



# 2023

**VICTORIA COUNTY  
ADOPTED BUDGET**





# VICTORIA COUNTY 2023 ADOPTED BUDGET

## COVER PAGE

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,640,271, which is a 9.55 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$949,763.00.**

Property Tax Rate Comparison	<u>2022 Tax Rate</u> 2023 Budget	<u>2021 Tax Rate</u> 2022 Budget
Property Tax Rate	\$0.3934/100	\$0.3959/100
No New Revenue Rate	\$0.3695/100	\$0.3667/100
No New Revenue Maintenance & Operations Tax Rate	\$0.3466/100	\$0.3421/100
Voter Approval Tax Rate	\$0.4006/100	\$0.3959/100
Debt Rate	\$0.0329/100	\$0.0265/100

Total debt obligation for County of Victoria secured by property taxes:  
\$2,628,742

	RECORD VOTE	DATE
Ben Zeller	For	September 12, 2022
Danny Garcia	For	September 12, 2022
Kevin Janak	For	September 12, 2022
Gary Burns	For	September 12, 2022
Clint Ives	For	September 12, 2022

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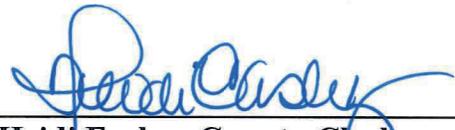
**BUDGET CERTIFICATE  
VICTORIA COUNTY, TEXAS**

**Budget Year from January 1, 2023 to December 31, 2023**

THE STATE OF TEXAS       §  
COUNTY OF VICTORIA       §

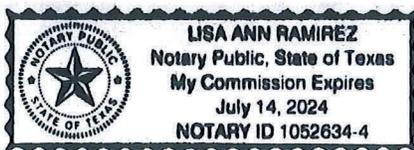
WE, BEN ZELLER, County Judge, HEIDI EASLEY, County Clerk, and MICHELLE SAMFORD, County Auditor, of Victoria County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Victoria County, Texas, as passed and approved by the Commissioners' Court of Victoria County, Texas on the 12<sup>th</sup> day of September 2022, as the same appears on file in the office of the County Clerk of said County.

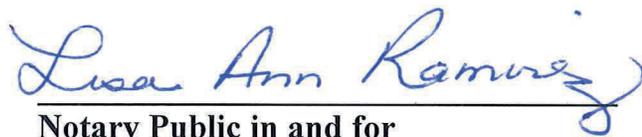
  
\_\_\_\_\_  
Ben Zeller, County Judge

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

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

SWORN TO AND SUBSCRIBED before me on the 20<sup>th</sup> day of September 2022.



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



ORDER NO. 2022-0077

THE STATE OF TEXAS §  
COUNTY OF VICTORIA §

ON THIS, the 12<sup>th</sup> day of September 2022, the Commissioners' Court of Victoria County, Texas, at a regularly scheduled meeting, which was open to the public, and with the following members of said Court being present, namely:

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

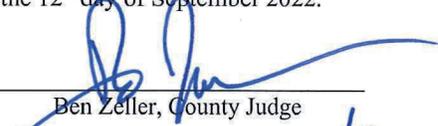
and the following proceedings were had, to-wit:

AN ORDER ADOPTING THE 2023 BUDGET

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

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

PASSED AND ADOPTED this the 12<sup>th</sup> day of September 2022.

  
Ben Zeller, County Judge

  
Danny Garcia  
Commissioner, Pct. 1

  
Kevin M. Janak  
Commissioner, Pct. 2

  
Gary Burns  
Commissioner, Pct. 3

  
Clint C. Ives  
Commissioner, Pct. 4

ATTEST:  
  
County Clerk





ORDER NO. 2022-0078

THE STATE OF TEXAS §  
COUNTY OF VICTORIA §

ON THIS, the 12<sup>th</sup> day of September, 2022, the Commissioners' Court of Victoria County, Texas, at a regularly scheduled meeting, which was open to the public, and with the following members of said Court being present, namely:

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

and the following proceedings were had, to-wit:

AN ORDER LEVYING TAXES FOR THE YEAR 2022

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

1. the following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars (\$100.00) assessed valuation of all property (not exempt from taxation by the laws of the State of Texas), for the year 2022; and

<b>MAINTENANCE &amp; OPERATING FUNDS</b>	
General Fund	\$0.3000
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>TOTAL MAINTENANCE AND OPERATING FUNDS TAX RATE</b>	<b>\$0.3605</b>
 <i>DEBT SERVICE FUNDS</i>	 <i>\$0.0329</i>
<hr/>	
<b>TOTAL COUNTY TAX RATE PER \$100 VALUATION</b>	<b>\$0.3934</b>

2. the following record vote was taken:

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

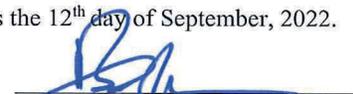
3. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.01 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY**

APPROXIMATELY \$-8.90.

PASSED AND ADOPTED this the 12<sup>th</sup> day of September, 2022.

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

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

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

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

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

ATTEST:  
  
\_\_\_\_\_  
Heidi Casday  
County Clerk





**BEN ZELLER**  
VICTORIA COUNTY JUDGE

Dear Neighbors,

Following our budget process of carefully working, planning, and listening to county residents, the Victoria County Commissioners' Court presents this 2023 Victoria County Budget which features a non-required reduction in county property tax rates.

Preparing an annual budget is among the many 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 strong tradition of taking conservative approaches to budgeting and finance, and we currently have one of the lower county property tax rates in Texas. This 2023 County Budget balances county needs with available resources while reducing property tax rates so people can keep more money in their pockets. This budget looks to the county's financial health for the coming year while keeping an eye on future challenges and opportunities. The final approved 2023 General Fund Budget for Victoria County is \$48,574,407 and a total of \$70,021,216 for all funds.

As our county continues to grow, it is increasingly important to maintain a robust reserve fund to guard against the loss of needed services in the event of disasters such as hurricanes or floods, to keep our communities safe, and to fund sudden infrastructure or capital needs. This 2023 County Budget does not dip into any existing reserve funds.

Providing for law and order was one of the original purposes of county government when Texas counties began to form in the 1830s, and protecting county residents remains one of our highest priorities today. The bulk of proposed spending in this budget is focused on public safety and public health.

No county services would be available without the hard work and dedication of our county employees. This budget provides all employees with a one-time stipend to help with the rising costs of everything while enhancing funding for county health insurance at no cost to employees or taxpayers. In our ongoing commitment to take care of those who have devoted years to taking care of our county, this budget builds in a cost-of-living adjustment to help retired employees make ends meet.

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

A handwritten signature in blue ink that reads "Ben Zeller".

Ben Zeller  
Victoria County Judge

## **VICTORIA COUNTY, TEXAS**

### **2023 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 2023 budget is based on a 2022 tax rate of \$0.3934 (39.34 cents) per \$100 of assessed taxable valuation. This 2022 tax rate is 1.8% below the voter approval rate of \$0.4006 (40.06 cents) and 6.47% (2.39 cents) over the County's no new revenue tax rate. The taxable valuation increased for the 2023 year by \$804,380,969. The County budget covers 49 funds in total and includes revenues of \$71,096,914 and expenditures of \$70,021,216.

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, 2022 Tax Calculation Worksheets, and statistical and historical information for the last ten years.

# COUNTY PROFILE



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

# County Profile and Demographics

## About Victoria County

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

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

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

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



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

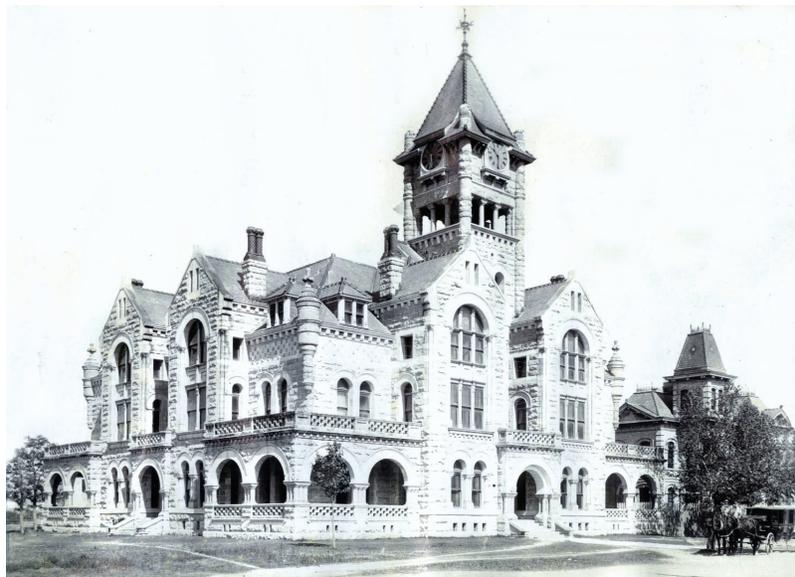
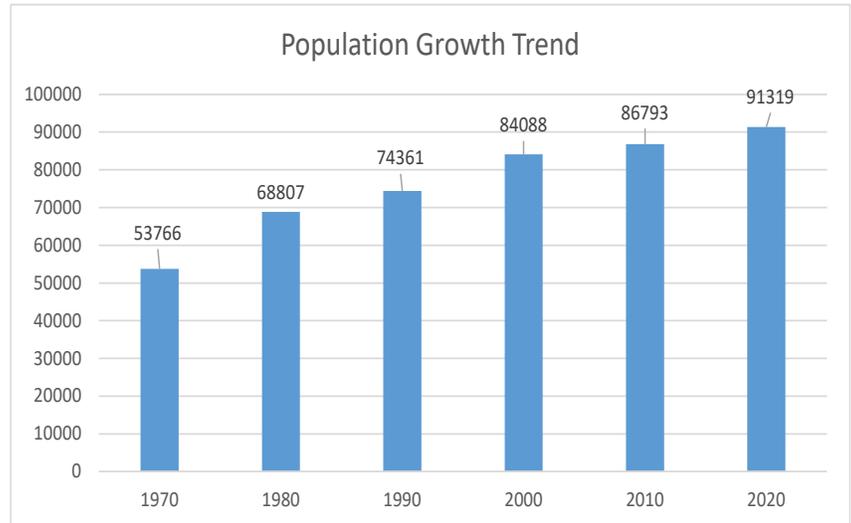


PHOTO COURTESY OF VICTORIA COUNTY HISTORICAL COMMISSION

## Population

Victoria County’s population has stayed relatively consistent with minimal growth. According to the United States Census Bureau 2020 Census, Victoria County’s population is 91,319. This corresponds to an average annual growth of 1%.

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



### Population Composition by Age

VICTORIA COUNTY		
AGE BREAKDOWN	2020	2010
Under 5 years	6.9%	7.7%
5 to 24	27.4%	27.9%
25 to 44	26.1%	24.6%
45 to 64	23.4%	26.5%
65 and over	16.1%	13.4%

\*Source: U.S. Census Bureau 2020: ACS 5-Year Estimates

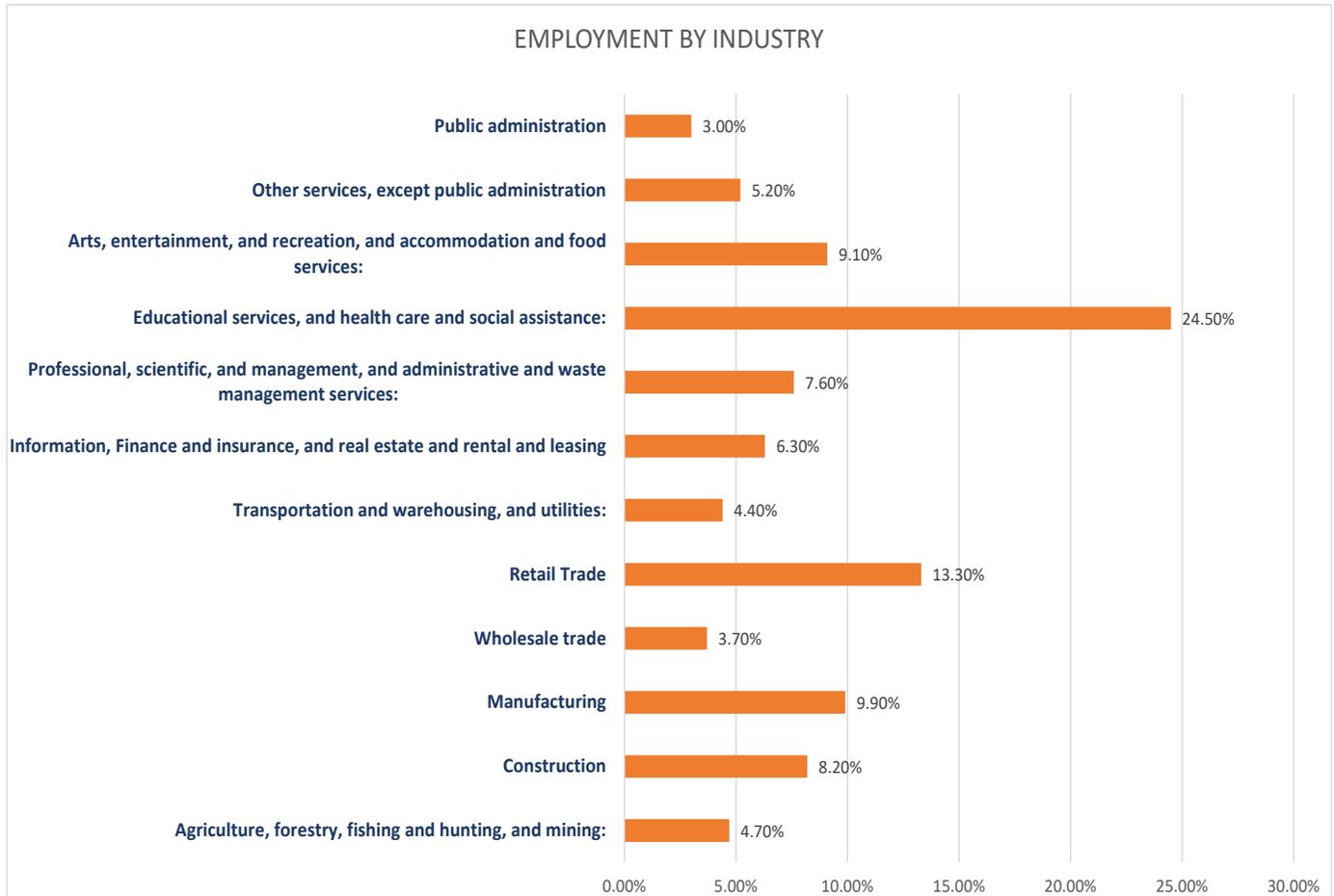
### Population Composition by Race and Ethnic Group

VICTORIA COUNTY		
RACE	2020	2010
White	82.1%	82%
Black or African American	5.9%	5%
American Indian and Alaska Native	0.4%	1%
Asian	1.2%	1%
Native Hawaiian and Other Pacific Islander	0.1%	0%
Some other race	3%	6%
Two or more races	7.3%	5%
ETHNICITY		
Hispanic or Latino origin (of any race)	47.3%	44%
White alone, not hispanic or latino	44.1%	56%

\*Source: U.S. Census Bureau 2020: ACS 5-Year Estimates

## Economy

In 2020, for the employed population sixteen years and older, the leading industries in Victoria County were Education, Health Care and Social Services (24.5%), with the next industry being Retail Trade (13.3%) at slightly over half the percentage.



\*Source: U.S. Census Bureau 2020: ACS 5-Year Estimates

According to the U.S. Census Bureau, of those employed outside of the home, 85.7% work within Victoria County. It is estimated that 84.2% of Victoria County workers drove to work alone, 12.1% carpooled, 1.4% took public transportation or used other means.



## Brief History of Victoria



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

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

Not until 1721, however, did the first permanent Spanish structures appear here, with the construction of the first Presidio La Bahia -

directly atop the remains of Fort St. Louis. La Bahia and its accompanying mission, Espiritu Santo, were moved multiple times before finally locating on the San Antonio River, in present day Goliad County, in 1749.

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

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

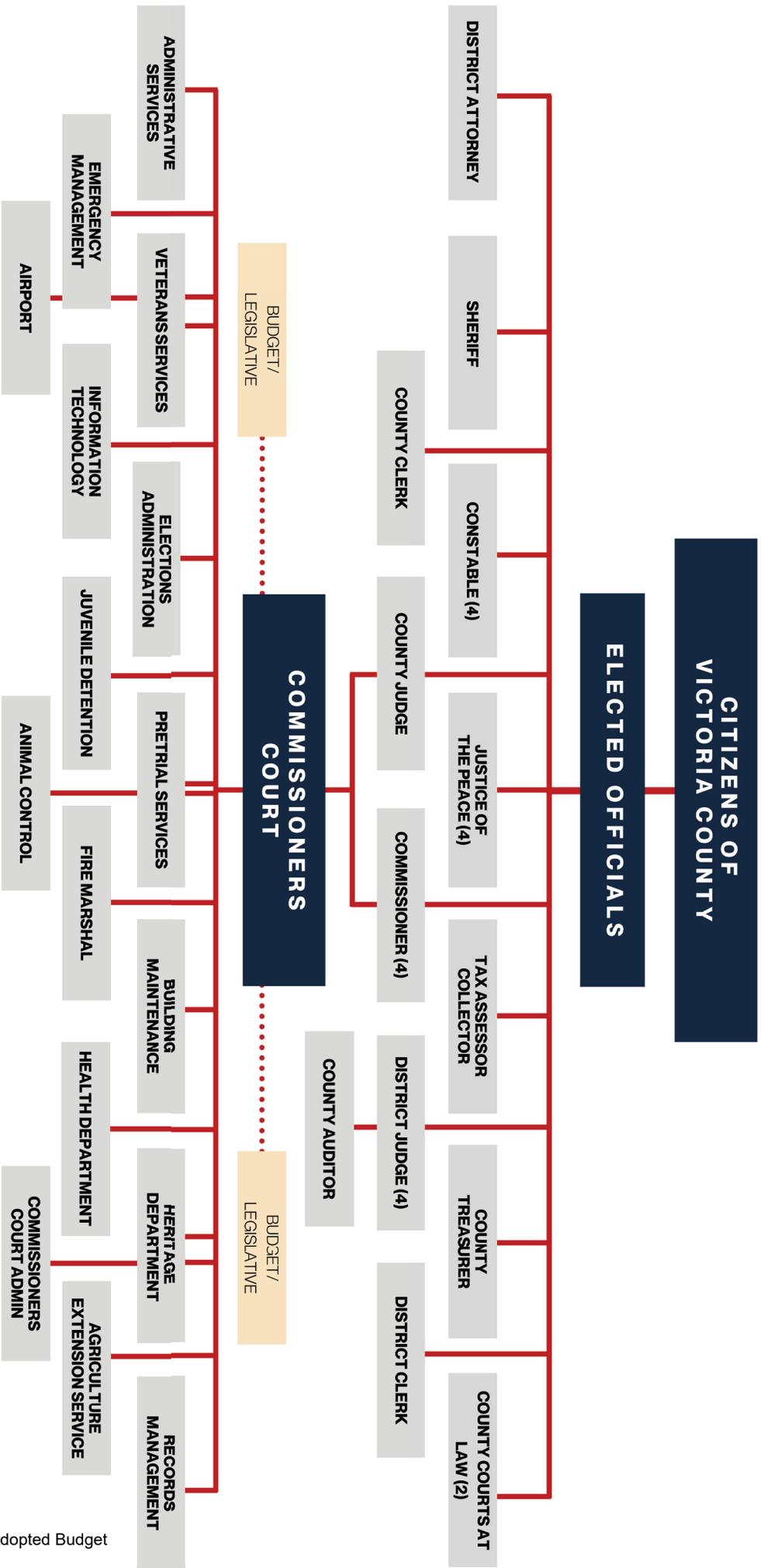
Despite the typical problems of Texas settlements during this era - Indians, disease, and war with Mexico - Victoria prospered. Its principle sources of livelihood were agriculture and ranching. The town grew rapidly during the 1840s and 1850s. Victoria became a cosmopolitan community in the latter part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

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

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



# VICTORIA COUNTY ORGANIZATIONAL CHART



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# **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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# VICTORIA COUNTY

## 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 fishbowl. 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, county government delivers services through a variety of elected officials rather than through one central authority. The Texas Constitution provides a checks and balances 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>



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



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



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

# Commissioner's Court

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

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

**COMMISSIONERS COURT MEETS ON MONDAYS AT 10:00AM IN THE COUNTY COURTHOUSE IN DOWNTOWN VICTORIA. THESE MEETINGS ARE OPEN TO THE PUBLIC AND ALL ARE WELCOME TO ATTEND IN PERSON OR TO VIEW REMOTELY VIA THE COUNTY'S SOCIAL MEDIA SERVICES OR ON OUR WEBSITE [WWW.VCTX.ORG](http://WWW.VCTX.ORG).**



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



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

# Other Elected Officials

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

# Staffing Levels

## COUNTY JUDGE

1 County Judge  
1 Chief of Staff

---

2

## COMMISSIONERS COURT

2 Administrative Assistant  
1 Procurement Specialist

---

3

## RECORDS MANAGEMENT

1 Records Manager  
1 RM Tech

---

2

## COUNTY CLERK

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

---

15

## PRETRIAL SERVICES

1 Pre Trial Services Officer  
1 Probation Assistant

---

2

## VETERAN SERVICES

1 Veteran's Officer

---

1

## HERITAGE DEPARTMENT

1 Heritage Director

---

1

## COUNTY COURT AT LAWS

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

---

6

## DISTRICT COURT

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

---

12

## DISTRICT CLERK

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

---

14

## JUSTICE OF THE PEACE PCT #1

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

---

4

## JUSTICE OF THE PEACE PCT #2

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

---

3

## JUSTICE OF THE PEACE PCT #3

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

---

4

## JUSTICE OF THE PEACE PCT #4

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

---

4

**CRIMINAL DISTRICT ATTORNEY**

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

---

**27****ELECTIONS OFFICE**

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

---

**4****COUNTY AUDITOR**

1 County Auditor  
 1 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 P/T Bookkeeper

---

**17****ADMINISTRATIVE SERVICES**

1 Engineer/Project Manager  
 1 Grant Administrator  
 1 Compliance Specialist

---

**3****INFORMATION TECHNOLOGY**

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

---

**7****HUMAN RESOURCES**

1 HR Director  
 1 Human Resource Specialist  
 1 Clerk III

---

**3****FACILITY MANAGEMENT**

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

---

**13****FIRE MARSHAL**

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

---

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

1 Constable #1

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**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

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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**

**538            2023 Total**

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

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

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# BUDGET SYNOPSIS



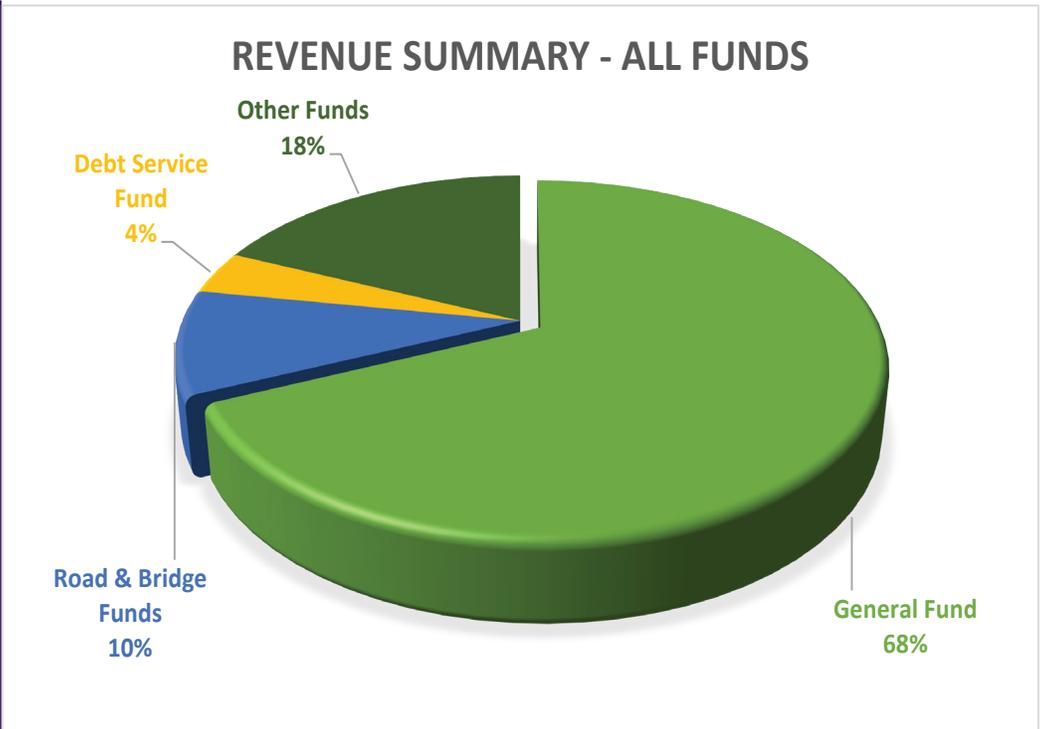
**This section provides an overview of the county's budget, including a summary of county wide revenue and expenditures, breakdown of Victoria County property taxes, and Victoria County's debt at a glance. It also provides the estimated year end balances by fund, the county wide expenditure comparison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

# Fiscal Year 2023 Budget Synopsis

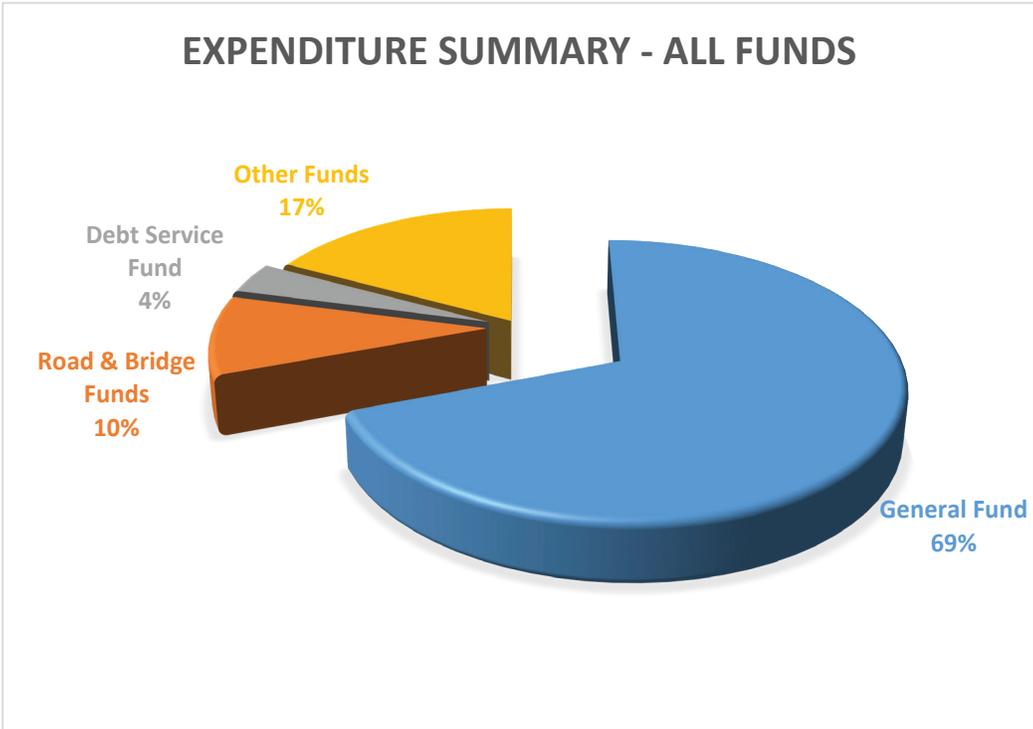
**TOTAL PROJECTED REVENUES - ALL FUNDS**  
**\$71,096,914**

