Balance 12-31-22
<b>OPERATING FUNDS:</b>				
100 General Fund	13,900,000	44,219,182	(44,219,182)	13,900,000
Road & Bridge Funds:				
201 Precinct #1	325,000	1,637,491	(1,637,491)	325,000
202 Precinct #2	682,000	1,533,530	(1,533,530)	682,000
203 Precinct #3	870,000	1,570,659	(1,570,659)	870,000
204 Precinct #4	535,000	1,738,359	(1,738,359)	535,000
Total Road & Bridge Funds	2,412,000	6,480,039	(6,480,039)	2,412,000
<b>TOTAL OPERATING FUNDS</b>	<b>16,312,000</b>	<b>50,699,221</b>	<b>(50,699,221)</b>	<b>16,312,000</b>
<b>SPECIAL REVENUE FUNDS:</b>				
108 Emergency Management	-	440,472	(440,472)	-
109 Emergency Management LEPC	12,750	15,000	(15,000)	12,750
118 County Jury Fund	1,130	210	(210)	1,130
119 County Clerk Archive Fee	368,950	77,000	-	445,950
120 Records Management	106,640	92,000	(61,416)	137,224
121 Courthouse Security	135,130	37,000	(13,986)	158,144
122 Justice Court Building Security	37,510	3,200	(8,000)	32,710
123 District Clerk Records Management	4,400	6,300	(5,346)	5,354
124 County Clerk of the Court	31,200	15,000	(10,655)	35,545
125 District Clerk of the Court	5,170	-	-	5,170
215 Capital Credits Fund	153,150	80,000	(117,661)	115,489
240 Drug Courts Program	-	10,200	(10,200)	-
245 County Specialty Court	10,920	7,920	(7,920)	10,920
280 Local Truancy Preventions	21,850	2,000	-	23,850
281 Justice Technology	17,540	12,900	(13,175)	17,265
282 Family Protection Fee	560	5,500	(5,500)	560
283 County/District Technology	19,940	21,100	(22,900)	18,140
286 Child Abuse Prevention	120	100	-	220
300 C.D.A. Processing Fee	780	9,100	-	9,880
301 C.D.A. Bond Forfeitures	35,240	5,000	-	40,240
303 PreTrial Intervention	41,730	50,000	(21,359)	70,371
310 4-H Activity Center	3,450	750	(4,150)	50
360 Sheriff's Forfeiture	305,900	60,000	(235,820)	130,080
362 Sheriff's DOJ Federal Forfeiture	116,740	3,400	(120,000)	140
370 C.D.A. Contraband Forfeiture	855,600	150,000	(133,641)	871,959
372 Sheriff's DOT Fed. Forfeiture	223,750	1,200	(47,500)	177,450
392 National School Lunch Program	-	184,639	(184,639)	-
420 Employee Benefit	3,150	1,500	(1,500)	3,150
450 Election Administrator Special	22,930	60,025	(74,628)	8,327
499 Tax Assessor-Collector Special	14,000	3,000	(3,000)	14,000
500 Historical Commission	14,150	300	(10,870)	3,580
515 Child Welfare Board	5,180	14,460	(14,395)	5,245
720 Law Library	41,300	57,000	(57,000)	41,300
800 City/County Health Department	-	2,528,326	(2,516,086)	12,240
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,610,860</b>	<b>3,954,602</b>	<b>(4,157,029)</b>	<b>2,408,433</b>
700 DEBT SERVICE FUND	615,000	2,056,525	(1,876,342)	795,183
<b>ENTERPRISE FUNDS:</b>				
321 Airport	161,800	2,883,708	(2,796,466)	249,042
380 Sheriff's Commissary	518,530	163,000	(200,543)	480,987
390 Victoria County Detention Commissary	37,720	1,020	(750)	7,990
<b>TOTAL ENTERPRISE FUNDS</b>	<b>688,050</b>	<b>3,047,728</b>	<b>(2,997,759)</b>	<b>738,019</b>

Adopted Budget 7,990

VICTORIA COUNTY, TEXAS  
 2022 BUDGET  
 STATEMENT OF ESTIMATED YEAR END  
 BALANCES BY FUND

	Estimated Balance 01-01-2022	2022 BUDGET		Estimated Balance 12-31-22
		Revenue	Expenditures	
INTERNAL SERVICE FUND:				
410 Health Insurance	(657,000)	4,678,984	(4,422,580)	(400,596)
TOTAL INTERNAL SERVICE FUND	(657,000)	4,678,984	(4,422,580)	(400,596)
(44 Funds)				
TOTAL ALL FUNDS	19,568,910	64,437,060	(64,152,931)	19,853,039

Highlighted areas need to be updated

-

VICTORIA COUNTY, TEXAS  
2022 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

<u>GENERAL FUND</u>	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
County Judge	221,111	236,855	15,744
Commissioners' Court	153,591	160,810	7,219
Records Management	114,897	118,205	3,308
County Clerk	763,720	795,128	31,408
Pre-Trial Services	132,794	139,370	6,576
Veterans Service Officer	68,210	69,988	1,778
Non-Departmental Expense	2,937,165	3,136,676	199,511
County Court at Law #1	813,910	875,800	61,890
County Court at Law #2	95,000	130,000	35,000
District Court	1,634,379	1,780,816	146,437
District Clerk	797,245	818,708	21,463
Justice of the Peace #1	223,188	229,200	6,012
Justice of the Peace #2	177,570	176,379	(1,191)
Justice of the Peace #3	280,784	288,207	7,423
Justice of the Peace #4	203,364	209,175	5,811
Criminal District Attorney	1,723,684	1,870,858	147,174
Election Administrator	334,544	344,801	10,257
County Auditor	535,952	559,300	23,348
County Treasurer	369,573	380,457	10,884
Tax Assessor Collector	845,966	895,141	49,175
Administrative Services	314,460	349,033	34,573
Information Technology	1,278,364	1,432,591	154,227
Human Resources	146,904	234,109	87,205
Facilities Management	1,809,998	1,926,005	116,007
County Fire Marshal	670,022	694,979	24,957
Constable - Precinct #1	67,271	70,576	3,305
Constable - Precinct #2	68,355	72,407	4,052
Constable - Precinct #3	67,705	71,756	4,051
Constable - Precinct #4	62,239	66,289	4,050

VICTORIA COUNTY, TEXAS  
2022 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
Sheriff	16,610,770	17,747,647	1,136,877
Adult Probation	1,000	1,000	-
Juvenile Detention Facility	3,261,872	3,388,753	126,881
Juvenile Board	41,176	42,090	914
Extension Service	257,738	264,443	6,705
Intergovernmental	2,023,000	2,199,583	176,583
Transfers	1,612,709	2,442,047	829,338
Total General Fund	<u>40,720,230</u>	<u>44,219,182</u>	<u>3,498,952</u>
Percent of Increase (Decrease)		8.59%	
 <u>ROAD AND BRIDGE FUNDS</u>			
Precinct #1	1,335,762	1,637,491	301,729
Precinct #2	1,249,550	1,533,530	283,980
Precinct #3	1,446,470	1,570,659	124,189
Precinct #4	1,418,882	1,738,359	319,477
Total Road and Bridge Funds	<u>5,450,664</u>	<u>6,480,039</u>	<u>1,029,375</u>
Percent of Increase (Decrease)		18.89%	
 Total Estimated Expenditures			
General and Road & Bridge Funds	<u><u>46,170,894</u></u>	<u><u>50,699,221</u></u>	<u><u>4,528,327</u></u>
 Percent of Increase (Decrease)			
General and Road & Bridge Funds		9.81%	

VICTORIA COUNTY, TEXAS  
2022 BUDGET  
EXPENDITURE COMPARISON - ALL OTHER FUNDS

FUND #	ALL OTHER FUNDS	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
108	Emergency Management	311,428	440,472	129,044
109	Emergency Management LEPC	15,000	15,000	-
118	County Jury Fund	210	210	-
119	County Clerk Archive Fee	0	0	-
120	Records Management	106,070	61,416	(44,654)
121	Courthouse Security	13,986	13,986	-
122	Justice Court Building Security	8,000	8,000	-
123	District Clerk Records Management	5,343	5,346	3
124	County Clerk of the Court	0	10,655	10,655
125	District Clerk of the Court	0	0	-
215	Capital Credits Fund	111,919	117,661	5,742
240	Drug Courts Program	12,250	10,200	(2,050)
245	County Specialty Court	0	7,920	7,920
280	Local Truancy Preventions	0	0	-
281	Justice Technology	12,057	13,175	1,118
282	Family Protection Fee	4,000	5,500	1,500
283	County/District Technology	22,900	22,900	-
286	Child Abuse Prevention	0	0	-
300	C.D.A. Processing Fee	30,977	0	(30,977)
301	C.D.A. Bond Forfeitures	0	0	-
303	Pretrial Intervention	21,330	21,359	29
310	4-H Activity Center	4,150	4,150	-
321	Airport	3,047,997	2,796,466	(251,531)
323	Airport Capital Projects	0	0	-
360	Sheriff's Forfeiture Fund	332,158	235,820	(96,338)
362	Sheriff's DOJ Federal Forfeiture	120,000	120,000	-
370	C.D.A. Contraband Forfeiture	96,877	133,641	36,764
372	Sheriff DOT Federal Forfeiture	47,500	47,500	-
380	Sheriff Commissary	196,049	200,543	4,494
390	Juvenile Commissary	750	750	-
392	National School Lunch Program	0	184,639	184,639
410	Health Insurance	4,463,149	4,422,580	(40,569)
420	Employee Benefit	1,500	1,500	-
450	Election Administrator Special	67,034	74,628	7,594
499	Tax Assessor-Collector Special	3,000	3,000	-



2022 BUDGET  
EXPENDITURE COMPARISON - ALL OTHER FUNDS

	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
500 Historical Commission	5,645	10,870	5,225
515 Child Welfare Board	16,460	14,395	(2,065)
700 Debt Service	1,878,592	1,876,342	(2,250)
720 Law Library	57,000	57,000	-
800 City/County Health Department	1,974,687	2,516,086	541,399
Total Other Fund Expenditures	<u>12,988,018</u>	<u>13,453,710</u>	<u>465,692</u>
Percent of Increase (Decrease)		3.59%	
<b>TOTAL ALL FUNDS EXPENDITURES</b>	<u>59,158,912</u>	<u>64,152,931</u>	<u>4,994,019</u>

Fund Number	Fund Description	2020 Actual Prior Year	2021 Estimated Current Year	2022 Estimated Budget Year
<b>100</b>	<b>General Fund</b>			
	Sales Tax	9,958,854	9,675,000	10,325,973
	General Property Taxes	21,781,274	22,596,441	23,657,200
	Penalty & Interest on Tax	197,070	177,000	177,000
	Business License, Permits	56,198	62,000	58,000
	Federal Payments in Lieu of Taxes	-	500	500
	State Shared Revenue	638,520	687,427	685,880
	Fees of Office	1,787,140	1,810,100	1,857,100
	Other Fees	173,606	234,511	200,971
	Other Governmental Services	235,258	239,415	245,695
	Sheriff Contracts	606,119	573,500	1,011,500
	Juvenile Facility Contracts	2,178,484	2,328,000	2,328,000
	Fines	715,048	825,000	880,000
	Forfeitures	67,021	70,100	10,100
	Miscellaneous Revenue	763,377	986,283	841,333
	Rents and Commissions	449,182	444,094	393,689
	Transfers In	17,000	-	1,546,241
	<b>Total General Fund</b>	<b>39,624,151</b>	<b>40,709,371</b>	<b>44,219,182</b>
<b>108</b>	<b>Emergency Management Fund</b>			
	Federal Grants	36,935	35,357	36,000
	Intergovernmental Contracts	117,384	136,840	199,236
	Miscellaneous Revenue	-	-	-
	Transfers In	133,508	145,264	205,236
	<b>Total Emergency Management Fund</b>	<b>287,827</b>	<b>317,461</b>	<b>440,472</b>
<b>109</b>	<b>Emergency Management LEPC Fund</b>			
	Miscellaneous Revenue	2,500	2,500	15,000
	<b>Total Emergency Management LEPC Fund</b>	<b>2,500</b>	<b>2,500</b>	<b>15,000</b>
<b>118</b>	<b>County Jury Fund</b>			
	Fees of Office	509	834	210
	Miscellaneous Revenue	-	-	-
	<b>Total County Jury Fund</b>	<b>509</b>	<b>834</b>	<b>210</b>
<b>119</b>	<b>County Clerk Archive fee</b>			
	State Grants	-	-	-
	Fees of Office	73,785	77,700	75,000
	Miscellaneous Revenue	1,340	100	2,000
	<b>Total County Clerk Archive Fee</b>	<b>75,125</b>	<b>77,800</b>	<b>77,000</b>
<b>120</b>	<b>Records Management Fund</b>			
	Fees of Office	97,053	106,260	92,000
	Miscellaneous Revenue	-	-	-
	<b>Total Records Management Fund</b>	<b>97,053</b>	<b>106,260</b>	<b>92,000</b>
<b>121</b>	<b>Courthouse Security Fund</b>			
	Fees of Office	36,875	42,530	37,000
	Miscellaneous Revenue	-	2,700	-
	<b>Total Courthouse Security Fund</b>	<b>36,875</b>	<b>45,230</b>	<b>37,000</b>

Fund Number	Fund Description	2020 Actual Prior Year	2021 Estimated Current Year	2022 Estimated Budget Year
<b>122</b>	<b>Justice Court Building Security</b>			
	Fees of Office	2,828	3,974	3,200
	Miscellaneous Revenue	-	-	-
	<b>Total Courthouse Security Fund</b>	<b>2,828</b>	<b>3,974</b>	<b>3,200</b>
<b>123</b>	<b>District Clerk Record Management Fund</b>			
	Fees of Office	5,806	7,720	6,300
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk Record Mgmt Fund</b>	<b>5,806</b>	<b>7,720</b>	<b>6,300</b>
<b>124</b>	<b>County Clerk of the Court</b>			
	Fees of Office	13,351	17,857	15,000
	Miscellaneous Revenue	-	-	-
	<b>Total County Clerk of the Court</b>	<b>13,351</b>	<b>17,857</b>	<b>15,000</b>
<b>125</b>	<b>District Clerk of the Court</b>			
	Fees of Office	1,061	4,117	-
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk of the Court</b>	<b>1,061</b>	<b>4,117</b>	<b>-</b>
<b>201</b>	<b>Road &amp; Bridge Fund Pct 1</b>			
	Other Taxes	1,104,298	938,816	1,240,545
	Penalty & Interest on Tax	9,758	8,400	8,400
	State Shared Revenue	341,025	338,500	338,500
	Miscellaneous Revenue	5,309	14,000	14,000
	Other Revenue	48,107	30,100	30,100
	Transfers In	227,496	30,636	5,946
	<b>Total Road &amp; Bridge Fund Pct 1</b>	<b>1,735,993</b>	<b>1,360,452</b>	<b>1,637,491</b>
<b>202</b>	<b>Road &amp; Bridge Fund Pct 2</b>			
	Other Taxes	1,039,235	883,650	1,167,630
	Penalty & Interest on Tax	9,173	8,300	8,300
	State Shared Revenue	338,268	338,500	338,500
	Miscellaneous Revenue	6,761	18,000	18,000
	Other Revenue	208	1,100	1,100
	Transfer In	9,823	-	-
	<b>Total Road &amp; Bridge Fund Pct 2</b>	<b>1,403,468</b>	<b>1,249,550</b>	<b>1,533,530</b>
<b>203</b>	<b>Road &amp; Bridge Fund Pct 3</b>			
	Other Taxes	1,017,813	865,595	1,143,659
	Penalty & Interest on Tax	8,982	8,200	8,200
	State Shared Revenue	314,840	338,500	338,500
	Miscellaneous Revenue	11,600	25,000	25,000
	Other Revenue	69,717	55,300	55,300
	Transfer In	63,009	224,550	-
	<b>Total Road &amp; Bridge Fund Pct 3</b>	<b>1,485,961</b>	<b>1,517,145</b>	<b>1,570,659</b>

Fund Number	Fund Description	2020 Actual Prior Year	2021 Estimated Current Year	2022 Estimated Budget Year
<b>204</b>	<b>Road &amp; Bridge Fund Pct 4</b>			
	Other Taxes	1,169,278	993,982	1,313,459
	Penalty & Interest on Tax	10,310	9,300	9,300
	State Shared Revenue	353,429	368,500	368,500
	Miscellaneous Revenue	6,287	12,000	12,000
	Other Revenue	194,858	41,039	35,100
	Transfer In	7,478	207	-
	<b>Total Road &amp; Bridge Fund Pct 4</b>	<b>1,741,640</b>	<b>1,425,028</b>	<b>1,738,359</b>
<b>215</b>	<b>Capital Credits Fund</b>			
	State Shared Revenue	69,395	65,000	80,000
	<b>Total Capital Credits Fund</b>	<b>69,395</b>	<b>65,000</b>	<b>80,000</b>
<b>240</b>	<b>Drug Courts Program</b>			
	Fees of Office	5,689	1,930	10,000
	Miscellaneous Revenue	91	1	200
	<b>Total Drug Courts Program Fund</b>	<b>5,780</b>	<b>1,931</b>	<b>10,200</b>
<b>245</b>	<b>County Specialty Court</b>			
	Fees of Office	7,338	11,500	7,920
	Miscellaneous Revenue	-	-	-
	<b>Total County Specialty Fund</b>	<b>7,338</b>	<b>11,500</b>	<b>7,920</b>
<b>280</b>	<b>Local Truancy Preventions Fund</b>			
	Fees of Office	7,458	14,390	2,000
	Miscellaneous Revenue	-	-	-
	<b>Total Local Truancy Preventions Fund</b>	<b>7,458</b>	<b>14,390</b>	<b>2,000</b>
<b>281</b>	<b>Justice Technology Fund</b>			
	Fees of Office	9,944	12,900	12,900
	Miscellaneous Revenue	-	-	-
	<b>Total Justice Technology Fund</b>	<b>9,944</b>	<b>12,900</b>	<b>12,900</b>
<b>282</b>	<b>Family Protection Fee Fund</b>			
	Fees of Office	4,590	5,100	4,500
	Fines	596	1,140	1,000
	<b>Total Family Protection Fee Fund</b>	<b>5,186</b>	<b>6,240</b>	<b>5,500</b>
<b>283</b>	<b>County and District Technology Fund</b>			
	Fees of Office	17,200	17,055	21,100
	Miscellaneous Revenue	-	-	-
	<b>Total County and District Technology Fund</b>	<b>17,200</b>	<b>17,055</b>	<b>21,100</b>
<b>286</b>	<b>Child Abuse Prevention</b>			
	Fines	109	13	100
	Miscellaneous Revenue	-	-	-
	<b>Total Child Abuse Prevention</b>	<b>109</b>	<b>13</b>	<b>100</b>

Fund Number	Fund Description	2020 Actual Prior Year	2021 Estimated Current Year	2022 Estimated Budget Year
<b>300</b>	<b>CDA Processing Fee Fund</b>			
	Fees of Office	5,769	2,500	9,000
	Miscellaneous Revenue	56	2	100
	Other Revenues	-	-	-
	Transfers In	20,659	21,877	-
	<b>Total CDA Processing Fee Fund</b>	<b>26,484</b>	<b>24,379</b>	<b>9,100</b>
<b>301</b>	<b>Bond Forfeiture Commissions Fund</b>			
	Fees of Office	9,183	745	5,000
	<b>Total Bond Forfeiture Commissions Fund</b>	<b>9,183</b>	<b>745</b>	<b>5,000</b>
<b>303</b>	<b>Pretrial Intervention</b>			
	Fees of Office	46,690	19,600	50,000
	<b>Total Pretrial Intervention</b>	<b>46,690</b>	<b>19,600</b>	<b>50,000</b>
<b>310</b>	<b>4/H Activity Center</b>			
	Miscellaneous Revenue	41	100	100
	Local Matching Funds	100	650	650
	<b>Total 4/H Activity Center</b>	<b>141</b>	<b>750</b>	<b>750</b>
<b>321</b>	<b>Airport Fund</b>			
	Federal Grants	69,000	-	-
	State Grants			50,000
	Miscellaneous Revenue	2,581	250	3,000
	Administrative Revenue	2,192,988	2,693,470	2,830,708
	FBO Revenue	-	-	-
	Airside Revenue	-	-	-
	Landside Revenue	-	-	-
	Transfers In	-	150,000	-
	<b>Total Airport Fund</b>	<b>2,264,569</b>	<b>2,843,720</b>	<b>2,883,708</b>
<b>360</b>	<b>Sheriff's Forfeiture Fund</b>			
	Miscellaneous Revenue	127,391	228,560	60,000
	Other Revenues	-	-	-
	<b>Total Sheriff's Forfeiture Fund</b>	<b>127,391</b>	<b>228,560</b>	<b>60,000</b>
<b>362</b>	<b>Sheriff's DOJ Forfeiture Fund</b>			
	Miscellaneous Revenue	1,713	60	3,400
	Other Revenues	-	-	-
	Transfer In	-	-	-
	<b>Total Sheriff's DOJ Forfeiture Fund</b>	<b>1,713</b>	<b>60</b>	<b>3,400</b>
<b>370</b>	<b>CDA Contraband Forfeiture</b>			
	Miscellaneous Revenue	4,629	1,000	1,000
	Other Revenues	73,684	149,000	149,000
	<b>Total CDA Contraband Forfeiture</b>	<b>78,313</b>	<b>150,000</b>	<b>150,000</b>

Fund Number	Fund Description	2020 Actual Prior Year	2021 Estimated Current Year	2022 Estimated Budget Year
<b>372</b>	<b>Sheriff's DOT Federal Forfeiture</b>			
	Miscellaneous Revenue	1,557	95	1,200
	Other Revenue	-	-	-
	<b>Total Sheriff's DOT Federal Forfeiture</b>	<b>1,557</b>	<b>95</b>	<b>1,200</b>
<b>380</b>	<b>Sheriff Commissary Fund</b>			
	Miscellaneous Revenue	157	125	3,000
	Rents and Commissions	234,995	435,115	160,000
	<b>Total Sheriff Commissary Fund</b>	<b>235,152</b>	<b>435,240</b>	<b>163,000</b>
<b>390</b>	<b>Juvenile Commissary Fund</b>			
	Miscellaneous Revenue	42	20	20
	Rents and Commissions	574	1,000	1,000
	<b>Total Juvenile Commissary Fund</b>	<b>616</b>	<b>1,020</b>	<b>1,020</b>
<b>392</b>	<b>National School Lunch Program</b>			
	Miscellaneous Revenue			110,000
	Transfers In	-	-	74,639
	<b>Total National School Lunch Program</b>	<b>-</b>	<b>-</b>	<b>184,639</b>
<b>410</b>	<b>Health Insurance Fund</b>			
	Revenues	3,716,911	4,009,516	3,969,903
	Miscellaneous Revenue	395,781	209,081	209,081
	Transfer In	1,151,000	-	500,000
	<b>Total Health Insurance Fund</b>	<b>5,263,692</b>	<b>4,218,597</b>	<b>4,678,984</b>
<b>420</b>	<b>Employee Benefit Fund</b>			
	Miscellaneous Revenue	-	-	-
	Employee Benefits Fund	1,507	1,500	1,500
	<b>Total Employee Benefit Fund</b>	<b>1,507</b>	<b>1,500</b>	<b>1,500</b>
<b>450</b>	<b>Elections Adm Special</b>			
	Service Contracts	49,682	76,365	60,000
	Miscellaneous Revenue	113	2	25
	<b>Total Elections Adm Special</b>	<b>49,795</b>	<b>76,367</b>	<b>60,025</b>
<b>499</b>	<b>Tax Assessor Special</b>			
	Miscellaneous Revenue	3,101	1,690	3,000
	<b>Total Tax Assessor Special</b>	<b>3,101</b>	<b>1,690</b>	<b>3,000</b>
<b>500</b>	<b>Historical Commission</b>			
	Miscellaneous Revenue	116	5	300
	Sale of Assets	-	-	-
	Transfers In/Capital Credits	-	-	-
	<b>Total Historical Commission</b>	<b>116</b>	<b>5</b>	<b>300</b>

Fund Number	Fund Description	2020 Actual Prior Year	2021 Estimated Current Year	2022 Estimated Budget Year
<b>515</b>	<b>Child Welfare Board</b>			
	Miscellaneous Revenue	730	645	2,000
	Transfers In/General Fund	-	9,000	12,460
	<b>Total Child Welfare Board</b>	<b>730</b>	<b>9,645</b>	<b>14,460</b>
<b>700</b>	<b>Debt Service</b>			
	General Property Taxes	1,490,532	1,942,164	2,041,475
	Penalty & Interest on Tax	14,045	14,800	14,800
	Miscellaneous Revenue	5,298	6,000	250
	Other Revenues	-	-	-
	<b>Total Debt Service</b>	<b>1,509,875</b>	<b>1,962,964</b>	<b>2,056,525</b>
<b>720</b>	<b>Law Library Fund</b>			
	Fees of Office	47,255	46,445	57,000
	Miscellaneous Revenue	-	-	-
	<b>Total Law Library Fund</b>	<b>47,255</b>	<b>46,445</b>	<b>57,000</b>
<b>800</b>	<b>Victoria Health Dept</b>			
	Interlocal Cooperative Contracts	184,750	198,165	184,750
	Local Program Income	991,803	1,410,000	966,900
	Grant Program Income	27,161	19,760	36,000
	Miscellaneous Revenue	135	65	175
	Other Revenue	75,066	80,375	87,186
	Animal Control Fees	49,595	49,305	57,910
	Transfers In	651,969	595,000	1,195,405
	<b>Total Victoria Health Dept</b>	<b>1,980,479</b>	<b>2,352,670</b>	<b>2,528,326</b>
			<b>TOTAL ALL FUNDS</b>	<b>64,437,060</b>

VICTORIA COUNTY, TEXAS  
2022 BUDGET  
STATISTICAL DATA

In presenting this Budget to the Commissioners' Court and to the taxpayers of Victoria County, the following statistics are set out:

GENERAL FUND TAXABLE VALUATION:                 \$7,825,226,525  
ROAD & BRIDGE FUND TAXABLE VALUATION:     \$7,845,343,081

The above taxable valuations show an increase of \$592,956,292 in the General Fund and an increase of \$727,332,088 in the Road and Bridge Funds from that of the preceding year.

The PROPOSED COUNTY TAX RATE contained in this Budget is \$0.3959 (39.59 cents) on each \$100.00 of taxable valuation.

The total amount of county taxes levied for this Budget, based on the above taxable valuations and tax rate is \$30,992,745\*\*. Of this amount, it is estimated that approximately 97.0% or \$30,062,962 will be collected within the current tax year. The delinquent county taxes due Victoria County on July 1, 2021 amounted to \$2,463,314.

FROM COUNTY TAXES it is estimated that:

\$30,992,745 will be assessed.

\$30,062,962 will be collected.

THE TOTAL INDEBTEDNESS of Victoria County on January 1, 2022 (the beginning of the year covered by this Budget) is estimated to be \$19,786,450. During the year covered by this 2022 Budget there will be paid:

On PRINCIPAL                                 \$1,292,290

On INTEREST                                 \$581,802

\*\*Detail of Tax Levy:  
 General Fund - \$7,825,226,525 X .003064 = \$23,976,494.  
 Debt Service Funds - \$7,825,226,525 X .000265 = \$2,073,685.  
 Road and Bridge Fund - \$7,845,343,081 X .000630 = \$4,942,566.



VICTORIA COUNTY, TEXAS

2022 BUDGET

TAX RATES

	Tax Rate 2015 Levy	Tax Rate 2016 Levy	Tax Rate 2017 Levy	Tax Rate 2018 Levy	Tax Rate 2019 Levy	Tax Rate 2020 Levy	Tax Rate 2021 Levy
<u>MAINTENANCE &amp; OPERATIONS TAXES</u>							
General Fund	0.3066	0.3093	0.3114	0.3114	0.3116	0.3164	0.3064
Farm to Market and Lateral Road Tax	0.0650	0.0660	0.0630	0.0630	0.0630	0.0523	0.0630
Total Maintenance & Operations Tax Rates	0.3716	0.3753	0.3744	0.3744	0.3746	0.3687	0.3694
<u>DEBT SERVICE</u>							
Debt Service Rate	0.0243	0.0206	0.0215	0.0215	0.0213	0.0272	0.0265
TOTAL TAX RATES	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959

VICTORIA COUNTY, TEXAS

2022 BUDGET

CURRENT TAX COLLECTION HISTORY

<u>BUDGET YEAR</u>	<u>TAX LEVY YEAR</u>	<u>ASSESSED VALUATION</u>	<u>TOTAL TAX RATE</u>		<u>TOTAL TAXES LEVIED</u>	<u>DELINQUENT FOR LEVY YEAR</u>	<u>COLLECTIONS CURRENT YEAR</u>	<u>PERCENT COLLECTED</u>
2021	2020	7,232,270,233	0.3959	R&B Cnty	3,752,739 24,622,142	825,540	27,549,340	97.09%
2020	2019	7,106,082,091	0.3959	R&B Cnty	4,380,778 23,540,293	828,307	27,092,764	97.03%
2019	2018	6,577,825,721	0.3959	R&B Cnty	4,061,903 21,870,127	651,603	25,280,426	97.49%
2018	2017	6,729,464,260	0.3959	R&B Cnty	4,146,500 22,331,216	741,702	25,736,014	97.20%
2017	2016	6,678,929,670	0.3959	R&B Cnty	4,284,548 21,946,915	867,072	25,364,391	96.69%
2016	2015	6,699,781,706	0.3959	R&B Cnty	4,257,922 22,190,770	843,677	25,605,016	96.81%
2015	2014	6,502,591,487	0.3959	R&B Cnty	3,760,961 21,840,275	741,041	24,860,196	97.10%
2014	2013	6,052,804,384	0.3986	R&B Cnty	3,522,868 20,511,792	706,054	23,328,606	97.06%
2013	2012	5,594,899,057	0.3986	R&B Cnty	3,001,487 19,242,037	686,810	21,556,715	96.91%
2012	2011	5,195,577,248	0.3986	R&B Cnty	2,773,979 17,836,851	494,280	20,116,550	97.60%
2011	2010	4,955,236,651	0.3986	R&B Cnty	2,636,216 16,987,233	545,105	19,078,344	97.22%
2010	2009	4,945,073,857	0.3986	R&B Cnty	2,633,131 16,981,954	673,464	18,941,621	96.56%
2009	2008	4,916,758,278	0.3986	R&B Cnty	2,607,691 16,840,937	753,282	18,695,346	96.12%
2008	2007	4,524,994,966	0.3986	R&B Cnty	2,436,958 15,547,883	535,311	17,449,530	97.02%
2007	2006	4,217,823,555	0.3986	R&B Cnty	2,254,697 14,492,442	470,341	16,276,798	97.19%
2006	2005	3,960,189,297	0.3986	R&B Cnty	1,920,995 13,805,219	397,460	15,328,754	97.47%
2005	2004	3,712,014,115	0.3986	R&B Cnty	1,619,288 13,125,682	478,798	14,266,172	96.75%
2004	2003	3,553,706,910	0.3986	R&B Cnty	1,547,895 12,965,908	495,236	14,018,567	96.59%
2003	2002	3,559,430,078	0.3601	R&B Cnty	1,379,948 11,393,736	431,407	12,342,277	96.62%
2002	2001	3,533,308,164	0.3485	R&B Cnty	1,542,239 10,723,590	423,641	11,842,188	96.55%
2001	2000	3,328,267,903	0.3410	R&B Cnty	1,775,391 9,518,846	383,182	10,911,055	96.61%
2000	1999	3,244,430,716	0.3410	R&B Cnty	1,888,896 9,166,851	441,261	10,614,486	96.00%

### Notice of Tax Rates

This notice concerns the 2021 property tax rates for COUNTY OF VICTORIA. This notice concerns the 2021 property tax rates for COUNTY OF VICTORIA. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's adjusted no-new-revenue tax rate	\$0.3667/\$100
This year's total voter-approval tax rate	\$0.3959/\$100

To see the full calculations, please visit [www.vctx.org](http://www.vctx.org) for a copy of the Tax Rate Calculation Worksheet.

#### Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
General Fund	13,900,000
Debt Service	615,000

#### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation	305,000	167,401	0	472,401
Limited Tax Refunding Bonds, Series 2017	425,000	157,475	0	582,475
Certificates of Obligation	290,000	237,033	0	527,033
Paying Agent Fees	0	0	2,250	2,250
TXDOT Contribution-City of Victoria	272,290	19,893	0	292,183

Total required for 2021 debt service	\$1,876,342
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$23,063
= Total to be paid from taxes in 2021	\$1,853,279
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2021	\$0
= Total debt levy	\$1,853,279

**Farm to Market/Flood Control Fund - Unencumbered Fund Balance** The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Road & Bridge Precinct #1	325,000
Road & Bridge Precinct #2	682,000
Road & Bridge Precinct #3	870,000
Road & Bridge Precinct #4	535,000

**Farm to Market/Flood Control Fund - Current Year Debt Service** The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0

Total required for 2021 debt service	\$0
- Amount (if any) paid from unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2021	\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2021	\$
= Total debt levy	\$0

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This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Tax Assessor Collector on 08/06/2021

# GENERAL FUND



**The General Fund is the general operating fund of the County. This section provides summary and detailed information for budgeted revenue and expenditures.**

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

SALES TAX	10,325,973
GENERAL PROPERTY TAXES	23,657,200
PENALTY & INTEREST ON TAX	177,000
BUSINESS LICENSE, PERMITS	58,000
PAYMENT IN LIEU OF TAXES	500
STATE SHARED REVENUE	685,880
FEES OF OFFICE	1,857,100
OTHER FEES	200,971
OTHER GOVERNMENTAL SERVIC	245,695
SHERIFF CONTRACTS	1,011,500
JUVENILE FACILITY CONTRAC	2,328,000
FINES	880,000
FORFEITURES	10,100
MISCELLANEOUS REVENUE	841,333
RENTS AND COMMISSIONS	393,689

*** TOTAL REVENUES ***	42,672,941
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EXPENDITURE SUMMARY

COUNTY JUDGE	236,855
COMMISSIONERS' COURT	160,810
RECORDS MGMT PRESERVATION	118,205
COUNTY CLERK	795,128
PRE-TRIAL SERVICES	139,370
VETERANS SERVICE OFFICE	69,988
NON/DEPARTMENTAL EXPENSE	3,136,676
COUNTY COURTS AT LAW	875,800
COUNTY COURT AT LAW #2	130,000
DISTRICT COURT	875,316
24TH DIST CRT INDIGENT	456,000
135TH DIST CRT INDIGENT	64,400
267TH DIST CRT INDIGENT	61,100
377TH DIST CRT INDIGENT	324,000
DISTRICT CLERK	818,708
JUSTICE OF THE PEACE #1	229,200
JUSTICE OF THE PEACE #2	176,379
JUSTICE OF THE PEACE #3	288,207
JUSTICE OF THE PEACE #4	209,175
CRIMINAL DIST. ATTORNEY	1,870,858
ELECTION ADMINISTRATOR	344,801
COUNTY AUDITOR	559,300
COUNTY TREASURER	380,457
TAX ASSESSOR/COLLECTOR	895,141
ADMINISTRATIVE SERVICES	349,033

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

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INFORMATION TECHNOLOGY	1,432,591
HUMAN RESOURCES	234,109
FACILITIES MANAGEMENT	1,926,005
COUNTY FIRE MARSHAL	694,979
CONSTABLE PCT 1	70,576
CONSTABLE PCT 2	72,407
CONSTABLE PCT 3	71,756
CONSTABLE PCT 4	66,289
SHERIFF'S ADMINISTRATION	3,717,983
SHERIFF'S ENFORCEMENT DIV	3,403,200
SHERIFF'S SPECIAL CRIMES	980,884
SHERIFF'S DETENTION DIV	9,645,580
ADULT PROBATION	1,000
JUVENILE DETENTION	3,388,753
JUVENILE BOARD	42,090
EXTENSION SERVICE	264,443
INTERGOVERNMENTAL EXP.	2,199,583
-----	

*** TOTAL EXPENDITURES ***	41,777,135
	=====

REVENUE OVER(UNDER) EXPENDITURES	895,806
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	1,546,241
TRANSFERS OUT	2,442,047
-----	
TOTAL TRANSFERS	( 895,806)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

REVENUES

BUDGET

SALES TAX

310-1000 SALES & USE TAX	9,575,973
310-1006 MTR VEHICLE SALES TAX COMM.	750,000
	-----
TOTAL SALES TAX	10,325,973

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES	23,257,200
311-3000 DELINQUENT AD VALOREM TAXES	400,000
	-----
TOTAL GENERAL PROPERTY TAXES	23,657,200

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX	82,000
319-3000 PENALTY/INTEREST/DELQ TAXES	95,000
	-----
TOTAL PENALTY & INTEREST ON TAX	177,000

BUSINESS LICENSE, PERMITS

322-1000 MARRIAGE LICENSES	15,000
322-2000 BEER LICENSES, TAX OFFICE	15,000
322-3000 WHISKEY LICENSES	27,000
322-4000 GAMEROOM PERMIT	1,000
	-----
TOTAL BUSINESS LICENSE, PERMITS	58,000

PAYMENT IN LIEU OF TAXES

332-1000 PAYMENTS IN LIEU OF TAXES	500
	-----
TOTAL PAYMENT IN LIEU OF TAXES	500

STATE SHARED REVENUE

335-7000 ALCOHOL BEVERAGE TAX	265,000
335-7550 CO. CRTS @ LAW HB 66/SB 600	168,000
335-8000 BINGO GROSS RECEIPTS TAX	110,000
335-8100 TOBACCO SETTLEMENT	40,000
335-8200 INDIGENT DEFENSE GRANT	65,000
335-8306 JURY FEE REIMB/GC 61.0015	35,000
335-8400 DA LONGEVITY REIMB/GC 41	2,880
	-----

TOTAL STATE SHARED REVENUE  
Victoria County

685,880



BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

REVENUES

BUDGET

FEEES OF OFFICE

341-2000 COUNTY SHERIFF FEES	275,000
341-2016 ESTRAY FEES	100
341-3500 COUNTY TREASURER FEES	3,000
341-4000 COUNTY CLERK FEES	375,000
341-4001 PROBATE PERS TRAIN LGC 118.064	1,000
341-4008 GUARDIANSHIP FEE LGC 118.067	5,500
341-4501 COUNTY COURT @ LAW #1 FEES	2,000
341-4502 COUNTY COURT @ LAW #2 FEES	2,000
341-5000 TAX ASSESSOR/COLLECTOR FEES	600,000
341-6000 CRIMINAL DIST. ATTORNEY FEES	9,000
341-7000 DISTRICT CLERK FEES	150,000
341-8001 JUSTICE OF THE PEACE #1 FEES	18,000
341-8002 JUSTICE OF THE PEACE #2 FEES	20,000
341-8003 JUSTICE OF THE PEACE #3 FEES	15,000
341-8004 JUSTICE OF THE PEACE #4 FEES	16,000
341-8500 DEFERRED ADJUDICATION FEES	35,000
341-9001 CONSTABLE PREC. #1 FEES	20,000
341-9002 CONSTABLE PREC. #2 FEES	20,000
341-9003 CONSTABLE PREC. #3 FEES	20,000
341-9004 CONSTABLE PREC. #4 FEES	20,000
341-9010 PRE-TRIAL SUPERVISORY FEES	10,000
341-9014 PRE-TRIAL BONDING FEES	225,000
341-9016 INTERLOCK DEVICE FEES	15,000
341-9020 PRE-TRIAL DRUG TEST FEES	500

TOTAL FEES OF OFFICE 1,857,100

OTHER FEES

342-1000 RECORDS MGMT PRESERVATION	12,000
342-2200 CONSLIDATED STATE CRIMIN FEE	23,000
342-4000 VICTIMS OF CRIME COLLECTION	5
342-7500 LEGAL SERV. FOR INDIGENTS FEES	1,200
342-8000 DEFENSIVE DRIVING COURSE FEES	4,500
342-8100 VISUAL RECORDS/ELECTRONIC DEVI	2,000
342-8200 COURT REPORTER FEE/CO. CRT.	11,000
342-8210 COURT REPORTER FEE/DIST. CRT.	12,000
342-8300 ARREST WARRANT FEE	35,000
342-8310 CHILD SAFETY FEE	1,000
342-8312 OPTIONAL CHILD SFTY ADMIN FEE	7,000
342-8314 OPTIONAL CHILD SAFETY FEE	33,466
342-8320 TRAFFIC FEE	500
342-8500 TIME PAYMENT FEE/ALL CRTS	7,500
342-8597 CONSOLIDATED CRT. COST FEES	3,000
342-8899 COUNTY ADMIN FEE/CCP 102.072	20,000
342-8900 PERSONAL RECOGNIZANCE FEES	150
342-8901 DNA TESTING FEES	500

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

REVENUES

BUDGET

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342-8915 EMS TRAUMA FEES	1,000
342-8920 INDIGENT DEFENSE FEES	100
342-8925 JS SUPP JUDICIAL/CRIMINAL FEE	300
342-9005 BAIL BOND FEES	2,500
342-9008 LOCAL TRAFFIC FINE	4,000
342-9010 STATE TRAFFIC FEE	3,500
342-9015 DIVORCE/FAMILY LAW CASE FEES	500
342-9101 DPS FEES	9,000
342-9103 TEXAS PARKS & WILDLIFE FEE	100
342-9104 SJFC SUPP JUDICIAL/CRIMINAL	650
342-9405 VIC JR COLLEGE POLICE DEPT	100
342-9630 C.J.A.D. CONTRACT SERVICES	5,400
-----	
TOTAL OTHER FEES	200,971

OTHER GOVERNMENTAL SERVIC

343-1000 CALHOUN CO/JUDGES & REPORTERS	74,306
343-1001 DEWITT CO/JUDGES & REPORTERS R	70,540
343-1002 GOLIAD CO/JUDGES & REPORTERS R	24,765
343-1003 JACKSON CO/JUDGES & REPORTERS	49,430
343-1004 REFUGIO CO/JUDGES & REPORTERS	26,654
-----	
TOTAL OTHER GOVERNMENTAL SERVIC	245,695

SHERIFF CONTRACTS

346-6010 INMATE BEDSPACE CONTRACT	943,000
346-6012 INMATE CONTRACT OTHER REIMB.	18,000
346-6013 INMATE EXTRADITION REIMB.	12,500
346-6015 GENERAL INMATE MEDICAL REIMB.	38,000
-----	
TOTAL SHERIFF CONTRACTS	1,011,500

JUVENILE FACILITY CONTRAC

347-1001 RESIDENTIAL/DETENTION CONTR.	2,250,000
347-1002 CONTRACT MEDICAL REIMB.	75,000
347-2006 USDA CONTRACT	3,000
-----	
TOTAL JUVENILE FACILITY CONTRAC	2,328,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

REVENUES

BUDGET

FINES

351-1000 DISTRICT COURT FINES	210,000
351-2000 COUNTY CRTS @ LAW 1 & 2 FINES	300,000
351-3001 JUSTICE OF THE PEACE 1 FINES	115,000
351-3002 JUSTICE OF THE PEACE 2 FINES	110,000
351-3003 JUSTICE OF THE PEACE 3 FINES	75,000
351-3004 JUSTICE OF THE PEACE 4 FINES	70,000
-----	
TOTAL FINES	880,000

FORFEITURES

352-1000 FORFEITURES	10,000
352-1001 PUNITIVE FORFEITURES	100
-----	
TOTAL FORFEITURES	10,100

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	200,000
361-1011 SALE OF SURP/SALVAGE PROP.	1,000
361-1306 ELECTION MACHINES RENTAL	4,000
361-2000 TAX COLLECTION VARIANCE	100
361-3000 REIMB/INDIGENT REPRESENTATION	52,000
361-5000 MISCELLANEOUS	50,000
361-6050 SOCIAL SECURITY INCENTIVE PYMT	7,200
361-6059 C.O. REIMBURSEMENT	527,033
-----	
TOTAL MISCELLANEOUS REVENUE	841,333

RENTS AND COMMISSIONS

362-5000 RENT/ALOE TOWER	4,800
362-5010 RENT/LINEBARGER/TAX OFFICE	6,000
362-5015 RENT/HLTH DEPT/HOGG GRANT	10,000
362-5020 RENT/CDA MEETING ROOM	3,500
362-5040 RENT/CREDIT UNION	19,272
362-5050 RENT/VICTORIA PRESERVATION	13,160
362-5060 RENT/M CLOUD OFFICE	7,200
362-5065 RENT/TX FORESTRY SERVICE	14,763
362-5070 RENT/JP#4 (A)	10,506
362-5080 RENT/STRAC	4,000
362-5085 RENT/COUNTY APPRAISAL DIST	148,392
362-5090 RENT/PARKS & WILDLIFE	39,000
362-5095 RENT/GROUNDWATER DISTRICT	18,096
362-6000 TELEPHONE COMM./LOCAL	95,000
-----	
TOTAL RENTS AND COMMISSIONS	393,689

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COUNTY JUDGE  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

400-1101 SALARY, COUNTY JUDGE	114,404
400-1103 SALARY, CHIEF OF STAFF	57,783
400-1132 LONGEVITY	650
400-1139 CELL PHONE ALLOWANCE	1,560
-----	
TOTAL SALARIES	174,397

FRINGE BENEFITS

400-2001 SOCIAL SECURITY	13,342
400-2002 HEALTH INSURANCE	10,272
400-2003 RETIREMENT	26,055
400-2004 LIFE INSURANCE	489
-----	
TOTAL FRINGE BENEFITS	50,158

OPERATING EXPENSES

400-3005 TRAINING & TRAVEL	6,000
400-3006 SUPPLIES	2,000
400-3008 DUES & SUBSCRIPTIONS	700
-----	
TOTAL OPERATING EXPENSES	8,700

OTHER SERVICES & CHARGES

400-4006 CONTRACT/PROFESSIONAL SVCS	3,600
-----	
TOTAL OTHER SERVICES & CHARGES	3,600

CAPITAL OUTLAY

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TOTAL COUNTY JUDGE	236,855
=====	

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

401-1103 SALARY, ADM. ASSISTANT	43,992
401-1106 SALARY, ADM ASSISTANT	43,992
401-1130 EXTRA HELP	1,800
401-1132 LONGEVITY	1,170
	-----
TOTAL SALARIES	90,954

FRINGE BENEFITS

401-2001 SOCIAL SECURITY	6,958
401-2002 HEALTH INSURANCE	9,528
401-2003 RETIREMENT	13,320
401-2004 LIFE INSURANCE	250
	-----
TOTAL FRINGE BENEFITS	30,056

OPERATING EXPENSES

401-3005 TRAINING & TRAVEL	3,000
401-3006 SUPPLIES	5,000
401-3008 ASSOCIATION DUES	23,000
401-3009 COPY MACHINE	4,000
	-----
TOTAL OPERATING EXPENSES	35,000

OTHER SERVICES & CHARGES

401-4003 LEGAL NOTICES	4,800
	-----
TOTAL OTHER SERVICES & CHARGES	4,800

TOTAL COMMISSIONERS' COURT	160,810
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
RECORDS MGMT PRESERVATION  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

402-1104 SALARY, RECORDS MANAGER	50,087
402-1105 SALARY, RM TECH	34,487
402-1132 LONGEVITY	1,760
402-1139 CELL PHONE ALLOWANCE	480

TOTAL SALARIES 86,814

FRINGE BENEFITS

402-2001 SOCIAL SECURITY	6,642
402-2002 HEALTH INSURANCE	8,784
402-2003 RETIREMENT	12,971
402-2004 LIFE INSURANCE	244

TOTAL FRINGE BENEFITS 28,641

OPERATING EXPENSES

402-3006 SUPPLIES	1,000
402-3013 TRUCK,REPAIRS/GAS & OIL	1,750

TOTAL OPERATING EXPENSES 2,750

CAPITAL OUTLAY

TOTAL RECORDS MGMT PRESERVATION 118,205

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

403-1101 SALARY, COUNTY CLERK	79,545
403-1103 SALARY, CHIEF DEPUTY	53,477
403-1104 SALARY, 2 ASST CHIEF DEPUTIES	78,334
403-1105 SALARY, 9 CLERK III	311,505
403-1106 SALARY, SYSTEMS ANALYST	40,997
403-1132 LONGEVITY	7,315

TOTAL SALARIES 571,173

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	43,695
403-2002 HEALTH INSURANCE	52,776
403-2003 RETIREMENT	85,334
403-2004 LIFE INSURANCE	1,600

TOTAL FRINGE BENEFITS 183,405

OPERATING EXPENSES

403-3003 MAINTENANCE CONTRACTS	9,300
403-3004 INSURANCE & BONDS	800
403-3005 TRAINING & TRAVEL	3,000
403-3006 SUPPLIES	23,000
403-3008 DUES	350
403-3010 COPY MACHINE	2,400
403-3040 PROBATE PERS TRAIN LGC 118.064	1,700

TOTAL OPERATING EXPENSES 40,550

CAPITAL OUTLAY

TOTAL COUNTY CLERK 795,128

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
PRE-TRIAL SERVICES  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

404-1104 SALARY, PRE-TRIAL SERV OFFICER	59,551
404-1105 SALARY, PROBATION ASSISTANT	40,748
404-1132 LONGEVITY	1,795
404-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	103,175

FRINGE BENEFITS

404-2001 SOCIAL SECURITY	7,893
404-2002 HEALTH INSURANCE	9,528
404-2003 RETIREMENT	15,415
404-2004 LIFE INSURANCE	289
-----	
TOTAL FRINGE BENEFITS	33,125

OPERATING EXPENSES

404-3005 TRAINING & TRAVEL	2,000
404-3006 SUPPLIES	1,000
404-3008 DUES	70
-----	
TOTAL OPERATING EXPENSES	3,070

OTHER SERVICES & CHARGES

TOTAL PRE-TRIAL SERVICES	139,370
=====	



BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
VETERANS SERVICE OFFICE  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

405-1104 SALARY,VETERANS OFFICER	53,477
405-1132 LONGEVITY	90
	-----
TOTAL SALARIES	53,567

FRINGE BENEFITS

405-2001 SOCIAL SECURITY	4,098
405-2003 RETIREMENT	8,003
405-2004 LIFE INSURANCE	150
	-----
TOTAL FRINGE BENEFITS	12,251

OPERATING EXPENSES

405-3002 POSTAGE	400
405-3005 TRAINING & TRAVEL	1,700
405-3006 SUPPLIES	1,850
405-3008 DUES	20
405-3009 COPY MACHINE	200
	-----
TOTAL OPERATING EXPENSES	4,170

OTHER SERVICES & CHARGES

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CAPITAL OUTLAY

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TOTAL VETERANS SERVICE OFFICE	69,988
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

NON/DEPARTMENTAL EXPENSE

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

409-3001 PAUPER CARE	40,000
409-3002 MENTAL CARE	25,000
409-3003 OUTSIDE AUDIT	35,900
409-3004 INSURANCE/FIRE/GENL/AUTO LIAB	600,000
409-3005 WORKER'S COMPENSATION	95,000
409-3006 UNEMPLOYMENT TAXES	28,000
409-3009 HWY PATROL SUPPLIES/MAINT.	4,000
409-3010 EMPLOYEE TESTING	7,000
409-3013 POSTAGE/ALL DEPTS.	80,000
409-3030 CONTINGENCY	251,079
409-3040 TELEPHONES/COMMUNICATIONS	195,000
409-3045 EMPLOYEE ACTIVITIES & RECOG	2,500
409-3106 TRANSLATORS/TRANSCRIBING	10,000
409-3211 CITY MENTAL TRANSPORTS	40,000

TOTAL OPERATING EXPENSES	1,413,479
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OTHER SERVICES & CHARGES

409-4000 MID COAST FAMILY SERVICES	5,000
409-4001 PSYCHIATRIC EVALUATIONS	2,500
409-4002 GULF BEND CENTER	40,000
409-4004 HOPE OF SOUTH TEXAS	22,000
409-4006 SOIL & WATER CONSERVATION	1,500
409-4007 TRAPPING & PREDATOR CONTROL	38,400
409-4009 APPRAISAL DISTRICT	405,000
409-4010 SENIOR CITIZENS CENTER	10,000
409-4012 U OF H WORKSTUDY/INTERNSHIP	13,500
409-4013 LEGAL SERVICES	175,000
409-4014 SERV OF CITATION	7,500
409-4016 AUTOPSIES/TRANSPORTATION	200,000
409-4018 COUNTYWIDE RECYCLING	50,000
409-4019 PROFESSIONAL SERVICES	85,000
409-4020 LOBBYING ACTIVITIES	1
409-4021 GUARDIANS/ATTY AD LITEM	1,000
409-4025 REDISTRICTING SERVICES	12,500
409-4111 AIRPORT LEASES	354,296
409-4112 AIRPORT UTILITIES	25,000

TOTAL OTHER SERVICES & CHARGES	1,448,197
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
NON/DEPARTMENTAL EXPENSE  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

409-5001 FURNITURE & EQUIPMENT	25,000
409-5006 CAPITAL IMPROVEMENTS	250,000

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TOTAL CAPITAL OUTLAY	275,000
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TOTAL NON/DEPARTMENTAL EXPENSE	3,136,676
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COUNTY COURTS AT LAW  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

425-1101 SALARY, 2 JUDGES	358,892
425-1103 SALARY, 2 COURT REPORTERS	146,766
425-1107 SALARY, SR COURT COORDINATOR	55,016
425-1113 SALARY, VST JUDGE/SUB CRTRPTRS	6,000
425-1132 LONGEVITY	4,570
-----	
TOTAL SALARIES	571,244

FRINGE BENEFITS

425-2001 SOCIAL SECURITY	43,701
425-2002 HEALTH INSURANCE	24,192
425-2003 RETIREMENT	84,448
425-2004 LIFE INSURANCE	1,583
-----	
TOTAL FRINGE BENEFITS	153,924

OPERATING EXPENSES

425-3004 INSURANCE & BONDS	1,032
425-3005 TRAINING & TRAVEL	3,000
425-3006 SUPPLIES	1,000
425-3008 DUES	600
425-3011 TRAINING & TRAVEL-CRT COORD	2,000
-----	
TOTAL OPERATING EXPENSES	7,632

OTHER SERVICES & CHARGES

425-4007 SUB RPTR/INDIGENT TRANSCRIPTS	8,000
425-4900 CC#1 INDIGENT REPRESENTATION	135,000
-----	
TOTAL OTHER SERVICES & CHARGES	143,000

TOTAL COUNTY COURTS AT LAW	875,800
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COUNTY COURT AT LAW #2  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

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FRINGE BENEFITS

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OPERATING EXPENSES

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OTHER SERVICES & CHARGES

426-4900 CC#2 INDIGENT REPRESENTATION

130,000

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TOTAL OTHER SERVICES & CHARGES

130,000

CAPITAL OUTLAY

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TOTAL COUNTY COURT AT LAW #2

130,000

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

DISTRICT COURT

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

435-1101 SALARY, 4 JUDGES	61,628
435-1103 SALARY, 5 COURT REPORTERS	429,000
435-1107 SALARY, 2 COURT COORDINATOR	110,032
435-1113 SALARY, VST JUD/SUB CRTRPT	1,000
435-1132 LONGEVITY	5,315
-----	
TOTAL SALARIES	606,975

FRINGE BENEFITS

435-2001 SOCIAL SECURITY	46,434
435-2002 HEALTH INSURANCE	21,960
435-2003 RETIREMENT	90,683
435-2004 LIFE INSURANCE	1,700
-----	
TOTAL FRINGE BENEFITS	160,777

OPERATING EXPENSES

435-3004 INSURANCE & BONDS	6,000
435-3005 TRAINING & TRAVEL-CRT RPTRS	4,500
435-3006 SUPPLIES	2,614
435-3008 TRAINING & TRAVEL-CRT COORDIN	2,300
435-3009 COPY MACHINE	700
-----	
TOTAL OPERATING EXPENSES	16,114

OTHER SERVICES & CHARGES

435-4011 4TH ADMINISTRATIVE JUDICIAL	6,450
435-4013 JURY FEES & EXPENSES	70,000
435-4902 AG CASES	15,000
-----	
TOTAL OTHER SERVICES & CHARGES	91,450

CAPITAL OUTLAY

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TOTAL DISTRICT COURT	875,316
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
24TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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OTHER SERVICES & CHARGES

436-4800 24TH CPS APPOINTMENTS 60,000

436-4900 24TH INDIGENT REPRESENTATION 396,000

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TOTAL OTHER SERVICES & CHARGES 456,000

TOTAL 24TH DIST CRT INDIGENT 456,000

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
135TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

437-4800 135TH CPS APPOINTMENTS 60,000

437-4900 135TH INDIGENT REPRESENTATION 4,400

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TOTAL OTHER SERVICES & CHARGES 64,400

TOTAL 135TH DIST CRT INDIGENT 64,400

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
267TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

438-4800 267TH CPS APPOINTMENTS 60,000

438-4900 267TH INDIGENT REPRESENTATION 1,100

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TOTAL OTHER SERVICES & CHARGES 61,100

TOTAL 267TH DIST CRT INDIGENT 61,100

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
377TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

439-4800 377TH CPS APPOINTMENTS 60,000

439-4900 377TH INDIGENT REPRESENTATION 264,000

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TOTAL OTHER SERVICES & CHARGES 324,000

TOTAL 377TH DIST CRT INDIGENT 324,000

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

DISTRICT CLERK

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

450-1101 SALARY, DISTRICT CLERK	85,358
450-1103 SALARY, CHIEF DEPUTY	53,477
450-1104 SALARY, 2 ASST CHIEF DEPUTY	78,334
450-1105 SALARY, 7 CLERK III	242,386
450-1109 SALARY, COLLECTIONS SUPERVISOR	39,167
450-1110 SALARY, 2 COLLECTION CLERKS	68,974
450-1132 LONGEVITY	10,265

TOTAL SALARIES	577,961
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FRINGE BENEFITS

450-2001 SOCIAL SECURITY	44,215
450-2002 HEALTH INSURANCE	60,816
450-2003 RETIREMENT	86,348
450-2004 LIFE INSURANCE	1,619

TOTAL FRINGE BENEFITS	192,998
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OPERATING EXPENSES

450-3004 INSURANCE & BONDS	274
450-3005 TRAINING & TRAVEL	3,000
450-3006 SUPPLIES	12,000
450-3008 DUES	175
450-3009 COPY MACHINE	2,300
450-3010 JURY SUMMONS EXPENSE	30,000

TOTAL OPERATING EXPENSES	47,749
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CAPITAL OUTLAY

TOTAL DISTRICT CLERK	818,708
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
JUSTICE OF THE PEACE #1  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

455-1101 SALARY, JUDGE	56,155
455-1104 SALARY, ASST CHIEF CLERK	39,167
455-1105 SALARY, CLERK III	34,487
455-1106 SALARY, CLERK III/WARRANTS	34,487
455-1132 LONGEVITY	1,915
455-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 167,292

FRINGE BENEFITS

455-2001 SOCIAL SECURITY	12,798
455-2002 HEALTH INSURANCE	18,312
455-2003 RETIREMENT	24,994
455-2004 LIFE INSURANCE	469

TOTAL FRINGE BENEFITS 56,573

OPERATING EXPENSES

455-3002 POSTAGE	900
455-3005 TRAINING & TRAVEL	2,000
455-3006 SUPPLIES	2,000
455-3008 DUES	135
455-3009 COPY MACHINE	300

TOTAL OPERATING EXPENSES 5,335

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #1 229,200

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
JUSTICE OF THE PEACE #2  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

456-1101 SALARY, JUDGE	56,155
456-1104 SALARY, ASST CHIEF CLERK	39,167
456-1105 SALARY, CLERK III	34,487
456-1132 LONGEVITY	2,225
456-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 133,115

FRINGE BENEFITS

456-2001 SOCIAL SECURITY	10,184
456-2002 HEALTH INSURANCE	8,784
456-2003 RETIREMENT	19,888
456-2004 LIFE INSURANCE	373

TOTAL FRINGE BENEFITS 39,229

OPERATING EXPENSES

456-3005 TRAINING & TRAVEL	2,000
456-3006 SUPPLIES	1,500
456-3008 DUES	135
456-3009 COPY MACHINE	400

TOTAL OPERATING EXPENSES 4,035

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #2 176,379

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
JUSTICE OF THE PEACE #3  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

457-1101 SALARY, JUDGE	85,358
457-1103 SALARY, CHIEF CLERK	53,477
457-1104 SALARY, ASST CHIEF CLERK	39,167
457-1105 SALARY, CLERK III	34,487
457-1132 LONGEVITY	2,975
457-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 216,545

FRINGE BENEFITS

457-2001 SOCIAL SECURITY	16,566
457-2002 HEALTH INSURANCE	17,568
457-2003 RETIREMENT	32,352
457-2004 LIFE INSURANCE	607

TOTAL FRINGE BENEFITS 67,093

OPERATING EXPENSES

457-3005 TRAINING & TRAVEL	2,000
457-3006 SUPPLIES	2,000
457-3008 DUES	60
457-3009 COPY MACHINE	509

TOTAL OPERATING EXPENSES 4,569

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #3 288,207

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
JUSTICE OF THE PEACE #4  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

458-1101 SALARY, JUDGE	56,155
458-1104 SALARY, ASST CHIEF CLERK	44,720
458-1105 SALARY, CLERK III	34,487
458-1106 SALARY, P/T CLERK III	15,153
458-1132 LONGEVITY	2,363
458-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 153,959

FRINGE BENEFITS

458-2001 SOCIAL SECURITY	11,778
458-2002 HEALTH INSURANCE	14,664
458-2003 RETIREMENT	23,002
458-2004 LIFE INSURANCE	432

TOTAL FRINGE BENEFITS 49,876

OPERATING EXPENSES

458-3002 POSTAGE	1,300
458-3005 TRAINING & TRAVEL	2,000
458-3006 SUPPLIES	1,500
458-3008 DUES	240
458-3009 COPY MACHINE	300

TOTAL OPERATING EXPENSES 5,340

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #4 209,175

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1101 SALARY, CDA SUPPLEMENT	18,000
475-1104 SALARY, 3 FELONY ASSISTANT CDA	242,133
475-1105 SALARY, 3 MISD ASSISTANT CDA	215,468
475-1107 SALARY, 2 CHIEF CLERKS	103,876
475-1108 SALARY, 4 CLERK III	137,948
475-1110 SALARY, 5 ASST CHIEF CLERKS	195,835
475-1119 SALARY, P/T JP CDA	38,158
475-1132 LONGEVITY	13,763
475-1135 LONGEVITY, GOVT CODE 41	3,157
475-1140 SALARY, FIRST ASST/APPELL CDA	104,146
475-1160 SALARY, MISD JUVENILE CDA	75,026
475-1180 SALARY, ADMINISTRATION CHIEF	61,839
475-1185 SALARY, 3 INVESTIGATORS	186,333
475-1230 SALARY, MISD VICTIM/WIT COORD	49,151

TOTAL SALARIES 1,444,833

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	110,530
475-2002 HEALTH INSURANCE	65,208
475-2003 RETIREMENT	215,859
475-2004 LIFE INSURANCE	4,046

