

# | 2024



**ADOPTED  
BUDGET**



# VICTORIA COUNTY |



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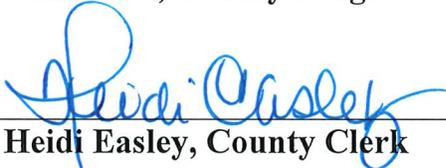
**BUDGET CERTIFICATE**  
**VICTORIA COUNTY, TEXAS**

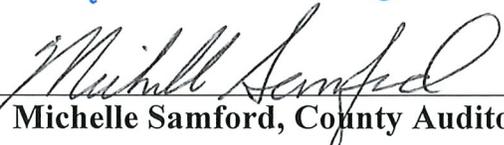
**Budget Year from January 1, 2024 to December 31, 2024**

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

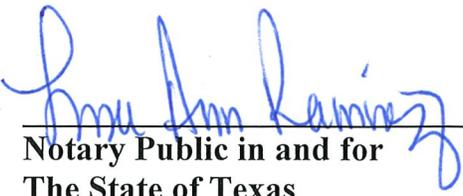
**WE, BEN ZELLER, County Judge, HEIDI EASLEY, County Clerk, and MICHELLE SAMFORD, County Auditor, of Victoria County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Victoria County, Texas, as passed and approved by the Commissioners' Court of Victoria County, Texas on the 11<sup>th</sup> day of September 2023, as the same appears on file in the office of the County Clerk of said County.**

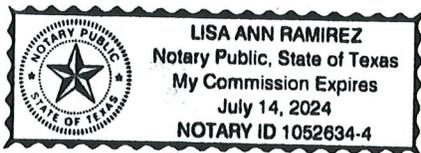
  
\_\_\_\_\_  
**Ben Zeller, County Judge**

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

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

**SWORN TO AND SUBSCRIBED before me on the 14<sup>th</sup> day of September 2023.**

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





**ORDER NO. 2023-0105**

THE STATE OF TEXAS  
COUNTY OF VICTORIA

§  
§

COMMISSIONERS' COURT  
REGULAR TERM – SEPTEMBER 11, 2023

**ORDER ADOPTING THE 2024 VICTORIA COUNTY BUDGET**

ON THIS, the 11<sup>th</sup> day of September 2023, the Commissioners' Court of Victoria County, Texas, being in regular 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
- Jason D. Ohrt, Commissioner, Precinct No. 2 – Absent
- Gary Burns, Commissioner, Precinct No. 3
- Kenneth M. Sexton, Commissioner, Precinct No. 4

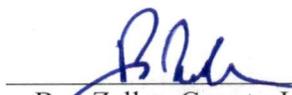
the following proceedings, among others, were had, to wit:

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

- The 2024 Victoria County Budget is adopted with the following record vote taken:

	RECORD VOTE		
	AYE	NAY	ABSTAIN
BEN ZELLER, County Judge,	✓		
DANNY GARCIA, Commissioner, Precinct 1	✓		
JASON D. OHRT, Commissioner, Precinct 2			<i>Absent</i>
GARY BURNS, Commissioner, Precinct 3	✓		
KENNETH M. SEXTON, Commissioner, Precinct 4	✓		

PASSED AND ADOPTED this the 11<sup>th</sup> day of September 2023.

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

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

*Absent*  
 \_\_\_\_\_  
 Jason D. Ohrt  
 Commissioner, Pct. 2

*Gary Burns*

Gary Burns  
Commissioner, Pct. 3

*Kenneth M. Sexton*

Kenneth M. Sexton  
Commissioner, Pct. 4

ATTEST:

*David Casley*

County Clerk





**ORDER NO. 2023-0106**

THE STATE OF TEXAS  
COUNTY OF VICTORIA

§  
§

COMMISSIONERS' COURT  
REGULAR TERM – SEPTEMBER 11, 2023

**ORDER LEVYING TAXES FOR THE YEAR 2023**

ON THIS, the 11<sup>th</sup> day of September 2023, the Commissioners' Court of Victoria County, Texas, being in regular 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
- Jason D. Ohrt, Commissioner, Precinct No. 2 – Absent
- Gary Burns, Commissioner, Precinct No. 3
- Kenneth M. Sexton, Commissioner, Precinct No. 4

the following proceedings, among others, were had, to wit:

BE IT ORDERED, ADJUDGED AND DECREED BY THE COMMISSIONERS' COURT OF VICTORIA COUNTY, TEXAS, being in Regular Session, with the members above 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 2023; and

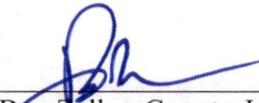
<b>MAINTENANCE &amp; OPERATING FUNDS</b>	
General Fund	\$0.2926
Farm-to-Market Lateral Road Tax <i>(Except the first \$3,000 value of residential Homesteads under Art. VIII, Sec. 1-a State Constitution) Election August 1957</i>	\$0.0605
<b><i>TOTAL MAINTENANCE AND OPERATING FUNDS TAX RATE</i></b>	<b><i>\$0.3531</i></b>
 <b><i>DEBT SERVICE FUNDS</i></b>	 <b><i>\$0.0349</i></b>
<hr/>	
<b>TOTAL COUNTY TAX RATE PER \$100 VALUATION</b>	<b>\$0.3880</b>

2. the following record vote was taken:

	RECORD VOTE		
	AYE	NAY	ABSTAIN
BEN ZELLER, County Judge,	✓		
DANNY GARCIA, Commissioner, Precinct 1	✓		
JASON D. OHRT, Commissioner, Precinct 2			
GARY BURNS, Commissioner, Precinct 3	✓		
KENNETH M. SEXTON, Commissioner, Precinct 4	✓		

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

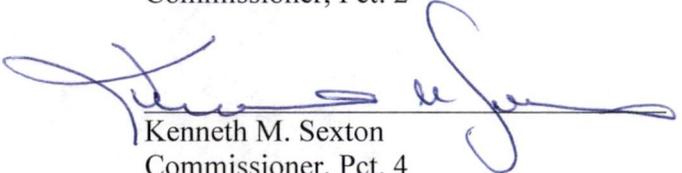
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 12.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-7.40.

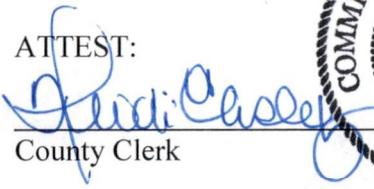
  
 \_\_\_\_\_  
 Ben Zeller, County Judge

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

*Absent*  
 \_\_\_\_\_  
 Jason D. Ohrt  
 Commissioner, Pct. 2

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

  
 \_\_\_\_\_  
 Kenneth M. Sexton  
 Commissioner, Pct. 4

ATTEST:  
  
 \_\_\_\_\_  
 County Clerk





**BEN ZELLER**  
VICTORIA COUNTY JUDGE

Dear Neighbors,

We are pleased to present the 2024 Victoria County Budget, a result of diligent planning and careful consideration for our community. Crafting an annual budget is one of the key responsibilities of the Commissioners' Court, and one of my duties as County Judge is to serve as Chief Budget Officer for the county in helping guide our financial planning and budgeting work.

Victoria County has a long-standing tradition of conservative financial management - a tradition affirmed once again with a AA-Stable credit rating by Standard & Poor's. This spending plan not only addresses the county's immediate requirements, but implements a reduction in the tax rate which allows us to maintain one of the lowest county property tax rates in Texas.

The final approved 2024 General Fund Budget for Victoria County stands at \$51,540,055, with a total allocation of \$75,531,760 across all funds.

In crafting this budget, we have considered both the county's fiscal well-being for the upcoming year and potential future challenges and opportunities. As our county continues to experience growth, maintaining a robust reserve fund ensures our ability to provide essential services during emergencies like hurricanes or floods and supports vital infrastructure and capital projects. Importantly, this budget does not deplete any existing general reserve funds.

Our commitment to public safety, a fundamental responsibility of county government since its inception in the 1830s, remains unwavering. A significant portion of this budget continues to be directed towards enhancing public safety and public health measures, reflecting our dedication to protecting the well-being of our residents. Additionally, the budget includes funding for much-needed improvements to county facilities.

We recognize that our county's progress is made possible by the dedicated efforts of our county employees. In this budget, we took substantial new strides in compensating all employees in accordance with our compensation study, ensuring that Victoria County remains an attractive employer. Additionally, we have allocated increased funding for county health insurance, further demonstrating our commitment to the well-being of those who devote years to serving our county.

We appreciate your interest in the workings of your county government and welcome any thoughts or questions you may have about this budget. It is our privilege to serve you, and we extend our heartfelt wishes for the prosperity and well-being of Victoria County.

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

Ben Zeller  
Victoria County Judge

## **VICTORIA COUNTY, TEXAS**

### **2024 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 2024 budget is based on a 2023 tax rate of \$0.3880 (38.80 cents) per \$100 of assessed taxable valuation. This 2023 tax rate 14.15% (4.81 cents) over the County's no new revenue tax rate. The taxable valuation increased for the 2024 year by \$1,432,725,968. The County budget covers 53 funds in total and includes revenues of \$76,429,579 and expenditures of \$75,531,760.

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 the unincorporated areas of 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, 2023 Tax Calculation Worksheets, and statistical and historical information for the last ten years.

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# COUNTY PROFILE



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

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## Brief History of Victoria County

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 1500s 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.



***Courtesy of the Victoria County Heritage Department***

## County Profile

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

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> (<http://www.tshaonline.org/handbook/online/articles/hcv03>).

# Population Overview



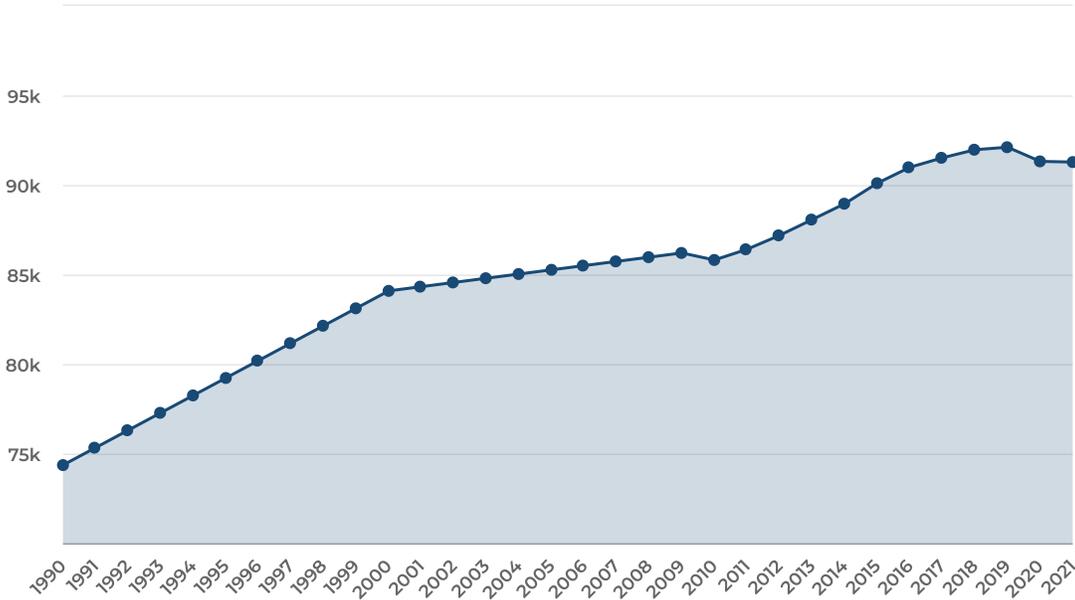
TOTAL POPULATION

**91,280**

▼ **.04%**  
vs. 2020

GROWTH RANK

**139** out of **254**  
Counties in Texas



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



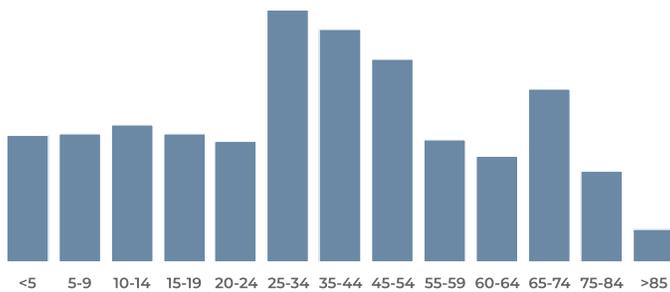
DAYTIME POPULATION

**92,361**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

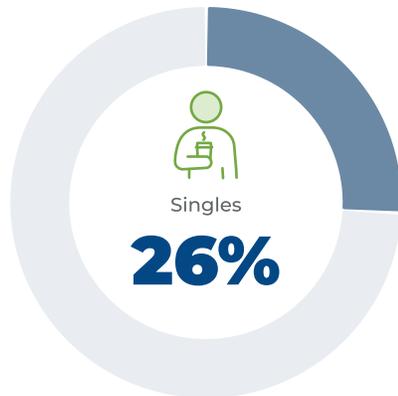
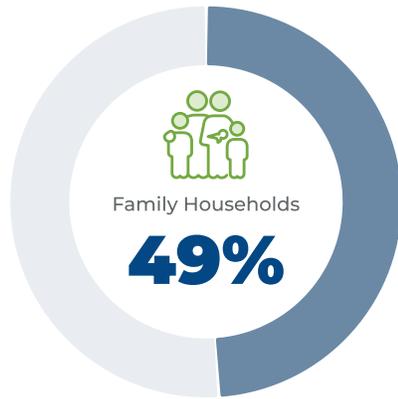
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

# 34,219

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

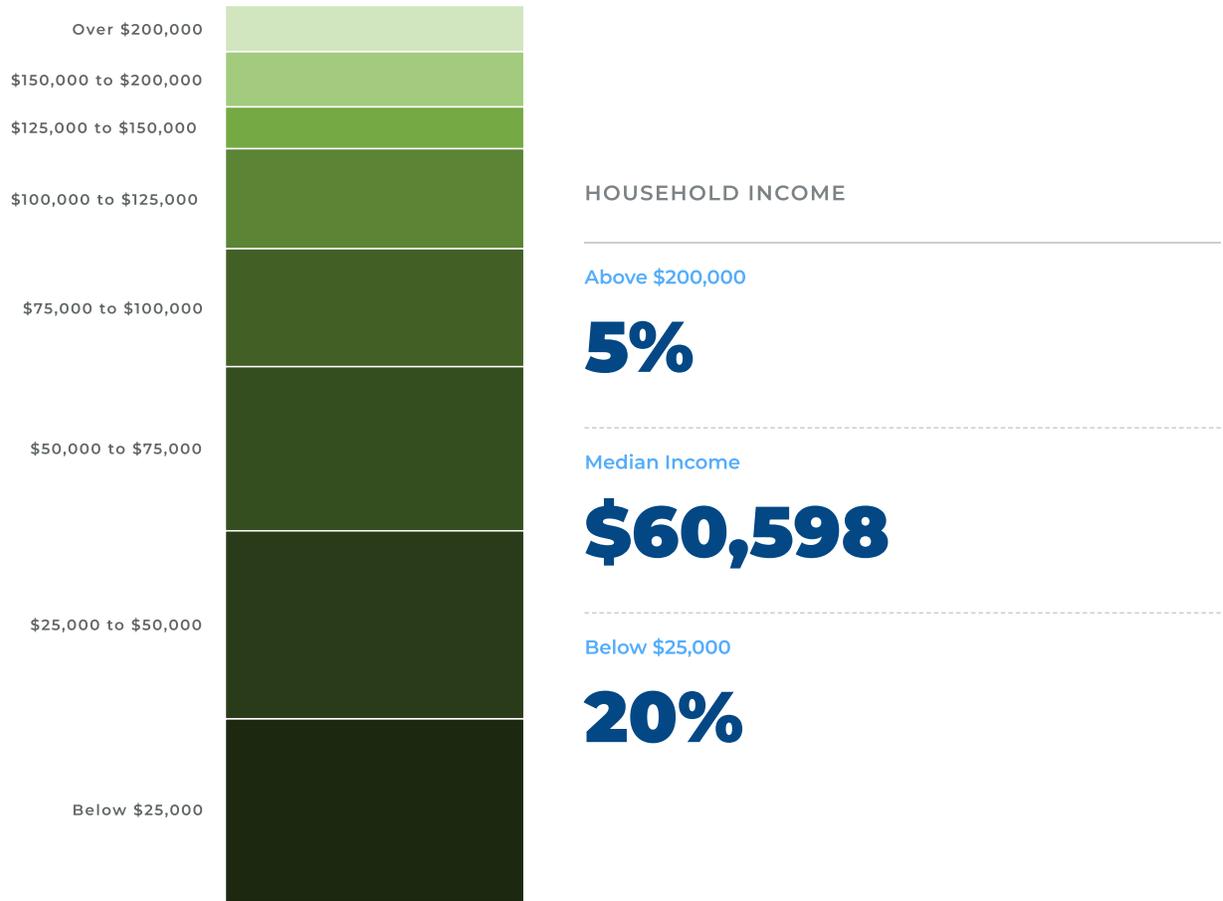


▲ 2%  
higher than state average

\* Data Source: American Community Survey 5-year estimates

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



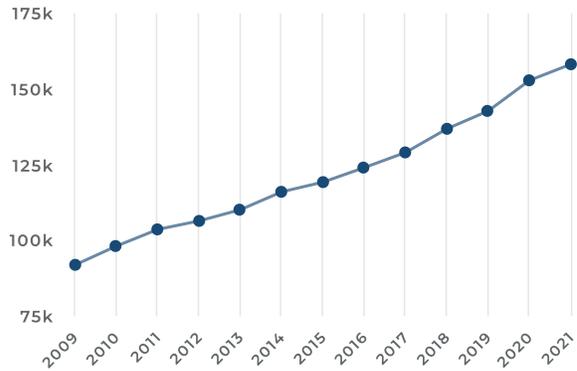
\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2021 MEDIAN HOME VALUE

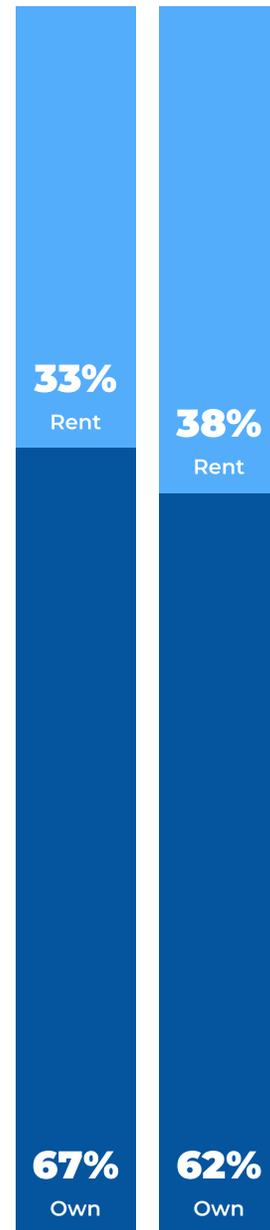
**\$158,200**



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Victoria State Avg.



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

# **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.**

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## About Texas Counties

*"Counties deliver essential services to Texans. They're the functional arm of state government and respond to local needs. County government is not only government by the people and government for the people, it is government among the people."*

### **County Officials**

County officials are your neighbors - they pay the same taxes you pay and drive the same roads you do.

### **Neighbors Serving Neighbors**

It's a good system that leaves your neighbors in charge of the decisions that determine how much you pay in taxes to support your roads, your court system, your local criminal law enforcement, and your public records, including the records establishing property ownership and those documenting you and your family's most important milestones - including births, marriages, and deaths.

### **Public Transparency**

County officials live in a show. County financial records are available for public inspection and county commissioners court meetings are open to the public. County officials expect to respond to your opinions, ideas, and questions about local government, whether it's during office hours or when you run into them at church, the grocery store, or the local football game. People talk a lot about transparency; county officials live it.

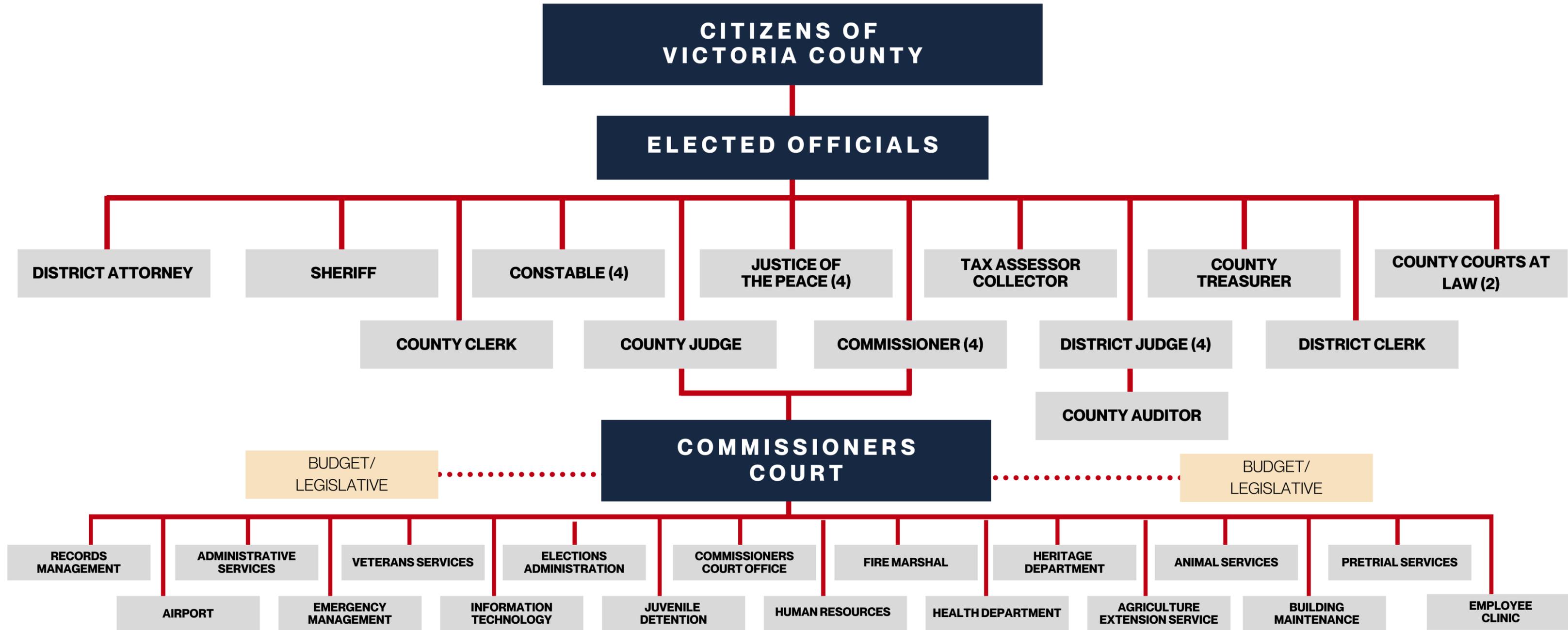
### **Accountable to Voters**

In Texas, the county government delivers services through a variety of elected officials rather than through one central authority. The Texas Constitution provides a check and balance system in which none of the county's elected officials is controlled by any other elected official; they answer only to the voters.

To learn more about the duties of each county office, visit the Texas Association of Counties website.

Source: The information above has been copied from the Texas Association of Counties (TAC) for educational purposes in accordance with Title 17 U.S.C. Section 107. | <https://www.county.org/About-Texas-Counties/About-Texas-County-Officials> ↗

# VICTORIA COUNTY ORGANIZATIONAL CHART



## Commissioners' Court

The Commissioners' Court is the governing body of Victoria County. The Texas Constitution specifies that the Commissioners' Court consists 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 the Commissioners' Court.

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

COMMISSIONERS COURT MEETS ON MONDAYS AT 10:00 A.M. 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).



PICTURED FROM LEFT TO RIGHT: TOP ROW - DANNY GARCIA, COMMISSIONER PCT 1, BEN ZELLER, COUNTY JUDGE, KENNETH SEXTON, COMMISSIONER PCT 4, FRONT ROW - JASON OHRT, COMMISSIONER PCT 2, & GARY BURNS, COMMISSIONER PCT 3

## Other Elected Officials

HEIDI EASLEY  
KIM PLUMMER  
TRAVIS ERNST  
DANIEL F GILLIAM  
JACK MARR  
STEPHEN WILLIAMS  
JULIE BAUKNIGHT  
ELI GARZA  
PAIGE FOSTER  
ASHLEY HERNANDEZ  
JEFF MEYER  
JAMES CALAWAY  
KENNETH EASLEY  
AARON BURLESON  
JUSTIN MARR  
MARY ANN RIVERA  
RODNEY DURHAM  
ROBERT WHITAKER  
JOHN MILLER  
CONSTANCE FILLEY-JOHNSON

COUNTY CLERK  
DISTRICT CLERK  
COUNTY COURT AT LAW 1 JUDGE  
COUNTY COURT AT LAW 2 JUDGE  
24TH DISTRICT COURT JUDGE  
135TH DISTRICT COURT JUDGE  
267TH DISTRICT COURT JUDGE  
37TH DISTRICT COURT JUDGE  
TREASURER  
TAX ASSESSOR-COLLECTOR  
CONSTABLE PRECINCT 1  
CONSTABLE PRECINCT 2  
CONSTABLE PRECINCT 3  
CONSTABLE PRECINCT 4  
COUNTY SHERIFF  
JUSTICE OF THE PEACE PRECINCT 1  
JUSTICE OF THE PEACE PRECINCT 2  
JUSTICE OF THE PEACE PRECINCT 3  
JUSTICE OF THE PEACE PRECINCT 4  
CRIMINAL DISTRICT ATTORNEY

# Staffing Levels

## COUNTY JUDGE

1 County Judge  
1 Chief of Staff  
1 Projects & Planning Assistant

---

3

## COMMISSIONERS COURT OFFICE

1 Administrative Assistant  
1 Procurement Specialist

---

2

## RECORDS MANAGEMENT

1 Records Manager  
1 RM Tech

---

2

## COUNTY CLERK

1 County Clerk  
1 Chief Deputy  
3 Asst Chief Deputy  
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  
 7 Assistant CDA  
 1 P/T Assistant ADA  
 1 Administration Chief  
 3 Investigator  
 2 Chief Clerk  
 5 Asst. Chief Clerk  
 4 Clerk III  
 1 Victim Coordinator  
 1 P/T Legal Assistant

---

**27****ELECTIONS OFFICE**

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

---

**4****COUNTY AUDITOR**

1 County Auditor  
 1 1<sup>st</sup> Asst. Auditor  
 1 Audit Manager  
 3 Accounting Clerk II  
 2 Internal Auditor

---

**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 Accounting Clerk

---

**17****ADMINISTRATIVE SERVICES**

1 Engineer/Project Manager  
 1 Grant Administrator  
 1 Compliance & Projects Coordinator

---

**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  
 2 Human Resource Specialist  
 1 Clerk III

---

**4****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 Assistant Fire Marshal  
 1 Lt. ARFF  
 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

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

---

**47****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**

**ANIMAL CONTROL**

- 1 Director of Animal Control Services
  - 1 Chief Animal Control. Officer
  - 1 Asst. Chief Animal Control Officer
  - 4 Animal Control Officer
  - 1 Clerk III
  - 2 Shelter Care Tech
  - 1 Sr. Animal Control Officer
  - 1 P/T Adoption Coordinator
- 

**12**

**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**

**539            2024 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



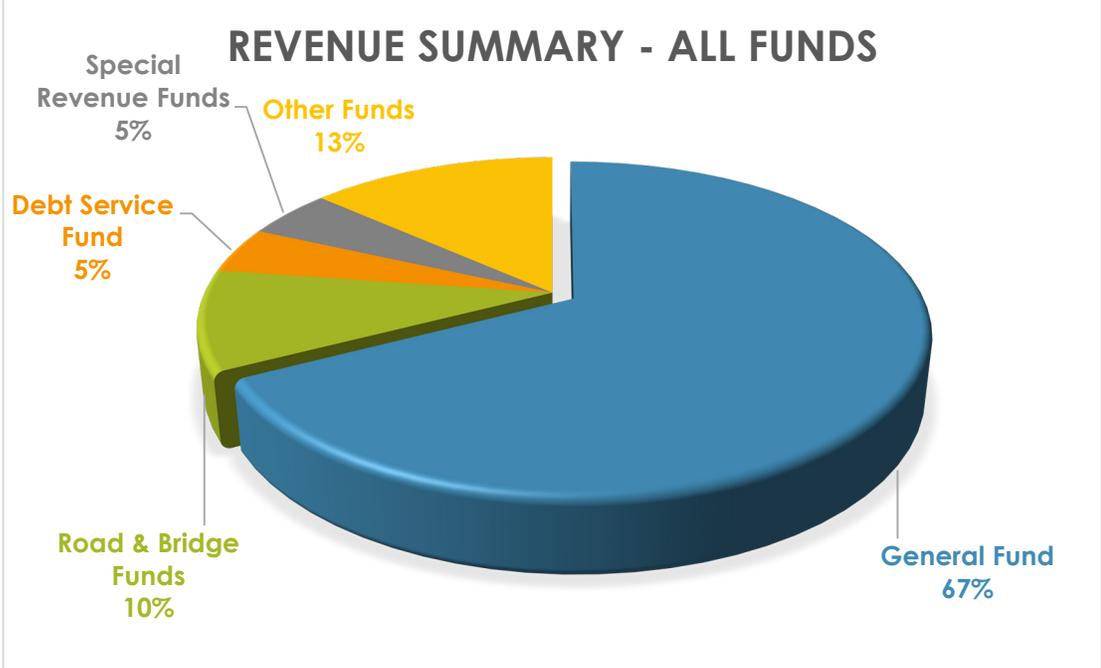
**This section provides an overview of the county's budget, including a summary of county wide revenue and expenditures, breakdown of Victoria County property taxes, and Victoria County's debt at a glance. It also provides the estimated year end balances by fund, the county wide expenditure comparison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

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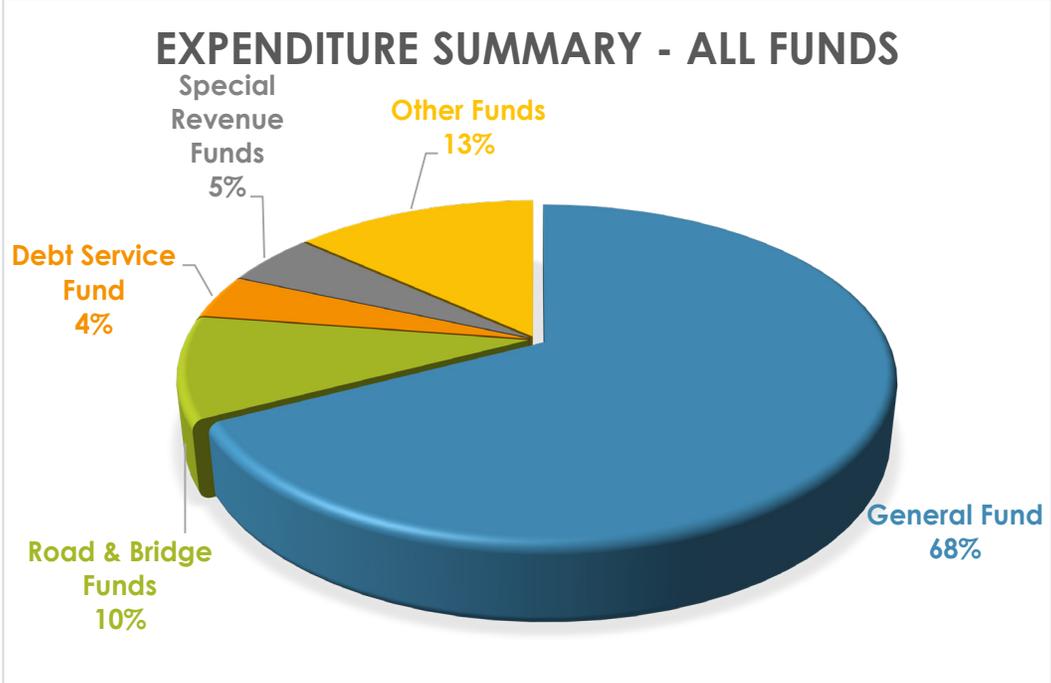
# Fiscal Year 2024 Budget Synopsis

Below is an overview of the projected revenues and budgeted expenditures in the 2024 Adopted Budget.