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

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



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



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

**TOTAL BUDGET - ALL FUNDS**  
**\$70,021,216**

**General Fund**  
**\$48,574,407**

**Road & Bridge**  
**\$6,775,265**

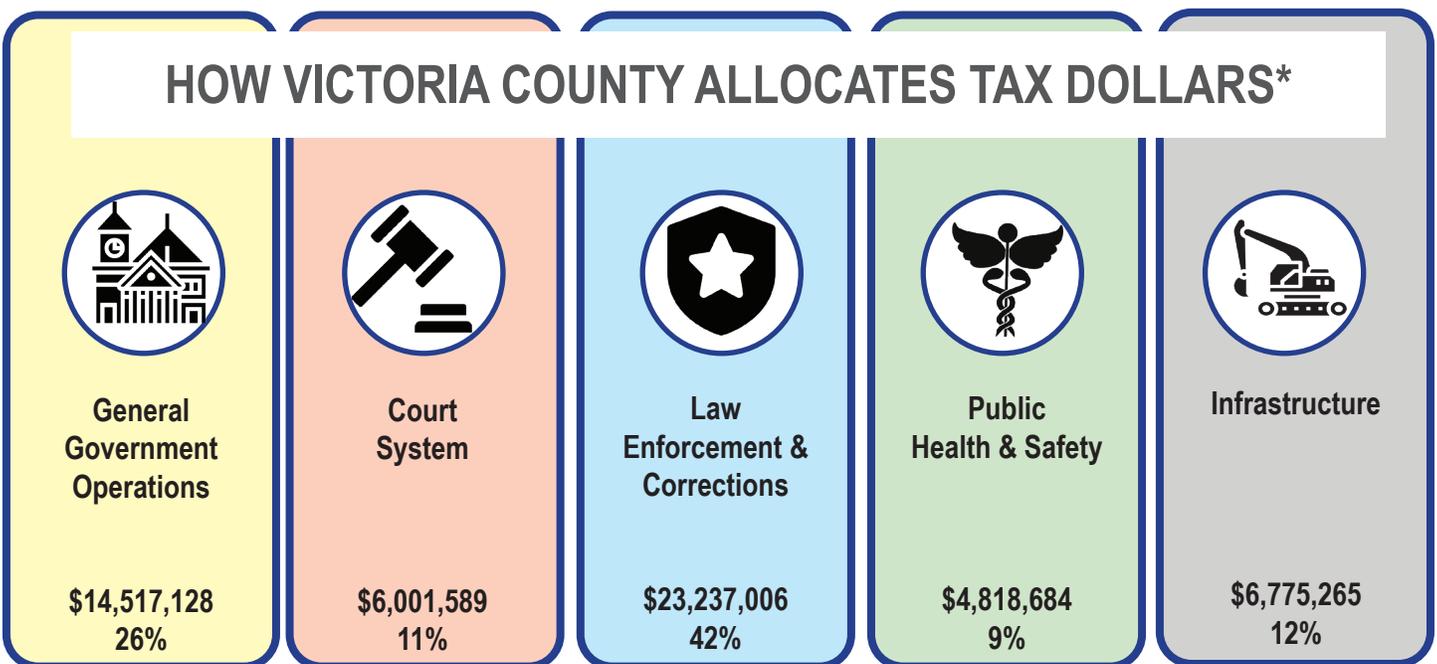
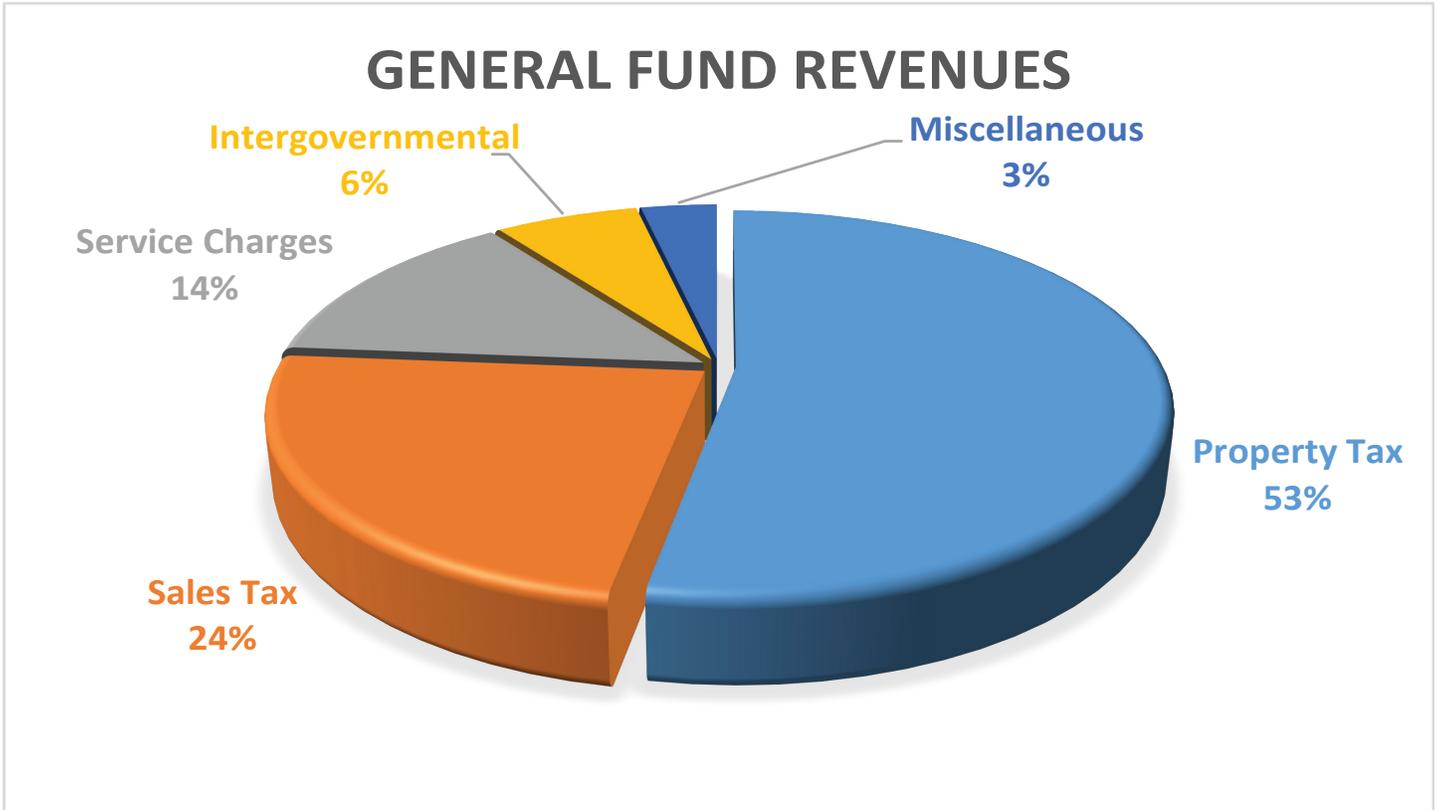
**Debt Service**  
**\$2,629,042**

**Other**  
**\$12,042,502**

# 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 2022, the General Fund is expected to have a \$15,200,000 fund balance.

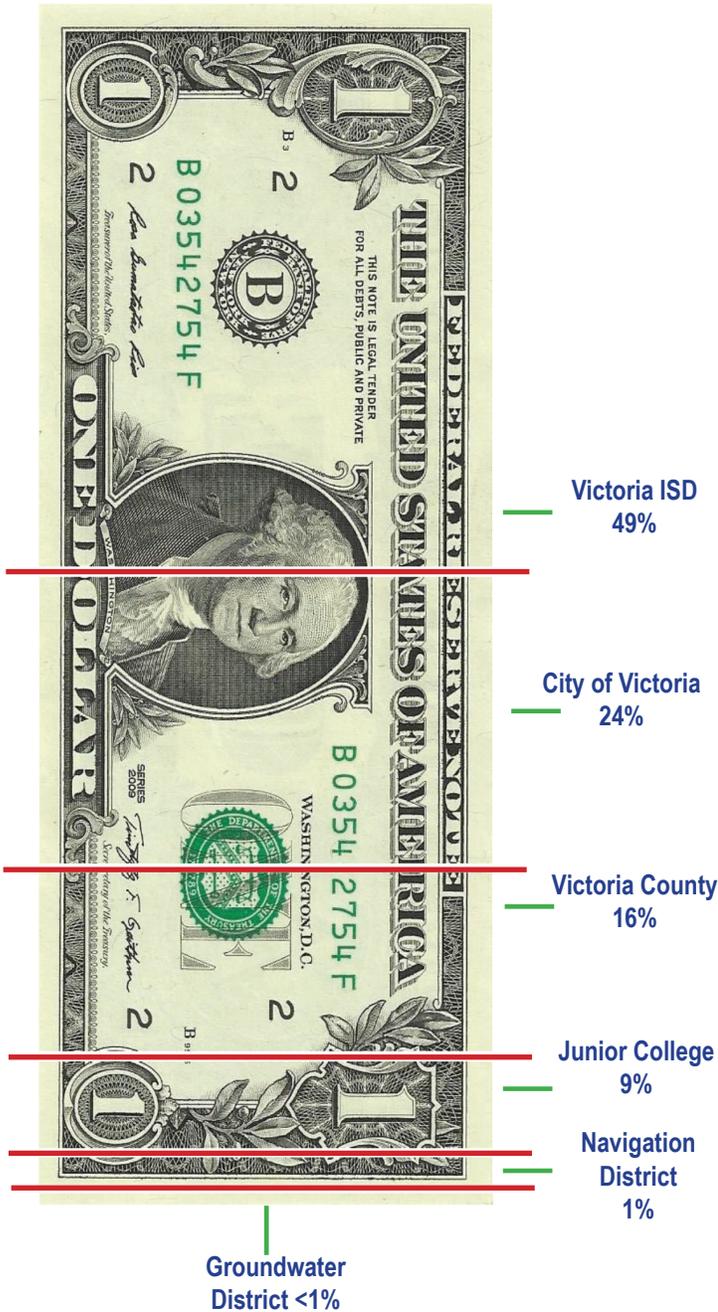
The following chart shows the breakdown of General Fund resources.



\*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 \$192,902.

Tax Rate per 100 by Jurisdiction	2021	2022
County of Victoria	0.3959	0.3934
Junior College	0.2076	0.1639
Navigation District	0.0297	0.0288
Victoria ISD	1.1682	1.0542
Groundwater District	0.00800	0.00800
City of Victoria	0.5882	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)			
	2021	2022	Difference
Operating Rate	0.3064	0.3000	-0.0064
Debt Service Rate	0.0265	0.0329	0.0064
Farm to Market & Lateral Road	0.0630	0.0605	-0.0025
<b>Total Tax Rate per 100</b>	<b>0.3959</b>	<b>0.3934</b>	<b>-0.0025</b>

# Debt at a Glance

## Current Debt Obligations

The 2023 Adopted Budget includes the newest Limited Tax Refunding Bonds Series 2022 issued for the Citizens Medical Center (ICU Expansion) in the amount of \$9,460,000.

Victoria County's debt outstanding as of December 31, 2022 is shown in the table below.

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>	\$ 27,390,000

**Of the tax supported debt, \$18,785,000 relates to the issuance of bonds for the county owned hospital, Citizens Medical Center for the Emergency Room Expansion and upcoming Intensive Care Unit Expansion. The debt payments are made by Citizens Medical Center each year.**

### Victoria County Credit Rating

**AA+**

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

**Victoria County's outstanding debt per capita is \$299.94 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 **72** 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  
2023 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2023 BUDGET		Estimated
	Balance 01-01-2023	Revenue	Expenditures	Balance 12-31-23
<b>OPERATING FUNDS:</b>				
100 General Fund	15,200,000	48,574,407	(48,574,407)	15,200,000
Road & Bridge Funds:				
201 Precinct #1	485,000	1,705,933	(1,705,933)	485,000
202 Precinct #2	550,000	1,602,009	(1,602,009)	550,000
203 Precinct #3	870,000	1,622,126	(1,622,126)	870,000
204 Precinct #4	450,000	1,845,197	(1,845,197)	450,000
Total Road & Bridge Funds	2,355,000	6,775,265	(6,775,265)	2,355,000
<b>TOTAL OPERATING FUNDS</b>	<b>17,555,000</b>	<b>55,349,672</b>	<b>(55,349,672)</b>	<b>17,555,000</b>
<b>SPECIAL REVENUE FUNDS:</b>				
108 Emergency Management	-	458,260	(458,260)	-
109 Emergency Management LEPC	15,269	15,000	(15,000)	15,269
117 Court Initiated Guardians	9,500	10,000	(5,000)	14,500
118 County Jury Fund	7,000	13,700	(10,000)	10,700
119 County Clerk Archive Fee	457,465	87,000	-	544,465
120 Records Management	212,975	110,432	(55,858)	267,549
121 Courthouse Security	150,700	54,100	(14,725)	190,075
122 Justice Court Building Security	19,850	3,000	(8,000)	14,850
123 District Clerk Records Management	29,380	29,000	(5,488)	52,892
124 County Clerk of the Court	63,530	19,000	(10,776)	71,754
125 District Clerk of the Court	51,550	36,000	-	87,550
126 Court Reporter Service	33,590	32,000	(30,000)	35,590
127 Court Facility Fee	26,540	25,650	(10,000)	42,190
129 Language Access Fund	10,120	9,500	(9,500)	10,120
215 Capital Credits Fund	11,295	20,000	-	31,295
240 Drug Courts Program	-	1,001	(1,001)	-
245 County Specialty Court	1,000	14,325	(14,325)	1,000
280 Local Truancy Preventions	29,830	10,650	-	40,480
281 Justice Technology	11,230	9,520	(13,702)	7,048
282 Family Protection Fee	150	1,000	(1,000)	150
283 County/District Technology	25,600	5,300	(5,300)	25,600
286 Child Abuse Prevention	170	100	-	270
300 C.D.A. Processing Fee	7,295	5,050	-	12,345
301 C.D.A. Bond Forfeitures	35,300	360	-	35,660
303 PreTrial Intervention	75,930	25,000	(24,138)	76,792
304 Victoria County Care Court	4,000	5,000	(2,500)	6,500
310 4-H Activity Center	3,000	750	(3,575)	175
360 Sheriff's Forfeiture	492,450	60,000	(239,635)	312,815
362 Sheriff's DOJ Federal Forfeiture	4,250	3,400	(7,650)	-
370 C.D.A. Contraband Forfeiture	842,715	76,000	(115,720)	802,995
372 Sheriff's DOT Fed. Forfeiture	225,000	1,200	(47,500)	178,700
392 National School Lunch Program	-	193,711	(193,711)	-
420 Employee Benefit	3,770	1,500	(1,500)	3,770
450 Election Administrator Special	23,615	65,025	(86,506)	2,134
499 Tax Assessor-Collector Special	23,480	3,000	(3,000)	23,480
500 Historical Commission	6,000	200	(6,200)	-
515 Child Welfare Board	13,490	11,078	(11,078)	13,490
720 Law Library	31,580	57,000	(57,000)	31,580
800 City/County Health Department	-	2,020,257	(1,925,179)	95,078
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,958,619</b>	<b>3,493,069</b>	<b>(3,392,827)</b>	<b>3,058,861</b>
700 DEBT SERVICE FUND	780,000	2,799,017	(2,629,042)	949,975

VICTORIA COUNTY, TEXAS  
2023 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2023 BUDGET		Estimated
	Balance 01-01-2023	Revenue	Expenditures	Balance 12-31-23
<b>ENTERPRISE FUNDS:</b>				
321 Airport	760,000	3,935,323	(3,894,361)	800,962
380 Sheriff's Commissary	495,600	163,000	(223,329)	435,271
390 Juvenile Detention Commissary	8,425	1,020	(750)	8,695
<b>TOTAL ENTERPRISE FUNDS</b>	<b>1,264,025</b>	<b>4,099,343</b>	<b>(4,118,440)</b>	<b>1,244,928</b>
<b>INTERNAL SERVICE FUND:</b>				
410 Health Insurance	(219,367)	5,355,813	(4,531,235)	605,211
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>(219,367)</b>	<b>5,355,813</b>	<b>(4,531,235)</b>	<b>605,211</b>
(49 Funds)				
<b>TOTAL ALL FUNDS</b>	<b>22,338,277</b>	<b>71,096,914</b>	<b>(70,021,216)</b>	<b>23,413,975</b>

VICTORIA COUNTY, TEXAS  
2023 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

<u>GENERAL FUND</u>	<u>2022</u> <u>BUDGET</u>	<u>2023</u> <u>BUDGET</u>	<u>INCREASE</u> <u>(DECREASE)</u>
County Judge	236,855	249,736	12,881
Commissioners' Court	160,810	256,571	95,761
Records Management	118,205	122,306	4,101
County Clerk	795,128	819,943	24,815
Pre-Trial Services	139,370	145,463	6,093
Veterans Service Officer	69,988	92,868	22,880
Heritage Director	0	66,464	66,464
Non-Departmental Expense	3,136,676	4,229,544	1,092,868
County Court at Law #1	875,800	912,666	36,866
County Court at Law #2	130,000	130,000	-
District Court	1,780,816	1,810,171	29,355
District Clerk	818,708	869,242	50,534
Justice of the Peace #1	229,200	239,611	10,411
Justice of the Peace #2	176,379	186,129	9,750
Justice of the Peace #3	288,207	301,531	13,324
Justice of the Peace #4	209,175	217,962	8,787
Criminal District Attorney	1,870,858	2,030,309	159,451
Election Administrator	344,801	364,896	20,095
County Auditor	559,300	580,764	21,464
County Treasurer	380,457	395,202	14,745
Tax Assessor Collector	895,141	924,814	29,673
Administrative Services	349,033	367,992	18,959
Information Technology	1,432,591	1,628,263	195,672
Human Resources	234,109	245,060	10,951
Facilities Management	1,926,005	1,992,544	66,539
County Fire Marshal	694,979	856,185	161,206
Constable - Precinct #1	70,576	79,229	8,653
Constable - Precinct #2	72,407	89,414	17,007
Constable - Precinct #3	71,756	80,664	8,908
Constable - Precinct #4	66,289	80,333	14,044
Sheriff	17,747,647	18,835,164	1,087,517

VICTORIA COUNTY, TEXAS  
2023 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

	2022 BUDGET	2023 BUDGET	INCREASE (DECREASE)
Adult Probation	1,000	1,000	-
Juvenile Detention Facility	3,388,753	3,548,922	160,169
Juvenile Board	42,090	42,825	735
Animal Control	0	845,504	845,504
Extension Service	264,443	268,094	3,651
Intergovernmental	2,199,583	2,342,029	142,446
Transfers	2,442,047	2,324,993	(117,054)
Total General Fund	<u>44,219,182</u>	<u>48,574,407</u>	<u>4,355,225</u>
Percent of Increase (Decrease)		9.85%	
 <u>ROAD AND BRIDGE FUNDS</u>			
Precinct #1	1,637,491	1,705,933	68,442
Precinct #2	1,533,530	1,602,009	68,479
Precinct #3	1,570,659	1,622,126	51,467
Precinct #4	1,738,359	1,845,197	106,838
Total Road and Bridge Funds	<u>6,480,039</u>	<u>6,775,265</u>	<u>295,226</u>
Percent of Increase (Decrease)		4.56%	
Total Estimated Expenditures General and Road & Bridge Funds	<u><u>50,699,221</u></u>	<u><u>55,349,672</u></u>	<u><u>4,650,451</u></u>
Percent of Increase (Decrease) General and Road & Bridge Funds		9.17%	

VICTORIA COUNTY, TEXAS

2023 BUDGET

EXPENDITURE COMPARISON - ALL OTHER FUNDS

FUND #	ALL OTHER FUNDS	2022 BUDGET	2023 BUDGET	INCREASE (DECREASE)
108	Emergency Management	440,472	458,260	17,788
109	Emergency Management LEPC	15,000	15,000	-
117	Court-Initiated Guardians	0	5,000	5,000
118	County Jury Fund	210	10,000	9,790
119	County Clerk Archive Fee	0	0	-
120	Records Management	61,416	55,858	(5,558)
121	Courthouse Security	13,986	14,725	739
122	Justice Court Building Security	8,000	8,000	-
123	District Clerk Records Management	5,346	5,488	142
124	County Clerk of the Court	10,655	10,776	121
125	District Clerk of the Court	0	0	-
126	Court Reporter Service	0	30,000	30,000
127	Court Facility Fee Fund	0	10,000	10,000
129	Language Access Fund	0	9,500	9,500
215	Capital Credits Fund	117,661	0	(117,661)
240	Drug Courts Program	10,200	1,001	(9,199)
245	County Specialty Court	7,920	14,325	6,405
280	Local Truancy Preventions	0	0	-
281	Justice Technology	13,175	13,702	527
282	Family Protection Fee	5,500	1,000	(4,500)
283	County/District Technology	22,900	5,300	(17,600)
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	21,359	24,138	2,779
304	Victoria County Care Court	0	2,500	2,500
310	4-H Activity Center	4,150	3,575	(575)
321	Airport	2,796,466	3,894,361	1,097,895
323	Airport Capital Projects	0	0	-
360	Sheriff's Forfeiture Fund	235,820	239,635	3,815
362	Sheriff's DOJ Federal Forfeiture	120,000	7,650	(112,350)
370	C.D.A. Contraband Forfeiture	133,641	115,720	(17,921)
372	Sheriff DOT Federal Forfeiture	47,500	47,500	-
380	Sheriff Commissary	200,543	223,329	22,786
390	Juvenile Commissary	750	750	-

2023 BUDGET  
EXPENDITURE COMPARISON - ALL OTHER FUNDS

	2022 BUDGET	2023 BUDGET	INCREASE (DECREASE)
392 National School Lunch Program	184,639	193,711	9,072
410 Health Insurance	4,422,580	4,531,235	108,655
420 Employee Benefit	1,500	1,500	-
450 Election Administrator Special	74,628	86,506	11,878
499 Tax Assessor-Collector Special	3,000	3,000	-
500 Historical Commission	10,870	6,200	(4,670)
515 Child Welfare Board	14,395	11,078	(3,317)
700 Debt Service	1,876,342	2,629,042	752,700
720 Law Library	57,000	57,000	-
800 City/County Health Department	2,516,086	1,925,179	(590,907)
Total Other Fund Expenditures	<u>13,453,710</u>	<u>14,671,544</u>	<u>1,217,834</u>
Percent of Increase (Decrease)		9.05%	
Total All Funds	<u>64,152,931</u>	<u>70,021,216</u>	<u>5,868,285</u>

Fund Number	Fund Description	2021 Actual Prior Year	2022 Estimated Current Year	2023 Estimated Budget Year
<b>100</b>	<b>General Fund</b>			
	Sales Tax	10,417,678	10,325,973	11,400,000
	General Property Taxes	22,358,049	23,657,200	25,512,160
	Penalty & Interest on Tax	219,267	177,000	177,000
	Business License, Permits	54,867	58,000	42,000
	Federal Payments in Lieu of Taxes	991	500	-
	State Shared Revenue	710,912	685,880	684,820
	Fees of Office	1,910,760	1,857,100	1,760,700
	Other Fees	195,074	200,971	148,040
	Other Governmental Services	239,415	245,695	246,558
	Sheriff Contracts	514,726	1,051,500	1,168,500
	Juvenile Facility Contracts	1,946,900	2,328,000	2,378,000
	Fines	793,411	880,000	770,000
	Forfeitures	3,084	10,100	10,000
	Miscellaneous Revenue	888,796	843,333	1,656,258
	Rents and Commissions	404,208	393,689	371,241
	Animal Control Fees		39,835	58,850
	Transfers In	63,218	1,546,241	2,190,280
	<b>Total General Fund</b>	<b>40,721,356</b>	<b>44,301,017</b>	<b>48,574,407</b>
<b>108</b>	<b>Emergency Management Fund</b>			
	Federal Grants	17,678	36,000	-
	Intergovernmental Contracts	136,840	199,236	226,130
	Miscellaneous Revenue	-	-	-
	Transfers In	145,264	205,236	232,130
	<b>Total Emergency Management Fund</b>	<b>299,782</b>	<b>440,472</b>	<b>458,260</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	-	10,000	10,000
	<b>Total Court-Initiated Guardians</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>118</b>	<b>County Jury Fund</b>			
	Fees of Office	785	14,010	13,700
	Miscellaneous Revenue	-	-	-
	<b>Total County Jury Fund</b>	<b>785</b>	<b>14,010</b>	<b>13,700</b>
<b>119</b>	<b>County Clerk Archive fee</b>			
	State Grants	-	-	-
	Fees of Office	82,345	75,000	85,000
	Miscellaneous Revenue	605	2,000	2,000
	<b>Total County Clerk Archive Fee</b>	<b>82,950</b>	<b>77,000</b>	<b>87,000</b>
<b>120</b>	<b>Records Management Fund</b>			
	Fees of Office	110,432	92,000	110,432
	Miscellaneous Revenue	-	-	-
	<b>Total Records Management Fund</b>	<b>110,432</b>	<b>92,000</b>	<b>110,432</b>