TOTAL FRINGE BENEFITS 395,643

OPERATING EXPENSES

475-3004 INSURANCE & BONDS	687
475-3006 SUPPLIES	29,695

TOTAL OPERATING EXPENSES 30,382

CAPITAL OUTLAY

TOTAL CRIMINAL DIST. ATTORNEY 1,870,858



BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

490-1102 SALARY, ELECTION ADMINISTRATOR	60,320
490-1103 SALARY, ASSIST ELECT ADMIN	39,167
490-1104 SALARY, CLERK III	34,487
490-1120 SALARY, ELECTION PERSONNEL	40,000
490-1132 LONGEVITY	1,585
-----	
TOTAL SALARIES	175,559

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	13,431
490-2002 HEALTH INSURANCE	13,176
490-2003 RETIREMENT	20,253
490-2004 LIFE INSURANCE	380
-----	
TOTAL FRINGE BENEFITS	47,240

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	2,688
490-3002 POSTAGE	150
490-3003 MAINTENANCE CONTRACTS	54,691
490-3004 INSURANCE & BONDS	141
490-3005 TRAINING & TRAVEL	944
490-3006 SUPPLIES	16,000
490-3008 DUES	700
490-3009 COPY MACHINE	4,000
490-3010 CONTRACT VANS	734
-----	
TOTAL OPERATING EXPENSES	80,048

OTHER SERVICES & CHARGES

490-4003 PUBLICATIONS	1,593
490-4008 CONTRACT SERVICES	4,675
490-4010 BALLOTS/ELECTION SUPPLIES	28,500
490-4017 BUILDING RENTAL	3,236
490-4018 CUSTODIAL SERVICES	3,950
-----	
TOTAL OTHER SERVICES & CHARGES	41,954

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

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TOTAL ELECTION ADMINISTRATOR

344,801

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

COUNTY AUDITOR

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

495-1102 SALARY, COUNTY AUDITOR	85,358
495-1103 SALARY, FIRST ASSISTANT	62,005
495-1104 SALARY, 2 INTERNAL AUDITORS	90,564
495-1105 SALARY, 3 ACCOUNTING CLERK II	111,636
495-1106 SALARY, AUDIT MANAGER	57,783
495-1132 LONGEVITY	4,790

TOTAL SALARIES	412,136
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FRINGE BENEFITS

495-2001 SOCIAL SECURITY	31,529
495-2002 HEALTH INSURANCE	38,112
495-2003 RETIREMENT	61,574
495-2004 LIFE INSURANCE	1,154

TOTAL FRINGE BENEFITS	132,369
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OPERATING EXPENSES

495-3005 TRAINING & TRAVEL	4,500
495-3006 SUPPLIES	7,500
495-3008 DUES	295
495-3009 COPY MACHINE	2,500

TOTAL OPERATING EXPENSES	14,795
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CAPITAL OUTLAY

TOTAL COUNTY AUDITOR	559,300
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COUNTY TREASURER  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

497-1101 SALARY, COUNTY TREASURER	85,358
497-1103 SALARY, CHIEF DEPUTY	53,477
497-1104 SALARY, PAYROLL ASSISTANT	39,167
497-1105 SALARY, ACCOUNTING CLERK II	37,212
497-1106 SALARY, PAYROLL COORDINATOR	45,927
497-1132 LONGEVITY	2,490

TOTAL SALARIES 263,631

FRINGE BENEFITS

497-2001 SOCIAL SECURITY	20,168
497-2002 HEALTH INSURANCE	23,448
497-2003 RETIREMENT	39,387
497-2004 LIFE INSURANCE	739

TOTAL FRINGE BENEFITS 83,742

OPERATING EXPENSES

497-3004 INSURANCE & BONDS	634
497-3005 TRAINING & TRAVEL	4,000
497-3006 SUPPLIES	4,000
497-3007 REPAIRS & MAINTENANCE	1,250
497-3008 DUES	200
497-3009 COPY MACHINE	1,000
497-3034 BANK CHARGES	22,000

TOTAL OPERATING EXPENSES 33,084

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL COUNTY TREASURER 380,457

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

499-1101 SALARY, TAX ASSESSOR/COLLECT.	85,358
499-1103 SALARY, CHIEF DEPUTY	53,477
499-1104 SALARY, 3 ASST CHIEF DEPUTY	118,582
499-1106 SALARY, 11 CLERK III	379,357
499-1107 SALARY, PART-ACCTG CLERK	18,408
499-1132 LONGEVITY	10,580
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TOTAL SALARIES	665,762

FRINGE BENEFITS

499-2001 SOCIAL SECURITY	50,931
499-2002 HEALTH INSURANCE	60,816
499-2003 RETIREMENT	99,465
499-2004 LIFE INSURANCE	1,865
-----	
TOTAL FRINGE BENEFITS	213,077

OPERATING EXPENSES

499-3004 INSURANCE & BONDS	202
499-3005 TRAINING & TRAVEL	4,500
499-3006 SUPPLIES	10,000
499-3008 DUES	600
499-3010 COPY MACHINE	1,000
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TOTAL OPERATING EXPENSES	16,302

OTHER SERVICES & CHARGES

TOTAL TAX ASSESSOR/COLLECTOR	895,141
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
ADMINISTRATIVE SERVICES  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

501-1101 SALARY, ENGINEER/PRJCT MGR	130,895
501-1106 SALARY, COMPLIANCE SPECIALIST	53,477
501-1110 SALARY, GRANT ADMINISTRATOR	60,320
501-1132 LONGEVITY	995
501-1139 CELL PHONE ALLOWANCE	1,081

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TOTAL SALARIES 246,768

FRINGE BENEFITS

501-2001 SOCIAL SECURITY	18,878
501-2002 HEALTH INSURANCE	9,528
501-2003 RETIREMENT	36,868
501-2004 LIFE INSURANCE	691

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TOTAL FRINGE BENEFITS 65,965

OPERATING EXPENSES

501-3005 TRAINING & TRAVEL	9,000
501-3006 SUPPLIES	3,000
501-3008 DUES	300
501-3009 COPY MACHINE	4,000

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TOTAL OPERATING EXPENSES 16,300

CAPITAL OUTLAY

501-5001 FURNITURE & EQUIPMENT	20,000
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TOTAL CAPITAL OUTLAY 20,000

TOTAL ADMINISTRATIVE SERVICES 349,033

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

503-1104 SALARY, DIRECTOR	85,093
503-1105 SALARY, ASST. DIRECTOR	76,440
503-1106 SALARY, COMPUTER TECH.	46,260
503-1108 SALARY, SENIOR TECH	53,768
503-1109 SALARY, NETWORK ENGINEER	59,967
503-1110 SALARY, SYSTEM ADMIN. II	64,418
503-1111 SALARY, SYSTEM ADMIN I	54,829
503-1132 LONGEVITY	5,700
503-1139 CELL PHONE ALLOWANCE	3,721

TOTAL SALARIES 450,196

FRINGE BENEFITS

503-2001 SOCIAL SECURITY	34,440
503-2002 HEALTH INSURANCE	28,584
503-2003 RETIREMENT	67,260
503-2004 LIFE INSURANCE	1,261

TOTAL FRINGE BENEFITS 131,545

OPERATING EXPENSES

503-3003 MAINTENANCE CONTRACTS	498,000
503-3005 TRAINING & TRAVEL	11,000
503-3006 SUPPLIES	1,000
503-3007 REPAIRS & MAINTENANCE	4,000
503-3008 ASSOCIATION DUES	200
503-3009 COPY MACHINE	150

TOTAL OPERATING EXPENSES 514,350

OTHER SERVICES & CHARGES

503-4024 COMPUTER SUPPLIES	85,000
503-4025 COMPUTER SERVICES	131,500

TOTAL OTHER SERVICES & CHARGES 216,500

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

503-5004 COMPUTER EQUIPMENT 120,000

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TOTAL CAPITAL OUTLAY 120,000

DEBT SERVICE

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TOTAL INFORMATION TECHNOLOGY 1,432,591

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
HUMAN RESOURCES  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

505-1101 SALARY, HUMAN RESRCS DIRECTOR	75,005
505-1102 SALARY, HUMAN RESRCS SPECIALIS	53,477
505-1105 SALARY, CLERK III	34,487
505-1132 LONGEVITY	2,015
505-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 166,065

FRINGE BENEFITS

505-2001 SOCIAL SECURITY	12,704
505-2002 HEALTH INSURANCE	14,664
505-2003 RETIREMENT	24,811
505-2004 LIFE INSURANCE	465

TOTAL FRINGE BENEFITS 52,644

OPERATING EXPENSES

505-3005 TRAINING & TRAVEL	3,000
505-3006 SUPPLIES	2,000
505-3008 DUES	400
505-3009 COPY MACHINE	5,000
505-3106 JOB ADVERTISE/RECRUITING EXP	1,500
505-3108 TRAINING MEETINGS	3,500

TOTAL OPERATING EXPENSES 15,400

TOTAL HUMAN RESOURCES 234,109

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

510-1102 SALARY, FACILITIES MANAGER	80,000
510-1103 SALARY, FACILITIES FOREMAN	54,496
510-1104 SALARY, 8 MAINTENANCE I	262,416
510-1105 SALARY, FACILITIES TECH	35,568
510-1106 SALARY, FACILITIES TECH I	42,848
510-1107 SALARY, FACILITIES TECH II	50,024
510-1131 OVERTIME	4,500
510-1132 LONGEVITY	6,005
510-1139 CELL PHONE ALLOWANCE	2,641
-----	
TOTAL SALARIES	538,498

FRINGE BENEFITS

510-2001 SOCIAL SECURITY	41,196
510-2002 HEALTH INSURANCE	54,192
510-2003 RETIREMENT	80,452
510-2004 LIFE INSURANCE	1,508
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TOTAL FRINGE BENEFITS	177,348

OPERATING EXPENSES

510-3005 TRAINING & TRAVEL	2,500
510-3006 SUPPLIES	52,000
510-3007 REPAIRS & MAINTENANCE	300,000
510-3011 UNIFORMS & DOOR MATS	3,000
510-3013 TRUCK, REPAIRS/GAS & OIL	16,000
510-3016 UTILITIES	700,000
510-3018 LAWN CARE	2,400
510-3301 AIR CONDITIONER	9,000
510-3302 1892 CRTHSE ROOF MAINT CONT	10,300
510-3303 ELEVATOR	32,964
510-3304 GARBAGE COLLECTION	23,000
510-3305 PEST CONTROL	11,700
510-3306 CLOCK MAINTENANCE CONTRACT	895
510-3307 FIRE SPRINKLER/ALARM/EXTING	17,000
510-3308 GENERATOR MAINTENANCE	26,000
510-3309 CHEMICAL FEE MAINTENANCE	3,400
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TOTAL OPERATING EXPENSES	1,210,159

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

100-GENERAL FUND  
FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

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TOTAL FACILITIES MANAGEMENT

1,926,005

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
COUNTY FIRE MARSHAL  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

550-1104 SALARY, FIRE MARSHAL/CHIEF	72,738
550-1105 SALARY, ADMIN. ASST.	40,020
550-1108 SALARY, LT ARFF	59,780
550-1110 SALARY, ARFF SPECIALIST I	55,842
550-1111 SALARY, 3 ARFF SPECIALISTS	164,829
550-1132 LONGEVITY	5,465
550-1139 CELL PHONE ALLOWANCE	2,162

TOTAL SALARIES 400,836

FRINGE BENEFITS

550-2001 SOCIAL SECURITY	30,664
550-2002 HEALTH INSURANCE	29,328
550-2003 RETIREMENT	59,885
550-2004 LIFE INSURANCE	1,123

TOTAL FRINGE BENEFITS 121,000

OPERATING EXPENSES

550-3001 TELEPHONE/PAGERS/COMMUN.	3,550
550-3002 POSTAGE	200
550-3004 INSURANCE & BONDS	93
550-3005 TRAINING & TRAVEL	9,000
550-3006 SUPPLIES	16,600
550-3007 REPAIRS & MAINTENANCE	25,000
550-3008 DUES & LICENSES	2,500
550-3009 COPY MACHINE	1,000
550-3011 UNIFORMS	7,000
550-3012 FUEL	12,000
550-3015 LABORATORY FEES	1,200
550-3409 ARFF OPERATIONS	30,000

TOTAL OPERATING EXPENSES 108,143

OTHER SERVICES & CHARGES

550-4408 VFD APPROPRIATIONS	10,000
550-4440 VFD ASSISTANCE	50,000
550-4450 FIRE FIGHTING GEAR	5,000

TOTAL OTHER SERVICES & CHARGES 65,000

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

100-GENERAL FUND  
COUNTY FIRE MARSHAL  
DEPARTMENT EXPENDITURES

BUDGET

-----

CAPITAL OUTLAY

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TOTAL COUNTY FIRE MARSHAL

694,979

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
CONSTABLE PCT 1  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

555-1101 SALARY, CONSTABLE PCT. #1	47,038
555-1132 LONGEVITY	120
555-1137 SALARY, CERTIFICATION PAY	1,800
555-1139 CELL PHONE ALLOWANCE	1,081

-----

TOTAL SALARIES 50,039

FRINGE BENEFITS

555-2001 SOCIAL SECURITY	3,828
555-2002 HEALTH INSURANCE	4,392
555-2003 RETIREMENT	7,476
555-2004 LIFE INSURANCE	141

-----

TOTAL FRINGE BENEFITS 15,837

OPERATING EXPENSES

555-3006 SUPPLIES	500
555-3012 AUTO FUEL & OIL	3,500
555-3013 AUTO EXPENSES	500
555-3025 REPAIRS & MAINTENANCE	200

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TOTAL OPERATING EXPENSES 4,700

CAPITAL OUTLAY

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TOTAL CONSTABLE PCT 1 70,576

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
CONSTABLE PCT 2  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

556-1101 SALARY, CONSTABLE PCT #2	47,038
556-1132 LONGEVITY	1,610
556-1137 SALARY, CERTIFICATION PAY	1,800
556-1139 CELL PHONE ALLOWANCE	1,081

-----

TOTAL SALARIES 51,529

FRINGE BENEFITS

556-2001 SOCIAL SECURITY	3,942
556-2002 HEALTH INSURANCE	4,392
556-2003 RETIREMENT	7,699
556-2004 LIFE INSURANCE	145

-----

TOTAL FRINGE BENEFITS 16,178

OPERATING EXPENSES

556-3006 SUPPLIES	500
556-3012 AUTO FUEL & OIL	3,500
556-3013 AUTO EXPENSES	500
556-3025 REPAIRS & MAINTENANCE	200

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TOTAL OPERATING EXPENSES 4,700

CAPITAL OUTLAY

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TOTAL CONSTABLE PCT 2 72,407

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
CONSTABLE PCT 3  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

557-1101 SALARY, CONSTABLE PCT #3	47,038
557-1132 LONGEVITY	1,080
557-1137 SALARY, CERTIFICATION PAY	1,800
557-1139 CELL PHONE ALLOWANCE	1,081

-----

TOTAL SALARIES 50,999

FRINGE BENEFITS

557-2001 SOCIAL SECURITY	3,902
557-2002 HEALTH INSURANCE	4,392
557-2003 RETIREMENT	7,620
557-2004 LIFE INSURANCE	143

-----

TOTAL FRINGE BENEFITS 16,057

OPERATING EXPENSES

557-3006 SUPPLIES	500
557-3012 AUTO FUEL & OIL	3,500
557-3013 AUTO EXPENSES	500
557-3025 REPAIRS & MAINTENANCE	200

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TOTAL OPERATING EXPENSES 4,700

CAPITAL OUTLAY

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TOTAL CONSTABLE PCT 3 71,756

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
CONSTABLE PCT 4  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

558-1101 SALARY, CONSTABLE PCT. #4	47,038
558-1132 LONGEVITY	205
558-1137 SALARY, CERTIFICATION PAY	1,800
558-1139 CELL PHONE ALLOWANCE	1,081

-----

TOTAL SALARIES 50,124

FRINGE BENEFITS

558-2001 SOCIAL SECURITY	3,835
558-2003 RETIREMENT	7,489
558-2004 LIFE INSURANCE	141

-----

TOTAL FRINGE BENEFITS 11,465

OPERATING EXPENSES

558-3006 SUPPLIES	500
558-3012 AUTO FUEL & OIL	3,500
558-3013 AUTO EXPENSES	500
558-3025 REPAIRS & MAINTENANCE	200

-----

TOTAL OPERATING EXPENSES 4,700

CAPITAL OUTLAY

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TOTAL CONSTABLE PCT 4 66,289

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

SHERIFF'S ADMINISTRATION

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

562-1101 SALARY, SHERIFF	103,000
562-1103 SALARY, CHIEF DEPUTY	89,607
562-1120 SALARY, EXECUTIVE ASSISTANT	45,927
562-1122 SALARY, FINANCIAL OFFICER	53,477
562-1123 SALARY, ASST FINANCIAL OFFICER	40,644
562-1125 SALARY, ADMIN DEPUTY	54,175
562-1130 SALARY, EXTRA HELP	30,000
562-1131 OVERTIME	42,000
562-1132 LONGEVITY	15,603
562-1136 SALARY, LICENSED PEACE OFC PAY	20,007
562-1137 SALARY, CERTIFICATION PAY	14,400
562-1138 SALARY, STEP PAY PROGRAM	250,000
562-1140 SALARY, CAPTAIN ADMINISTRATION	70,304
562-1142 SALARY, LT TRAINING OFFICER	61,844
562-1143 SALARY, CPL GRANT WRITER/FOREN	56,131
562-1144 SALARY, QUARTERMASTER	54,175
562-1145 SALARY, FORENSIC/IT INVESTIGATOR	57,865
562-1146 SALARY, SYSTEM SPECIALIST	53,997
562-1147 SALARY, RECORDS ADMINISTRATOR	50,690
562-1148 SALARY, 5 CLERK III	172,435
562-1150 SALARY, TRAINING SERGEANT	57,865
562-1152 SALARY, TCO SERGEANT	57,865
562-1153 SALARY, 8 TELECOMM. OPERATORS	362,088
562-1154 SALARY, REG PT TELECOM/OPER	30,851
562-1160 SALARY, BACKGROUND INVESTIGATOR	51,685
562-1161 SALARY, 3 CRIME SCENE TECH	162,525
562-1165 SALARY, FLEET CORPORAL	56,131

TOTAL SALARIES	-----	2,115,291
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FRINGE BENEFITS

562-2001 SOCIAL SECURITY	161,820
562-2002 HEALTH INSURANCE	129,672
562-2003 RETIREMENT	311,543
562-2004 LIFE INSURANCE	5,839

TOTAL FRINGE BENEFITS	-----	608,874
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
SHERIFF'S ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

562-3002 COPY MACHINE	16,000
562-3003 MAINTENANCE CONTRACTS	139,999
562-3004 INSURANCE & BONDS	1,002
562-3005 TRAINING & TRAVEL	105,000
562-3006 SUPPLIES	26,750
562-3007 REPAIRS & MAINTENANCE	15,000
562-3008 DUES/SUBSCRIPTIONS	1,500
562-3009 VEHICLE LEASES	7,200
562-3010 LICENSE/PERMITS	500
562-3011 UNIFORMS	75,000
562-3012 AUTO FUEL & OIL	369,434
562-3013 AUTO EXPENSES	187,433
562-3030 MISCELLANEOUS	9,000

TOTAL OPERATING EXPENSES 953,818

OTHER SERVICES & CHARGES

562-4019 PROFESSIONAL SERVICES	40,000
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TOTAL OTHER SERVICES & CHARGES 40,000

CAPITAL OUTLAY

DEBT SERVICE

TOTAL SHERIFF'S ADMINISTRATION 3,717,983

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

100-GENERAL FUND  
SHERIFF'S ENFORCEMENT DIV  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

563-1104 SALARY, CAPT. ENFORCEMENT	70,304
563-1105 SALARY, 2 LT. ENFORCEMENT	123,688
563-1106 SALARY, 7 INVESTIGATORS	405,055
563-1108 SALARY, 5 SGT. ENFORCEMENT	289,325
563-1109 SALARY, 20 SENIOR PATROL DEP	1,009,989
563-1111 SALARY, 2 CIVIL DEPUTIES	108,350
563-1112 SALARY, 4 PATROL CORPORALS	224,524
563-1119 SALARY, 2 WARRANTS OFFICERS	108,350
563-1129 SALARY, ASSIST CHIEF CLERK	39,167
563-1131 L.E. OVERTIME	18,000
563-1132 LONGEVITY	30,145
563-1136 SALARY, LICENSED PEACE OFC PAY	106,704
563-1137 SALARY, CERTIFICATION PAY	56,100
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TOTAL SALARIES	2,589,701

FRINGE BENEFITS

563-2001 SOCIAL SECURITY	198,113
563-2002 HEALTH INSURANCE	191,232
563-2003 RETIREMENT	386,902
563-2004 LIFE INSURANCE	7,252
	-----
TOTAL FRINGE BENEFITS	783,499

OPERATING EXPENSES

563-3006 L.E. SUPPLIES	30,000
	-----
TOTAL OPERATING EXPENSES	30,000

TOTAL SHERIFF'S ENFORCEMENT DIV	3,403,200
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND

2022 BUDGET

SHERIFF'S SPECIAL CRIMES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

564-1104 SALARY, CAPTAIN SPECIAL CRIMES	70,304
564-1105 SALARY, SCU LIEUTENANT	61,844
564-1106 SALARY, 3 SCU INVESTIGATORS	173,595
564-1107 SALARY, SCU SERGEANT	57,865
564-1110 SALARY, INTERDICTION SERGEANT	57,865
564-1111 SALARY, INTERDICTION CORPORAL	56,131
564-1112 SALARY, 4 INTERDICTION DEPUTIE	216,700
564-1131 OVERTIME	10,000
564-1132 LONGEVITY	6,745
564-1136 SALARY, LICENSED PEACE OFC PAY	24,453
564-1137 SALARY, CERTIFICATION PAY	5,700

TOTAL SALARIES	741,202
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FRINGE BENEFITS

564-2001 SOCIAL SECURITY	56,702
564-2002 HEALTH INSURANCE	57,168
564-2003 RETIREMENT	110,736
564-2004 LIFE INSURANCE	2,076

TOTAL FRINGE BENEFITS	226,682
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OPERATING EXPENSES

564-3006 SUPPLIES	5,000
564-3008 K-9 & EXPENSES	8,000

TOTAL OPERATING EXPENSES	13,000
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TOTAL SHERIFF'S SPECIAL CRIMES	980,884
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AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

565-1104 SALARY, CAPTAIN DETENTION	70,304
565-1105 SALARY, 3 LT. DETENTION	185,532
565-1108 SALARY, 5 SERGEANTS	289,325
565-1109 SALARY, 10 CORPORALS	561,310
565-1110 SALARY, 17 COURTS/EXTRADIT.	920,975
565-1112 SALARY, INMATE SERV. OFFICER	51,685
565-1113 SALARY, MAINT. OFFICER	43,771
565-1114 SALARY, 27 DETENTION DEPUTIES	1,078,460
565-1115 SALARY, 21 DETENTION TIER 3	1,067,178
565-1116 SALARY, 10 DETENTION TIER 1	411,930
565-1117 SALARY, 9 DETENTION TIER 2	409,752
565-1119 SALARY, CLASSIFICATION OFFICER	54,175
565-1120 SALARY, MAINTENANCE SUPERVISOR	55,807
565-1122 SALARY, FOOD SERVICES/SUPER	50,544
565-1123 SALARY, 4 COOKS	163,824
565-1124 SALARY, MEDICAL CLERK	35,132
565-1126 SALARY, 4 CMA/EMT/EMT-P	153,256
565-1127 SALARY, NURSE SUPERVISOR	52,520
565-1128 SALARY, 4 NURSES	194,108
565-1129 SALARY, MEDICAL PRN HELP	15,000
565-1130 MEDICAL OVERTIME	30,000
565-1131 DETENTION OVERTIME	30,000
565-1132 LONGEVITY	53,440
565-1136 SALARY, LICENSED PEACE OFC PAY	124,488
565-1137 SALARY, CERTIFICATION PAY	55,200

TOTAL SALARIES 6,157,716

FRINGE BENEFITS

565-2001 SOCIAL SECURITY	471,066
565-2002 HEALTH INSURANCE	460,776
565-2003 RETIREMENT	917,722
565-2004 LIFE INSURANCE	17,200

TOTAL FRINGE BENEFITS 1,866,764

OPERATING EXPENSES

565-3003 MAINTENANCE CONTRACTS	10,000
565-3007 REPAIRS & MAINTENANCE	70,100
565-3020 INMATE EXTRADITION	20,000
565-3501 FOOD SERVICE	505,000
565-3502 MEDICAL SUPPLIES	20,000
565-3503 MEDICAL CARE	400,000
565-3504 JAIL OPERATIONS SUPPLIES	150,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

BUDGET

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565-3505 JAIL PHYSICIAN	136,000
565-3506 JAIL DENTIST	30,000
565-3507 PHYSICIAN'S ASSIST/NURSE PRACT	65,000
565-3508 PSYCHIATRIST	50,000
565-3509 PHARMACY	165,000
	-----
TOTAL OPERATING EXPENSES	1,621,100
<u>OTHER SERVICES &amp; CHARGES</u>	-----
<u>CAPITAL OUTLAY</u>	-----
TOTAL SHERIFF'S DETENTION DIV	9,645,580
	=====

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

100-GENERAL FUND  
ADULT PROBATION  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

570-3006 SUPPLIES 1,000

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TOTAL OPERATING EXPENSES 1,000

CAPITAL OUTLAY

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TOTAL ADULT PROBATION 1,000

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

573-1130 EXTRA HELP	250,000
573-1131 OVERTIME	48,000
573-1132 LONGEVITY	20,415
573-1139 CELL PHONE ALLOWANCE	3,241
573-1140 SALARY, ASST. CHIEF	4,493
573-1141 SALARY, FACILITY ADMINISTRATOR	59,114
573-1142 SALARY, COMPLIANCE OFFICER	53,477
573-1143 SALARY, ASST. FACILITIES ADMIN	49,192
573-1145 SALARY, STAFF SERVICES COORDIN	44,991
573-1147 SALARY, CLERK III	36,234
573-1148 SALARY, CONTROL RM OFFICER	28,933
573-1150 SALARY, 4 JSO SUPERVISORS	206,920
573-1151 SALARY, 4 JSO III	183,444
573-1154 SALARY, 6 JSO II	256,362
573-1155 SALARY, 9 JSO I	351,531
573-1156 SALARY, 9 JSO	322,920
573-1160 SALARY, 2 RESIDENTIAL JPO	82,515
573-1162 SALARY, INTAKE OFFICER	40,852
573-1165 SALARY, NURSE SUPERVISOR	47,362
573-1167 SALARY, NURSE	41,351
573-1173 SALARY, FOOD SERV SUPERVISOR	12,938
573-1174 SALARY, 2 COOKS	21,716
573-1176 SALARY, MAINTENANCE II	41,538
573-1177 SALARY, MAINTENANCE I	39,479

TOTAL SALARIES 2,247,018

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	171,662
573-2002 HEALTH INSURANCE	183,936
573-2003 RETIREMENT	297,895
573-2004 LIFE INSURANCE	5,592

TOTAL FRINGE BENEFITS 659,085

OPERATING EXPENSES

573-3002 POSTAGE	1,200
573-3005 TRAINING & TRAVEL	10,000
573-3006 SUPPLIES	52,000
573-3007 REPAIRS & MAINTENANCE	48,600
573-3008 PROFESSIONAL DUES	150
573-3010 COPY MACHINE	4,200
573-3011 UNIFORMS/JUVENILE	6,400
573-3012 UNIFORMS/STAFF	2,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

BUDGET

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573-3013 AUTO REPAIRS/FUEL	17,000
573-3030 MISCELLANEOUS	500
573-3501 FOOD	23,500
573-3502 UTILITIES	72,350
573-3503 MEDICAL	20,000
573-3504 BARBER FEES	500
573-3505 CONTRACT MEDICAL (REIMB)	75,000
573-3506 VOCATIONAL/EDUCATIONAL	13,000
573-3600 PHYSICIANS CONTRACT	15,600
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TOTAL OPERATING EXPENSES	362,000
<u>OTHER SERVICES &amp; CHARGES</u>	
573-4009 DIETITIAN SERVICES	650
573-4012 MENTAL HEALTH COUNSELING	120,000
-----	
TOTAL OTHER SERVICES & CHARGES	120,650
<u>CAPITAL OUTLAY</u>	
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TOTAL JUVENILE DETENTION	3,388,753
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
JUVENILE BOARD  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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SALARIES

574-1101 SALARIES, 4 DIST. JUDGES	10,372
574-1103 SALARY, CLERK	5,813
574-1104 SALARY, COUNTY JUDGE	6,628
574-1105 SALARY, CO. CRT. @ LAW #1	5,721
574-1106 SALARY, CO. CRT. @ LAW #2	5,721

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TOTAL SALARIES 34,255

FRINGE BENEFITS

574-2001 SOCIAL SECURITY	2,621
574-2003 RETIREMENT	5,118
574-2004 LIFE INSURANCE	96

-----

TOTAL FRINGE BENEFITS 7,835

OTHER SERVICES & CHARGES

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TOTAL JUVENILE BOARD 42,090

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
EXTENSION SERVICE  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

665-1103 SALARY, AGENT/FCS	33,800
665-1104 SALARY, AGENT/AG NR	35,672
665-1105 SALARY, AGENT/4 H YD	26,084
665-1107 SALARY, CHIEF CLERK	53,477
665-1109 SALARY, ASST. CHIEF CLERK	39,167
665-1132 LONGEVITY	2,845
665-1139 CELL PHONE ALLOWANCE	1,440

TOTAL SALARIES 192,485

FRINGE BENEFITS

665-2001 SOCIAL SECURITY	14,726
665-2002 HEALTH INSURANCE	9,528
665-2003 RETIREMENT	14,482
665-2004 LIFE INSURANCE	272

TOTAL FRINGE BENEFITS 39,008

OPERATING EXPENSES

665-3002 POSTAGE	300
665-3004 FUEL & OIL	2,500
665-3005 TRAINING & TRAVEL	6,000
665-3006 SUPPLIES	6,300
665-3007 REPAIRS & MAINTENANCE	1,000
665-3008 DUES	350
665-3009 COPY MACHINE	3,500

TOTAL OPERATING EXPENSES 19,950

OTHER SERVICES & CHARGES

665-4017 UTILITIES/ELEC, INTERNET	13,000
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TOTAL OTHER SERVICES & CHARGES 13,000

CAPITAL OUTLAY

TOTAL EXTENSION SERVICE 264,443

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

100-GENERAL FUND  
INTERGOVERNMENTAL EXP.  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

OTHER SERVICES & CHARGES

690-4100 CITY/COUNTY CONTRACT 2,011,583  
690-4150 CITY RADIO CONTRACT 188,000

TOTAL OTHER SERVICES & CHARGES 2,199,583

TOTAL INTERGOVERNMENTAL EXP. 2,199,583

\*\*\* TOTAL EXPENDITURES \*\*\* 41,777,135

REVENUE OVER(UNDER) EXPENDITURES 895,806

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0118 TRANSFER IN/COUNTY JURY FUND 210  
390-0190 TRANSFER IN/AMERICAN RESCUE PN 1,529,031  
390-0720 TRANSFER/LAW LIBRARY 17,000

TOTAL TRANSFERS IN 1,546,241

TRANSFERS OUT

700-4001 HEALTH DEPT. FUND 1,195,405  
700-4108 EMERGENCY MGMT FUND 205,236  
700-4120 VICTORIA CO. CHILD WELFARE BD 12,460  
700-4230 JUVENILE PROBATION FUND 420,000  
700-4305 DA VAG GRANTS 22,861  
700-4306 SO VAG GRANT 11,446  
700-4392 NATIONAL SCHOOL LUNCH PRG 74,639  
700-4410 HEALTH INSURANCE FD 500,000