**TOTAL PROJECTED REVENUES - ALL FUNDS \$76,429,579**  
*General Fund revenues are used for general county operations and services. All other funds are revenues from specific tax or other restricted revenues.*



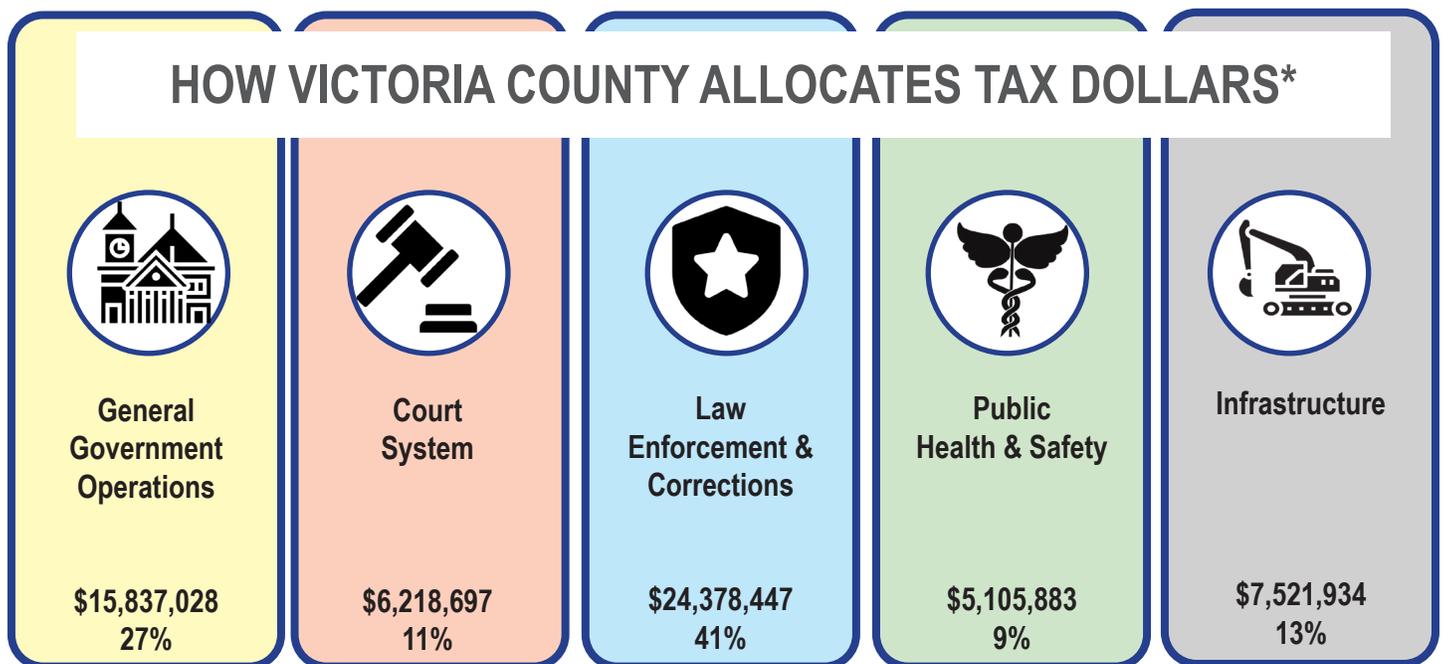
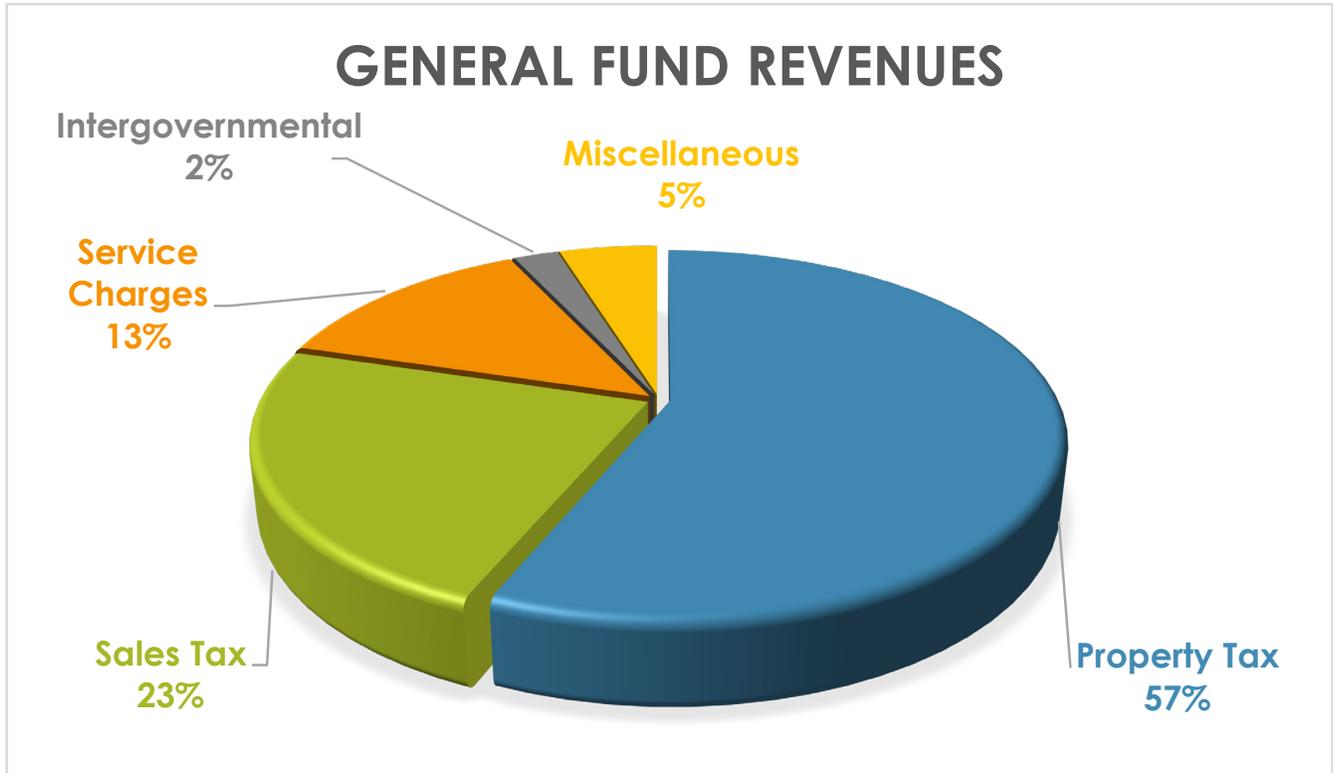
**TOTAL BUDGET - ALL FUNDS \$70,021,216**  
*General Fund \$51,540,055 | Road & Bridge \$7,521,934 | Debt Service \$3,212,935 | Special Revenue \$3,817,201 | Other \$10,268,114*



# 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 2023, the General Fund is expected to have a \$18,500,000 fund balance.

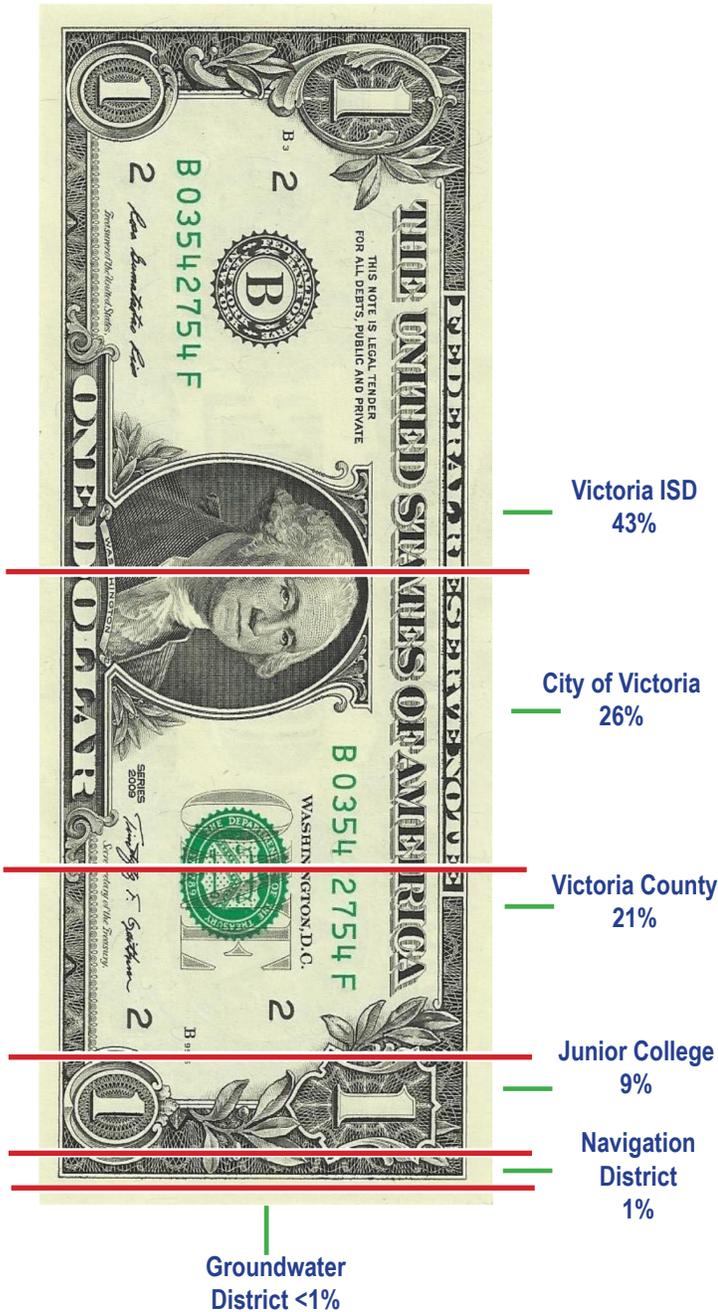
The following chart shows the breakdown of General Fund resources.



\*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 \$211,011.

Tax Rate per 100 by Jurisdiction	2022	2023
County of Victoria	0.3934	0.3880
Junior College	0.1639	0.1639
Navigation District	0.0288	0.0288
Victoria ISD	1.0542	1.0542
Groundwater District	0.00800	0.00800
City of Victoria	0.5595	0.5595
<b>Total Tax Rate per 100</b>	<b>2.3976</b>	<b>2.2078</b>

Victoria County Property Tax Rate (per \$100 Taxable Value)			
	2022	2023	Difference
Operating Rate	0.3000	0.2926	-0.0074
Debt Service Rate	0.0329	0.0349	0.0020
Farm to Market & Lateral Road	0.0605	0.0605	-0.0000
<b>Total Tax Rate per 100</b>	<b>0.3934</b>	<b>0.3880</b>	<b>-0.0054</b>

# Debt at a Glance

## Current Debt Obligations

The 2024 Adopted Budget includes the newest Certificates of Obligation Series 2023 issued for the acquisition, construction, repair and maintenance of county facilities.

Victoria County's expected debt outstanding as of December 31, 2023 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>	\$ 35,720,000
<b>Of the tax supported debt, \$18,180,000 relates to the issuance of bonds for the county owned hospital, Citizens Medical Center for the Emergency Room Expansion and Intensive Care Unit Expansion. The debt payments are made by Citizens Medical Center each year.</b>	

**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 \$391.16 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 \$1,832.00.**

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 158 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/page/business.home>.

VICTORIA COUNTY, TEXAS  
2024 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2024 BUDGET		Estimated
	Balance 01-01-2024	Revenue	Expenditures	Balance 12-31-24
<b>OPERATING FUNDS:</b>				
100 General Fund	18,500,000	51,540,055	(51,540,055)	18,500,000
Road & Bridge Funds:				
201 Precinct #1	450,000	1,895,323	(1,895,323)	450,000
202 Precinct #2	1,040,000	1,781,298	(1,781,298)	1,040,000
203 Precinct #3	770,000	1,791,895	(1,791,895)	770,000
204 Precinct #4	450,000	2,053,418	(2,053,418)	450,000
Total Road & Bridge Funds	2,710,000	7,521,934	(7,521,934)	2,710,000
<b>TOTAL OPERATING FUNDS</b>	<b>21,210,000</b>	<b>59,061,989</b>	<b>(59,061,989)</b>	<b>21,210,000</b>
<b>SPECIAL REVENUE FUNDS:</b>				
108 Emergency Management	-	470,400	(470,400)	-
109 Emergency Management LEPC	16,268	15,000	(15,000)	16,268
117 Court Initiated Guardians	10,995	10,000	(5,000)	15,995
118 County Jury Fund	10,550	13,700	(10,000)	14,250
119 County Clerk Archive Fee	110,880	87,000	(125,000)	72,880
120 Records Management	236,375	110,432	(85,823)	260,984
121 Courthouse Security	135,615	55,500	(25,225)	165,890
122 Justice Court Building Security	22,800	2,800	(8,000)	17,600
123 District Clerk Records Management	44,225	29,000	(20,840)	52,385
124 County Clerk of the Court	96,790	19,000	(16,600)	99,190
125 District Clerk of the Court	67,645	36,000	(38,382)	65,263
126 Court Reporter Service	39,990	32,000	(38,000)	33,990
127 Court Facility Fee	44,945	25,650	(10,000)	60,595
129 Language Access Fund	19,275	9,500	(9,500)	19,275
140 Patriot Park Donation Fund	3,001			3,001
145 Opioid Settlement Fund	163,516			163,516
215 Capital Credits Fund	150,110	20,000	(6,525)	163,585
240 Drug Courts Program	-	361	(360)	1
245 County Specialty Court	100	10,784	(10,784)	100
280 Local Truancy Preventions	40,500	10,650	-	51,150
281 Justice Technology	6,600	9,520	(13,702)	2,418
282 Family Protection Fee	200	1,850	(1,800)	250
283 County/District Technology	18,330	5,300	(12,000)	11,630
286 Child Abuse Prevention	410	100	-	510
300 C.D.A. Processing Fee	9,095	5,050	-	14,145
301 C.D.A. Bond Forfeitures	40,550	360	-	40,910
303 PreTrial Intervention	69,720	25,000	(23,265)	71,455
304 Victoria County Care Court	1,780	5,000	(2,500)	4,280
310 4-H Activity Center	3,375	750	(3,650)	475
360 Sheriff's Forfeiture	768,160	69,000	(245,705)	591,455
361 Sheriff's Donation	-	76,500	(76,500)	-
362 Sheriff's DOJ Federal Forfeiture	291,115	3,400	(7,650)	286,865
370 C.D.A. Contraband Forfeiture	845,225	76,000	(151,131)	770,094
372 Sheriff's DOT Fed. Forfeiture	448,695	1,200	(47,500)	402,395
392 National School Lunch Program	-	204,228	(204,228)	-
420 Employee Benefit	2,235	1,500	(1,500)	2,235
450 Election Administrator Special	20,985	65,025	(85,412)	598
499 Tax Assessor-Collector Special	25,240	3,000	(7,500)	20,740

VICTORIA COUNTY, TEXAS  
2024 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2024 BUDGET		Estimated
	Balance 01-01-2024	Revenue	Expenditures	Balance 12-31-24
500 Historical Commission	-	6,675	(6,675)	-
515 Child Welfare Board	22,770	11,078	(11,078)	22,770
720 Law Library	23,560	57,000	(57,000)	23,560
800 City/County Health Department	-	2,056,759	(1,962,966)	93,793
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,811,625</b>	<b>3,642,072</b>	<b>(3,817,201)</b>	<b>3,636,496</b>
700 DEBT SERVICE FUND	910,000	3,457,404	(3,212,935)	1,154,469
<b>ENTERPRISE FUNDS:</b>				
321 Airport	995,380	4,155,137	(4,101,547)	1,048,970
323 Airport Capital Project	200			200
380 Sheriff's Commissary	745,495	212,200	(274,666)	683,029
390 Juvenile Detention Commissary	8,035	1,020	(750)	8,305
<b>TOTAL ENTERPRISE FUNDS</b>	<b>1,749,110</b>	<b>4,368,357</b>	<b>(4,376,963)</b>	<b>1,740,504</b>
<b>INTERNAL SERVICE FUND:</b>				
410 Health Insurance	(37,540)	5,899,757	(5,062,672)	799,545
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>(37,540)</b>	<b>5,899,757</b>	<b>(5,062,672)</b>	<b>799,545</b>
(53 Funds)				
<b>TOTAL ALL FUNDS</b>	<b>27,643,195</b>	<b>76,429,579</b>	<b>(75,531,760)</b>	<b>28,541,014</b>

VICTORIA COUNTY, TEXAS  
2024 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

<u>GENERAL FUND</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>INCREASE (DECREASE)</u>
County Judge	249,736	384,751	135,015
Commissioners' Court	256,571	182,280	(74,291)
Records Management	122,306	123,806	1,500
County Clerk	819,943	884,044	64,101
Pre-Trial Services	145,463	150,109	4,646
Veterans Service Officer	92,868	107,850	14,982
Heritage Director	66,464	65,568	(896)
Non-Departmental Expense	4,229,544	3,977,182	(252,362)
County Court at Law #1	912,666	899,319	(13,347)
County Court at Law #2	130,000	135,000	5,000
District Court	1,810,171	1,824,661	14,490
District Clerk	869,242	968,173	98,931
Justice of the Peace #1	239,611	266,442	26,831
Justice of the Peace #2	186,129	207,734	21,605
Justice of the Peace #3	301,531	319,367	17,836
Justice of the Peace #4	217,962	241,914	23,952
Criminal District Attorney	2,030,309	2,129,771	99,462
Election Administrator	364,896	401,812	36,916
County Auditor	580,764	663,199	82,435
County Treasurer	395,202	404,508	9,306
Tax Assessor Collector	924,814	1,035,659	110,845
Administrative Services	367,992	365,768	(2,224)
Information Technology	1,628,263	1,776,529	148,266
Human Resources	245,060	370,684	125,624
Facilities Management	1,992,544	2,174,414	181,870
County Fire Marshal	856,185	868,673	12,488
Constable - Precinct #1	79,229	82,559	3,330
Constable - Precinct #2	89,414	100,872	11,458
Constable - Precinct #3	80,664	83,996	3,332
Constable - Precinct #4	80,333	84,964	4,631
Sheriff	18,835,164	19,229,281	394,117

VICTORIA COUNTY, TEXAS  
2024 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)
Adult Probation	1,000	1,000	-
Juvenile Detention Facility	3,548,922	4,225,988	677,066
Juvenile Board	42,825	42,825	-
Animal Control	845,504	883,002	37,498
Extension Service	268,094	267,801	(293)
Intergovernmental	2,342,029	2,510,570	168,541
Transfers	2,324,993	3,097,980	772,987
Total General Fund	<u>48,574,407</u>	<u>51,540,055</u>	<u>2,965,648</u>
Percent of Increase (Decrease)		6.11%	
 <u>ROAD AND BRIDGE FUNDS</u>			
Precinct #1	1,705,933	1,895,323	189,390
Precinct #2	1,602,009	1,781,298	179,289
Precinct #3	1,622,126	1,791,895	169,769
Precinct #4	1,845,197	2,053,418	208,221
Total Road and Bridge Funds	<u>6,775,265</u>	<u>7,521,934</u>	<u>746,669</u>
Percent of Increase (Decrease)		11.02%	
Total Estimated Expenditures General and Road & Bridge Funds	<u><u>55,349,672</u></u>	<u><u>59,061,989</u></u>	<u><u>3,712,317</u></u>
Percent of Increase (Decrease) General and Road & Bridge Funds		6.71%	

VICTORIA COUNTY, TEXAS

2024 BUDGET

EXPENDITURE COMPARISON - ALL OTHER FUNDS

FUND #	ALL OTHER FUNDS	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)
108	Emergency Management	458,260	470,400	12,140
109	Emergency Management LEPC	15,000	15,000	-
117	Court-Initiated Guardians	5,000	5,000	-
118	County Jury Fund	10,000	10,000	-
119	County Clerk Archive Fee	0	125,000	125,000
120	Records Management	55,858	85,823	29,965
121	Courthouse Security	14,725	25,225	10,500
122	Justice Court Building Security	8,000	8,000	-
123	District Clerk Records Management	5,488	20,840	15,352
124	County Clerk of the Court	10,776	16,600	5,824
125	District Clerk of the Court	0	38,382	38,382
126	Court Reporter Service	30,000	38,000	8,000
127	Court Facility Fee Fund	10,000	10,000	-
129	Language Access Fund	9,500	9,500	-
140	Patriot Park Donation Fund	0	0	-
145	Opioid Settlement Fund	0	0	-
215	Capital Credits Fund	0	6,525	6,525
240	Drug Courts Program	1,001	360	(641)
245	County Specialty Court	14,325	10,784	(3,541)
280	Local Truancy Preventions	0	0	-
281	Justice Technology	13,702	13,702	-
282	Family Protection Fee	1,000	1,800	800
283	County/District Technology	5,300	12,000	6,700
286	Child Abuse Prevention	0	0	-
300	C.D.A. Processing Fee	0	0	-
301	C.D.A. Bond Forfeitures	0	0	-
303	Pretrial Intervention	24,138	23,265	(873)
304	Victoria County Care Court	2,500	2,500	-
310	4-H Activity Center	3,575	3,650	75
321	Airport	3,894,361	4,101,547	207,186
323	Airport Capital Projects	0	0	-
360	Sheriff's Forfeiture Fund	239,635	245,705	6,070
361	Sheriff's Donation Fund	0	76,500	76,500
362	Sheriff's DOJ Federal Forfeiture	7,650	7,650	-
370	C.D.A. Contraband Forfeiture	115,720	151,131	35,411

2024 BUDGET  
EXPENDITURE COMPARISON - ALL OTHER FUNDS

	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)
372 Sheriff DOT Federal Forfeiture	47,500	47,500	-
380 Sheriff Commissary	223,329	274,666	51,337
390 Juvenile Commissary	750	750	-
392 National School Lunch Program	193,711	204,228	10,517
410 Health Insurance	4,531,235	5,062,672	531,437
420 Employee Benefit	1,500	1,500	-
450 Election Administrator Special	86,506	85,412	(1,094)
499 Tax Assessor-Collector Special	3,000	7,500	4,500
500 Historical Commission	6,200	6,675	475
515 Child Welfare Board	11,078	11,078	-
700 Debt Service	2,629,042	3,212,935	583,893
720 Law Library	57,000	57,000	-
800 City/County Health Department	1,925,179	1,962,966	37,787
Total Other Fund Expenditures	<u>14,671,544</u>	<u>16,469,771</u>	<u>1,798,227</u>
Percent of Increase (Decrease)		12.26%	
Total All Funds	<u>70,021,216</u>	<u>75,531,760</u>	<u>5,510,544</u>

STATEMENT OF REVENUES

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>100</b>	<b>General Fund</b>			
	Sales Tax	12,338,035	12,052,334	12,000,000
	General Property Taxes	23,644,372	25,512,160	28,859,135
	Penalty & Interest on Tax	242,248	177,000	200,000
	Business License, Permits	42,145	42,000	36,000
	Federal Payments in Lieu of Taxes	561	-	-
	State Shared Revenue	666,926	705,659	742,640
	Fees of Office	1,772,263	1,760,700	1,763,700
	Other Fees	147,542	148,040	141,300
	Other Governmental Services	241,124	246,558	252,957
	Sheriff Contracts	770,385	1,201,095	1,168,500
	Juvenile Facility Contracts	1,863,294	2,378,000	2,578,000
	Fines	692,788	770,000	770,000
	Forfeitures	24,744	10,000	10,000
	Miscellaneous Revenue	1,158,479	1,660,308	2,488,996
	Rents and Commissions	386,746	381,241	344,941
	Animal Control Fees	19,626	59,350	55,350
	Transfers In	1,548,343	2,242,280	128,536
	<b>Total General Fund</b>	<b>45,559,621</b>	<b>49,346,725</b>	<b>51,540,055</b>
<b>108</b>	<b>Emergency Management Fund</b>			
	Federal Grants	17,678	-	-
	Intergovernmental Contracts	353,773	226,130	234,700
	Miscellaneous Revenue	-	-	-
	Transfers In	214,968	232,130	235,700
	<b>Total Emergency Management Fund</b>	<b>586,419</b>	<b>458,260</b>	<b>470,400</b>
<b>109</b>	<b>Emergency Management LEPC Fund</b>			
	Miscellaneous Revenue	2,500	15,000	15,000
	<b>Total Emergency Management LEPC Fund</b>	<b>2,500</b>	<b>15,000</b>	<b>15,000</b>
<b>117</b>	<b>Court-Initiated Guardians</b>			
	Fees of Office	9,970	10,000	10,000
	<b>Total Court-Initiated Guardians</b>	<b>9,970</b>	<b>10,000</b>	<b>10,000</b>
<b>118</b>	<b>County Jury Fund</b>			
	Fees of Office	13,966	13,700	13,700
	Miscellaneous Revenue	-	-	-
	<b>Total County Jury Fund</b>	<b>13,966</b>	<b>13,700</b>	<b>13,700</b>
<b>119</b>	<b>County Clerk Archive fee</b>			
	State Grants	-	-	-
	Fees of Office	73,410	85,000	85,000
	Miscellaneous Revenue	1,343	2,000	2,000
	<b>Total County Clerk Archive Fee</b>	<b>74,753</b>	<b>87,000</b>	<b>87,000</b>
<b>120</b>	<b>Records Management Fund</b>			
	Fees of Office	121,674	110,432	110,432
	Miscellaneous Revenue	-	-	-
	<b>Total Records Management Fund</b>	<b>121,674</b>	<b>110,432</b>	<b>110,432</b>

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>121</b>	<b>Courthouse Security Fund</b>			
	Fees of Office	56,886	53,500	53,500
	Miscellaneous Revenue	2,100	600	2,000
	<b>Total Courthouse Security Fund</b>	<b>58,986</b>	<b>54,100</b>	<b>55,500</b>
<b>122</b>	<b>Justice Court Building Security</b>			
	Fees of Office	2,812	3,000	2,800
	Miscellaneous Revenue	-	-	-
	<b>Total Courthouse Security Fund</b>	<b>2,812</b>	<b>3,000</b>	<b>2,800</b>
<b>123</b>	<b>District Clerk Record Management Fund</b>			
	Fees of Office	30,510	29,000	29,000
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk Record Mgmt Fund</b>	<b>30,510</b>	<b>29,000</b>	<b>29,000</b>
<b>124</b>	<b>County Clerk of the Court</b>			
	Fees of Office	38,847	20,153	19,000
	Miscellaneous Revenue	-	-	-
	<b>Total County Clerk of the Court</b>	<b>38,847</b>	<b>20,153</b>	<b>19,000</b>
<b>125</b>	<b>District Clerk of the Court</b>			
	Fees of Office	46,769	36,000	36,000
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk of the Court</b>	<b>46,769</b>	<b>36,000</b>	<b>36,000</b>
<b>126</b>	<b>Court Reporter Service</b>			
	Fees of Office	33,136	32,000	32,000
	Miscellaneous Revenue	-	-	-
	<b>Total Court Reporter Service</b>	<b>33,136</b>	<b>32,000</b>	<b>32,000</b>
<b>127</b>	<b>Court Facility Fee Fund</b>			
	Fees of Office	26,357	25,650	25,650
	<b>Total Court Facilities Fee Fund</b>	<b>26,357</b>	<b>25,650</b>	<b>25,650</b>
<b>129</b>	<b>Language Access Fund</b>			
	Fees of Office	10,148	9,500	9,500
	<b>Total Language Access Fund</b>	<b>10,148</b>	<b>9,500</b>	<b>9,500</b>
<b>140</b>	<b>Patriot Park Donation Fund</b>			
	Fees of Office	-	-	-
	<b>Total Patriot Park Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>145</b>	<b>Opioid Settlement Fund</b>			
	Fees of Office	-	163,517	-
	<b>Total Opioid Settlement Fund</b>	<b>-</b>	<b>163,517</b>	<b>-</b>

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>201</b>	<b>Road &amp; Bridge Fund Pct 1</b>			
	Other Taxes	1,216,220	1,289,377	1,508,823
	Penalty & Interest on Tax	11,669	8,620	8,400
	State Shared Revenue	347,223	338,500	338,500
	Miscellaneous Revenue	3,335	4,000	4,500
	Other Revenue	35,782	35,100	35,100
	Transfers In	272,050	715,556	-
	<b>Total Road &amp; Bridge Fund Pct 1</b>	<b>1,886,279</b>	<b>2,391,153</b>	<b>1,895,323</b>
<b>202</b>	<b>Road &amp; Bridge Fund Pct 2</b>			
	Other Taxes	1,147,578	1,213,590	1,420,127
	Penalty & Interest on Tax	10,983	8,300	8,300
	State Shared Revenue	334,144	338,500	338,500
	Miscellaneous Revenue	4,889	5,000	5,000
	Other Revenue	3,486	1,100	1,100
	Transfer In	382,997	35,519	8,271
	<b>Total Road &amp; Bridge Fund Pct 2</b>	<b>1,884,077</b>	<b>1,602,009</b>	<b>1,781,298</b>
<b>203</b>	<b>Road &amp; Bridge Fund Pct 3</b>			
	Other Taxes	1,117,931	1,188,661	1,390,895
	Penalty & Interest on Tax	10,754	8,200	8,200
	State Shared Revenue	329,785	338,500	338,500
	Miscellaneous Revenue	4,348	5,000	5,000
	Other Revenue	34,317	49,300	49,300
	Transfer In	75,588	32,465	-
	<b>Total Road &amp; Bridge Fund Pct 3</b>	<b>1,572,723</b>	<b>1,622,126</b>	<b>1,791,895</b>
<b>204</b>	<b>Road &amp; Bridge Fund Pct 4</b>			
	Other Taxes	1,287,762	1,365,164	1,597,518
	Penalty & Interest on Tax	12,355	9,300	9,300
	State Shared Revenue	360,302	368,500	368,500
	Miscellaneous Revenue	3,129	4,000	4,000
	Other Revenue	62,426	74,100	74,100
	Transfer In	40,117	26,225	-
	<b>Total Road &amp; Bridge Fund Pct 4</b>	<b>1,766,091</b>	<b>1,847,289</b>	<b>2,053,418</b>
<b>215</b>	<b>Capital Credits Fund</b>			
	State Shared Revenue	96,805	20,000	20,000
	<b>Total Capital Credits Fund</b>	<b>96,805</b>	<b>20,000</b>	<b>20,000</b>
<b>240</b>	<b>Drug Courts Program</b>			
	Fees of Office	854	1,000	360
	Miscellaneous Revenue	1	1	1
	<b>Total Drug Courts Program Fund</b>	<b>855</b>	<b>1,001</b>	<b>361</b>
<b>245</b>	<b>County Specialty Court</b>			
	Fees of Office	12,141	14,325	10,784
	Miscellaneous Revenue	-	-	-
	<b>Total County Specialty Fund</b>	<b>12,141</b>	<b>14,325</b>	<b>10,784</b>

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>280</b>	<b>Local Truancy Preventions Fund</b>			
	Fees of Office	10,664	10,650	10,650
	Miscellaneous Revenue	-	-	-
	<b>Total Local Truancy Preventions Fund</b>	<b>10,664</b>	<b>10,650</b>	<b>10,650</b>
<b>281</b>	<b>Justice Technology Fund</b>			
	Fees of Office	9,290	9,520	9,520
	Miscellaneous Revenue	-	-	-
	<b>Total Justice Technology Fund</b>	<b>9,290</b>	<b>9,520</b>	<b>9,520</b>
<b>282</b>	<b>Family Protection Fee Fund</b>			
	Fees of Office	195	-	-
	Fines	2,427	1,000	1,850
	<b>Total Family Protection Fee Fund</b>	<b>2,622</b>	<b>1,000</b>	<b>1,850</b>
<b>283</b>	<b>County and District Technology Fund</b>			
	Fees of Office	4,044	5,300	5,300
	Miscellaneous Revenue	-	-	-
	<b>Total County and District Technology Fund</b>	<b>4,044</b>	<b>5,300</b>	<b>5,300</b>
<b>286</b>	<b>Child Abuse Prevention</b>			
	Fines	39	100	100
	Miscellaneous Revenue	-	-	-
	<b>Total Child Abuse Prevention</b>	<b>39</b>	<b>100</b>	<b>100</b>
<b>300</b>	<b>CDA Processing Fee Fund</b>			
	Fees of Office	3,788	5,000	5,000
	Miscellaneous Revenue	15	50	50
	Other Revenues	-	-	-
	Transfers In	-	-	-
	<b>Total CDA Processing Fee Fund</b>	<b>3,803</b>	<b>5,050</b>	<b>5,050</b>
<b>301</b>	<b>Bond Forfeiture Commissions Fund</b>			
	Fees of Office	860	360	360
	<b>Total Bond Forfeiture Commissions Fund</b>	<b>860</b>	<b>360</b>	<b>360</b>
<b>303</b>	<b>Pretrial Intervention</b>			
	Fees of Office	46,450	25,000	25,000
	<b>Total Pretrial Intervention</b>	<b>46,450</b>	<b>25,000</b>	<b>25,000</b>
<b>304</b>	<b>Victoria County Care Court</b>			
	Fees of Office	2,790	5,000	5,000
	<b>Total Victoria County Care Court</b>	<b>2,790</b>	<b>5,000</b>	<b>5,000</b>
<b>310</b>	<b>4/H Activity Center</b>			
	Miscellaneous Revenue	20	100	100
	Local Matching Funds	1,000	650	650
	<b>Total 4/H Activity Center</b>	<b>1,020</b>	<b>750</b>	<b>750</b>