Fund Number	Fund Description	2021 Actual Prior Year	2022 Estimated Current Year	2023 Estimated Budget Year
<b>121</b>	<b>Courthouse Security Fund</b>			
	Fees of Office	40,708	37,000	53,500
	Miscellaneous Revenue	3,550	-	600
	<b>Total Courthouse Security Fund</b>	<b>44,258</b>	<b>37,000</b>	<b>54,100</b>
<b>122</b>	<b>Justice Court Building Security</b>			
	Fees of Office	3,223	3,200	3,000
	Miscellaneous Revenue	-	-	-
	<b>Total Courthouse Security Fund</b>	<b>3,223</b>	<b>3,200</b>	<b>3,000</b>
<b>123</b>	<b>District Clerk Record Management Fund</b>			
	Fees of Office	7,431	6,300	29,000
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk Record Mgmt Fund</b>	<b>7,431</b>	<b>6,300</b>	<b>29,000</b>
<b>124</b>	<b>County Clerk of the Court</b>			
	Fees of Office	18,926	15,000	19,000
	Miscellaneous Revenue	-	-	-
	<b>Total County Clerk of the Court</b>	<b>18,926</b>	<b>15,000</b>	<b>19,000</b>
<b>125</b>	<b>District Clerk of the Court</b>			
	Fees of Office	3,837	50,000	36,000
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk of the Court</b>	<b>3,837</b>	<b>50,000</b>	<b>36,000</b>
<b>126</b>	<b>Court Reporter Service</b>			
	Fees of Office	270	36,000	32,000
	Miscellaneous Revenue	-	-	-
	<b>Total Court Reporter Service</b>	<b>270</b>	<b>36,000</b>	<b>32,000</b>
<b>127</b>	<b>Court Facility Fee Fund</b>			
	Fees of Office	-	28,000	25,650
	<b>Total Court Facilities Fee Fund</b>	<b>-</b>	<b>28,000</b>	<b>25,650</b>
<b>129</b>	<b>Language Access Fund</b>			
	Fees of Office	-	10,000	9,500
	<b>Total Language Access Fund</b>	<b>-</b>	<b>10,000</b>	<b>9,500</b>
<b>201</b>	<b>Road &amp; Bridge Fund Pct 1</b>			
	Other Taxes	944,702	1,240,545	1,289,377
	Penalty & Interest on Tax	9,870	8,400	8,400
	State Shared Revenue	350,273	338,500	338,500
	Miscellaneous Revenue	1,104	14,000	4,000
	Other Revenue	41,723	30,100	35,100
	Transfers In	142,305	5,946	30,556
	<b>Total Road &amp; Bridge Fund Pct 1</b>	<b>1,489,977</b>	<b>1,637,491</b>	<b>1,705,933</b>

Fund Number	Fund Description	2021 Actual Prior Year	2022 Estimated Current Year	2023 Estimated Budget Year
<b>202</b>	<b>Road &amp; Bridge Fund Pct 2</b>			
	Other Taxes	889,132	1,167,630	1,213,590
	Penalty & Interest on Tax	9,267	8,300	8,300
	State Shared Revenue	337,068	338,500	338,500
	Miscellaneous Revenue	1,932	18,000	5,000
	Other Revenue	1,436	1,100	1,100
	Transfer In	50,444	145,488	35,519
	<b>Total Road &amp; Bridge Fund Pct 2</b>	<b>1,289,279</b>	<b>1,679,018</b>	<b>1,602,009</b>
<b>203</b>	<b>Road &amp; Bridge Fund Pct 3</b>			
	Other Taxes	870,608	1,143,659	1,188,661
	Penalty & Interest on Tax	9,119	8,200	8,200
	State Shared Revenue	332,667	338,500	338,500
	Miscellaneous Revenue	2,086	25,000	5,000
	Other Revenue	47,597	55,300	49,300
	Transfer In	225,686	1,728	32,465
	<b>Total Road &amp; Bridge Fund Pct 3</b>	<b>1,487,763</b>	<b>1,572,387</b>	<b>1,622,126</b>
<b>204</b>	<b>Road &amp; Bridge Fund Pct 4</b>			
	Other Taxes	1,000,273	1,313,459	1,365,164
	Penalty & Interest on Tax	10,450	9,300	9,300
	State Shared Revenue	363,478	368,500	368,500
	Miscellaneous Revenue	1,520	12,000	4,000
	Other Revenue	72,625	35,100	74,100
	Transfer In	91,765	40,117	24,133
	<b>Total Road &amp; Bridge Fund Pct 4</b>	<b>1,540,111</b>	<b>1,778,476</b>	<b>1,845,197</b>
<b>215</b>	<b>Capital Credits Fund</b>			
	State Shared Revenue	19,715	80,000	20,000
	<b>Total Capital Credits Fund</b>	<b>19,715</b>	<b>80,000</b>	<b>20,000</b>
<b>240</b>	<b>Drug Courts Program</b>			
	Fees of Office	1,844	10,000	1,000
	Miscellaneous Revenue	1	200	1
	<b>Total Drug Courts Program Fund</b>	<b>1,845</b>	<b>10,200</b>	<b>1,001</b>
<b>245</b>	<b>County Specialty Court</b>			
	Fees of Office	11,494	7,920	14,325
	Miscellaneous Revenue	-	-	-
	<b>Total County Specialty Fund</b>	<b>11,494</b>	<b>7,920</b>	<b>14,325</b>
<b>280</b>	<b>Local Truancy Preventions Fund</b>			
	Fees of Office	11,726	12,000	10,650
	Miscellaneous Revenue	-	-	-
	<b>Total Local Truancy Preventions Fund</b>	<b>11,726</b>	<b>12,000</b>	<b>10,650</b>
<b>281</b>	<b>Justice Technology Fund</b>			
	Fees of Office	10,771	12,900	9,520
	Miscellaneous Revenue	-	-	-
	<b>Total Justice Technology Fund</b>	<b>10,771</b>	<b>12,900</b>	<b>9,520</b>

Fund Number	Fund Description	2021 Actual Prior Year	2022 Estimated Current Year	2023 Estimated Budget Year
<b>282</b>	<b>Family Protection Fee Fund</b>			
	Fees of Office	4,845	4,500	-
	Fines	1,224	1,000	1,000
	<b>Total Family Protection Fee Fund</b>	<b>6,069</b>	<b>5,500</b>	<b>1,000</b>
<b>283</b>	<b>County and District Technology Fund</b>			
	Fees of Office	16,441	21,100	5,300
	Miscellaneous Revenue	-	-	-
	<b>Total County and District Technology Fund</b>	<b>16,441</b>	<b>21,100</b>	<b>5,300</b>
<b>286</b>	<b>Child Abuse Prevention</b>			
	Fines	16	100	100
	Miscellaneous Revenue	-	-	-
	<b>Total Child Abuse Prevention</b>	<b>16</b>	<b>100</b>	<b>100</b>
<b>300</b>	<b>CDA Processing Fee Fund</b>			
	Fees of Office	3,603	9,000	5,000
	Miscellaneous Revenue	15	100	50
	Other Revenues	-	-	-
	Transfers In	21,877	-	-
	<b>Total CDA Processing Fee Fund</b>	<b>25,495</b>	<b>9,100</b>	<b>5,050</b>
<b>301</b>	<b>Bond Forfeiture Commissions Fund</b>			
	Fees of Office	447	5,000	360
	<b>Total Bond Forfeiture Commissions Fund</b>	<b>447</b>	<b>5,000</b>	<b>360</b>
<b>303</b>	<b>Pretrial Intervention</b>			
	Fees of Office	24,250	50,000	25,000
	<b>Total Pretrial Intervention</b>	<b>24,250</b>	<b>50,000</b>	<b>25,000</b>
<b>304</b>	<b>Victoria County Care Court</b>			
	Fees of Office	-	2,540	5,000
	<b>Total Victoria County Care Court</b>	<b>-</b>	<b>2,540</b>	<b>5,000</b>
<b>310</b>	<b>4/H Activity Center</b>			
	Miscellaneous Revenue	12	100	100
	Local Matching Funds	1,050	650	650
	<b>Total 4/H Activity Center</b>	<b>1,062</b>	<b>750</b>	<b>750</b>
<b>321</b>	<b>Airport Fund</b>			
	Federal Grants	57,162	-	-
	State Grants	21,544	50,000	50,000
	Miscellaneous Revenue	1,167	3,000	3,000
	Administrative Revenue	2,658,113	2,830,708	3,882,323
	Transfers In	52,221	-	-
	<b>Total Airport Fund</b>	<b>2,790,207</b>	<b>2,883,708</b>	<b>3,935,323</b>

Fund Number	Fund Description	2021 Actual Prior Year	2022 Estimated Current Year	2023 Estimated Budget Year
<b>323</b>	<b>Airport Capital Projects</b>			
	Intergovernmental Contracts	-	145,000	-
	Transfers In	-	45,000	-
	<b>Total Airport Capital Projects</b>	-	190,000	-
<b>360</b>	<b>Sheriff's Forfeiture Fund</b>			
	Miscellaneous Revenue	337,057	60,000	60,000
	Other Revenues	-	-	-
	<b>Total Sheriff's Forfeiture Fund</b>	337,057	60,000	60,000
<b>362</b>	<b>Sheriff's DOJ Forfeiture Fund</b>			
	Miscellaneous Revenue	249	3,400	3,400
	Other Revenues	-	-	-
	<b>Total Sheriff's DOJ Forfeiture Fund</b>	249	3,400	3,400
<b>370</b>	<b>CDA Contraband Forfeiture</b>			
	Miscellaneous Revenue	1,636	1,000	1,000
	Other Revenues	181,685	149,000	75,000
	<b>Total CDA Contraband Forfeiture</b>	183,321	150,000	76,000
<b>372</b>	<b>Sheriff's DOT Federal Forfeiture</b>			
	Miscellaneous Revenue	474	1,200	1,200
	Other Revenue	-	-	-
	<b>Total Sheriff's DOT Federal Forfeiture</b>	474	1,200	1,200
<b>380</b>	<b>Sheriff Commissary Fund</b>			
	Miscellaneous Revenue	745	3,000	3,000
	Rents and Commissions	375,971	560,000	160,000
	<b>Total Sheriff Commissary Fund</b>	376,716	563,000	163,000
<b>390</b>	<b>Juvenile Commissary Fund</b>			
	Miscellaneous Revenue	13	20	20
	Rents and Commissions	1,047	1,000	1,000
	<b>Total Juvenile Commissary Fund</b>	1,060	1,020	1,020
<b>392</b>	<b>National School Lunch Program</b>			
	Federal Grants	105,385	110,000	105,000
	State Grants	-	6,089	-
	Transfer In	83,534	79,155	88,711
	<b>Total Juvenile Commissary Fund</b>	188,919	195,244	193,711
<b>410</b>	<b>Health Insurance Fund</b>			
	Revenues	3,878,276	3,969,903	4,146,732
	Miscellaneous Revenue	586,877	209,081	209,081
	Transfer In	-	501,054	1,000,000
	<b>Total Health Insurance Fund</b>	4,465,153	4,680,038	5,355,813

Fund Number	Fund Description	2021 Actual Prior Year	2022 Estimated Current Year	2023 Estimated Budget Year
<b>420</b>	<b>Employee Benefit Fund</b>			
	Miscellaneous Revenue	-	-	-
	Employee Benefits Fund	1,300	1,500	1,500
	<b>Total Employee Benefit Fund</b>	<b>1,300</b>	<b>1,500</b>	<b>1,500</b>
<b>450</b>	<b>Elections Adm Special</b>			
	Service Contracts	182,931	108,000	65,000
	Miscellaneous Revenue	62	200	25
	<b>Total Elections Adm Special</b>	<b>182,993</b>	<b>108,200</b>	<b>65,025</b>
<b>499</b>	<b>Tax Assessor Special</b>			
	Miscellaneous Revenue	2,269	4,000	3,000
	<b>Total Tax Assessor Special</b>	<b>2,269</b>	<b>4,000</b>	<b>3,000</b>
<b>500</b>	<b>Historical Commission</b>			
	Miscellaneous Revenue	34	300	-
	Sale of Assets	765	300	200
	Transfers In	-	-	-
	<b>Total Historical Commission</b>	<b>799</b>	<b>600</b>	<b>200</b>
<b>515</b>	<b>Child Welfare Board</b>			
	Miscellaneous Revenue	566	2,000	1,000
	Transfers In/General Fund	10,182	12,460	10,078
	<b>Total Child Welfare Board</b>	<b>10,748</b>	<b>14,460</b>	<b>11,078</b>
<b>700</b>	<b>Debt Service</b>			
	General Property Taxes	1,922,032	2,050,000	2,783,967
	Penalty & Interest on Tax	18,858	17,000	14,800
	Miscellaneous Revenue	1,340	2,000	250
	Other Revenues	-	-	-
	<b>Total Debt Service</b>	<b>1,942,230</b>	<b>2,069,000</b>	<b>2,799,017</b>
<b>720</b>	<b>Law Library Fund</b>			
	Fees of Office	44,355	57,000	57,000
	Miscellaneous Revenue	-	-	-
	<b>Total Law Library Fund</b>	<b>44,355</b>	<b>57,000</b>	<b>57,000</b>
<b>800</b>	<b>Victoria Health Dept</b>			
	Interlocal Cooperative Contracts	184,750	184,750	193,238
	Local Program Income	1,511,392	966,900	1,174,900
	Grant Program Income	25,024	36,000	32,000
	Miscellaneous Revenue	716	175	175
	Other Revenue	79,725	94,086	87,186
	Animal Control Fees	43,738	19,350	-
	Transfers In	748,842	677,702	532,758
	<b>Total Victoria Health Dept</b>	<b>2,594,187</b>	<b>1,978,963</b>	<b>2,020,257</b>

VICTORIA COUNTY, TEXAS  
2023 BUDGET  
STATEMENT OF INDEBTEDNESS

DATE OF ISSUE	DATE OF MATURITY SERIALLY TO	ORIGINAL AMOUNT ISSUED	AMOUNT RETIRED	AMOUNT OUTSTANDING @ 12-31-2022	2023 PRINCIPAL PAYMENTS	AMOUNT OUTSTANDING @ 12-31-2023
<b>Tax Secured Debt:</b>						
Certificates of Obligation, Series 2014						
5/1/2014	2/15/2034	6,340,000	1,735,000	4,605,000	315,000	4,290,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2017						
2/15/2018	2/15/2030	4,920,000	920,000	4,000,000	440,000	3,560,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2019						
12/20/2019	2/15/2039	9,895,000	570,000	9,325,000	300,000	9,025,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2022						
9/20/2022	2/15/2043	9,460,000	-	9,460,000	305,000	9,155,000
Interest Rates: 4.00% to 5.00%						
<b>Total Tax Secured Debt</b>		30,615,000	3,225,000	27,390,000	1,360,000	26,030,000
<b>TXDOT Contribution-City of Victoria Interlocal Agreement for Overpass Improvements</b>						
3/1/2010	2/1/2024	3,300,000				
Adjustment for Overpass Threshold Savings on 4-11-16						
		(85,995)				
		3,214,005	2,649,844	564,161	278,766	285,395
<b>Total Indebtedness</b>		33,829,005	5,874,844	27,954,161	1,638,766	26,315,395

VICTORIA COUNTY, TEXAS

2023 BUDGET

DEBT SERVICE FUND REQUIREMENT

	Amount Required		
	Principal	Interest	Total Payment
Certificates of Obligation, Series 2014	315,000	158,101	473,101
Limited Tax Refunding Bonds, Series 2017	440,000	144,500	584,500
Certificates of Obligation, Series 2019	300,000	225,233	525,233
Certificates of Obligation, Series 2022	305,000	377,286	682,286
Annual Tax Secured Debt Service	1,360,000	905,120	2,265,120
TXDOT Contribution-City of Victoria Interlocal Agreement for Overpass Improvements	278,766	13,417	292,183
Total Debt Service Fund Requirement	1,638,766	918,537	2,557,303

VICTORIA COUNTY, TEXAS  
2023 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:                 \$8,629,607,494  
ROAD & BRIDGE FUND TAXABLE VALUATION:     \$8,495,853,958

The above taxable valuations show an increase of \$804,380,969 in the General Fund and an increase of \$650,510,877 in the Road and Bridge Funds from that of the preceding year.

The PROPOSED COUNTY TAX RATE contained in this Budget is \$0.3934 (39.34 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 \$33,867,954\*\*. Of this amount, it is estimated that approximately 97.0% or \$32,851,916 will be collected within the current tax year. The delinquent county taxes due Victoria County on July 1, 2022 amounted to \$2,132,143.

FROM COUNTY TAXES it is estimated that:

\$33,867,954 will be assessed.

\$32,851,916 will be collected.

THE TOTAL INDEBTEDNESS of Victoria County on January 1, 2023 (the beginning of the year covered by this Budget) is estimated to be \$28,494,161. During the year covered by this 2023 Budget there will be paid:

On PRINCIPAL                                 \$1,653,766

On INTEREST                                 \$973,026

**Detail of Tax Levy:	
General Fund - \$8,629,607,494 X .003000 = \$25,888,822.	
Debt Service Funds - \$8,629,607,494 X .000329 = \$2,839,140.	
Road and Bridge Fund - \$8,495,853,958 X .000605 = \$5,139,991.	

VICTORIA COUNTY, TEXAS

2023 BUDGET

TAX RATES

	Tax Rate 2016 Levy	Tax Rate 2017 Levy	Tax Rate 2018 Levy	Tax Rate 2019 Levy	Tax Rate 2020 Levy	Tax Rate 2021 Levy	Tax Rate 2022 Levy
<u>MAINTENANCE &amp; OPERATIONS TAXES</u>							
General Fund	0.3093	0.3114	0.3114	0.3116	0.3164	0.3064	0.3000
Farm to Market and Lateral Road Tax	0.0660	0.0630	0.0630	0.0630	0.0523	0.0630	0.0605
Total Maintenance & Operations Tax Rates	0.3753	0.3744	0.3744	0.3746	0.3687	0.3694	0.3605
<u>DEBT SERVICE</u>							
Debt Service Rate	0.0206	0.0215	0.0215	0.0213	0.0272	0.0265	0.0329
TOTAL TAX RATES	0.3959	0.3959	0.3959	0.3959	0.3959	0.3959	0.3934

VICTORIA COUNTY, TEXAS

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

## Notice About 2022 Tax Rates

Property tax rates in COUNTY OF VICTORIA.

This notice concerns the 2022 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>	\$0.3695/\$100
<b>This year's voter-approval tax rate</b>	\$0.4006/\$100

To see the full calculations, please visit 205 N Bridge St. STE 101  
Victoria, TX 77901 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	15,200,000
DEBT SERVICE	780,000

### 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	315,000	158,101	750	473,851
LIMITED TAX REFUNDING BONDS SERIES 2017	440,000	144,500	750	585,250
CERTIFICATES OF OBLIGATION SERIES 2019	300,000	225,233	450	525,683
TXDOT CONTRIBUTION- CITY OF VICTORIA	278,766	13,417	0	292,183
CERTIFICATES OF OBLIGATION, SERIES 2022	320,000	431,775	0	751,775

Total required for 2022 debt service	\$2,628,742
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$63,988
= Total to be paid from taxes in 2022	\$2,564,754
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2022	\$-25,394
= Total debt levy	\$2,539,360

**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	485,000
ROAD & BRIDGE PRECINCT #2	550,000
ROAD & BRIDGE PRECINCT # 3	870,000
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 2022 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 2022				\$0
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2022				\$
= Total debt levy				\$0

**Voter-Approval Tax Rate Adjustments**

**Indigent Defense Compensation Expenditures**

The COUNTY OF VICTORIA spent \$1,255,775 from July 1, 2021 to June 30, 2022 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$1,046,433 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$209,342. This increased the voter-approval rate by 2,539,360/\$100 to recoup 5% more than the preceding year's expenditures.

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This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Ashley Hernandez, Victoria County Tax Assessor Collector on 07/28/2022 .

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.

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# GENERAL FUND



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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

SALES TAX	11,400,000
GENERAL PROPERTY TAXES	25,512,160
PENALTY & INTEREST ON TAX	177,000
BUSINESS LICENSE, PERMITS	42,000
PAYMENT IN LIEU OF TAXES	0
STATE SHARED REVENUE	684,820
FEES OF OFFICE	1,760,700
OTHER FEES	148,040
OTHER GOVERNMENTAL SERVIC	246,558
SHERIFF CONTRACTS	1,168,500
JUVENILE FACILITY CONTRAC	2,378,000
FINES	770,000
FORFEITURES	10,000
MISCELLANEOUS REVENUE	1,656,258
RENTS AND COMMISSIONS	371,241
ANIMAL CONTROL FEES	58,850

\*\*\* TOTAL REVENUES \*\*\* 46,384,127  
 =====

EXPENDITURE SUMMARY

COUNTY JUDGE	249,736
COMMISSIONERS' COURT	256,571
RECORDS MGMT PRESERVATION	122,306
COUNTY CLERK	819,943
PRE-TRIAL SERVICES	145,463
VETERANS SERVICE OFFICE	92,868
HERITAGE DIRECTOR	66,464
NON/DEPARTMENTAL EXPENSE	4,229,544
COUNTY COURTS AT LAW	912,666
COUNTY COURT AT LAW #2	130,000
DISTRICT COURT	904,671
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	869,242
JUSTICE OF THE PEACE #1	239,611
JUSTICE OF THE PEACE #2	186,129
JUSTICE OF THE PEACE #3	301,531
JUSTICE OF THE PEACE #4	217,962
CRIMINAL DIST. ATTORNEY	2,030,309
ELECTION ADMINISTRATOR	364,896
COUNTY AUDITOR	580,764
COUNTY TREASURER	395,202

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

-----	
TAX ASSESSOR/COLLECTOR	924,814
ADMINISTRATIVE SERVICES	367,992
INFORMATION TECHNOLOGY	1,628,263
HUMAN RESOURCES	245,060
FACILITIES MANAGEMENT	1,992,544
COUNTY FIRE MARSHAL	856,185
CONSTABLE PCT 1	79,229
CONSTABLE PCT 2	89,414
CONSTABLE PCT 3	80,664
CONSTABLE PCT 4	80,333
SHERIFF'S ADMINISTRATION	3,865,218
SHERIFF'S ENFORCEMENT DIV	3,590,668
SHERIFF'S SPECIAL CRIMES	1,104,442
SHERIFF'S DETENTION DIV	10,274,836
ADULT PROBATION	1,000
JUVENILE DETENTION	3,548,922
JUVENILE BOARD	42,825
ANIMAL CONTROL	845,504
EXTENSION SERVICE	268,094
INTERGOVERNMENTAL EXP.	2,342,029
-----	
*** TOTAL EXPENDITURES ***	46,249,414
	=====
REVENUE OVER (UNDER) EXPENDITURES	134,713
	=====
<u>OTHER FINANCING SOURCES (USES)</u>	
TRANSFERS IN	2,190,280
TRANSFERS OUT	2,324,993
-----	
TOTAL TRANSFERS	( 134,713)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	0
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

REVENUES

BUDGET

SALES TAX

310-1000 SALES & USE TAX	10,500,000
310-1006 MTR VEHICLE SALES TAX COMM.	900,000
	-----
TOTAL SALES TAX	11,400,000

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES	25,112,160
311-3000 DELINQUENT AD VALOREM TAXES	400,000
	-----
TOTAL GENERAL PROPERTY TAXES	25,512,160

PENALTY & INTEREST ON TAX

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

BUSINESS LICENSE, PERMITS

322-1000 MARRIAGE LICENSES	15,000
322-2000 BEER LICENSES, TAX OFFICE	6,000
322-3000 WHISKEY LICENSES	20,000
322-4000 GAMEROOM PERMIT	1,000
	-----
TOTAL BUSINESS LICENSE, PERMITS	42,000

PAYMENT IN LIEU OF TAXES

TOTAL PAYMENT IN LIEU OF TAXES	0
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STATE SHARED REVENUE

335-7000 ALCOHOL BEVERAGE TAX	265,000
335-7550 CO. CRTS @ LAW HB 66/SB 600	168,000
335-8000 BINGO GROSS RECEIPTS TAX	110,000
335-8100 TOBACCO SETTLEMENT	40,000
335-8200 INDIGENT DEFENSE GRANT	65,000
335-8306 JURY FEE REIMB/GC 61.0015	35,000
335-8400 DA LONGEVITY REIMB/GC 41	1,820
	-----
TOTAL STATE SHARED REVENUE	684,820

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

REVENUES

BUDGET

FEEES OF OFFICE

341-2000 COUNTY SHERIFF FEES	225,000
341-2016 ESTRAY FEES	100
341-3500 COUNTY TREASURER FEES	2,000
341-4000 COUNTY CLERK FEES	375,000
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	600,000
341-6000 CRIMINAL DIST. ATTORNEY FEES	9,000
341-7000 DISTRICT CLERK FEES	100,000
341-8001 JUSTICE OF THE PEACE #1 FEES	20,000
341-8002 JUSTICE OF THE PEACE #2 FEES	15,000
341-8003 JUSTICE OF THE PEACE #3 FEES	10,000
341-8004 JUSTICE OF THE PEACE #4 FEES	12,000
341-8500 DEFERRED ADJUDICATION FEES	20,000
341-9001 CONSTABLE PREC. #1 FEES	25,000
341-9002 CONSTABLE PREC. #2 FEES	20,000
341-9003 CONSTABLE PREC. #3 FEES	25,000
341-9004 CONSTABLE PREC. #4 FEES	25,000
341-9010 PRE-TRIAL SUPERVISORY FEES	10,000
341-9014 PRE-TRIAL BONDING FEES	250,000
341-9016 INTERLOCK DEVICE FEES	15,000

TOTAL FEES OF OFFICE 1,760,700

OTHER FEES

342-1000 RECORDS MGMT PRESERVATION	5,000
342-2200 CONSOLIDATED STATE CRIMIN FEE	20,000
342-7500 LEGAL SERV. FOR INDIGENTS FEES	1,000
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.	1,000
342-8300 ARREST WARRANT FEE	25,000
342-8310 CHILD SAFETY FEE	1,000
342-8312 OPTIONAL CHILD SFTY ADMIN FEE	12,000
342-8314 OPTIONAL CHILD SAFETY FEE	30,240
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	300
342-9005 BAIL BOND FEES	2,500
342-9008 LOCAL TRAFFIC FINE	4,000
342-9010 STATE TRAFFIC FEE	3,000
342-9015 DIVORCE/FAMILY LAW CASE FEES	300

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

REVENUES

BUDGET

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342-9101 DPS FEES	6,000
342-9103 TEXAS PARKS & WILDLIFE FEE	100
342-9630 C.J.A.D. CONTRACT SERVICES	5,000
-----	
TOTAL OTHER FEES	148,040