TOTAL TRANSFERS 2,442,047

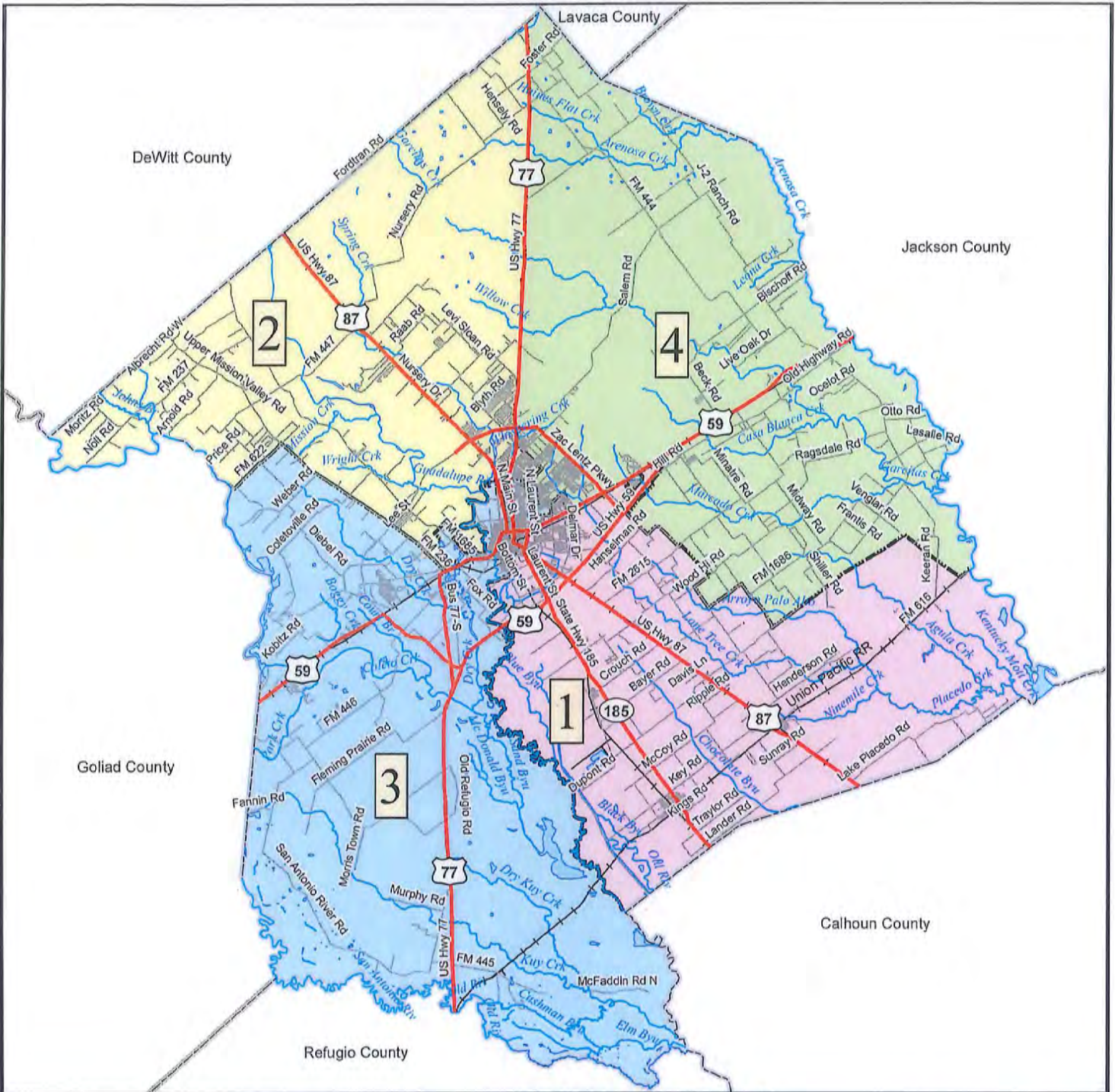
\*\*\* END OF REPORT \*\*\*


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# ROAD & BRIDGE FUNDS



**The Road and Bridge Funds are used to support maintenance and improvements of public roads or building bridges within Victoria County. This section provides summary and detailed information for budgeted revenue and expenditures.**

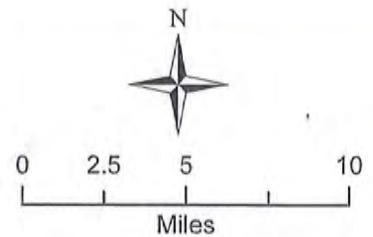


-  Commissioner Precinct 1
-  Commissioner Precinct 2
-  Commissioner Precinct 3
-  Commissioner Precinct 4

# VICTORIA COUNTY

## Adopted Plan

### Commissioner Precincts



Allison, Bass & Associates, LLP  
 Date: 9/01/2011  
 Data Source: 2010 Census



BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

201-ROAD & BRIDGE FUND PCT 1

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,240,545
PENALTY & INTEREST ON TAX	8,400
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	14,000
OTHER REVENUES	30,100

\*\*\* TOTAL REVENUES \*\*\* 1,631,545  
 =====

EXPENDITURE SUMMARY

PRECINCT #1 1,637,491  
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\*\*\* TOTAL EXPENDITURES \*\*\* 1,637,491  
 =====

REVENUE OVER(UNDER) EXPENDITURES ( 5,946)  
 =====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN 5,946  
 -----

TOTAL TRANSFERS 5,946  
 =====

AS OF: SEPTEMBER 13, 2021

201-ROAD & BRIDGE FUND PCT 1

2022 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,222,545
318-3000 DELINQUENT AD VALOREM TAXES	18,000
	-----
TOTAL OTHER TAXES	1,240,545

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,000
319-4000 PENALTY/INTEREST/DELQ TAXES	4,400
	-----
TOTAL PENALTY & INTEREST ON TAX	8,400

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	220,000
	-----
TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	14,000
	-----
TOTAL MISCELLANEOUS REVENUE	14,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	15,000
368-6500 COURTESY STATION	15,000
	-----
TOTAL OTHER REVENUES	30,100

*** TOTAL REVENUES ***	1,631,545
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

201-ROAD & BRIDGE FUND PCT 1

2022 BUDGET

PRECINCT #1

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

611-1101 SALARY, COMMISSIONER	84,551
611-1103 SALARY, FOREMAN	57,845
611-1104 SALARY, ASSISTANT FOREMAN	54,496
611-1107 SALARY, MECHANIC/EQP OPER	53,477
611-1108 SALARY, 6 SR. EQUIP OPERATORS	300,144
611-1109 SALARY, ROAD CREW FOREMAN	54,496
611-1120 SALARY, COURTESY STATION OPER	12,659
611-1130 EXTRA HELP	2,000
611-1131 OVERTIME WAGES	10,000
611-1132 LONGEVITY	8,238
611-1139 CELL PHONE ALLOWANCE	3,241

TOTAL SALARIES	641,147
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FRINGE BENEFITS

611-2001 SOCIAL SECURITY	49,048
611-2002 HEALTH INSURANCE	38,112
611-2003 RETIREMENT	95,788
611-2004 LIFE INSURANCE	1,796
611-2005 WORKERS COMPENSATION	10,600
611-2006 UNEMPLOYMENT	513

TOTAL FRINGE BENEFITS	195,857
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OPERATING EXPENSES

611-3001 UTILITIES	4,300
611-3002 INSURANCE & BONDS	356
611-3003 REPAIRS & MAINTENANCE	100,000
611-3004 FUEL & OIL	75,000
611-3005 TIRES & TUBES	20,000
611-3006 CONSTRUCTION SUPPLIES	428,290
611-3008 UNIFORMS	4,000
611-3011 TRAINING & TRAVEL	4,000
611-3030 MISCELLANEOUS	365
611-3033 CONTRACT SERVICES	30,980
611-3112 VEHICLE/PROPERTY INSURANCE	12,146
611-3306 COURTESY STATION SUPPLIES	400
611-3307 COURTESY STAT. RENTAL/HAUL.	20,000
611-3308 COURTESY STATION/UTILITIES	400

TOTAL OPERATING EXPENSES	700,237
--------------------------	---------

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

201-ROAD & BRIDGE FUND PCT 1

2022 BUDGET

PRECINCT #1

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

611-4003 BID ADVERTISING 250

TOTAL OTHER SERVICES & CHARGES 250

CAPITAL OUTLAY

611-5001 EQUIPMENT 100,000

TOTAL CAPITAL OUTLAY 100,000

DEBT SERVICE

TOTAL PRECINCT #1 1,637,491

\*\*\* TOTAL EXPENDITURES \*\*\* 1,637,491

REVENUE OVER(UNDER) EXPENDITURES ( 5,946)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0202 TRANSF IN/R&B PCT #2 1,982

390-0203 TRANSF IN/R&B PCT #3 1,982

390-0204 TRANSF IN/R&B PCT #4 1,982

TOTAL TRANSFERS IN 5,946

TRANSFERS OUT

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

202-ROAD & BRIDGE FUND PCT 2

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,167,630
PENALTY & INTEREST ON TAX	8,300
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	18,000
OTHER REVENUES	1,100

\*\*\* TOTAL REVENUES \*\*\* 1,533,530  
 =====

EXPENDITURE SUMMARY

PRECINCT #2 1,531,548  
 -----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,531,548  
 =====

REVENUE OVER (UNDER) EXPENDITURES 1,982  
 =====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT 1,982  
 -----

TOTAL TRANSFERS ( 1,982)  
 =====

AS OF: SEPTEMBER 13, 2021

202-ROAD & BRIDGE FUND PCT 2

2022 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,150,630
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	1,167,630

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,300
319-4000 PENALTY/INTEREST/DELQ TAXES	4,000
	-----
TOTAL PENALTY & INTEREST ON TAX	8,300

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	220,000
	-----
TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	18,000
	-----
TOTAL MISCELLANEOUS REVENUE	18,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	1,000
	-----
TOTAL OTHER REVENUES	1,100

*** TOTAL REVENUES ***	1,533,530
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

202-ROAD & BRIDGE FUND PCT 2

2022 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

612-1101 SALARY, COMMISSIONER	84,551
612-1103 SALARY, FOREMAN	57,845
612-1104 SALARY, ASSIST FOREMAN	54,496
612-1107 SALARY, MECHANIC/EQUIP OPER	53,477
612-1108 SALARY, 5 SR. EQUIP OPERATORS	250,120
612-1110 SALARY, P/T EQUIPMENT OPER	17,046
612-1131 OVERTIME	500
612-1132 LONGEVITY	5,808
612-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES	526,004
----------------	---------

FRINGE BENEFITS

612-2001 SOCIAL SECURITY	40,240
612-2002 HEALTH INSURANCE	35,208
612-2003 RETIREMENT	78,585
612-2004 LIFE INSURANCE	1,473
612-2005 WORKERS COMPENSATION	8,500
612-2006 UNEMPLOYMENT	421

TOTAL FRINGE BENEFITS	164,427
-----------------------	---------

OPERATING EXPENSES

612-3001 UTILITIES	8,500
612-3003 REPAIRS & MAINTENANCE	70,000
612-3004 FUEL & OIL	45,000
612-3005 TIRES & TUBES	9,000
612-3006 CONSTRUCTION SUPPLIES	559,617
612-3007 SERVICE CENTER SUPPLIES	20,000
612-3008 UNIFORMS	3,500
612-3010 SERVICE CENTER REPAIRS	5,000
612-3011 TRAINING & TRAVEL	4,000
612-3030 MISCELLANEOUS	3,000
612-3033 CONTRACT SERVICES	50,000
612-3105 MILEAGE REIMBURSEMENT	10,000
612-3112 VEHICLE/PROPERTY INSURANCE	12,500

TOTAL OPERATING EXPENSES	800,117
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

202-ROAD & BRIDGE FUND PCT 2

2022 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

612-4003 BID ADVERTISING	1,000
612-4020 PROFESSIONAL SERVICES	5,000
612-4610 EQUIPMENT RENTAL	10,000
612-4612 BRIDGE REPAIRS	5,000

TOTAL OTHER SERVICES & CHARGES	21,000
--------------------------------	--------

CAPITAL OUTLAY

612-5001 EQUIPMENT	20,000
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TOTAL CAPITAL OUTLAY	20,000
----------------------	--------

DEBT SERVICE

TOTAL PRECINCT #2	1,531,548
-------------------	-----------

*** TOTAL EXPENDITURES ***	1,531,548
----------------------------	-----------

REVENUE OVER(UNDER) EXPENDITURES	1,982
----------------------------------	-------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0201 TRANSF OUT/R&B PCT #1	1,982
--------------------------------	-------

TOTAL TRANSFERS	1,982
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\*\*\* END OF REPORT \*\*\*



BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

203-ROAD & BRIDGE FUND PCT 3

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,143,659
PENALTY & INTEREST ON TAX	8,200
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	25,000
OTHER REVENUES	55,300

\*\*\* TOTAL REVENUES \*\*\* 1,570,659  
=====

EXPENDITURE SUMMARY

PRECINCT #3 1,568,677  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,568,677  
=====

REVENUE OVER(UNDER) EXPENDITURES 1,982  
=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT 1,982  
-----

TOTAL TRANSFERS ( 1,982)  
=====

AS OF: SEPTEMBER 13, 2021

203-ROAD & BRIDGE FUND PCT 3

2022 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,126,659
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	1,143,659

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,200
319-4000 PENALTY/INTEREST/DELQ TAXES	4,000
	-----
TOTAL PENALTY & INTEREST ON TAX	8,200

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	220,000
	-----
TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	25,000
	-----
TOTAL MISCELLANEOUS REVENUE	25,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	16,200
368-5500 COURTESY STATION	36,000
368-5514 SAXET PARK FACILITIES RENT	3,000
	-----
TOTAL OTHER REVENUES	55,300

\*\*\* TOTAL REVENUES \*\*\*

	1,570,659
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

203-ROAD & BRIDGE FUND PCT 3

2022 BUDGET

PRECINCT #3

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

613-1101 SALARY, COMMISSIONER	84,551
613-1102 SALARY, SUPPLEMENT/PARK	4,909
613-1103 SALARY, FOREMAN	57,845
613-1104 SALARY, ASSISTANT FOREMAN	54,496
613-1105 SALARY, 3 EQUIP OPERATORS	135,222
613-1107 SALARY, MECHANIC/EQP OPER	53,477
613-1108 SALARY, 4 SR. EQUIP OPERATORS	200,096
613-1110 SALARY, MAINT III/PARK	45,074
613-1120 SALARY, COURTESY STATION	14,157
613-1130 EXTRA HELP	1,500
613-1132 LONGEVITY	9,340
613-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES	662,828
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FRINGE BENEFITS

613-2001 SOCIAL SECURITY	50,707
613-2002 HEALTH INSURANCE	56,424
613-2003 RETIREMENT	98,803
613-2004 LIFE INSURANCE	1,852
613-2005 WORKERS COMPENSATION	9,500
613-2006 UNEMPLOYMENT	531

TOTAL FRINGE BENEFITS	217,817
-----------------------	---------

OPERATING EXPENSES

613-3001 UTILITIES	5,000
613-3003 REPAIRS & MAINTENANCE	52,000
613-3004 FUEL & OIL	55,000
613-3005 TIRE & TUBES	15,000
613-3006 CONSTRUCTION SUPPLIES	400,623
613-3007 RIGHT OF WAY MAINTENANCE	1,000
613-3008 UNIFORMS	5,000
613-3011 TRAINING & TRAVEL	4,000
613-3030 MISCELLANEOUS	3,000
613-3033 CONTRACT SERVICES	30,000
613-3105 MILEAGE REIMBURSEMENT	8,000
613-3112 VEHICLE/PROPERTY INSURANCE	11,752
613-3306 COURTESY STATION SUPPLIES	900
613-3307 COURTESY STAT. RENTAL/HAUL	27,000
613-3308 COURTESY STATION UTILITIES	1,000
613-3309 COURTESY STATION REPAIRS	1,000

TOTAL OPERATING EXPENSES	620,275
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

203-ROAD & BRIDGE FUND PCT 3

2022 BUDGET

PRECINCT #3

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

613-4003 BID ADVERTISING	500
613-4020 PROFESSIONAL SERVICES	1,500

TOTAL OTHER SERVICES & CHARGES	2,000
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CAPITAL OUTLAY

613-5001 EQUIPMENT	65,757
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TOTAL CAPITAL OUTLAY	65,757
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DEBT SERVICE

TOTAL PRECINCT #3	1,568,677
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*** TOTAL EXPENDITURES ***	1,568,677
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REVENUE OVER(UNDER) EXPENDITURES	1,982
----------------------------------	-------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0201 TRANSF OUT/R&B PCT #1	1,982
--------------------------------	-------

TOTAL TRANSFERS	1,982
-----------------	-------

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

204-ROAD & BRIDGE FUND PCT 4

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,313,459
PENALTY & INTEREST ON TAX	9,300
STATE SHARED REVENUE	368,500
MISCELLANEOUS REVENUE	12,000
OTHER REVENUES	35,100

\*\*\* TOTAL REVENUES \*\*\* 1,738,359  
=====

EXPENDITURE SUMMARY

PRECINCT #4 1,736,377  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,736,377  
=====

REVENUE OVER(UNDER) EXPENDITURES 1,982  
=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT 1,982  
-----

TOTAL TRANSFERS ( 1,982)  
=====

AS OF: SEPTEMBER 13, 2021

204-ROAD & BRIDGE FUND PCT 4

2022 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,294,459
318-3000 DELINQUENT AD VALOREM TAXES	19,000
	-----
TOTAL OTHER TAXES	1,313,459

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,800
319-4000 PENALTY/INTEREST/DELQ TAXES	4,500
	-----
TOTAL PENALTY & INTEREST ON TAX	9,300

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	250,000
	-----
TOTAL STATE SHARED REVENUE	368,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	12,000
	-----
TOTAL MISCELLANEOUS REVENUE	12,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	1,000
368-5500 COURTESY STATION	34,000
	-----
TOTAL OTHER REVENUES	35,100

*** TOTAL REVENUES ***	1,738,359
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

204-ROAD & BRIDGE FUND PCT 4

2022 BUDGET

PRECINCT #4

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

614-1101 SALARY, COMMISSIONER	84,551
614-1103 SALARY, FOREMAN	57,845
614-1104 SALARY, ASSISTANT FOREMAN	54,496
614-1105 SALARY, 2 EQUIP OPERATOR	90,148
614-1106 SALARY, MECHANIC/EQUIP OPER	53,477
614-1108 SALARY, 4 SR. EQUIP. OPERATORS	200,096
614-1110 P/T EQUIPMENT OPERATOR	23,647
614-1120 SALARY, COURTESY STATION OPER	16,517
614-1130 EXTRA HELP	20,000
614-1131 OVERTIME WAGES	1,000
614-1132 LONGEVITY	4,180
614-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES	608,118
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FRINGE BENEFITS

614-2001 SOCIAL SECURITY	46,522
614-2002 HEALTH INSURANCE	24,936
614-2003 RETIREMENT	87,865
614-2004 LIFE INSURANCE	1,647
614-2005 WORKERS COMPENSATION	10,000
614-2006 UNEMPLOYMENT	487

TOTAL FRINGE BENEFITS	171,457
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OPERATING EXPENSES

614-3001 UTILITIES	7,300
614-3003 REPAIRS & MAINTENANCE	34,000
614-3004 FUEL & OIL	49,000
614-3005 TIRES & TUBES	10,000
614-3006 CONSTRUCTION SUPPLIES	551,516
614-3007 SERVICE CENTER SUPPLIES	15,000
614-3008 UNIFORMS	8,000
614-3011 TRAINING & TRAVEL	4,000
614-3030 MISCELLANEOUS	2,000
614-3033 CONTRACT SERVICES	80,374
614-3105 MILEAGE REIMBURSEMENT	10,000
614-3112 VEHICLE/PROPERTY INSURANCE	11,898
614-3306 COURTESY STATION SUPPLIES	700
614-3307 COURTESY STAT. RENTAL/HAUL	28,000
614-3308 COURTESY STATION UTILITIES	800
614-3309 COURTESY STATION REPAIRS	1,500

TOTAL OPERATING EXPENSES	121	814,088
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

204-ROAD & BRIDGE FUND PCT 4

2022 BUDGET

PRECINCT #4

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

614-4003 BID ADVERTISING	1,300
614-4020 PROFESSIONAL SERVICES	10,500
614-4610 EQUIPMENT RENTAL	12,000

TOTAL OTHER SERVICES & CHARGES	23,800
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CAPITAL OUTLAY

614-5001 EQUIPMENT	95,000
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TOTAL CAPITAL OUTLAY	95,000
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DEBT SERVICE

614-6925 6120M TRACTOR LSE 2020/2025	23,914
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TOTAL DEBT SERVICE	23,914
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TOTAL PRECINCT #4	1,736,377
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*** TOTAL EXPENDITURES ***	1,736,377
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REVENUE OVER(UNDER) EXPENDITURES	1,982
----------------------------------	-------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0201 TRANSF OUT/R&B PCT #1	1,982
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TOTAL TRANSFERS	1,982
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\*\*\* END OF REPORT \*\*\*



# **SPECIAL REVENUE FUNDS**



**This section includes special revenues such as the Emergency Management, Records Management and other Funds. These special revenue funds are legally restricted for certain purposes. This section provides summary and detailed information for budgeted revenue and expenditures.**

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

108-EMERGENCY MGMT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	36,000
INTERGOVERNMENTAL CONTRAC	199,236

*** TOTAL REVENUES ***	235,236
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EXPENDITURE SUMMARY

EMERGENCY MGMT	440,472
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*** TOTAL EXPENDITURES ***	440,472
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REVENUE OVER (UNDER) EXPENDITURES	( 205,236)
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OTHER FINANCING SOURCES (USES)

TRANSFERS IN	205,236
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TOTAL TRANSFERS	205,236
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AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

108-EMERGENCY MGMT

REVENUES

BUDGET

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FEDERAL GRANTS

331-1008 EMPG GRANT 36,000

-----

TOTAL FEDERAL GRANTS 36,000

INTERGOVERNMENTAL CONTRAC

339-1008 CITY CONTRIBUTIONS 199,236

-----

TOTAL INTERGOVERNMENTAL CONTRAC 199,236

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\* 235,236

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

599-1103 SALARY, EMERGENCY MGMT COORD	89,898
599-1104 SALARY, EMER MGMT SPECIALIST	53,477
599-1106 SALARY, DEPUTY EMER MGMT COORD	78,853
599-1107 SALARY, DISASTER RECOVERY COOR	64,501
599-1132 LONGEVITY	2,210
599-1139 CELL PHONE ALLOWANCE	2,641

TOTAL SALARIES 291,580

FRINGE BENEFITS

599-2001 SOCIAL SECURITY	22,306
599-2002 HEALTH INSURANCE	13,176
599-2003 RETIREMENT	43,563
599-2004 LIFE INSURANCE	817
599-2005 WORKERS COMPENSATION	234
599-2006 UNEMPLOYMENT	161

TOTAL FRINGE BENEFITS 80,257

OPERATING EXPENSES

599-3001 TELEPHONE/COMMUNICATIONS	5,550
599-3005 TRAINING & TRAVEL	10,000
599-3006 SUPPLIES	4,500
599-3008 ASSOCIATION DUES	855
599-3009 COPY MACHINE	1,000
599-3010 COMPUTER SUPPLIES	3,500
599-3013 FUEL	1,000
599-3014 AUTO REPAIRS	1,000
599-3017 UTILITIES/CABLE-EOC	1,980

TOTAL OPERATING EXPENSES 29,385

OTHER SERVICES & CHARGES

599-4006 ENVIRONMENTAL SERVICES	5,000
599-4020 CONTRACT/PROFESSIONAL SERVICES	5,800
599-4201 EMERGENCY CALL SYSTEM	16,000
599-4211 WEB EOC	5,000
599-4215 EOC MAINTENANCE	7,450

TOTAL OTHER SERVICES & CHARGES 39,250

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

CAPITAL OUTLAY

TOTAL EMERGENCY MGMT	440,472
	=====

*** TOTAL EXPENDITURES ***	440,472
	=====

REVENUE OVER(UNDER) EXPENDITURES	( 205,236)
----------------------------------	------------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND	205,236
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TOTAL TRANSFERS IN	205,236
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TRANSFERS OUT

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

109-LEPC FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

15,000

\*\*\* TOTAL REVENUES \*\*\*

15,000

EXPENDITURE SUMMARY

EMERGENCY MGMT

15,000

\*\*\* TOTAL EXPENDITURES \*\*\*

15,000

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

109-LEPC FUND

REVENUES

BUDGET

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MISCELLANEOUS REVENUE

361-2016 DONATIONS

15,000

-----

TOTAL MISCELLANEOUS REVENUE

15,000

\*\*\* TOTAL REVENUES \*\*\*

15,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

2022 BUDGET

109-LEPC FUND  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

599-3001 EMERGENCY NOTIFICATION SYS	7,500
599-3006 SUPPLIES	3,750
599-3010 ADVERTISEMENT/BROCHURES	3,750

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TOTAL OPERATING EXPENSES	15,000
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TOTAL EMERGENCY MGMT	15,000
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=====

*** TOTAL EXPENDITURES ***	15,000
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\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

118-COUNTY JURY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

210

\*\*\* TOTAL REVENUES \*\*\*

210

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES

210

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT

210

TOTAL TRANSFERS

( 210)

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

118-COUNTY JURY FUND

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEE/LGC 134.103	100
341-4000 COUNTY CLERK FEE/LGC 134.102	100
341-7000 DISTRICT CLERK FEE/LGC 134.101	10

TOTAL FEES OF OFFICE	210
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MISCELLANEOUS REVENUE

*** TOTAL REVENUES ***	210
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AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

118-COUNTY JURY FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER SERVICES & CHARGES

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=====  
=====

REVENUE OVER (UNDER) EXPENDITURES

210

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0100 TRANSFER OUT/GENERAL FUND

210

TOTAL TRANSFERS

210

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

119-CO CLERK ARCHIVE FEE FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	75,000
MISCELLANEOUS REVENUE	2,000

*** TOTAL REVENUES ***	77,000
------------------------	--------

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES	77,000
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

119-CO CLERK ARCHIVE FEE FD

2022 BUDGET

REVENUES

BUDGET

STATE GRANTS

FEEES OF OFFICE

341-4012 ARCHIVE FEE/LGC 118.025

75,000

TOTAL FEES OF OFFICE

75,000

341-4012 ARCHIVE FEE/LGC 118.025

PERMANENT NOTES:

This fee is determined on an annual basis by the Commissioners Court. It will be terminated when the project is completed.

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

2,000

TOTAL MISCELLANEOUS REVENUE

2,000

\*\*\* TOTAL REVENUES \*\*\*

77,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

119-CO CLERK ARCHIVE FEE FD

2022 BUDGET

COUNTY CLERK

DEPARTMENT EXPENDITURES

BUDGET

-----

SALARIES

-----

FRINGE BENEFITS

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

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REVENUE OVER (UNDER) EXPENDITURES

77,000

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

120-RECORDS MANAGEMENT FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

92,000

\*\*\* TOTAL REVENUES \*\*\*

92,000

EXPENDITURE SUMMARY

COUNTY CLERK

61,416

\*\*\* TOTAL EXPENDITURES \*\*\*

61,416

REVENUE OVER (UNDER) EXPENDITURES

30,584

AS OF: SEPTEMBER 13, 2021

120-RECORDS MANAGEMENT FUND

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLK FEE/102.005 CCP

92,000

TOTAL FEES OF OFFICE

92,000

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\*

92,000



BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

120-RECORDS MANAGEMENT FUND

2022 BUDGET

COUNTY CLERK

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1105 SALARY, 13 CLERK III	9,984
403-1110 SALARY, 2 P/T CLERK II	17,697
403-1132 LONGEVITY	98
	-----
TOTAL SALARIES	27,779

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	2,126
403-2003 RETIREMENT	4,151
403-2004 LIFE INSURANCE	78
403-2005 WORKERS COMPENSATION	40
403-2006 UNEMPLOYMENT	22
	-----
TOTAL FRINGE BENEFITS	6,417

OPERATING EXPENSES

403-3003 MAINTENANCE CONTRACTS	9,870
403-3005 TRAINING & TRAVEL	2,500
403-3006 SUPPLIES	1,850
403-3033 CONTRACT SERVICES	9,000
	-----
TOTAL OPERATING EXPENSES	23,220

OTHER SERVICES & CHARGES

403-4006 RECORDS PRESERVATION	4,000
	-----
TOTAL OTHER SERVICES & CHARGES	4,000

CAPITAL OUTLAY

DEBT SERVICE

TOTAL COUNTY CLERK 61,416

\*\*\* TOTAL EXPENDITURES \*\*\* 61,416

AS OF: SEPTEMBER 13, 2021

121-COURTHOUSE SECURITY FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

37,000

\*\*\* TOTAL REVENUES \*\*\*

37,000

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

13,986

\*\*\* TOTAL EXPENDITURES \*\*\*

13,986

REVENUE OVER (UNDER) EXPENDITURES

23,014

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

23,014

AS OF: SEPTEMBER 13, 2021

121-COURTHOUSE SECURITY FUND

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP/ CCP 102.017 10,000

341-4000 COUNTY CLERK 21,000

341-5000 DISTRICT CLERK 6,000

TOTAL FEES OF OFFICE 37,000

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\* 37,000

AS OF: SEPTEMBER 13, 2021

121-COURTHOUSE SECURITY FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

-----

SALARIES

-----

FRINGE BENEFITS

-----

OPERATING EXPENSES

401-3003 MAINTENANCE CONTRACTS	8,986
401-3007 REPAIRS & MAINTENANCE	5,000

-----

TOTAL OPERATING EXPENSES 13,986

CAPITAL OUTLAY

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TOTAL COMMISSIONERS' COURT 13,986

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\*\*\* TOTAL EXPENDITURES \*\*\* 13,986

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REVENUE OVER (UNDER) EXPENDITURES 23,014

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

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TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES 23,014

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\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

122-JUSTICE CT BLDG SECURITY

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

3,200

\*\*\* TOTAL REVENUES \*\*\*

3,200

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

8,000

\*\*\* TOTAL EXPENDITURES \*\*\*

8,000

REVENUE OVER (UNDER) EXPENDITURES

( 4,800)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 4,800)

AS OF: SEPTEMBER 13, 2021

122-JUSTICE CT BLDG SECURITY

2022 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-3006 COURT SECURITY-CCP 102.017

3,200

-----

TOTAL FEES OF OFFICE

3,200

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\*

3,200

=====

AS OF: SEPTEMBER 13, 2021

122-JUSTICE CT BLDG SECURITY  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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OPERATING EXPENSES

401-3006 SUPPLIES 3,000

401-3007 REPAIRS & MAINTENANCE 5,000

-----

TOTAL OPERATING EXPENSES 8,000

CAPITAL OUTLAY

-----

TOTAL COMMISSIONERS' COURT 8,000

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 8,000

=====

REVENUE OVER (UNDER) EXPENDITURES ( 4,800)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 4,800)

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

123-DIST. CLERK RECORD MGMT

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

6,300

\*\*\* TOTAL REVENUES \*\*\*

6,300

EXPENDITURE SUMMARY

DISTRICT CLERK

5,346

\*\*\* TOTAL EXPENDITURES \*\*\*

5,346

REVENUE OVER (UNDER) EXPENDITURES

954



AS OF: SEPTEMBER 13, 2021

123-DIST. CLERK RECORD MGMT

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 DIST CLK FEES/51.317 GC

6,300

TOTAL FEES OF OFFICE

6,300

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\*

6,300

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

123-DIST. CLERK RECORD MGMT  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

450-1104 SALARY, ASST CHIEF DEPUTY 2,309

TOTAL SALARIES 2,309

FRINGE BENEFITS

450-2001 SOCIAL SECURITY 177

450-2003 RETIREMENT 345

450-2004 LIFE INSURANCE 7

450-2005 WORKERS COMPENSATION 6

450-2006 UNEMPLOYMENT 2

TOTAL FRINGE BENEFITS 537

OPERATING EXPENSES

450-3005 TRAVEL & TRAINING 2,000

450-3006 SUPPLIES 500

TOTAL OPERATING EXPENSES 2,500

CAPITAL OUTLAY

TOTAL DISTRICT CLERK 5,346

\*\*\* TOTAL EXPENDITURES \*\*\* 5,346

REVENUE OVER (UNDER) EXPENDITURES 954

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

124-CO CLERK OF THE COURT

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

15,000

\*\*\* TOTAL REVENUES \*\*\*

15,000

EXPENDITURE SUMMARY

COUNTY CLERK

10,655

\*\*\* TOTAL EXPENDITURES \*\*\*

10,655

REVENUE OVER (UNDER) EXPENDITURES

4,345

AS OF: SEPTEMBER 13, 2021

124-CO CLERK OF THE COURT

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 CO CLERK FEE/ LGC 134.102

15,000

TOTAL FEES OF OFFICE

15,000

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\*

15,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

124-CO CLERK OF THE COURT  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

403-1105 SALARY, 13 CLERK III 8,632

TOTAL SALARIES 8,632

FRINGE BENEFITS

403-2001 SOCIAL SECURITY 661

403-2003 RETIREMENT 1,290

403-2004 LIFE INSURANCE 25

403-2005 WORKERS COMPENSATION 40

403-2006 UNEMPLOYMENT 7

TOTAL FRINGE BENEFITS 2,023

OPERATING EXPENSES

TOTAL COUNTY CLERK 10,655

\*\*\* TOTAL EXPENDITURES \*\*\* 10,655

REVENUE OVER (UNDER) EXPENDITURES 4,345

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

125-DIST CLERK OF THE COURT

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

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EXPENDITURE SUMMARY

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AS OF: SEPTEMBER 13, 2021

125-DIST CLERK OF THE COURT

2022 BUDGET

REVENUES

BUDGET

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FEES OF OFFICE

-----

MISCELLANEOUS REVENUE

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AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

125-DIST CLERK OF THE COURT  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

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=====  
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\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021

215-CAPITAL CREDITS FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE SHARED REVENUE

80,000

\*\*\* TOTAL REVENUES \*\*\*

80,000

EXPENDITURE SUMMARY

HERITAGE DIRECTOR

63,661

EXPENDITURES

54,000

\*\*\* TOTAL EXPENDITURES \*\*\*

117,661

REVENUE OVER (UNDER) EXPENDITURES

( 37,661)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 37,661)

AS OF: SEPTEMBER 13, 2021

215-CAPITAL CREDITS FUND

2022 BUDGET

REVENUES

BUDGET

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STATE SHARED REVENUE

335-1015 UNCLAIMED CAP CREDITS/LGC381 80,000

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TOTAL STATE SHARED REVENUE 80,000

\*\*\* TOTAL REVENUES \*\*\* 80,000

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

215-CAPITAL CREDITS FUND

2022 BUDGET

HERITAGE DIRECTOR

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

407-1102 SALARY, HERITAGE DIRECTOR 45,708

407-1132 LONGEVITY 295

TOTAL SALARIES 46,003

FRINGE BENEFITS

407-2001 SOCIAL SECURITY 3,520

407-2002 HEALTH INSURANCE 5,136

407-2003 RETIREMENT 6,873

407-2004 LIFE INSURANCE 129

TOTAL FRINGE BENEFITS 15,658

OPERATING EXPENSES

407-3005 TRAINING & TRAVEL 1,100

407-3006 SUPPLIES 800

407-3008 DUES 100

TOTAL OPERATING EXPENSES 2,000

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL HERITAGE DIRECTOR 63,661

AS OF: SEPTEMBER 13, 2021

215-CAPITAL CREDITS FUND  
EXPENDITURES  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

OTHER SERVICES & CHARGES

650-4003 VICTORIA ECONOMIC DEVELOP.