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>321</b>	<b>Airport Fund</b>			
	Federal Grants	59,000	-	-
	State Grants	57,090	50,000	50,000
	Miscellaneous Revenue	3,073	3,000	3,600
	Administrative Revenue	3,616,062	3,882,323	3,918,537
	Transfers In	3,016	41,933	183,000
	<b>Total Airport Fund</b>	<b>3,738,241</b>	<b>3,977,256</b>	<b>4,155,137</b>
<b>323</b>	<b>Airport Capital Projects</b>			
	Intergovernmental Contracts	155,000	-	-
	Miscellaneous Revenue	1,871	-	-
	Transfers In	54,500	1,319,590	-
	<b>Total Airport Capital Projects</b>	<b>211,371</b>	<b>1,319,590</b>	<b>-</b>
<b>360</b>	<b>Sheriff's Forfeiture Fund</b>			
	Miscellaneous Revenue	211,107	60,000	60,000
	Other Revenues			
	Transfers In	-	9,000	9,000
	<b>Total Sheriff's Forfeiture Fund</b>	<b>211,107</b>	<b>69,000</b>	<b>69,000</b>
<b>361</b>	<b>Sheriff's Donation Fund</b>			
	Miscellaneous Revenue	9,842	76,500	76,500
	Other Revenues	-	-	-
	<b>Total Sheriff's Donation Fund</b>	<b>9,842</b>	<b>76,500</b>	<b>76,500</b>
<b>362</b>	<b>Sheriff's DOJ Forfeiture Fund</b>			
	Miscellaneous Revenue	351	3,400	3,400
	Other Revenues	256,444	-	-
	<b>Total Sheriff's DOJ Forfeiture Fund</b>	<b>256,795</b>	<b>3,400</b>	<b>3,400</b>
<b>370</b>	<b>CDA Contraband Forfeiture</b>			
	Miscellaneous Revenue	2,966	1,000	1,000
	Other Revenues	139,272	75,000	75,000
	<b>Total CDA Contraband Forfeiture</b>	<b>142,238</b>	<b>76,000</b>	<b>76,000</b>
<b>372</b>	<b>Sheriff's DOT Federal Forfeiture</b>			
	Miscellaneous Revenue	838	1,200	1,200
	Other Revenue	-	-	-
	<b>Total Sheriff's DOT Federal Forfeiture</b>	<b>838</b>	<b>1,200</b>	<b>1,200</b>
<b>380</b>	<b>Sheriff Commissary Fund</b>			
	Miscellaneous Revenue	1,941	3,000	3,000
	Rents and Commissions	456,705	209,200	209,200
	<b>Total Sheriff Commissary Fund</b>	<b>458,646</b>	<b>212,200</b>	<b>212,200</b>
<b>390</b>	<b>Juvenile Commissary Fund</b>			
	Miscellaneous Revenue	25	20	20
	Rents and Commissions	1,530	1,000	1,000
	<b>Total Juvenile Commissary Fund</b>	<b>1,555</b>	<b>1,020</b>	<b>1,020</b>

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>392</b>	<b>National School Lunch Program</b>			
	Federal Grants	108,949	116,638	105,000
	State Grants	-	-	-
	Transfer In	74,050	88,711	99,228
	<b>Total Juvenile Commissary Fund</b>	<b>182,999</b>	<b>205,349</b>	<b>204,228</b>
<b>410</b>	<b>Health Insurance Fund</b>			
	Revenues	3,849,976	4,146,732	4,190,676
	Miscellaneous Revenue	440,018	209,081	209,081
	Transfer In	501,054	1,000,000	1,500,000
	<b>Total Health Insurance Fund</b>	<b>4,791,048</b>	<b>5,355,813</b>	<b>5,899,757</b>
<b>420</b>	<b>Employee Benefit Fund</b>			
	Miscellaneous Revenue	-	-	-
	Employee Benefits Fund	490	1,500	1,500
	<b>Total Employee Benefit Fund</b>	<b>490</b>	<b>1,500</b>	<b>1,500</b>
<b>450</b>	<b>Elections Adm Special</b>			
	Service Contracts	115,615	65,000	65,000
	Miscellaneous Revenue	184	25	25
	<b>Total Elections Adm Special</b>	<b>115,799</b>	<b>65,025</b>	<b>65,025</b>
<b>499</b>	<b>Tax Assessor Special</b>			
	Miscellaneous Revenue	8,389	3,000	3,000
	<b>Total Tax Assessor Special</b>	<b>8,389</b>	<b>3,000</b>	<b>3,000</b>
<b>500</b>	<b>Historical Commission</b>			
	Miscellaneous Revenue	54	-	-
	Sale of Assets	255	2,000	150
	Transfers In	-	-	6,525
	<b>Total Historical Commission</b>	<b>309</b>	<b>2,000</b>	<b>6,675</b>
<b>515</b>	<b>Child Welfare Board</b>			
	Miscellaneous Revenue	250	1,000	1,000
	Transfers In/General Fund	10,849	10,078	10,078
	<b>Total Child Welfare Board</b>	<b>11,099</b>	<b>11,078</b>	<b>11,078</b>
<b>700</b>	<b>Debt Service</b>			
	General Property Taxes	2,049,341	2,783,967	3,436,404
	Penalty & Interest on Tax	21,072	14,800	18,000
	Miscellaneous Revenue	3,360	250	3,000
	Other Revenues	9,998,403	-	-
	Transfers In	-	292,183	-
	<b>Total Debt Service</b>	<b>12,072,176</b>	<b>3,091,200</b>	<b>3,457,404</b>
<b>720</b>	<b>Law Library Fund</b>			
	Fees of Office	48,478	57,000	57,000
	Miscellaneous Revenue	-	-	-
	<b>Total Law Library Fund</b>	<b>48,478</b>	<b>57,000</b>	<b>57,000</b>

Fund Number	Fund Description	2022 Actual Prior Year	2023 Estimated Current Year	2024 Estimated Budget Year
<b>800</b>	<b>Victoria Health Dept</b>			
	Interlocal Cooperative Contracts	178,152	193,238	193,238
	Local Program Income	1,307,627	1,174,900	1,144,300
	Grant Program Income	24,067	32,000	32,000
	Miscellaneous Revenue	2,182	175	175
	Other Revenue	94,372	87,186	89,186
	Animal Control Fees	19,650	-	-
	Transfers In	765,296	532,758	597,860
	<b>Total Victoria Health Dept</b>	<b>2,391,346</b>	<b>2,020,257</b>	<b>2,056,759</b>

VICTORIA COUNTY, TEXAS  
2024 BUDGET  
STATEMENT OF INDEBTEDNESS

DATE OF ISSUE	DATE OF MATURITY SERIALLY TO	ORIGINAL AMOUNT ISSUED	AMOUNT RETIRED	AMOUNT OUTSTANDING @ 12-31-2023	2024 PRINCIPAL PAYMENTS	AMOUNT OUTSTANDING @ 12-31-2024
<b>Tax Secured Debt:</b>						
Certificates of Obligation, Series 2014						
5/1/2014	2/15/2034	6,340,000	2,050,000	4,290,000	325,000	3,965,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2017						
2/15/2018	2/15/2030	4,920,000	1,360,000	3,560,000	450,000	3,110,000
Interest Rates: 2.00% to 4.00%						
Certificates of Obligation, Series 2019						
12/20/2019	2/15/2039	9,895,000	870,000	9,025,000	310,000	8,715,000
Interest Rates: 2.00% to 4.00%						
Certificates of Obligation, Series 2022						
9/20/2022	2/15/2043	9,460,000	305,000	9,155,000	280,000	8,875,000
Interest Rates: 4.00% to 5.00%						
Certificates of Obligation, Series 2024						
8/7/2023	2/15/2043	9,690,000	-	9,690,000	530,000	9,160,000
Interest Rates: 4.00% to 5.00%						
<b>Total Tax Secured Debt</b>		40,305,000	4,585,000	35,720,000	1,895,000	33,825,000
<b>Total Indebtedness</b>		40,305,000	4,585,000	35,720,000	1,895,000	33,825,000

VICTORIA COUNTY, TEXAS

2024 BUDGET

DEBT SERVICE FUND REQUIREMENT

	Amount Required		
	Principal	Interest	Total Payment
Certificates of Obligation, Series 2014	325,000	148,501	473,501
Limited Tax Refunding Bonds, Series 2017	450,000	131,150	581,150
Certificates of Obligation, Series 2019	310,000	214,583	524,583
Certificates of Obligation, Series 2022	280,000	404,113	684,113
Certificates of Obligation, Series 2023	530,000	417,489	947,489
Annual Tax Secured Debt Service	1,895,000	1,315,836	3,210,836
Total Debt Service Fund Requirement	1,895,000	1,315,836	3,210,836

VICTORIA COUNTY, TEXAS  
2024 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:           \$10,062,333,462  
ROAD & BRIDGE FUND TAXABLE VALUATION: \$ 9,962,274,240

The above taxable valuations show an increase of \$1,432,725,968 in the General Fund and an increase of \$1,466,420,282 in the Road and Bridge Funds from that of the preceding year.

The PROPOSED COUNTY TAX RATE contained in this Budget is \$0.3880 (38.80 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 \$38,981,318\*\*. Of this amount, it is estimated that approximately 97.0% or \$37,811,878 will be collected within the current tax year. The delinquent county taxes due Victoria County on July 1, 2023 amounted to \$2,547,491.

FROM COUNTY TAXES it is estimated that:

\$38,981,318 will be assessed.

\$37,811,878 will be collected.

THE TOTAL INDEBTEDNESS of Victoria County on January 1, 2024 (the beginning of the year covered by this Budget) is estimated to be \$35,620,000. During the year covered by this 2024 Budget there will be paid:

On PRINCIPAL                   \$1,880,000

On INTEREST                   \$1,329,436

\*\*Detail of Tax Levy:

General Fund - \$10,062,333,462 X .002926 = \$29,442,387.

Debt Service Funds - \$10,062,353,462 X .000349 = \$3,511,754.

Road and Bridge Fund - \$9,962,274,240 X .000605 = \$6,027,175.

VICTORIA COUNTY, TEXAS

2024 BUDGET

TAX RATES

	Tax Rate 2017 Levy	Tax Rate 2018 Levy	Tax Rate 2019 Levy	Tax Rate 2020 Levy	Tax Rate 2021 Levy	Tax Rate 2022 Levy	Tax Rate 2023 Levy
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MAINTENANCE & OPERATIONS TAXES

General Fund	0.3114	0.3114	0.3116	0.3164	0.3064	0.3000	0.2926
Farm to Market and Lateral Road Tax	0.0630	0.0630	0.0630	0.0523	0.0630	0.0605	0.0605
Total Maintenance & Operations Tax Rate	0.3744	0.3744	0.3746	0.3687	0.3694	0.3605	0.3531

DEBT SERVICE

Debt Service Rate	0.0215	0.0215	0.0213	0.0272	0.0265	0.0329	0.0349
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TOTAL TAX RATES	0.3959	0.3959	0.3959	0.3959	0.3959	0.3934	0.3880
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VICTORIA COUNTY, TEXAS

2024 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>
				R&B	5,127,212		
2023	2022	8,629,607,494	0.3880	Cnty 28,555,076	1,025,113	32,657,175	96.96%
				R&B	4,828,213		
2022	2021	7,825,226,525	0.3934	Cnty 25,976,563	706,914	30,097,861	97.70%
				R&B	3,752,739		
2021	2020	7,232,270,233	0.3959	Cnty 24,622,142	825,540	27,549,340	97.09%
				R&B	4,380,778		
2020	2019	7,106,082,091	0.3959	Cnty 23,540,293	828,307	27,092,764	97.03%
				R&B	4,061,903		
2019	2018	6,577,825,721	0.3959	Cnty 21,870,127	651,603	25,280,426	97.49%
				R&B	4,146,500		
2018	2017	6,729,464,260	0.3959	Cnty 22,331,216	741,702	25,736,014	97.20%
				R&B	4,284,548		
2017	2016	6,678,929,670	0.3959	Cnty 21,946,915	867,072	25,364,391	96.69%
				R&B	4,257,922		
2016	2015	6,699,781,706	0.3959	Cnty 22,190,770	843,677	25,605,016	96.81%
				R&B	3,760,961		
2015	2014	6,502,591,487	0.3959	Cnty 21,840,275	741,041	24,860,196	97.10%
				R&B	3,522,868		
2014	2013	6,052,804,384	0.3986	Cnty 20,511,792	706,054	23,328,606	97.06%
				R&B	3,001,487		
2013	2012	5,594,899,057	0.3986	Cnty 19,242,037	686,810	21,556,715	96.91%
				R&B	2,773,979		
2012	2011	5,195,577,248	0.3986	Cnty 17,836,851	494,280	20,116,550	97.60%
				R&B	2,636,216		
2011	2010	4,955,236,651	0.3986	Cnty 16,987,233	545,105	19,078,344	97.22%
				R&B	2,633,131		
2010	2009	4,945,073,857	0.3986	Cnty 16,981,954	673,464	18,941,621	96.56%
				R&B	2,607,691		
2009	2008	4,916,758,278	0.3986	Cnty 16,840,937	753,282	18,695,346	96.12%
				R&B	2,436,958		
2008	2007	4,524,994,966	0.3986	Cnty 15,547,883	535,311	17,449,530	97.02%
				R&B	2,254,697		
2007	2006	4,217,823,555	0.3986	Cnty 14,492,442	470,341	16,276,798	97.19%
				R&B	1,920,995		
2006	2005	3,960,189,297	0.3986	Cnty 13,805,219	397,460	15,328,754	97.47%
				R&B	1,619,288		
2005	2004	3,712,014,115	0.3986	Cnty 13,125,682	478,798	14,266,172	96.75%
				R&B	1,547,895		
2004	2003	3,553,706,910	0.3986	Cnty 12,965,908	495,236	14,018,567	96.59%
				R&B	1,379,948		
2003	2002	3,559,430,078	0.3601	Cnty 11,393,736	431,407	12,342,277	96.62%
				R&B	1,542,239		
2002	2001	3,533,308,164	0.3485	Cnty 10,723,590	423,641	11,842,188	96.55%
				R&B	1,775,391		
2001	2000	3,328,267,903	0.3410	Cnty 9,518,846	383,182	10,911,055	96.61%
				R&B	1,888,896		
2000	1999	3,244,430,716	0.3410	Cnty 9,166,851	441,261	10,614,486	96.00%

## Notice About 2023 Tax Rates

Property tax rates in COUNTY OF VICTORIA.

This notice concerns the 2023 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.

<b>This year's no-new-revenue tax rate</b>	\$0.3399/\$100
<b>This year's voter-approval tax rate</b>	\$0.3881/\$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 taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	18,500,000
DEBT SERVICE	910,000

### 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, SERIES 2014	325,000	148,501	2,715	476,216
LIMITED TAX REFUNDING BONDES, SERIES 2017	450,000	131,150	750	581,900
CERTIFICATES OF OBLIGATION, SERIES 2019	310,000	214,583	500	525,083
CERTIFICATES OF OBLIGATION, SERIES 2022	280,000	404,113	750	684,863
CERTIFICATES OF OBLIGATION, SERIES 2023	515,000	431,088	750	946,838
	0	0	0	0

Total required for 2023 debt service	\$3,214,900
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$46,936
= Total to be paid from taxes in 2023	\$3,167,964
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2023	\$-31,366
= Total debt levy	\$3,136,598

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

Type of Property Tax Fund	Balance
ROAD & BRIDGE PRECINCT #1	450,000
ROAD & BRIDGE PRECINCT #2	1,040,000
ROAD & BRIDGE PRECINCT #3	770,000
ROAD & BRIDGE PRECINCT #4	450,000

**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 2023 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 2023				\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2023				\$
= Total debt levy				\$0

**Voter-Approval Tax Rate Adjustments**

**Indigent Defense Compensation Expenditures**

The COUNTY OF VICTORIA spent \$1,747,678 from July 1, 2022 to June 30, 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$1,255,775 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$491,903. This increased the voter-approval rate by 0.0007/\$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Tax Assessor Collector on 08/04/2023 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

# 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.**

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AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

SALES TAX	12,000,000
GENERAL PROPERTY TAXES	28,859,135
PENALTY & INTEREST ON TAX	200,000
BUSINESS LICENSE, PERMITS	36,000
STATE SHARED REVENUE	742,640
FEES OF OFFICE	1,763,700
OTHER FEES	141,300
OTHER GOVERNMENTAL SERVIC	252,957
SHERIFF CONTRACTS	1,168,500
JUVENILE FACILITY CONTRAC	2,578,000
FINES	770,000
FORFEITURES	10,000
MISCELLANEOUS REVENUE	2,488,996
RENTS AND COMMISSIONS	344,941
ANIMAL CONTROL FEES	55,350
-----	
*** TOTAL REVENUES ***	51,411,519
	=====

EXPENDITURE SUMMARY

COUNTY JUDGE	384,751
COMMISSIONERS' COURT	182,280
RECORDS MGMT PRESERVATION	123,806
COUNTY CLERK	884,044
PRE-TRIAL SERVICES	150,109
VETERANS SERVICE OFFICE	107,850
HERITAGE DIRECTOR	65,568
NON/DEPARTMENTAL EXPENSE	3,977,182
COUNTY COURTS AT LAW	899,319
COUNTY COURT AT LAW #2	135,000
DISTRICT COURT	919,161
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	968,173
JUSTICE OF THE PEACE #1	266,442
JUSTICE OF THE PEACE #2	207,734
JUSTICE OF THE PEACE #3	319,367
JUSTICE OF THE PEACE #4	241,914
CRIMINAL DIST. ATTORNEY	2,129,771
ELECTION ADMINISTRATOR	401,812
COUNTY AUDITOR	663,199
COUNTY TREASURER	404,508
TAX ASSESSOR/COLLECTOR	1,035,659

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND

2024 BUDGET

FINANCIAL SUMMARY

	BUDGET
-----	
ADMINISTRATIVE SERVICES	365,768
INFORMATION TECHNOLOGY	1,776,529
HUMAN RESOURCES	370,684
FACILITIES MANAGEMENT	2,174,414
COUNTY FIRE MARSHAL	868,673
CONSTABLE PCT 1	82,559
CONSTABLE PCT 2	100,872
CONSTABLE PCT 3	83,996
CONSTABLE PCT 4	84,964
SHERIFF'S ADMINISTRATION	3,979,517
SHERIFF'S ENFORCEMENT DIV	3,847,001
SHERIFF'S SPECIAL CRIMES	1,125,215
SHERIFF'S DETENTION DIV	10,277,548
ADULT PROBATION	1,000
JUVENILE DETENTION	4,225,988
JUVENILE BOARD	42,825
ANIMAL SERVICES	883,002
EXTENSION SERVICE	267,801
INTERGOVERNMENTAL EXP.	2,510,570
	-----
*** TOTAL EXPENDITURES ***	48,442,075
	=====
REVENUE OVER(UNDER) EXPENDITURES	2,969,444
	=====
<u>OTHER FINANCING SOURCES (USES)</u>	
TRANSFERS IN	128,536
TRANSFERS OUT	3,097,980
	-----
TOTAL TRANSFERS	( 2,969,444)
	=====

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND

2024 BUDGET

REVENUES

BUDGET

SALES TAX

310-1000 SALES & USE TAX	11,000,000
310-1006 MTR VEHICLE SALES TAX COMM.	1,000,000
	-----
TOTAL SALES TAX	12,000,000

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES	28,559,135
311-3000 DELINQUENT AD VALOREM TAXES	300,000
	-----
TOTAL GENERAL PROPERTY TAXES	28,859,135

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX	90,000
319-3000 PENALTY/INTEREST/DELQ TAXES	110,000
	-----
TOTAL PENALTY & INTEREST ON TAX	200,000

BUSINESS LICENSE, PERMITS

322-1000 MARRIAGE LICENSES	15,000
322-2000 BEER LICENSES, TAX OFFICE	5,000
322-3000 WHISKEY LICENSES	15,000
322-4000 GAMEROOM PERMIT	1,000
	-----
TOTAL BUSINESS LICENSE, PERMITS	36,000

PAYMENT IN LIEU OF TAXES

STATE SHARED REVENUE

335-7000 ALCOHOL BEVERAGE TAX	275,000
335-7550 CO. CRTS @ LAW HB 66/SB 600	168,000
335-8000 BINGO GROSS RECEIPTS TAX	90,000
335-8100 TOBACCO SETTLEMENT	43,000
335-8200 INDIGENT DEFENSE GRANT	70,000
335-8306 JURY FEE REIMB/GC 61.0015	70,000
335-8400 DA LONGEVITY REIMB/GC 41	1,440
335-8410 CONSTITUTIONAL JUDGE STATE SUP	25,200
	-----
TOTAL STATE SHARED REVENUE	742,640

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND

2024 BUDGET

REVENUES

BUDGET

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

341-2000 COUNTY SHERIFF FEES	210,000
341-2016 ESTRAY FEES	100
341-3500 COUNTY TREASURER FEES	2,000
341-4000 COUNTY CLERK FEES	350,000
341-4001 PROBATE CRT TRN LGC 118.064/13	1,000
341-4501 COUNTY COURT @ LAW #1 FEES	800
341-4502 COUNTY COURT @ LAW #2 FEES	800
341-5000 TAX ASSESSOR/COLLECTOR FEES	585,000
341-6000 CRIMINAL DIST. ATTORNEY FEES	9,000
341-7000 DISTRICT CLERK FEES	75,000
341-8001 JUSTICE OF THE PEACE #1 FEES	20,000
341-8002 JUSTICE OF THE PEACE #2 FEES	18,000
341-8003 JUSTICE OF THE PEACE #3 FEES	15,000
341-8004 JUSTICE OF THE PEACE #4 FEES	80,000
341-8500 DEFERRED ADJUDICATION FEES	18,000
341-9001 CONSTABLE PREC. #1 FEES	30,000
341-9002 CONSTABLE PREC. #2 FEES	20,000
341-9003 CONSTABLE PREC. #3 FEES	25,000
341-9004 CONSTABLE PREC. #4 FEES	30,000
341-9010 PRE-TRIAL SUPERVISORY FEES	12,000
341-9014 PRE-TRIAL BONDING FEES	250,000
341-9016 INTERLOCK DEVICE FEES	12,000

TOTAL FEES OF OFFICE 1,763,700

O T H E R F E E S

342-1000 RECORDS MGMT PRESERVATION	2,000
342-2200 CONSLIDATED STATE CRIMIN FEE	20,000
342-8000 DEFENSIVE DRIVING COURSE FEES	2,500
342-8100 VISUAL RECORDS/ELECTRONIC DEVI	2,500
342-8200 COURT REPORTER FEE/CO. CRT.	1,000
342-8210 COURT REPORTER FEE/DIST. CRT.	500
342-8300 ARREST WARRANT FEE	22,000
342-8310 CHILD SAFETY FEE	1,000
342-8312 OPTIONAL CHILD SFTY ADMIN FEE	12,000
342-8314 OPTIONAL CHILD SAFETY FEE	32,000
342-8500 TIME PAYMENT FEE/ALL CRTS	7,000
342-8899 COUNTY ADMIN FEE/CCP 102.072	17,000
342-8901 DNA TESTING FEES	100
342-8915 EMS TRAUMA FEES	1,500
342-8925 JS SUPP JUDICIAL/CRIMINAL FEE	100
342-9005 BAIL BOND FEES	2,500
342-9008 LOCAL TRAFFIC FINE	3,500
342-9010 STATE TRAFFIC FEE	3,000
342-9101 DPS FEES	6,000
342-9103 TEXAS PARKS & WILDLIFE FEE	100

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND

2024 BUDGET

REVENUES

	BUDGET
-----	
342-9630 C.J.A.D. CONTRACT SERVICES	5,000
	-----
TOTAL OTHER FEES	141,300

OTHER GOVERNMENTAL SERVIC

343-1000 CALHOUN CO/JUDGES & REPORTERS	74,084
343-1001 DEWITT CO/JUDGES & REPORTERS R	73,053
343-1002 GOLIAD CO/JUDGES & REPORTERS R	25,334
343-1003 JACKSON CO/JUDGES & REPORTERS	54,516
343-1004 REFUGIO CO/JUDGES & REPORTERS	25,970
	-----
TOTAL OTHER GOVERNMENTAL SERVIC	252,957

SHERIFF CONTRACTS

346-6010 INMATE BEDSPACE CONTRACT	1,100,000
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	1,168,500

JUVENILE FACILITY CONTRAC

347-1001 RESIDENTIAL/DETENTION CONTR.	2,500,000
347-1002 CONTRACT MEDICAL REIMB.	75,000
347-2006 USDA CONTRACT	3,000
	-----
TOTAL JUVENILE FACILITY CONTRAC	2,578,000

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	75,000
351-3002 JUSTICE OF THE PEACE 2 FINES	70,000
351-3003 JUSTICE OF THE PEACE 3 FINES	65,000
351-3004 JUSTICE OF THE PEACE 4 FINES	50,000
	-----
TOTAL FINES	770,000

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND

2024 BUDGET

REVENUES

BUDGET

FORFEITURES

352-1000 FORFEITURES	10,000
	-----
TOTAL FORFEITURES	10,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	1,200,000
361-1011 SALE OF SURP/SALVAGE PROP.	1,000
361-1306 ELECTION MACHINES RENTAL	5,000
361-1450 A.G. TITLE IV/D REIMBURSEMENT	500
361-2000 TAX COLLECTION VARIANCE	100
361-3000 REIMB/INDIGENT REPRESENTATION	40,000
361-5000 MISCELLANEOUS	25,000
361-6050 SOCIAL SECURITY INCENTIVE PYMT	7,200
361-6059 C.O. REIMBURSEMENT	1,210,196
	-----
TOTAL MISCELLANEOUS REVENUE	2,488,996

RENTS AND COMMISSIONS

362-5000 RENT/ALOE TOWER	4,800
362-5015 RENT/HLTH DEPT/HOGG GRANT	10,000
362-5030 RENT/GEANIE MORRISON OFFICE	35,640
362-5040 RENT/CREDIT UNION	20,933
362-5050 RENT/VICTORIA PRESERVATION	13,160
362-5060 RENT/M CLOUD OFFICE	7,200
362-5065 RENT/TX FORESTRY SERVICE	15,357
362-5070 RENT/JP#4 (A)	10,821
362-5085 RENT/COUNTY APPRAISAL DIST	148,392
362-5095 RENT/GROUNDWATER DISTRICT	18,638
362-6000 TELEPHONE COMM./LOCAL	60,000
	-----
TOTAL RENTS AND COMMISSIONS	344,941

ANIMAL CONTROL FEES

370-1010 IMPOUNDMENT FEE	18,000
370-1011 QUARANTINE FEE	14,000
370-1012 SHELTER CARE	1,000
370-1013 ADOPTION FEE	6,000
370-1014 REGISTRATION FEE	100
370-1015 MISCELLANEOUS	16,000
370-1016 BUS SHIPPING	200
370-1017 DANGEROUS DOG FEE	50
	-----
TOTAL ANIMAL CONTROL FEES	55,350

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

51,411,519

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
COUNTY JUDGE  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

400-1101 SALARY, COUNTY JUDGE	120,125
400-1102 SALARY, CONSTITUTIONAL JUDGE S	25,200
400-1103 SALARY, CHIEF OF STAFF	86,091
400-1105 SALARY, PROJECT & PLANNING AST	51,124
400-1132 LONGEVITY	1,090
400-1139 CELL PHONE ALLOWANCE	3,243
-----	
TOTAL SALARIES	286,873

FRINGE BENEFITS

400-2001 SOCIAL SECURITY	21,972
400-2002 HEALTH INSURANCE	13,920
400-2003 RETIREMENT	43,252
400-2004 LIFE INSURANCE	634
-----	
TOTAL FRINGE BENEFITS	79,778

OPERATING EXPENSES

400-3005 TRAINING & TRAVEL	12,000
400-3006 SUPPLIES	1,500
400-3008 DUES & SUBSCRIPTIONS	1,800
-----	
TOTAL OPERATING EXPENSES	15,300

OTHER SERVICES & CHARGES

400-4006 CONTRACT/PROFESSIONAL SVCS	2,800
-----	
TOTAL OTHER SERVICES & CHARGES	2,800

CAPITAL OUTLAY

-----	
TOTAL COUNTY JUDGE	384,751
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

401-1103 SALARY, 2 ADM. ASSISTANT	45,499
401-1109 SALARY, BUDGET & PROCRMNT SPEC	57,442
401-1130 EXTRA HELP	1,800
401-1132 LONGEVITY	1,300
401-1139 CELLPHONE ALLOWANCE	960
-----	
TOTAL SALARIES	107,001

FRINGE BENEFITS

401-2001 SOCIAL SECURITY	8,049
401-2002 HEALTH INSURANCE	5,136
401-2003 RETIREMENT	15,844
401-2004 LIFE INSURANCE	232
-----	
TOTAL FRINGE BENEFITS	29,261

OPERATING EXPENSES

401-3005 TRAINING & TRAVEL	5,000
401-3006 SUPPLIES	5,000
401-3008 ASSOCIATION DUES	26,518
401-3009 COPY MACHINE	4,700
-----	
TOTAL OPERATING EXPENSES	41,218

OTHER SERVICES & CHARGES

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

CAPITAL OUTLAY

-----	
TOTAL COMMISSIONERS' COURT	182,280
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
RECORDS MGMT PRESERVATION  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

402-1104 SALARY, RECORDS MANAGER	51,589
402-1105 SALARY, RM TECH	38,202
402-1132 LONGEVITY	2,000
402-1139 CELL PHONE ALLOWANCE	960
-----	
TOTAL SALARIES	92,751

FRINGE BENEFITS

402-2001 SOCIAL SECURITY	7,097
402-2002 HEALTH INSURANCE	8,784
402-2003 RETIREMENT	13,969
402-2004 LIFE INSURANCE	205
-----	
TOTAL FRINGE BENEFITS	30,055

OPERATING EXPENSES

402-3006 SUPPLIES	1,000
-----	
TOTAL OPERATING EXPENSES	1,000

CAPITAL OUTLAY

-----	
TOTAL RECORDS MGMT PRESERVATION	123,806
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1101 SALARY, COUNTY CLERK	83,523
403-1103 SALARY, CHIEF DEPUTY	57,441
403-1104 SALARY, 3 ASST CHIEF DEPUTIES	136,497
403-1105 SALARY, 9 DEPUTY CLERKS	364,446
403-1132 LONGEVITY	6,755
-----	
TOTAL SALARIES	648,662

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	49,623
403-2002 HEALTH INSURANCE	55,680
403-2003 RETIREMENT	97,689
403-2004 LIFE INSURANCE	1,428
-----	
TOTAL FRINGE BENEFITS	204,420

OPERATING EXPENSES

403-3004 INSURANCE & BONDS	512
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	30,962

CAPITAL OUTLAY

TOTAL COUNTY CLERK	884,044
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
PRE-TRIAL SERVICES  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

404-1104 SALARY, PRE-TRIAL SERV COORDIN	68,412
404-1105 SALARY, PROBATION ASSISTANT	40,842
404-1132 LONGEVITY	2,150
404-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	112,485

FRINGE BENEFITS

404-2001 SOCIAL SECURITY	8,597
404-2002 HEALTH INSURANCE	8,784
404-2003 RETIREMENT	16,924
404-2004 LIFE INSURANCE	249
-----	
TOTAL FRINGE BENEFITS	34,554

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	150,109
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
VETERANS SERVICE OFFICE  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

405-1104 SALARY,VETERANS SERVICE DIRECT	65,000
405-1110 SALARY, PT CLERK II	18,021
405-1132 LONGEVITY	910
-----	
TOTAL SALARIES	83,931

FRINGE BENEFITS

405-2001 SOCIAL SECURITY	6,395
405-2003 RETIREMENT	12,590
405-2004 LIFE INSURANCE	184
-----	
TOTAL FRINGE BENEFITS	19,169

OPERATING EXPENSES

405-3002 POSTAGE	300
405-3005 TRAINING & TRAVEL	1,700
405-3006 SUPPLIES	1,850
405-3009 COPY MACHINE	900
-----	
TOTAL OPERATING EXPENSES	4,750

CAPITAL OUTLAY

TOTAL VETERANS SERVICE OFFICE	107,850
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
HERITAGE DIRECTOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

407-1102 SALARY, HERITAGE DIRECTOR	47,080
407-1132 LONGEVITY	355
	-----
TOTAL SALARIES	47,435

FRINGE BENEFITS

407-2001 SOCIAL SECURITY	3,627
407-2002 HEALTH INSURANCE	5,136
407-2003 RETIREMENT	7,140
407-2004 LIFE INSURANCE	105
	-----
TOTAL FRINGE BENEFITS	16,008

OPERATING EXPENSES

407-3005 TRAINING & TRAVEL	1,000
407-3006 SUPPLIES	1,000
407-3008 DUES	125
	-----
TOTAL OPERATING EXPENSES	2,125

TOTAL HERITAGE DIRECTOR	65,568
	=====

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
NON/DEPARTMENTAL EXPENSE  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

OPERATING EXPENSES

409-3001 PAUPER CARE	30,000
409-3002 MENTAL CARE	10,000
409-3003 OUTSIDE AUDIT	40,000
409-3004 INSURANCE/FIRE/GENL/AUTO LIAB	735,000
409-3005 WORKER'S COMPENSATION	97,000
409-3006 UNEMPLOYMENT TAXES	50,000
409-3008 TUITION REIMBURSEMENT	75,000
409-3009 HWY PATROL SUPPLIES/MAINT.	4,000
409-3010 EMPLOYEE TESTING	7,000
409-3013 POSTAGE/ALL DEPTS.	80,000
409-3030 CONTINGENCY	400,000
409-3040 TELEPHONES/COMMUNICATIONS	195,000
409-3045 EMPLOYEE ACTIVITIES & RECOG	15,000
409-3106 TRANSLATORS/TRANSCRIBING	1,500
409-3211 CITY MENTAL TRANSPORTS	80,000