OTHER GOVERNMENTAL SERVIC

343-1000 CALHOUN CO/JUDGES & REPORTERS	72,210
343-1001 DEWITT CO/JUDGES & REPORTERS R	71,206
343-1002 GOLIAD CO/JUDGES & REPORTERS R	24,681
343-1003 JACKSON CO/JUDGES & REPORTERS	53,120
343-1004 REFUGIO CO/JUDGES & REPORTERS	25,341
-----	
TOTAL OTHER GOVERNMENTAL SERVIC	246,558

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.	2,300,000
347-1002 CONTRACT MEDICAL REIMB.	75,000
347-2006 USDA CONTRACT	3,000
-----	
TOTAL JUVENILE FACILITY CONTRAC	2,378,000

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

REVENUES

BUDGET

FORFEITURES

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

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	300,000
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	1,277,458
	-----
TOTAL MISCELLANEOUS REVENUE	1,656,258

RENTS AND COMMISSIONS

362-5000 RENT/ALOE TOWER	4,800
362-5040 RENT/CREDIT UNION	20,324
362-5050 RENT/VICTORIA PRESERVATION	13,160
362-5060 RENT/M CLOUD OFFICE	7,200
362-5065 RENT/TX FORESTRY SERVICE	14,763
362-5070 RENT/JP#4 (A)	10,506
362-5085 RENT/COUNTY APPRAISAL DIST	148,392
362-5090 RENT/PARKS & WILDLIFE	39,000
362-5095 RENT/GROUNDWATER DISTRICT	18,096
362-6000 TELEPHONE COMM./LOCAL	95,000
	-----
TOTAL RENTS AND COMMISSIONS	371,241

ANIMAL CONTROL FEES

370-1009 DONATIONS	3,500
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	58,850

2023 Adopted Budget

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COUNTY JUDGE  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

400-1101 SALARY, COUNTY JUDGE	114,404
400-1103 SALARY, CHIEF OF STAFF	57,783
400-1132 LONGEVITY	770
400-1133 STIPEND	8,611
400-1139 CELL PHONE ALLOWANCE	2,162
-----	
TOTAL SALARIES	183,730

FRINGE BENEFITS

400-2001 SOCIAL SECURITY	14,056
400-2002 HEALTH INSURANCE	10,272
400-2003 RETIREMENT	27,395
400-2004 LIFE INSURANCE	405
-----	
TOTAL FRINGE BENEFITS	52,128

OPERATING EXPENSES

400-3004 INSURANCE & BONDS	178
400-3005 TRAINING & TRAVEL	6,000
400-3006 SUPPLIES	2,000
400-3008 DUES & SUBSCRIPTIONS	700
-----	
TOTAL OPERATING EXPENSES	8,878

OTHER SERVICES & CHARGES

400-4006 CONTRACT/PROFESSIONAL SVCS	5,000
-----	
TOTAL OTHER SERVICES & CHARGES	5,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL COUNTY JUDGE	249,736
=====	

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

401-1103 SALARY, 2 ADM. ASSISTANT	87,984
401-1109 SALARY, BUDGET & PROCRMNT SPEC	65,000
401-1130 EXTRA HELP	1,800
401-1132 LONGEVITY	1,230
401-1133 STIPEND	2,200
401-1139 CELLPHONE ALLOWANCE	960

TOTAL SALARIES 159,174

FRINGE BENEFITS

401-2001 SOCIAL SECURITY	12,177
401-2002 HEALTH INSURANCE	5,136
401-2003 RETIREMENT	23,733
401-2004 LIFE INSURANCE	351

TOTAL FRINGE BENEFITS 41,397

OPERATING EXPENSES

401-3005 TRAINING & TRAVEL	3,000
401-3006 SUPPLIES	5,000
401-3008 ASSOCIATION DUES	26,000
401-3009 COPY MACHINE	4,200

TOTAL OPERATING EXPENSES 38,200

OTHER SERVICES & CHARGES

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

CAPITAL OUTLAY

401-5001 EQUIPMENT	13,000
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TOTAL CAPITAL OUTLAY 13,000

TOTAL COMMISSIONERS' COURT 256,571

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
RECORDS MGMT PRESERVATION  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

402-1104 SALARY, RECORDS MANAGER	50,087
402-1105 SALARY, RM TECH	34,487
402-1132 LONGEVITY	1,880
402-1133 STIPEND	4,230
402-1139 CELL PHONE ALLOWANCE	960

TOTAL SALARIES 91,644

FRINGE BENEFITS

402-2001 SOCIAL SECURITY	7,011
402-2002 HEALTH INSURANCE	8,784
402-2003 RETIREMENT	13,665
402-2004 LIFE INSURANCE	202

TOTAL FRINGE BENEFITS 29,662

OPERATING EXPENSES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL RECORDS MGMT PRESERVATION 122,306

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

403-1101 SALARY, COUNTY CLERK	79,545
403-1103 SALARY, CHIEF DEPUTY	53,477
403-1104 SALARY, 2 ASST CHIEF DEPUTIES	78,334
403-1105 SALARY, 9 CLERK III	311,505
403-1106 SALARY, SYSTEMS ANALYST	40,997
403-1132 LONGEVITY	7,760
403-1133 STIPEND	26,476

TOTAL SALARIES 598,094

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	45,755
403-2002 HEALTH INSURANCE	52,776
403-2003 RETIREMENT	89,176
403-2004 LIFE INSURANCE	1,316

TOTAL FRINGE BENEFITS 189,023

OPERATING EXPENSES

403-3004 INSURANCE & BONDS	2,376
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 32,826

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL COUNTY CLERK 819,943

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
PRE-TRIAL SERVICES  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

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SALARIES

404-1104 SALARY, PRE-TRIAL SERV OFFICER	59,551
404-1105 SALARY, PROBATION ASSISTANT	40,748
404-1132 LONGEVITY	1,915
404-1133 STIPEND	4,917
404-1139 CELL PHONE ALLOWANCE	1,081

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TOTAL SALARIES 108,212

FRINGE BENEFITS

404-2001 SOCIAL SECURITY	8,279
404-2002 HEALTH INSURANCE	9,528
404-2003 RETIREMENT	16,135
404-2004 LIFE INSURANCE	239

-----

TOTAL FRINGE BENEFITS 34,181

OPERATING EXPENSES

404-3005 TRAINING & TRAVEL	2,000
404-3006 SUPPLIES	1,000
404-3008 DUES	70

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TOTAL OPERATING EXPENSES 3,070

OTHER SERVICES & CHARGES

-----  
TOTAL OTHER SERVICES & CHARGES 0

TOTAL PRE-TRIAL SERVICES 145,463

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
VETERANS SERVICE OFFICE  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

405-1104 SALARY,VETERANS SERVICE DIRECT	65,000
405-1132 LONGEVITY	145
405-1133 STIPEND	2,912
-----	
TOTAL SALARIES	68,057

FRINGE BENEFITS

405-2001 SOCIAL SECURITY	5,207
405-2002 HEALTH INSURANCE	5,136
405-2003 RETIREMENT	10,148
405-2004 LIFE INSURANCE	150
-----	
TOTAL FRINGE BENEFITS	20,641

OPERATING EXPENSES

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

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL VETERANS SERVICE OFFICE	92,868
=====	

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
HERITAGE DIRECTOR  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

407-1102 SALARY, HERITAGE DIRECTOR	45,708
407-1132 LONGEVITY	325
407-1133 STIPEND	2,286
	-----
TOTAL SALARIES	48,319

FRINGE BENEFITS

407-2001 SOCIAL SECURITY	3,697
407-2002 HEALTH INSURANCE	5,136
407-2003 RETIREMENT	7,205
407-2004 LIFE INSURANCE	107
	-----
TOTAL FRINGE BENEFITS	16,145

OPERATING EXPENSES

407-3005 TRAINING & TRAVEL	1,100
407-3006 SUPPLIES	800
407-3008 DUES	100
	-----
TOTAL OPERATING EXPENSES	2,000

TOTAL HERITAGE DIRECTOR	66,464
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

NON/DEPARTMENTAL EXPENSE

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

409-1138 SALARY STUDY IMPLEMENTATION 250,000

TOTAL SALARIES 250,000

OPERATING EXPENSES

409-3001 PAUPER CARE 40,000

409-3002 MENTAL CARE 25,000

409-3003 OUTSIDE AUDIT 35,900

409-3004 INSURANCE/FIRE/GENL/AUTO LIAB 650,000

409-3005 WORKER'S COMPENSATION 95,000

409-3006 UNEMPLOYMENT TAXES 28,000

409-3009 HWY PATROL SUPPLIES/MAINT. 4,000

409-3010 EMPLOYEE TESTING 7,000

409-3013 POSTAGE/ALL DEPTS. 80,000

409-3030 CONTINGENCY 474,926

409-3040 TELEPHONES/COMMUNICATIONS 195,000

409-3045 EMPLOYEE ACTIVITIES & RECOG 5,500

409-3106 TRANSLATORS/TRANSCRIBING 2,000

409-3211 CITY MENTAL TRANSPORTS 40,000

TOTAL OPERATING EXPENSES 1,682,326

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. 54,000

409-4004 HOPE OF SOUTH TEXAS 20,000

409-4006 SOIL & WATER CONSERVATION 1,500

409-4007 TRAPPING & PREDATOR CONTROL 38,400

409-4009 APPRAISAL DISTRICT 445,000

409-4010 SENIOR CITIZENS CENTER 10,000

409-4012 U OF H WORKSTUDY/INTERNSHIP 13,500

409-4013 LEGAL SERVICES 175,000

409-4014 SERV OF CITATION 7,500

409-4016 AUTOPSIES/TRANSPORTATION 200,000

409-4018 COUNTYWIDE RECYCLING 50,000

409-4019 PROFESSIONAL SERVICES 88,000

409-4020 LOBBYING ACTIVITIES 1

409-4021 GUARDIANS/ATTY AD LITEM 1,000

409-4111 AIRPORT LEASES 309,484

409-4112 AIRPORT UTILITIES 15,000

409-4200 INNOVATION COLLECTIVE 33,333

409-4300 ARBITRAGE REBATE 3,000

TOTAL OTHER SERVICES & CHARGES 1,522,218

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
NON/DEPARTMENTAL EXPENSE  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

409-5001 FURNITURE & EQUIPMENT	25,000
409-5006 CAPITAL IMPROVEMENTS	750,000

TOTAL CAPITAL OUTLAY	775,000
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TOTAL NON/DEPARTMENTAL EXPENSE	4,229,544
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COUNTY COURTS AT LAW  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

425-1101 SALARY, 2 JUDGES	367,125
425-1103 SALARY, 2 COURT REPORTERS	146,766
425-1107 SALARY, SR COURT COORDINATOR	55,016
425-1113 SALARY, VST JUDGE/SUB CRTRPTRS	6,000
425-1132 LONGEVITY	4,870
425-1133 STIPEND	17,674
-----	
TOTAL SALARIES	597,451

FRINGE BENEFITS

425-2001 SOCIAL SECURITY	45,706
425-2002 HEALTH INSURANCE	24,936
425-2003 RETIREMENT	88,186
425-2004 LIFE INSURANCE	1,302
-----	
TOTAL FRINGE BENEFITS	160,130

OPERATING EXPENSES

425-3004 INSURANCE & BONDS	5,485
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	12,085

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	912,666
=====	

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

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

BUDGET

SALARIES

TOTAL SALARIES

-----  
0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

-----  
0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

-----  
0

OTHER SERVICES & CHARGES

426-4900 CC#2 INDIGENT REPRESENTATION

130,000

TOTAL OTHER SERVICES & CHARGES

-----  
130,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL COUNTY COURT AT LAW #2

130,000

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
DISTRICT COURT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

435-1101 SALARY, 4 JUDGES	61,628
435-1103 SALARY, 5 COURT REPORTERS	450,450
435-1107 SALARY, 2 COURT COORDINATOR	110,032
435-1113 SALARY, VST JUD/SUB CRTRPT	1,000
435-1132 LONGEVITY	5,765
435-1133 STIPEND	2,751
-----	
TOTAL SALARIES	631,626

FRINGE BENEFITS

435-2001 SOCIAL SECURITY	48,320
435-2002 HEALTH INSURANCE	21,960
435-2003 RETIREMENT	94,176
435-2004 LIFE INSURANCE	1,390
-----	
TOTAL FRINGE BENEFITS	165,846

OPERATING EXPENSES

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

OTHER SERVICES & CHARGES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL DISTRICT COURT	904,671
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
24TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

436-4800 24TH CPS APPOINTMENTS 60,000

436-4900 24TH INDIGENT REPRESENTATION 396,000

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TOTAL OTHER SERVICES & CHARGES 456,000

TOTAL 24TH DIST CRT INDIGENT 456,000

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
135TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

437-4800 135TH CPS APPOINTMENTS 60,000

437-4900 135TH INDIGENT REPRESENTATION 4,400

-----

TOTAL OTHER SERVICES & CHARGES 64,400

TOTAL 135TH DIST CRT INDIGENT 64,400

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
267TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

438-4800 267TH CPS APPOINTMENTS 60,000

438-4900 267TH INDIGENT REPRESENTATION 1,100

-----

TOTAL OTHER SERVICES & CHARGES 61,100

TOTAL 267TH DIST CRT INDIGENT 61,100

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
377TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

439-4800 377TH CPS APPOINTMENTS 60,000

439-4900 377TH INDIGENT REPRESENTATION 264,000

-----

TOTAL OTHER SERVICES & CHARGES 324,000

TOTAL 377TH DIST CRT INDIGENT 324,000

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

450-1101 SALARY, DISTRICT CLERK	85,358
450-1103 SALARY, CHIEF DEPUTY	53,477
450-1104 SALARY, 2 ASST CHIEF DEPUTY	78,334
450-1105 SALARY, 7 CLERK III	242,345
450-1109 SALARY, COLLECTIONS SUPERVISOR	39,167
450-1110 SALARY, 2 COLLECTION CLERKS	68,974
450-1132 LONGEVITY	10,660
450-1133 STIPEND	24,939

TOTAL SALARIES 603,254

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	46,149
450-2002 HEALTH INSURANCE	60,816
450-2003 RETIREMENT	89,946
450-2004 LIFE INSURANCE	1,328

TOTAL FRINGE BENEFITS 198,239

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	50,000

TOTAL OPERATING EXPENSES 67,749

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL DISTRICT CLERK 869,242

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

SALARIES

455-1101 SALARY, JUDGE	56,155
455-1104 SALARY, ASST CHIEF CLERK	39,167
455-1105 SALARY, CLERK III	34,487
455-1106 SALARY, CLERK III/WARRANTS	34,487
455-1132 LONGEVITY	2,155
455-1133 STIPEND	8,217
455-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 175,749

FRINGE BENEFITS

455-2001 SOCIAL SECURITY	13,445
455-2002 HEALTH INSURANCE	18,312
455-2003 RETIREMENT	26,205
455-2004 LIFE INSURANCE	387

TOTAL FRINGE BENEFITS 58,349

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

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL JUSTICE OF THE PEACE #1 239,611

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

SALARIES

456-1101 SALARY, JUDGE	56,155
456-1104 SALARY, ASST CHIEF CLERK	39,167
456-1105 SALARY, CLERK III	34,487
456-1132 LONGEVITY	2,405
456-1133 STIPEND	6,492
456-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 139,787

FRINGE BENEFITS

456-2001 SOCIAL SECURITY	10,694
456-2002 HEALTH INSURANCE	8,784
456-2003 RETIREMENT	20,843
456-2004 LIFE INSURANCE	308

TOTAL FRINGE BENEFITS 40,629

OPERATING EXPENSES

456-3002 POSTAGE	1,000
456-3004 INSURANCE & BONDS	178
456-3005 TRAINING & TRAVEL	2,000
456-3006 SUPPLIES	1,500
456-3008 DUES	135
456-3009 COPY MACHINE	900

TOTAL OPERATING EXPENSES 5,713

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL JUSTICE OF THE PEACE #2 186,129

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

SALARIES

457-1101 SALARY, JUDGE	85,358
457-1103 SALARY, CHIEF CLERK	53,477
457-1104 SALARY, ASST CHIEF CLERK	39,167
457-1105 SALARY, CLERK III	34,487
457-1132 LONGEVITY	3,215
457-1133 STIPEND	10,626
457-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 227,411

FRINGE BENEFITS

457-2001 SOCIAL SECURITY	17,397
457-2002 HEALTH INSURANCE	17,568
457-2003 RETIREMENT	33,907
457-2004 LIFE INSURANCE	501

TOTAL FRINGE BENEFITS 69,373

OPERATING EXPENSES

457-3004 INSURANCE & BONDS	178
457-3005 TRAINING & TRAVEL	2,000
457-3006 SUPPLIES	2,000
457-3008 DUES	60
457-3009 COPY MACHINE	509

TOTAL OPERATING EXPENSES 4,747

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL JUSTICE OF THE PEACE #3 301,531

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

SALARIES

458-1101 SALARY, JUDGE	56,155
458-1104 SALARY, ASST CHIEF CLERK	44,720
458-1105 SALARY, CLERK III	34,487
458-1106 SALARY, P/T CLERK III	15,153
458-1132 LONGEVITY	2,555
458-1133 STIPEND	6,769
458-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 160,920

FRINGE BENEFITS

458-2001 SOCIAL SECURITY	12,311
458-2002 HEALTH INSURANCE	14,664
458-2003 RETIREMENT	23,994
458-2004 LIFE INSURANCE	355

TOTAL FRINGE BENEFITS 51,324

OPERATING EXPENSES

458-3002 POSTAGE	1,300
458-3004 INSURANCE & BONDS	178
458-3005 TRAINING & TRAVEL	2,000
458-3006 SUPPLIES	1,500
458-3008 DUES	240
458-3009 COPY MACHINE	500

TOTAL OPERATING EXPENSES 5,718

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL JUSTICE OF THE PEACE #4 217,962

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1101 SALARY, CDA SUPPLEMENT	18,000
475-1104 SALARY, 3 FELONY ASSISTANT CDA	255,030
475-1105 SALARY, 3 MISD ASSISTANT CDA	230,028
475-1107 SALARY, 2 CHIEF CLERKS	103,876
475-1108 SALARY, 4 CLERK III	137,948
475-1110 SALARY, 5 ASST CHIEF CLERKS	195,835
475-1119 SALARY, P/T JP CDA	38,158
475-1132 LONGEVITY	14,783
475-1133 STIPEND	74,733
475-1135 LONGEVITY, GOVT CODE 41	3,157
475-1137 SALARY, CERTIFICATION PAY	5,400
475-1140 SALARY, FIRST ASST/APPELL CDA	104,146
475-1160 SALARY, MISD JUVENILE CDA	77,002
475-1180 SALARY, ADMINISTRATION CHIEF	65,000
475-1185 SALARY, 3 INVESTIGATORS	186,333
475-1230 SALARY, MISD VICTIM/WIT COORD	49,151
-----	
TOTAL SALARIES	1,558,580

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	119,232
475-2002 HEALTH INSURANCE	80,427
475-2003 RETIREMENT	232,385
475-2004 LIFE INSURANCE	3,429
-----	
TOTAL FRINGE BENEFITS	435,473

OPERATING EXPENSES

475-3004 INSURANCE & BONDS	687
475-3006 SUPPLIES	35,569
-----	
TOTAL OPERATING EXPENSES	36,256

CAPITAL OUTLAY

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TOTAL CAPITAL OUTLAY	0

TOTAL CRIMINAL DIST. ATTORNEY	2,030,309
=====	

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

490-1102 SALARY, ELECTION ADMINISTRATOR	60,320
490-1103 SALARY, ASSIST ELECT ADMIN	39,167
490-1104 SALARY, CLERK III	34,487
490-1120 SALARY, ELECTION PERSONNEL	40,000
490-1132 LONGEVITY	1,695
490-1133 STIPEND	6,583

TOTAL SALARIES 182,252

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	13,943
490-2002 HEALTH INSURANCE	13,920
490-2003 RETIREMENT	27,174
490-2004 LIFE INSURANCE	401

TOTAL FRINGE BENEFITS 55,438

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	2,700
490-3002 POSTAGE	5,000
490-3003 MAINTENANCE CONTRACTS	55,000
490-3004 INSURANCE & BONDS	70
490-3005 TRAINING & TRAVEL	1,000
490-3006 SUPPLIES	16,000
490-3008 DUES	700
490-3009 COPY MACHINE	4,000
490-3010 CONTRACT VANS	400

TOTAL OPERATING EXPENSES 84,870

OTHER SERVICES & CHARGES

490-4003 PUBLICATIONS	1,600
490-4008 CONTRACT SERVICES	5,000
490-4010 BALLOTS/ELECTION SUPPLIES	28,500
490-4017 BUILDING RENTAL	3,236
490-4018 CUSTODIAL SERVICES	4,000

TOTAL OTHER SERVICES & CHARGES 42,336

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL ELECTION ADMINISTRATOR 364,896  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COUNTY AUDITOR  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

495-1102 SALARY, COUNTY AUDITOR	85,358
495-1103 SALARY, FIRST ASSISTANT	62,005
495-1104 SALARY, 2 INTERNAL AUDITORS	90,564
495-1105 SALARY, 3 ACCOUNTING CLERK II	111,636
495-1106 SALARY, AUDIT MANAGER	57,783
495-1132 LONGEVITY	5,270
495-1133 STIPEND	20,372

TOTAL SALARIES 432,988

FRINGE BENEFITS

495-2001 SOCIAL SECURITY	33,124
495-2002 HEALTH INSURANCE	32,976
495-2003 RETIREMENT	64,559
495-2004 LIFE INSURANCE	953

TOTAL FRINGE BENEFITS 131,612

OPERATING EXPENSES

495-3004 INSURANCE & BONDS	219
495-3005 TRAINING & TRAVEL	5,000
495-3006 SUPPLIES	7,500
495-3008 DUES	295
495-3009 COPY MACHINE	3,150

TOTAL OPERATING EXPENSES 16,164

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL COUNTY AUDITOR 580,764

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COUNTY TREASURER  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

497-1101 SALARY, COUNTY TREASURER	85,358
497-1103 SALARY, CHIEF DEPUTY	53,477
497-1104 SALARY, PAYROLL ASSISTANT	39,167
497-1105 SALARY, ACCOUNTING CLERK II	37,212
497-1106 SALARY, PAYROLL COORDINATOR	45,927
497-1132 LONGEVITY	1,325
497-1133 STIPEND	11,198

TOTAL SALARIES 273,664

FRINGE BENEFITS

497-2001 SOCIAL SECURITY	20,936
497-2002 HEALTH INSURANCE	23,448
497-2003 RETIREMENT	40,804
497-2004 LIFE INSURANCE	603

TOTAL FRINGE BENEFITS 85,791

OPERATING EXPENSES

497-3004 INSURANCE & BONDS	3,297
497-3005 TRAINING & TRAVEL	4,000
497-3006 SUPPLIES	4,000
497-3007 REPAIRS & MAINTENANCE	1,250
497-3008 DUES	200
497-3009 COPY MACHINE	1,000
497-3034 BANK CHARGES	22,000

TOTAL OPERATING EXPENSES 35,747

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL COUNTY TREASURER 395,202

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

499-1101 SALARY, TAX ASSESSOR/COLLECT.	85,358
499-1103 SALARY, CHIEF DEPUTY	53,477
499-1104 SALARY, 3 ASST CHIEF DEPUTY	118,582
499-1106 SALARY, 11 CLERK III	379,357
499-1107 SALARY, PART-ACCTG CLERK	18,408
499-1132 LONGEVITY	10,160
499-1133 STIPEND	24,948

TOTAL SALARIES 690,290

FRINGE BENEFITS

499-2001 SOCIAL SECURITY	52,808
499-2002 HEALTH INSURANCE	60,072
499-2003 RETIREMENT	102,923
499-2004 LIFE INSURANCE	1,519

TOTAL FRINGE BENEFITS 217,322

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 OTHER SERVICES & CHARGES 0

TOTAL TAX ASSESSOR/COLLECTOR 924,814

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
ADMINISTRATIVE SERVICES  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

501-1101 SALARY, ENGINEER/PRJCT MGR	130,895
501-1106 SALARY, COMPLIANCE SPECIALIST	53,477
501-1110 SALARY, GRANT ADMINISTRATOR	60,320
501-1130 EXTRA HELP	15,000
501-1132 LONGEVITY	1,175
501-1133 STIPEND	12,235
501-1139 CELL PHONE ALLOWANCE	3,243

TOTAL SALARIES 276,345

FRINGE BENEFITS

501-2001 SOCIAL SECURITY	21,141
501-2002 HEALTH INSURANCE	14,664
501-2003 RETIREMENT	38,967
501-2004 LIFE INSURANCE	575

TOTAL FRINGE BENEFITS 75,347

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES 16,300

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL ADMINISTRATIVE SERVICES 367,992

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

503-1104 SALARY, DIRECTOR	85,093
503-1105 SALARY, ASST. DIRECTOR	76,440
503-1106 SALARY, COMPUTER TECH.	46,260
503-1108 SALARY, SENIOR TECH	53,768
503-1109 SALARY, NETWORK ENGINEER	59,967
503-1110 SALARY, SYSTEM ADMIN. II	64,418
503-1111 SALARY, SYSTEM ADMIN I	54,829
503-1132 LONGEVITY	6,160
503-1133 STIPEND	22,041
503-1139 CELL PHONE ALLOWANCE	3,721

TOTAL SALARIES 472,697

FRINGE BENEFITS

503-2001 SOCIAL SECURITY	36,162
503-2002 HEALTH INSURANCE	28,584
503-2003 RETIREMENT	70,480
503-2004 LIFE INSURANCE	1,040

TOTAL FRINGE BENEFITS 136,266

OPERATING EXPENSES

503-3003 MAINTENANCE CONTRACTS	601,000
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 626,300

OTHER SERVICES & CHARGES

503-4024 COMPUTER SUPPLIES	105,000
503-4025 COMPUTER SERVICES	162,000

TOTAL OTHER SERVICES & CHARGES 267,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

503-5004 COMPUTER EQUIPMENT 55,735

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TOTAL CAPITAL OUTLAY 55,735

DEBT SERVICE

503-6906 DATA STORAGE-2021/2024 70,265

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TOTAL DEBT SERVICE 70,265

TOTAL INFORMATION TECHNOLOGY 1,628,263

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
HUMAN RESOURCES  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

505-1101 SALARY, HUMAN RESRCS DIRECTOR	75,005
505-1102 SALARY, HUMAN RESRCS SPECIALIS	53,477
505-1105 SALARY, CLERK III	34,487
505-1132 LONGEVITY	2,300
505-1133 STIPEND	8,150
505-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 174,500