54,000

TOTAL OTHER SERVICES & CHARGES

54,000

TOTAL EXPENDITURES

54,000

\*\*\* TOTAL EXPENDITURES \*\*\*

117,661

REVENUE OVER(UNDER) EXPENDITURES

( 37,661)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES

( 37,661)

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

240-DRUG COURTS PROGRAM

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	10,000
MISCELLANEOUS REVENUE	200

*** TOTAL REVENUES ***	10,200
------------------------	--------

EXPENDITURE SUMMARY

DRUG COURTS PROGRAMS	10,200
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*** TOTAL EXPENDITURES ***	10,200
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AS OF: SEPTEMBER 13, 2021

240-DRUG COURTS PROGRAM

2022 BUDGET

REVENUES

BUDGET

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FEES OF OFFICE

341-2007 DRUG CRT FEES, CCP 102.0178 10,000

-----

TOTAL FEES OF OFFICE 10,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 200

-----

TOTAL MISCELLANEOUS REVENUE 200

\*\*\* TOTAL REVENUES \*\*\* 10,200  
=====

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

240-DRUG COURTS PROGRAM  
DRUG COURTS PROGRAMS  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

424-3006 SUPPLIES 200

-----

TOTAL OPERATING EXPENSES 200

OTHER SERVICES & CHARGES

424-4010 COMPLIANCE MONITORING 10,000

-----

TOTAL OTHER SERVICES & CHARGES 10,000

CAPITAL OUTLAY

-----

TOTAL DRUG COURTS PROGRAMS 10,200

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 10,200

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

245-COUNTY SPECIALTY COURT

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

7,920

\*\*\* TOTAL REVENUES \*\*\*

7,920

EXPENDITURE SUMMARY

SPECIALTY COURTS PROGRAMS

7,920

\*\*\* TOTAL EXPENDITURES \*\*\*

7,920



AS OF: SEPTEMBER 13, 2021

245-COUNTY SPECIALTY COURT

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLERK FEES/LGC 134.102 7,200

341-7000 DISTRICT CLRK FEES/LGC 134.101 720

TOTAL FEES OF OFFICE 7,920

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\* 7,920

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

245-COUNTY SPECIALTY COURT  
SPECIALTY COURTS PROGRAMS  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

423-4010 COMPLIANCE MONITORING

7,920

-----

TOTAL OTHER SERVICES & CHARGES

7,920

TOTAL SPECIALTY COURTS PROGRAMS

7,920

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\*\*\* TOTAL EXPENDITURES \*\*\*

7,920

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\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

280-LOCAL TRUANCY PREVENTIONS

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

2,000

\*\*\* TOTAL REVENUES \*\*\*

2,000

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES

2,000

AS OF: SEPTEMBER 13, 2021

280-LOCAL TRUANCY PREVENTIONS

2022 BUDGET

REVENUES

BUDGET

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FEES OF OFFICE

341-3000 JP FEES/LGC 134.103

2,000

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TOTAL FEES OF OFFICE

2,000

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\*

2,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

280-LOCAL TRUANCY PREVENTIONS

2022 BUDGET

TRUANCY PREVENTION & DIV

DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

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REVENUE OVER (UNDER) EXPENDITURES

2,000

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

281-JUSTICE TECHNOLOGY FD.

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

12,900

\*\*\* TOTAL REVENUES \*\*\*

12,900

EXPENDITURE SUMMARY

TECHNOLOGY FUND

13,175

\*\*\* TOTAL EXPENDITURES \*\*\*

13,175

REVENUE OVER (UNDER) EXPENDITURES

( 275)

AS OF: SEPTEMBER 13, 2021

281-JUSTICE TECHNOLOGY FD.

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-1455 JUSTICE OF THE PEACE #1	3,000
341-1456 JUSTICE OF THE PEACE #2	3,000
341-1457 JUSTICE OF THE PEACE #3	3,400
341-1458 JUSTICE OF THE PEACE #4	3,500

TOTAL FEES OF OFFICE	12,900
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MISCELLANEOUS REVENUE

*** TOTAL REVENUES ***	12,900
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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

281-JUSTICE TECHNOLOGY FD.  
TECHNOLOGY FUND  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS

13,175

TOTAL OPERATING EXPENSES

13,175

CAPITAL OUTLAY

TOTAL TECHNOLOGY FUND

13,175

\*\*\* TOTAL EXPENDITURES \*\*\*

13,175

REVENUE OVER (UNDER) EXPENDITURES

( 275)

\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021

282-FAMILY PROTECTION FEE FD

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	4,500
FINES	1,000

*** TOTAL REVENUES ***	5,500
------------------------	-------

EXPENDITURE SUMMARY

DISTRICT CLERK	5,500
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*** TOTAL EXPENDITURES ***	5,500
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AS OF: SEPTEMBER 13, 2021

282-FAMILY PROTECTION FEE FD

2022 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-2004 FAMILY PROTECT./GOVT 51.961

4,500

TOTAL FEES OF OFFICE

-----  
4,500

FINES

351-2008 FAMILY VIOLENCE F/CCP 42A.504b

1,000

TOTAL FINES

-----  
1,000

\*\*\* TOTAL REVENUES \*\*\*

5,500  
=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

282-FAMILY PROTECTION FEE FD

2022 BUDGET

DISTRICT CLERK

DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

450-4513 MID-COAST FAMILY SERVICES 2,750

450-4515 GOLDEN CRESCENT CASA 2,750

-----

TOTAL OTHER SERVICES & CHARGES 5,500

TOTAL DISTRICT CLERK 5,500

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 5,500

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\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

283-CO/DIST TECHNOLOGY FD

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

21,100

\*\*\* TOTAL REVENUES \*\*\*

21,100

EXPENDITURE SUMMARY

TECHNOLOGY FUND

22,900

\*\*\* TOTAL EXPENDITURES \*\*\*

22,900

REVENUE OVER (UNDER) EXPENDITURES

( 1,800)

AS OF: SEPTEMBER 13, 2021

283-CO/DIST TECHNOLOGY FD

2022 BUDGET

REVENUES

BUDGET

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FEES OF OFFICE

341-1403 COUNTY CLERK/ CCP 102.0169 2,100

341-1450 DISTRICT CLERK/ GC 51.708 19,000

-----

TOTAL FEES OF OFFICE 21,100

MISCELLANEOUS REVENUE

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\*\*\* TOTAL REVENUES \*\*\* 21,100

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

283-CO/DIST TECHNOLOGY FD

2022 BUDGET

TECHNOLOGY FUND

DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

408-3006 SUPPLIES 10,000

408-3016 COMPUTER SERVICES 12,900

-----

TOTAL OPERATING EXPENSES 22,900

CAPITAL OUTLAY

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TOTAL TECHNOLOGY FUND 22,900

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\*\*\* TOTAL EXPENDITURES \*\*\* 22,900

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REVENUE OVER (UNDER) EXPENDITURES ( 1,800)

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

286-CHILD ABUSE PREVENTION

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

FINES 100  
-----

\*\*\* TOTAL REVENUES \*\*\* 100  
=====

AS OF: SEPTEMBER 13, 2021

286-CHILD ABUSE PREVENTION

2022 BUDGET

REVENUES

BUDGET

-----

FINES

351-2001 CHILD ABUSE PRV FN/CCP102.0186

100

-----

TOTAL FINES

100

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\*

100

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\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021

300-CDA PROCESSING FEE FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	9,000
MISCELLANEOUS REVENUE	100
	-----
*** TOTAL REVENUES ***	9,100
	=====

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES	9,100
	=====

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	9,100
	=====

AS OF: SEPTEMBER 13, 2021

300-CDA PROCESSING FEE FUND

2022 BUDGET

REVENUES

BUDGET

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FEES OF OFFICE

341-1000 CHECK FEES CCP 102.007 9,000

-----

TOTAL FEES OF OFFICE 9,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 100

-----

TOTAL MISCELLANEOUS REVENUE 100

OTHER REVENUES

-----

\*\*\* TOTAL REVENUES \*\*\* 9,100

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

300-CDA PROCESSING FEE FUND

2022 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

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SALARIES

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FRINGE BENEFITS

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OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

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CAPITAL OUTLAY

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REVENUE OVER (UNDER) EXPENDITURES

9,100

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES

9,100

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

301-BOND FORFEITURE COMM

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

FEES OF OFFICE

5,000

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\*\*\* TOTAL REVENUES \*\*\*

5,000

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AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

301-BOND FORFEITURE COMM

REVENUES

BUDGET

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FEES OF OFFICE

341-1403 COUNTY CLERK/GC 41.005	2,500
341-1450 DISTRICT CLERK/GC 41.005	2,500

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TOTAL FEES OF OFFICE	5,000
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*** TOTAL REVENUES ***	5,000
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\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

303-PRETRIAL INTERVENTION

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

50,000

\*\*\* TOTAL REVENUES \*\*\*

50,000

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY

21,359

\*\*\* TOTAL EXPENDITURES \*\*\*

21,359

REVENUE OVER (UNDER) EXPENDITURES

28,641

AS OF: SEPTEMBER 13, 2021

303-PRETRIAL INTERVENTION

2022 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-1475 CDA/GC 76.011/CCP 102.012 &

50,000

-----

TOTAL FEES OF OFFICE

50,000

\*\*\* TOTAL REVENUES \*\*\*

50,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

303-PRETRIAL INTERVENTION  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

475-1108 SALARY, CLERK III	4,535
475-1110 SALARY, ASST CHIEF CLERK	12,397
	-----
TOTAL SALARIES	16,932

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	1,296
475-2002 HEALTH INSURANCE	524
475-2003 RETIREMENT	2,530
475-2004 LIFE INSURANCE	48
475-2005 WORKERS COMPENSATION	15
475-2006 UNEMPLOYMENT	14
	-----
TOTAL FRINGE BENEFITS	4,427

TOTAL CRIMINAL DIST. ATTORNEY 21,359

\*\*\* TOTAL EXPENDITURES \*\*\* 21,359

REVENUE OVER(UNDER) EXPENDITURES 28,641

\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

310-4/H ACTIVITY CENTER

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	100
LOCAL MATCHING FUNDS	650
	-----
*** TOTAL REVENUES ***	750
	=====

EXPENDITURE SUMMARY

4/H ACTIVITY CENTER	4,150
	-----
*** TOTAL EXPENDITURES ***	4,150
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 3,400)
	=====

OTHER FINANCING SOURCES (USES)  
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TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 3,400)
	=====

AS OF: SEPTEMBER 13, 2021

310-4/H ACTIVITY CENTER

2022 BUDGET

REVENUES

BUDGET

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MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 100

-----

TOTAL MISCELLANEOUS REVENUE 100

LOCAL MATCHING FUNDS

369-1001 PRIVATE CONTRIBUTIONS 650

-----

TOTAL LOCAL MATCHING FUNDS 650

\*\*\* TOTAL REVENUES \*\*\* 750

=====

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

310-4/H ACTIVITY CENTER  
4/H ACTIVITY CENTER  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

661-3003 INSURANCE PREMIUM	275
661-3006 SUPPLIES	1,625
661-3007 REPAIRS & MAINTENANCE	2,250

TOTAL OPERATING EXPENSES	4,150
--------------------------	-------

CAPITAL OUTLAY

TOTAL 4/H ACTIVITY CENTER	4,150
---------------------------	-------

*** TOTAL EXPENDITURES ***	4,150
----------------------------	-------

REVENUE OVER(UNDER) EXPENDITURES	( 3,400)
----------------------------------	----------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES	( 3,400)
--	----------

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

360-SHERIFF'S FORFEITURE FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE 60,000

\*\*\* TOTAL REVENUES \*\*\* 60,000

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES 235,820

\*\*\* TOTAL EXPENDITURES \*\*\* 235,820

REVENUE OVER (UNDER) EXPENDITURES ( 175,820)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 175,820)

AS OF: SEPTEMBER 13, 2021

360-SHERIFF'S FORFEITURE FUND

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 5,000

361-1005 JUDGEMENT OF FORFEITURES 55,000

-----

TOTAL MISCELLANEOUS REVENUE 60,000

OTHER REVENUES

-----

\*\*\* TOTAL REVENUES \*\*\* 60,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

360-SHERIFF'S FORFEITURE FUND

2022 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1114 SALARY, BACKGROUND INVESTIGAT	2,490
560-1121 SALARY, CLERK III	34,487
560-1132 LONGEVITY	225
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	1,800
560-1144 SALARY, QUARTERMASTER	3,691
560-1146 SALARY, SYSTEM SPECIALIST	20,613

TOTAL SALARIES 65,529

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	5,013
560-2003 RETIREMENT	9,791
560-2004 LIFE INSURANCE	184
560-2005 WORKERS COMPENSATION	250
560-2006 UNEMPLOYMENT	53

TOTAL FRINGE BENEFITS 15,291

OPERATING EXPENSES

560-3000 RESTRICTED EXPENDITURES	60,000
560-3006 SUPPLIES	30,000
560-3007 REPAIRS & MAINTENANCE	20,000
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES 120,000

OTHER SERVICES & CHARGES

560-4019 PROFESSIONAL SERVICES	10,000
--------------------------------	--------

TOTAL OTHER SERVICES & CHARGES 10,000

CAPITAL OUTLAY

560-5001 FURNITURE & EQUIPMENT	25,000
--------------------------------	--------

TOTAL CAPITAL OUTLAY 25,000

TOTAL SHERIFF'S EXPENDITURES 235,820

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

360-SHERIFF'S FORFEITURE FUND

2022 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 175,820)

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

362-SHERIFF DOJ FED. FORFEIT.

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE 3,400

\*\*\* TOTAL REVENUES \*\*\* 3,400

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES 120,000

\*\*\* TOTAL EXPENDITURES \*\*\* 120,000

REVENUE OVER (UNDER) EXPENDITURES ( 116,600)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 116,600)



AS OF: SEPTEMBER 13, 2021

362-SHERIFF DOJ FED. FORFEIT.

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,400

-----

TOTAL MISCELLANEOUS REVENUE

3,400

OTHER REVENUES

-----

\*\*\* TOTAL REVENUES \*\*\*

3,400

=====

AS OF: SEPTEMBER 13, 2021

362-SHERIFF DOJ FED. FORFEIT.

2022 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

560-3006 SUPPLIES 50,000

560-3007 REPAIRS & MAINTENANCE 10,000

560-3030 MISCELLANEOUS 10,000

TOTAL OPERATING EXPENSES 70,000

CAPITAL OUTLAY

560-5001 EQUIPMENT 50,000

TOTAL CAPITAL OUTLAY 50,000

TOTAL SHERIFF'S EXPENDITURES 120,000

\*\*\* TOTAL EXPENDITURES \*\*\* 120,000

REVENUE OVER(UNDER) EXPENDITURES ( 116,600)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES ( 116,600)

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

370-CDA CONTRABAND FORFEITURE

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	1,000
OTHER REVENUES	149,000
	-----
*** TOTAL REVENUES ***	150,000
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	133,641
	-----
*** TOTAL EXPENDITURES ***	133,641
	=====

REVENUE OVER (UNDER) EXPENDITURES	16,359
	=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	16,359
	=====

AS OF: SEPTEMBER 13, 2021

370-CDA CONTRABAND FORFEITURE

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 1,000

-----

TOTAL MISCELLANEOUS REVENUE 1,000

OTHER REVENUES

368-2000 JUDGEMENT OF FORFEITURES 149,000

-----

TOTAL OTHER REVENUES 149,000

\*\*\* TOTAL REVENUES \*\*\* 150,000

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

370-CDA CONTRABAND FORFEITURE  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

475-1104 SALARY, ASST. C.D.A.	24,940
475-1109 SALARY, P/T LEGAL ASSISTANT	22,723
	-----
TOTAL SALARIES	47,663

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	3,647
475-2003 RETIREMENT	7,121
475-2004 LIFE INSURANCE	134
475-2005 WORKERS COMPENSATION	38
475-2006 UNEMPLOYMENT	38
	-----
TOTAL FRINGE BENEFITS	10,978

OPERATING EXPENSES

475-3004 GASOLINE	4,000
475-3005 TRAINING & TRAVEL	23,000
475-3006 SUPPLIES	27,500
475-3007 REPAIRS & MAINTENANCE	2,000
475-3008 DUES	500
475-3013 AUTO REPAIRS	1,500
475-3030 MISCELLANEOUS	6,000
	-----
TOTAL OPERATING EXPENSES	64,500

OTHER SERVICES & CHARGES

475-4014 WITNESS EXPENSES	8,500
475-4100 TRIAL EXPENSES	2,000
	-----
TOTAL OTHER SERVICES & CHARGES	10,500

CAPITAL OUTLAY

TOTAL CRIMINAL DIST. ATTORNEY 133,641

\*\*\* TOTAL EXPENDITURES \*\*\* 133,641

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

370-CDA CONTRABAND FORFEITURE  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

-----

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES

16,359

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

372-SHERIFF DOT FEDERAL FORF

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE 1,200

\*\*\* TOTAL REVENUES \*\*\* 1,200

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES 47,500

\*\*\* TOTAL EXPENDITURES \*\*\* 47,500

REVENUE OVER (UNDER) EXPENDITURES ( 46,300)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 46,300)

AS OF: SEPTEMBER 13, 2021

372-SHERIFF DOT FEDERAL FORF

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,200

-----

TOTAL MISCELLANEOUS REVENUE

1,200

OTHER REVENUES

-----

\*\*\* TOTAL REVENUES \*\*\*

1,200

=====



AS OF: SEPTEMBER 13, 2021

372-SHERIFF DOT FEDERAL FORF  
SHERIFF'S EXPENDITURES  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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OPERATING EXPENSES

560-3006 SUPPLIES	10,000
560-3008 K-9 EXPENSES	2,500
560-3030 MISCELLANEOUS	10,000

-----

TOTAL OPERATING EXPENSES 22,500

CAPITAL OUTLAY

560-5001 EQUIPMENT	25,000
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TOTAL CAPITAL OUTLAY 25,000

TOTAL SHERIFF'S EXPENDITURES 47,500

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 47,500

=====

REVENUE OVER(UNDER) EXPENDITURES ( 46,300)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES ( 46,300)

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

392-NATIONAL SCHOOL LUNCH PRG

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS

110,000

\*\*\* TOTAL REVENUES \*\*\*

110,000

EXPENDITURE SUMMARY

JUVENILE DETENTION

184,639

\*\*\* TOTAL EXPENDITURES \*\*\*

184,639

REVENUE OVER (UNDER) EXPENDITURES

( 74,639)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

74,639

TOTAL TRANSFERS

74,639

AS OF: SEPTEMBER 13, 2021

392-NATIONAL SCHOOL LUNCH PRG

2022 BUDGET

REVENUES

BUDGET

-----

FEDERAL GRANTS

331-2005 NATIONAL SCHOOL LUNCH PRG

110,000

-----

TOTAL FEDERAL GRANTS

110,000

\*\*\* TOTAL REVENUES \*\*\*

110,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

392-NATIONAL SCHOOL LUNCH PRG  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

573-1173 SALARY, FOOD SERV SUPERVISOR	25,896
573-1174 SALARY, 2 COOKS	43,348
	-----
TOTAL SALARIES	69,244

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	5,298
573-2003 RETIREMENT	10,346
573-2004 LIFE INSURANCE	194
573-2005 WORKERS COMP	353
573-2006 UNEMPLOYMENT	554
	-----
TOTAL FRINGE BENEFITS	16,745

OPERATING EXPENSES

573-3005 TRAINING & TRAVEL	500
573-3006 SUPPLIES	6,000
573-3007 REPAIRS & MAINTENANCE	1,600
573-3501 FOOD	86,000
573-3502 UTILITIES	3,200
	-----
TOTAL OPERATING EXPENSES	97,300

OTHER SERVICES & CHARGES

573-4009 DIETITIAN SERVICES	1,350
	-----
TOTAL OTHER SERVICES & CHARGES	1,350

CAPITAL OUTLAY

	-----
TOTAL JUVENILE DETENTION	184,639
	=====

AS OF: SEPTEMBER 13, 2021

392-NATIONAL SCHOOL LUNCH PRG  
FEDERAL GRANT  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

-----

OPERATING EXPENSES

-----  
=====

\*\*\* TOTAL EXPENDITURES \*\*\*

184,639

=====

REVENUE OVER(UNDER) EXPENDITURES

( 74,639)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND

74,639

-----

TOTAL TRANSFERS IN

74,639

TRANSFERS OUT

-----  
=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

420-EMPLOYEE BENEFIT FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

EMPLOYEE BENEFITS FUND

1,500

\*\*\* TOTAL REVENUES \*\*\*

1,500

EXPENDITURE SUMMARY

EMPLOYEE BENEFIT FUND

1,500

\*\*\* TOTAL EXPENDITURES \*\*\*

1,500

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

420-EMPLOYEE BENEFIT FUND

2022 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

-----

EMPLOYEE BENEFITS FUND

367-2000 COMMISSIONS

1,500

-----

TOTAL EMPLOYEE BENEFITS FUND

1,500

\*\*\* TOTAL REVENUES \*\*\*

1,500

=====

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

420-EMPLOYEE BENEFIT FUND  
EMPLOYEE BENEFIT FUND  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

696-3020 FLOWERS/MEMORIALS	500
696-3030 MISCELLANEOUS	1,000

-----

TOTAL OPERATING EXPENSES	1,500
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TOTAL EMPLOYEE BENEFIT FUND	1,500
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=====

*** TOTAL EXPENDITURES ***	1,500
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\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021

450-ELECTIONS ADM SPECIAL

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	60,000
MISCELLANEOUS REVENUE	25
	-----
*** TOTAL REVENUES ***	60,025
	=====

EXPENDITURE SUMMARY

ELECTION ADMINISTRATOR	74,628
	-----
*** TOTAL EXPENDITURES ***	74,628
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 14,603)
	=====

<u>OTHER FINANCING SOURCES (USES)</u>	
	-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 14,603)
	=====

AS OF: SEPTEMBER 13, 2021

450-ELECTIONS ADM SPECIAL

2022 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-4900 ELECTION REIMBURSEMENT 60,000

-----

TOTAL FEES OF OFFICE 60,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 25

-----

TOTAL MISCELLANEOUS REVENUE 25

\*\*\* TOTAL REVENUES \*\*\* 60,025

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

450-ELECTIONS ADM SPECIAL  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

490-1110 SALARY, P/T CLERK II	14,467
490-1120 SALARIES, ELECTION PERSONNEL	26,000
490-1132 LONGEVITY	68
-----	
TOTAL SALARIES	40,535

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	3,101
490-2003 RETIREMENT	2,172
490-2004 LIFE INSURANCE	41
490-2005 WORKERS COMPENSATION	40
490-2006 UNEMPLOYMENT	33
-----	
TOTAL FRINGE BENEFITS	5,387

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	880
490-3005 TRAINING & TRAVEL	1,500
490-3006 SUPPLIES	3,000
490-3010 CONTRACT TRAVEL	500
-----	
TOTAL OPERATING EXPENSES	5,880

OTHER SERVICES & CHARGES

490-4002 BALLOT MAILING	6,000
490-4003 PUBLICATION	2,424
490-4008 CONTRACT SERVICES	4,525
490-4010 ELECTION SUPPLIES	6,000
490-4017 BUILDING/EQUIPMENT RENTAL	2,018
490-4018 CUSTODIAL SERVICES	1,859
-----	
TOTAL OTHER SERVICES & CHARGES	22,826

CAPITAL OUTLAY

TOTAL ELECTION ADMINISTRATOR	74,628
=====	

\*\*\* TOTAL EXPENDITURES \*\*\*  
Victoria County

213

74,628  
=====

2022 Adopted Budget

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

450-ELECTIONS ADM SPECIAL  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

-----

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 14,603)

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

499-TAX ASSESSOR SPECIAL

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

3,000

\*\*\* TOTAL REVENUES \*\*\*

3,000

EXPENDITURE SUMMARY

TAX ASSESSOR/COLLECTOR

3,000

\*\*\* TOTAL EXPENDITURES \*\*\*

3,000

AS OF: SEPTEMBER 13, 2021

499-TAX ASSESSOR SPECIAL

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 2,000

361-2003 ESCROW PENALTY 1,000

-----

TOTAL MISCELLANEOUS REVENUE 3,000

\*\*\* TOTAL REVENUES \*\*\* 3,000

=====

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

499-TAX ASSESSOR SPECIAL  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

499-3006 SUPPLIES 1,500

-----

TOTAL OPERATING EXPENSES 1,500

CAPITAL OUTLAY

499-5001 EQUIPMENT 1,500

-----

TOTAL CAPITAL OUTLAY 1,500

TOTAL TAX ASSESSOR/COLLECTOR 3,000

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 3,000

=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021

500-HISTORICAL COMMISSION

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

300

\*\*\* TOTAL REVENUES \*\*\*

300

EXPENDITURE SUMMARY

HISTORICAL COMMISSION

10,870

\*\*\* TOTAL EXPENDITURES \*\*\*

10,870

REVENUE OVER (UNDER) EXPENDITURES

( 10,570)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 10,570)



AS OF: SEPTEMBER 13, 2021

500-HISTORICAL COMMISSION

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

300

-----

TOTAL MISCELLANEOUS REVENUE

300

SALE OF ASSETS

-----

\*\*\* TOTAL REVENUES \*\*\*

300

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

500-HISTORICAL COMMISSION  
HISTORICAL COMMISSION  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

OPERATING EXPENSES

670-3002 POSTAGE	145
670-3004 DUES	100
670-3005 TRAINING & TRAVEL	1,250
670-3006 SUPPLIES	1,000
670-3009 HISTORICAL MARKERS	2,000
670-3015 CLG PROGRAM	5,000
670-3030 MISCELLANEOUS	225
670-3041 ORAL HISTORY/HISTORY EDUC.	1,150
-----	
TOTAL OPERATING EXPENSES	10,870

CAPITAL OUTLAY

TOTAL HISTORICAL COMMISSION 10,870  
=====

\*\*\* TOTAL EXPENDITURES \*\*\* 10,870  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 10,570)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 10,570)  
=====

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

515-CHILD WELFARE BOARD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

2,000

\*\*\* TOTAL REVENUES \*\*\*

2,000

EXPENDITURE SUMMARY

EXPENDITURES

14,395

\*\*\* TOTAL EXPENDITURES \*\*\*

14,395

REVENUE OVER (UNDER) EXPENDITURES

( 12,395)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

12,460

TOTAL TRANSFERS

12,460

TOTAL REVENUE OVER (UNDER) EXPENDITURES

65

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

515-CHILD WELFARE BOARD

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-5001 JURY FEE INCOME 2,000

-----

TOTAL MISCELLANEOUS REVENUE 2,000

\*\*\* TOTAL REVENUES \*\*\* 2,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

515-CHILD WELFARE BOARD

2022 BUDGET

EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

650-3510 CHILD ABUSE PREV/SIGN RENT	2,000
650-3515 CHILD PERSONAL/CLOTHING	300
650-3520 CHILD HOLIDAY GIFTING	2,000
650-3525 FAMILY PRESERVATION	7,000
650-3535 POSTAGE	115
650-3540 MISCELLANEOUS	30
650-3550 FOSTER PARENT RECRUITMENT	1,400
650-3555 OFFICE SUPPLIES	150
650-3560 VITAL RECORDS	500
650-3565 DFPS STAFF APPRECIATION	900