TOTAL OPERATING EXPENSES 1,819,500

OTHER SERVICES & CHARGES

409-4000 MID COAST FAMILY SERVICES	5,000
409-4001 PSYCHIATRIC EVALUATIONS	2,500
409-4002 GULF BEND CENTER	50,000
409-4003 VICTORIA ECONOMIC DEV. CORP.	75,000
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	500,000
409-4010 SENIOR CITIZENS CENTER	10,000
409-4012 U OF H WORKSTUDY/INTERNSHIP	12,000
409-4013 LEGAL SERVICES	175,000
409-4014 SERV OF CITATION	10,000
409-4016 AUTOPSIES/TRANSPORTATION	200,000
409-4018 COUNTYWIDE RECYCLING	80,000
409-4019 PROFESSIONAL SERVICES	88,000
409-4020 LOBBYING ACTIVITIES	1
409-4021 GUARDIANS/ATTY AD LITEM	500
409-4111 AIRPORT LEASES	321,344
409-4112 AIRPORT UTILITIES	15,000
409-4300 ARBITRAGE REBATE	4,500

TOTAL OTHER SERVICES & CHARGES 1,610,745

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
NON/DEPARTMENTAL EXPENSE  
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

409-5001 FURNITURE & EQUIPMENT	25,000
409-5006 CAPITAL IMPROVEMENTS	521,937
	-----
TOTAL CAPITAL OUTLAY	546,937
 TOTAL NON/DEPARTMENTAL EXPENSE	 3,977,182
	=====

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
COUNTY COURTS AT LAW  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

425-1101 SALARY, 2 JUDGES	367,125
425-1103 SALARY, 2 COURT REPORTERS	151,168
425-1107 SALARY, SR COURT COORDINATOR	56,667
425-1113 SALARY, VST JUDGE/SUB CRTRPTRS	6,000
425-1132 LONGEVITY	5,170
-----	
TOTAL SALARIES	586,130

FRINGE BENEFITS

425-2001 SOCIAL SECURITY	45,257
425-2002 HEALTH INSURANCE	24,936
425-2003 RETIREMENT	89,093
425-2004 LIFE INSURANCE	1,303
-----	
TOTAL FRINGE BENEFITS	160,589

OPERATING EXPENSES

425-3004 INSURANCE & BONDS	3,000
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	9,600

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	899,319
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

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

135,000

-----

TOTAL OTHER SERVICES & CHARGES

135,000

CAPITAL OUTLAY

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TOTAL COUNTY COURT AT LAW #2

135,000

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AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
DISTRICT COURT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

435-1101 SALARY, 4 JUDGES	61,628
435-1103 SALARY, 5 COURT REPORTERS	463,965
435-1107 SALARY, 2 COURT COORDINATOR	109,365
435-1113 SALARY, VST JUD/SUB CRTRPT	1,000
435-1132 LONGEVITY	6,620
-----	
TOTAL SALARIES	642,578

FRINGE BENEFITS

435-2001 SOCIAL SECURITY	49,188
435-2002 HEALTH INSURANCE	21,960
435-2003 RETIREMENT	96,830
435-2004 LIFE INSURANCE	1,420
-----	
TOTAL FRINGE BENEFITS	169,398

OPERATING EXPENSES

435-3004 INSURANCE & BONDS	6,000
435-3005 TRAINING & TRAVEL-CRT RPTRS	4,500
435-3006 SUPPLIES	2,600
435-3008 TRAINING & TRAVEL-CRT COORDIN	2,300
435-3009 COPY MACHINE	700
-----	
TOTAL OPERATING EXPENSES	16,100

OTHER SERVICES & CHARGES

435-4011 4TH ADMINISTRATIVE JUDICIAL	6,085
435-4013 JURY FEES & EXPENSES	70,000
435-4902 AG CASES	15,000
-----	
TOTAL OTHER SERVICES & CHARGES	91,085

CAPITAL OUTLAY

TOTAL DISTRICT COURT	919,161
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
24TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

436-4800 24TH CPS APPOINTMENTS	60,000
436-4900 24TH INDIGENT REPRESENTATION	396,000
	-----
TOTAL OTHER SERVICES & CHARGES	456,000
 TOTAL 24TH DIST CRT INDIGENT	 456,000
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
135TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

437-4800 135TH CPS APPOINTMENTS	60,000
437-4900 135TH INDIGENT REPRESENTATION	4,400
	-----
TOTAL OTHER SERVICES & CHARGES	64,400
 TOTAL 135TH DIST CRT INDIGENT	 64,400
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
267TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

438-4800 267TH CPS APPOINTMENTS	60,000
438-4900 267TH INDIGENT REPRESENTATION	1,100
	-----
TOTAL OTHER SERVICES & CHARGES	61,100
TOTAL 267TH DIST CRT INDIGENT	61,100
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
377TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

439-4800 377TH CPS APPOINTMENTS	60,000
439-4900 377TH INDIGENT REPRESENTATION	264,000
	-----
TOTAL OTHER SERVICES & CHARGES	324,000
 TOTAL 377TH DIST CRT INDIGENT	 324,000
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

450-1101 SALARY, DISTRICT CLERK	89,626
450-1103 SALARY, CHIEF DEPUTY	57,441
450-1104 SALARY,3 ASST CHIEF DEPUTY	136,497
450-1105 SALARY, 9 DEPUTY CLERKS	364,446
450-1132 LONGEVITY	7,120
-----	
TOTAL SALARIES	655,130

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	50,118
450-2002 HEALTH INSURANCE	60,072
450-2003 RETIREMENT	98,662
450-2004 LIFE INSURANCE	1,442
-----	
TOTAL FRINGE BENEFITS	210,294

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	85,000
-----	
TOTAL OPERATING EXPENSES	102,749

CAPITAL OUTLAY

TOTAL DISTRICT CLERK	968,173
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

SALARIES

455-1101 SALARY, JUDGE	61,771
455-1104 SALARY, ASST CHIEF CLERK	51,123
455-1105 SALARY, COURT CLERK	80,988
455-1132 LONGEVITY	2,395
455-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	197,358

FRINGE BENEFITS

455-2001 SOCIAL SECURITY	15,099
455-2002 HEALTH INSURANCE	18,312
455-2003 RETIREMENT	29,724
455-2004 LIFE INSURANCE	436
-----	
TOTAL FRINGE BENEFITS	63,571

OPERATING EXPENSES

455-3002 POSTAGE	900
455-3004 INSURANCE & BONDS	178
455-3005 TRAINING & TRAVEL	2,000
455-3006 SUPPLIES	2,000
455-3008 DUES	135
455-3009 COPY MACHINE	300
-----	
TOTAL OPERATING EXPENSES	5,513

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #1	266,442
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

SALARIES

456-1101 SALARY, JUDGE	61,771
456-1104 SALARY, ASST CHIEF CLERK	51,123
456-1105 SALARY, CLERK III	40,494
456-1132 LONGEVITY	2,650
456-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	157,119

FRINGE BENEFITS

456-2001 SOCIAL SECURITY	12,021
456-2002 HEALTH INSURANCE	8,784
456-2003 RETIREMENT	23,663
456-2004 LIFE INSURANCE	347
-----	
TOTAL FRINGE BENEFITS	44,815

OPERATING EXPENSES

456-3002 POSTAGE	1,000
456-3005 TRAINING & TRAVEL	2,200
456-3006 SUPPLIES	1,500
456-3008 DUES	200
456-3009 COPY MACHINE	900
-----	
TOTAL OPERATING EXPENSES	5,800

OTHER SERVICES & CHARGES

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CAPITAL OUTLAY

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TOTAL JUSTICE OF THE PEACE #2	207,734
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

SALARIES

457-1101 SALARY, JUDGE	93,894
457-1103 SALARY, CHIEF COURT CLERK	55,082
457-1104 SALARY, ASST CHIEF COURT CLERK	45,499
457-1105 SALARY, COURT CLERK	40,494
457-1132 LONGEVITY	3,705
457-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 239,755

FRINGE BENEFITS

457-2001 SOCIAL SECURITY	18,344
457-2002 HEALTH INSURANCE	17,568
457-2003 RETIREMENT	36,109
457-2004 LIFE INSURANCE	531

TOTAL FRINGE BENEFITS 72,552

OPERATING EXPENSES

457-3005 TRAINING & TRAVEL	1,990
457-3006 SUPPLIES	3,000
457-3008 DUES	70
457-3009 COPY MACHINE	2,000

TOTAL OPERATING EXPENSES 7,060

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #3 319,367

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

SALARIES

458-1101 SALARY, JUDGE	61,771
458-1104 SALARY, ASST CHIEF CLERK	51,124
458-1105 SALARY,1 1/2 COURT CLERK	63,520
458-1132 LONGEVITY	2,855
458-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	180,351

FRINGE BENEFITS

458-2001 SOCIAL SECURITY	13,798
458-2002 HEALTH INSURANCE	14,664
458-2003 RETIREMENT	27,162
458-2004 LIFE INSURANCE	399
-----	
TOTAL FRINGE BENEFITS	56,023

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	500
-----	
TOTAL OPERATING EXPENSES	5,540

OTHER SERVICES & CHARGES

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CAPITAL OUTLAY

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TOTAL JUSTICE OF THE PEACE #4	241,914
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1101 SALARY, CDA SUPPLEMENT	18,000
475-1104 SALARY, 8 ASSISTANT CDA	636,922
475-1107 SALARY, 2 CHIEF CLERKS	106,992
475-1108 SALARY, 4 CLERK III	152,807
475-1110 SALARY, 5 ASST CHIEF CLERKS	202,318
475-1132 LONGEVITY	18,160
475-1135 LONGEVITY, GOVT CODE 41	3,157
475-1137 SALARY, CERTIFICATION PAY	5,400
475-1140 SALARY, FIRST ASST CDA/APPELLA	104,150
475-1160 SALARY, MISD JUVENILE CDA	77,002
475-1180 SALARY, ADMINISTRATION CHIEF	66,950
475-1185 SALARY, 3 INVESTIGATORS CDA	211,971
475-1230 SALARY, VICTIM ASSIST COORDINA	49,151

TOTAL SALARIES 1,652,980

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	119,895
475-2002 HEALTH INSURANCE	77,640
475-2003 RETIREMENT	238,409
475-2004 LIFE INSURANCE	3,497

TOTAL FRINGE BENEFITS 439,441

OPERATING EXPENSES

475-3006 SUPPLIES	37,350
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TOTAL OPERATING EXPENSES 37,350

CAPITAL OUTLAY

TOTAL CRIMINAL DIST. ATTORNEY 2,129,771

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

490-1102 SALARY, ELECTION ADMINISTRATOR	64,540
490-1103 SALARY, ASSIST ELECT ADMIN	42,925
490-1104 SALARY, CLERK III	38,202
490-1120 SALARY, ELECTION PERSONNEL	40,000
490-1132 LONGEVITY	1,915
	-----
TOTAL SALARIES	187,582

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	14,351
490-2002 HEALTH INSURANCE	13,920
490-2003 RETIREMENT	22,227
490-2004 LIFE INSURANCE	326
	-----
TOTAL FRINGE BENEFITS	50,824

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	2,700
490-3002 POSTAGE	5,000
490-3003 MAINTENANCE CONTRACTS	83,200
490-3004 INSURANCE & BONDS	70
490-3005 TRAINING & TRAVEL	1,000
490-3006 SUPPLIES	16,000
490-3008 DUES	700
490-3009 COPY MACHINE	5,000
490-3010 CONTRACT VANS	1,000
	-----
TOTAL OPERATING EXPENSES	114,670

OTHER SERVICES & CHARGES

490-4003 PUBLICATIONS	3,000
490-4008 CONTRACT SERVICES	10,000
490-4010 BALLOTS/ELECTION SUPPLIES	28,500
490-4017 BUILDING RENTAL	3,236
490-4018 CUSTODIAL SERVICES	4,000
	-----
TOTAL OTHER SERVICES & CHARGES	48,736

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

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TOTAL ELECTION ADMINISTRATOR

401,812

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AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
COUNTY AUDITOR  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

495-1102 SALARY, COUNTY AUDITOR	107,994
495-1103 SALARY, FIRST ASSIST AUDITOR	86,092
495-1104 SALARY, 2 INTERNAL AUDITORS	102,248
495-1105 SALARY, 3 ACCOUNTING CLERK II	128,775
495-1106 SALARY, AUDIT MANAGER	68,412
495-1132 LONGEVITY	5,750
-----	
TOTAL SALARIES	499,271

FRINGE BENEFITS

495-2001 SOCIAL SECURITY	38,207
495-2002 HEALTH INSURANCE	28,584
495-2003 RETIREMENT	75,213
495-2004 LIFE INSURANCE	1,103
-----	
TOTAL FRINGE BENEFITS	143,107

OPERATING EXPENSES

495-3004 INSURANCE & BONDS	126
495-3005 TRAINING & TRAVEL	8,500
495-3006 SUPPLIES	7,500
495-3008 DUES	295
495-3009 COPY MACHINE	4,400
-----	
TOTAL OPERATING EXPENSES	20,821

CAPITAL OUTLAY

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TOTAL COUNTY AUDITOR	663,199
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
COUNTY TREASURER  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

497-1101 SALARY, COUNTY TREASURER	89,626
497-1103 SALARY, CHIEF DEPUTY	57,441
497-1104 SALARY, PAYROLL ASSISTANT	40,495
497-1105 SALARY, ACCOUNTING CLERK II	42,925
497-1106 SALARY, PAYROLL COORDINATOR	51,123
497-1132 LONGEVITY	1,395
-----	
TOTAL SALARIES	283,005

FRINGE BENEFITS

497-2001 SOCIAL SECURITY	21,651
497-2002 HEALTH INSURANCE	22,704
497-2003 RETIREMENT	42,623
497-2004 LIFE INSURANCE	626
-----	
TOTAL FRINGE BENEFITS	87,604

OPERATING EXPENSES

497-3004 INSURANCE & BONDS	634
497-3005 TRAINING & TRAVEL	4,800
497-3006 SUPPLIES	4,000
497-3007 REPAIRS & MAINTENANCE	1,250
497-3008 DUES	215
497-3009 COPY MACHINE	1,000
497-3034 BANK CHARGES	22,000
-----	
TOTAL OPERATING EXPENSES	33,899

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL COUNTY TREASURER	404,508
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

499-1101 SALARY, TAX ASSESSOR/COLLECT.	89,626
499-1103 SALARY, CHIEF DEPUTY	57,441
499-1104 SALARY, 3 ASST CHIEF DEPUTY	136,497
499-1106 SALARY, 11 CLERK III	445,437
499-1107 SALARY, PART-ACCTG CLERK	38,210
499-1132 LONGEVITY	8,420
-----	
TOTAL SALARIES	775,631

FRINGE BENEFITS

499-2001 SOCIAL SECURITY	59,259
499-2002 HEALTH INSURANCE	65,208
499-2003 RETIREMENT	116,647
499-2004 LIFE INSURANCE	1,712
-----	
TOTAL FRINGE BENEFITS	242,826

OPERATING EXPENSES

499-3004 INSURANCE & BONDS	202
499-3005 TRAINING & TRAVEL	4,500
499-3006 SUPPLIES	10,000
499-3007 REPAIRS & MAINTENANCE	900
499-3008 DUES	600
499-3010 COPY MACHINE	1,000
-----	
TOTAL OPERATING EXPENSES	17,202

OTHER SERVICES & CHARGES

TOTAL TAX ASSESSOR/COLLECTOR	1,035,659
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
ADMINISTRATIVE SERVICES  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

501-1101 SALARY, ENGINEER/PRJCT MGR	134,822
501-1106 SALARY, COMPLIANCE SPECIALIST	55,082
501-1110 SALARY, GRANT ADMINISTRATOR	68,412
501-1130 EXTRA HELP	15,000
501-1132 LONGEVITY	1,355
501-1139 CELL PHONE ALLOWANCE	3,243
	-----
TOTAL SALARIES	277,914

FRINGE BENEFITS

501-2001 SOCIAL SECURITY	20,114
501-2002 HEALTH INSURANCE	14,664
501-2003 RETIREMENT	39,596
501-2004 LIFE INSURANCE	580
	-----
TOTAL FRINGE BENEFITS	74,954

OPERATING EXPENSES

501-3005 TRAINING & TRAVEL	9,000
501-3006 SUPPLIES	3,000
501-3008 DUES	300
501-3009 COPY MACHINE	600
	-----
TOTAL OPERATING EXPENSES	12,900

CAPITAL OUTLAY

TOTAL ADMINISTRATIVE SERVICES	365,768
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

503-1104 SALARY, DIRECTOR	107,994
503-1105 SALARY, ASST. DIRECTOR	78,734
503-1106 SALARY, COMPUTER TECH.	47,647
503-1108 SALARY, SENIOR TECH	55,382
503-1109 SALARY, NETWORK ENGINEER	68,412
503-1110 SALARY, 4 SYSTEM ADMIN	66,351
503-1111 SALARY, SYSTEM ADMIN I	56,474
503-1132 LONGEVITY	5,590
503-1139 CELL PHONE ALLOWANCE	3,723
-----	
TOTAL SALARIES	490,307

FRINGE BENEFITS

503-2001 SOCIAL SECURITY	36,971
503-2002 HEALTH INSURANCE	27,840
503-2003 RETIREMENT	72,779
503-2004 LIFE INSURANCE	1,067
-----	
TOTAL FRINGE BENEFITS	138,657

OPERATING EXPENSES

503-3003 MAINTENANCE CONTRACTS	505,000
503-3005 TRAINING & TRAVEL	20,000
503-3006 SUPPLIES	1,000
503-3007 REPAIRS & MAINTENANCE	4,000
503-3008 ASSOCIATION DUES	300
-----	
TOTAL OPERATING EXPENSES	530,300

OTHER SERVICES & CHARGES

503-4024 COMPUTER SUPPLIES	135,000
503-4025 COMPUTER SERVICES	347,000
-----	
TOTAL OTHER SERVICES & CHARGES	482,000

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

503-5004 COMPUTER EQUIPMENT

65,000

TOTAL CAPITAL OUTLAY

65,000

DEBT SERVICE

503-6906 DATA STORAGE-2021/2024

70,265

TOTAL DEBT SERVICE

70,265

TOTAL INFORMATION TECHNOLOGY

1,776,529

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
HUMAN RESOURCES  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

505-1101 SALARY, HUMAN RESRCS DIRECTOR	107,995
505-1102 SALARY, HUMAN RESRCS SPECIALIS	111,619
505-1105 SALARY, CLERK III	38,202
505-1132 LONGEVITY	4,415
505-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	263,312

FRINGE BENEFITS

505-2001 SOCIAL SECURITY	20,826
505-2002 HEALTH INSURANCE	20,544
505-2003 RETIREMENT	40,995
505-2004 LIFE INSURANCE	607
-----	
TOTAL FRINGE BENEFITS	82,972

OPERATING EXPENSES

505-3005 TRAINING & TRAVEL	1,500
505-3006 SUPPLIES	2,500
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	14,400

CAPITAL OUTLAY

505-5001 FURNITURE & EQUIPMENT	10,000
-----	
TOTAL CAPITAL OUTLAY	10,000

TOTAL HUMAN RESOURCES	370,684
=====	

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

510-1102 SALARY, FACILITIES MANAGER	82,397
510-1103 SALARY, FACILITIES FOREMAN	57,442
510-1104 SALARY, 8 MAINTENANCE I	272,004
510-1105 SALARY, 2 FACILITIES TECH	80,770
510-1107 SALARY, FACILITIES TECH II	50,024
510-1131 OVERTIME	4,500
510-1132 LONGEVITY	7,205
510-1139 CELL PHONE ALLOWANCE	3,723
	-----
TOTAL SALARIES	558,065

FRINGE BENEFITS

510-2001 SOCIAL SECURITY	41,274
510-2002 HEALTH INSURANCE	55,680
510-2003 RETIREMENT	81,244
510-2004 LIFE INSURANCE	1,192
	-----
TOTAL FRINGE BENEFITS	179,390

OPERATING EXPENSES

510-3005 TRAINING & TRAVEL	2,500
510-3006 SUPPLIES	75,000
510-3007 REPAIRS & MAINTENANCE	375,000
510-3011 UNIFORMS & DOOR MATS	3,800
510-3013 TRUCK, REPAIRS/GAS & OIL	25,000
510-3016 UTILITIES	800,000
510-3018 LAWN CARE	10,000
510-3301 AIR CONDITIONER	12,500
510-3302 1892 CRTHSE ROOF MAINT CONT	10,300
510-3303 ELEVATOR	32,964
510-3304 GARBAGE COLLECTION	27,500
510-3305 PEST CONTROL	13,500
510-3306 CLOCK MAINTENANCE CONTRACT	895
510-3307 FIRE SPRINKLER/ALARM/EXTING	18,000
510-3308 GENERATOR MAINTENANCE	26,000
510-3309 CHEMICAL FEE MAINTENANCE	4,000
	-----
TOTAL OPERATING EXPENSES	1,436,959

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

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TOTAL FACILITIES MANAGEMENT

2,174,414

=====

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
COUNTY FIRE MARSHAL  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

550-1104 SALARY, FIRE MARSHAL/CHIEF	86,092
550-1105 SALARY, ASSIST CHIEF CLERK	41,220
550-1107 SALARY, CHIEF DEPUTY	76,867
550-1108 SALARY, LT DEP FIRE MARSHAL-AR	62,897
550-1111 SALARY, 3 ARFF SPECIALISTS	169,774
550-1131 OVERTIME WAGES	5,000
550-1132 LONGEVITY	7,240
550-1137 SALARY, CERTIFICATION PAY	8,400
550-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	458,571

FRINGE BENEFITS

550-2001 SOCIAL SECURITY	34,806
550-2002 HEALTH INSURANCE	29,328
550-2003 RETIREMENT	68,514
550-2004 LIFE INSURANCE	1,004
-----	
TOTAL FRINGE BENEFITS	133,652

OPERATING EXPENSES

550-3001 TELEPHONE/PAGERS/COMMUN.	3,550
550-3002 POSTAGE	200
550-3005 TRAINING & TRAVEL	9,000
550-3006 SUPPLIES	20,000
550-3007 REPAIRS & MAINTENANCE	30,000
550-3008 DUES & LICENSES	2,500
550-3009 COPY MACHINE	1,000
550-3011 UNIFORMS	7,000
550-3012 FUEL	25,000
550-3015 LABORATORY FEES	1,200
550-3409 ARFF OPERATIONS	30,000
-----	
TOTAL OPERATING EXPENSES	129,450

OTHER SERVICES & CHARGES

550-4408 VFD APPROPRIATIONS	50,000
550-4440 VFD ASSISTANCE	65,000
550-4450 FIRE FIGHTING GEAR	10,000
-----	
TOTAL OTHER SERVICES & CHARGES	125,000

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
COUNTY FIRE MARSHAL  
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

550-5001 FURNITURE & EQUIPMENT	22,000
	-----
TOTAL CAPITAL OUTLAY	22,000
TOTAL COUNTY FIRE MARSHAL	868,673
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
CONSTABLE PCT 1  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

555-1101 SALARY, CONSTABLE PCT. #1	56,854
555-1132 LONGEVITY	240
555-1137 SALARY, CERTIFICATION PAY	1,800
555-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	59,975

FRINGE BENEFITS

555-2001 SOCIAL SECURITY	4,587
555-2002 HEALTH INSURANCE	5,136
555-2003 RETIREMENT	9,029
555-2004 LIFE INSURANCE	132
-----	
TOTAL FRINGE BENEFITS	18,884

OPERATING EXPENSES

555-3006 SUPPLIES	200
555-3012 AUTO FUEL & OIL	2,500
555-3013 AUTO EXPENSES	500
555-3025 REPAIRS & MAINTENANCE	500
-----	
TOTAL OPERATING EXPENSES	3,700

CAPITAL OUTLAY

TOTAL CONSTABLE PCT 1	82,559
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
CONSTABLE PCT 2  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

556-1101 SALARY, CONSTABLE PCT #2	56,854
556-1132 LONGEVITY	1,730
556-1137 SALARY, CERTIFICATION PAY	1,800
556-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	61,465

FRINGE BENEFITS

556-2001 SOCIAL SECURITY	4,701
556-2002 HEALTH INSURANCE	4,392
556-2003 RETIREMENT	9,254
556-2004 LIFE INSURANCE	136
-----	
TOTAL FRINGE BENEFITS	18,483

OPERATING EXPENSES

556-3006 SUPPLIES	754
556-3012 AUTO FUEL & OIL	3,000
556-3013 AUTO EXPENSES	4,000
556-3025 REPAIRS & MAINTENANCE	4,400
-----	
TOTAL OPERATING EXPENSES	12,154

CAPITAL OUTLAY

556-5001 EQUIPMENT	8,770
-----	
TOTAL CAPITAL OUTLAY	8,770

TOTAL CONSTABLE PCT 2	100,872
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
CONSTABLE PCT 3  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

557-1101 SALARY, CONSTABLE PCT #3	56,854
557-1132 LONGEVITY	1,200
557-1137 SALARY, CERTIFICATION PAY	1,800
557-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	60,935

FRINGE BENEFITS

557-2001 SOCIAL SECURITY	4,660
557-2002 HEALTH INSURANCE	4,392
557-2003 RETIREMENT	9,174
557-2004 LIFE INSURANCE	135
-----	
TOTAL FRINGE BENEFITS	18,361

OPERATING EXPENSES

557-3006 SUPPLIES	500
557-3012 AUTO FUEL & OIL	3,500
557-3013 AUTO EXPENSES	500
557-3025 REPAIRS & MAINTENANCE	200
-----	
TOTAL OPERATING EXPENSES	4,700

CAPITAL OUTLAY

TOTAL CONSTABLE PCT 3	83,996
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
CONSTABLE PCT 4  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

558-1101 SALARY, CONSTABLE PCT. #4	56,854
558-1132 LONGEVITY	325
558-1137 SALARY, CERTIFICATION PAY	1,800
558-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	60,060

FRINGE BENEFITS

558-2001 SOCIAL SECURITY	4,593
558-2002 HEALTH INSURANCE	5,136
558-2003 RETIREMENT	9,042
558-2004 LIFE INSURANCE	133
-----	
TOTAL FRINGE BENEFITS	18,904

OPERATING EXPENSES

558-3006 SUPPLIES	500
558-3012 AUTO FUEL & OIL	3,500
558-3013 AUTO EXPENSES	1,000
558-3025 REPAIRS & MAINTENANCE	1,000
-----	
TOTAL OPERATING EXPENSES	6,000

CAPITAL OUTLAY

TOTAL CONSTABLE PCT 4	84,964
=====	

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
SHERIFF'S ADMINISTRATION  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

562-1101 SALARY, SHERIFF	103,000
562-1103 SALARY, CHIEF DEPUTY	120,963
562-1120 SALARY, EXECUTIVE ASSISTANT	48,229
562-1122 SALARY, FINANCIAL OFFICER	55,082
562-1123 SALARY, ASST FINANCIAL OFFICER	41,863
562-1125 SALARY, ADMIN DEPUTY	60,357
562-1130 SALARY, EXTRA HELP	30,000
562-1131 OVERTIME	84,000
562-1132 LONGEVITY	16,562
562-1137 SALARY, CERTIFICATION PAY	31,200
562-1140 SALARY, CAPTAIN ADMINISTRATION	96,423
562-1142 SALARY, LT TRAINING OFFICER	78,012
562-1143 SALARY, CPL GRANT WRITER/FOREN	63,997
562-1144 SALARY, SGT QUARTERMASTER	67,676
562-1145 SALARY,FORENSIC/IT INVESTIGAT	66,722
562-1146 SALARY, SYSTEM SPECIALIST	81,019
562-1147 SALARY, RECORDS ADMINISTRATOR	55,317
562-1148 SALARY, 5 CLERK III	185,319
562-1150 SALARY, TRAINING SERGEANT	70,658
562-1152 SALARY, TCO SERGEANT	70,658
562-1153 SALARY, 8 TELECOMM OPERATORS	374,813
562-1154 SALARY, REG PT TELECOM/OPER	34,342
562-1160 SALARY, BACKGROUND SGT	70,658
562-1161 SALARY, 3 CRIME SCENE TECH	147,445
562-1165 SALARY, FLEET CORPORAL	65,646

TOTAL SALARIES ----- 2,119,961

FRINGE BENEFITS

562-2001 SOCIAL SECURITY	162,318
562-2002 HEALTH INSURANCE	148,800
562-2003 RETIREMENT	315,030
562-2004 LIFE INSURANCE	4,620

TOTAL FRINGE BENEFITS ----- 630,768

OPERATING EXPENSES

562-3002 COPY MACHINE	16,000
562-3003 MAINTENANCE CONTRACTS	149,999
562-3004 INSURANCE & BONDS	406
562-3005 TRAINING & TRAVEL	150,000
562-3006 SUPPLIES	36,750
562-3007 REPAIRS & MAINTENANCE	15,000
562-3008 DUES/SUBSCRIPTIONS	1,500

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
SHERIFF'S ADMINISTRATION  
DEPARTMENT EXPENDITURES

	BUDGET
-----	
562-3009 VEHICLE LEASES	7,200
562-3010 LICENSE/PERMITS	500
562-3011 UNIFORMS	75,000
562-3012 AUTO FUEL & OIL	540,000
562-3013 AUTO EXPENSES	187,433
562-3030 MISCELLANEOUS	9,000
	-----
TOTAL OPERATING EXPENSES	1,188,788
<u>OTHER SERVICES &amp; CHARGES</u>	
562-4019 PROFESSIONAL SERVICES	40,000
	-----
TOTAL OTHER SERVICES & CHARGES	40,000
<u>CAPITAL OUTLAY</u>	
	-----
<u>DEBT SERVICE</u>	
	-----
TOTAL SHERIFF'S ADMINISTRATION	3,979,517
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
SHERIFF'S ENFORCEMENT DIV  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

563-1104 SALARY, CAPT. ENFORCEMENT	96,423
563-1105 SALARY, 2 LT. ENFORCEMENT	156,024
563-1106 SALARY, 6 INVESTIGATORS	556,710
563-1108 SALARY, 4 SGT. ENFORCEMENT	353,290
563-1109 SALARY,20 PATROL DEPUTIES	1,097,760
563-1111 SALARY, CIVIL DEPUTY	118,447
563-1112 SALARY, 4 PATROL CORPORALS	245,420
563-1119 SALARY, WARRANTS OFFICER	110,995
563-1121 SALARY, CLERK III	38,202
563-1129 SALARY, ASSIST CHIEF CLERK	40,494
563-1130 EXTRA HELP	10,000
563-1131 L.E. OVERTIME	66,000
563-1132 LONGEVITY	27,340
563-1137 SALARY, CERTIFICATION PAY	33,600

TOTAL SALARIES 2,950,705

FRINGE BENEFITS

563-2001 SOCIAL SECURITY	215,100
563-2002 HEALTH INSURANCE	180,960
563-2003 RETIREMENT	423,426
563-2004 LIFE INSURANCE	6,210

TOTAL FRINGE BENEFITS 825,696

OPERATING EXPENSES

563-3006 L.E. SUPPLIES	70,600
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TOTAL OPERATING EXPENSES 70,600

TOTAL SHERIFF'S ENFORCEMENT DIV 3,847,001

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
SHERIFF'S SPECIAL CRIMES  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

564-1104 SALARY, CAPTAIN SPECIAL CRIMES	96,423
564-1105 SALARY, SCU LIEUTENANT	78,112
564-1106 SALARY, 3 SCU INVESTIGATORS	211,971
564-1107 SALARY, SCU SERGEANT	70,658
564-1110 SALARY, INTERDICTION SERGEANT	70,658
564-1111 SALARY, INTERDICTION CORPORAL	63,997
564-1112 SALARY, 4 INTERDICT DEPUTIES	240,283
564-1131 OVERTIME	10,000
564-1132 LONGEVITY	6,655
564-1137 SALARY, CERTIFICATION PAY	14,400
-----	
TOTAL SALARIES	863,157

FRINGE BENEFITS

564-2001 SOCIAL SECURITY	62,166
564-2002 HEALTH INSURANCE	55,680
564-2003 RETIREMENT	123,701
564-2004 LIFE INSURANCE	1,811
-----	
TOTAL FRINGE BENEFITS	243,358

OPERATING EXPENSES

564-3006 SUPPLIES	6,300
564-3008 K-9 & EXPENSES	12,400
-----	
TOTAL OPERATING EXPENSES	18,700

TOTAL SHERIFF'S SPECIAL CRIMES	1,125,215
=====	

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

565-1104 SALARY, CAPTAIN DETENTION	78,832
565-1105 SALARY, 3 LT. DETENTION	234,018
565-1108 SALARY, 5 SERGEANTS	317,226
565-1109 SALARY, 8 CORPORALS-TIER 1	601,546
565-1110 SALARY,17 COURTS/EXTRADITION	1,014,436
565-1112 SALARY, INMATE SVCS OFFICER	58,599
565-1113 SALARY, MAINT. OFFICER	42,924
565-1114 SALARY,22 DETENTN DEP-TIER 1	1,345,509
565-1116 SALARY, 10 DETENTION TIER 1	1,752,065
565-1119 SALARY, CLASSIFICATION OFFICER	52,343
565-1120 SALARY, MAINTENANCE SUPERVISOR	60,373
565-1122 SALARY, FOOD SERVICES/SUPER	57,442
565-1123 SALARY, 4 KITCHEN OFFICERS	171,696
565-1124 SALARY, MEDICAL CLERK	36,186
565-1126 SALARY, 4 CMA/EMT/EMT-P	170,623
565-1127 SALARY, NURSE SUPERVISOR	55,536
565-1128 SALARY, 4 LVN	204,492
565-1129 SALARY, MEDICAL PRN HELP	15,000
565-1130 MEDICAL OVERTIME	30,000
565-1131 DETENTION OVERTIME	100,000
565-1132 LONGEVITY	55,545
565-1135 EXTRA HELP	10,000
565-1137 SALARY, CERTIFICATION PAY	57,000