FRINGE BENEFITS

505-2001 SOCIAL SECURITY	13,350
505-2002 HEALTH INSURANCE	15,408
505-2003 RETIREMENT	26,018
505-2004 LIFE INSURANCE	384

TOTAL FRINGE BENEFITS 55,160

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES 15,400

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL HUMAN RESOURCES 245,060

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

510-1102 SALARY, FACILITIES MANAGER	79,997
510-1103 SALARY, FACILITIES FOREMAN	54,496
510-1104 SALARY, 8 MAINTENANCE I	262,416
510-1105 SALARY, FACILITIES TECH	35,568
510-1106 SALARY, FACILITIES TECH I	42,848
510-1107 SALARY, FACILITIES TECH II	50,024
510-1131 OVERTIME	4,500
510-1132 LONGEVITY	6,990
510-1133 STIPEND	24,636
510-1139 CELL PHONE ALLOWANCE	3,721

TOTAL SALARIES 565,196

FRINGE BENEFITS

510-2001 SOCIAL SECURITY	43,238
510-2002 HEALTH INSURANCE	54,936
510-2003 RETIREMENT	84,271
510-2004 LIFE INSURANCE	1,244

TOTAL FRINGE BENEFITS 183,689

OPERATING EXPENSES

510-3005 TRAINING & TRAVEL	2,500
510-3006 SUPPLIES	75,000
510-3007 REPAIRS & MAINTENANCE	300,000
510-3011 UNIFORMS & DOOR MATS	3,800
510-3013 TRUCK, REPAIRS/GAS & OIL	20,000
510-3016 UTILITIES	700,000
510-3018 LAWN CARE	2,400
510-3301 AIR CONDITIONER	11,800
510-3302 1892 CRTHSE ROOF MAINT CONT	10,300
510-3303 ELEVATOR	32,964
510-3304 GARBAGE COLLECTION	25,000
510-3305 PEST CONTROL	12,000
510-3306 CLOCK MAINTENANCE CONTRACT	895
510-3307 FIRE SPRINKLER/ALARM/EXTING	17,000
510-3308 GENERATOR MAINTENANCE	26,000
510-3309 CHEMICAL FEE MAINTENANCE	4,000

TOTAL OPERATING EXPENSES 1,243,659

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

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0

TOTAL FACILITIES MANAGEMENT

1,992,544

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
COUNTY FIRE MARSHAL  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

550-1104 SALARY, FIRE MARSHAL/CHIEF	82,015
550-1105 SALARY, ADMIN. ASST.	40,020
550-1108 SALARY, LT ARFF	59,780
550-1110 SALARY, ARFF SPECIALIST I	55,842
550-1111 SALARY, 3 ARFF SPECIALISTS	164,829
550-1131 OVERTIME WAGES	5,000
550-1132 LONGEVITY	5,885
550-1133 STIPEND	20,128
550-1139 CELL PHONE ALLOWANCE	2,162

TOTAL SALARIES 435,661

FRINGE BENEFITS

550-2001 SOCIAL SECURITY	33,329
550-2002 HEALTH INSURANCE	29,328
550-2003 RETIREMENT	64,958
550-2004 LIFE INSURANCE	959

TOTAL FRINGE BENEFITS 128,574

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	50,000
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 149,450

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
COUNTY FIRE MARSHAL  
DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

550-5001 FURNITURE & EQUIPMENT

17,500

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TOTAL CAPITAL OUTLAY

17,500

TOTAL COUNTY FIRE MARSHAL

856,185

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
CONSTABLE PCT 1  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

555-1101 SALARY, CONSTABLE PCT. #1	51,685
555-1132 LONGEVITY	180
555-1133 STIPEND	2,585
555-1137 SALARY, CERTIFICATION PAY	1,800
555-1139 CELL PHONE ALLOWANCE	1,081
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TOTAL SALARIES	57,331

FRINGE BENEFITS

555-2001 SOCIAL SECURITY	4,386
555-2002 HEALTH INSURANCE	5,136
555-2003 RETIREMENT	8,549
555-2004 LIFE INSURANCE	127
-----	
TOTAL FRINGE BENEFITS	18,198

OPERATING EXPENSES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 1	79,229
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
CONSTABLE PCT 2  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

556-1101 SALARY, CONSTABLE PCT #2	51,685
556-1132 LONGEVITY	1,670
556-1133 STIPEND	2,585
556-1137 SALARY, CERTIFICATION PAY	1,800
556-1139 CELL PHONE ALLOWANCE	1,081
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TOTAL SALARIES	58,821

FRINGE BENEFITS

556-2001 SOCIAL SECURITY	4,500
556-2002 HEALTH INSURANCE	4,392
556-2003 RETIREMENT	8,771
556-2004 LIFE INSURANCE	130
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TOTAL FRINGE BENEFITS	17,793

OPERATING EXPENSES

556-3006 SUPPLIES	500
556-3012 AUTO FUEL & OIL	7,900
556-3013 AUTO EXPENSES	4,000
556-3025 REPAIRS & MAINTENANCE	400
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TOTAL OPERATING EXPENSES	12,800

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 2	89,414
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
CONSTABLE PCT 3  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

557-1101 SALARY, CONSTABLE PCT #3	51,685
557-1132 LONGEVITY	1,140
557-1133 STIPEND	2,585
557-1137 SALARY, CERTIFICATION PAY	1,800
557-1139 CELL PHONE ALLOWANCE	1,081
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TOTAL SALARIES	58,291

FRINGE BENEFITS

557-2001 SOCIAL SECURITY	4,460
557-2002 HEALTH INSURANCE	4,392
557-2003 RETIREMENT	8,692
557-2004 LIFE INSURANCE	129
-----	
TOTAL FRINGE BENEFITS	17,673

OPERATING EXPENSES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 3	80,664
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
CONSTABLE PCT 4  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

558-1101 SALARY, CONSTABLE PCT. #4	51,685
558-1132 LONGEVITY	265
558-1133 STIPEND	2,585
558-1137 SALARY, CERTIFICATION PAY	1,800
558-1139 CELL PHONE ALLOWANCE	1,081
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TOTAL SALARIES	57,416

FRINGE BENEFITS

558-2001 SOCIAL SECURITY	4,393
558-2002 HEALTH INSURANCE	5,136
558-2003 RETIREMENT	8,561
558-2004 LIFE INSURANCE	127
-----	
TOTAL FRINGE BENEFITS	18,217

OPERATING EXPENSES

558-3006 SUPPLIES	500
558-3012 AUTO FUEL & OIL	3,500
558-3013 AUTO EXPENSES	500
558-3025 REPAIRS & MAINTENANCE	200
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TOTAL OPERATING EXPENSES	4,700

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 4	80,333
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

SHERIFF'S ADMINISTRATION

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

562-1101 SALARY, SHERIFF	103,000
562-1103 SALARY, CHIEF DEPUTY	92,623
562-1120 SALARY, EXECUTIVE ASSISTANT	45,927
562-1122 SALARY, FINANCIAL OFFICER	53,477
562-1123 SALARY, ASST FINANCIAL OFFICER	40,644
562-1130 SALARY, EXTRA HELP	30,000
562-1131 OVERTIME	84,000
562-1132 LONGEVITY	16,673
562-1133 STIPEND	76,821
562-1136 SALARY, LICENSED PEACE OFC PAY	26,247
562-1137 SALARY, CERTIFICATION PAY	31,200
562-1140 SALARY, CAPTAIN ADMINISTRATION	76,752
562-1142 SALARY, LT TRAINING OFFICER	67,846
562-1143 SALARY, CPL GRANT WRITER/FOREN	59,132
562-1144 SALARY, QUARTERMASTER	58,754
562-1145 SALARY,FORENSIC/IT INVESTIGAT	62,556
562-1146 SALARY, SYSTEM SPECIALIST	57,013
562-1147 SALARY, RECORDS ADMINISTRATOR	53,706
562-1148 SALARY, 5 CLERK III	172,435
562-1150 SALARY, TRAINING SERGEANT	62,556
562-1152 SALARY, TCO SERGEANT	62,556
562-1153 SALARY, TELECOMM OPER-TIER 1	45,261
562-1154 SALARY, REG PT TELECOM/OPER	32,099
562-1161 SALARY, 3 CRIME SCENE TECH	152,454
562-1253 SALARY,5 TELECOMM OPER-TIER 2	230,880
562-1260 SALARY, BACKGRD SGT-TIER 2	63,801
562-1325 SALARY, ADMIN DEPUTY TIER 3	56,376
562-1353 SALARY,2 TELECOMM OPER-TIER 3	94,184
562-1365 SALARY, FLEET CORPORAL-TIER 3	61,511

TOTAL SALARIES	2,070,484
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FRINGE BENEFITS

562-2001 SOCIAL SECURITY	158,393
562-2002 HEALTH INSURANCE	118,728
562-2003 RETIREMENT	304,237
562-2004 LIFE INSURANCE	4,490

TOTAL FRINGE BENEFITS	585,848
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
SHERIFF'S ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

562-3002 COPY MACHINE	16,000
562-3003 MAINTENANCE CONTRACTS	139,999
562-3004 INSURANCE & BONDS	504
562-3005 TRAINING & TRAVEL	150,000
562-3006 SUPPLIES	26,750
562-3007 REPAIRS & MAINTENANCE	15,000
562-3008 DUES/SUBSCRIPTIONS	1,500
562-3009 VEHICLE LEASES	7,200
562-3010 LICENSE/PERMITS	500
562-3011 UNIFORMS	75,000
562-3012 AUTO FUEL & OIL	540,000
562-3013 AUTO EXPENSES	187,433
562-3030 MISCELLANEOUS	9,000

TOTAL OPERATING EXPENSES 1,168,886

OTHER SERVICES & CHARGES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

DEBT SERVICE

TOTAL DEBT SERVICE 0

TOTAL SHERIFF'S ADMINISTRATION 3,865,218

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
SHERIFF'S ENFORCEMENT DIV  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

563-1104 SALARY, CAPT. ENFORCEMENT	76,752
563-1105 SALARY, 2 LT. ENFORCEMENT	135,692
563-1106 SALARY, 6 INVESTIGATORS	375,336
563-1108 SALARY, 4 SGT. ENFORCEMENT	250,224
563-1109 SALARY,10 PATROL DEP-TIER 1	264,967
563-1112 SALARY, 4 PATROL CORPORALS	236,528
563-1119 SALARY, WARRANTS OFF-TIER 1	51,685
563-1121 SALARY, CLERK III	34,487
563-1129 SALARY, ASSIST CHIEF CLERK	39,167
563-1130 EXTRA HELP	10,000
563-1131 L.E. OVERTIME	66,000
563-1132 LONGEVITY	25,890
563-1133 STIPEND	113,696
563-1136 SALARY, LICENSED PEACE OFC PAY	95,446
563-1137 SALARY, CERTIFICATION PAY	33,600
563-1206 SALARY, 2 INVESTIGATOR-TIER 2	127,602
563-1209 SALARY, 6 PATROL DEP-TIER 2	331,584
563-1308 SALARY, SGT ENFORCEMENT-TIER 3	65,068
563-1309 SALARY, 4 PATROL DEP-TIER 3	225,504
563-1311 SALARY, 2 CIVIL DEPUTY-TIER 3	112,752
563-1319 SALARY, WARRANTS OFF-TIER 3	56,376

TOTAL SALARIES 2,728,356

FRINGE BENEFITS

563-2001 SOCIAL SECURITY	208,720
563-2002 HEALTH INSURANCE	181,704
563-2003 RETIREMENT	405,307
563-2004 LIFE INSURANCE	5,981

TOTAL FRINGE BENEFITS 801,712

OPERATING EXPENSES

563-3006 L.E. SUPPLIES	60,600
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TOTAL OPERATING EXPENSES 60,600

TOTAL SHERIFF'S ENFORCEMENT DIV 3,590,668

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
SHERIFF'S SPECIAL CRIMES  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

564-1104 SALARY, CAPTAIN SPECIAL CRIMES	76,752
564-1105 SALARY, SCU LIEUTENANT	67,846
564-1106 SALARY, 3 SCU INVESTIGATORS	187,668
564-1107 SALARY, SCU SERGEANT	63,801
564-1110 SALARY, INTERDICTION SERGEANT	63,801
564-1111 SALARY, INTERDICTION CORPORAL	61,511
564-1131 OVERTIME	10,000
564-1132 LONGEVITY	6,570
564-1133 STIPEND	33,956
564-1136 SALARY, LICENSED PEACE OFC PAY	26,533
564-1137 SALARY, CERTIFICATION PAY	14,400
564-1312 SALARY, 4 INTERDICT DEP-TIER 3	225,504

TOTAL SALARIES 838,342

FRINGE BENEFITS

564-2001 SOCIAL SECURITY	64,134
564-2002 HEALTH INSURANCE	56,424
564-2003 RETIREMENT	124,997
564-2004 LIFE INSURANCE	1,845

TOTAL FRINGE BENEFITS 247,400

OPERATING EXPENSES

564-3006 SUPPLIES	6,300
564-3008 K-9 & EXPENSES	12,400

TOTAL OPERATING EXPENSES 18,700

TOTAL SHERIFF'S SPECIAL CRIMES 1,104,442

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

SHERIFF'S DETENTION DIV

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

565-1104 SALARY, CAPTAIN DETENTION	76,752
565-1105 SALARY, 3 LT. DETENTION	203,538
565-1108 SALARY, 5 SERGEANTS	312,780
565-1109 SALARY, 8 CORPORALS-TIER 1	473,056
565-1110 SALARY,3 COURTS/EXTRAD TIER 1	160,035
565-1113 SALARY, MAINT. OFFICER	40,956
565-1114 SALARY,22 DETENTN DEP-TIER 1	766,567
565-1115 SALARY, 21 DETENTION TIER 3	1,067,178
565-1116 SALARY, 10 DETENTION TIER 1	411,930
565-1117 SALARY, 9 DETENTION TIER 2	409,752
565-1119 SALARY, CLASSIFICATION OFFICER	54,175
565-1120 SALARY, MAINTENANCE SUPERVISOR	58,615
565-1122 SALARY, FOOD SERVICES/SUPER	53,560
565-1123 SALARY, 4 COOKS	163,824
565-1124 SALARY, MEDICAL CLERK	35,132
565-1126 SALARY, 4 CMA/EMT/EMT-P	153,256
565-1127 SALARY, NURSE SUPERVISOR	55,536
565-1128 SALARY, 4 NURSES	194,108
565-1129 SALARY, MEDICAL PRN HELP	15,000
565-1130 MEDICAL OVERTIME	30,000
565-1131 DETENTION OVERTIME	100,000
565-1132 LONGEVITY	52,460
565-1133 STIPEND	215,795
565-1135 EXTRA HELP	10,000
565-1136 SALARY, LICENSED PEACE OFC PAY	113,280
565-1137 SALARY, CERTIFICATION PAY	57,000
565-1209 SALARY, CORPORAL-TIER 2	60,310
565-1210 SALARY,4 COURTS/EXTRAD TIER 2	221,056
565-1214 SALARY,3 DETENTION DEP-TIER 2	165,792
565-1309 SALARY, COPORALS-TIER 3	61,511
565-1310 SALARY,10 COURTS/EXTRAD TIER 3	563,700
565-1312 SALARY, INMATE SVCS OFF-TIER 3	56,376
565-1314 SALARY,2 DETENTION DEP-TIER 3	112,752

TOTAL SALARIES	6,525,782
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FRINGE BENEFITS

565-2001 SOCIAL SECURITY	499,223
565-2002 HEALTH INSURANCE	501,792
565-2003 RETIREMENT	971,504
565-2004 LIFE INSURANCE	14,335

TOTAL FRINGE BENEFITS	1,986,854
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

565-3003 MAINTENANCE CONTRACTS	10,000
565-3007 REPAIRS & MAINTENANCE	70,100
565-3020 INMATE EXTRADITION	50,000
565-3501 FOOD SERVICE	616,100
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
565-3507 PHYSICIAN'S ASSIST/NURSE PRACT	65,000
565-3508 PSYCHIATRIST	50,000
565-3509 PHARMACY	165,000
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TOTAL OPERATING EXPENSES	1,762,200

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	----- 0
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CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	----- 0
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TOTAL SHERIFF'S DETENTION DIV	10,274,836
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
ADULT PROBATION  
DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

570-3006 SUPPLIES 1,000

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TOTAL OPERATING EXPENSES 1,000

CAPITAL OUTLAY

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TOTAL CAPITAL OUTLAY 0

TOTAL ADULT PROBATION 1,000

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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

573-1130 EXTRA HELP	250,000
573-1131 OVERTIME	60,000
573-1132 LONGEVITY	22,265
573-1133 STIPEND	83,518
573-1139 CELL PHONE ALLOWANCE	3,241
573-1140 SALARY, ASST. CHIEF	4,493
573-1141 SALARY, FACILITY ADMINISTRATOR	59,114
573-1142 SALARY, COMPLIANCE OFFICER	53,477
573-1143 SALARY, ASST. FACILITIES ADMIN	49,192
573-1145 SALARY, STAFF SERVICES COORDIN	44,991
573-1147 SALARY, CLERK III	36,234
573-1148 SALARY, CONTROL RM OFFICER	28,933
573-1150 SALARY, 4 JSO SUPERVISORS	206,920
573-1151 SALARY, 4 JSO III	183,444
573-1154 SALARY, 6 JSO II	256,362
573-1155 SALARY, 9 JSO I	351,531
573-1156 SALARY, 9 JSO	322,920
573-1160 SALARY, 2 RESIDENTIAL JPO	82,515
573-1162 SALARY, INTAKE OFFICER	40,852
573-1165 SALARY, NURSE SUPERVISOR	47,362
573-1167 SALARY, NURSE	41,351
573-1173 SALARY, FOOD SERV SUPERVISOR	13,482
573-1174 SALARY, 2 COOKS	21,716
573-1176 SALARY, MAINTENANCE II	41,538
573-1177 SALARY, MAINTENANCE I	39,479

TOTAL SALARIES 2,344,930

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	179,388
573-2002 HEALTH INSURANCE	167,040
573-2003 RETIREMENT	312,355
573-2004 LIFE INSURANCE	4,609

TOTAL FRINGE BENEFITS 663,392

OPERATING EXPENSES

573-3002 POSTAGE	1,200
573-3005 TRAINING & TRAVEL	12,000
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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

BUDGET

-----	
573-3012 UNIFORMS/STAFF	2,000
573-3013 AUTO REPAIRS/FUEL	10,000
573-3030 MISCELLANEOUS	500
573-3501 FOOD	36,000
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	410,950
<u>OTHER SERVICES &amp; CHARGES</u>	
573-4009 DIETITIAN SERVICES	650
573-4012 MENTAL HEALTH COUNSELING	129,000
-----	
TOTAL OTHER SERVICES & CHARGES	129,650
<u>CAPITAL OUTLAY</u>	
-----	
TOTAL CAPITAL OUTLAY	0
TOTAL JUVENILE DETENTION	3,548,922
=====	

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
JUVENILE BOARD  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

574-1101 SALARIES, 4 DIST. JUDGES	10,372
574-1103 SALARY, CLERK	5,813
574-1104 SALARY, COUNTY JUDGE	6,628
574-1105 SALARY, CO. CRT. @ LAW #1	5,721
574-1106 SALARY, CO. CRT. @ LAW #2	5,721
574-1133 STIPEND	623

TOTAL SALARIES 34,878

FRINGE BENEFITS

574-2001 SOCIAL SECURITY	2,669
574-2003 RETIREMENT	5,201
574-2004 LIFE INSURANCE	77

TOTAL FRINGE BENEFITS 7,947

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

TOTAL JUVENILE BOARD 42,825

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND

2023 BUDGET

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

630-1104 SALARY, ANIMAL CONTRL DIRECTOR	80,018
630-1105 SALARY, CHIEF ANIMAL CONTROL	62,837
630-1106 SALARY, ASSISTANT SUPERVISOR	40,581
630-1107 SALARY, 4 ANIMAL CONTROL OFFIC	143,440
630-1108 SALARY, CLERK III	34,487
630-1109 SALARY, 1 1/2 SHELTER CARE TEC	44,991
630-1110 SALARY, SR ANIMAL CONT OFFICER	37,940
630-1113 SALARY, ADOPTION COORDINATOR	28,933
630-1132 LONGEVITY	2,360
630-1133 STIPEND	15,327
630-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES	493,075
----------------	---------

FRINGE BENEFITS

630-2001 SOCIAL SECURITY	37,721
630-2002 HEALTH INSURANCE	44,664
630-2003 RETIREMENT	73,518
630-2004 LIFE INSURANCE	1,085

TOTAL FRINGE BENEFITS	156,988
-----------------------	---------

OPERATING EXPENSES

630-3001 TELEPHONE	4,500
630-3004 VEHICLE FUEL	16,000
630-3005 TRAINING & TRAVEL	7,500
630-3006 OFFICE SUPPLIES	5,000
630-3007 REPAIRS & MAINTENANCE	8,000
630-3008 UNIFORMS	10,000
630-3009 SHELTER SUPPLIES	40,000
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	140,000
--------------------------	---------

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

100-GENERAL FUND  
ANIMAL CONTROL  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER SERVICES & CHARGES

630-4017 GROUND SITE RENTAL

55,441

TOTAL OTHER SERVICES & CHARGES

-----  
55,441

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL ANIMAL CONTROL

845,504  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
EXTENSION SERVICE  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

665-1103 SALARY, AGENT/FCS	33,800
665-1104 SALARY, AGENT/AG NR	35,672
665-1105 SALARY, AGENT/4 H YD	26,084
665-1107 SALARY, CHIEF CLERK	53,477
665-1109 SALARY, ASST. CHIEF CLERK	39,167
665-1132 LONGEVITY	2,075
665-1133 STIPEND	5,763
665-1139 CELL PHONE ALLOWANCE	1,440

TOTAL SALARIES 197,478

FRINGE BENEFITS

665-2001 SOCIAL SECURITY	15,108
665-2002 HEALTH INSURANCE	5,136
665-2003 RETIREMENT	15,197
665-2004 LIFE INSURANCE	225

TOTAL FRINGE BENEFITS 35,666

OPERATING EXPENSES

665-3002 POSTAGE	300
665-3004 FUEL & OIL	3,000
665-3005 TRAINING & TRAVEL	6,000
665-3006 SUPPLIES	6,300
665-3007 REPAIRS & MAINTENANCE	2,000
665-3008 DUES	350
665-3009 COPY MACHINE	4,000

TOTAL OPERATING EXPENSES 21,950

OTHER SERVICES & CHARGES

665-4017 UTILITIES/ELEC, INTERNET	13,000
-----------------------------------	--------

TOTAL OTHER SERVICES & CHARGES 13,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

100-GENERAL FUND  
EXTENSION SERVICE  
DEPARTMENT EXPENDITURES

BUDGET

-----

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL EXTENSION SERVICE 268,094  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

100-GENERAL FUND  
INTERGOVERNMENTAL EXP.  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

OTHER SERVICES & CHARGES

690-4100 CITY/COUNTY CONTRACT 2,154,029  
690-4150 CITY RADIO CONTRACT 188,000

TOTAL OTHER SERVICES & CHARGES 2,342,029

TOTAL INTERGOVERNMENTAL EXP. 2,342,029

\*\*\* TOTAL EXPENDITURES \*\*\* 46,249,414

REVENUE OVER(UNDER) EXPENDITURES 134,713

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0126 TRANSFER IN/COURT RPT SVC FUND 30,000  
390-0190 TRANSFER IN/AMERICAN RESCUE PN 2,143,280  
390-0720 TRANSFER/LAW LIBRARY 17,000

TOTAL TRANSFERS IN 2,190,280

TRANSFERS OUT

700-4001 HEALTH DEPT. FUND 532,758  
700-4108 EMERGENCY MGMT FUND 232,130  
700-4120 VICTORIA CO. CHILD WELFARE BD 10,078  
700-4230 JUVENILE PROBATION FUND 420,000  
700-4305 DA VAG GRANTS 26,747  
700-4306 SO VAG GRANT 14,569  
700-4392 NATIONAL SCHOOL LUNCH PRG 88,711  
700-4410 HEALTH INSURANCE FD 1,000,000

TOTAL TRANSFERS 2,324,993

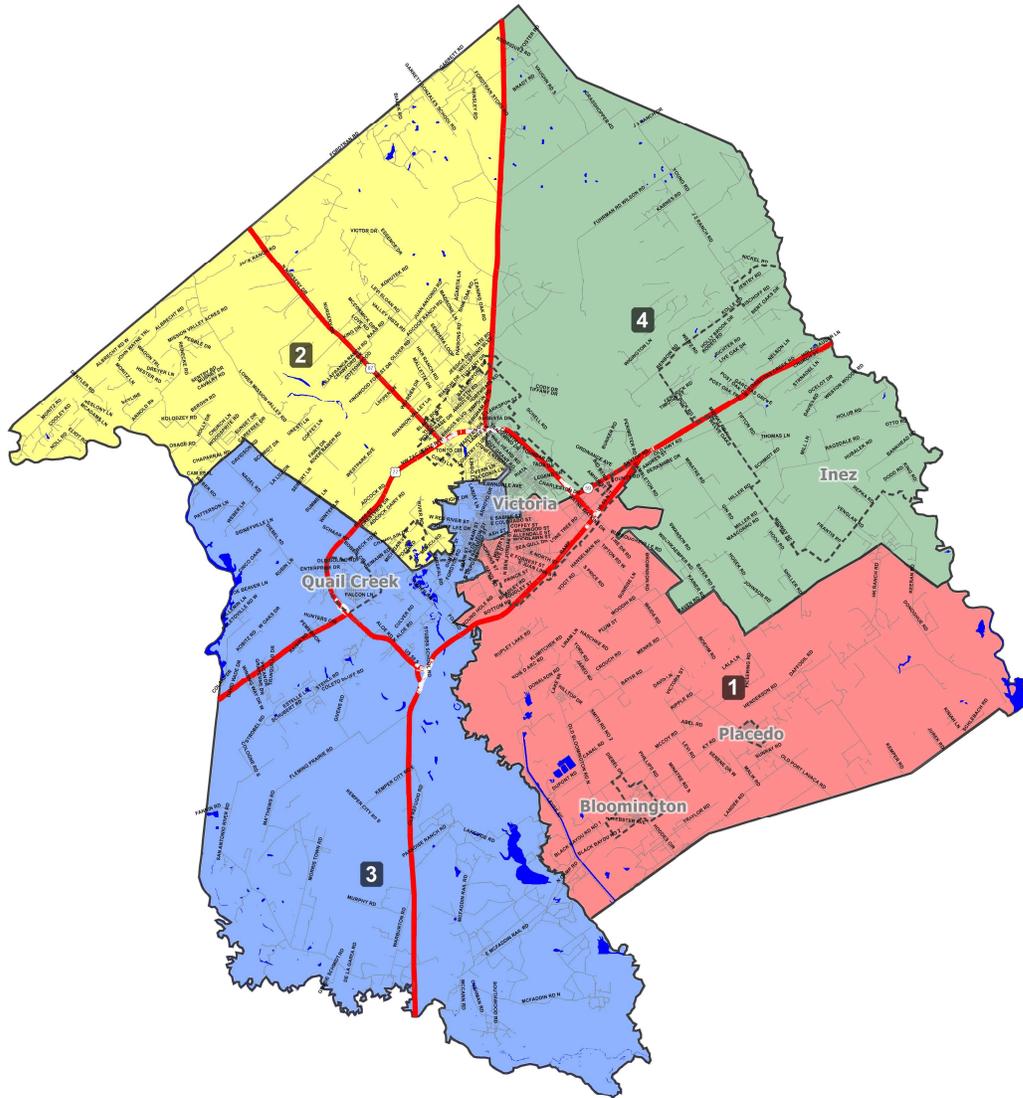
TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