TOTAL OPERATING EXPENSES 14,395

TOTAL EXPENDITURES 14,395

\*\*\* TOTAL EXPENDITURES \*\*\* 14,395

REVENUE OVER(UNDER) EXPENDITURES ( 12,395)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND	12,460
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TOTAL TRANSFERS IN 12,460

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES 65

\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

720-LAW LIBRARY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

57,000

\*\*\* TOTAL REVENUES \*\*\*

57,000

EXPENDITURE SUMMARY

LAW LIBRARY

40,000

\*\*\* TOTAL EXPENDITURES \*\*\*

40,000

REVENUE OVER (UNDER) EXPENDITURES

17,000

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT

17,000

TOTAL TRANSFERS

( 17,000)

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

720-LAW LIBRARY FUND

REVENUES

BUDGET

-----

F E E S O F O F F I C E

341-1000 FEES, COUNTY CLERK LGC323.023 25,500

341-2000 FEES, DISTRICT CLRK LGC323.023 31,500

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TOTAL FEES OF OFFICE 57,000

M I S C E L L A N E O U S R E V E N U E

-----

\*\*\* TOTAL REVENUES \*\*\* 57,000

=====

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

720-LAW LIBRARY FUND  
LAW LIBRARY  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

478-3006 LAWBOOKS 40,000

TOTAL OPERATING EXPENSES 40,000

CAPITAL OUTLAY

TOTAL LAW LIBRARY 40,000

\*\*\* TOTAL EXPENDITURES \*\*\* 40,000

REVENUE OVER (UNDER) EXPENDITURES 17,000

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0100 TRANSFERS/GENERAL FUND 17,000

TOTAL TRANSFERS 17,000

\*\*\* END OF REPORT \*\*\*



AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

INTERLOCAL COOPERATIVE CO	184,750
LOCAL PROGRAM INCOME	966,900
GRANT PROGRAM INCOME	36,000
MISCELLANEOUS REVENUE	175
OTHER REVENUES	87,186
ANIMAL CONTROL FEES	57,910
-----	
*** TOTAL REVENUES ***	1,332,921
	=====

EXPENDITURE SUMMARY

340B EXPENDITURES	515,365
ANIMAL CONTROL	845,164
VICTORIA CO HEALTH DEPT	1,137,050
MOSQUITO CONTROL	18,507
-----	
*** TOTAL EXPENDITURES ***	2,516,086
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 1,183,165)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	1,195,405
-----	
TOTAL TRANSFERS	1,195,405

TOTAL REVENUE OVER (UNDER) EXPENDITURES	12,240
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

REVENUES

BUDGET

STATE GRANTS

INTERLOCAL COOPERATIVE CO

337-4000 DEWITT COUNTY/ENVIRON CONTRACT	65,250
337-4001 CONTRIB. DEWITT CO. SALARY/FRI	15,000
337-4010 CALHOUN COUNTY/ENVIRON CONTRAC	80,500
337-4013 JACKSON COUNTY/ENVIRON CONTRAC	24,000
-----	
TOTAL INTERLOCAL COOPERATIVE CO	184,750

LOCAL PROGRAM INCOME

345-1000 TB TESTS/CHEST CLINIC	14,000
345-1001 RPR & VDRL/STD CONTROL	25,000
345-1002 PREGNANCY TESTS	200
345-1004 DNA TESTING	8,700
345-1006 INTERNATIONAL VACCINE	45,000
345-1009 ADULT HEALTH/LOCAL	3,000
345-1010 FLU SHOTS	7,000
345-1012 WATER SAMPLES & LAB FEES	60,000
345-1013 SEPTIC TANK PERMITS/COUNTY	60,000
345-1014 FOOD ESTABLISHMENT PERMITS	130,000
345-1015 CHILD HEALTH	500
345-1016 HEPATITIS B VACCINE	500
345-1019 MEDICARE/FLU REIMB.	2,000
345-1020 FLOOD PLAIN PERMIT FEES	7,000
345-1025 RABIES VACCINE	4,000
345-1028 340B INCOME	600,000
-----	
TOTAL LOCAL PROGRAM INCOME	966,900

GRANT PROGRAM INCOME

350-1001 MEDICAID IMMUNIZATION	4,000
350-1005 IMMUNIZATIONS	32,000
-----	
TOTAL GRANT PROGRAM INCOME	36,000

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	175
	-----
TOTAL MISCELLANEOUS REVENUE	175

OTHER REVENUES

368-1002 MISCELLANEOUS	500
368-2006 GRANT INDIRECT COST FEES	14,000
368-2008 WIC GRANT INDIRECT COST FEES	72,686
	-----
TOTAL OTHER REVENUES	87,186

ANIMAL CONTROL FEES

370-1010 IMPOUNDMENT FEE	18,000
370-1011 QUARANTINE FEE	14,000
370-1012 SHELTER CARE	1,500
370-1013 ADOPTION FEE	7,500
370-1015 MISCELLANEOUS	16,710
370-1016 BUS SHIPPING	200
	-----
TOTAL ANIMAL CONTROL FEES	57,910

*** TOTAL REVENUES ***	1,332,921
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

340B EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

628-1141 SALARY, ASSISTANT DIRECTOR	4,160
628-1174 SALARY, ACCOUNTING CLERK	2,080
628-1190 SALARY, DEP DIRECTOR/FINANCE	4,160
628-1191 SALARY, ACCOUNTING CLERK II	2,080

TOTAL SALARIES	12,480
----------------	--------

FRINGE BENEFITS

628-2001 SOCIAL SECURITY	955
628-2003 RETIREMENT	1,865
628-2004 LIFE INSURANCE	35
628-2005 WORKERS COMPENSATION	20
628-2006 UNEMPLOYMENT	10

TOTAL FRINGE BENEFITS	2,885
-----------------------	-------

OTHER SERVICES & CHARGES

628-4011 340B PROGRAM EXPENSE	500,000
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TOTAL OTHER SERVICES & CHARGES	500,000
--------------------------------	---------

TOTAL 340B EXPENDITURES	515,365
-------------------------	---------

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

630-1105 SALARY, CHIEF ANIMAL CONTROL O	62,837
630-1106 SALARY, ASSISTANT SUPERVISOR	40,581
630-1107 SALARY, 4 ANIMAL CONTROL OFF	143,440
630-1108 SALARY, CLERK III	34,487
630-1109 SALARY, 2 SHELTER CARE TECH	59,988
630-1110 SALARY, SR ANIMAL CONT OFFICER	37,940
630-1113 SALARY, ADOPTION COORDINATOR	14,467
630-1132 LONGEVITY	2,135
630-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	396,956
----------------	---------

FRINGE BENEFITS

630-2001 SOCIAL SECURITY	30,368
630-2002 HEALTH INSURANCE	41,016
630-2003 RETIREMENT	59,306
630-2004 LIFE INSURANCE	1,112
630-2005 WORKERS' COMPENSATION	1,000
630-2006 UNEMPLOYMENT TAX	318

TOTAL FRINGE BENEFITS	133,120
-----------------------	---------

OPERATING EXPENSES

630-3001 TELEPHONE/COMMUNICATIONS	4,500
630-3004 VEHICLE FUEL	10,878
630-3005 TRAINING & TRAVEL	5,500
630-3006 OFFICE SUPPLIES	4,500
630-3008 UNIFORMS	2,500
630-3009 SHELTER SUPPLIES	36,000
630-3010 PET PANTRY EXPENSE	100
630-3012 VEHICLE MAINTENANCE	14,000
630-3016 UTILITIES	22,000
630-3018 LANDFILL FEES	2,625
630-3030 MISCELLANEOUS	885

TOTAL OPERATING EXPENSES	103,488
--------------------------	---------

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

800-VICTORIA HEALTH DEPT.  
ANIMAL CONTROL  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER SERVICES & CHARGES

630-4012 INSURANCE 1,600

TOTAL OTHER SERVICES & CHARGES 1,600

CAPITAL OUTLAY

630-5003 VEHICLES 210,000

TOTAL CAPITAL OUTLAY 210,000

TOTAL ANIMAL CONTROL 845,164  
=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

VICTORIA CO HEALTH DEPT

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

631-1105 SALARY, RN/RLSS	18,970
631-1132 LONGEVITY	8,445
631-1139 CELL PHONE ALLOWANCE	5,401
631-1140 SALARY, DIRECTOR	92,124
631-1141 SALARY, ASSISTANT DIRECTOR	70,866
631-1152 SALARY, ENVIRONMENTAL SUPRVSR	55,079
631-1154 SALARY, 5 SANITATION INSPECT	200,555
631-1155 SALARY, STORMWATER INSPECTOR	46,800
631-1161 SALARY, NURSE MANAGER	67,871
631-1163 SALARY, 1 NURSE	25,564
631-1173 SALARY, ENV ADMIN SEC	34,487
631-1174 SALARY, ACCOUNTING CLERK	34,487
631-1190 SALARY, DEP DIRECT/FINANCE	55,536
631-1191 SALARY, ACCTING CLERK II	36,213

TOTAL SALARIES	752,398
----------------	---------

FRINGE BENEFITS

631-2001 SOCIAL SECURITY	57,559
631-2002 HEALTH INSURANCE	47,817
631-2003 RETIREMENT	112,409
631-2004 LIFE INSURANCE	2,107
631-2005 WORKERS' COMPENSATION	1,300
631-2006 UNEMPLOYMENT TAX	602

TOTAL FRINGE BENEFITS	221,794
-----------------------	---------

OPERATING EXPENSES

631-3001 TELEPHONE/COMMUNICATIONS	6,000
631-3002 POSTAGE	3,000
631-3004 VEHICLE FUEL	6,000
631-3005 TRAINING & TRAVEL	8,000
631-3006 SUPPLIES	7,500
631-3007 ENVIRONMENTAL SUPPLIES	4,000
631-3008 LICENSES & DUES	4,000
631-3009 COPY MACHINE	1,200
631-3010 ENVIRON. TRAINING & TRAVEL	5,100
631-3013 AUTO REPAIRS & MAINTENANCE	4,000
631-3030 MISCELLANEOUS OPERATIONS	750
631-3031 BOARD MEETING EXPENSES	400
631-3041 NURSING SUPPLIES	12,000
631-3042 NURSING TRAVEL & TRAINING	4,000
631-3043 TB CONTROL	1,500
631-3044 LAB SUPPLIES	13,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.

2022 BUDGET

VICTORIA CO HEALTH DEPT

DEPARTMENT EXPENDITURES

BUDGET

-----	
631-3045 WATER LAB TRAINING & TRAVEL	2,000
631-3049 INTERNAT TRAVEL VACCINE	39,474
631-3050 FLU SHOT VACCINE	12,000
631-3057 COMPUTER SUPPLIES & REPAIRS	4,000
631-3090 INDIGENT EXPENSES	1,000
631-3105 FLOOD PLAIN TRAIN/TRAVEL	5,800
631-3110 STORMWATER TRAINING & TRAVEL	2,000
631-3112 STORMWATER SUPPLIES	1,000
-----	
TOTAL OPERATING EXPENSES	147,724

OTHER SERVICES & CHARGES

631-4006 PROFESSIONAL SERVICES	6,200
631-4010 CONTRACT SERVICES	5,000
631-4012 INSURANCE	3,934
-----	
TOTAL OTHER SERVICES & CHARGES	15,134

CAPITAL OUTLAY

-----	
TOTAL VICTORIA CO HEALTH DEPT	1,137,050
=====	



AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

800-VICTORIA HEALTH DEPT.  
MOSQUITO CONTROL  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

632-1130 EXTRA HELP 5,000

TOTAL SALARIES 5,000

FRINGE BENEFITS

632-2001 SOCIAL SECURITY 383

632-2005 WORKERS' COMPENSATION 20

632-2006 UNEMPLOYMENT TAX 4

TOTAL FRINGE BENEFITS 407

OPERATING EXPENSES

632-3004 CHEMICALS 7,000

632-3008 FUEL/EQUIPMENT MAINTENANCE 4,875

632-3018 LICENSES 1,225

TOTAL OPERATING EXPENSES 13,100

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL MOSQUITO CONTROL 18,507

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

800-VICTORIA HEALTH DEPT.  
RYANWHITE CARES 8/21-3/22  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

-----

OPERATING EXPENSES

-----  
=====

\*\*\* TOTAL EXPENDITURES \*\*\*

2,516,086  
=====

REVENUE OVER(UNDER) EXPENDITURES

( 1,183,165)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 CO. CONTRIBUTIONS/HEALTH DEPT.

1,195,405

-----

TOTAL TRANSFERS IN

1,195,405

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

12,240  
=====

\*\*\* END OF REPORT \*\*\*

# ENTERPRISE FUNDS



**This section includes funds that provide goods or services to the public for a fee that makes the entity self-supporting such as Airport and Commissary Funds. This section provides summary and detailed information for budgeted revenue and expenditures.**

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

321-AIRPORT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	50,000
MISCELLANEOUS REVENUE	3,000
AIRPORT ADMIN. REVENUE	2,830,708
	-----
*** TOTAL REVENUES ***	2,883,708
	=====

EXPENDITURE SUMMARY

AIRPORT/ADMINISTRATION	2,796,466
	-----
*** TOTAL EXPENDITURES ***	2,796,466
	=====

REVENUE OVER (UNDER) EXPENDITURES	87,242
	=====

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	87,242
	=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

321-AIRPORT FUND

2022 BUDGET

REVENUES

BUDGET

FEDERAL GRANTS

STATE GRANTS

333-2010 TXDOT RAMP GRANT 50% 50,000

TOTAL STATE GRANTS 50,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,000

TOTAL MISCELLANEOUS REVENUE 3,000

AIRPORT ADMIN. REVENUE

380-1010 TERMINAL BLDG LEASES 77,577

380-1017 LAW ENFORCE FEE/ENPLANEMENTS 25,000

380-1020 MISCELLANEOUS 2,000

380-1040 NON FBO LEASES 77,368

380-1041 NON-AERO LEASES-PRIVATE 242,201

380-1042 NON-AERO. LEASES-COUNTY 354,295

380-1043 NON-AERO. LEASES-O'CLUB 15,000

380-1048 UTILITIES REIMBURSEMENT-COUNTY 15,000

380-1050 COMMUNITY HANGAR FEES 108,285

380-1052 T HANGAR FEES 61,682

380-1054 RAMP/APRON FEES 45,000

380-1056 AVIATION FUEL OPERATION 1,735,000

380-1058 PIOLT SUPPLIES 5,000

380-1060 GROUND HANDLING FEES 8,000

380-1062 CALL OUT FEES 2,000

380-1066 EPIC CONCESSIONS 13,500

380-7520 TSA REIMBURSEMENT 43,800

TOTAL AIRPORT ADMIN. REVENUE 2,830,708

AIRPORT FBO REVENUE

AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

321-AIRPORT FUND

REVENUES

BUDGET

-----

AIRPORT AIRSIDE REVENUE

-----

AIRPORT LANDSIDE REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\*

2,883,708

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

321-AIRPORT FUND

2022 BUDGET

AIRPORT/ADMINISTRATION

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

606-1102 SALARY, AIRP/FBO EXECUT. DIREC	168,175
606-1103 SALARY, DIRECTOR OF OPERATIONS	62,317
606-1104 SALARY, MAINT. SUPERVISOR	55,578
606-1106 SALARY, FINANCIAL ASSISTANT	47,133
606-1109 SALARY, LINEMAN SUPERVISOR	47,133
606-1110 SALARY 4 LINE ATTENDANTS	142,856
606-1115 SALARY, 1 BLDG MAINT	32,802
606-1116 SALARY, 2 OPR/MAINT SPEC II	73,592
606-1117 SALARY, OPR/MAINT SPEC III	39,936
606-1118 SALARY, OPR/MAINT SPEC IV	42,848
606-1120 SALARY, FBO CLERK III	34,487
606-1131 OVERTIME	4,000
606-1132 LONGEVITY	6,325
606-1135 AUTO ALLOWANCE	6,000
606-1139 CELL PHONE ALLOWANCE	3,721
606-1140 CALL OUT FEE	2,000
606-1940 TSA OVERTIME	62,549

TOTAL SALARIES 831,452

FRINGE BENEFITS

606-2001 SOCIAL SECURITY	63,607
606-2002 HEALTH INSURANCE	50,544
606-2003 RETIREMENT	124,219
606-2004 LIFE INSURANCE	2,329
606-2005 WORKERS COMPENSATION	2,200
606-2006 UNEMPLOYMENT	665

TOTAL FRINGE BENEFITS 243,564

OPERATING EXPENSES

606-3005 TRAINING & TRAVEL AIRP/FBO	22,000
606-3006 ADMINIST. SUPPLIES/OPS/FBO	12,000
606-3008 DUES/MEMBERSHIPS	6,500
606-3011 UNIFORMS	2,000
606-3016 UTILITIES	160,000
606-3030 MISCELLANEOUS	2,250
606-3100 AIRPORT/FBO ADVERTISING	8,000
606-3105 AIR SERVICE MARKETING	30,000
606-3110 INSURANCE	90,000
606-3111 FUEL INCENTIVE PROGRAM	25,000
606-3120 LEGAL FEES	10,000
606-3130 CONTRACT SERVICES	35,000
606-3205 PILOT SUPPLIES	6,000

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

321-AIRPORT FUND

2022 BUDGET

AIRPORT/ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

-----	
606-3210 VEHICLE MAINTENANCE	5,000
606-3225 RAMP/APRON MAINTENANCE	200
606-3310 ARFF STATION MAINTENANCE	1,000
606-3315 AIR CONTROL TOWER MAINT	15,000
606-3320 RUNWAY/TAXIWAY/APR MAINT	4,000
606-3325 OPERATIONAL EQUIP MAINT	20,000
606-3400 AIRPORT GROUNDS	9,000
606-3402 WATER & SEWER MAINTENANCE	4,000
606-3405 BUILDING MAINTENANCE	10,000
606-3407 FUEL & OIL	18,000
606-3410 SMALL TOOLS	5,000
606-3415 JANITORIAL SUPPLIES	5,000
606-3417 GROUND SERV EQUIP MAINT.	3,000
606-3419 FBO FUEL OPERATIONS	1,200,000
606-3420 EPIC CONCESSIONS	13,500
-----	
TOTAL OPERATING EXPENSES	1,721,450

CAPITAL OUTLAY

DEBT SERVICE

TOTAL AIRPORT/ADMINISTRATION	2,796,466
	=====

*** TOTAL EXPENDITURES ***	2,796,466
	=====

REVENUE OVER(UNDER) EXPENDITURES	87,242
----------------------------------	--------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES	87,242
	=====



AS OF: SEPTEMBER 13, 2021

380-SHERIFF COMMISSARY FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,000
RENTS AND COMMISSIONS	160,000
	-----
*** TOTAL REVENUES ***	163,000
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	200,543
	-----
*** TOTAL EXPENDITURES ***	200,543
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 37,543)
	=====

AS OF: SEPTEMBER 13, 2021

380-SHERIFF COMMISSARY FUND

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,000

-----

TOTAL MISCELLANEOUS REVENUE 3,000

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES 160,000

-----

TOTAL RENTS AND COMMISSIONS 160,000

\*\*\* TOTAL REVENUES \*\*\* 163,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

380-SHERIFF COMMISSARY FUND

2022 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1104 SALARY, INMATE SERVICES ASST.	50,818
560-1109 SALARY, INMATE SRVCS COORD	57,865
560-1132 LONGEVITY	775
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	2,400

TOTAL SALARIES 114,081

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	8,728
560-2002 HEALTH INSURANCE	9,528
560-2003 RETIREMENT	17,044
560-2004 LIFE INSURANCE	320
560-2005 WORKERS COMPENSATION	750
560-2006 UNEMPLOYMENT	92

TOTAL FRINGE BENEFITS 36,462

OPERATING EXPENSES

560-3006 SUPPLIES	20,000
560-3007 REPAIRS & MAINTENANCE	10,000
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES 40,000

CAPITAL OUTLAY

560-5001 EQUIPMENT	10,000
--------------------	--------

TOTAL CAPITAL OUTLAY 10,000

TOTAL SHERIFF'S EXPENDITURES 200,543

\*\*\* TOTAL EXPENDITURES \*\*\* 200,543

REVENUE OVER (UNDER) EXPENDITURES ( 37,543)

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

390-JUVENILE COMMISSARY FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	20
RENTS AND COMMISSIONS	1,000
	-----
*** TOTAL REVENUES ***	1,020
	=====

EXPENDITURE SUMMARY

JUVENILE DETENTION	750
	-----
*** TOTAL EXPENDITURES ***	750
	=====

REVENUE OVER (UNDER) EXPENDITURES	270
	=====

AS OF: SEPTEMBER 13, 2021

390-JUVENILE COMMISSARY FUND

2022 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 20

-----

TOTAL MISCELLANEOUS REVENUE 20

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES 1,000

-----

TOTAL RENTS AND COMMISSIONS 1,000

\*\*\* TOTAL REVENUES \*\*\* 1,020

=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

390-JUVENILE COMMISSARY FUND

2022 BUDGET

JUVENILE DETENTION

DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

573-3006 SUPPLIES 750

-----

TOTAL OPERATING EXPENSES 750

TOTAL JUVENILE DETENTION 750

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 750

=====

REVENUE OVER(UNDER) EXPENDITURES 270

\*\*\* END OF REPORT \*\*\*

# **INTERNAL SERVICE FUNDS**



**This section includes those funds for good or services shifted between departments on a reimbursement basis such as the Health Insurance Fund. This section provides summary and detailed information for budgeted revenue and expenditures.**

AS OF: SEPTEMBER 13, 2021

410-HEALTH INSURANCE FUND

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

REVENUES	3,969,903
MISCELLANEOUS REVENUE	209,081
	-----
*** TOTAL REVENUES ***	4,178,984
	=====

EXPENDITURE SUMMARY

HEALTH INSURANCE FUND	4,422,580
	-----
*** TOTAL EXPENDITURES ***	4,422,580
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 243,596)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	500,000
	-----
TOTAL TRANSFERS	500,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES	256,404
	=====



AS OF: SEPTEMBER 13, 2021

410-HEALTH INSURANCE FUND

2022 BUDGET

REVENUES

BUDGET

REVENUES

300-1000 COUNTY PREMIUMS	2,189,304
300-2000 EMPLOYEE PREMIUMS	1,524,030
300-3000 RETIREE PREMIUMS	185,069
300-3002 COBRA PREMIUMS	1,000
300-3008 GULF BEND REIMBURSEMENT	70,500

TOTAL REVENUES 3,969,903

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	6,000
361-5000 REFUNDS	203,081

TOTAL MISCELLANEOUS REVENUE 209,081

\*\*\* TOTAL REVENUES \*\*\* 4,178,984

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

410-HEALTH INSURANCE FUND  
HEALTH INSURANCE FUND  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

SALARIES

900-1108 SALARY, FNP	133,765
900-1109 SALARY, CLINIC COORDINATOR	53,477
900-1110 SALARY, NURSE	41,351
900-1111 SALARY, PT MEDICAL RECEPTIONST	6,963
900-1132 LONGEVITY	1,425
900-1135 CALL OUT ALLOWANCE	100

TOTAL SALARIES 237,081

FRINGE BENEFITS

900-2001 SOCIAL SECURITY	18,137
900-2002 HEALTH INSURANCE	13,920
900-2003 RETIREMENT	34,380
900-2004 LIFE INSURANCE	645
900-2005 WORKERS COMPENSATION	450
900-2006 UNEMPLOYMENT	190

TOTAL FRINGE BENEFITS 67,722

OPERATING EXPENSES

900-3001 TELEPHONE/COMMUNICATIONS	850
900-3003 MAINT. CONTRACTS-LIFELOC TECH	100
900-3004 ECLINICAL WEB SOFTWARE	6,000
900-3005 TRAINING & TRAVEL	1,500
900-3006 CLINIC SUPPLIES	15,000
900-3008 DUES/LICENSES	2,710
900-3009 COPY MACHINE	400

TOTAL OPERATING EXPENSES 26,560

OTHER SERVICES & CHARGES

900-4000 ADMIN. EXPENSE & LIFE INS.	827,729
900-4001 CLAIMS EXPENSE	3,000,000
900-4010 RETIREES PREMIUMS OVER 65	99,548
900-4011 LAB FEES	90,000
900-4012 MEDICAL DIRECTOR	12,000
900-4013 EMPLOYEE ASSIST PROG (EAP)	11,000
900-4015 AHC LAW FEES/SERVICES	6,000
900-4016 CAFETERIA PLAN FEES	9,900
900-4017 INSURANCE CONSULTING SERVICES	35,040

TOTAL OTHER SERVICES & CHARGES 4,091,217

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

410-HEALTH INSURANCE FUND  
HEALTH INSURANCE FUND  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

CAPITAL OUTLAY

TOTAL HEALTH INSURANCE FUND

4,422,580

\*\*\* TOTAL EXPENDITURES \*\*\*

4,422,580

REVENUE OVER(UNDER) EXPENDITURES

( 243,596)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0100 TRANSFER FROM GENERAL FD

500,000

TOTAL TRANSFERS IN

500,000

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES

256,404

\*\*\* END OF REPORT \*\*\*

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# DEBT SERVICE FUNDS



**This section provides summary and detailed information on all debt issued and each annual debt service obligation by fund.**

VICTORIA COUNTY, TEXAS  
2022 BUDGET  
STATEMENT OF INDEBTEDNESS

DATE OF ISSUE	DATE OF MATURITY SERIALLY TO	ORIGINAL AMOUNT ISSUED	AMOUNT RETIRED	AMOUNT OUTSTANDING @ 12-31-2021	2022 PRINCIPAL PAYMENTS	AMOUNT OUTSTANDING @ 12-31-2022
<b>Tax Secured Debt:</b>						
Certificates of Obligation, Series 2014						
5/1/2014	2/15/2034	6,340,000	1,430,000	4,910,000	305,000	4,605,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2017						
2/15/2018	2/15/2030	4,920,000	495,000	4,425,000	425,000.00	4,000,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2019						
12/20/2019	12/31/2039	9,895,000	280,000	9,615,000	290,000.00	9,325,000
Interest Rates: 2.00% to 4.00%						
<b>Total Tax Secured Debt</b>		21,155,000	2,205,000	18,950,000	1,020,000	17,930,000
<b>TXDOT Contribution-City of Victoria Interlocal Agreement for Overpass Improvements</b>						
3/1/2010	2/1/2024	3,300,000				
Adjustment for Overpass Threshold Savings on 4-11-16						
		(85,995)				
		3,214,005	2,377,555	836,450	272,290	564,160
<b>Total Indebtedness</b>		24,369,005	4,582,555	19,786,450	1,292,290	18,494,160

VICTORIA COUNTY, TEXAS

2022 BUDGET

DEBT SERVICE FUND REQUIREMENT

	Amount Required		Total Payment
	Principal	Interest	
Certificates of Obligation, Series 2014	305,000	167,401	472,401
Limited Tax Refunding Bonds, Series 2017	425,000	157,475	582,475
Certificates of Obligation, Series 2019	290,000	237,033	527,033
Annual Tax Secured Debt Service	1,020,000	561,909	1,581,909
TXDOT Contribution-City of Victoria Interlocal Agreement for Overpass Improvements	272,290	19,893	292,183
Total Debt Service Fund Requirement	1,292,290	581,802	1,874,092

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

700-DEBT SERVICE

2022 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

GENERAL PROPERTY TAXES	2,041,475
PENALTY & INTEREST ON TAX	14,800
MISCELLANEOUS REVENUE	250

\*\*\* TOTAL REVENUES \*\*\* 2,056,525  
 =====

EXPENDITURE SUMMARY

2017 LTD TAX REF BONDS	583,225
2014 C.O.'S	473,151
2010 CITY OVERPASS AGREE	292,183
2019 CO'S/CMC	527,783

\*\*\* TOTAL EXPENDITURES \*\*\* 1,876,342  
 =====

REVENUE OVER(UNDER) EXPENDITURES 180,183  
 =====

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER(UNDER) EXPENDITURES 180,183  
 =====



AS OF: SEPTEMBER 13, 2021

700-DEBT SERVICE

2022 BUDGET

REVENUES

BUDGET

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GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES 2,011,475

311-3000 DELINQUENT AD VALOREM TAXES 30,000

TOTAL GENERAL PROPERTY TAXES 2,041,475

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX 6,300

319-3000 PENALTY/INTEREST/DELQ TAXES 8,500

TOTAL PENALTY & INTEREST ON TAX 14,800

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 250

TOTAL MISCELLANEOUS REVENUE 250

OTHER REVENUES  
-----

\*\*\* TOTAL REVENUES \*\*\* 2,056,525  
=====

BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

700-DEBT SERVICE  
2017 LTD TAX REF BONDS  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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OTHER SERVICES & CHARGES

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DEBT SERVICE

702-6200 BD PRINCIPAL/2017 CO'S/2030	425,000
702-6600 BOND INTEREST/2017 CO'S	157,475
702-6901 PAYING AGENT FEES	750

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TOTAL DEBT SERVICE 583,225

TOTAL 2017 LTD TAX REF BONDS 583,225

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

700-DEBT SERVICE  
2014 C.O.'S  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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DEBT SERVICE

703-6200 BD PRINCIPAL/2014 CO'S/2034	305,000
703-6600 BOND INTEREST/2014 CO'S	167,401
703-6901 PAYING AGENT FEES	750

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TOTAL DEBT SERVICE	473,151
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TOTAL 2014 C.O.'S	473,151
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AS OF: SEPTEMBER 13, 2021  
2022 BUDGET

700-DEBT SERVICE  
2010 CO'S/RADIOS, REFUNDS  
DEPARTMENT EXPENDITURES

BUDGET

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DEBT SERVICE

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BUDGET LISTING

AS OF: SEPTEMBER 13, 2021

700-DEBT SERVICE  
2010 CITY OVERPASS AGREE  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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DEBT SERVICE

705-6905 REIMB CITY/TXDOT BONDS

292,183

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TOTAL DEBT SERVICE

292,183

TOTAL 2010 CITY OVERPASS AGREE

292,183

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AS OF: SEPTEMBER 13, 2021

700-DEBT SERVICE  
2019 CO'S/CMC  
DEPARTMENT EXPENDITURES

2022 BUDGET

BUDGET

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OTHER SERVICES & CHARGES

-----

DEBT SERVICE

706-6200 BD PRINCIPAL/2019 CO'S/2039	290,000
706-6600 BOND INTEREST/2019 CO'S	237,033
706-6901 PAYING AGENT FEES	750

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TOTAL DEBT SERVICE 527,783

TOTAL 2019 CO'S/CMC 527,783

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 1,876,342

=====

REVENUE OVER(UNDER) EXPENDITURES 180,183

OTHER FINANCING SOURCES (USES)

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TRANSFERS IN

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TRANSFERS OUT

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TOTAL REVENUE OVER(UNDER) EXPENDITURES 180,183

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\*\*\* END OF REPORT \*\*\*

# APPENDIX



**This section provides the County's budgetary and financial policies, glossary of terms, 2021 Tax Calculations Worksheets and statistical and historical information for the last ten years.**

# GLOSSARY

**Account** – Basic reporting unit for accounting, budget or management purposes.

**Accounting Unit** – Departments or Cost Centers.

**Accrual** – The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the budget program.

**Ad Valorem Taxes** – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Amendment** – A modification of the budget by increasing or decreasing an account, or accounts, in the budget by action of the Commissioners Court.

**Appropriation** – a legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** – The value set upon real estate and certain personal property by the agency (central appraisal district) tasked with assessing the values of property as a basis for levying property taxes.

**Asset** – Resources owned or held by a government which has monetary value.

**Available Fund Balance** – This refers to the cash remaining from the prior year which is available for appropriation and expenditure in the current year.