TOTAL SALARIES 6,521,391

FRINGE BENEFITS

565-2001 SOCIAL SECURITY	481,526
565-2002 HEALTH INSURANCE	453,408
565-2003 RETIREMENT	940,835
565-2004 LIFE INSURANCE	18,188

TOTAL FRINGE BENEFITS 1,893,957

OPERATING EXPENSES

565-3003 MAINTENANCE CONTRACTS	10,000
565-3007 REPAIRS & MAINTENANCE	70,100
565-3020 INMATE EXTRADITION	50,000
565-3501 FOOD SERVICE	716,100
565-3502 MEDICAL SUPPLIES	20,000
565-3503 MEDICAL CARE	400,000
565-3504 JAIL OPERATIONS SUPPLIES	150,000
565-3505 JAIL PHYSICIAN	136,000
565-3506 JAIL DENTIST	30,000

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

	BUDGET
-----	
565-3507 PHYSICIAN'S ASSIST/NURSE PRACT	65,000
565-3508 PSYCHIATRIST	50,000
565-3509 PHARMACY	165,000
	-----
TOTAL OPERATING EXPENSES	1,862,200
<u>OTHER SERVICES &amp; CHARGES</u>	-----
<u>CAPITAL OUTLAY</u>	-----
TOTAL SHERIFF'S DETENTION DIV	10,277,548
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
ADULT PROBATION  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

570-3006 SUPPLIES

1,000

TOTAL OPERATING EXPENSES

1,000

CAPITAL OUTLAY

TOTAL ADULT PROBATION

1,000

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

573-1130 EXTRA HELP	92,872
573-1131 OVERTIME	60,000
573-1132 LONGEVITY	24,909
573-1139 CELL PHONE ALLOWANCE	3,243
573-1140 SALARY, ASST. CHIEF	6,032
573-1141 SALARY, FACILITY ADMINISTRATOR	86,092
573-1142 SALARY, COMPLIANCE OFFICER	55,082
573-1143 SALARY, ASST. FACILITIES ADMIN	76,868
573-1145 SALARY, STAFF SERVICES COORDIN	52,689
573-1147 SALARY, CLERK III	37,832
573-1148 SALARY, CONTROL RM OFFICER	36,510
573-1149 SALARY, P/T CONTROL ROOM OFFIC	9,128
573-1150 SALARY, 4 JSO SUPERVISORS	255,988
573-1151 SALARY, 4 JSO ASSIST SUPERVISO	210,000
573-1156 SALARY, 24 JSO	1,146,326
573-1157 SALARY, 8 PART TIME JSO	314,772
573-1160 SALARY, 2 RESIDENTIAL JPO	100,882
573-1162 SALARY, INTAKE OFFICER	51,545
573-1167 SALARY, 2 LVN	104,355
573-1173 SALARY, FOOD SERV SUPERVISOR	15,707
573-1174 SALARY, 2 COOKS	22,796
573-1176 SALARY, FACILITIES TECH II	85,504
-----	
TOTAL SALARIES	2,849,132

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	217,738
573-2002 HEALTH INSURANCE	189,696
573-2003 RETIREMENT	414,634
573-2004 LIFE INSURANCE	6,088
-----	
TOTAL FRINGE BENEFITS	828,156

OPERATING EXPENSES

573-3002 POSTAGE	1,200
573-3005 TRAINING & TRAVEL	15,000
573-3006 SUPPLIES	72,000
573-3007 REPAIRS & MAINTENANCE	64,000
573-3008 PROFESSIONAL DUES	150
573-3010 COPY MACHINE	5,250
573-3011 UNIFORMS/JUVENILE	6,400
573-3012 UNIFORMS/STAFF	3,000
573-3013 AUTO REPAIRS/FUEL	10,000
573-3030 MISCELLANEOUS	500

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

	BUDGET
-----	
573-3501 FOOD	40,000
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	18,000
573-3600 PHYSICIANS CONTRACT	15,600
	-----
TOTAL OPERATING EXPENSES	418,950
<u>OTHER SERVICES &amp; CHARGES</u>	
573-4009 DIETITIAN SERVICES	750
573-4012 MENTAL HEALTH COUNSELING	129,000
	-----
TOTAL OTHER SERVICES & CHARGES	129,750
<u>CAPITAL OUTLAY</u>	
	-----
TOTAL JUVENILE DETENTION	4,225,988
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
JUVENILE BOARD  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

574-1101 SALARIES, 4 DIST. JUDGES	10,372
574-1103 SALARY, CLERK	6,103
574-1104 SALARY, COUNTY JUDGE	6,960
574-1105 SALARY, CO. CRT. @ LAW #1	5,721
574-1106 SALARY, CO. CRT. @ LAW #2	5,721
-----	
TOTAL SALARIES	34,877

FRINGE BENEFITS

574-2001 SOCIAL SECURITY	2,669
574-2003 RETIREMENT	5,202
574-2004 LIFE INSURANCE	77
-----	
TOTAL FRINGE BENEFITS	7,948

OTHER SERVICES & CHARGES

-----	
TOTAL JUVENILE BOARD	42,825
=====	

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
ANIMAL SERVICES  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

630-1104 SALARY, ANIMAL SERVICES DIRECT	86,092
630-1105 SALARY, CHIEF ANIMAL CONTROL	54,184
630-1106 SALARY, ASSISTANT SUPERVISOR	41,711
630-1107 SALARY, 4 ANIMAL CONTROL OFFIC	201,270
630-1108 SALARY, CLERK III	38,202
630-1109 SALARY, 1 1/2 SHELTER CARE TEC	50,058
630-1113 SALARY, ADOPTION COORDINATOR	38,202
630-1132 LONGEVITY	1,990
630-1139 CELL PHONE ALLOWANCE	2,162
-----	
TOTAL SALARIES	513,871

FRINGE BENEFITS

630-2001 SOCIAL SECURITY	38,621
630-2002 HEALTH INSURANCE	44,664
630-2003 RETIREMENT	76,026
630-2004 LIFE INSURANCE	1,116
-----	
TOTAL FRINGE BENEFITS	160,427

OPERATING EXPENSES

630-3001 TELEPHONE	4,500
630-3004 VEHICLE FUEL	18,000
630-3005 TRAINING & TRAVEL	8,500
630-3006 OFFICE SUPPLIES	5,000
630-3007 REPAIRS & MAINTENANCE	8,000
630-3008 UNIFORMS	10,000
630-3009 SHELTER SUPPLIES	41,600
630-3012 VEHICLE MAINTENANCE	15,000
630-3016 UTILITIES	23,000
630-3018 LANDFILL FEES	3,500
630-3019 ADOPTION & EDUCATION PROGRAMS	5,000
630-3030 MISCELLANEOUS	2,500
-----	
TOTAL OPERATING EXPENSES	144,600

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
ANIMAL SERVICES  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

630-4017 GROUND SITE RENTAL

57,104

TOTAL OTHER SERVICES & CHARGES

57,104

CAPITAL OUTLAY

630-5001 EQUIPMENT

7,000

TOTAL CAPITAL OUTLAY

7,000

TOTAL ANIMAL SERVICES

883,002

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

100-GENERAL FUND  
EXTENSION SERVICE  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

665-1103 SALARY, AGENT/FCS	34,814
665-1104 SALARY, AGENT/AG NR	36,743
665-1105 SALARY, AGENT/4 H YD	26,866
665-1107 SALARY, CHIEF CLERK	55,082
665-1108 SALARY, 1 CLERK III	40,342
665-1132 LONGEVITY	2,228
665-1139 CELL PHONE ALLOWANCE	1,440
-----	
TOTAL SALARIES	197,515

FRINGE BENEFITS

665-2001 SOCIAL SECURITY	14,587
665-2002 HEALTH INSURANCE	5,136
665-2003 RETIREMENT	13,613
665-2004 LIFE INSURANCE	200
-----	
TOTAL FRINGE BENEFITS	33,536

OPERATING EXPENSES

665-3002 POSTAGE	400
665-3004 FUEL & OIL	3,000
665-3005 TRAINING & TRAVEL	6,000
665-3006 SUPPLIES	7,000
665-3007 REPAIRS & MAINTENANCE	2,000
665-3008 DUES	350
665-3009 COPY MACHINE	5,000
-----	
TOTAL OPERATING EXPENSES	23,750

OTHER SERVICES & CHARGES

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

CAPITAL OUTLAY

-----	
TOTAL EXTENSION SERVICE	267,801
=====	

AS OF: SEPTEMBER 11, 2023

100-GENERAL FUND  
INTERGOVERNMENTAL EXP.  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

OTHER SERVICES & CHARGES

690-4100 CITY/COUNTY CONTRACT	2,322,570
690-4150 CITY RADIO CONTRACT	188,000
	-----
TOTAL OTHER SERVICES & CHARGES	2,510,570
TOTAL INTERGOVERNMENTAL EXP.	2,510,570
	=====

*** TOTAL EXPENDITURES ***	48,442,075
	=====

REVENUE OVER (UNDER) EXPENDITURES	2,969,444
-----------------------------------	-----------

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0126 TRANSFER IN/COURT RPT SVC FUND	38,000
390-0201 TRANSF/ROAD&BRIDGE PCT #1	18,384
390-0202 TRANSF/ROAD&BRIDGE PCT #2	18,384
390-0203 TRANSF/ROAD&BRIDGE PCT #3	18,384
390-0204 TRANSF/ROAD&BRIDGE PCT #4	18,384
390-0720 TRANSFER/LAW LIBRARY	17,000
	-----
TOTAL TRANSFERS IN	128,536

TRANSFERS OUT

700-4001 HEALTH DEPT. FUND	597,860
700-4108 EMERGENCY MGMT FUND	235,700
700-4120 VICTORIA CO. CHILD WELFARE BD	10,078
700-4230 JUVENILE PROBATION FUND	420,000
700-4305 DA VAG GRANTS	19,617
700-4306 SO VAG GRANT	8,734
700-4321 AIRPORT FUND	183,000
700-4392 NATIONAL SCHOOL LUNCH PRG	99,228
700-4410 HEALTH INSURANCE FD	1,500,000
700-4520 TIDC IMPROVEMENT GRANT	23,763
	-----
TOTAL TRANSFERS	3,097,980
	=====

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

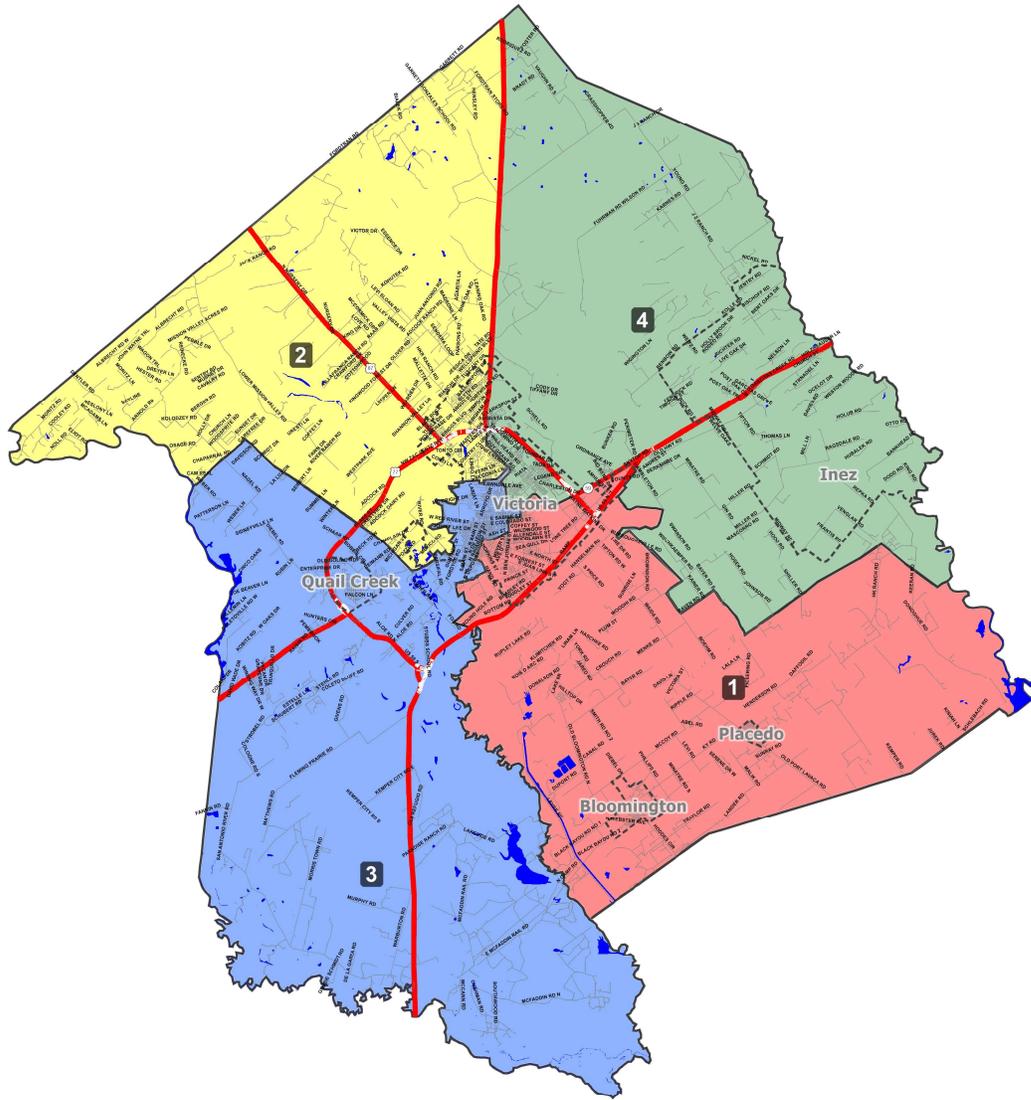
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# ROAD & BRIDGE FUNDS



**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.**

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

# Victoria County

## Adopted Plan

### Commissioner Precincts



Allison, Bass & Magee, LLP  
 Date:  
 Data Source: 2020 Census

AS OF: SEPTEMBER 11, 2023

201-ROAD & BRIDGE FUND PCT 1

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,508,823
PENALTY & INTEREST ON TAX	8,400
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	4,500
OTHER REVENUES	35,100
	-----

*** TOTAL REVENUES ***	1,895,323
	=====

EXPENDITURE SUMMARY

PRECINCT #1	1,874,182
	-----

*** TOTAL EXPENDITURES ***	1,874,182
	=====

REVENUE OVER(UNDER) EXPENDITURES	21,141
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	21,141
	-----

TOTAL TRANSFERS	( 21,141)
	=====

AS OF: SEPTEMBER 11, 2023

201-ROAD & BRIDGE FUND PCT 1

2024 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,490,823
318-3000 DELINQUENT AD VALOREM TAXES	18,000
	-----
TOTAL OTHER TAXES	1,508,823

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	4,500
	-----
TOTAL MISCELLANEOUS REVENUE	4,500

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	15,000
368-6500 COURTESY STATION	20,000
	-----
TOTAL OTHER REVENUES	35,100

*** TOTAL REVENUES ***	1,895,323
	=====

AS OF: SEPTEMBER 11, 2023

201-ROAD & BRIDGE FUND PCT 1  
PRECINCT #1  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

611-1101 SALARY, COMMISSIONER	88,779
611-1103 SALARY, FOREMAN	69,886
611-1104 SALARY, ASSISTANT FOREMAN	59,238
611-1107 SALARY, MECHANIC/EQP OPER	55,082
611-1108 SALARY, 7 SR. EQUIP OPERATORS	348,620
611-1120 SALARY, COURTESY STATION OPER	18,757
611-1130 EXTRA HELP	2,000
611-1131 OVERTIME WAGES	3,000
611-1132 LONGEVITY	7,885
611-1139 CELL PHONE ALLOWANCE	3,243

TOTAL SALARIES 656,490

FRINGE BENEFITS

611-2001 SOCIAL SECURITY	49,127
611-2002 HEALTH INSURANCE	38,112
611-2003 RETIREMENT	96,708
611-2004 LIFE INSURANCE	1,419
611-2005 WORKERS COMPENSATION	10,600
611-2006 UNEMPLOYMENT	559

TOTAL FRINGE BENEFITS 196,525

OPERATING EXPENSES

611-3001 UTILITIES	5,200
611-3003 REPAIRS & MAINTENANCE	100,000
611-3004 FUEL & OIL	85,000
611-3005 TIRES & TUBES	20,000
611-3006 CONSTRUCTION SUPPLIES	641,791
611-3011 TRAINING & TRAVEL	4,000
611-3030 MISCELLANEOUS	1,000
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 920,917

AS OF: SEPTEMBER 11, 2023

201-ROAD & BRIDGE FUND PCT 1  
PRECINCT #1  
DEPARTMENT EXPENDITURES

2024 BUDGET

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

1,874,182

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

1,874,182

REVENUE OVER(UNDER) EXPENDITURES

21,141

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND

18,384

700-0202 TRANSFER OUT/R&B #2

2,757

TOTAL TRANSFERS

21,141

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

AS OF: SEPTEMBER 11, 2023

202-ROAD & BRIDGE FUND PCT 2

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,420,127
PENALTY & INTEREST ON TAX	8,300
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	5,000
OTHER REVENUES	1,100
	-----

*** TOTAL REVENUES ***	1,773,027
	=====

EXPENDITURE SUMMARY

PRECINCT #2	1,762,913
	-----

*** TOTAL EXPENDITURES ***	1,762,913
	=====

REVENUE OVER(UNDER) EXPENDITURES	10,114
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	8,271
TRANSFERS OUT	18,385
	-----

TOTAL TRANSFERS	( 10,114)
	=====

AS OF: SEPTEMBER 11, 2023

202-ROAD & BRIDGE FUND PCT 2

2024 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,403,127
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	1,420,127

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	5,000
	-----
TOTAL MISCELLANEOUS REVENUE	5,000

OTHER REVENUES

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

*** TOTAL REVENUES ***	1,773,027
	=====

AS OF: SEPTEMBER 11, 2023

202-ROAD & BRIDGE FUND PCT 2  
PRECINCT #2  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

612-1101 SALARY, COMMISSIONER	88,779
612-1103 SALARY, FOREMAN	69,886
612-1104 SALARY, ASSIST FOREMAN	59,238
612-1105 SALARY, 1 1/2 EQUIP OPERATOR	65,511
612-1107 SALARY, MECHANIC/EQUIP OPER	55,082
612-1108 SALARY, 3 SR. EQUIP OPERATORS	153,804
612-1109 SALARY, ROAD CREW FOREMAN	59,238
612-1131 OVERTIME	46,021
612-1132 LONGEVITY	5,650
612-1139 CELL PHONE ALLOWANCE	3,243
-----	
TOTAL SALARIES	606,452

FRINGE BENEFITS

612-2001 SOCIAL SECURITY	42,879
612-2002 HEALTH INSURANCE	33,720
612-2003 RETIREMENT	84,406
612-2004 LIFE INSURANCE	1,239
612-2005 WORKERS COMPENSATION	8,500
612-2006 UNEMPLOYMENT	474
-----	
TOTAL FRINGE BENEFITS	171,218

OPERATING EXPENSES

612-3001 UTILITIES	9,000
612-3002 INSURANCE & BONDS	356
612-3003 REPAIRS & MAINTENANCE	70,000
612-3004 FUEL & OIL	55,000
612-3005 TIRES & TUBES	10,000
612-3006 CONSTRUCTION SUPPLIES	690,887
612-3007 SERVICE CENTER SUPPLIES	20,000
612-3008 UNIFORMS	3,500
612-3010 SERVICE CENTER REPAIRS	5,000
612-3011 TRAINING & TRAVEL	8,000
612-3030 MISCELLANEOUS	3,000
612-3033 CONTRACT SERVICES	50,000
612-3105 MILEAGE REIMBURSEMENT	7,000
612-3112 VEHICLE/PROPERTY INSURANCE	12,500
-----	
TOTAL OPERATING EXPENSES	944,243

AS OF: SEPTEMBER 11, 2023

202-ROAD & BRIDGE FUND PCT 2  
PRECINCT #2  
DEPARTMENT EXPENDITURES

2024 BUDGET

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
--------------------	--------

TOTAL CAPITAL OUTLAY 20,000

DEBT SERVICE

TOTAL PRECINCT #2 1,762,913

\*\*\* TOTAL EXPENDITURES \*\*\* 1,762,913

REVENUE OVER (UNDER) EXPENDITURES 10,114

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0201 TRANSFER IN/R&B #1	2,757
390-0203 TRANSFER IN/R&B #3	2,757
390-0204 TRANSF IN/R&B PCT #4	2,757

TOTAL TRANSFERS IN 8,271

TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND	18,385
-----------------------------------	--------

TOTAL TRANSFERS 18,385

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

AS OF: SEPTEMBER 11, 2023

203-ROAD & BRIDGE FUND PCT 3

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,390,895
PENALTY & INTEREST ON TAX	8,200
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	5,000
OTHER REVENUES	49,300

*** TOTAL REVENUES ***	1,791,895
	=====

EXPENDITURE SUMMARY

PRECINCT #3	1,770,753
	-----

*** TOTAL EXPENDITURES ***	1,770,753
	=====

REVENUE OVER(UNDER) EXPENDITURES	21,142
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	21,142
	-----

TOTAL TRANSFERS	( 21,142)
	=====

AS OF: SEPTEMBER 11, 2023

203-ROAD & BRIDGE FUND PCT 3

2024 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,373,895
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	1,390,895

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	5,000
	-----
TOTAL MISCELLANEOUS REVENUE	5,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	16,200
368-5500 COURTESY STATION	30,000
368-5514 PATRIOT PARK FACILITIES RENT	3,000
	-----
TOTAL OTHER REVENUES	49,300

*** TOTAL REVENUES ***	1,791,895
	=====

AS OF: SEPTEMBER 11, 2023

203-ROAD & BRIDGE FUND PCT 3  
PRECINCT #3  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

613-1101 SALARY, COMMISSIONER	88,779
613-1102 SALARY, SUPPLEMENT/PARK	5,053
613-1103 SALARY, FOREMAN	69,886
613-1104 SALARY, ASSISTANT FOREMAN	59,238
613-1105 SALARY, 3 EQUIP OPERATORS	92,852
613-1107 SALARY, MECHANIC/EQP OPER	55,082
613-1108 SALARY, 4 SR. EQUIP OPERATORS	244,473
613-1110 SALARY, FACILITIES TECH	46,426
613-1120 SALARY, COURTESY STATION	14,582
613-1130 EXTRA HELP	1,500
613-1132 LONGEVITY	8,310
613-1139 CELL PHONE ALLOWANCE	2,162

TOTAL SALARIES 688,343

FRINGE BENEFITS

613-2001 SOCIAL SECURITY	52,122
613-2002 HEALTH INSURANCE	42,504
613-2003 RETIREMENT	102,607
613-2004 LIFE INSURANCE	1,507
613-2005 WORKERS COMPENSATION	10,000
613-2006 UNEMPLOYMENT	592

TOTAL FRINGE BENEFITS 209,332

OPERATING EXPENSES

613-3001 UTILITIES	5,500
613-3003 REPAIRS & MAINTENANCE	85,000
613-3004 FUEL & OIL	65,000
613-3005 TIRE & TUBES	15,000
613-3006 CONSTRUCTION SUPPLIES	531,428
613-3007 RIGHT OF WAY MAINTENANCE	500
613-3008 UNIFORMS	10,000
613-3011 TRAINING & TRAVEL	3,000
613-3030 MISCELLANEOUS	3,000
613-3033 CONTRACT SERVICES	27,000
613-3105 MILEAGE REIMBURSEMENT	8,000
613-3112 VEHICLE/PROPERTY INSURANCE	14,000
613-3306 COURTESY STATION SUPPLIES	900
613-3307 COURTESY STAT. RENTAL/HAUL	27,000
613-3308 COURTESY STATION UTILITIES	1,750
613-3309 COURTESY STATION REPAIRS	1,000

TOTAL OPERATING EXPENSES 798,078

AS OF: SEPTEMBER 11, 2023

203-ROAD & BRIDGE FUND PCT 3  
PRECINCT #3  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

OTHER SERVICES & CHARGES

613-4003 BID ADVERTISING	500
613-4020 PROFESSIONAL SERVICES	1,500
613-4209 QUAIL CREEK VFD ASSISTANCE	1,000

TOTAL OTHER SERVICES & CHARGES	3,000
--------------------------------	-------

CAPITAL OUTLAY

613-5001 EQUIPMENT	72,000
--------------------	--------

TOTAL CAPITAL OUTLAY	72,000
----------------------	--------

DEBT SERVICE

TOTAL PRECINCT #3	1,770,753
-------------------	-----------

*** TOTAL EXPENDITURES ***	1,770,753
----------------------------	-----------

REVENUE OVER(UNDER) EXPENDITURES	21,142
----------------------------------	--------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND	18,385
700-0202 TRANSFER OUT/R&B #2	2,757

TOTAL TRANSFERS	21,142
-----------------	--------

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

AS OF: SEPTEMBER 11, 2023

204-ROAD & BRIDGE FUND PCT 4

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,597,518
PENALTY & INTEREST ON TAX	9,300
STATE SHARED REVENUE	368,500
MISCELLANEOUS REVENUE	4,000
OTHER REVENUES	74,100

*** TOTAL REVENUES ***	2,053,418
	=====

EXPENDITURE SUMMARY

PRECINCT #4	2,032,276
	-----

*** TOTAL EXPENDITURES ***	2,032,276
	=====

REVENUE OVER(UNDER) EXPENDITURES	21,142
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	21,142
	-----

TOTAL TRANSFERS	( 21,142)
	=====

AS OF: SEPTEMBER 11, 2023

204-ROAD & BRIDGE FUND PCT 4

2024 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,578,518
318-3000 DELINQUENT AD VALOREM TAXES	19,000
	-----
TOTAL OTHER TAXES	1,597,518

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	4,000
	-----
TOTAL MISCELLANEOUS REVENUE	4,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	40,000
368-5500 COURTESY STATION	34,000
	-----
TOTAL OTHER REVENUES	74,100

*** TOTAL REVENUES ***	2,053,418
	=====

AS OF: SEPTEMBER 11, 2023

204-ROAD & BRIDGE FUND PCT 4  
PRECINCT #4  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

614-1101 SALARY, COMMISSIONER	88,779
614-1103 SALARY, FOREMAN	69,886
614-1104 SALARY, ASSISTANT FOREMAN	59,238
614-1105 SALARY, 2 EQUIP OPERATOR	92,852
614-1106 SALARY, MECHANIC/EQUIP OPER	55,082
614-1108 SALARY, 4 SR. EQUIP. OPERATORS	199,488
614-1110 P/T EQUIPMENT OPERATOR	9,743
614-1120 SALARY, COURTESY STATION OPER	19,443
614-1130 EXTRA HELP	20,000
614-1131 OVERTIME WAGES	1,000
614-1132 LONGEVITY	6,170
614-1139 CELL PHONE ALLOWANCE	2,162

TOTAL SALARIES 623,843

FRINGE BENEFITS

614-2001 SOCIAL SECURITY	46,125
614-2002 HEALTH INSURANCE	19,800
614-2003 RETIREMENT	90,796
614-2004 LIFE INSURANCE	1,334
614-2005 WORKERS COMPENSATION	10,000
614-2006 UNEMPLOYMENT	517

TOTAL FRINGE BENEFITS 168,572

OPERATING EXPENSES

614-3001 UTILITIES	9,000
614-3002 INSURANCE & BONDS	356
614-3003 REPAIRS & MAINTENANCE	75,000
614-3004 FUEL & OIL	80,000
614-3005 TIRES & TUBES	23,000
614-3006 CONSTRUCTION SUPPLIES	676,291
614-3007 SERVICE CENTER SUPPLIES	15,000
614-3008 UNIFORMS	8,000
614-3011 TRAINING & TRAVEL	7,000
614-3030 MISCELLANEOUS	2,000
614-3033 CONTRACT SERVICES	150,000
614-3105 MILEAGE REIMBURSEMENT	7,000
614-3112 VEHICLE/PROPERTY INSURANCE	13,500
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 1,097,147

AS OF: SEPTEMBER 11, 2023

204-ROAD & BRIDGE FUND PCT 4  
PRECINCT #4  
DEPARTMENT EXPENDITURES

2024 BUDGET

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
--------------------------------	--------

CAPITAL OUTLAY

614-5001 EQUIPMENT	95,000
--------------------	--------

TOTAL CAPITAL OUTLAY	95,000
----------------------	--------

DEBT SERVICE

614-6925 6120M TRACTOR LSE 2020/2025	23,914
--------------------------------------	--------

TOTAL DEBT SERVICE	23,914
--------------------	--------

TOTAL PRECINCT #4	2,032,276
-------------------	-----------

*** TOTAL EXPENDITURES ***	2,032,276
----------------------------	-----------

REVENUE OVER (UNDER) EXPENDITURES	21,142
-----------------------------------	--------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND	18,385
700-0202 TRANSFER OUT/ R&B PCT #2	2,757

TOTAL TRANSFERS	21,142
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\*\*\* END OF REPORT \*\*\*

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# **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.**

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AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

108-EMERGENCY MGMT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

INTERGOVERNMENTAL CONTRAC

234,700

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

234,700

EXPENDITURE SUMMARY

EMERGENCY MGMT

470,400

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

470,400

REVENUE OVER (UNDER) EXPENDITURES

( 235,700)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

235,700

TOTAL TRANSFERS

235,700

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

108-EMERGENCY MGMT

REVENUES

BUDGET

FEDERAL GRANTS

-----

INTERGOVERNMENTAL CONTRAC

339-1008 CITY CONTRIBUTIONS

234,700

-----

TOTAL INTERGOVERNMENTAL CONTRAC

234,700

MISCELLANEOUS REVENUE

-----

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

234,700

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

599-1103 SALARY, EMERGENCY MGMT COORD	107,994
599-1104 SALARY, EMER MGMT SPECIALIST	53,477
599-1106 SALARY, DEPUTY EMER MGMT COORD	81,219
599-1107 SALARY, DISASTER RECOVERY COOR	64,501
599-1132 LONGEVITY	2,570
599-1139 CELL PHONE ALLOWANCE	2,642
	-----
TOTAL SALARIES	312,403

FRINGE BENEFITS

599-2001 SOCIAL SECURITY	23,900
599-2002 HEALTH INSURANCE	13,176
599-2003 RETIREMENT	47,049
599-2004 LIFE INSURANCE	689
599-2005 WORKERS COMPENSATION	234
599-2006 UNEMPLOYMENT	314
	-----
TOTAL FRINGE BENEFITS	85,362

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 EMERGENCY RESPONSE/RECOVERY	5,000
599-4020 CONTRACT/PROFESSIONAL SERVICES	5,800
599-4201 EMERGENCY CALL SYSTEM	20,000
599-4211 WEB EOC	5,000
599-4215 EOC MAINTENANCE	7,450
	-----
TOTAL OTHER SERVICES & CHARGES	43,250

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

BUDGET

-----  
CAPITAL OUTLAY

-----

TOTAL EMERGENCY MGMT

470,400

=====

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

470,400

=====

REVENUE OVER(UNDER) EXPENDITURES

( 235,700)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND

235,700

-----

TOTAL TRANSFERS IN

235,700

TRANSFERS OUT

-----

=====

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

AS OF: SEPTEMBER 11, 2023  
2024 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 11, 2023  
2024 BUDGET

109-LEPC FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-2016 DONATIONS

15,000

TOTAL MISCELLANEOUS REVENUE

-----  
15,000

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

15,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

109-LEPC FUND  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

599-3001 EMERGENCY NOTIFICATION SYS	6,000
599-3006 SUPPLIES	3,750
599-3010 ADVERTISEMENT/BROCHURES	3,750
599-3030 MISCELLANEOUS	1,500
	-----
TOTAL OPERATING EXPENSES	15,000
TOTAL EMERGENCY MGMT	15,000
	=====
*** TOTAL EXPENDITURES ***	15,000
	=====

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

AS OF: SEPTEMBER 11, 2023

117-COURT-INITIATED GUARDIANS

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

10,000

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

10,000

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

5,000

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

5,000

REVENUE OVER (UNDER) EXPENDITURES

5,000

AS OF: SEPTEMBER 11, 2023

117-COURT-INITIATED GUARDIANS

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLERK FEE LGC118.067

10,000

TOTAL FEES OF OFFICE

-----  
10,000

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

10,000

=====

AS OF: SEPTEMBER 11, 2023

117-COURT-INITIATED GUARDIANS  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

OTHER SERVICES & CHARGES

401-4021 GUARDIANS/ATTY AD LITEM	5,000
	-----
TOTAL OTHER SERVICES & CHARGES	5,000
TOTAL COMMISSIONERS' COURT	5,000
	=====
*** TOTAL EXPENDITURES ***	5,000
	=====
REVENUE OVER (UNDER) EXPENDITURES	5,000