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

# 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
- 2023 Adopted Budget

# Victoria County

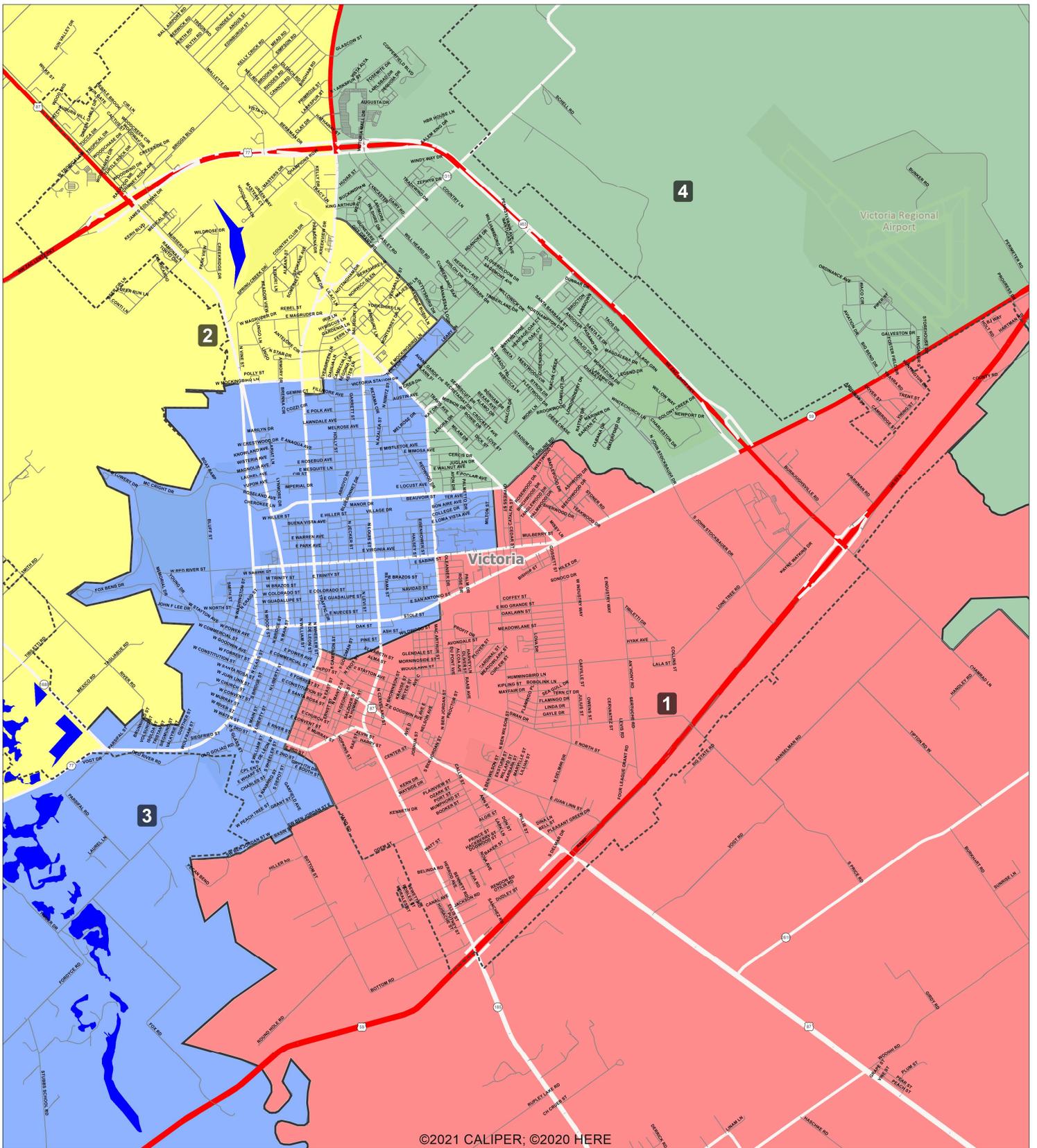
## Adopted Plan

### Commissioner Precincts

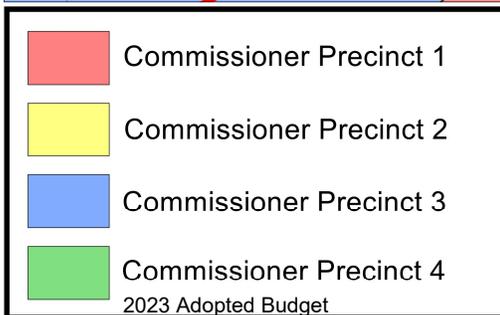


Allison, Bass & Magee, LLP  
 Date:  
 Data Source: 2020 Census

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# Victoria County Adopted Plan City of Victoria Commissioner Precincts



Allison, Bass & Magee, LLP  
Date:  
Data Source: 2020 Census Page 114

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

201-ROAD & BRIDGE FUND PCT 1

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,289,377
PENALTY & INTEREST ON TAX	8,400
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	4,000
OTHER REVENUES	35,100

\*\*\* TOTAL REVENUES \*\*\* 1,675,377  
 =====

EXPENDITURE SUMMARY

PRECINCT #1 1,703,251  
 -----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,703,251  
 =====

REVENUE OVER(UNDER) EXPENDITURES ( 27,874)  
 =====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	30,556
TRANSFERS OUT	2,682
TOTAL TRANSFERS	27,874

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0  
 =====

AS OF: SEPTEMBER 12TH, 2022

201-ROAD & BRIDGE FUND PCT 1

2023 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,271,377
318-3000 DELINQUENT AD VALOREM TAXES	18,000
	-----
TOTAL OTHER TAXES	1,289,377

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

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 ***	1,675,377
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

201-ROAD & BRIDGE FUND PCT 1

2023 BUDGET

PRECINCT #1

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

611-1101 SALARY, COMMISSIONER	84,551
611-1103 SALARY, FOREMAN	67,850
611-1104 SALARY, ASSISTANT FOREMAN	57,512
611-1107 SALARY, MECHANIC/EQP OPER	53,477
611-1108 SALARY, 7 SR. EQUIP OPERATORS	350,168
611-1120 SALARY, COURTESY STATION OPER	15,935
611-1130 EXTRA HELP	2,000
611-1131 OVERTIME WAGES	3,000
611-1132 LONGEVITY	7,893
611-1133 STIPEND	29,095
611-1139 CELL PHONE ALLOWANCE	3,241

TOTAL SALARIES	674,722
----------------	---------

FRINGE BENEFITS

611-2001 SOCIAL SECURITY	51,617
611-2002 HEALTH INSURANCE	47,640
611-2003 RETIREMENT	100,303
611-2004 LIFE INSURANCE	1,480
611-2005 WORKERS COMPENSATION	10,600
611-2006 UNEMPLOYMENT	606

TOTAL FRINGE BENEFITS	212,246
-----------------------	---------

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	428,907
611-3008 UNIFORMS	8,000
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	716,033
--------------------------	---------

AS OF: SEPTEMBER 12TH, 2022

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

2023 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 DEBT SERVICE 0

TOTAL PRECINCT #1 1,703,251

\*\*\* TOTAL EXPENDITURES \*\*\* 1,703,251

REVENUE OVER(UNDER) EXPENDITURES ( 27,874)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0190 TRANSFER IN/AMERICAN RESCUE 30,556

TOTAL TRANSFERS IN 30,556

TRANSFERS OUT

700-0202 TRANSFER OUT/R&B #2 2,682

TOTAL TRANSFERS 2,682

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

202-ROAD & BRIDGE FUND PCT 2

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,213,590
PENALTY & INTEREST ON TAX	8,300
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	5,000
OTHER REVENUES	1,100

\*\*\* TOTAL REVENUES \*\*\* 1,566,490  
 =====

EXPENDITURE SUMMARY

PRECINCT #2 1,602,009  
 -----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,602,009  
 =====

REVENUE OVER (UNDER) EXPENDITURES ( 35,519)  
 =====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	35,519
TRANSFERS OUT	0
TOTAL TRANSFERS	35,519

TOTAL REVENUE OVER (UNDER) EXPENDITURES 0  
 =====

AS OF: SEPTEMBER 12TH, 2022

202-ROAD & BRIDGE FUND PCT 2

2023 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,196,590
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	1,213,590

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 ***	1,566,490
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

202-ROAD & BRIDGE FUND PCT 2

2023 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

612-1101 SALARY, COMMISSIONER	84,551
612-1103 SALARY, FOREMAN	67,850
612-1104 SALARY, ASSIST FOREMAN	57,512
612-1105 SALARY, EQUIP OPERATOR	45,053
612-1107 SALARY, MECHANIC/EQUIP OPER	53,477
612-1108 SALARY, 3 SR. EQUIP OPERATORS	200,096
612-1109 SALARY, ROAD CREW FOREMAN	57,512
612-1110 SALARY, P/T EQUIPMENT OPER	22,000
612-1131 OVERTIME	500
612-1132 LONGEVITY	5,973
612-1133 STIPEND	22,357
612-1139 CELL PHONE ALLOWANCE	3,241

TOTAL SALARIES 620,122

FRINGE BENEFITS

612-2001 SOCIAL SECURITY	47,440
612-2002 HEALTH INSURANCE	34,464
612-2003 RETIREMENT	92,461
612-2004 LIFE INSURANCE	1,365
612-2005 WORKERS COMPENSATION	8,500
612-2006 UNEMPLOYMENT	559

TOTAL FRINGE BENEFITS 184,789

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	502,742
612-3007 SERVICE CENTER SUPPLIES	20,000
612-3008 UNIFORMS	3,500
612-3010 SERVICE CENTER REPAIRS	5,000
612-3011 TRAINING & TRAVEL	5,000
612-3030 MISCELLANEOUS	3,000
612-3033 CONTRACT SERVICES	50,000
612-3105 MILEAGE REIMBURSEMENT	10,000
612-3112 VEHICLE/PROPERTY INSURANCE	12,500

TOTAL OPERATING EXPENSES 756,098

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

202-ROAD & BRIDGE FUND PCT 2

2023 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES 21,000

CAPITAL OUTLAY

612-5001 EQUIPMENT	20,000
--------------------	--------

TOTAL CAPITAL OUTLAY 20,000

DEBT SERVICE

TOTAL DEBT SERVICE 0

TOTAL PRECINCT #2 1,602,009

\*\*\* TOTAL EXPENDITURES \*\*\* 1,602,009

REVENUE OVER (UNDER) EXPENDITURES ( 35,519)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0190 TRANSFER IN/AMERICAN RESCUE	27,473
390-0201 TRANSFER IN/R&B #1	2,682
390-0203 TRANSFER IN/R&B #3	2,682
390-0204 TRANSF IN/R&B PCT #4	2,682

TOTAL TRANSFERS IN 35,519

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER (UNDER) EXPENDITURES 0

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

203-ROAD & BRIDGE FUND PCT 3

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,188,661
PENALTY & INTEREST ON TAX	8,200
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	5,000
OTHER REVENUES	49,300

\*\*\* TOTAL REVENUES \*\*\* 1,589,661  
 =====

EXPENDITURE SUMMARY

PRECINCT #3 1,619,444  
 -----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,619,444  
 =====

REVENUE OVER (UNDER) EXPENDITURES ( 29,783)  
 =====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	32,465
TRANSFERS OUT	2,682
TOTAL TRANSFERS	29,783

TOTAL REVENUE OVER (UNDER) EXPENDITURES 0  
 =====

AS OF: SEPTEMBER 12TH, 2022

203-ROAD & BRIDGE FUND PCT 3

2023 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,171,661
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	1,188,661

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 SAXET PARK FACILITIES RENT	3,000
	-----
TOTAL OTHER REVENUES	49,300

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

	1,589,661
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

203-ROAD & BRIDGE FUND PCT 3

2023 BUDGET

PRECINCT #3

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

613-1101 SALARY, COMMISSIONER	84,551
613-1102 SALARY, SUPPLEMENT/PARK	4,909
613-1103 SALARY, FOREMAN	67,850
613-1104 SALARY, ASSISTANT FOREMAN	57,512
613-1105 SALARY, 3 EQUIP OPERATORS	135,222
613-1107 SALARY, MECHANIC/EQP OPER	53,477
613-1108 SALARY, 4 SR. EQUIP OPERATORS	200,096
613-1110 SALARY, MAINT III/PARK	45,074
613-1120 SALARY, COURTESY STATION	14,157
613-1130 EXTRA HELP	1,500
613-1132 LONGEVITY	9,655
613-1133 STIPEND	30,648
613-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES	706,812
----------------	---------

FRINGE BENEFITS

613-2001 SOCIAL SECURITY	54,072
613-2002 HEALTH INSURANCE	55,680
613-2003 RETIREMENT	105,163
613-2004 LIFE INSURANCE	1,552
613-2005 WORKERS COMPENSATION	10,000
613-2006 UNEMPLOYMENT	635

TOTAL FRINGE BENEFITS	227,102
-----------------------	---------

OPERATING EXPENSES

613-3001 UTILITIES	5,000
613-3003 REPAIRS & MAINTENANCE	75,000
613-3004 FUEL & OIL	60,000
613-3005 TIRE & TUBES	15,000
613-3006 CONSTRUCTION SUPPLIES	363,873
613-3007 RIGHT OF WAY MAINTENANCE	1,000
613-3008 UNIFORMS	9,000
613-3011 TRAINING & TRAVEL	4,000
613-3030 MISCELLANEOUS	3,000
613-3033 CONTRACT SERVICES	30,000
613-3105 MILEAGE REIMBURSEMENT	8,000
613-3112 VEHICLE/PROPERTY INSURANCE	14,000
613-3306 COURTESY STATION SUPPLIES	900
613-3307 COURTESY STAT. RENTAL/HAUL	27,000
613-3308 COURTESY STATION UTILITIES	1,000
613-3309 COURTESY STATION REPAIRS	1,000

2023 Adopted Budget

TOTAL OPERATING EXPENSES	617,773
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

203-ROAD & BRIDGE FUND PCT 3

2023 BUDGET

PRECINCT #3

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES	2,000
--------------------------------	-------

CAPITAL OUTLAY

613-5001 EQUIPMENT	65,757
--------------------	--------

TOTAL CAPITAL OUTLAY	65,757
----------------------	--------

DEBT SERVICE

TOTAL DEBT SERVICE	0
--------------------	---

TOTAL PRECINCT #3	1,619,444
-------------------	-----------

*** TOTAL EXPENDITURES ***	1,619,444
----------------------------	-----------

REVENUE OVER(UNDER) EXPENDITURES	( 29,783)
----------------------------------	-----------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0190 TRANSFER IN/AMERICAN RESCUE	32,465
--------------------------------------	--------

TOTAL TRANSFERS IN	32,465
--------------------	--------

TRANSFERS OUT

700-0202 TRANSFER OUT/R&B #2	2,682
------------------------------	-------

TOTAL TRANSFERS	2,682
-----------------	-------

TOTAL REVENUE OVER(UNDER) EXPENDITURES	0
--	---

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

204-ROAD & BRIDGE FUND PCT 4

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,365,164
PENALTY & INTEREST ON TAX	9,300
STATE SHARED REVENUE	368,500
MISCELLANEOUS REVENUE	4,000
OTHER REVENUES	74,100

\*\*\* TOTAL REVENUES \*\*\* 1,821,064  
 =====

EXPENDITURE SUMMARY

PRECINCT #4 1,842,515  
 -----

\*\*\* TOTAL EXPENDITURES \*\*\* 1,842,515  
 =====

REVENUE OVER(UNDER) EXPENDITURES ( 21,451)  
 =====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	24,133
TRANSFERS OUT	2,682
TOTAL TRANSFERS	21,451

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0  
 =====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

204-ROAD & BRIDGE FUND PCT 4

2023 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,346,164
318-3000 DELINQUENT AD VALOREM TAXES	19,000
	-----
TOTAL OTHER TAXES	1,365,164

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 ***	1,821,064
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

204-ROAD & BRIDGE FUND PCT 4

2023 BUDGET

PRECINCT #4

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

614-1101 SALARY, COMMISSIONER	84,551
614-1103 SALARY, FOREMAN	67,850
614-1104 SALARY, ASSISTANT FOREMAN	57,512
614-1105 SALARY, 2 EQUIP OPERATOR	90,148
614-1106 SALARY, MECHANIC/EQUIP OPER	53,477
614-1108 SALARY, 4 SR. EQUIP. OPERATORS	200,096
614-1110 P/T EQUIPMENT OPERATOR	23,647
614-1120 SALARY, COURTESY STATION OPER	16,517
614-1130 EXTRA HELP	20,000
614-1131 OVERTIME WAGES	1,000
614-1132 LONGEVITY	4,980
614-1133 STIPEND	19,639
614-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES	641,578
----------------	---------

FRINGE BENEFITS

614-2001 SOCIAL SECURITY	49,081
614-2002 HEALTH INSURANCE	24,936
614-2003 RETIREMENT	92,678
614-2004 LIFE INSURANCE	1,368
614-2005 WORKERS COMPENSATION	10,000
614-2006 UNEMPLOYMENT	560

TOTAL FRINGE BENEFITS	178,623
-----------------------	---------

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	458,744
614-3007 SERVICE CENTER SUPPLIES	15,000
614-3008 UNIFORMS	8,000
614-3011 TRAINING & TRAVEL	4,000
614-3030 MISCELLANEOUS	2,000
614-3033 CONTRACT SERVICES	150,000
614-3105 MILEAGE REIMBURSEMENT	10,000
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	879,600
--------------------------	---------

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

204-ROAD & BRIDGE FUND PCT 4

2023 BUDGET

PRECINCT #4

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES	23,800
--------------------------------	--------

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	1,842,515
-------------------	-----------

*** TOTAL EXPENDITURES ***	1,842,515
----------------------------	-----------

REVENUE OVER (UNDER) EXPENDITURES	( 21,451)
-----------------------------------	-----------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0190 TRANSFER IN/AMERICAN RESCUE	24,133
--------------------------------------	--------

TOTAL TRANSFERS IN	24,133
--------------------	--------

TRANSFERS OUT

700-0202 TRANSFER OUT/ R&B PCT #2	2,682
-----------------------------------	-------

TOTAL TRANSFERS	2,682
-----------------	-------

TOTAL REVENUE OVER (UNDER) EXPENDITURES	0
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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.**

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

108-EMERGENCY MGMT

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	0
INTERGOVERNMENTAL CONTRAC	226,130
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	226,130
	=====

EXPENDITURE SUMMARY

EMERGENCY MGMT	458,260
	-----
*** TOTAL EXPENDITURES ***	458,260
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 232,130)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	232,130
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	232,130

TOTAL REVENUE OVER (UNDER) EXPENDITURES	0
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

108-EMERGENCY MGMT

REVENUES

BUDGET

FEDERAL GRANTS

TOTAL FEDERAL GRANTS

-----  
0

INTERGOVERNMENTAL CONTRAC

339-1008 CITY CONTRIBUTIONS

226,130

TOTAL INTERGOVERNMENTAL CONTRAC

-----  
226,130

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

-----  
0

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

226,130

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

599-1103 SALARY, EMERGENCY MGMT COORD	89,898
599-1104 SALARY, EMER MGMT SPECIALIST	53,477
599-1106 SALARY, DEPUTY EMER MGMT COORD	78,853
599-1107 SALARY, DISASTER RECOVERY COOR	64,501
599-1132 LONGEVITY	2,450
599-1133 STIPEND	11,112
599-1139 CELL PHONE ALLOWANCE	2,641

TOTAL SALARIES 302,932

FRINGE BENEFITS

599-2001 SOCIAL SECURITY	23,175
599-2002 HEALTH INSURANCE	13,176
599-2003 RETIREMENT	45,168
599-2004 LIFE INSURANCE	667
599-2005 WORKERS COMPENSATION	234
599-2006 UNEMPLOYMENT	273

TOTAL FRINGE BENEFITS 82,693

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES 29,385

OTHER SERVICES & CHARGES

599-4006 ENVIRONMENTAL SERVICES	5,000
599-4020 CONTRACT/PROFESSIONAL SERVICES	5,800
599-4201 EMERGENCY CALL SYSTEM	20,000
599-4211 WEB EOC	5,000
599-4215 EOC MAINTENANCE	7,450

TOTAL OTHER SERVICES & CHARGES 43,250

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL EMERGENCY MGMT 458,260  
=====

\*\*\* TOTAL EXPENDITURES \*\*\* 458,260  
=====

REVENUE OVER(UNDER) EXPENDITURES ( 232,130)

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND 232,130

TOTAL TRANSFERS IN 232,130

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0  
=====

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

109-LEPC FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

15,000

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

15,000

EXPENDITURE SUMMARY

EMERGENCY MGMT

15,000

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

15,000

REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

109-LEPC FUND

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-2016 DONATIONS

15,000

-----

TOTAL MISCELLANEOUS REVENUE

15,000

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

15,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 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
----------------------------	--------

REVENUE OVER (UNDER) EXPENDITURES	0
-----------------------------------	---

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

117-COURT-INITIATED GUARDIANS

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

117-COURT-INITIATED GUARDIANS

2023 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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

117-COURT-INITIATED GUARDIANS  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2023 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 \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

118-COUNTY JURY FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	13,700
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	13,700
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	10,000
	-----
*** TOTAL EXPENDITURES ***	10,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	3,700
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	3,700
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

118-COUNTY JURY FUND

2023 BUDGET

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 MISCELLANEOUS REVENUE	0
-----------------------------	---

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 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

TOTAL TRANSFERS IN 0

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 3,700

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

119-CO CLERK ARCHIVE FEE FD

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	0
FEEES OF OFFICE	85,000
MISCELLANEOUS REVENUE	2,000

*** TOTAL REVENUES ***	87,000
------------------------	--------

EXPENDITURE SUMMARY

COUNTY CLERK	0
--------------	---

*** TOTAL EXPENDITURES ***	0
----------------------------	---

REVENUE OVER (UNDER) EXPENDITURES	87,000
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

119-CO CLERK ARCHIVE FEE FD

2023 BUDGET

REVENUES

BUDGET

STATE GRANTS

TOTAL STATE GRANTS

-----  
0

FEES 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 12TH, 2022  
2023 BUDGET

119-CO CLERK ARCHIVE FEE FD  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

-----  
0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

-----  
0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL COUNTY CLERK

0  
=====

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

0  
=====

REVENUE OVER (UNDER) EXPENDITURES

87,000

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

120-RECORDS MANAGEMENT FUND

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE	110,432
MISCELLANEOUS REVENUE	0

-----

*** TOTAL REVENUES ***	110,432
------------------------	---------

=====

EXPENDITURE SUMMARY

COUNTY CLERK	55,858
--------------	--------

-----

*** TOTAL EXPENDITURES ***	55,858
----------------------------	--------

=====

REVENUE OVER (UNDER) EXPENDITURES	54,574
-----------------------------------	--------

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

120-RECORDS MANAGEMENT FUND

2023 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 MISCELLANEOUS REVENUE 0

\*\*\* TOTAL REVENUES \*\*\* 110,432

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

120-RECORDS MANAGEMENT FUND  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

403-1105 SALARY, 13 CLERK III	10,940
403-1110 SALARY, 2 P/T CLERK II	15,923
403-1132 LONGEVITY	128
403-1133 STIPEND	1,344
	-----
TOTAL SALARIES	28,335

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

TOTAL CAPITAL OUTLAY	0
----------------------	---

DEBT SERVICE

TOTAL DEBT SERVICE	0
--------------------	---

TOTAL COUNTY CLERK	55,858
	=====

*** TOTAL EXPENDITURES ***	55,858
2023 Adopted Budget	=====

REVENUE OVER (UNDER) EXPENDITURES	54,574
-----------------------------------	--------

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

121-COURTHOUSE SECURITY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	53,500
MISCELLANEOUS REVENUE	600

*** TOTAL REVENUES ***	54,100
------------------------	--------

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	14,725
----------------------	--------

*** TOTAL EXPENDITURES ***	14,725
----------------------------	--------

REVENUE OVER (UNDER) EXPENDITURES	39,375
-----------------------------------	--------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	39,375
---	--------

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

121-COURTHOUSE SECURITY FUND

2023 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

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

341-4000 COUNTY CLERK 30,000

341-5000 DISTRICT CLERK 15,000

TOTAL FEES OF OFFICE 53,500

MISCELLANEOUS REVENUE

361-5000 MISCELLANEOUS 600

TOTAL MISCELLANEOUS REVENUE 600

\*\*\* TOTAL REVENUES \*\*\* 54,100

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

121-COURTHOUSE SECURITY FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OPERATING EXPENSES

401-3003 MAINTENANCE CONTRACTS

9,725

401-3007 REPAIRS & MAINTENANCE

5,000

TOTAL OPERATING EXPENSES

14,725

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL COMMISSIONERS' COURT

14,725

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

14,725

REVENUE OVER (UNDER) EXPENDITURES

39,375

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

39,375

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

122-JUSTICE CT BLDG SECURITY

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	3,000
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	3,000
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	8,000
	-----
*** TOTAL EXPENDITURES ***	8,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 5,000)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 5,000)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

122-JUSTICE CT BLDG SECURITY

2023 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3006 COURT SECURITY-CCP 102.017

3,000

TOTAL FEES OF OFFICE

3,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

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

3,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

122-JUSTICE CT BLDG SECURITY  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

OPERATING EXPENSES

401-3006 SUPPLIES	3,000
401-3007 REPAIRS & MAINTENANCE	5,000
	-----
TOTAL OPERATING EXPENSES	8,000

CAPITAL OUTLAY

	-----
TOTAL CAPITAL OUTLAY	0
TOTAL COMMISSIONERS' COURT	8,000
	=====

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

	8,000
	=====

REVENUE OVER(UNDER) EXPENDITURES	( 5,000)
----------------------------------	----------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