**Balanced Budget** – A budget where expenditure matches revenue.

**Bond** – A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects. Types of bonds are:

**General Obligation (G.O.) Bond** - This bond is backed by the full faith, credit and taxing power of the government.

**Revenue Bond** – This bond is backed only by the revenues from a specific enterprise or project.

**Bond Rating** – A rating assigned by recognized rating agencies such as Moody's and Standard and Poor Company to debt issuers. The higher the rating, the more credit-worthy the issuer is. Ratings go from AAA (S&P) or Aaa (Moody's) to CCC or ccc. Those rated below B are not usually considered creditworthy.

**Bond Refinancing** – The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Calendar** – The schedule of key dates which a government follows in the preparation and adoption of the budget.



**Budget Categories** – The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In our budget scheme, the categories are: Salaries and Personnel, Operating, Other Services, and Capital Outlay.

**Budget Hearings** – Hearings for the purpose of providing public input into the preparation of the budget.

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvements** – Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

**Capital Outlay** – Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** – Major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life. Also called capital improvements.

**Chart of Accounts** – Hierarchical collection of accounts that is used to capture budget data.

**Contingency Account**– A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department** – The basic organizational unit of government that is functionally unique in its delivery of services.

**Disbursements** – The expenditure of monies from an account.

**Emergency Amendment** – An amendment to the budget to pay an unbudgeted expenditure because of an emergency event that creates a grave public need which is both unusual and unexpected at the time the budget was adopted.

**Encumbrance** – The obligation of appropriated funds for the future payment of an item or service. To encumber funds means to set aside or commit funds for a specified future expense.

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** – Charges incurred (whether paid immediately or accrued) for operations, maintenance, interest, or other charges.

**Fee Offices** – Those county offices that charge fees or fines for services or punishment. These are designated as fee offices for reporting of revenues.

**Fiscal Year (FY)** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Victoria County’s fiscal year begins January 1 and ends December 31.

**Fixed Assets** – Assets of long term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, administration of justice)

**Fund** – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves, and carryover.

**Grants** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the terms of the grant.

**Interest** – The cost of using money borrowed from another. Set as a percentage of the Principal.

**Interfund Transfers** – The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenues** - Funds received by a government from another federal, state, and other local government in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Services** – Those services performed by county departments for other county departments to enable their operational mission. These are ideally to be charged by means of allocations to the using departments.

**Levy** – To impose taxes for the support of government activities.

**Line-item budget** – a budget prepared along departmental lines that focus on what is to be bought.

**Modified Accrual Basis** - A basis of accounting in which transactions are generally recognized at the time they are incurred, as opposed to when cash is received or spent, but with major exceptions, such as that assets are not depreciated.

**Office** – The basic organizational unit of government for an elected official which is functionally unique in its delivery of services (as compared to department headed by non-elected managers).

**Other Services & Charges** – The cost for professional services, advertising and other expenses related to interlocal agreements or contracted services.

**Operating Expense** – The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Personnel Costs** – Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Principal** – The amount of money owed on which the entity is obligated to pay interest.

**Revenue** – The annual or periodic collections of money by the government for public use. Examples are taxes and fees.

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Zero Based Budget** – Budgets made with the assumption that each expenditure must be justified each budget period, essentially beginning with zero, and justifying any funding to be included in the budget for a given item.

INVESTMENT POLICY - 2019 - VICTORIA COUNTY:

(12-1:51:44)

12. December 2, 2019. County Treasurer Sean Kennedy provided information to the Court. Moved by Danny Garcia and seconded by Kevin M. Janak, the Commissioners Court approved the 2019 Investment Policy for Victoria County. Motion adopted.

THE STATE OF TEXAS  
COUNTY OF VICTORIA

IN THE COMMISSIONERS' COURT  
REGULAR TERM- SPECIAL SESSION  
DECEMBER 2019

ON THIS, the 2nd day of December 2019 the Commissioners' Court of Victoria County, Texas, being in special session at a regular term of said Court, the following members thereof being present, namely:

BEN ZELLER, County Judge,  
DANNY GARCIA, Commissioner Precinct No. 1,  
KEVIN M. JANAK, Commissioner Precinct No. 2,  
GARY BURNS, Commissioner Precinct No. 3, and  
CLINT C. IVES, Commissioner Precinct No. 4,

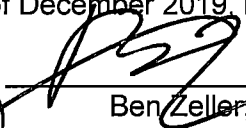
The following proceedings, among others, were had, to wit:

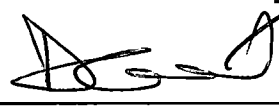
WHEREAS, the Victoria County Commissioners' Court desires to update its investment policy originally adopted January 22, 1988 (Order #3, Vol. 89, page 832); and last updated December 3, 2018; and

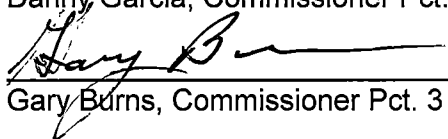
WHEREAS, the Court has reviewed the following investment policy, in accordance with Section 2256.005 (e), Texas Government Code, and finds its enactment to be to the financial benefit of Victoria County, Texas:

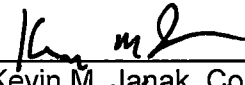
NOW, THEREFORE, BE IT ADJUDGED, ORDERED AND DECREED THAT THE FOLLOWING AMENDED POLICY BE APPROVED, AND SUPERSEDE ANY AND ALL AMENDMENTS AND POLICIES HERETOFORE ADOPTED.


Adopted on this the 2nd day of December 2019, by unanimous vote of this Court.

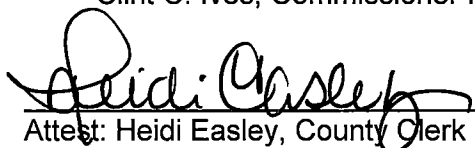
  
\_\_\_\_\_  
Ben Zeller, County Judge

  
\_\_\_\_\_  
Danny Garcia, Commissioner Pct. 1

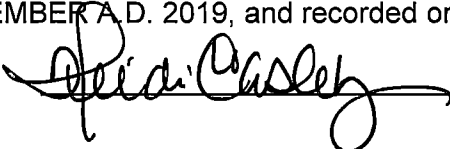
  
\_\_\_\_\_  
Gary Burns, Commissioner Pct. 3

  
\_\_\_\_\_  
Kevin M. Janak, Commissioner Pct. 2

  
\_\_\_\_\_  
Clint C. Ives, Commissioner Pct. 4

  
\_\_\_\_\_  
Attest: Heidi Easley, County Clerk

FILED FOR RECORD THIS 2 DAY OF DECEMBER A.D. 2019, and recorded on the 2 day of December, A.D. 2019.

  
\_\_\_\_\_  
Heidi Easley, County Clerk and  
Ex-Officio Clerk of the Commissioners  
Court in and for Victoria County, Texas.



VICTORIA COUNTY INVESTMENT POLICY  
DECEMBER 2, 2019

**Policy Statement**

It is the policy of Victoria County, Texas (County) to invest cash of all funds under the control and custody of the county treasurer in a manner maintaining the safety of principal and liquidity of invested funds while providing a reasonable rate of return.

**Investment Scope**

This policy serves to satisfy the statutory requirements of *Texas Local Government Code §116.112* and *Title 10, Chapter §2256, Texas Government Code*, Public Funds Investment Act, as amended, to define and adopt a formal investment policy.

This investment policy applies to all funds of the County, Citizens Medical Center and Victoria County Navigation District under the control of the county treasurer, which Commissioners Court has authority to invest, unless expressly prohibited by law or is in contravention of any depository contract between the County and its depository bank.

This policy does not apply to funds held in trust by court order from County and District Courts *TGC §2256.004(5)*.

**Investment Objectives**

The investment objectives for all funds in the custody of the county treasurer are to:

1. Ensure safety of principal;
2. Maintain liquidity so that sufficient funds are available throughout the budgetary cycle of the fund;
3. Achieve the best yield or rate of return allowed through the prudent and legal investment of County funds while providing necessary protection of the principal;
4. Pursue an active portfolio management philosophy. All investments will be held until maturity and not purchased with the intent of speculative trading. Securities may be sold or exchanged before maturity if market conditions present an opportunity for the County to benefit from the trade;
5. Provide diversification within each of the funds where permissible to avoid an over concentration in a single investment type.
6. Investments must comply with State law and Victoria County Investment Policy.

## **Investment Strategies (TGC§ 2256.005)**

### Operating Fund

Victoria County operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow. All investments of operating funds shall have a stated final maturity of three years or less.

Citizens Medical Center operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Chief Financial Officer of the hospital. All investments of operating funds shall have a stated final maturity of four years or less.

Victoria County Navigation District (Port of Victoria) operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Board of Navigation District Directors. All investments of operating funds shall have a stated final maturity of four years or less.

### Debt Service Fund

All investments of debt service funds approved by Commissioners Court shall not have a stated final maturity which exceeds the next debt service payment date. Excess balances of debt service funds invested will have a maximum stated maturity of less than 365 days.

### Capital Projects Fund

Bond funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested in marketable, short-term investments whose maturities match the projected draw down schedule for each project. If no draw down schedule is available or the project has exceeded the draw down schedule, all investments must be in the shortest-term possible to maintain liquidity.

### Unreserved – Unassigned Fund

Unreserved- Unassigned funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested with an emphasis on safety of principal and may be invested in securities exceeding four (4) years only if the maturity of such investments is made to coincide with the expected use of the funds.

### Other Funds

Other funds including; Special Revenue, Agency, Enterprise and Internal Service funds will be invested to meet projected cash flow needs of the individual accounts and are suitable for these funds.

## **Prudence and Ethical Standards**

The standard of prudence to be applied by the investment officer is the “prudent investor” rule as stated in *Texas Government Code §2256.006(a)*, “Investments shall be made with the judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be delivered.”

As stated in *Texas Government Code §2256.006(b)*, in determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration;

1. The investment of all funds, or funds under the entity’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
2. Whether the investment decision was consistent with the written investment policy of the entity.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be personally responsible for a specific investment’s credit risks or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

## **Quality and Capability of Investment Management**

Victoria County insures the quality and capability of the county’s investment personnel by providing periodic training in investments for all personnel involved in the investing process through courses and seminars offered by professional organizations and associations, in accordance with *Texas Government Code §2256.008(a)*.

### Disclosure of Personal Business

An investment officer for Victoria County who has a personal business relationship with a business organization offering to engage in an investment transaction with the County shall file a statement disclosing that personal interest with the Texas Ethics Commission and the Commissioners Court, in accordance with *Texas Government Code §2256.005(i)*. An investment officer has a personal business relationship with a business if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer’s gross income for the previous year; or

### Disclosure of Personal Business (continued)

3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.
4. An investment officer who is related within the second degree of affinity or consanguinity, as determined under *Texas Government Code §573*, to an individual seeking to sell an investment to the county shall file a statement disclosing that relationship with the Texas Ethics Commission and Commissioners Court.

### **Methods of Investing**

In order to facilitate investing funds, the county treasurer is authorized to utilize electronic banking for the investing of such funds with the depository bank, investment firm or investment pool (*TGC §2256.051*).

It is the policy of Victoria County that all securities shall be purchased using the “Delivery vs. Payment” (DVP) method through the Federal Reserve System. County funds will not be released until the county has received the purchased securities. *TGC §2256.005(E)*

A minimum of three bidders will be contacted in all investment transactions. Bids may be solicited in any manner by law and must be documented and filed for auditing purposes.

### Authority to Invest Funds

*Texas Local Government Code §116.112*, authorizes Commissioners Court to invest county funds in accordance with *Texas Government Code §2256.003(a)*.

### Delegation of Authority

According to *Texas Government Code §2256.005(f)*, the Commissioners Court, by order expressly designates the county treasurer as investment officer to be responsible for the investment of county funds consistent with its investment policy.

In order to allow the maximum flexibility for the investment of county funds, the Commissioners Court extends to the county treasurer full authority for the investment of county funds between meetings. Official approval shall be made in the form of a court order at the next official meeting of Commissioners Court.



## Authorized Investments

As provided in the *Public Funds Investment Act*, except those specifically not authorized in *Texas Government Code § 2256.009(b)*, the following investments may be made:

- Obligations of, or guaranteed by, governmental entities, (*TGC § 2256.009*)
- Certificates of Deposit and Share Certificates, guaranteed by FDIC (Federal Deposit Insurance Corporation) or fully collateralized (*TGC § 2256.010*)
- Repurchase agreements, fully collateralized, not to exceed 90 days (*TGC § 2256.011*)
- Commercial Paper, with a stated maturity of 270 days or fewer (*TGC § 2256.013*)
- No load Money Market Mutual Fund, not to exceed 90 days (*TGC § 2256.014*)
- Local Government Investment Pools as approved by Commissioners Court (*TGC § 2256.016*) and (*TGC § 2256.019*) rated no lower than AAA.

The county investment officer may invest the County's idle funds in:

- United States Treasury bills, notes and bonds
- Fully insured and/or collateralized Certificates of Deposit
- Authorized Local Government Investment Pools (LGIP)
- Securities from the United States Agencies that are backed by the full faith and credit of the United States of America;

Government National Mortgage Association (GNMA)  
Small Business Administration (SBA)  
Farmers Home Administration (FmHA)  
General Services Administration (GSA)

- Securities from the United States that are backed by the full faith and credit of the of the instrumentality and have an "implied" backing of the United States of America;

Federal National Mortgage Association (FNMA)  
Federal Home Loan Bank (FHLB)  
Federal Home Loan Mortgage Corporation (FHLMC)  
Federal Farm Credit Bank (FFCB)

- Commercial paper through an authorized investment pool.
- State and Local Government bonds issued by the State of Texas or a local government entity within the State of Texas with a bond rating of AA or better. This type of investment may not exceed 10 percent of the unreserved-unassigned fund balance of the general fund and the maximum maturity of an individual bond is not to exceed 3 years.

## Safety of Principal

Safety of principal is the primary objective of the County's Investment Policy. To achieve this objective the County seeks to mitigate its exposure to credit and interest rate risk.

**Credit Risk** – the county minimizes credit risk, the risk that an issuer or other counterparty to an investment will not fulfill its obligation, by;

1. Limiting investment to the safest types of investments allowed under PFIA and approved by Commissioners' Court.
2. Pre-qualifying the financial institutions and Broker/dealers with which the County will do business.
3. Diversifying and/or collateralizing the investment portfolio to minimize potential losses on individual issuers.
4. All security investments are executed on a Delivery-Versus-Payment basis (TGC §2256.005(E) and held by the County's custodial agent, in the County's name and evidenced by receipts. The only exception is investments made into an investment pool(s) approved by Commissioners' Court.

**Interest Rate Risk** – the risk that changes in interest rates will adversely affect the County's investments is minimized, by;

1. Structuring the investment portfolio so that investment maturities match cash flow needs.
2. Investing in the highest yield and maturity that will meet the County's cash flow needs.
3. Diversifying maturities and purchase dates to minimize the impact of markets over time.

## Ineligible Investments

The following investments are not authorized investments for Victoria County;

- Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage backed security collateral and pay no principal.
- Obligations whose payment represents the principal stream of cash flow from the underlying mortgage backed security collateral and bears on interest.
- Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
- Collateralized mortgage obligations which the interest rate is determined by an index that adjusts opposite to the changes in a market index.

## Diversification of the Investment Portfolio

### Diversifying the Investment Portfolio by Type

The county investment officer minimizes the risk of loss of principal in the investment portfolio by diversifying investments by type and maturity. Diversity of in the types of eligible investments is maintained by limiting the maximum percentage that may be invested in each type of eligible investment to the percentages listed as follows;

#### Type of Investment

Obligations of the U.S. Treasury; Bills, Bonds and Notes.....	100%
Obligations of U.S. Agencies and Instrumentalities.....	100%
Certificates of Deposit issued by a state or national bank domiciled in Texas or a savings and loan association domiciled in Texas.....	100%
State or local government bonds issued by the State of Texas or a local government within the State of Texas, limited to 10% of the unreserved fund balance of the general fund as reported in the prior years' CAFR.....	10%
Local Government Investment Pools (LGIP).....	100%

### Diversifying the Investment Portfolio by Maturity

The county investment officer monitors the maturity of all investments in the portfolio to minimize the risk of loss from interest rate fluctuations and to ensure that the maturities do not exceed the projected cash flow requirements within the portfolio. The maximum allowable stated maturity of any individual investment in the portfolio is provided for in the Investment Strategy Section.

## Competitive Selection of Investment Instruments

The County requires competitive bids on all securities purchases, except for transactions in LGIP's, Government securities purchased at a favorable rate that requires quick action in order to secure the rate at the discretion of the county investment officer or government securities purchased through an approved broker/dealer at the auction price. The county accepts the bid, which provides the highest rate of return within the maturity, required and is submitted within the deadline specified on the bid sheet and within the parameters of this policy. Bids that do not meet the County's time deadline will not be considered.

## **Broker/Dealer**

A copy of this investment policy will be presented to any person offering to engage in an investment transaction with Victoria County. The investment officer may not purchase securities from any person who has not filed a written Broker/Dealer Certification signed by a qualified representative of the organization offering to engage in an investment transaction with Victoria County. The Broker/Dealer certification must include that the policy has been received and reviewed and acknowledge that Victoria County implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by Victoria County, in accordance with *TGC § 2256.005 (k)*.

A list of financial institutions authorized to provide investment services to Victoria County will be maintained by the county treasurer. In addition, a list will be maintained of approved broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "Primary" Dealers or secondary dealers that qualify under the Securities and Exchange Commission.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions with Victoria County must supply the county treasurer with a current audited financial statement.

Commissioners Court or the designated investment committee of the county shall, at least annually review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the county, in accordance with *TGC § 2256.025*.

## **Removal from Broker/Dealer List.**

The treasurer may review and reevaluate the broker/dealers currently on the approved list at any time when there is good cause. The broker/dealer may be immediately removed from the approved list for the following reasons;

1. Placing the County's funds at risk;
2. Failure to maintain the requirements of this investment policy;
3. Failure to comply with the Texas Public Funds Investment Act;
4. Consistently causing an administrative burden by inaccurate documentation, attempting to submit oral bids, or late verification of trade.

## **Loss of Required Rating**

If an investment becomes ineligible because of loss of the minimum required rating or possible default, then it no longer qualifies as an authorized investment. The investment officer shall take all prudent measures consistent with this policy to liquidate that investment (*TGC §2256.021*).

## **Investment Committee**

There may be a Victoria County Investment Committee, which may consist of the county treasurer as Chairperson, along with the County Judge, and County Auditor. The County Financial Advisor may serve as an Ex-Officio member of the committee.

## **Safekeeping and Custody**

All purchased securities, certificates of deposit, insured by FDIC, and all pledged securities shall be held in safekeeping by the County or a county account in a third party financial institution, primarily the Federal Reserve Bank under the direction of the Victoria County Commissioners Court, through the county treasurer and subject to the review of the county auditor.

## **Reporting**

Not less than quarterly, the investment officer shall prepare and submit to the Commissioners Court a written report detailing the investment position of Victoria County in compliance with *TGC § 2256.023*.

**Texas Public Funds Investment Act  
Certification by Business Organization**

This certification is executed on behalf of the County of Victoria, Texas (County) and \_\_\_\_\_ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the County and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the County as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code,
2. The Qualified Representative of the Business Organization has received and reviewed the investment policy of the County, and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the County that are not authorized by the County's investment policy except to the extent that this authorization is dependent on an analysis of the makeup of the County's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of the Business Organization

Firm \_\_\_\_\_

Firm Representative \_\_\_\_\_

Representative's Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**County of Victoria, Texas  
Broker/Dealer Questionnaire**

Name of Firm: \_\_\_\_\_

Name of Parent Company (if applicable): \_\_\_\_\_

Local Address: \_\_\_\_\_

National  
Address: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ (800) \_\_\_\_\_ - \_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ E-Mail \_\_\_\_\_

Registered principal: \_\_\_\_\_

Title: \_\_\_\_\_

Account Representative: \_\_\_\_\_

Title: \_\_\_\_\_ CRD# \_\_\_\_\_

Backup Representative:  
\_\_\_\_\_

Title: \_\_\_\_\_ CRD# \_\_\_\_\_

Do you have an office of the firm for brokerage or other services located within our area?  
\_\_\_\_\_

Address of office  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Has/have the representative(s) listed above been authorized by the firm to be the account representative(s) for the County of Victoria, Texas? \_\_\_\_\_

Authorized By: \_\_\_\_\_

If you are a broker/dealer or subsidiary of a national bank, is your firm licensed to do business in Texas?

Yes  No

If you are a broker/dealer or subsidiary of a national bank, is your firm a member of Financial Industry Regulatory Authority (FINRA) in good standing?

Yes  No

**Please provide your firm's CRD (Central Registration Depository) number \_\_\_\_\_**

Which instruments are offered regularly by your local desk?

Treasury Bills

Treasury notes/bonds

Agencies-specify

\_\_\_\_\_  
\_\_\_\_\_

Commercial paper

Other-specify

\_\_\_\_\_  
\_\_\_\_\_

Has your firm or any of your employees ever been investigated by a regulatory or state agency for alleged improper, fraudulent, disreputable, or unfair business practices in the sale of securities or money market instruments? If yes, please explain:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Please provide the most recent AUDITED financial statements for your firm.**

**Is your firm a subsidiary of another firm?  yes  no. if yes please provide the most recent audited financial statements for your parent corporation.**

How long has the direct representative been an institutional governmental securities broker?

\_\_\_\_\_

How long has the direct representative been an institutional fixed-income broker? \_\_\_\_\_



Is your firm a member of NASD (National Association of Securities Dealers)? \_\_\_\_\_

If not, why? \_\_\_\_\_

Place an X by each regulatory agency that your firm is examined by and/or subject to its rules and regulations or list any other regulatory agency.

FDIC \_\_\_\_\_ SEC \_\_\_\_\_ NYSE \_\_\_\_\_ Federal Reserve System \_\_\_\_\_

Comptroller of Currency \_\_\_\_\_ Other \_\_\_\_\_.

Do you have full SIPC (Securities Investor Protection Corporation) insurance coverage? \_\_\_\_\_

SIPC policy number \_\_\_\_\_

***Please provide information on a separate sheet regarding additional coverage for your customers in case of default or failures.***

Does the firm have primary dealer status with the Federal Reserve Bank of New York? \_\_\_\_\_

How long has the firm had primary dealer status? \_\_\_\_\_

Are the firm and the account representative(s) registered with the Texas State Securities Commissioner? \_\_\_\_\_

Since? \_\_\_\_\_

Please provide references from at least four comparable public sector clients. We would prefer public sector clients located in the State of Texas, if possible.

Client Name

Address

Person to contact

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

Address

Person to contact

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

Address

Person to contact

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

Address

Person to contact

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

***The following section is to be completed by any firm that does not currently hold primary dealer status.***

In which market sectors does the local firm/desk specialize, if any?

---

---

---

Please identify your most directly comparable public sector clients.

---

---

How long has your firm been in business? \_\_\_\_\_

Are you a subsidiary of another firm? \_\_\_\_\_

If yes, which firm? \_\_\_\_\_

How long have the two firms been associated? \_\_\_\_\_

Is your firm an inventory dealer? \_\_\_\_\_

Do you take a position in securities that you sell or buy? \_\_\_\_\_

Does your firm comply with the SEC (Securities Exchange Commission) net capital guidelines on a continuous basis? \_\_\_\_\_

How much excess capital do you maintain? \_\_\_\_\_

Through which firm do you clear? \_\_\_\_\_

Do you clear on a fully disclosed basis, i.e., will the clearing firm be acting as principal on the transaction? \_\_\_\_\_

***Please attach a separate sheet with your full delivery instructions.***

**Please return to:**

Sean Kennedy  
Victoria County Treasurer  
205 N. Bridge St., Room 110  
Victoria, Texas 77901-3564

## Appendix A

### United States Treasury Securities

**U.S. Treasury – Bill (T-Bill)** A treasury bill is an obligation of the United States Government to pay the bearer a fixed sum on a specific date. T-Bills are sold at a discount from their par (face) value. The return on investment is the difference between the discounted purchase price and the selling price or face value at maturity. T-Bills are short-term securities with fixed maturity of one year or less. T-Bills are backed by the full faith and credit of the United States Government.

**U.S. Treasury – Notes and Bonds (T-Notes, T-Bonds)** T-Notes and T-Bonds are coupon Securities paying interest every six months. T-Notes have a fixed maturity of not less than one year or more than ten years. T-Bonds are securities with maturities of more than ten years. T-Notes and T-Bonds are sold at a premium or discount depending on the coupon rate of the security. Interest is accrued for those T-Bonds purchased between interest periods. T-Notes and T-Bonds are backed by the full faith and credit of the United States Government.

### United States Government Agency and Instrumentality Securities Agencies

**Government National Mortgage Association (GNMA) (Ginnie Mae)** GNMA exists to provide a secondary market for real estate mortgages and therefore spur private housing in the economy. The most attractive securities offered by the GNMA and available to government investors are “fully modified pass-through mortgages”. The mortgages are pooled into mortgage-backed pools by GNMA. The pools are structured to provide good diversification and value. The securities have stated maturities equal to the underlying mortgages, which range from 12 to 40 years. The GNMA guarantee of timely principal and interest payments is backed by the full faith and credit of the United States Government.

**Export-Import Bank (EXIMBANK)** The Export-Import Bank was founded in 1934 and operates under an authority granting broad powers to finance and facilitate exports of U.S. products by extending loans, guarantees and export credit insurance. All contractual liabilities of EXIMBANK constitute general obligations of the United States Government and are backed by its full faith and credit. This is a program designed for economic development purposes and not for investment purposes. Such loans are not liquid and are bought simply as a buy-and-hold proposition.

**Small Business Administration (SBA)** Credited in 1953, the Small Business Administration, provided loans to small business through the issuance of Debentures under the Small Business Investment Company Program, Regular Business Loan Program, Single Loan Sales, SBA Loan Pools, and Certified Development Company Program. Although these debentures are backed by the full faith and credit of the United States Government, they are long-term investments and lack liquidity.

## Appendix A continued....

**Tennessee Valley Authority (TVA)**, Established by an act of congress in 1933 to develop the resources of the Tennessee Valley region. TVA bonds are not obligations of, nor are they guaranteed by the United States.

**General Services Administration (GSA)**, established by the Federal Property and Administration Services Act of 1949. The GSA issues participation certificates to fund the construction and purchase of public buildings. These certificates are backed by the full faith and credit of the United States Government. These certificates are long term and have no ready market.

**Maritime Administration Merchant Marine Obligations** are issued and guaranteed in accordance with the provisions of the merchant Marine Act of 1936 as amended by the Ship Financing Act of 1972. The obligations are guaranteed by the full faith and credit of the United States Government. These obligations are long term investments and lack marketability.

### Instrumentalities

**Federal National Mortgage Association (FNMA) (Fannie Mae)** Fannie Mae was incorporated in 1938 as a corporation wholly owned by the government. In 1968, congress enacted legislation to privatize Fannie Mae. By 1970, Fannie Mae completed the transition and officially became a private corporation. The obligations of Fannie Mae are not guaranteed by United States Government and do not constitute a debt or obligation of the United States government or any agency thereof.

**Federal Farm Credit Bank (FFCB)** Federal Farm Credit Bank bonds are not backed by the full faith and credit of the United States government. The bonds are secured by collateralized obligations of the banks operating under federal charter with governmental supervision.

**Federal Home Loan bank (FHLB)** system was organized in 1932, under the Federal Home Loan Bank Act and restructured under the Financial Institutions Reform Recovery, and Enforcement Act of 1989 (FIRREA). Twelve District Banks comprise the system and are distributed geographically around the country. The obligations of the system are not backed by the full faith and credit of the United States Government. However, the banks are required to maintain secured advances, guaranteed mortgages, US. Government securities or cash in an account at least equal in size to its outstanding obligations.

**Federal Home Loan Mortgage Corporation (FHLMC)** also known as Freddie Mac is a government-sponsored enterprise chartered under Title III of the Emergency Home Finance Act of 1970. Freddie Mac purchases residential mortgages from individual lenders, groups the mortgages onto pools and subsequently sells mortgage-backed pass-through securities backed by such mortgages. Freddie Mac guarantees timely payment of principal and interest. These securities are not backed by the full faith and credit of the United States Government.

## Appendix A continued...

**Student Loan Marketing Association (SLMA)** also, known as Sallie Mae was established in 1972, by congress, as a private not-for-profit Corporation. Sallie Mae obtains funds from the sale of its debt obligations. These obligations are not backed by the full faith and credit of the United States government.

**Financing Corporation (FICO)** - the Federal Home Loan Bank board chartered FICO in 1987. FICO's sole purpose was to provide a financing vehicle for recapitalizing the reserves of the Federal Savings and Loan Insurance Corporation (FSLIC). FICO's are secured by United States Treasury obligations, which are held in a separate account. Obligations of FICO are not backed by the full faith and credit of the United States Government. All FICO obligations are long-term obligations (30 years) and are therefore not suitable for short-term investment.

AMENDMENT - ADOPTION - MINIMUM RESERVE FUND TARGET LEVEL - MODEL DEBT MANAGEMENT POLICY - VICTORIA COUNTY:

(17-1:55:31)

17. December 2, 2019. Moved by Gary Burns and seconded by Clint C. Ives, the Commissioners Court approved the amendment to Victoria County's minimum reserve fund target level and adoption of model Debt Management Policy. Motion adopted.

## Victoria County Debt Management Policy

This policy is to establish guidelines for the issuance and management of debt and related financing activities. It is the intent of this policy to provide a comprehensive view of the County's long-term debt and to preserve the quality of decisions in relation to the County's debt issuance and management. Adherence to a debt policy helps ensure that the County maintains a sound debt position and that credit quality is protected.

### **Conditions of Debt Issuance**

Debt should be issued for the purpose of meeting the needs of the community by funding capital projects and equipment but without constituting an unreasonable burden to taxpayers. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements/purchases or to refund outstanding debt.

### **Characteristics of Debt Issuance**

When the County finances capital projects by issuing debt, it will pay back the debt within standard terms that include the following:

- Term of up to 30 years will normally be considered depending on cash flow assumptions. Longer terms may be considered, but in no case will exceed the useful life of the assets being financed.
- The County will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments.
- Call provisions will be shortest possible optional call consistent with optimal pricing.
- The County will avoid variable-rate debt due to the potential volatility of such instruments.

Commercial insurance or other credit enhancements to a debt issue's rating will be considered when cost-effective.

### **Types of Debt**

#### *General Obligation Bonds/Limited Tax Bonds*

General Obligation (GO) (Unlimited or Limited Tax Bonds) may only be issued with voter approval. The use of the proceeds from GO Bonds is limited to the acquisition or improvement of real property and other uses allowed by law and the applicable language of the bond proposition(s) approved by the voters. Public buildings, parks, road and bridge, drainage and public safety facilities are all types of infrastructure that could be financed with GO Bonds. To the extent that property tax revenues are used to fund debt service, an increase to the property tax may be proposed.

#### *Certificate of Obligations*

Certificate of Obligations (CO) may be issued without voter approval to finance any capital improvement project or capital equipment, as permitted by State law. There is a forty-six (46) - day notice period before the County can pass an ordinance to issue the certificates giving time for citizen input and time to gather signatures for a voter initiated petition to call an election. To the extent that property tax revenues are used to fund debt service, an increase to the property tax may be proposed.



# Victoria County Debt Management Policy

## *Revenue Bonds*

Revenue Bonds finance infrastructure and facilities for a revenue producing enterprise and are payable from revenue sources within that enterprise. Hospitals, airports, solid waste disposal and parking facilities are examples of revenue producing enterprises that are, or could be established within the County. Adjustments to the County's enterprise rate structures will be made as necessary to maintain adequate revenue coverage and reserve funds as may be required by applicable bond covenants.