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

118-COUNTY JURY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

13,700

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

13,700

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

10,000

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

10,000

REVENUE OVER (UNDER) EXPENDITURES

3,700

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

3,700

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

118-COUNTY JURY FUND

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEE/LGC 134.103/135.101	200
341-4000 CO CLERK FEE/LGC 134.102/135.1	6,000
341-7000 DST CLERK FEE/LGC 134.101/135.	7,500

TOTAL FEES OF OFFICE	13,700
----------------------	--------

MISCELLANEOUS REVENUE

*** TOTAL REVENUES ***	13,700
------------------------	--------

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

118-COUNTY JURY FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

401-4013 JURY FEES & EXPENSES

10,000

TOTAL OTHER SERVICES & CHARGES

10,000

TOTAL COMMISSIONERS' COURT

10,000

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

10,000

REVENUE OVER(UNDER) EXPENDITURES

3,700

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES

3,700

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

119-CO CLERK ARCHIVE FEE FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	85,000
MISCELLANEOUS REVENUE	2,000
	-----
*** TOTAL REVENUES ***	87,000
	=====

EXPENDITURE SUMMARY

COUNTY CLERK	125,000
	-----
*** TOTAL EXPENDITURES ***	125,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 38,000)
	=====

AS OF: SEPTEMBER 11, 2023

119-CO CLERK ARCHIVE FEE FD

2024 BUDGET

REVENUES

BUDGET

STATE GRANTS

-----

FEEES OF OFFICE

341-4012 ARCHIVE FEE/LGC 118.025

85,000

-----

TOTAL FEES OF OFFICE

85,000

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 \*\*\*

87,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

119-CO CLERK ARCHIVE FEE FD  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

-----

FRINGE BENEFITS

-----

OTHER SERVICES & CHARGES

403-4006 PRESERVATION/BOOKS & RECORDS

125,000

-----

TOTAL OTHER SERVICES & CHARGES

125,000

CAPITAL OUTLAY

-----

TOTAL COUNTY CLERK

125,000

=====

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

125,000

=====

REVENUE OVER (UNDER) EXPENDITURES

( 38,000)

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

AS OF: SEPTEMBER 11, 2023

120-RECORDS MANAGEMENT FUND

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

110,432

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

110,432

EXPENDITURE SUMMARY

COUNTY CLERK

85,823

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

85,823

REVENUE OVER (UNDER) EXPENDITURES

24,609

AS OF: SEPTEMBER 11, 2023

120-RECORDS MANAGEMENT FUND

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLK FEE/102.005 CCP

99,062

341-4005 CO CLRK FEE/LGC 134.102/135.10

11,370

TOTAL FEES OF OFFICE

-----  
110,432

MISCELLANEOUS REVENUE

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

-----  
110,432  
=====

AS OF: SEPTEMBER 11, 2023

120-RECORDS MANAGEMENT FUND  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

403-1105 SALARY, DEPUTY CLERKS	19,452
403-1110 SALARY, CLERK III	18,720
403-1132 LONGEVITY	128
-----	
TOTAL SALARIES	38,300

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	2,168
403-2003 RETIREMENT	4,225
403-2004 LIFE INSURANCE	63
403-2005 WORKERS COMPENSATION	40
403-2006 UNEMPLOYMENT	26
-----	
TOTAL FRINGE BENEFITS	6,522

OPERATING EXPENSES

403-3003 MAINTENANCE CONTRACTS	12,790
403-3005 TRAINING & TRAVEL	3,000
-----	
TOTAL OPERATING EXPENSES	15,790

OTHER SERVICES & CHARGES

403-4006 RECORDS PRESERVATION	5,211
-----	
TOTAL OTHER SERVICES & CHARGES	5,211

CAPITAL OUTLAY

403-5001 EQUIPMENT	20,000
-----	
TOTAL CAPITAL OUTLAY	20,000

DEBT SERVICE

TOTAL COUNTY CLERK	85,823
=====	

*** TOTAL EXPENDITURES ***	85,823
=====	

REVENUE OVER(Under) EXPENDITURES 24,609

AS OF: SEPTEMBER 11, 2023

121-COURTHOUSE SECURITY FUND

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	53,500
MISCELLANEOUS REVENUE	2,000
	-----
*** TOTAL REVENUES ***	55,500
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	25,225
	-----
*** TOTAL EXPENDITURES ***	25,225
	=====

REVENUE OVER (UNDER) EXPENDITURES	30,275
	=====

OTHER FINANCING SOURCES (USES)

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	30,275
	=====

AS OF: SEPTEMBER 11, 2023

121-COURTHOUSE SECURITY FUND

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEE/CCP 102.017/LGC 135.101 8,500

341-4000 COUNTY CLERK 25,000

341-5000 DISTRICT CLERK 20,000

TOTAL FEES OF OFFICE 53,500

MISCELLANEOUS REVENUE

361-5000 MISCELLANEOUS 2,000

TOTAL MISCELLANEOUS REVENUE 2,000

\*\*\* TOTAL REVENUES \*\*\* 55,500

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

121-COURTHOUSE SECURITY FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

-----

FRINGE BENEFITS

-----

OPERATING EXPENSES

401-3003 MAINTENANCE CONTRACTS	9,725
401-3006 SUPPLIES	500
401-3007 REPAIRS & MAINTENANCE	5,000

-----

TOTAL OPERATING EXPENSES 15,225

CAPITAL OUTLAY

401-5001 SECURITY EQUIPMENT	10,000
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-----

TOTAL CAPITAL OUTLAY 10,000

TOTAL COMMISSIONERS' COURT 25,225

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 25,225

=====

REVENUE OVER (UNDER) EXPENDITURES 30,275

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES 30,275

=====

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

AS OF: SEPTEMBER 11, 2023

122-JUSTICE CT BLDG SECURITY

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

2,800

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

2,800

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

8,000

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

8,000

REVENUE OVER (UNDER) EXPENDITURES

( 5,200)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 5,200)

AS OF: SEPTEMBER 11, 2023

122-JUSTICE CT BLDG SECURITY

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3006 COURT SECURITY-CCP 102.017

2,800

TOTAL FEES OF OFFICE

2,800

MISCELLANEOUS REVENUE

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

2,800

AS OF: SEPTEMBER 11, 2023

122-JUSTICE CT BLDG SECURITY  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

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 ( 5,200)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 5,200)

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

123-DIST. CLERK RECORD MGMT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

29,000

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

29,000

EXPENDITURE SUMMARY

DISTRICT CLERK

20,840

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

20,840

REVENUE OVER (UNDER) EXPENDITURES

8,160

AS OF: SEPTEMBER 11, 2023

123-DIST. CLERK RECORD MGMT

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 DIST CLK FEES/51.317 GC

1,000

341-4005 DST CLERK FEES/LGC 134.101/135

28,000

TOTAL FEES OF OFFICE

29,000

MISCELLANEOUS REVENUE

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

29,000

AS OF: SEPTEMBER 11, 2023

123-DIST. CLERK RECORD MGMT  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

450-1103 SALARY, CHIEF DEPUTY	5,323
450-1104 SALARY, 3 ASST CHIEF DEPUTY	1,092
450-1105 SALARY, 9 DEPUTY CLERKS	6,736
450-1109 SALARY, COLLECTIONS SUPERVISOR	1,040
450-1110 SALARY, 2 COLLECTIONS CLERKS	1,040
-----	
TOTAL SALARIES	15,231

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	1,026
450-2003 RETIREMENT	1,926
450-2004 LIFE INSURANCE	124
450-2005 WORKERS COMPENSATION	12
450-2006 UNEMPLOYMENT	21
-----	
TOTAL FRINGE BENEFITS	3,109

OPERATING EXPENSES

450-3005 TRAVEL & TRAINING	2,000
450-3006 SUPPLIES	500
-----	
TOTAL OPERATING EXPENSES	2,500

CAPITAL OUTLAY

TOTAL DISTRICT CLERK	20,840
=====	

*** TOTAL EXPENDITURES ***	20,840
=====	

REVENUE OVER (UNDER) EXPENDITURES	8,160
-----------------------------------	-------

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

124-CO CLERK OF THE COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

19,000

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

19,000

EXPENDITURE SUMMARY

COUNTY CLERK

16,600

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

16,600

REVENUE OVER (UNDER) EXPENDITURES

2,400

AS OF: SEPTEMBER 11, 2023

124-CO CLERK OF THE COURT

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 CO CLERK FEE/LGC 134.102/135.1

19,000

TOTAL FEES OF OFFICE

19,000

MISCELLANEOUS REVENUE

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

19,000

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

124-CO CLERK OF THE COURT  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1105 SALARY, DEPUTY CLERKS	14,560
	-----
TOTAL SALARIES	14,560

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	669
403-2003 RETIREMENT	1,303
403-2004 LIFE INSURANCE	20
403-2005 WORKERS COMPENSATION	40
403-2006 UNEMPLOYMENT	8
	-----
TOTAL FRINGE BENEFITS	2,040

OPERATING EXPENSES

TOTAL COUNTY CLERK	16,600
	=====

*** TOTAL EXPENDITURES ***	16,600
	=====

REVENUE OVER (UNDER) EXPENDITURES	2,400
-----------------------------------	-------

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

AS OF: SEPTEMBER 11, 2023

125-DIST CLERK OF THE COURT

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

36,000

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

36,000

EXPENDITURE SUMMARY

DISTRICT CLERK

38,382

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

38,382

REVENUE OVER (UNDER) EXPENDITURES

( 2,382)

AS OF: SEPTEMBER 11, 2023

125-DIST CLERK OF THE COURT

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-7000 DIST CLRK FEE/LGC 134.101/135.

36,000

TOTAL FEES OF OFFICE

36,000

MISCELLANEOUS REVENUE

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

36,000

AS OF: SEPTEMBER 11, 2023

125-DIST CLERK OF THE COURT  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

450-1103 SALARY, CHIEF DEPUTY	3,120
450-1104 SALARY, 3 ASST CHIEF DEPUTY	6,241
450-1105 SALARY, 9 CLERK III	14,568
450-1109 SALARY, COLLECTIONS SUPERVISOR	3,120
450-1110 SALARY, 2 COLLECTIONS CLERKS	4,162

TOTAL SALARIES	31,211
----------------	--------

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	2,375
450-2003 RETIREMENT	4,308
450-2004 LIFE INSURANCE	419
450-2005 WORKERS COMPENSATION	29
450-2006 UNEMPLOYMENT	40

TOTAL FRINGE BENEFITS	7,171
-----------------------	-------

OPERATING EXPENSES

TOTAL DISTRICT CLERK	38,382
----------------------	--------

*** TOTAL EXPENDITURES ***	38,382
----------------------------	--------

REVENUE OVER(UNDER) EXPENDITURES	( 2,382)
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\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 11, 2023

126-COURT REPORTER SERVICE

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

32,000

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

32,000

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES

32,000

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT

38,000

TOTAL TRANSFERS

( 38,000)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 6,000)

AS OF: SEPTEMBER 11, 2023

126-COURT REPORTER SERVICE

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 CO CLERK FEE/LGC 134.102/135.1

14,000

341-7000 DIST CLERK FEE/LGC 135.101

18,000

TOTAL FEES OF OFFICE

-----  
32,000

MISCELLANEOUS REVENUE

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

-----  
32,000  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

126-COURT REPORTER SERVICE  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

-----  
=====  
=====

REVENUE OVER (UNDER) EXPENDITURES

32,000

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0100 TRANSFER OUT/GENERAL FUND

38,000

TOTAL TRANSFERS

38,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 6,000)

=====

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

AS OF: SEPTEMBER 11, 2023

127-COURT FACILITY FEE FUND

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

25,650

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

25,650

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

10,000

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

10,000

REVENUE OVER (UNDER) EXPENDITURES

15,650

AS OF: SEPTEMBER 11, 2023

127-COURT FACILITY FEE FUND

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLERK FEE/LGC 135.101b

11,000

341-7000 DISTRICT CLERK FEE/LGC135.101b

14,650

TOTAL FEES OF OFFICE

-----  
25,650

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

25,650

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

127-COURT FACILITY FEE FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

401-3007 REPAIRS & MAINTENANCE	10,000
	-----
TOTAL OPERATING EXPENSES	10,000
TOTAL COMMISSIONERS' COURT	10,000
	=====
*** TOTAL EXPENDITURES ***	10,000
	=====
REVENUE OVER (UNDER) EXPENDITURES	15,650

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

129-LANGUAGE ACCESS FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

9,500

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

9,500

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

9,500

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

9,500

AS OF: SEPTEMBER 11, 2023

129-LANGUAGE ACCESS FUND

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEE LGC 135.101 (b) 6,000

341-4000 COUNTY CLERK FEE LGC 135.101b 1,500

341-5000 DISTRICT CLERK FEE LGC 135.101 2,000

TOTAL FEES OF OFFICE 9,500

\*\*\* TOTAL REVENUES \*\*\* 9,500

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

129-LANGUAGE ACCESS FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

401-3106 TRANSLATORS	9,500
	-----
TOTAL OPERATING EXPENSES	9,500
TOTAL COMMISSIONERS' COURT	9,500
	=====
*** TOTAL EXPENDITURES ***	9,500
	=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

140-PATRIOT PARK DONATION FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

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=====

EXPENDITURE SUMMARY

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

140-PATRIOT PARK DONATION FD

REVENUES

BUDGET

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MISCELLANEOUS REVENUE

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

140-PATRIOT PARK DONATION FD  
PARKS & RECREATION  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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CAPITAL OUTLAY

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

145-OPIOID SETTLEMENT FUND

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

-----  
=====

EXPENDITURE SUMMARY

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

145-OPIOID SETTLEMENT FUND

REVENUES

BUDGET

-----

STATE SHARED REVENUE

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

145-OPIOID SETTLEMENT FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

-----  
=====  
=====

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

AS OF: SEPTEMBER 11, 2023

215-CAPITAL CREDITS FUND

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE SHARED REVENUE

20,000

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

20,000

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES

20,000

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT

6,525

TOTAL TRANSFERS

( 6,525)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

13,475

AS OF: SEPTEMBER 11, 2023

215-CAPITAL CREDITS FUND

2024 BUDGET

REVENUES

BUDGET

STATE SHARED REVENUE

335-1015 UNCLAIMED CAP CREDITS/LGC381

20,000

TOTAL STATE SHARED REVENUE

20,000

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

20,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

215-CAPITAL CREDITS FUND  
HERITAGE DIRECTOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

-----

FRINGE BENEFITS

-----

OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

215-CAPITAL CREDITS FUND  
EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

-----  
=====  
=====

REVENUE OVER (UNDER) EXPENDITURES

20,000

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-4500 HISTORICAL COMMISSION

6,525

TOTAL TRANSFERS

6,525

TOTAL REVENUE OVER (UNDER) EXPENDITURES

13,475

=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

240-DRUG COURTS PROGRAM

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	360
MISCELLANEOUS REVENUE	1
	-----
*** TOTAL REVENUES ***	361
	=====

EXPENDITURE SUMMARY

DRUG COURTS PROGRAMS	360
	-----
*** TOTAL EXPENDITURES ***	360
	=====

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

AS OF: SEPTEMBER 11, 2023

240-DRUG COURTS PROGRAM

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-2007 DRUG CRT FEES, CCP 102.0178

360

TOTAL FEES OF OFFICE

360

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1

TOTAL MISCELLANEOUS REVENUE

1

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

361

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

240-DRUG COURTS PROGRAM  
DRUG COURTS PROGRAMS  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

424-4010 COMPLIANCE MONITORING

360

-----

TOTAL OTHER SERVICES & CHARGES

360

CAPITAL OUTLAY

-----

TOTAL DRUG COURTS PROGRAMS

360

=====

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

360

=====

REVENUE OVER(UNDER) EXPENDITURES

1

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

AS OF: SEPTEMBER 11, 2023

245-COUNTY SPECIALTY COURT

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

10,784

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

10,784

EXPENDITURE SUMMARY

SPECIALTY COURTS PROGRAMS

10,784

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

10,784

AS OF: SEPTEMBER 11, 2023

245-COUNTY SPECIALTY COURT

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLERK FEES/LGC 134.102  
341-7000 DISTRICT CLRK FEES/LGC 134.101

7,036  
3,748

-----

TOTAL FEES OF OFFICE

10,784

MISCELLANEOUS REVENUE

-----

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

10,784

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

245-COUNTY SPECIALTY COURT  
SPECIALTY COURTS PROGRAMS  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

423-3006 SUPPLIES

200

TOTAL OPERATING EXPENSES

200

OTHER SERVICES & CHARGES

423-4010 COMPLIANCE MONITORING

10,584

TOTAL OTHER SERVICES & CHARGES

10,584

TOTAL SPECIALTY COURTS PROGRAMS

10,784

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

10,784

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

AS OF: SEPTEMBER 11, 2023

280-LOCAL TRUANCY PREVENTIONS

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

10,650

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

10,650

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES

10,650

AS OF: SEPTEMBER 11, 2023

280-LOCAL TRUANCY PREVENTIONS

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEES/LGC 134.103

10,650

TOTAL FEES OF OFFICE

10,650

MISCELLANEOUS REVENUE

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

10,650

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

280-LOCAL TRUANCY PREVENTIONS  
TRUANCY PREVENTION & DIV  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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=====  
=====

REVENUE OVER (UNDER) EXPENDITURES

10,650

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

281-JUSTICE TECHNOLOGY FD.

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

9,520

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

9,520

EXPENDITURE SUMMARY

TECHNOLOGY FUND

13,702

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

13,702

REVENUE OVER (UNDER) EXPENDITURES

( 4,182)

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

281-JUSTICE TECHNOLOGY FD.

REVENUES

BUDGET

FEES OF OFFICE

341-1455 JUSTICE OF THE PEACE #1	2,675
341-1456 JUSTICE OF THE PEACE #2	2,750
341-1457 JUSTICE OF THE PEACE #3	2,400
341-1458 JUSTICE OF THE PEACE #4	1,695

TOTAL FEES OF OFFICE	9,520
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MISCELLANEOUS REVENUE

*** TOTAL REVENUES ***	9,520
------------------------	-------

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

281-JUSTICE TECHNOLOGY FD.  
TECHNOLOGY FUND  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS

13,702

TOTAL OPERATING EXPENSES

13,702

CAPITAL OUTLAY

TOTAL TECHNOLOGY FUND

13,702

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

13,702

REVENUE OVER (UNDER) EXPENDITURES

( 4,182)

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

AS OF: SEPTEMBER 11, 2023

282-FAMILY PROTECTION FEE FD

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FINES

1,850

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

1,850

EXPENDITURE SUMMARY

DISTRICT CLERK

1,800

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

1,800

REVENUE OVER (UNDER) EXPENDITURES

50

AS OF: SEPTEMBER 11, 2023

282-FAMILY PROTECTION FEE FD

2024 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

-----

FINES

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

1,800

351-2010 CHILDREN'S ADVOCACY/CCP42A.455

50

-----

TOTAL FINES

1,850

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

1,850

=====

AS OF: SEPTEMBER 11, 2023

282-FAMILY PROTECTION FEE FD  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

OTHER SERVICES & CHARGES

450-4513 MID-COAST FAMILY SERVICES	900
450-4515 GOLDEN CRESCENT CASA	900
	-----
TOTAL OTHER SERVICES & CHARGES	1,800
TOTAL DISTRICT CLERK	1,800
	=====
*** TOTAL EXPENDITURES ***	1,800
	=====
REVENUE OVER (UNDER) EXPENDITURES	50

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

283-CO/DIST TECHNOLOGY FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

5,300

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

5,300

EXPENDITURE SUMMARY

TECHNOLOGY FUND

12,000

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

12,000

REVENUE OVER (UNDER) EXPENDITURES

( 6,700)

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

283-CO/DIST TECHNOLOGY FD

REVENUES

BUDGET

FEES OF OFFICE

341-1403 COUNTY CLERK/ CCP 102.0169  
341-1450 DISTRICT CLERK/ GC 51.708

2,000  
3,300

TOTAL FEES OF OFFICE

5,300

MISCELLANEOUS REVENUE

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

5,300

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

283-CO/DIST TECHNOLOGY FD  
TECHNOLOGY FUND  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS

12,000

TOTAL OPERATING EXPENSES

12,000

CAPITAL OUTLAY

TOTAL TECHNOLOGY FUND

12,000

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

12,000

REVENUE OVER (UNDER) EXPENDITURES

( 6,700)

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

286-CHILD ABUSE PREVENTION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FINES

100

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

100

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

286-CHILD ABUSE PREVENTION

REVENUES

BUDGET

FINES

351-2001 CHILD ABUSE PRV FN/CCP102.0186

100

TOTAL FINES

100

MISCELLANEOUS REVENUE

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

100

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

300-CDA PROCESSING FEE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	5,000
MISCELLANEOUS REVENUE	50
	-----
*** TOTAL REVENUES ***	5,050
	=====

EXPENDITURE SUMMARY

REVENUE OVER (UNDER) EXPENDITURES	5,050
	=====

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	5,050
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

300-CDA PROCESSING FEE FUND

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CHECK FEES CCP 102.007

5,000

TOTAL FEES OF OFFICE

5,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

50

TOTAL MISCELLANEOUS REVENUE

50

OTHER REVENUES

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

5,050

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

300-CDA PROCESSING FEE FUND  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

-----

FRINGE BENEFITS

-----

OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

=====

=====

REVENUE OVER(UNDER) EXPENDITURES

5,050

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

5,050

=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

301-BOND FORFEITURE COMM

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

360

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

360

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

301-BOND FORFEITURE COMM

REVENUES

BUDGET

FEES OF OFFICE

341-1403 COUNTY CLERK/GC 41.005 200

341-1450 DISTRICT CLERK/GC 41.005 160

TOTAL FEES OF OFFICE 360

\*\*\* TOTAL REVENUES \*\*\* 360  
=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

303-PRETRIAL INTERVENTION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

25,000

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

25,000

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY

23,265

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

23,265

REVENUE OVER (UNDER) EXPENDITURES

1,735

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

303-PRETRIAL INTERVENTION

REVENUES

BUDGET

FEES OF OFFICE

341-1475 CDA/GC 76.011/CCP 102.012 &

25,000

TOTAL FEES OF OFFICE

-----  
25,000

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

25,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

303-PRETRIAL INTERVENTION  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1108 SALARY, CLERK III	4,680
475-1110 SALARY, ASST CHIEF CLERK	12,772
	-----
TOTAL SALARIES	17,452

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	1,402
475-2002 HEALTH INSURANCE	1,605
475-2003 RETIREMENT	2,733
475-2004 LIFE INSURANCE	41
475-2005 WORKERS COMPENSATION	15
475-2006 UNEMPLOYMENT	17
	-----
TOTAL FRINGE BENEFITS	5,813

TOTAL CRIMINAL DIST. ATTORNEY	23,265
	=====

*** TOTAL EXPENDITURES ***	23,265
	=====

REVENUE OVER (UNDER) EXPENDITURES	1,735
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\*\*\* END OF REPORT \*\*\*

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

304-VICTORIA CNTY CARE COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

5,000

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

5,000

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY

2,500

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

2,500

REVENUE OVER (UNDER) EXPENDITURES

2,500

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

304-VICTORIA CNTY CARE COURT

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CDA/GC 121-CARE COURT

5,000

TOTAL FEES OF OFFICE

5,000

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

5,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

304-VICTORIA CNTY CARE COURT  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

475-3006 SUPPLIES	2,500
	-----
TOTAL OPERATING EXPENSES	2,500
TOTAL CRIMINAL DIST. ATTORNEY	2,500
	=====
*** TOTAL EXPENDITURES ***	2,500
	=====
REVENUE OVER (UNDER) EXPENDITURES	2,500

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

AS OF: SEPTEMBER 11, 2023  
2024 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	3,650
	-----
*** TOTAL EXPENDITURES ***	3,650
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 2,900)
	=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 2,900)
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

310-4/H ACTIVITY CENTER

REVENUES

BUDGET

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 11, 2023  
2024 BUDGET

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

BUDGET

OPERATING EXPENSES

661-3003 INSURANCE PREMIUM	400
661-3006 SUPPLIES	1,500
661-3007 REPAIRS & MAINTENANCE	1,750
	-----
TOTAL OPERATING EXPENSES	3,650

CAPITAL OUTLAY

-----

TOTAL 4/H ACTIVITY CENTER	3,650
	=====

*** TOTAL EXPENDITURES ***	3,650
	=====

REVENUE OVER(UNDER) EXPENDITURES	( 2,900)
----------------------------------	----------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES	( 2,900)
	=====

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

AS OF: SEPTEMBER 11, 2023

360-SHERIFF'S FORFEITURE FUND

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

60,000

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

60,000

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES

245,705

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

245,705

REVENUE OVER (UNDER) EXPENDITURES

( 185,705)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

9,000

TOTAL TRANSFERS

9,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 176,705)

AS OF: SEPTEMBER 11, 2023

360-SHERIFF'S FORFEITURE FUND

2024 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

AS OF: SEPTEMBER 11, 2023

360-SHERIFF'S FORFEITURE FUND  
SHERIFF'S EXPENDITURES  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

560-1114 SALARY, DETENTION DEP-TIER 1	147
560-1121 SALARY, CLERK III	34,487
560-1132 LONGEVITY	90
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	1,800
560-1144 SALARY, QUARTERMASTER	3,802
560-1146 SALARY, SYSTEM SPECIALIST	20,613
560-1314 SALARY,BGRD INVESTIGAT-TIER 3	2,585
-----	
TOTAL SALARIES	65,747

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	5,254
560-2003 RETIREMENT	10,240
560-2004 LIFE INSURANCE	152
560-2005 WORKERS COMPENSATION	250
560-2006 UNEMPLOYMENT	62
-----	
TOTAL FRINGE BENEFITS	15,958

OPERATING EXPENSES

560-3000 RESTRICTED EXPENDITURES	60,000
560-3006 SUPPLIES	30,000
560-3007 REPAIRS & MAINTENANCE	20,000
560-3008 K-9 & EXPENSES	9,000
560-3030 MISCELLANEOUS	10,000
-----	
TOTAL OPERATING EXPENSES	129,000

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 245,705

=====

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

245,705

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

360-SHERIFF'S FORFEITURE FUND  
SHERIFF'S EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0361 TRANSFER IN/SHERIFF DONATION 9,000

TOTAL TRANSFERS IN 9,000

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES ( 176,705)  
=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

361-SHERIFF'S DONATION FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

76,500

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

76,500

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES

67,500

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

67,500

REVENUE OVER (UNDER) EXPENDITURES

9,000

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT

9,000

TOTAL TRANSFERS

( 9,000)

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

361-SHERIFF'S DONATION FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1009 DONATIONS

76,500

TOTAL MISCELLANEOUS REVENUE

76,500

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

76,500

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

361-SHERIFF'S DONATION FUND  
SHERIFF'S EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

560-3008 K-9 EXPENSES 7,500

TOTAL OPERATING EXPENSES 7,500

CAPITAL OUTLAY

560-5001 EQUIPMENT 60,000

TOTAL CAPITAL OUTLAY 60,000

TOTAL SHERIFF'S EXPENDITURES 67,500

\*\*\* TOTAL EXPENDITURES \*\*\* 67,500

REVENUE OVER(UNDER) EXPENDITURES 9,000

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0360 TRANSFER OUT/FORFEITURE FUND 9,000

TOTAL TRANSFERS 9,000

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

AS OF: SEPTEMBER 11, 2023

362-SHERIFF DOJ FED. FORFEIT.

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

3,400

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

3,400

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES

7,650

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

7,650

REVENUE OVER (UNDER) EXPENDITURES

( 4,250)

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 4,250)

AS OF: SEPTEMBER 11, 2023

362-SHERIFF DOJ FED. FORFEIT.

2024 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 11, 2023  
2024 BUDGET

362-SHERIFF DOJ FED. FORFEIT.  
SHERIFF'S EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

560-3006 SUPPLIES

7,650

TOTAL OPERATING EXPENSES

7,650

CAPITAL OUTLAY

TOTAL SHERIFF'S EXPENDITURES

7,650

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

7,650

REVENUE OVER (UNDER) EXPENDITURES

( 4,250)

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 4,250)

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

370-CDA CONTRABAND FORFEITURE

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	1,000
OTHER REVENUES	75,000
	-----
*** TOTAL REVENUES ***	76,000
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	151,131
	-----
*** TOTAL EXPENDITURES ***	151,131
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 75,131)
	=====

OTHER FINANCING SOURCES (USES)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 75,131)
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

370-CDA CONTRABAND FORFEITURE

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,000

TOTAL MISCELLANEOUS REVENUE

1,000

OTHER REVENUES

368-2000 JUDGEMENT OF FORFEITURES

75,000

TOTAL OTHER REVENUES

75,000

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

76,000

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

370-CDA CONTRABAND FORFEITURE  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1104 SALARY, 2 ASSISTANT CDAS	8,064
475-1109 SALARY, P/T LEGAL ASSISTANT	22,723
	-----
TOTAL SALARIES	30,787

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	2,443
475-2003 RETIREMENT	4,760
475-2004 LIFE INSURANCE	71
475-2005 WORKERS COMPENSATION	57
475-2006 UNEMPLOYMENT	29
	-----
TOTAL FRINGE BENEFITS	7,360

OPERATING EXPENSES

475-3004 GASOLINE	10,000
475-3005 TRAINING & TRAVEL	23,000
475-3006 SUPPLIES	27,500
475-3007 REPAIRS & MAINTENANCE	2,000
475-3008 DUES	1,000
475-3013 AUTO REPAIRS	9,000
475-3030 MISCELLANEOUS	6,000
	-----
TOTAL OPERATING EXPENSES	78,500

OTHER SERVICES & CHARGES

475-4014 WITNESS EXPENSES	12,000
475-4100 TRIAL EXPENSES	3,000
	-----
TOTAL OTHER SERVICES & CHARGES	15,000

CAPITAL OUTLAY

475-5001 EQUIPMENT	19,484
	-----
TOTAL CAPITAL OUTLAY	19,484

TOTAL CRIMINAL DIST. ATTORNEY	151,131
	=====

*** TOTAL EXPENDITURES ***	151,131
	=====
REVENUE OVER (UNDER) EXPENDITURES	( 75,131)

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

370-CDA CONTRABAND FORFEITURE  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

( 75,131)

=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

372-SHERIFF DOT FEDERAL FORF

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 11, 2023  
2024 BUDGET

372-SHERIFF DOT FEDERAL FORF

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,200

TOTAL MISCELLANEOUS REVENUE

1,200

OTHER REVENUES

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

1,200

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

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
--------------------	--------

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 11, 2023  
2024 BUDGET

392-NATIONAL SCHOOL LUNCH PRG

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS

105,000

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

105,000

EXPENDITURE SUMMARY

JUVENILE DETENTION

204,228

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

204,228

REVENUE OVER (UNDER) EXPENDITURES

( 99,228)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

99,228

TOTAL TRANSFERS

99,228

AS OF: SEPTEMBER 11, 2023

392-NATIONAL SCHOOL LUNCH PRG

2024 BUDGET

REVENUES

BUDGET

FEDERAL GRANTS

331-2005 NATIONAL SCHOOL LUNCH PRG

105,000

TOTAL FEDERAL GRANTS

105,000

STATE GRANTS

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

105,000

AS OF: SEPTEMBER 11, 2023

392-NATIONAL SCHOOL LUNCH PRG  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

573-1132 LONGEVITY	362
573-1173 SALARY, FOOD SERV SUPERVISOR	31,433
573-1174 SALARY, 2 COOKS	45,596
-----	
TOTAL SALARIES	77,391

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	5,921
573-2002 HEALTH INSURANCE	5,858
573-2003 RETIREMENT	11,655
573-2004 LIFE INSURANCE	172
573-2005 WORKERS COMP	353
573-2006 UNEMPLOYMENT	78
-----	
TOTAL FRINGE BENEFITS	24,037

OPERATING EXPENSES

573-3005 TRAINING & TRAVEL	500
573-3006 SUPPLIES	6,000
573-3007 REPAIRS & MAINTENANCE	1,600
573-3501 FOOD	90,000
573-3502 UTILITIES	3,200
-----	
TOTAL OPERATING EXPENSES	101,300

OTHER SERVICES & CHARGES

573-4009 DIETITIAN SERVICES	1,500
-----	
TOTAL OTHER SERVICES & CHARGES	1,500

CAPITAL OUTLAY

-----	
TOTAL JUVENILE DETENTION	204,228
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

392-NATIONAL SCHOOL LUNCH PRG  
STATE GRANT  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

392-NATIONAL SCHOOL LUNCH PRG  
FEDERAL GRANT  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

-----  
=====

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

204,228  
=====

REVENUE OVER(UUNDER) EXPENDITURES

( 99,228)

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND

99,228

-----

TOTAL TRANSFERS IN

99,228

TRANSFERS OUT

-----  
=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

420-EMPLOYEE BENEFIT FUND

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

420-EMPLOYEE BENEFIT FUND

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 11, 2023  
2024 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
TOTAL EMPLOYEE BENEFIT FUND	1,500
	=====
*** TOTAL EXPENDITURES ***	1,500
	=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

450-ELECTIONS ADM SPECIAL

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	65,000
MISCELLANEOUS REVENUE	25
	-----
*** TOTAL REVENUES ***	65,025
	=====