	-----
TOTAL TRANSFERS IN	0

TRANSFERS OUT

	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER(UNDER) EXPENDITURES	( 5,000)
	=====

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

123-DIST. CLERK RECORD MGMT

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	29,000
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	29,000
	=====

EXPENDITURE SUMMARY

DISTRICT CLERK	5,488
	-----
*** TOTAL EXPENDITURES ***	5,488
	=====

REVENUE OVER (UNDER) EXPENDITURES	23,512
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

123-DIST. CLERK RECORD MGMT

2023 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 MISCELLANEOUS REVENUE 0

\*\*\* TOTAL REVENUES \*\*\* 29,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

123-DIST. CLERK RECORD MGMT  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

450-1104 SALARY, ASST CHIEF DEPUTY	2,309
450-1133 STIPEND	116
	-----
TOTAL SALARIES	2,425

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	186
450-2003 RETIREMENT	362
450-2004 LIFE INSURANCE	6
450-2005 WORKERS COMPENSATION	6
450-2006 UNEMPLOYMENT	3
	-----
TOTAL FRINGE BENEFITS	563

OPERATING EXPENSES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
----------------------	---

TOTAL DISTRICT CLERK	5,488
	=====

*** TOTAL EXPENDITURES ***	5,488
	=====

REVENUE OVER(UNDER) EXPENDITURES	23,512
----------------------------------	--------

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

124-CO CLERK OF THE COURT

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	19,000
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	19,000
	=====

EXPENDITURE SUMMARY

COUNTY CLERK	10,776
	-----
*** TOTAL EXPENDITURES ***	10,776
	=====

REVENUE OVER (UNDER) EXPENDITURES	8,224
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

124-CO CLERK OF THE COURT

2023 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 MISCELLANEOUS REVENUE

0

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

19,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

124-CO CLERK OF THE COURT  
COUNTY CLERK  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

403-1105 SALARY, 13 CLERK III 8,736

TOTAL SALARIES 8,736

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 OPERATING EXPENSES 0

TOTAL COUNTY CLERK 10,776

\*\*\* TOTAL EXPENDITURES \*\*\* 10,776

REVENUE OVER (UNDER) EXPENDITURES 8,224

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

125-DIST CLERK OF THE COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	36,000
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	36,000
	=====

EXPENDITURE SUMMARY

DISTRICT CLERK	0
	-----
*** TOTAL EXPENDITURES ***	0
	=====

REVENUE OVER (UNDER) EXPENDITURES	36,000
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

125-DIST CLERK OF THE COURT

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 MISCELLANEOUS REVENUE

0

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

36,000

=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

125-DIST CLERK OF THE COURT  
DISTRICT CLERK  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	-----	0
TOTAL DISTRICT CLERK		0
	=====	
*** TOTAL EXPENDITURES ***		0
	=====	
REVENUE OVER(UNDER) EXPENDITURES		36,000

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

126-COURT REPORTER SERVICE

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	32,000
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	32,000
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	0
	-----
*** TOTAL EXPENDITURES ***	0
	=====

REVENUE OVER (UNDER) EXPENDITURES	32,000
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	30,000
	-----
TOTAL TRANSFERS	( 30,000)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	2,000
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

126-COURT REPORTER SERVICE

2023 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 MISCELLANEOUS REVENUE 0

\*\*\* TOTAL REVENUES \*\*\* 32,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

126-COURT REPORTER SERVICE  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	----- 0
TOTAL COMMISSIONERS' COURT	0 =====

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

	0 =====
--	------------

REVENUE OVER (UNDER) EXPENDITURES	32,000
-----------------------------------	--------

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

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

TRANSFERS OUT

700-0100 TRANSFER OUT/GENERAL FUND	30,000
TOTAL TRANSFERS	----- 30,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES	2,000 =====
---	----------------

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

127-COURT FACILITY FEE FUND

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

127-COURT FACILITY FEE FUND

2023 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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

127-COURT FACILITY FEE FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

2023 BUDGET

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 12TH, 2022  
2023 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  
=====

REVENUE OVER (UNDER) EXPENDITURES 0  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

129-LANGUAGE ACCESS FUND

2023 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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

129-LANGUAGE ACCESS FUND

2023 BUDGET

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

=====

REVENUE OVER(UNDER) EXPENDITURES 0

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

215-CAPITAL CREDITS FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE SHARED REVENUE	20,000
	-----
*** TOTAL REVENUES ***	20,000
	=====

EXPENDITURE SUMMARY

HERITAGE DIRECTOR EXPENDITURES	0
	0
	-----
*** TOTAL EXPENDITURES ***	0
	=====

REVENUE OVER (UNDER) EXPENDITURES	20,000
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	20,000
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

215-CAPITAL CREDITS FUND

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 12TH, 2022  
2023 BUDGET

215-CAPITAL CREDITS FUND  
HERITAGE DIRECTOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

-----  
0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

-----  
0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

-----  
0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL HERITAGE DIRECTOR

0  
=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

215-CAPITAL CREDITS FUND  
EXPENDITURES  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	-----	0
TOTAL EXPENDITURES		0
	=====	

*** TOTAL EXPENDITURES ***		0
	=====	

REVENUE OVER (UNDER) EXPENDITURES		20,000
-----------------------------------	--	--------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

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

TRANSFERS OUT

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

TOTAL REVENUE OVER (UNDER) EXPENDITURES		20,000
	=====	

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

240-DRUG COURTS PROGRAM

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	1,000
MISCELLANEOUS REVENUE	1
	-----
*** TOTAL REVENUES ***	1,001
	=====

EXPENDITURE SUMMARY

DRUG COURTS PROGRAMS	1,001
	-----
*** TOTAL EXPENDITURES ***	1,001
	=====

REVENUE OVER (UNDER) EXPENDITURES	0
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

240-DRUG COURTS PROGRAM

2023 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-2007 DRUG CRT FEES, CCP 102.0178 1,000

-----

TOTAL FEES OF OFFICE 1,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 1

-----

TOTAL MISCELLANEOUS REVENUE 1

\*\*\* TOTAL REVENUES \*\*\* 1,001

=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

240-DRUG COURTS PROGRAM  
DRUG COURTS PROGRAMS  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

-----  
0

OTHER SERVICES & CHARGES

424-4010 COMPLIANCE MONITORING

1,001

TOTAL OTHER SERVICES & CHARGES

-----  
1,001

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL DRUG COURTS PROGRAMS

1,001  
=====

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

1,001  
=====

REVENUE OVER (UNDER) EXPENDITURES

0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

245-COUNTY SPECIALTY COURT

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	14,325
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	14,325
	=====

EXPENDITURE SUMMARY

SPECIALTY COURTS PROGRAMS	14,325
	-----
*** TOTAL EXPENDITURES ***	14,325
	=====

REVENUE OVER (UNDER) EXPENDITURES	0
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

245-COUNTY SPECIALTY COURT

REVENUES

BUDGET

-----

FEES OF OFFICE

341-4000 COUNTY CLERK FEES/LGC 134.102	9,975
341-7000 DISTRICT CLRK FEES/LGC 134.101	4,350

-----

TOTAL FEES OF OFFICE	14,325
----------------------	--------

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE	0
-----------------------------	---

-----

*** TOTAL REVENUES ***	14,325
------------------------	--------

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

245-COUNTY SPECIALTY COURT  
SPECIALTY COURTS PROGRAMS  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

-----

OPERATING EXPENSES

423-3006 SUPPLIES 200

-----

TOTAL OPERATING EXPENSES 200

OTHER SERVICES & CHARGES

423-4010 COMPLIANCE MONITORING 14,125

-----

TOTAL OTHER SERVICES & CHARGES 14,125

TOTAL SPECIALTY COURTS PROGRAMS 14,325

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 14,325

=====

REVENUE OVER (UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

280-LOCAL TRUANCY PREVENTIONS

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	10,650
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	10,650
	=====

EXPENDITURE SUMMARY

TRUANCY PREVENTION & DIV	0
	-----
*** TOTAL EXPENDITURES ***	0
	=====

REVENUE OVER (UNDER) EXPENDITURES	10,650
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

280-LOCAL TRUANCY PREVENTIONS

REVENUES

BUDGET

-----

FEES OF OFFICE

341-3000 JP FEES/LGC 134.103

10,650

-----

TOTAL FEES OF OFFICE

10,650

MISCELLANEOUS REVENUE

-----

TOTAL MISCELLANEOUS REVENUE

0

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

10,650

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

280-LOCAL TRUANCY PREVENTIONS  
TRUANCY PREVENTION & DIV  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

-----

OPERATING EXPENSES

	-----
TOTAL OPERATING EXPENSES	0
TOTAL TRUANCY PREVENTION & DIV	0
	=====
*** TOTAL EXPENDITURES ***	0
	=====
REVENUE OVER(UNDER) EXPENDITURES	10,650

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

281-JUSTICE TECHNOLOGY FD.

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	9,520
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	9,520
	=====

EXPENDITURE SUMMARY

TECHNOLOGY FUND	13,702
	-----
*** TOTAL EXPENDITURES ***	13,702
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 4,182)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

281-JUSTICE TECHNOLOGY FD.

2023 BUDGET

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

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE	0
-----------------------------	---

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

281-JUSTICE TECHNOLOGY FD.  
TECHNOLOGY FUND  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS 13,702

TOTAL OPERATING EXPENSES 13,702

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL TECHNOLOGY FUND 13,702

\*\*\* TOTAL EXPENDITURES \*\*\* 13,702

REVENUE OVER (UNDER) EXPENDITURES ( 4,182)

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

282-FAMILY PROTECTION FEE FD

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

0

FINES

1,000

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

1,000

EXPENDITURE SUMMARY

DISTRICT CLERK

1,000

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

1,000

REVENUE OVER (UNDER) EXPENDITURES

0

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

282-FAMILY PROTECTION FEE FD

2023 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

TOTAL FEES OF OFFICE

-----  
0

FINES

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

1,000

TOTAL FINES

-----  
1,000

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

1,000  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

282-FAMILY PROTECTION FEE FD

2023 BUDGET

DISTRICT CLERK

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

450-4513 MID-COAST FAMILY SERVICES 500

450-4515 GOLDEN CRESCENT CASA 500

TOTAL OTHER SERVICES & CHARGES 1,000

TOTAL DISTRICT CLERK 1,000

\*\*\* TOTAL EXPENDITURES \*\*\* 1,000

REVENUE OVER (UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

283-CO/DIST TECHNOLOGY FD

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	5,300
MISCELLANEOUS REVENUE	0
	-----
*** TOTAL REVENUES ***	5,300
	=====

EXPENDITURE SUMMARY

TECHNOLOGY FUND	5,300
	-----
*** TOTAL EXPENDITURES ***	5,300
	=====

REVENUE OVER (UNDER) EXPENDITURES	0
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

283-CO/DIST TECHNOLOGY FD

2023 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-1403 COUNTY CLERK/ CCP 102.0169 2,000

341-1450 DISTRICT CLERK/ GC 51.708 3,300

TOTAL FEES OF OFFICE 5,300

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE 0

\*\*\* TOTAL REVENUES \*\*\* 5,300

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

283-CO/DIST TECHNOLOGY FD  
TECHNOLOGY FUND  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

408-3006 SUPPLIES 5,300

-----

TOTAL OPERATING EXPENSES 5,300

CAPITAL OUTLAY

-----

TOTAL CAPITAL OUTLAY 0

TOTAL TECHNOLOGY FUND 5,300

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 5,300

=====

REVENUE OVER (UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

286-CHILD ABUSE PREVENTION

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FINES	100
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	100
------------------------	-----

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

286-CHILD ABUSE PREVENTION

2023 BUDGET

REVENUES

BUDGET

FINES

351-2001 CHILD ABUSE PRV FN/CCP102.0186

100

TOTAL FINES

100

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

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

100

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

300-CDA PROCESSING FEE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	5,000
MISCELLANEOUS REVENUE	50
OTHER REVENUES	0
-----	
*** TOTAL REVENUES ***	5,050
=====	

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	0
-----	
*** TOTAL EXPENDITURES ***	0
=====	

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
-----	
TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 12TH, 2022  
2023 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 OTHER REVENUES 0

\*\*\* TOTAL REVENUES \*\*\* 5,050

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

300-CDA PROCESSING FEE FUND

2023 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

-----  
0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

-----  
0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

-----  
0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL CRIMINAL DIST. ATTORNEY

-----  
0  
=====

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

-----  
0  
=====

REVENUE OVER (UNDER) EXPENDITURES

5,050

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

300-CDA PROCESSING FEE FUND

2023 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

-----

TRANSFERS OUT

-----

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

5,050

=====

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

301-BOND FORFEITURE COMM

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE

360

-----

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

360

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

301-BOND FORFEITURE COMM

2023 BUDGET

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 12TH, 2022  
2023 BUDGET

303-PRETRIAL INTERVENTION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

25,000

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

25,000

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY

24,138

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

24,138

REVENUE OVER (UNDER) EXPENDITURES

862

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

303-PRETRIAL INTERVENTION

2023 BUDGET

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

303-PRETRIAL INTERVENTION  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

475-1108 SALARY, CLERK III	4,680
475-1110 SALARY, ASST CHIEF CLERK	12,772
475-1133 STIPEND	873
	-----
TOTAL SALARIES	18,325

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 24,138  
=====

\*\*\* TOTAL EXPENDITURES \*\*\* 24,138  
=====

REVENUE OVER(UNDER) EXPENDITURES 862

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

AS OF: SEPTEMBER 12TH, 2022

304-VICTORIA CNTY CARE COURT

2023 BUDGET

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 12TH, 2022

304-VICTORIA CNTY CARE COURT

2023 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CDA/GC 121-CARE COURT

5,000

TOTAL FEES OF OFFICE

5,000

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

5,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

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 \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

310-4/H ACTIVITY CENTER

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

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

EXPENDITURE SUMMARY

4/H ACTIVITY CENTER	3,575
	-----
*** TOTAL EXPENDITURES ***	3,575
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 2,825)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 2,825)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

310-4/H ACTIVITY CENTER

2023 BUDGET

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

OPERATING EXPENSES

661-3003 INSURANCE PREMIUM	325
661-3006 SUPPLIES	1,500
661-3007 REPAIRS & MAINTENANCE	1,750
	-----
TOTAL OPERATING EXPENSES	3,575

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
----------------------	---

TOTAL 4/H ACTIVITY CENTER	3,575
	=====

*** TOTAL EXPENDITURES ***	3,575
	=====

REVENUE OVER(UNDER) EXPENDITURES	( 2,825)
----------------------------------	----------

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

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

TRANSFERS OUT

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

TOTAL REVENUE OVER(UNDER) EXPENDITURES	( 2,825)
	=====

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

360-SHERIFF'S FORFEITURE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	60,000
OTHER REVENUES	0
	-----
*** TOTAL REVENUES ***	60,000
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	239,635
	-----
*** TOTAL EXPENDITURES ***	239,635
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 179,635)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 179,635)
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

360-SHERIFF'S FORFEITURE FUND

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 OTHER REVENUES 0

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

360-SHERIFF'S FORFEITURE FUND

2023 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1121 SALARY, CLERK III	34,487
560-1132 LONGEVITY	90
560-1133 STIPEND	3,077
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 68,677

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
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES 120,000

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES 10,000

CAPITAL OUTLAY

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

TOTAL CAPITAL OUTLAY 25,000

TOTAL SHERIFF'S EXPENDITURES 239,635

2023 Adopted Budget

\*\*\* TOTAL EXPENDITURES \*\*\* 239,635

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

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

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

TRANSFERS OUT

TOTAL TRANSFERS

-----  
0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 179,635)  
=====

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

362-SHERIFF DOJ FED. FORFEIT.

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,400
OTHER REVENUES	0
	-----
*** 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)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 4,250)
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

362-SHERIFF DOJ FED. FORFEIT.

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,400

-----

TOTAL MISCELLANEOUS REVENUE 3,400

OTHER REVENUES

-----

TOTAL OTHER REVENUES 0

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

=====

AS OF: SEPTEMBER 12TH, 2022  
2023 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 CAPITAL OUTLAY 0

TOTAL SHERIFF'S EXPENDITURES 7,650

\*\*\* TOTAL EXPENDITURES \*\*\* 7,650

REVENUE OVER (UNDER) EXPENDITURES ( 4,250)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 4,250)

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

370-CDA CONTRABAND FORFEITURE

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

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

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	115,720
	-----
*** TOTAL EXPENDITURES ***	115,720
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 39,720)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 39,720)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

370-CDA CONTRABAND FORFEITURE

2023 BUDGET

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

370-CDA CONTRABAND FORFEITURE  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

475-1109 SALARY, P/T LEGAL ASSISTANT 22,723

TOTAL SALARIES 22,723

FRINGE BENEFITS

475-2001 SOCIAL SECURITY 1,739

475-2003 RETIREMENT 3,388

475-2004 LIFE INSURANCE 50

475-2005 WORKERS COMPENSATION 49

475-2006 UNEMPLOYMENT 21

TOTAL FRINGE BENEFITS 5,247

OPERATING EXPENSES

475-3004 GASOLINE 8,000

475-3005 TRAINING & TRAVEL 23,000

475-3006 SUPPLIES 27,500

475-3007 REPAIRS & MAINTENANCE 2,000

475-3008 DUES 750

475-3013 AUTO REPAIRS 9,000

475-3030 MISCELLANEOUS 6,000

TOTAL OPERATING EXPENSES 76,250

OTHER SERVICES & CHARGES

475-4014 WITNESS EXPENSES 8,500

475-4100 TRIAL EXPENSES 3,000

TOTAL OTHER SERVICES & CHARGES 11,500

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL CRIMINAL DIST. ATTORNEY 115,720

\*\*\* TOTAL EXPENDITURES \*\*\* 115,720

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

370-CDA CONTRABAND FORFEITURE  
CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

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

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

TRANSFERS OUT

TOTAL TRANSFERS

-----  
0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 39,720)  
=====

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

372-SHERIFF DOT FEDERAL FORF

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	1,200
OTHER REVENUES	0
	-----
*** 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)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

372-SHERIFF DOT FEDERAL FORF

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 1,200

-----

TOTAL MISCELLANEOUS REVENUE 1,200

OTHER REVENUES

-----

TOTAL OTHER REVENUES 0

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

372-SHERIFF DOT FEDERAL FORF

2023 BUDGET

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

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

TRANSFERS OUT

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

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

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

392-NATIONAL SCHOOL LUNCH PRG

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	105,000
STATE GRANTS	0
-----	
*** TOTAL REVENUES ***	105,000
=====	

EXPENDITURE SUMMARY

JUVENILE DETENTION	193,711
STATE GRANT	0
FEDERAL GRANT	0
-----	
*** TOTAL EXPENDITURES ***	193,711
=====	

REVENUE OVER(UNDER) EXPENDITURES	( 88,711)
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	88,711
TRANSFERS OUT	0
-----	
TOTAL TRANSFERS	88,711

TOTAL REVENUE OVER(UNDER) EXPENDITURES	0
=====	

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

392-NATIONAL SCHOOL LUNCH PRG

REVENUES

BUDGET

-----

FEDERAL GRANTS

331-2005 NATIONAL SCHOOL LUNCH PRG 105,000

-----

TOTAL FEDERAL GRANTS 105,000

STATE GRANTS

-----

TOTAL STATE GRANTS 0

\*\*\* TOTAL REVENUES \*\*\* 105,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

392-NATIONAL SCHOOL LUNCH PRG  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

573-1132 LONGEVITY	501
573-1133 STIPEND	3,534
573-1173 SALARY, FOOD SERV SUPERVISOR	27,311
573-1174 SALARY, 2 COOKS	43,348
-----	
TOTAL SALARIES	74,694

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	5,715
573-2002 HEALTH INSURANCE	2,929
573-2003 RETIREMENT	11,137
573-2004 LIFE INSURANCE	165
573-2005 WORKERS COMP	353
573-2006 UNEMPLOYMENT	68
-----	
TOTAL FRINGE BENEFITS	20,367

OPERATING EXPENSES

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

OTHER SERVICES & CHARGES

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

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
----------------------	---

TOTAL JUVENILE DETENTION	193,711
--------------------------	---------

=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

392-NATIONAL SCHOOL LUNCH PRG  
STATE GRANT  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

	-----
TOTAL OPERATING EXPENSES	0
TOTAL STATE GRANT	0
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

392-NATIONAL SCHOOL LUNCH PRG

2023 BUDGET

FEDERAL GRANT

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	----- 0
TOTAL FEDERAL GRANT	0 =====

\*\*\* TOTAL EXPENDITURES \*\*\* 193,711  
=====

REVENUE OVER(UNDER) EXPENDITURES ( 88,711)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND	88,711
TOTAL TRANSFERS IN	----- 88,711

TRANSFERS OUT

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

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0  
=====

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

420-EMPLOYEE BENEFIT FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	0
EMPLOYEE BENEFITS FUND	1,500
	-----
*** TOTAL REVENUES ***	1,500
	=====

EXPENDITURE SUMMARY

EMPLOYEE BENEFIT FUND	1,500
	-----
*** TOTAL EXPENDITURES ***	1,500
	=====

REVENUE OVER (UNDER) EXPENDITURES	0
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

420-EMPLOYEE BENEFIT FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

-----  
0

EMPLOYEE BENEFITS FUND

367-2000 COMMISSIONS

1,500

TOTAL EMPLOYEE BENEFITS FUND

-----  
1,500

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

1,500  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

420-EMPLOYEE BENEFIT FUND

2023 BUDGET

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

=====

REVENUE OVER (UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

450-ELECTIONS ADM SPECIAL

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	65,000
MISCELLANEOUS REVENUE	25

*** TOTAL REVENUES ***	65,025
------------------------	--------

EXPENDITURE SUMMARY

ELECTION ADMINISTRATOR	86,506
------------------------	--------

*** TOTAL EXPENDITURES ***	86,506
----------------------------	--------

REVENUE OVER (UNDER) EXPENDITURES	( 21,481)
-----------------------------------	-----------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 21,481)
---	-----------

AS OF: SEPTEMBER 12TH, 2022  
2023 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  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

450-ELECTIONS ADM SPECIAL  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

490-1110 SALARY, P/T CLERK II	14,800
490-1120 SALARIES, ELECTION PERSONNEL	21,000
490-1130 EXTRA HELP	10,000
490-1132 LONGEVITY	45
-----	
TOTAL SALARIES	45,845

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	3,000
490-3010 CONTRACT TRAVEL	500
-----	
TOTAL OPERATING EXPENSES	4,500

OTHER SERVICES & CHARGES

490-4002 BALLOT MAILING	6,500
490-4003 PUBLICATION	2,424
490-4008 CONTRACT SERVICES	10,000
490-4010 ELECTION SUPPLIES	6,000
490-4017 BUILDING/EQUIPMENT RENTAL	3,500
490-4018 CUSTODIAL SERVICES	1,900
-----	
TOTAL OTHER SERVICES & CHARGES	30,324

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL ELECTION ADMINISTRATOR 86,506

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

450-ELECTIONS ADM SPECIAL  
ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

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

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

TRANSFERS OUT

TOTAL TRANSFERS

-----  
0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 21,481)  
=====

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

499-TAX ASSESSOR SPECIAL

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

3,000

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

3,000

EXPENDITURE SUMMARY

TAX ASSESSOR/COLLECTOR

3,000

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

3,000

REVENUE OVER (UNDER) EXPENDITURES

0

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

499-TAX ASSESSOR SPECIAL

2023 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 2,000

361-2003 ESCROW PENALTY 1,000

-----

TOTAL MISCELLANEOUS REVENUE 3,000

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

499-TAX ASSESSOR SPECIAL  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

499-3006 SUPPLIES 1,500

-----

TOTAL OPERATING EXPENSES 1,500

CAPITAL OUTLAY

499-5001 EQUIPMENT 1,500

-----

TOTAL CAPITAL OUTLAY 1,500

TOTAL TAX ASSESSOR/COLLECTOR 3,000

=====

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

=====

REVENUE OVER(UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

500-HISTORICAL COMMISSION

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	0
SALE OF ASSETS	200
	-----
*** TOTAL REVENUES ***	200
	=====

EXPENDITURE SUMMARY

HISTORICAL COMMISSION	6,200
	-----
*** TOTAL EXPENDITURES ***	6,200
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 6,000)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 6,000)
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

500-HISTORICAL COMMISSION

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

-----  
0

SALE OF ASSETS

364-1002 SALE OF MERCHANDISE

200

TOTAL SALE OF ASSETS

-----  
200

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

200  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

500-HISTORICAL COMMISSION  
HISTORICAL COMMISSION  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

OPERATING EXPENSES

670-3002 POSTAGE	150
670-3004 DUES	100
670-3005 TRAINING & TRAVEL	1,500
670-3006 SUPPLIES	825
670-3009 HISTORICAL MARKERS	2,400
670-3030 MISCELLANEOUS	225
670-3041 ORAL HISTORY/HISTORY EDUC.	1,000

TOTAL OPERATING EXPENSES 6,200

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL HISTORICAL COMMISSION 6,200

\*\*\* TOTAL EXPENDITURES \*\*\* 6,200

REVENUE OVER(UNDER) EXPENDITURES ( 6,000)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES ( 6,000)

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

AS OF: SEPTEMBER 12TH, 2022  
2023 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

TRANSFERS OUT 0

TOTAL TRANSFERS 10,078

TOTAL REVENUE OVER (UNDER) EXPENDITURES 0

AS OF: SEPTEMBER 12TH, 2022  
2023 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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

515-CHILD WELFARE BOARD

2023 BUDGET

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

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

720-LAW LIBRARY FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	57,000
MISCELLANEOUS REVENUE	0
	-----
*** 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 IN	0
TRANSFERS OUT	17,000
	-----
TOTAL TRANSFERS	( 17,000)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	0
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

720-LAW LIBRARY FUND

2023 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CO CLERK FEES LGC323.023/135.1 25,500

341-2000 DST CLRK FEES LGC323.023/135.1 31,500

TOTAL FEES OF OFFICE 57,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE 0

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

AS OF: SEPTEMBER 12TH, 2022  
2023 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 CAPITAL OUTLAY 0

TOTAL LAW LIBRARY 40,000

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

REVENUE OVER (UNDER) EXPENDITURES 17,000

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

700-0100 TRANSFERS/GENERAL FUND 17,000

TOTAL TRANSFERS 17,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES 0

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

800-VICTORIA HEALTH DEPT.