## *Refunding Bonds*

The Commissioner's Court is authorized to provide for the issuance of bonds for the purpose of refunding any long-term debt obligation of the County. The County's financial advisor shall routinely monitor the municipal bond market and make recommendations regarding refunding opportunities. As a general rule, refundings will be considered if they produce an economic benefit in the form of a net present value debt service savings or if the refunding is essential in order to modernize covenants essential to operations and management or manage tax rates. Refundings should be issued for an equal or a shorter final maturity period. Refunding issues that produce negative savings will not be considered unless a compelling public policy objective is served by the refunding.

## *Other Obligations*

Circumstances may arise for which other forms of debt may be appropriate and will be evaluated on a case-by-case basis. Such other forms include, but are not limited to limited tax notes, assessment bonds, bond anticipation notes, tax anticipation notes, grant anticipation notes, leases, and funding/financing from State or Federal Agencies.

## **Restriction on Debt Issuance**

- The County will not use long-term debt to finance annual operating needs.
- Derivative products will not be used by the County.
- Swaps will not be entered into without establishment of a Swap Policy.
- Variable rate debt will not be entered into without establishment of a Variable Rate Debt Policy.

## **Limitations on Outstanding Debt**

The County operates as authorized under Article VIII, Section 9 of the Constitution of the State of Texas. Article VIII, Section 9 of the Constitution establishes a maximum tax rate of \$0.80 per \$100 Assessed Valuation for all County purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$0.40 of the \$0.80 maximum tax rate for debt service on tax supported debt obligations.

## **Debt Issuance Process**

The County shall utilize the services of an independent, Municipal Securities Rulemaking Board-registered financial advisor on all debt financing. In addition, bond counsel will be used for each transaction. The County may utilize a pool of underwriters to mitigate time constraints and

## Victoria County Debt Management Policy

reduce overhead costs to the County in procuring services to underwrite issuances. In accordance with MSRB Rule G-23, the County's financial advisor is prohibited from underwriting the County's debt obligations while under contract with the County as financial advisor.

The County may sell debt through competitive sale, negotiated sale, or direct purchase. For each issuance, the County's financial advisor shall prepare an analysis and recommendation as to the most appropriate method of sale for staff consideration.

### **Credit Ratings**

The County will maintain good communication with credit rating agencies about its financial condition. The County will seek to maintain and improve its current credit ratings on its debt obligations so its borrowing costs are reduced to a minimum and its access to credit is preserved. In conjunction with the financial advisor, the County will request ratings from at least one of the major rating agencies when issuing new publicly-offered debt obligations or refunding existing debt to obtain an affirmed or upgraded rating. The County staff, with the assistance of the financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies to aid in their evaluation of the County's credit position.

### **Covenant Compliance**

The County will comply with all applicable debt covenants.

### **Market Disclosure**

The County is committed to complete, accurate, and timely financial disclosure and to cooperating fully with the rating agencies, investors, and the general public. County staff will assist the financial advisors and bond counsel in the production of Preliminary Official Statements and other necessary information and will take responsibility for the accuracy of all financial information released.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuing SEC Rule 15c(2)-12 continuing disclosure statements will meet (at a minimum), the standards articulated by the Municipal Standards Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the National Federation of Municipal Analyst (NFMA), the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The County Auditor is responsible for making ongoing continuing disclosure filings with established national information repositories, including Electronic Municipal Market Access (EMMA), and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

### **Reimbursement Resolutions**

The County may reimburse itself from the proceeds of tax-exempt debt in order to manage its debt issues, due to project timing and arbitrage requirements. In so doing, the County would use its capital reserve "cash" to delay debt issues until such time when issuance is favorable and beneficial to the County or begin projects in advance of a scheduled debt issuance.

The County will adopt a reimbursement resolution when the County intends to reimburse itself for expenditures paid more than 60 days before the debt is issued as outlined in U.S. Treasury

Victoria County  
Debt Management Policy

Regulations Section 1.150-2. The issuance of the reimbursing tax-exempt debt shall occur no later than 18 months after the later of (1) the date the expenditures are paid or (2) the date on which the property for which the expenditures were made is placed in service; provided that in no event shall the debt be issued more than 3 years after an expenditure to be reimbursed was actually paid.

In the event of unexpected circumstances that delay the timing of projects, or market conditions that prohibit financially sound debt issuance, the approved project can be postponed by resolution and considered after issues can be resolved. The total outstanding debt reimbursements may not exceed the total amount of the County's reserve funds.

**Investment of Debt Proceeds**

When bonds are issued, the proceeds are deposited in various accounts, which may include construction fund, debt service fund and an escrow fund in a refunding. Monies allocated to these funds are all invested until needed. The investment strategy for each fund will depend, in part, on federal and state statutes and regulations governing the types of instruments permitted to be used, the yield permitted for the fund and the anticipated drawdown of bond proceeds. All bond sale proceeds shall be invested in accordance with the County's Investment Policy document approved by the Commissioner's Court. The County's Investment Policy complies, and will at all times comply, with the provisions of the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended.

Issued but unspent debt proceeds and interest earnings on debt proceeds may fund changes to the debt financed capital projects in compliance with the issued debt, cost overruns on debt financed projects, projects consistent with the issuance language, or debt service payments on the debt issued.

**Federal Requirements**

The County will maintain written procedures to follow post-issuance tax compliance rules, arbitrage rebate and other Federal tax law requirements.

The County will maintain written procedures to follow the post-issuance continuing disclosure requirements in the County's undertakings made in accordance with SEC Rule 15c2-12.

**Transaction Records**

The County Auditor shall maintain complete records in connection with each financing. Each transaction shall include the official transcript for the financing and final numbers.

**Modification to Policies**

This policy will be reviewed regularly by the County's financial advisor and the County Auditor. When necessary, recommendations for change will be presented to the County Judge, and subsequently to the Commissioner's Court for their consideration.

# 2021 Tax Rate Calculation Worksheet

Date: 09/17/2021 12:00 PM

## Taxing Units Other Than School Districts or Water Districts

### COUNTY OF VICTORIA

**361-575-4558**

Taxing Unit Name

Phone (area code and number)

**101 N Bridge St. Ste #101, Victoria, TX 77901**

**www.vctx.org**

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 Districts 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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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). <sup>1</sup>	\$7,577,612,419
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$1,194,133,082
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$6,383,479,337
<b>4. 2020 total adopted tax rate.</b>	\$0.3436/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. <b>2020 ARB certified value:</b>	\$0
B. <b>2020 disputed value:</b>	\$0
C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$6,383,479,337
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 2021 does not create a new exemption or reduce taxable value.	
A. <b>Absolute exemptions.</b> Use 2020 market value:	\$2,756,065
B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$7,711,739
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$10,467,804
<b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. <b>2020 market value:</b>	\$0
B. <b>2021 productivity or special appraised value:</b>	\$0
C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$10,467,804
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$6,373,011,533
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$21,897,667
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$56,713

preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$21,954,380
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>	
A. <b>Certified values:</b>	\$8,004,795,438
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$16,758,248
C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$0
E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$8,021,553,686
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A. <b>2021 taxable value of properties under protest.</b> 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. <sup>14</sup>	\$220,769,483
B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>	\$0
C. <b>Total value under protest or not certified:</b> Add A and B.	\$220,769,483
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$1,258,149,931
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$6,984,173,238
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An	\$88,538,823

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, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$88,538,823
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$6,895,634,415
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.3183/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.3667/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

## 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:

1. **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
2. **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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.3164/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,383,479,337
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$20,197,328
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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 2020. This line applies only to tax years preceding tax year 2020.	\$53,057
<b>B. 2020 taxes in TIF</b> 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 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$53,057
<b>E. Add Line 30 to 31D.</b>	\$20,250,385
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,895,634,415
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.2936/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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.	\$0
<b>B. 2020 state criminal justice mandate:</b> 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	\$0



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.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.0000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.0000/\$100
<b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b>	
<b>A. 2021 indigent health care expenditures:</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	\$0
<b>B. 2020 indigent health care expenditures:</b> 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.0000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.0000/\$100
<b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b>	
<b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$1,046,433
<b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	\$1,039,949
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.0000/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0.0007/\$100
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0.0000/\$100
<b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b>	
<b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$0
<b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.0000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	

<p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.0000/\$100</p> <p>\$0.0000/\$100</p>
<p><b>38. Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.2936/\$100</p>
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$9,355,562</p> <p>\$0.1356/\$100</p> <p>\$0.4292/\$100</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.4442/\$100</p>
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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> <ol style="list-style-type: none"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing</p>	<p>\$0.0000/\$100</p>

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. <b>Debt</b> 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. <sup>28</sup> Enter debt amount.	\$1,876,342
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$1,876,342
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$23,063
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$1,853,279
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup> B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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%. <sup>31</sup>	100.00% 101.00% 101.00% 100.00% 100.00%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$1,853,279
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,984,173,238
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.0265/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.4707/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.5208/\$100

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

# 2021 Tax Rate Calculation Worksheet

Date: 09/17/2021 12:00 PM

## Taxing Units Other Than School Districts or Water Districts

### COUNTY OF VICTORIA

**361-575-4558**

Taxing Unit Name

Phone (area code and number)

**101 N Bridge St. Ste #101, Victoria, TX 77901**

**www.vctx.org**

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 Districts 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: Farm to Market/Flood Control

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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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). <sup>1</sup>	\$7,521,550,327
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$1,170,455,528
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$6,351,094,799
<b>4. 2020 total adopted tax rate.</b>	\$0.0523/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b>	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0

C. <b>2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
A. <b>2020 ARB certified value:</b>	\$0
B. <b>2020 disputed value:</b>	\$0
C. <b>2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$6,351,094,799
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 2021 does not create a new exemption or reduce taxable value.	
A. <b>Absolute exemptions.</b> Use 2020 market value:	\$2,756,065
B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$9,484,556
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$12,240,621
<b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. <b>2020 market value:</b>	\$0
B. <b>2021 productivity or special appraised value:</b>	\$0
C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$12,240,621
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$6,338,854,178
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$3,315,220
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$10,422

preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$3,325,642
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>	
A. <b>Certified values:</b>	\$7,950,041,080
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$16,758,248
C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$0
E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$7,966,799,328
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A. <b>2021 taxable value of properties under protest.</b> 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. <sup>14</sup>	\$219,962,483
B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>	\$0
C. <b>Total value under protest or not certified:</b> Add A and B.	\$219,962,483
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$1,233,739,742
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$6,953,022,069
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An	\$88,205,448

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, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$88,205,448
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$6,864,816,621
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.0484/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$0.3667/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441



**SECTION 2: Voter-Approval Tax Rate: Farm to Market/Flood Control**

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:

1. **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
2. **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.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.0523/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,351,094,799
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$3,321,622
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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 2020. This line applies only to tax years preceding tax year 2020.	\$10,422
<b>B. 2020 taxes in TIF</b> 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 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$10,422
<b>E. Add Line 30 to 31D.</b>	\$3,332,044
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,864,816,621
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.0485/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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.	\$0
<b>B. 2020 state criminal justice mandate:</b> 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	\$0

<p>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.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$&lt;&gt;/\$100</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.0000/\$100</p> <p style="text-align: right;">\$0.0000/\$100</p> <p style="text-align: right;">\$0.0000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.0000/\$100</p>

<p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.0000/\$100</p> <p>\$0.0000/\$100</p>
<p><b>38. Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.0485/\$100</p>
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.0000/\$100</p> <p>\$0.0485/\$100</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.0501/\$100</p>
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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> <ol style="list-style-type: none"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>309</sup> If the taxing</p>	<p>\$0.0000/\$100</p>

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. <b>Debt</b> 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. <sup>28</sup> Enter debt amount.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$0
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$0
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	
B. Enter the 2020 actual collection rate	100.00%
C. Enter the 2019 actual collection rate	100.00%
D. Enter the 2018 actual collection rate	100.00%
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%. <sup>31</sup>	100.00%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$0
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,953,022,069
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.0000/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.0501/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.5208/\$100

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

**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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p style="text-align: center;">- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$9,355,562
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$6,984,173,238
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.1340/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.3667/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.3667/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.5208/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.3868/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)

**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.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,984,173,238
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.0000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$0.3868/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

**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 before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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

<b>Unused Increment Rate Worksheet</b>	<b>Amount/Rate</b>
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.0091
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.0000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.0091/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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).	\$0.3959/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)

<sup>40</sup>Tex. Tax Code Section 26.013(c)

<sup>41</sup>Tex. Tax Code Section 26.0501(a) and (c)

<sup>42</sup>Tex. Tax Code Section Local Gov't Code Section 120.007(d), effective Jan. 1, 2022

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)



**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.<sup>44</sup>

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.<sup>45</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.3421/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,984,173,238
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.0071
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0265/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.3757/\$100

<sup>44</sup>Tex. Tax Code Section 26.012(8-a)

<sup>45</sup>Tex. Tax Code Section 26.063(a)(1)

## 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.<sup>46</sup>

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<sup>47</sup>.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

In future tax years, this section will also 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).

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p><b>- or -</b></p> <p>If a disaster occurred prior to 2020 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 2020, 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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></p> <p>If the taxing unit adopted a tax rate above the 2020 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.</p>	N/A
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A
<p><b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line<sup>316</sup>25 of the <i>No-New-Revenue Tax</i></p>	N/A

<i>Rate Worksheet.</i>	
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	N/A

<sup>46</sup>Tex. Tax Code Section 26.042(b)

<sup>47</sup>Tex. Tax Code Section 26.042(f)

<sup>48</sup>Tex. Tax Code Section 26.042(c)

<sup>49</sup>Tex. Tax Code Section 26.042(b)

<sup>50</sup>Tex. Tax Code Section 26.04(c-2) and (d-2)

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax) \$0.3667/\$100

Indicate the line number used: 27

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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) \$0.3959/\$100

Indicate the line number used: 67

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.3757/\$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 Tax Code.<sup>50</sup>

**print here** Ashley Hernandez

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_ Date

# 2021 Tax Rate Calculation Worksheet

Date: 09/17/2021 12:01 PM

## Taxing Units Other Than School Districts or Water Districts

### COUNTY OF VICTORIA

**361-575-4558**

Taxing Unit Name

Phone (area code and number)

**101 N Bridge St. Ste #101, Victoria, TX 77901**

**www.vctx.org**

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 Districts 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: Farm to Market/Flood Control

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.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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). <sup>1</sup>	\$7,521,550,327
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$1,170,455,528
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$6,351,094,799
<b>4. 2020 total adopted tax rate.</b>	\$0.0523/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values:	\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$6,351,094,799
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$2,756,065
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$9,484,556
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$12,240,621
<b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$12,240,621
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$6,338,854,178
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$3,315,220
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years	\$10,422

preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$3,325,642
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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. <sup>11</sup>	
<b>A. Certified values:</b>	\$7,950,041,080
<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$16,758,248
<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
<b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$0
<b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	\$7,966,799,328
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A. 2021 taxable value of properties under protest.</b> 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. <sup>14</sup>	\$219,962,483
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$219,962,483
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$1,233,739,742
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$6,953,022,069
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An	\$88,205,448

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, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$88,205,448
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$6,864,816,621
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.0484/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	0.3667

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(15)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>*Reserved for expansion*

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

**SECTION 2: Voter-Approval Tax Rate: Farm to Market/Flood Control**

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:

1. **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
2. **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.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.0523/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,351,094,799
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$3,321,622
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> 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 2020. This line applies only to tax years preceding tax year 2020.	\$10,422
<b>B. 2020 taxes in TIF</b> 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 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> 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
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$10,422
<b>E. Add Line 30 to 31D.</b>	\$3,332,044
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,864,816,621
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.0485/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> 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.	\$0
<b>B. 2020 state criminal justice mandate:</b> 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	\$0



<p>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.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p style="text-align: right;">\$&lt;&gt;/\$100</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 indigent health care expenditures:</b> 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p> <p style="text-align: right;">\$&lt;&gt;/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0.0000/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0.0000/\$100</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p> <p style="text-align: right;">\$0.0000/\$100</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.0000/\$100</p> <p style="text-align: right;">\$0.0000/\$100</p> <p style="text-align: right;">\$0.0000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0.0000/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p>	<p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0.0000/\$100</p>

<p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.0000/\$100</p> <p>\$0.0000/\$100</p>
<p><b>38. Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p><b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.0485/\$100</p>
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.0000</p> <p>\$0.0485</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.0501/\$100</p>
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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> <ol style="list-style-type: none"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>324</sup> If the taxing</p>	<p>\$0.0000/\$100</p>

unit does not qualify, do not complete Disaster Line 41 (Line D41).	
<b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses  A. <b>Debt</b> 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. <sup>28</sup> Enter debt amount.	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)	\$0
D. Subtract <b>amount paid</b> from other resources.	\$0
E. <b>Adjusted debt.</b> Subtract B, C, and D from A.	\$0
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$0
<b>45. 2021 anticipated collection rate.</b> A. Enter the 2021 anticipated collection rate certified by the collector: <sup>29</sup>	
B. Enter the 2020 actual collection rate	100.00%
C. Enter the 2019 actual collection rate	100.00%
D. Enter the 2018 actual collection rate	100.00%
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%. <sup>31</sup>	100.00%
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$0
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$6,953,022,069
<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.0000/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.0501/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$0.0000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$0.5208/\$100

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0441

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.042(a)

<sup>28</sup>Tex. Tax Code Section 26.012(7)

<sup>29</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

<sup>31</sup>Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

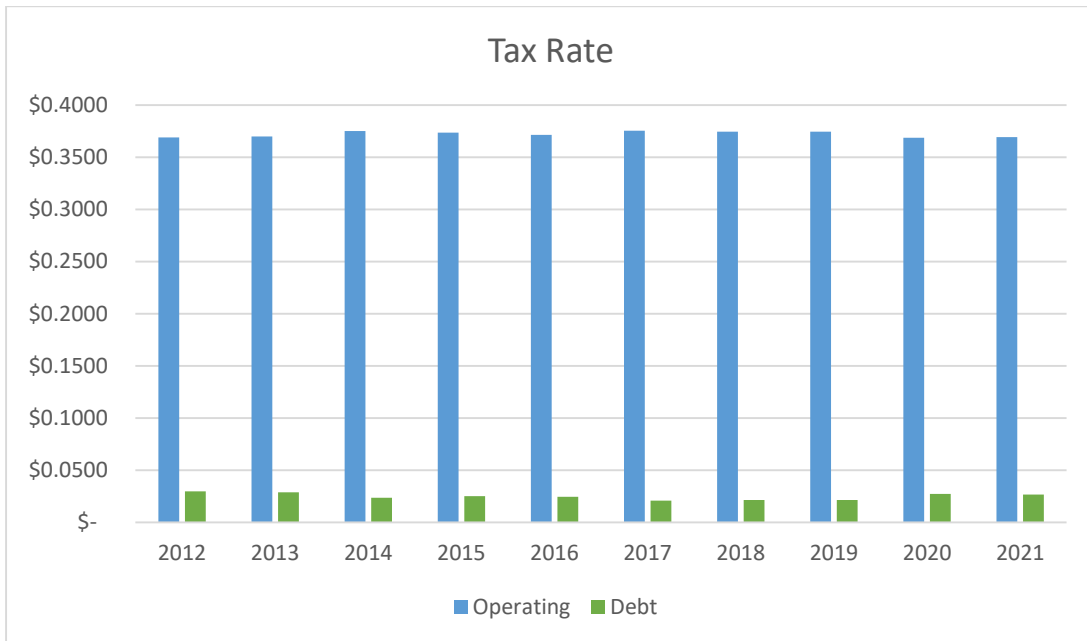


# Statistical Information

# Tax Rate Distribution

## 10 Year Trend

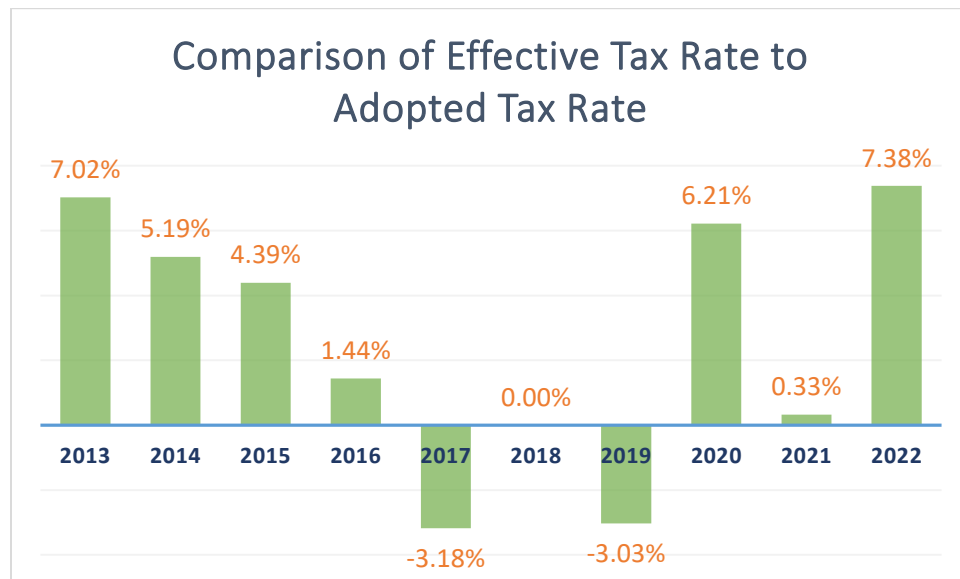
<i>Fiscal Year</i>	<i>Operating</i>	<i>Debt</i>	<i>Total</i>
<b>2012</b>	\$ 0.3691	\$ 0.0295	\$ 0.3986
<b>2013</b>	\$ 0.3699	\$ 0.0287	\$ 0.3986
<b>2014</b>	\$ 0.3751	\$ 0.0235	\$ 0.3986
<b>2015</b>	\$ 0.3736	\$ 0.0250	\$ 0.3986
<b>2016</b>	\$ 0.3716	\$ 0.0243	\$ 0.3959
<b>2017</b>	\$ 0.3753	\$ 0.0206	\$ 0.3959
<b>2018</b>	\$ 0.3744	\$ 0.0215	\$ 0.3959
<b>2019</b>	\$ 0.3744	\$ 0.0215	\$ 0.3959
<b>2020</b>	\$ 0.3687	\$ 0.0272	\$ 0.3959
<b>2021</b>	\$ 0.3694	\$ 0.0265	\$ 0.3959



# Tax Rate Comparison

This schedule compares the no new revenue tax rate (NNR) (formerly known as the effective tax rate, ETR) to the adopted tax rate and depicts the percentage over/under.

<i>Budget Year</i>	<i>ETR/NNR</i>	<i>Adopted Tax Rate</i>	<i>Over/(Under) ETR/NNR</i>
<b>2013</b>	0.3706	0.3986	7.02%
<b>2014</b>	0.3779	0.3986	5.19%
<b>2015</b>	0.3811	0.3986	4.39%
<b>2016</b>	0.3902	0.3959	1.44%
<b>2017</b>	0.4085	0.3959	-3.18%
<b>2018</b>	0.3959	0.3959	0.00%
<b>2019</b>	0.4079	0.3959	-3.03%
<b>2020</b>	0.3713	0.3959	6.21%
<b>2021</b>	0.3946	0.3959	0.33%
<b>2022</b>	0.3667	0.3959	7.38%



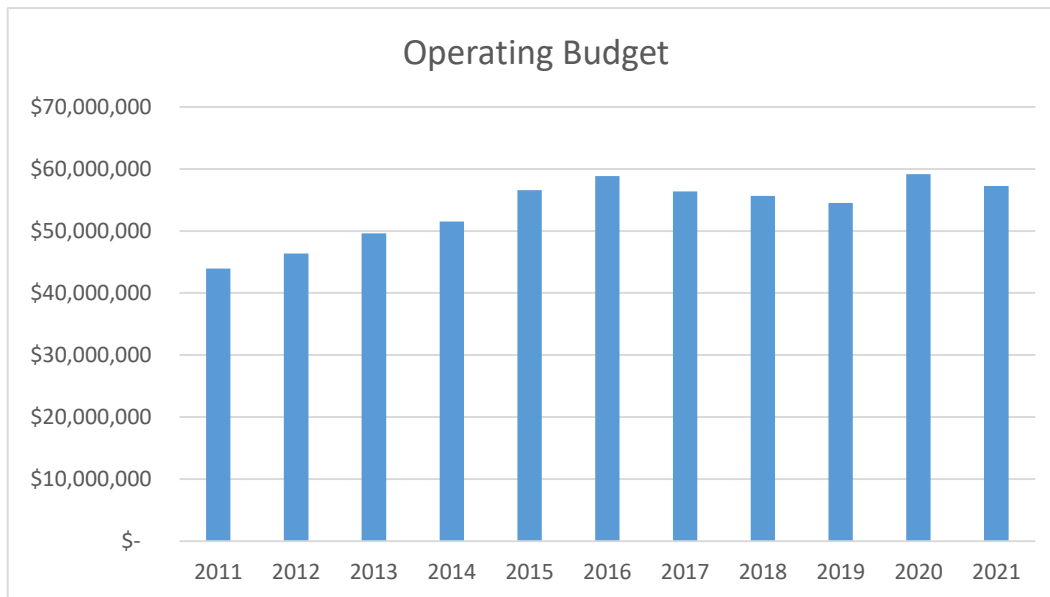
# Operating Budget

*(All Funds Minus Debt Service)*

## 10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the County: General Fund, Road & Bridge Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds.

<i>Fiscal Year</i>	<i>Adopted Budget</i>	<i>% Change</i>
2013	\$ 49,610,159	7%
2014	\$ 51,502,805	4%
2015	\$ 56,592,294	9%
2016	\$ 58,836,742	4%
2017	\$ 56,384,254	-4%
2018	\$ 55,638,654	-1%
2019	\$ 54,509,002	-2%
2020	\$ 57,280,320	5%
2021	\$ 54,509,002	-2%
2022	\$ 57,280,320	5%





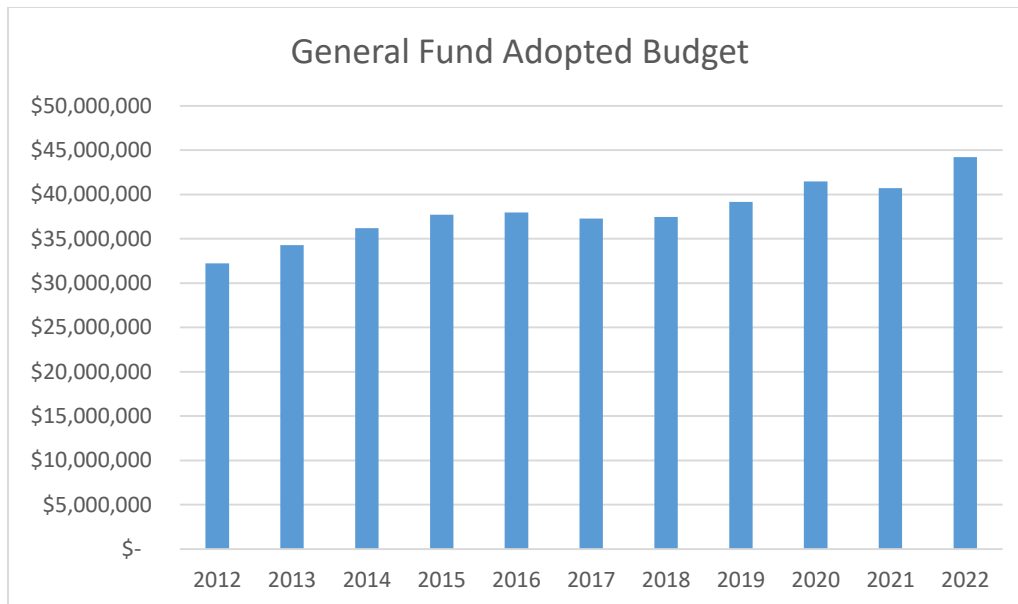
# Operating Budget

(General Fund Only)

## 10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the General Fund. The General Fund is primarily funded by property tax and sales tax.

<i>Fiscal Year</i>	<i>GF Adopted Budget</i>	<i>% Change</i>
2012	\$ 32,228,974	7%
2013	\$ 34,279,588	6%
2014	\$ 36,182,840	5%
2015	\$ 37,704,987	4%
2016	\$ 37,970,473	1%
2017	\$ 37,280,616	-2%
2018	\$ 37,471,045	1%
2019	\$ 39,143,535	4%
2020	\$ 41,457,599	6%
2021	\$ 40,720,230	-2%
2022	\$ 44,219,182	8%



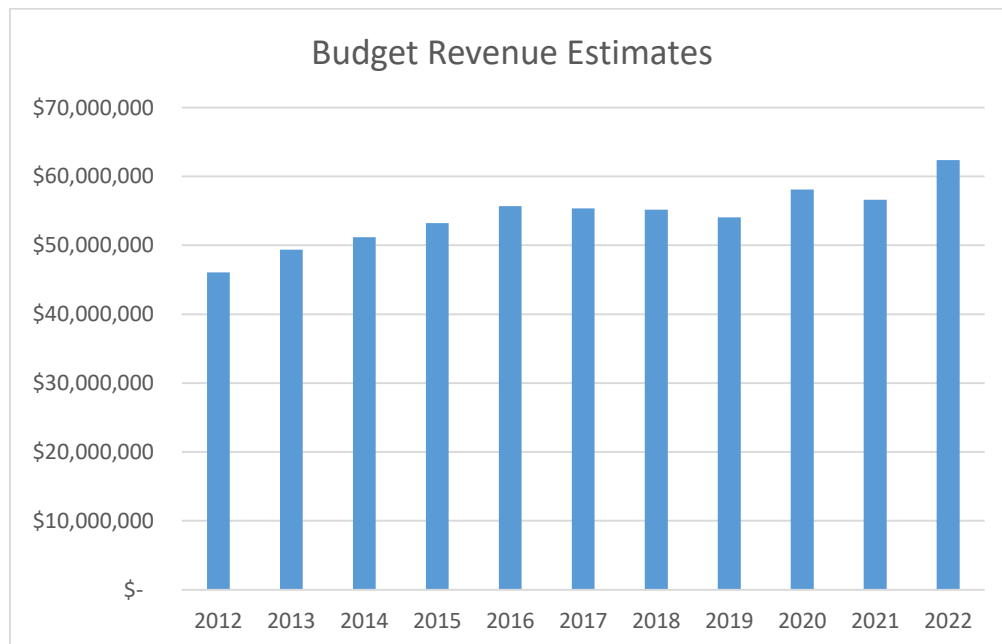
# Budget Revenue Estimates

*(All Funds Minus Debt Service)*

## 10 Year Trend

This schedule tracks revenue estimates for the maintenance and operating funds of the County: General Fund, Road & Bridge Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds.

<i>Fiscal Year</i>	<i>Budget Revenue Estimates</i>	<i>% Change</i>
2012	\$ 46,056,874	6%
2013	\$ 49,374,525	7%
2014	\$ 51,183,813	4%
2015	\$ 53,239,755	4%
2016	\$ 55,669,282	4%
2017	\$ 55,362,450	-1%
2018	\$ 55,157,733	0%
2019	\$ 54,051,052	-2%
2020	\$ 58,080,709	7%
2021	\$ 56,609,092	-3%
2022	\$ 62,380,535	9%



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# **VICTORIA COUNTY COMMISSIONERS COURT**

**COUNTY JUDGE**

**Ben Zeller**

**COMMISSIONERS**

**Precinct 1 - Danny Garcia**

**Precinct 2 - Kevin Janak**

**Precinct 3 - Gary Burns**

**Precinct 4 - Clint Ives**