EXPENDITURE SUMMARY

ELECTION ADMINISTRATOR	85,412
	-----
*** TOTAL EXPENDITURES ***	85,412
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 20,387)
	=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 20,387)
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

450-ELECTIONS ADM SPECIAL

REVENUES

BUDGET

FEES OF OFFICE

341-4900 ELECTION REIMBURSEMENT

65,000

TOTAL FEES OF OFFICE

65,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

25

TOTAL MISCELLANEOUS REVENUE

25

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

65,025

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

450-ELECTIONS ADM SPECIAL  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

490-1110 SALARY, 1/2 CLERK II	14,800
490-1120 SALARIES, ELECTION PERSONNEL	21,000
490-1130 EXTRA HELP	10,000
490-1132 LONGEVITY	75
	-----
TOTAL SALARIES	45,875

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	3,508
490-2003 RETIREMENT	2,214
490-2004 LIFE INSURANCE	33
490-2005 WORKERS COMPENSATION	40
490-2006 UNEMPLOYMENT	42
	-----
TOTAL FRINGE BENEFITS	5,837

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	1,000
490-3006 SUPPLIES	5,000
490-3010 CONTRACT TRAVEL	500
	-----
TOTAL OPERATING EXPENSES	6,500

OTHER SERVICES & CHARGES

490-4002 BALLOT MAILING	6,500
490-4003 PUBLICATION	2,700
490-4008 CONTRACT SERVICES	6,000
490-4010 ELECTION SUPPLIES	6,500
490-4017 BUILDING/EQUIPMENT RENTAL	1,500
490-4018 CUSTODIAL SERVICES	4,000
	-----
TOTAL OTHER SERVICES & CHARGES	27,200

CAPITAL OUTLAY

	-----
TOTAL ELECTION ADMINISTRATOR	85,412
	=====

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

85,412  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

450-ELECTIONS ADM SPECIAL  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

( 20,387)

=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

499-TAX ASSESSOR SPECIAL

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

3,000

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

3,000

EXPENDITURE SUMMARY

TAX ASSESSOR/COLLECTOR

7,500

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

7,500

REVENUE OVER (UNDER) EXPENDITURES

( 4,500)

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

499-TAX ASSESSOR SPECIAL

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS  
361-2003 ESCROW PENALTY

2,000  
1,000

-----

TOTAL MISCELLANEOUS REVENUE

3,000

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

3,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

499-TAX ASSESSOR SPECIAL  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

499-3006 SUPPLIES 6,000

TOTAL OPERATING EXPENSES 6,000

CAPITAL OUTLAY

499-5001 EQUIPMENT 1,500

TOTAL CAPITAL OUTLAY 1,500

TOTAL TAX ASSESSOR/COLLECTOR 7,500

\*\*\* TOTAL EXPENDITURES \*\*\* 7,500

REVENUE OVER(UNDER) EXPENDITURES ( 4,500)

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

500-HISTORICAL COMMISSION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

SALE OF ASSETS

150

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

150

EXPENDITURE SUMMARY

HISTORICAL COMMISSION

6,675

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

6,675

REVENUE OVER (UNDER) EXPENDITURES

( 6,525)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

6,525

TOTAL TRANSFERS

6,525

AS OF: SEPTEMBER 11, 2023

500-HISTORICAL COMMISSION

2024 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

-----

SALE OF ASSETS

364-1002 SALE OF MERCHANDISE

150

-----

TOTAL SALE OF ASSETS

150

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

150

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

500-HISTORICAL COMMISSION  
HISTORICAL COMMISSION  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

670-3002 POSTAGE	150
670-3004 DUES	150
670-3005 TRAINING & TRAVEL	1,500
670-3006 SUPPLIES	900
670-3009 HISTORICAL MARKERS	2,500
670-3015 CLG PROGRAM	250
670-3030 MISCELLANEOUS	225
670-3041 ORAL HISTORY/HISTORY EDUC.	1,000
-----	
TOTAL OPERATING EXPENSES	6,675

CAPITAL OUTLAY

TOTAL HISTORICAL COMMISSION	6,675
=====	

*** TOTAL EXPENDITURES ***	6,675
=====	

REVENUE OVER(UNDER) EXPENDITURES ( 6,525)

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0215 TRANSF IN CAPITAL CREDIT FD	6,525
-----	
TOTAL TRANSFERS IN	6,525

TRANSFERS OUT

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

515-CHILD WELFARE BOARD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

1,000

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

1,000

EXPENDITURE SUMMARY

EXPENDITURES

11,078

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

11,078

REVENUE OVER (UNDER) EXPENDITURES

( 10,078)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

10,078

TOTAL TRANSFERS

10,078

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

515-CHILD WELFARE BOARD

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-5001 JURY FEE INCOME

1,000

TOTAL MISCELLANEOUS REVENUE

-----  
1,000

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

1,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

515-CHILD WELFARE BOARD  
EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

650-3510 CHILD ABUSE PREV/SIGN RENT	2,000
650-3515 CHILD PERSONAL/CLOTHING	500
650-3520 CHILD HOLIDAY GIFTING	1,000
650-3525 FAMILY PRESERVATION	4,683
650-3535 POSTAGE	115
650-3540 MISCELLANEOUS	30
650-3550 FOSTER PARENT RECRUITMENT	1,200
650-3555 OFFICE SUPPLIES	150
650-3560 VITAL RECORDS	500
650-3565 DFPS STAFF APPRECIATION	900

TOTAL OPERATING EXPENSES 11,078

TOTAL EXPENDITURES 11,078

\*\*\* TOTAL EXPENDITURES \*\*\* 11,078

REVENUE OVER(UNDER) EXPENDITURES ( 10,078)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND	10,078
-----------------------------------	--------

TOTAL TRANSFERS IN 10,078

TRANSFERS OUT

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

720-LAW LIBRARY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES 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 11, 2023  
2024 BUDGET

720-LAW LIBRARY FUND

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CO CLERK FEES LGC323.023/135.1  
341-2000 DST CLRK FEES LGC323.023/135.1

25,500  
31,500

-----

TOTAL FEES OF OFFICE

57,000

MISCELLANEOUS REVENUE

-----

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

57,000

=====

AS OF: SEPTEMBER 11, 2023  
2024 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 11, 2023

800-VICTORIA HEALTH DEPT.

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

INTERLOCAL COOPERATIVE CO	193,238
LOCAL PROGRAM INCOME	1,144,300
GRANT PROGRAM INCOME	32,000
MISCELLANEOUS REVENUE	175
OTHER REVENUES	89,186
-----	
*** TOTAL REVENUES ***	1,458,899
=====	

EXPENDITURE SUMMARY

340B EXPENDITURES	717,407
VICTORIA CO HEALTH DEPT	1,227,076
MOSQUITO CONTROL	18,483
-----	
*** TOTAL EXPENDITURES ***	1,962,966
=====	

REVENUE OVER(UNDER) EXPENDITURES	( 504,067)
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	597,860
-----	
TOTAL TRANSFERS	597,860

TOTAL REVENUE OVER(UNDER) EXPENDITURES	93,793
=====	

AS OF: SEPTEMBER 11, 2023

800-VICTORIA HEALTH DEPT.

2024 BUDGET

REVENUES

BUDGET

STATE GRANTS

INTERLOCAL COOPERATIVE CO

337-4000 DEWITT COUNTY/ENVIRON CONTRACT	68,513
337-4001 CONTRIB. DEWITT CO. SALARY/FRI	15,000
337-4010 CALHOUN COUNTY/ENVIRON CONTRAC	84,525
337-4013 JACKSON COUNTY/ENVIRON CONTRAC	25,200
-----	
TOTAL INTERLOCAL COOPERATIVE CO	193,238

LOCAL PROGRAM INCOME

345-1000 TB TESTS	14,000
345-1001 STD CONTROL	23,000
345-1002 PREGNANCY TESTS	200
345-1004 DNA TESTING	2,000
345-1006 INTERNATIONAL VACCINE	25,000
345-1009 ADULT HEALTH/LOCAL	1,500
345-1010 FLU SHOTS	7,000
345-1012 WATER SAMPLES & LAB FEES	65,000
345-1013 SEPTIC TANK PERMITS/COUNTY	60,000
345-1014 FOOD ESTABLISHMENT PERMITS	130,000
345-1015 CHILD HEALTH	100
345-1016 HEPATITIS B VACCINE	500
345-1019 MEDICARE/FLU REIMB.	5,000
345-1020 FLOOD PLAIN PERMIT FEES	7,000
345-1025 RABIES VACCINE	4,000
345-1028 340B INCOME	800,000
-----	
TOTAL LOCAL PROGRAM INCOME	1,144,300

GRANT PROGRAM INCOME

350-1001 MEDICAID IMMUNIZATION	4,000
350-1005 IMMUNIZATIONS	28,000
-----	
TOTAL GRANT PROGRAM INCOME	32,000

AS OF: SEPTEMBER 11, 2023

800-VICTORIA HEALTH DEPT.

2024 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 16,000

368-2008 WIC GRANT INDIRECT COST FEES 72,686

TOTAL OTHER REVENUES 89,186

ANIMAL CONTROL FEES

\*\*\* TOTAL REVENUES \*\*\* 1,458,899

=====

AS OF: SEPTEMBER 11, 2023

800-VICTORIA HEALTH DEPT.  
340B EXPENDITURES  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

628-1139 CELL PHONE ALLOWANCE	960
628-1141 SALARY, ASSISTANT DIRECTOR	4,159
628-1174 SALARY, ACCOUNTING CLERK	2,082
628-1190 SALARY, DEP DIRECTOR/FINANCE	4,163
628-1191 SALARY, ACCOUNTING CLERK II	2,082
-----	
TOTAL SALARIES	13,446

FRINGE BENEFITS

628-2001 SOCIAL SECURITY	1,052
628-2002 HEALTH INSURANCE	768
628-2003 RETIREMENT	2,069
628-2004 LIFE INSURANCE	34
628-2005 WORKERS COMPENSATION	20
628-2006 UNEMPLOYMENT	18
-----	
TOTAL FRINGE BENEFITS	3,961

OTHER SERVICES & CHARGES

628-4011 340B PROGRAM EXPENSE	699,500
628-4013 340B DISPENSING FEES	500
-----	
TOTAL OTHER SERVICES & CHARGES	700,000

TOTAL 340B EXPENDITURES	717,407
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

800-VICTORIA HEALTH DEPT.  
VICTORIA CO HEALTH DEPT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

631-1105 SALARY, RN/RLSS	18,577
631-1132 LONGEVITY	8,564
631-1139 CELL PHONE ALLOWANCE	5,405
631-1140 SALARY, DIRECTOR	107,994
631-1141 SALARY, ASSISTANT DIRECTOR	75,236
631-1152 SALARY, ENVIRONMENTAL SUPRVSR	57,441
631-1154 SALARY, 5 SANITATION INSPECT	205,939
631-1155 SALARY, STORMWATER INSPECTOR	43,986
631-1161 SALARY, NURSE MANAGER	72,509
631-1163 SALARY, LVN	49,713
631-1173 SALARY, ENV ADMIN SEC	36,040
631-1174 SALARY, ACCOUNTING CLERK	36,120
631-1190 SALARY, DEP DIRECT/FINANCE	60,378
631-1191 SALARY, ACCTING CLERK II	40,843

TOTAL SALARIES 818,745

FRINGE BENEFITS

631-2001 SOCIAL SECURITY	66,971
631-2002 HEALTH INSURANCE	44,899
631-2003 RETIREMENT	131,834
631-2004 LIFE INSURANCE	1,695
631-2005 WORKERS' COMPENSATION	1,300
631-2006 UNEMPLOYMENT TAX	883

TOTAL FRINGE BENEFITS 247,582

OPERATING EXPENSES

631-3001 TELEPHONE/COMMUNICATIONS	6,000
631-3002 POSTAGE	3,000
631-3004 VEHICLE FUEL	10,000
631-3005 TRAINING & TRAVEL	6,000
631-3006 SUPPLIES	6,500
631-3007 ENVIRONMENTAL SUPPLIES	6,000
631-3008 LICENSES & DUES	4,000
631-3009 COPY MACHINE	1,800
631-3010 ENVIRON. TRAINING & TRAVEL	5,100
631-3013 AUTO REPAIRS & MAINTENANCE	5,890
631-3030 MISCELLANEOUS OPERATIONS	250
631-3031 BOARD MEETING EXPENSES	500
631-3041 NURSING SUPPLIES	15,000
631-3042 NURSING TRAVEL & TRAINING	3,000
631-3044 LAB SUPPLIES	17,250
631-3045 WATER LAB TRAINING & TRAVEL	2,250

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

800-VICTORIA HEALTH DEPT.  
VICTORIA CO HEALTH DEPT  
DEPARTMENT EXPENDITURES

	BUDGET
-----	
631-3049 INTERNAT TRAVEL VACCINE	32,474
631-3050 FLU SHOT VACCINE	14,000
631-3057 COMPUTER SUPPLIES & REPAIRS	2,131
631-3090 INDIGENT EXPENSES	500
631-3105 FLOOD PLAIN TRAIN/TRAVEL	2,000
631-3110 STORMWATER TRAINING & TRAVEL	2,000
631-3112 STORMWATER SUPPLIES	1,000
	-----
TOTAL OPERATING EXPENSES	146,645
<u>OTHER SERVICES &amp; CHARGES</u>	
631-4006 PROFESSIONAL SERVICES	6,600
631-4010 CONTRACT SERVICES	3,000
631-4012 INSURANCE	4,504
	-----
TOTAL OTHER SERVICES & CHARGES	14,104
<u>CAPITAL OUTLAY</u>	
	-----
TOTAL VICTORIA CO HEALTH DEPT	1,227,076
	=====

AS OF: SEPTEMBER 11, 2023  
2024 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

TOTAL FRINGE BENEFITS 383

OPERATING EXPENSES

632-3004 CHEMICALS 7,000

632-3005 SEMINARS, OUT OF CO. TRAVEL 200

632-3008 FUEL/EQUIPMENT MAINTENANCE 4,875

632-3018 LICENSES 1,025

TOTAL OPERATING EXPENSES 13,100

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL MOSQUITO CONTROL 18,483

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

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

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	0
TOTAL RYANWHITE CARES 8/21-3/22	0

*** TOTAL EXPENDITURES ***	1,962,966
----------------------------	-----------

REVENUE OVER(UNDER) EXPENDITURES	( 504,067)
----------------------------------	------------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0100 CO. CONTRIBUTIONS/HEALTH DEPT.	597,860
TOTAL TRANSFERS IN	597,860

TRANSFERS OUT

TOTAL TRANSFERS	0
-----------------	---

TOTAL REVENUE OVER(UNDER) EXPENDITURES	93,793
--	--------

\*\*\* 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.**

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AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

321-AIRPORT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	50,000
MISCELLANEOUS REVENUE	3,600
AIRPORT ADMIN. REVENUE	3,918,537
-----	
*** TOTAL REVENUES ***	3,972,137
=====	

EXPENDITURE SUMMARY

AIRPORT/ADMINISTRATION	4,101,547
-----	
*** TOTAL EXPENDITURES ***	4,101,547
=====	

REVENUE OVER(UNDER) EXPENDITURES	( 129,410)
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	183,000
-----	
TOTAL TRANSFERS	183,000

TOTAL REVENUE OVER(UNDER) EXPENDITURES	53,590
=====	

AS OF: SEPTEMBER 11, 2023

321-AIRPORT FUND

2024 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 3,600

TOTAL MISCELLANEOUS REVENUE 3,600

AIRPORT ADMIN. REVENUE

380-1010 TERMINAL BLDG LEASES 80,284

380-1017 LAW ENFORCE FEE/ENPLANEMENTS 25,000

380-1020 MISCELLANEOUS 2,000

380-1040 NON FBO LEASES 84,000

380-1041 NON-AERO LEASES-PRIVATE 241,284

380-1042 NON-AERO. LEASES-COUNTY 378,447

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

380-1048 UTILITIES REIMBURSEMENT-COUNTY 15,000

380-1050 COMMUNITY HANGAR FEES 150,308

380-1052 T HANGAR FEES 61,414

380-1054 RAMP/APRON FEES 45,000

380-1056 AVIATION FUEL OPERATION 2,760,000

380-1058 PILOT SUPPLIES 7,000

380-1060 GROUND HANDLING FEES 8,000

380-1062 CALL OUT FEES 2,000

380-7520 TSA REIMBURSEMENT 43,800

TOTAL AIRPORT ADMIN. REVENUE 3,918,537

\*\*\* TOTAL REVENUES \*\*\* 3,972,137

AS OF: SEPTEMBER 11, 2023

321-AIRPORT FUND  
AIRPORT/ADMINISTRATION  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

606-1102 SALARY, AIRP/FBO EXECUT. DIREC	189,000
606-1103 SALARY, DIR OF OPER/MAINT	72,517
606-1104 SALARY, MAINT. SUPERVISOR	57,441
606-1106 SALARY, FINANCIAL ASSISTANT	45,500
606-1109 SALARY, LINEMAN SUPERVISOR	57,441
606-1110 SALARY 4 LINE ATTENDANTS	152,808
606-1115 SALARY, 1 BLDG MAINT	34,000
606-1116 SALARY, 4 OPR/MAINT SPECIALIST	157,174
606-1120 SALARY, FBO CLERK III	38,202
606-1131 OVERTIME	6,000
606-1132 LONGEVITY	6,180
606-1135 AUTO ALLOWANCE	6,000
606-1139 CELL PHONE ALLOWANCE	3,723
606-1940 TSA OVERTIME	70,000

TOTAL SALARIES 895,986

FRINGE BENEFITS

606-2001 SOCIAL SECURITY	70,252
606-2002 HEALTH INSURANCE	49,800
606-2003 RETIREMENT	134,936
606-2004 LIFE INSURANCE	1,971
606-2005 WORKERS COMPENSATION	2,206
606-2006 UNEMPLOYMENT	896

TOTAL FRINGE BENEFITS 260,061

OPERATING EXPENSES

606-3005 TRAINING & TRAVEL AIRP/FBO	30,000
606-3006 ADMINIST. SUPPLIES/OPS/FBO	20,000
606-3007 REPAIRS & MAINTENANCE	99,000
606-3008 DUES/MEMBERSHIPS	10,000
606-3011 UNIFORMS	5,000
606-3016 UTILITIES	190,000
606-3030 CONTINGENCY	50,000
606-3100 AIRPORT/FBO ADVERTISING	10,000
606-3105 AIR SERVICE MARKETING	60,000
606-3110 INSURANCE	120,000
606-3111 FUEL INCENTIVE PROGRAM	35,000
606-3120 LEGAL FEES	15,000
606-3140 PROFESSIONAL SERVICES	10,000
606-3205 PILOT SUPPLIES	20,000
606-3210 VEHICLE MAINTENANCE	5,000
606-3407 FUEL & OIL	35,000

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

321-AIRPORT FUND  
AIRPORT/ADMINISTRATION  
DEPARTMENT EXPENDITURES

	BUDGET
-----	
606-3410 SMALL TOOLS	10,000
606-3415 JANITORIAL SUPPLIES	6,500
606-3417 GROUND SERV EQUIP MAINT.	15,000
606-3419 FBO FUEL OPERATIONS	2,000,000
	-----
TOTAL OPERATING EXPENSES	2,745,500
<u>OTHER SERVICES &amp; CHARGES</u>	
606-4011 TXDOT RAMP GRANT EXPENSES	100,000
	-----
TOTAL OTHER SERVICES & CHARGES	100,000
<u>CAPITAL OUTLAY</u>	
606-5006 CAPITAL IMPROVEMENTS	100,000
	-----
TOTAL CAPITAL OUTLAY	100,000
<u>DEBT SERVICE</u>	
	-----
TOTAL AIRPORT/ADMINISTRATION	4,101,547
	=====
*** TOTAL EXPENDITURES ***	4,101,547
	=====
REVENUE OVER (UNDER) EXPENDITURES	( 129,410)
<u>OTHER FINANCING SOURCES (USES)</u>	
=====	
<u>TRANSFERS IN</u>	
390-0100 TRANSFER IN/GENERAL FUND	183,000
	-----
TOTAL TRANSFERS IN	183,000
<u>TRANSFERS OUT</u>	
	-----
TOTAL REVENUE OVER (UNDER) EXPENDITURES	53,590
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

323-AIRPORT CAPITAL PROJECTS

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

-----  
=====

EXPENDITURE SUMMARY

-----  
=====

OTHER FINANCING SOURCES (USES)

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

323-AIRPORT CAPITAL PROJECTS

REVENUES

BUDGET

-----

INTERGOVERNMENTAL CONTRAC

-----

MISCELLANEOUS REVENUE

-----  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

323-AIRPORT CAPITAL PROJECTS  
AIRPORT EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

=====

=====

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

=====

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

380-SHERIFF COMMISSARY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,000
RENTS AND COMMISSIONS	209,200
	-----
*** TOTAL REVENUES ***	212,200
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	274,666
	-----
*** TOTAL EXPENDITURES ***	274,666
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 62,466)
	=====

AS OF: SEPTEMBER 11, 2023

380-SHERIFF COMMISSARY FUND

2024 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,000

TOTAL MISCELLANEOUS REVENUE

3,000

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES

209,200

TOTAL RENTS AND COMMISSIONS

209,200

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

212,200

AS OF: SEPTEMBER 11, 2023

380-SHERIFF COMMISSARY FUND  
SHERIFF'S EXPENDITURES  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

SALARIES

560-1104 SALARY, INMATE SERVICES ASST.	51,835
560-1109 SALARY, SGT INMATE SRVCS COORD	69,345
560-1132 LONGEVITY	895
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	2,400
-----	
TOTAL SALARIES	126,698

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	9,529
560-2002 HEALTH INSURANCE	9,528
560-2003 RETIREMENT	18,573
560-2004 LIFE INSURANCE	275
560-2005 WORKERS COMPENSATION	750
560-2006 UNEMPLOYMENT	113
-----	
TOTAL FRINGE BENEFITS	38,768

OPERATING EXPENSES

560-3006 SUPPLIES	30,000
560-3007 REPAIRS & MAINTENANCE	10,000
560-3030 MISCELLANEOUS	10,000
-----	
TOTAL OPERATING EXPENSES	50,000

CAPITAL OUTLAY

560-5001 EQUIPMENT	59,200
-----	
TOTAL CAPITAL OUTLAY	59,200

TOTAL SHERIFF'S EXPENDITURES	274,666
=====	

*** TOTAL EXPENDITURES ***	274,666
=====	

REVENUE OVER (UNDER) EXPENDITURES	( 62,466)
-----------------------------------	-----------

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

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

390-JUVENILE COMMISSARY FUND

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 11, 2023  
2024 BUDGET

390-JUVENILE COMMISSARY FUND

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  
=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

390-JUVENILE COMMISSARY FUND  
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 \*\*\*

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# 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.**

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AS OF: SEPTEMBER 11, 2023

410-HEALTH INSURANCE FUND

2024 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

REVENUES	4,190,676
MISCELLANEOUS REVENUE	209,081
	-----
*** TOTAL REVENUES ***	4,399,757
	=====

EXPENDITURE SUMMARY

HEALTH INSURANCE FUND	5,062,672
	-----
*** TOTAL EXPENDITURES ***	5,062,672
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 662,915)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	1,500,000
	-----
TOTAL TRANSFERS	1,500,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES	837,085
	=====

AS OF: SEPTEMBER 11, 2023

410-HEALTH INSURANCE FUND

2024 BUDGET

REVENUES

BUDGET

REVENUES

300-1000 COUNTY PREMIUMS	2,285,928
300-2000 EMPLOYEE PREMIUMS	1,613,520
300-3000 RETIREE PREMIUMS	220,728
300-3008 GULF BEND REIMBURSEMENT	70,500

TOTAL REVENUES	4,190,676
----------------	-----------

MISCELLANEOUS REVENUE

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

TOTAL MISCELLANEOUS REVENUE	209,081
-----------------------------	---------

*** TOTAL REVENUES ***	4,399,757
------------------------	-----------

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

410-HEALTH INSURANCE FUND  
HEALTH INSURANCE FUND  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

900-1108 SALARY, FNP	137,778
900-1109 SALARY, CLINIC COORDINATOR	55,082
900-1110 SALARY, LVN	51,123
900-1111 SALARY, PT MEDICAL RECEPTIONST	9,010
900-1132 LONGEVITY	1,785
900-1135 CALL OUT ALLOWANCE	100
-----	
TOTAL SALARIES	254,878

FRINGE BENEFITS

900-2001 SOCIAL SECURITY	19,493
900-2002 HEALTH INSURANCE	13,920
900-2003 RETIREMENT	38,371
900-2004 LIFE INSURANCE	563
900-2005 WORKERS COMPENSATION	450
900-2006 UNEMPLOYMENT	247
-----	
TOTAL FRINGE BENEFITS	73,044

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	1,000
900-3006 CLINIC SUPPLIES	15,000
900-3008 DUES/LICENSES	2,710
900-3009 COPY MACHINE	400
900-3045 CITIZENS HEALTHPLEX MEMBERSHIP	20,000
-----	
TOTAL OPERATING EXPENSES	46,060

OTHER SERVICES & CHARGES

900-4000 ADMIN. EXPENSE & LIFE INS.	914,212
900-4001 CLAIMS EXPENSE	3,500,000
900-4010 RETIREES PREMIUMS OVER 65	110,238
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	10,200
900-4017 INSURANCE CONSULTING SERVICES	35,040
-----	
TOTAL OTHER SERVICES & CHARGES	4,688,690

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

410-HEALTH INSURANCE FUND  
HEALTH INSURANCE FUND  
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

-----

TOTAL HEALTH INSURANCE FUND

5,062,672  
=====

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

5,062,672  
=====

REVENUE OVER(UNDER) EXPENDITURES

( 662,915)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 TRANSFER FROM GENERAL FD

1,500,000  
-----

TOTAL TRANSFERS IN

1,500,000

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

837,085  
=====

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

# DEBT SERVICE FUNDS



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

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AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

700-DEBT SERVICE

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

GENERAL PROPERTY TAXES	3,436,404
PENALTY & INTEREST ON TAX	18,000
MISCELLANEOUS REVENUE	3,000
-----	
*** TOTAL REVENUES ***	3,457,404
=====	

EXPENDITURE SUMMARY

2023 C.O.'S	946,838
2017 LTD TAX REF BONDS	581,900
2014 C.O.'S	474,251
2019 CO'S/CMC	525,083
2022 CO'S/CMC	684,863
-----	
*** TOTAL EXPENDITURES ***	3,212,935
=====	

REVENUE OVER(UNDER) EXPENDITURES	244,469
=====	

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES	244,469
=====	

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

700-DEBT SERVICE

REVENUES

BUDGET

-----  
GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES 3,406,404

311-3000 DELINQUENT AD VALOREM TAXES 30,000

-----  
TOTAL GENERAL PROPERTY TAXES 3,436,404

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX 8,000

319-3000 PENALTY/INTEREST/DELQ TAXES 10,000

-----  
TOTAL PENALTY & INTEREST ON TAX 18,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,000

-----  
TOTAL MISCELLANEOUS REVENUE 3,000

OTHER REVENUES

-----  
\*\*\* TOTAL REVENUES \*\*\* 3,457,404

=====

AS OF: SEPTEMBER 11, 2023

700-DEBT SERVICE  
2023 C.O.'S  
DEPARTMENT EXPENDITURES

2024 BUDGET

BUDGET

DEBT SERVICE

629-6200 BD PRINCIPAL/2023 CO'S/2043	515,000
629-6600 BOND INTEREST/2023 CO'S	431,088
629-6901 PAYING AGENT FEES	750
	-----
TOTAL DEBT SERVICE	946,838
 TOTAL 2023 C.O.'S	 946,838
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

700-DEBT SERVICE  
2017 LTD TAX REF BONDS  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

-----

DEBT SERVICE

702-6200 BD PRINCIPAL/2017 CO'S/2030	450,000
702-6600 BOND INTEREST/2017 CO'S	131,150
702-6901 PAYING AGENT FEES	750
	-----
TOTAL DEBT SERVICE	581,900
TOTAL 2017 LTD TAX REF BONDS	581,900
	=====

AS OF: SEPTEMBER 11, 2023

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

2024 BUDGET

BUDGET

DEBT SERVICE

703-6200 BD PRINCIPAL/2014 CO'S/2034	325,000
703-6600 BOND INTEREST/2014 CO'S	148,501
703-6901 PAYING AGENT FEES	750
	-----
TOTAL DEBT SERVICE	474,251
 TOTAL 2014 C.O.'S	 474,251
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

700-DEBT SERVICE  
2010 CITY OVERPASS AGREE  
DEPARTMENT EXPENDITURES

BUDGET

-----

DEBT SERVICE

-----  
=====

AS OF: SEPTEMBER 11, 2023

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

2024 BUDGET

BUDGET

OTHER SERVICES & CHARGES

DEBT SERVICE

706-6200 BD PRINCIPAL/2019 CO'S/2039	310,000
706-6600 BOND INTEREST/2019 CO'S	214,583
706-6901 PAYING AGENT FEES	500
	-----
TOTAL DEBT SERVICE	525,083
TOTAL 2019 CO'S/CMC	525,083
	=====

AS OF: SEPTEMBER 11, 2023  
2024 BUDGET

700-DEBT SERVICE  
2022 CO'S/CMC  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER SERVICES & CHARGES

DEBT SERVICE

707-6200 BD PRINCIPAL/2022 CO'S/2043	280,000
707-6600 BOND INTEREST/2022 CO'S	404,113
707-6901 PAYING AGENT FEES	750
	-----
TOTAL DEBT SERVICE	684,863
TOTAL 2022 CO'S/CMC	684,863
	=====

\*\*\* TOTAL EXPENDITURES \*\*\* 3,212,935  
=====

REVENUE OVER(UNDER) EXPENDITURES 244,469

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES 244,469  
=====

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

# APPENDIX



**This section provides the County's budgetary and financial policies, glossary of terms, 2022 Tax Calculations Worksheets and statistical and historical information for the last ten years.**

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# 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.

**Receive for the record the amended Fund Balance Policy adopted December 2, 2019 and take appropriate action.**

(24-50:59)

24. August 22, 2022. Moved by Gary Burns and seconded by Kevin Janak, the Commissioners Court received for the record the amended Fund Balance Policy adopted December 2, 2019. Motion adopted.

FUND BALANCE POLICY  
COUNTY OF VICTORIA, TEXAS

**Purpose:** The purpose of this policy is to establish operating and reporting guidelines for tile fund balances of the governmental funds of Victoria County, Texas.

**Fund Balance Classification:** The county governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

- Non-spendable: This classification includes amounts that cannot be spent because they; (a) are not in spendable form (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all {e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact (e.g., the non-spendable corpus of an endowment).
- Restricted: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of the Commissioners Court. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.
- Assigned: This classification includes amounts intended by the county for use for a specific purpose but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners Court or by a Court designee (e.g., department head). This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund.
- Unassigned: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

**Order of Spending:** Where appropriate, Victoria County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

**Minimum Fund Balances:** Victoria County generally aims to maintain the following minimum fund balances:

- General Fund: Unassigned fund balance of a minimum of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs.
- Debt Service Funds: Restricted fund balances of approximately 10% - 25% of the following year's debt service requirements, to be used for debt service.

Adopted 12/09/2011 | Amended 12/02/2019

Page 428 of 463

THE STATE OF TEXAS §

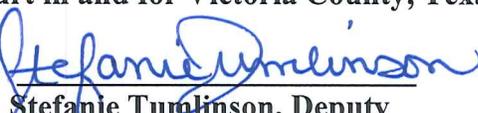
COUNTY OF VICTORIA §

I, Heidi Easley, County Clerk and Ex-Officio Clerk of the Commissioners' Court in and for Victoria County, Texas hereby certify that the above and foregoing is a true and correct copy of Order No. 24 as same was passed by the Commissioners' Court at their Special Term meeting held on the 22nd day of August A. D., 2022, and as same appears of record in the Commissioners' Court Minutes as imaged.

GIVEN under my hand and seal of office this the 24th day of August A. D., 2022.



HEIDI EASLEY  
County Clerk and Ex-Officio  
Clerk of the Commissioners'  
Court in and for Victoria County, Texas.

By:   
Stefanie Tumlinson, Deputy

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.

**Consider approval of Resolution No. 2023-0062 adopting the 2023 Victoria County Investment Policy and appointment of an Investment Officer and take appropriate action.**  
(12-35:20)

12. May 8, 2023. County Treasurer Paige Foster provided information to the Court. Moved by Danny Garcia and seconded by Jason Ohrt, the Commissioners Court approved Resolution No. 2023-0062 adopting the 2023 Victoria County Investment Policy and appointment of Victoria County Treasurer, Paige Foster, as the Victoria County Investment Officer. Motion adopted.



## County of Victoria

### MEMO

To: Victoria County Commissioners' Court  
From: Paige Foster, County Treasurer  
Date: May 8, 2023  
Re: Investment Policy

The changes made to the Victoria County Investment Policy are as follows:

Changed the Resolution to include all areas of government code 2256

Investment Policy

Investment Strategies

Investment Committee

Investment Officer

Increased the municipal security percentage from 10% to 20%

Added Resolution of approved Brokers

Added a list of approved Brokers and Pool Brokers

Added Investment Pool Questionnaire

Made the Competitive selection of investment instruments match in all areas.

There was some movement of paragraphs to help the flow of the document and to group topics together.

I would like to recommend that the Court approve this request. Thank you for your consideration.

THE STATE OF TEXAS  
COUNTY OF VICTORIA

IN THE COMMISSIONERS' COURT  
REGULAR TERM- SPECIAL SESSION  
MAY 2023

VICTORIA COUNTY RESOLUTION # 2023-0062  
ADOPTION OF 2023 VICTORIA COUNTY INVESTMENT POLICY & STRATEGIES,  
INVESTMENT COMMITTEE, AND APPOINTMENT OF AN INVESTMENT OFFICER.

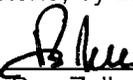
WHEREAS, the Texas legislature set forth the Public Funds Investment Act in Government Code Section 2256, and

WHEREAS, compliance with the Public Funds Investment Act requires that each county adopt by resolution a County Investment Policy & Investment Strategies and appoint a County Investment Officer.

NOW, THEREFORE, BE IT RESOLVED, the Commissioners' Court of Victoria County, in a regular meeting duly convened and acting in its capacity as the governing body of Victoria County, hereby affirms the attached 2023 Victoria County Investment Policy, setting forth its investment strategies by fund type and designation the Victoria County Investment Committee, and hereby appointing the Victoria County Treasurer, Paige Foster, as the Victoria County Investment Officer to implement and carry out the stated investment policy.

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 8th day of May 2023, by unanimous vote of this Court.

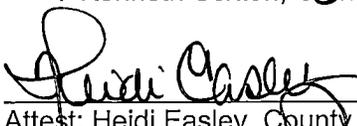
  
Ben Zeller, County Judge

  
Danny Garcia, Commissioner Pct. 1

  
Jason Ohrt, Commissioner Pct. 2

  
Gary Burns, Commissioner Pct. 3

  
Kenneth Sexton, Commissioner Pct. 4

  
Attest: Heidi Easley, County Clerk

FILED FOR RECORD THIS 8 DAY OF May A.D. 2023, and recorded on 8 day of may, A.D. 2023.

  
Heidi Easley, County Clerk and  
Ex-Officio Clerk of the Commissioners  
Court in and for Victoria County, Texas.





VICTORIA COUNTY  
INVESTMENT POLICY  
2023

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## I INVESTMENT AUTHORITY AND SCOPE OF POLICY – 2023

### A. General 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.

### B. 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)*.

### C. County Investment Officer

In accordance with (law) Sec 116.112(a), Local Government Code and /or Government Code Chapter 2256, Sec 2256.005(f) and (g) the Victoria County Treasurer, under the direction of the Victoria County Commissioners' Court, may invest County funds that are not immediately required to pay obligations of the County. The Commissioners' Court shall designate by resolution one or more officers or employees as investment officer. See attachment B.

1. 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)*.
2. 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.

## **D. 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.

## **E. 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)*.

## **F. 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;
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.

## **G. Investment Committee**

There may be a Victoria County Investment Committee, to advise the Court and the Victoria County Treasurer on Investment Policy. The County Treasurer will serve as the Chairperson of the Investment Committee. The County Financial Advisor may serve as an Ex-Officio member of the committee. The Committee will adhere to the following procedures:

1. 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*.
2. Annually the investment Policy will be reaffirmed or updated to the Commissioners Court: and
3. In making such reports and recommendations to the Court, the Committee shall be governed by the following guidelines.
  - a. Investing by the investment Officer is not to be viewed as a profit center, but rather, as the timely return of principal.
  - b. No mortgage- backed or collateralized mortgage obligations of any type will be permitted.  
The investment Officer will purchase securities only from brokers who meet the following requirements.
4. Approved by the Investment Committee.

## **II. INVESTMENT OBJECTIVES**

### **A. General Statement**

The investment objectives of Victoria County for all funds in the custody of the County Treasurer will be invested in accordance with federal and state laws, this investment policy and written administrative procedures. The County will invest according to investment strategies for each fund according to the Texas Government Code section 2256.

1. Ensure safety of principal;
2. Maintain liquidity so that sufficient funds are available throughout the budgetary cycle of the fund;
3. Provide diversification within each of the funds where permissible to avoid an over concentration in a single investment type.
4. 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;
5. 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.

## **B. Investment Strategies (TGC§ 2256.005)**

### **1. Operating Funds**

- a. 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.
- b. 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.
- c. 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.

### **2. 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.

### **3. 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.

### **4. 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.

### **5. 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.

### **C. 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 (excluding transactions with money market mutual funds, local government investment pools and when issued securities, which are deemed to be made at prevailing market rates). Bids may be solicited in any manner by law and must be documented and filed for auditing purposes.

### **D. 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:

1. Obligations of, or guaranteed by, governmental entities, (*TGC § 2256.009*)
2. Certificates of Deposit and Share Certificates, guaranteed by FDIC (Federal Deposit Insurance Corporation) or fully collateralized (*TGC § 2256.010*)
3. Repurchase agreements, fully collateralized, not to exceed 90 days (*TGC § 2256.011*)
4. Commercial Paper, with a stated maturity of 270 days or fewer (*TGC § 2256.013*)
5. No load Money Market Mutual Fund, not to exceed 90 days (*TGC § 2256.014*)
6. 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:

1. United States Treasury bills, notes and bonds
2. Fully insured and/or collateralized Certificates of Deposit
3. Authorized Local Government Investment Pools (LGIP)
4. 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)

5. 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)

6. Commercial paper through an authorized investment pool.
7. 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 20 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.

### E. 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.

1. **Credit Risk** – the County minimizes credit risk, the risk that an issuer or other counterparty to an investment will not fulfill its obligation, by;
  - a. Limiting investment to the safest types of investments allowed under PFIA and approved by Commissioners' Court.
  - b. Pre-qualifying the financial institutions and Broker/dealers with which the County will do business.
  - c. Diversifying and/or collateralizing the investment portfolio to minimize potential losses on individual issuers.
  - d. 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.
2. **Interest Rate Risk** – the risk that changes in interest rates will adversely affect the County's investments is minimized, by;
  - a. Structuring the investment portfolio so that investment maturities match cash flow needs.
  - b. Investing in the highest yield and maturity that will meet the County's cash flow needs.
  - c. Diversifying maturities and purchase dates to minimize the impact of markets over time.

3. **Ineligible Investments** - The following investments are not authorized investments for Victoria County;
  - a. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage backed security collateral and pay no principal.
  - b. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage backed security collateral and bears on interest.
4. Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
5. Collateralized mortgage obligations, which the interest rate is determined by an index that adjusts opposite to the changes in a market index.

**F. Diversification of the Investment Portfolio**

**1. 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;

**2. 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 20% of the unreserved fund balance of the general fund as reported in the prior years' CAFR.....	20%
Local Government Investment Pools (LGIP).....	100%

**3. 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.

## **G. 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.

### **III. 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*.

### **IV. 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.

## **V. 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*).

## **VI. 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.

**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  
Page 1

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:**

Paige Foster  
Victoria County Treasurer  
205 N. Bridge St., Room 110  
Victoria, Texas 77901-3564

ATTACHMENT C

THE STATE OF TEXAS§  
COUNTY OF VICTORIA§

IN THE COMMISSIONERS' COURT  
REGULAR TERM- SPECIAL SESSON  
MAY 2023

RESOLUTION

**WHEREAS:** the Public Funds Investment Act requires Commissioners Court to adopt a list of authorized broker/dealers; and

**WHEREAS,** THE commissioners Court of Victoria County wishes to comply with the Act and faithfully safeguard and properly invest the taxpayers; dollars;

**NOW THEREFORE BE IT RESOLVES,** THAT THE Victoria County Commissioners' Court hereby adopts and orders implemented the attached "Victoria County List of Authorized Broker/Dealers" for the County of Victoria.

Adopted on this the 1st day of May 2023, by unanimous vote of this Court.

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

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

\_\_\_\_\_  
Jason Ohrt, Commissioner Pct. 2

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

\_\_\_\_\_  
Kenneth Sexton, Commissioner Pct. 4

\_\_\_\_\_  
Attest: Heidi Easley, County Clerk

FILED FOR RECORD THIS \_\_\_\_ DAY OF May A.D. 2023, and recorded on \_\_\_\_ day of \_\_\_\_\_, A.D. 2023.

Heidi Easley, County Clerk and  
Ex-Officio Clerk of the Commissioners  
Court in and for Victoria County, Texas.

Attachment D:

**List of Approved Brokers 2023**

MBS Multi-Bank Securities, Inc.  
Fernando Pulido  
Senior Vice President  
1811-A Hwy 281 N, Ste. 1  
Marble Falls, TX 78654  
888.354.6858 main  
800.967.9045 work  
[FPulido@mbssecurities.com](mailto:FPulido@mbssecurities.com)  
[www.mbssecurities.com](http://www.mbssecurities.com)

Hilltop Securities Inc.  
Gilbert Ramon  
Vice President | Institutional Sales  
700 Milam St, Suite 1200  
Houston, TX 77002  
713.654.8606 main  
832.415.3701 work  
[Gilbert.Ramon@hilltopsecurities.com](mailto:Gilbert.Ramon@hilltopsecurities.com)  
[HilltopSecurities.com](http://HilltopSecurities.com)

Montandon & Associates  
Samuel Vaughan  
10415 Morado Circle Bld. 2 Suite 100  
Austin, Texas 78759  
(512) 744-4805 main  
(512) 550-7671 work  
[Samuel.Vaughan@ampf.com](mailto:Samuel.Vaughan@ampf.com)

**County of Victoria, Texas  
Investment Pool Questionnaire**

Name of Investment Pool or Mutual Fund: \_\_\_\_\_

Name of Managing Firm(s): \_\_\_\_\_

Address: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_ -- \_\_\_\_\_ (800) \_\_\_\_ -- \_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_ -- \_\_\_\_\_ E-Mail: \_\_\_\_\_

Website: \_\_\_\_\_

Registered Principal: \_\_\_\_\_

Title: \_\_\_\_\_

Account Representative: \_\_\_\_\_

Title: \_\_\_\_\_

Backup Representative: \_\_\_\_\_

Does at least one nationally recognized investment-rating firm continuously rate the Investment Pool or Mutual Fund? \_\_\_\_\_

Moody's \_\_\_\_\_ Rating \_\_\_\_\_ Standard & Poor's \_\_\_\_\_ Rating \_\_\_\_\_

Fitch \_\_\_\_\_ Rating \_\_\_\_\_

Other specify \_\_\_\_\_ Rating \_\_\_\_\_

Please return to:

Paige Foster  
Victoria County  
205 N. Bridge, Suite 110  
Victoria, Texas 77901

ATTACHMENT E

Approved Local Government Investment Pools

Texas CLASS

**Zach Brewer**

Regional Director, Marketing

6907 Shavelson Street

Houston, TX 77055

281-642-4350 Direct

[Zach.brewer@texasclass.com](mailto:Zach.brewer@texasclass.com)

[www.texasclass.com](http://www.texasclass.com)

Logic

**Daisy Gutierrez**

Account Services Representative

Hilltop Securities Inc.

717 N Harwood St., Suite 3400

Dallas, TX 75201

214-953-4075 Direct

800-839-7827 Toll Free

214-953-8878 Fax

[daisy.gutierrez@hilltopsecurities.com](mailto:daisy.gutierrez@hilltopsecurities.com)

TexPool

TexPool Participant Services

1001 Texas Avenue, Suite 1150

Houston, Texas 77002

866-839-7665

866-839-3291 Fax

## **Glossary:**

### **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.

**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.

**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.

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,062,304,457
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 1,453,945,060
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 7,608,359,397
4.	<b>2022 total adopted tax rate.</b>	\$ 0.3329 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. <b>Original 2022 ARB values:</b> .....	\$ 0
	B. <b>2022 values resulting from final court decisions:</b> .....	-\$ 0
	C. <b>2022 value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. <b>2022 ARB certified value:</b> .....	\$ 0
	B. <b>2022 disputed value:</b> .....	-\$ 0
	C. <b>2022 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 7,608,359,397
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</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 2023 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ 4,815,150  <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 13,560,949  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 18,376,099
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.  <b>A. 2022 market value:</b> ..... \$ 314,365  <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 2,020  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 312,345
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 18,688,444
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 7,589,670,953
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 25,266,014
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 240,277
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 25,506,291
18.	<b>Total 2023 taxable value on the 2023 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> ..... \$ 10,130,618,241  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 19,927,419  <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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0  <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 10,150,545,660

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
<b>A.</b>	<b>2023 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> .....	\$ 381,329,032
<b>B.</b>	<b>2023 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.</b>	<b>Total value under protest or not certified.</b> Add A and B.	\$ 381,329,032
<b>20.</b>	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 1,554,585,630
<b>21.</b>	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 8,977,289,062
<b>22.</b>	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
<b>23.</b>	<b>Total 2023 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 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 113,652,312
<b>24.</b>	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 113,652,312
<b>25.</b>	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 8,863,636,750
<b>26.</b>	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.2877 /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ 0.3399 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28.</b>	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.3000 /\$100
<b>29.</b>	<b>2022 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> .	\$ 7,608,359,397

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 22,825,078
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2022.</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 2022. This line applies only to tax years preceding tax year 2022. ....	+ \$ 222,038
	<b>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. ....	- \$ 0
	<b>C. 2022 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. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. ....	\$ 222,038
	<b>E. Add Line 30 to 31D.</b>	\$ 23,047,116
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,636,750
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.2600 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<b>A. 2023 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. 2022 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 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. ....	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ....	\$ 0.0000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.0000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<b>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. ....	\$ 0
	<b>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. ....	- \$ 0
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> ....	\$ 0.0000 /\$100
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.0000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ 1,747,678</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ 1,255,775</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.0055 /\$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;">\$ 0.0007 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> <p style="text-align: right;">\$ 0.0007 /\$100</p>	\$ 0.0007 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 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, 2022 and ending on June 30, 2023. ....</p> <p style="text-align: right;">\$ 0</p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022. ....</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;">\$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> <p style="text-align: right;">\$ 0.0000 /\$100</p>	\$ 0.0000 /\$100
38.	<p><b>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 Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....</p> <p style="text-align: right;">\$ 0</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....</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> Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$ 0.0000 /\$100</p>	\$ 0.0000 /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.2607 /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</p> <p style="text-align: right;">\$ 11,718,942</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 .....</p> <p style="text-align: right;">\$ 0.1322 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p> <p style="text-align: right;">\$ 0.3929 /\$100</p>	\$ 0.3929 /\$100
41.	<p><b>2023 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>	\$ 0.4066 /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 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> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p><b>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. 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></p> <p>Enter debt amount ..... \$ 3,214,900</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 3,214,900</p>	\$ 3,214,900
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 46,936
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 3,167,964
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 101.00 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 103.00 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 101.00 %</p> <p><b>E.</b> 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></p>	101.00 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 3,136,598
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,977,289,062
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0349 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.4415 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 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.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.4956 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</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 2022, enter 0.	\$ 0
52.	<b>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> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	11,718,942
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	8,977,289,062
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	0.1305 /\$100
55.	<b>2023 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> .	0.3399 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	0.3399 /\$100
57.	<b>2023 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> .	0.4956 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	0.3651 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>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
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	8,977,289,062
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	0.0000 /\$100
62.	<b>2023 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).	0.3651 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<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>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.4006 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0.4006 /\$100
D.	Adopted Tax Rate.....	\$ 0.3934 /\$100
E.	Subtract D from C.....	\$ 0.0072 /\$100
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.3959 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0091 /\$100
C.	Subtract B from A.....	\$ 0.3868 /\$100
D.	Adopted Tax Rate.....	\$ 0.3959 /\$100
E.	Subtract D from C.....	\$ -0.0091 /\$100
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.4208 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0.4208 /\$100
D.	Adopted Tax Rate.....	\$ 0.3959 /\$100
E.	Subtract D from C.....	\$ 0.0249 /\$100
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0.0230 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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).	\$ 0.3881 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §526.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §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>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.3130 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,977,289,062
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0055 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0349 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.3534 /\$100

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3934 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.0000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,589,670,953
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,636,750
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.0000 /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 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).	\$ <u>0.3881</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.3399 /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 27
- Voter-approval tax rate.** ..... \$ 0.3881 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 67
- De minimis rate.** ..... \$ 0.3534 /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** → Ashley Hernandez  
 Printed Name of Taxing Unit Representative

**sign here** → Ashley Hernandez  
 Taxing Unit Representative

Date 8/04/2023

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF VICTORIA

Farm to Market/ Flood Control

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 9,005,224,674
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 1,428,696,588
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 7,576,528,086
4.	<b>2022 total adopted tax rate.</b>	\$ 0.0605 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	-\$ 0
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 7,576,528,086
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</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 2023 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ 4,815,150  <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 15,804,457  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 20,619,607
11.	<b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.  <b>A. 2022 market value:</b> ..... \$ 314,365  <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 2,020  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 312,345
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 20,931,952
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 7,555,596,134
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,571,135
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 42,380
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,613,515
18.	<b>Total 2023 taxable value on the 2023 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> ..... \$ 10,076,275,297  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 19,927,419  <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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0  <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 10,096,202,716

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2023 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> .....	\$ 379,449,175
	<b>B. 2023 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.	\$ 379,449,175
<b>20.</b>	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 1,530,187,171
<b>21.</b>	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 8,945,464,720
<b>22.</b>	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
<b>23.</b>	<b>Total 2023 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 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 113,515,230
<b>24.</b>	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 113,515,230
<b>25.</b>	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 8,831,949,490
<b>26.</b>	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.0522 /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ 0.3399 /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28.</b>	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.0605 /\$100
<b>29.</b>	<b>2022 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> .	\$ 7,576,528,086

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 4,583,799
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 42,380</p> <p><b>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2022 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</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 42,380</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 4,626,179
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,831,949,490
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0523 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 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</p> <p><b>B. 2022 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 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. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ _____ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b>	
	<p><b>A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ _____ /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ _____ /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. \$ _____ /\$100</p>	
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 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, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>B. 2022 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, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ _____ /\$100</p>	
38.	<p><b>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 Section 26.0444 for more information. .</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.0000</u> /\$100</p>	
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. \$ <u>0.0523</u> /\$100</p>	
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.0000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39. \$ <u>0.0523</u> /\$100</p>	
41.	<p><b>2023 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. \$ <u>0.0541</u> /\$100</p>	

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 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> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.0000 /\$100</p>
42.	<p><b>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. 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></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>	<p>\$ 0</p>
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	<p>\$ 0</p>
44.	<p><b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.</p>	<p>\$ 0</p>
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... 0.00 %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... 0.00 %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... 0.00 %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... 0.00 %</p> <p><b>E.</b> 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></p>	<p>0.00 %</p>
46.	<p><b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	<p>\$ 0</p>
47.	<p><b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 8,945,464,720</p>
48.	<p><b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.0000 /\$100</p>
49.	<p><b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	<p>\$ 0.0541 /\$100</p>
D49.	<p><b>Disaster Line 49 (D49): 2023 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.</p>	<p>\$ _____ /\$100</p>

<sup>27</sup> Tex. Tax Code §26.042(a)

<sup>28</sup> Tex. Tax Code §26.012(7)

<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code §26.04(b)

<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.4956 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</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 2022, enter 0.	\$ 0
52.	<b>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> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</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> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 11,718,942
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,977,289,062
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1305 /\$100
55.	<b>2023 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> .	\$ 0.3399 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.3399 /\$100
57.	<b>2023 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> .	\$ 0.4956 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.3651 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>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
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,977,289,062
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	<b>2023 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).	\$ 0.3651 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<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>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.4006 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0.4006 /\$100
D.	Adopted Tax Rate.....	\$ 0.3934 /\$100
E.	Subtract D from C.....	\$ 0.0072 /\$100
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0.3959 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0091 /\$100
C.	Subtract B from A.....	\$ 0.3868 /\$100
D.	Adopted Tax Rate.....	\$ 0.3959 /\$100
E.	Subtract D from C.....	\$ -0.0091 /\$100
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0.4208 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0.4208 /\$100
D.	Adopted Tax Rate.....	\$ 0.3959 /\$100
E.	Subtract D from C.....	\$ 0.0249 /\$100
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0.0230 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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).	\$ 0.3881 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §526.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §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>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.3130 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,977,289,062
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0055 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0349 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.3534 /\$100

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3934 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.0000 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,589,670,953
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,863,636,750
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.0000 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 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).	\$ 0.3881 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3399 /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.3881 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.3534 /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** → Ashley Hernandez  
 Printed Name of Taxing Unit Representative

**sign here** → Ashley Hernandez  
 Taxing Unit Representative

8/04/2023  
 Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

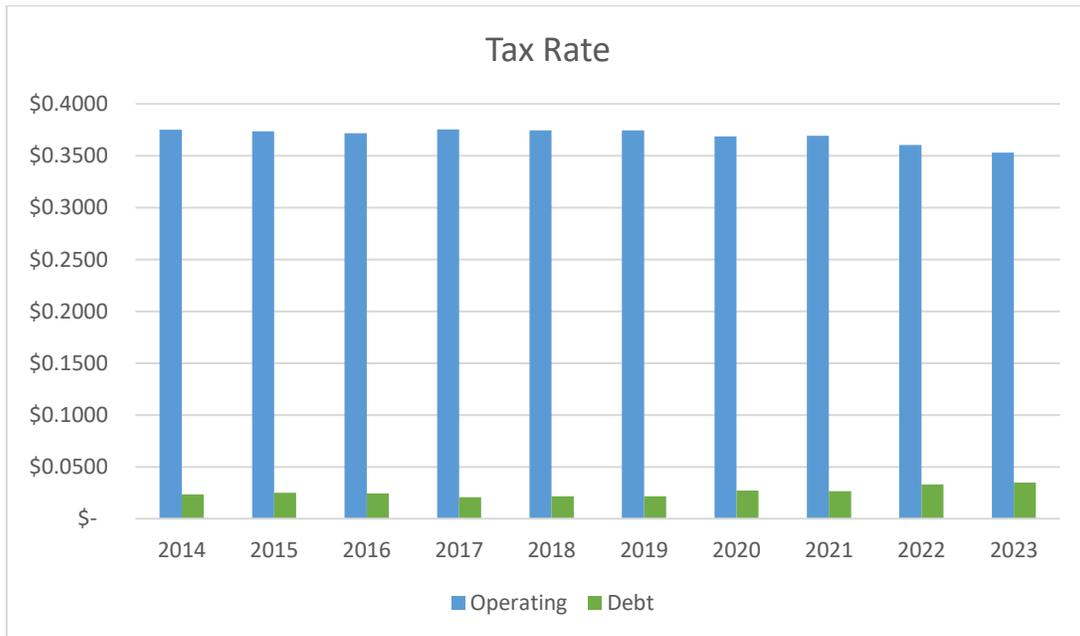


# Statistical Information

# Tax Rate Distribution

## 10 Year Trend

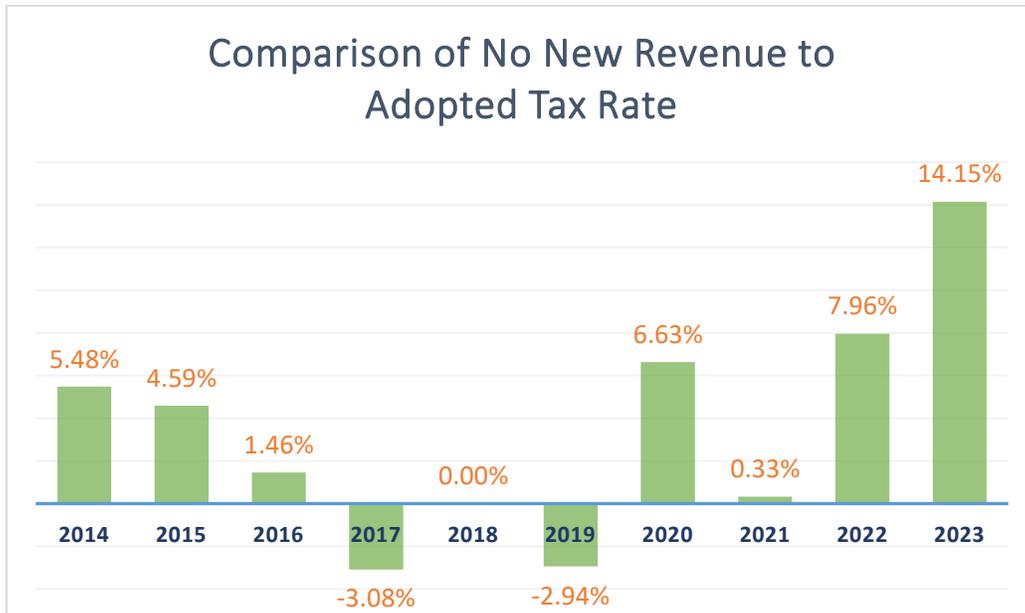
Fiscal Year	Operating	Debt	Total
2013	\$ 0.3699	\$ 0.0287	\$ 0.3986
2014	\$ 0.3751	\$ 0.0235	\$ 0.3986
2015	\$ 0.3736	\$ 0.0250	\$ 0.3986
2016	\$ 0.3716	\$ 0.0243	\$ 0.3959
2017	\$ 0.3753	\$ 0.0206	\$ 0.3959
2018	\$ 0.3744	\$ 0.0215	\$ 0.3959
2019	\$ 0.3744	\$ 0.0215	\$ 0.3959
2020	\$ 0.3687	\$ 0.0272	\$ 0.3959
2021	\$ 0.3694	\$ 0.0265	\$ 0.3959
2022	\$ 0.3605	\$ 0.0329	\$ 0.3934
2023	\$ 0.3531	\$ 0.0349	\$ 0.3880



# 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.

Budget Year	ETR/NNR	Adopted Tax Rate	Over/(Under) ETR/NNR
<b>2014</b>	0.3779	0.3986	5.48%
<b>2015</b>	0.3811	0.3986	4.59%
<b>2016</b>	0.3902	0.3959	1.46%
<b>2017</b>	0.4085	0.3959	-3.08%
<b>2018</b>	0.3959	0.3959	0.00%
<b>2019</b>	0.4079	0.3959	-2.94%
<b>2020</b>	0.3713	0.3959	6.63%
<b>2021</b>	0.3946	0.3959	0.33%
<b>2022</b>	0.3667	0.3959	7.96%
<b>2023</b>	0.3399	0.3880	14.15%



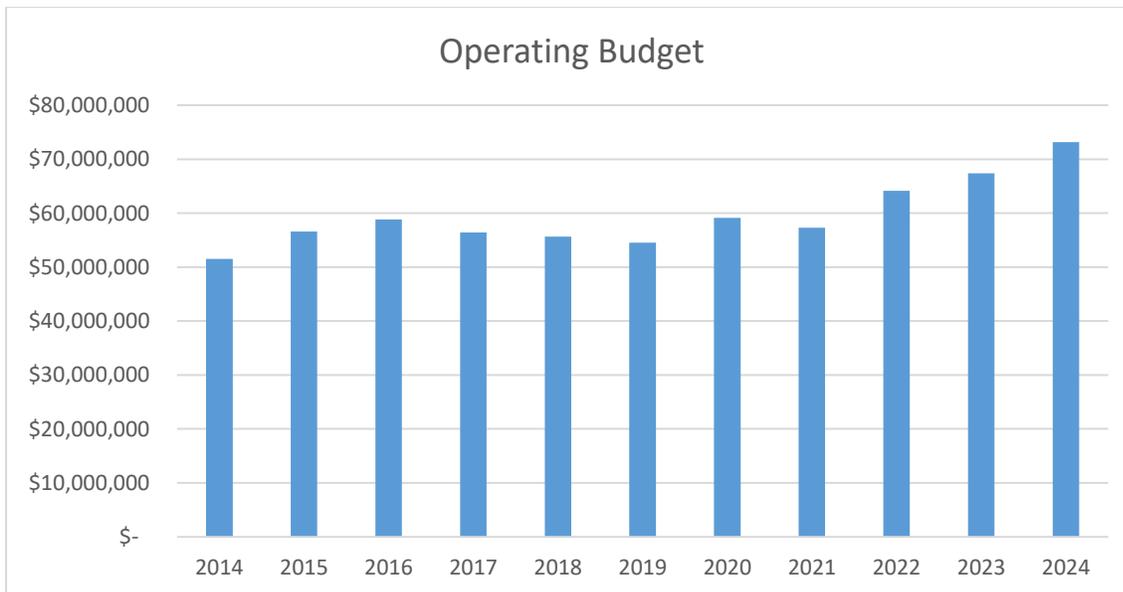
# Operating Budget

*(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.

Fiscal Year	Adopted Budget	% Change
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	\$ 59,145,872	8%
2021	\$ 57,280,320	-3%
2022	\$ 64,152,931	11%
2023	\$ 67,392,174	5%
2024	\$ 73,147,304	8%



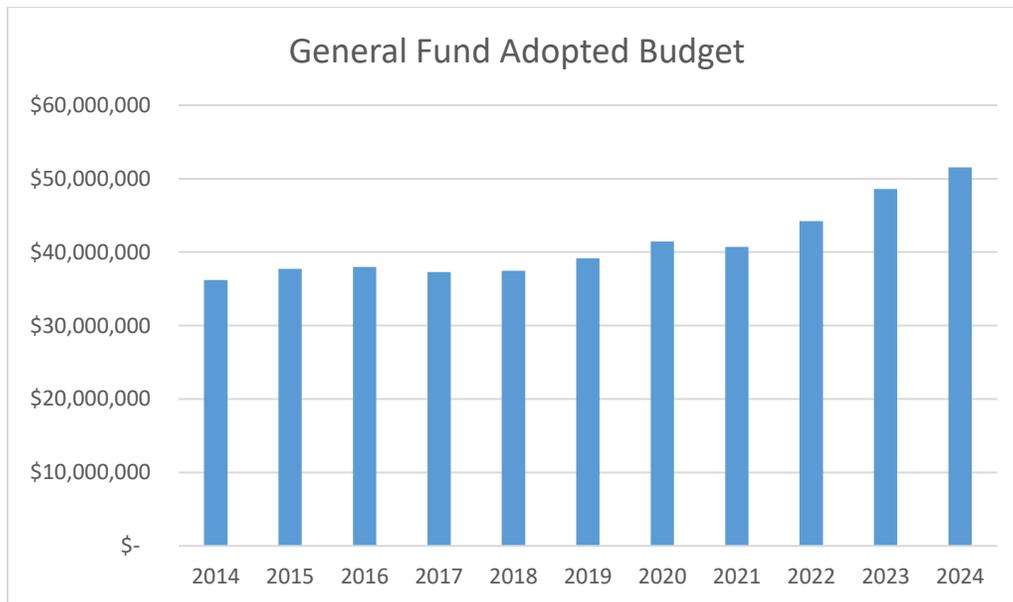
# Operating Budget

*(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.

Fiscal Year	GF Adopted Budget	% Change
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%
2023	\$ 48,574,407	9%
2024	\$ 51,540,055	6%



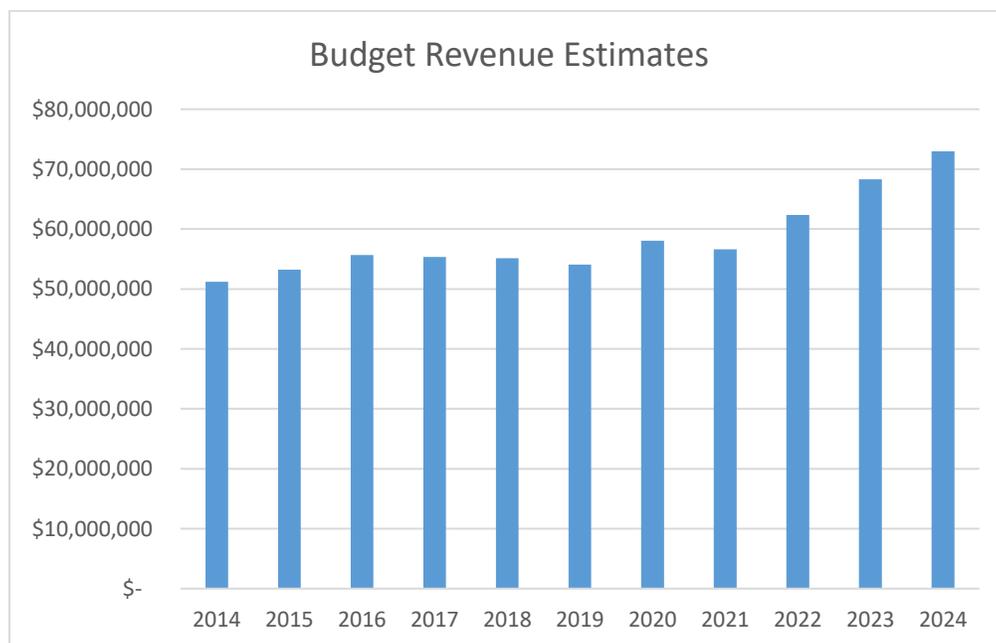
# Budget Revenue Estimates

*(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.

Fiscal Year	Budget Revenue Estimates	% Change
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%
2023	\$ 68,297,897	9%
2024	\$ 72,972,175	6%



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## **COUNTY JUDGE**

Ben Zeller

## **COMMISSIONERS**

Precinct 1 - Danny Garcia

Precinct 2 - Jason D. Ohrt

Precinct 3 - Gary Burns

Precinct 4 - Kenneth M. Sexton