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	0
INTERLOCAL COOPERATIVE CO	193,238
LOCAL PROGRAM INCOME	1,174,900
GRANT PROGRAM INCOME	32,000
MISCELLANEOUS REVENUE	175
OTHER REVENUES	87,186
ANIMAL CONTROL FEES	0

\*\*\* TOTAL REVENUES \*\*\* 1,487,499  
 =====

EXPENDITURE SUMMARY

340B EXPENDITURES	716,122
ANIMAL CONTROL	0
VICTORIA CO HEALTH DEPT	1,190,549
MOSQUITO CONTROL	18,508
CARES 12/15/20-12/31/21	0
RYAN WHITE PT B 4/22-3/23	0
HOPWA FY 9/1/22-8/31/23	0
HOPWA FY 9/1/21-8/31/22	0
STATE SERVICES 9/21-8/22	0
CPS/COVID-19	0
STATE SERV-R FY4/22-3/23	0
RLSS FY 9/1/19-8/31/21	0
IDCU/SUREB 9/1/21-8/31/23	0
RLSS 9/1/21-8/31/23	0
RYAN WHITE SUPP 4/19-9/19	0
TB FEDERAL FY 1/22-12/22	0
HPCDP/TXHC FY 9/22-8/23	0
IMMUNIZATION FY9/22-8/23	0
IMMUNIZATION 9/19-8/20	0
IMMUNIZATION 9/20-8/21	0
TB/PC STATE FY 9/22-8/23	0
TB-FEDERAL FY 1/20-12/20	0
TB/PC STATE FY 9/20-8/21	0
INFLUENZA FY 9/16-8/17	0
HOPWA FY 2/1/19-1/31/20	0
HOPWA 9/1/20-8/31/21	0
STATE SERV R 4/20-3/21	0
STATE SERV 9/1/22-8/31/23	0
STATE SRVCS R 4/19-3/20	0
IDCU/COVID-19 8/3/20-4/22	0
STATE SRVCS 9/20-8/21	0
TB FEDER 1/1/21-12/31/21	0
CPS/HAZARDS 7/20-6/21	0

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

800-VICTORIA HEALTH DEPT.

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

-----	
IMMUNIZATION 9/21-8/22	0
HPCDP/TXHC FY 9/21-8/22	0
TB STATE 9/18-8/19	0
RYN WHITE PT B 4/20-3/21	0
STATE SERV R 4/21-3/22	0
STATE SERVICES 9/19-8/20	0
RYAN WHITE PT B 4/21-3/22	0
HPCDP/TXHC 9/1/21-8/31/22	0
RYAN WHITE PTB 4/18-3/19	0
RYAN WHITE 4/1/19-3/31/20	0
CPS HAZARDS 7/21-6/22	0
TB/PC-STATE FY 9/21-8/22	0
CPS HAZARDS FY 7/22-6/23	0
CPS/HAZARDS 7/19-6/20	0
ZOONOSIS 8/31/20-8/30/21	0
HOPWA CARES 3/20-8/20	0
RYAN WHITE CARES4/20-3/21	0
HPCDP/TXHC FY10/18-9/19	0
ZOONOSIS 8/31/21-8/30/22	0
ZOONOSIS FY 8/22-8/23	0
IDCU/SUREB FY 9/19-8/21	0
RYANWHITE CARES 8/21-3/22	0

*** TOTAL EXPENDITURES ***	1,925,179
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 437,680)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	532,758
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	532,758

TOTAL REVENUE OVER (UNDER) EXPENDITURES	95,078
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

800-VICTORIA HEALTH DEPT.

2023 BUDGET

REVENUES

BUDGET

STATE GRANTS

TOTAL STATE GRANTS	0
--------------------	---

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
<hr style="border-top: 1px dashed black;"/>	
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	8,700
345-1006 INTERNATIONAL VACCINE	30,000
345-1009 ADULT HEALTH/LOCAL	3,000
345-1010 FLU SHOTS	7,000
345-1012 WATER SAMPLES & LAB FEES	84,000
345-1013 SEPTIC TANK PERMITS/COUNTY	60,000
345-1014 FOOD ESTABLISHMENT PERMITS	130,000
345-1015 CHILD HEALTH	500
345-1016 HEPATITIS B VACCINE	500
345-1019 MEDICARE/FLU REIMB.	3,000
345-1020 FLOOD PLAIN PERMIT FEES	7,000
345-1025 RABIES VACCINE	4,000
345-1028 340B INCOME	800,000
<hr style="border-top: 1px dashed black;"/>	
TOTAL LOCAL PROGRAM INCOME	1,174,900

GRANT PROGRAM INCOME

350-1001 MEDICAID IMMUNIZATION	4,000
350-1005 IMMUNIZATIONS	28,000
<hr style="border-top: 1px dashed black;"/>	
TOTAL GRANT PROGRAM INCOME	32,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

800-VICTORIA HEALTH DEPT.

2023 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

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

OTHER REVENUES

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

ANIMAL CONTROL FEES

TOTAL ANIMAL CONTROL FEES	0
---------------------------	---

*** TOTAL REVENUES ***	1,487,499
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

800-VICTORIA HEALTH DEPT.

2023 BUDGET

340B EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

628-1133 STIPEND	624
628-1141 SALARY, ASSISTANT DIRECTOR	4,160
628-1174 SALARY, ACCOUNTING CLERK	2,080
628-1190 SALARY, DEP DIRECTOR/FINANCE	4,160
628-1191 SALARY, ACCOUNTING CLERK II	2,080

TOTAL SALARIES	13,104
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FRINGE BENEFITS

628-2001 SOCIAL SECURITY	1,003
628-2003 RETIREMENT	1,954
628-2004 LIFE INSURANCE	29
628-2005 WORKERS COMPENSATION	20
628-2006 UNEMPLOYMENT	12

TOTAL FRINGE BENEFITS	3,018
-----------------------	-------

OTHER SERVICES & CHARGES

628-4011 340B PROGRAM EXPENSE	695,000
628-4013 340B DISPENSING FEES	5,000

TOTAL OTHER SERVICES & CHARGES	700,000
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TOTAL 340B EXPENDITURES	716,122
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BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

SALARIES

631-1105 SALARY, RN/RLSS	18,970
631-1132 LONGEVITY	9,105
631-1133 STIPEND	40,836
631-1139 CELL PHONE ALLOWANCE	5,401
631-1140 SALARY, DIRECTOR	92,124
631-1141 SALARY, ASSISTANT DIRECTOR	70,866
631-1152 SALARY, ENVIRONMENTAL SUPRVSR	55,079
631-1154 SALARY, 5 SANITATION INSPECT	200,555
631-1155 SALARY, STORMWATER INSPECTOR	46,800
631-1161 SALARY, NURSE MANAGER	67,871
631-1163 SALARY, 1 NURSE	22,564
631-1173 SALARY, ENV ADMIN SEC	34,487
631-1174 SALARY, ACCOUNTING CLERK	34,487
631-1190 SALARY, DEP DIRECT/FINANCE	55,536
631-1191 SALARY, ACCTING CLERK II	36,213

TOTAL SALARIES 790,894

FRINGE BENEFITS

631-2001 SOCIAL SECURITY	60,504
631-2002 HEALTH INSURANCE	45,408
631-2003 RETIREMENT	117,923
631-2004 LIFE INSURANCE	1,740
631-2005 WORKERS' COMPENSATION	20
631-2006 UNEMPLOYMENT TAX	712

TOTAL FRINGE BENEFITS 226,307

OPERATING EXPENSES

631-3001 TELEPHONE/COMMUNICATIONS	6,000
631-3002 POSTAGE	3,000
631-3004 VEHICLE FUEL	15,000
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	1,200
631-3010 ENVIRON. TRAINING & TRAVEL	5,100
631-3013 AUTO REPAIRS & MAINTENANCE	5,890
631-3030 MISCELLANEOUS OPERATIONS	750
631-3031 BOARD MEETING EXPENSES	400
631-3041 NURSING SUPPLIES	15,000
631-3042 NURSING TRAVEL & TRAINING	3,000
631-3043 TB CONTROL	500

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

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

BUDGET

-----	
631-3044 LAB SUPPLIES	16,000
631-3045 WATER LAB TRAINING & TRAVEL	2,000
631-3049 INTERNAT TRAVEL VACCINE	37,474
631-3050 FLU SHOT VACCINE	14,000
631-3057 COMPUTER SUPPLIES & REPAIRS	4,000
631-3090 INDIGENT EXPENSES	1,000
631-3105 FLOOD PLAIN TRAIN/TRAVEL	4,000
631-3110 STORMWATER TRAINING & TRAVEL	2,000
631-3112 STORMWATER SUPPLIES	1,000
-----	
TOTAL OPERATING EXPENSES	159,814

OTHER SERVICES & CHARGES

631-4006 PROFESSIONAL SERVICES	6,600
631-4010 CONTRACT SERVICES	3,000
631-4012 INSURANCE	3,934
-----	
TOTAL OTHER SERVICES & CHARGES	13,534

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL VICTORIA CO HEALTH DEPT	1,190,549
=====	

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

800-VICTORIA HEALTH DEPT.  
MOSQUITO CONTROL  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

632-1130 EXTRA HELP 5,000

TOTAL SALARIES 5,000

FRINGE BENEFITS

632-2001 SOCIAL SECURITY 383

632-2005 WORKERS' COMPENSATION 20

632-2006 UNEMPLOYMENT TAX 5

TOTAL FRINGE BENEFITS 408

OPERATING EXPENSES

632-3004 CHEMICALS 7,000

632-3008 FUEL/EQUIPMENT MAINTENANCE 4,875

632-3018 LICENSES 1,225

TOTAL OPERATING EXPENSES 13,100

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL MOSQUITO CONTROL 18,508

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 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 \*\*\* 1,925,179  
=====

REVENUE OVER(UNDER) EXPENDITURES ( 437,680)

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0100 CO. CONTRIBUTIONS/HEALTH DEPT.	532,758
TOTAL TRANSFERS IN	----- 532,758

TRANSFERS OUT

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

TOTAL REVENUE OVER(UNDER) EXPENDITURES 95,078  
=====

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

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# ENTERPRISE FUNDS



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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

321-AIRPORT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	0
STATE GRANTS	50,000
MISCELLANEOUS REVENUE	3,000
AIRPORT ADMIN. REVENUE	3,882,323
	-----
*** TOTAL REVENUES ***	3,935,323
	=====

EXPENDITURE SUMMARY

AIRPORT/ADMINISTRATION	3,894,361
	-----
*** TOTAL EXPENDITURES ***	3,894,361
	=====

REVENUE OVER(UNDER) EXPENDITURES	40,962
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	0

TOTAL REVENUE OVER(UNDER) EXPENDITURES	40,962
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

321-AIRPORT FUND

2023 BUDGET

REVENUES

BUDGET

FEDERAL GRANTS

TOTAL FEDERAL GRANTS 0

STATE GRANTS

333-2010 TXDOT RAMP GRANT 50% 50,000

TOTAL STATE GRANTS 50,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,000

TOTAL MISCELLANEOUS REVENUE 3,000

AIRPORT ADMIN. REVENUE

380-1010 TERMINAL BLDG LEASES 78,177

380-1017 LAW ENFORCE FEE/ENPLANEMENTS 25,000

380-1020 MISCELLANEOUS 2,000

380-1040 NON FBO LEASES 79,656

380-1041 NON-AERO LEASES-PRIVATE 254,546

380-1042 NON-AERO. LEASES-COUNTY 364,924

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

380-1048 UTILITIES REIMBURSEMENT-COUNTY 15,000

380-1050 COMMUNITY HANGAR FEES 122,593

380-1052 T HANGAR FEES 59,627

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 3,882,323

\*\*\* TOTAL REVENUES \*\*\* 3,935,323

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

321-AIRPORT FUND

2023 BUDGET

AIRPORT/ADMINISTRATION

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

606-1102 SALARY, AIRP/FBO EXECUT. DIREC	168,175
606-1103 SALARY, DIR OF OPER/MAINT	79,997
606-1104 SALARY, MAINT. SUPERVISOR	55,578
606-1106 SALARY, FINANCIAL ASSISTANT	47,133
606-1109 SALARY, LINEMAN SUPERVISOR	47,133
606-1110 SALARY 4 LINE ATTENDANTS	142,856
606-1115 SALARY, 1 BLDG MAINT	32,802
606-1116 SALARY, 2 OPR/MAINT SPEC II	73,592
606-1117 SALARY, OPR/MAINT SPEC III	39,936
606-1118 SALARY, OPR/MAINT SPEC IV	42,848
606-1120 SALARY, FBO CLERK III	34,487
606-1131 OVERTIME	4,000
606-1132 LONGEVITY	4,745
606-1133 STIPEND	38,231
606-1135 AUTO ALLOWANCE	6,000
606-1139 CELL PHONE ALLOWANCE	3,721
606-1140 CALL OUT FEE	2,000
606-1940 TSA OVERTIME	70,000

TOTAL SALARIES 893,234

FRINGE BENEFITS

606-2001 SOCIAL SECURITY	68,333
606-2002 HEALTH INSURANCE	54,192
606-2003 RETIREMENT	133,182
606-2004 LIFE INSURANCE	1,966
606-2005 WORKERS COMPENSATION	2,200
606-2006 UNEMPLOYMENT	804

TOTAL FRINGE BENEFITS 260,677

OPERATING EXPENSES

606-3005 TRAINING & TRAVEL AIRP/FBO	30,000
606-3006 ADMINIST. SUPPLIES/OPS/FBO	20,000
606-3008 DUES/MEMBERSHIPS	10,000
606-3011 UNIFORMS	5,000
606-3016 UTILITIES	190,000
606-3030 MISCELLANEOUS	2,250
606-3100 AIRPORT/FBO ADVERTISING	10,000
606-3105 AIR SERVICE MARKETING	50,000
606-3110 INSURANCE	120,000
606-3111 FUEL INCENTIVE PROGRAM	30,000
606-3120 LEGAL FEES	10,000
606-3130 CONTRACT SERVICES	35,000

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

321-AIRPORT FUND  
AIRPORT/ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

-----	
606-3140 PROFESSIONAL SERVICES	10,000
606-3205 PILOT SUPPLIES	15,000
606-3210 VEHICLE MAINTENANCE	5,000
606-3225 RAMP/APRON MAINTENANCE	200
606-3310 ARFF STATION MAINTENANCE	5,000
606-3315 AIR CONTROL TOWER MAINT	15,000
606-3320 RUNWAY/TAXIWAY/APR MAINT	4,000
606-3325 OPERATIONAL EQUIP MAINT	30,000
606-3400 AIRPORT GROUNDS	20,000
606-3402 WATER & SEWER MAINTENANCE	4,000
606-3405 BUILDING MAINTENANCE	20,000
606-3407 FUEL & OIL	35,000
606-3410 SMALL TOOLS	5,000
606-3415 JANITORIAL SUPPLIES	5,000
606-3417 GROUND SERV EQUIP MAINT.	5,000
606-3419 FBO FUEL OPERATIONS	2,000,000
-----	
TOTAL OPERATING EXPENSES	2,690,450
<u>OTHER SERVICES &amp; CHARGES</u>	
606-4011 TXDOT RAMP GRANT EXPENSES	50,000
-----	
TOTAL OTHER SERVICES & CHARGES	50,000
<u>CAPITAL OUTLAY</u>	
-----	
TOTAL CAPITAL OUTLAY	0
<u>DEBT SERVICE</u>	
-----	
TOTAL DEBT SERVICE	0
TOTAL AIRPORT/ADMINISTRATION	3,894,361
=====	
*** TOTAL EXPENDITURES ***	3,894,361
=====	
REVENUE OVER (UNDER) EXPENDITURES	40,962

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

321-AIRPORT FUND  
AIRPORT/ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

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

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

TRANSFERS OUT

TOTAL TRANSFERS

-----  
0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

40,962  
=====

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

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

323-AIRPORT CAPITAL PROJECTS

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

INTERGOVERNMENTAL CONTRAC

0

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

0

EXPENDITURE SUMMARY

AIRPORT EXPENDITURES

0

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

0

REVENUE OVER (UNDER) EXPENDITURES

0

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

0

TRANSFERS OUT

0

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

323-AIRPORT CAPITAL PROJECTS

REVENUES

BUDGET

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INTERGOVERNMENTAL CONTRAC

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TOTAL INTERGOVERNMENTAL CONTRAC

0

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

0

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

323-AIRPORT CAPITAL PROJECTS

2023 BUDGET

AIRPORT EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

-----  
0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

-----  
0

TOTAL AIRPORT EXPENDITURES

0  
=====

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

0  
=====

REVENUE OVER(UNDER) EXPENDITURES

0

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

TRANSFERS OUT

TOTAL TRANSFERS

-----  
0

TOTAL REVENUE OVER(UNDER) EXPENDITURES

0  
=====

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

380-SHERIFF COMMISSARY FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

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

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	223,329
	-----
*** TOTAL EXPENDITURES ***	223,329
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 60,329)
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

380-SHERIFF COMMISSARY FUND

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,000

-----

TOTAL MISCELLANEOUS REVENUE 3,000

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES 160,000

-----

TOTAL RENTS AND COMMISSIONS 160,000

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

380-SHERIFF COMMISSARY FUND

2023 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1104 SALARY, INMATE SERVICES ASST.	50,818
560-1109 SALARY, INMATE SRVCS COORD	62,556
560-1132 LONGEVITY	895
560-1133 STIPEND	5,669
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	2,400

TOTAL SALARIES 124,561

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	10,000
--------------------	--------

TOTAL CAPITAL OUTLAY 10,000

TOTAL SHERIFF'S EXPENDITURES 223,329

\*\*\* TOTAL EXPENDITURES \*\*\* 223,329

REVENUE OVER(UNDER) EXPENDITURES ( 60,329)

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

390-JUVENILE COMMISSARY FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

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

EXPENDITURE SUMMARY

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

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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

390-JUVENILE COMMISSARY FUND

2023 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 20

-----

TOTAL MISCELLANEOUS REVENUE 20

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES 1,000

-----

TOTAL RENTS AND COMMISSIONS 1,000

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

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

390-JUVENILE COMMISSARY FUND

2023 BUDGET

JUVENILE DETENTION

DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

573-3006 SUPPLIES

750

-----

TOTAL OPERATING EXPENSES

750

TOTAL JUVENILE DETENTION

750

=====

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

750

=====

REVENUE OVER(UNDER) EXPENDITURES

270

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

# INTERNAL SERVICE FUNDS



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

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

410-HEALTH INSURANCE FUND

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

REVENUES	4,146,732
MISCELLANEOUS REVENUE	209,081
	-----
*** TOTAL REVENUES ***	4,355,813
	=====

EXPENDITURE SUMMARY

HEALTH INSURANCE FUND	4,531,235
	-----
*** TOTAL EXPENDITURES ***	4,531,235
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 175,422)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	1,000,000
TRANSFERS OUT	0
	-----
TOTAL TRANSFERS	1,000,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES	824,578
	=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

410-HEALTH INSURANCE FUND

2023 BUDGET

REVENUES

BUDGET

-----

REVENUES

300-1000 COUNTY PREMIUMS	2,285,928
300-2000 EMPLOYEE PREMIUMS	1,613,520
300-3000 RETIREE PREMIUMS	176,784
300-3008 GULF BEND REIMBURSEMENT	70,500

-----

TOTAL REVENUES 4,146,732

MISCELLANEOUS REVENUE

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

-----

TOTAL MISCELLANEOUS REVENUE 209,081

\*\*\* TOTAL REVENUES \*\*\* 4,355,813

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

410-HEALTH INSURANCE FUND  
HEALTH INSURANCE FUND  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

SALARIES

900-1108 SALARY, FNP	133,765
900-1109 SALARY, CLINIC COORDINATOR	53,477
900-1110 SALARY, NURSE	41,351
900-1111 SALARY, PT MEDICAL RECEPTIONST	10,444
900-1132 LONGEVITY	1,605
900-1133 STIPEND	11,780
900-1135 CALL OUT ALLOWANCE	100

TOTAL SALARIES 252,522

FRINGE BENEFITS

900-2001 SOCIAL SECURITY	19,318
900-2002 HEALTH INSURANCE	13,920
900-2003 RETIREMENT	37,652
900-2004 LIFE INSURANCE	556
900-2005 WORKERS COMPENSATION	450
900-2006 UNEMPLOYMENT	228

TOTAL FRINGE BENEFITS 72,124

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

TOTAL OPERATING EXPENSES 26,060

OTHER SERVICES & CHARGES

900-4000 ADMIN. EXPENSE & LIFE INS.	914,212
900-4001 CLAIMS EXPENSE	3,000,000
900-4010 RETIREES PREMIUMS OVER 65	102,077
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 4,180,529

**2023 Adopted Budget**

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

410-HEALTH INSURANCE FUND  
HEALTH INSURANCE FUND  
DEPARTMENT EXPENDITURES

2023 BUDGET

BUDGET

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL HEALTH INSURANCE FUND 4,531,235  
=====

\*\*\* TOTAL EXPENDITURES \*\*\* 4,531,235  
=====

REVENUE OVER(UNDER) EXPENDITURES ( 175,422)

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

390-0100 TRANSFER FROM GENERAL FD 1,000,000

TOTAL TRANSFERS IN 1,000,000

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 824,578  
=====

\*\*\* 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.**

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

700-DEBT SERVICE

2023 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

GENERAL PROPERTY TAXES	2,783,967
PENALTY & INTEREST ON TAX	14,800
MISCELLANEOUS REVENUE	250
OTHER REVENUES	0
-----	
*** TOTAL REVENUES ***	2,799,017
	=====

EXPENDITURE SUMMARY

2017 LTD TAX REF BONDS	585,250
2014 C.O.'S	473,851
2010 CO'S/RADIOS,REFUNDS	0
2010 CITY OVERPASS AGREE	292,183
2019 CO'S/CMC	525,983
2022 CO'S/CMC	751,775
-----	
*** TOTAL EXPENDITURES ***	2,629,042
	=====

REVENUE OVER(UNDER) EXPENDITURES	169,975
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0
-----	
TOTAL TRANSFERS	0

TOTAL REVENUE OVER(UNDER) EXPENDITURES	169,975
	=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

700-DEBT SERVICE

REVENUES

BUDGET

-----  
GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES 2,753,967  
311-3000 DELINQUENT AD VALOREM TAXES 30,000

-----  
TOTAL GENERAL PROPERTY TAXES 2,783,967

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX 6,300  
319-3000 PENALTY/INTEREST/DELQ TAXES 8,500

-----  
TOTAL PENALTY & INTEREST ON TAX 14,800

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 250

-----  
TOTAL MISCELLANEOUS REVENUE 250

OTHER REVENUES

-----  
TOTAL OTHER REVENUES 0

\*\*\* TOTAL REVENUES \*\*\* 2,799,017  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

700-DEBT SERVICE  
2017 LTD TAX REF BONDS  
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

DEBT SERVICE

702-6200 BD PRINCIPAL/2017 CO'S/2030

440,000

702-6600 BOND INTEREST/2017 CO'S

144,500

702-6901 PAYING AGENT FEES

750

TOTAL DEBT SERVICE

-----  
585,250

TOTAL 2017 LTD TAX REF BONDS

585,250  
=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

-----

DEBT SERVICE

703-6200 BD PRINCIPAL/2014 CO'S/2034	315,000
703-6600 BOND INTEREST/2014 CO'S	158,101
703-6901 PAYING AGENT FEES	750

-----

TOTAL DEBT SERVICE	473,851
--------------------	---------

TOTAL 2014 C.O.'S	473,851
-------------------	---------

=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

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

BUDGET

-----

DEBT SERVICE

TOTAL DEBT SERVICE	-----	0
TOTAL 2010 CO'S/RADIOS,REFUNDS		0
	=====	

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

2023 BUDGET

700-DEBT SERVICE  
2010 CITY OVERPASS AGREE  
DEPARTMENT EXPENDITURES

BUDGET

-----

DEBT SERVICE

705-6905 REIMB CITY/TXDOT BONDS

292,183

-----

TOTAL DEBT SERVICE

292,183

TOTAL 2010 CITY OVERPASS AGREE

292,183

=====

BUDGET LISTING

AS OF: SEPTEMBER 12TH, 2022

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

2023 BUDGET

BUDGET

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

DEBT SERVICE

706-6200 BD PRINCIPAL/2019 CO'S/2039

300,000

706-6600 BOND INTEREST/2019 CO'S

225,233

706-6901 PAYING AGENT FEES

750

TOTAL DEBT SERVICE

-----  
525,983

TOTAL 2019 CO'S/CMC

525,983  
=====

AS OF: SEPTEMBER 12TH, 2022  
2023 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

-----  
0

DEBT SERVICE

707-6200 BD PRINCIPAL/2022 CO'S/2043

320,000

707-6600 BOND INTEREST/2022 CO'S

431,775

TOTAL DEBT SERVICE

-----  
751,775

TOTAL 2022 CO'S/CMC

751,775  
=====

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

2,629,042  
=====

REVENUE OVER(UNDER) EXPENDITURES

169,975

OTHER FINANCING SOURCES (USES)  
=====

TRANSFERS IN

TOTAL TRANSFERS IN

-----  
0

TRANSFERS OUT

TOTAL TRANSFERS

-----  
0

TOTAL REVENUE OVER(UNDER) EXPENDITURES

169,975  
=====

\*\*\* 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.**

# 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.

**Consider approval of Order No. 2022-0045 for the Annual Victoria County Investment Policy and take appropriate action.**

(15-32:17)

15. May 16, 2022. County Treasurer Sean Kennedy provided information to the Court and answered Commissioner Janak's question regarding interest rates. Moved by Kevin Janak and seconded by Clint Ives, the Commissioners Court approved Order No. 2022-0045 for the Annual Victoria County Investment Policy. Motion adopted.

Order ~~NO.~~ 2022-0045

THE STATE OF TEXAS§  
COUNTY OF VICTORIA§

IN THE COMMISSIONERS' COURT  
REGULAR TERM- SPECIAL SESSION  
MAY 2022

ON THIS, the 16th day of May 2022 the Commissioners' Court of Victoria County, Texas, being in special session at a regular term of said Court, the following members thereof being present, namely:

Ben Zeller, County Judge,  
Danny Garcia, Commissioner Precinct No. 1,  
Kevin M. Janak, Commissioner Precinct No. 2,  
Gary Burns, Commissioner Precinct No. 3, and  
Clint C. Ives, Commissioner Precinct No. 4,

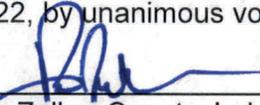
The following proceedings, among others, were had, to wit:

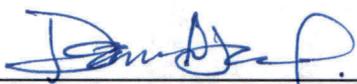
WHEREAS, the Victoria County Commissioners' Court desires to update its investment policy originally adopted January 22, 1988 (Order #3, Vol. 89, page 832); and last updated December 20, 2021; and

WHEREAS, the Court has reviewed the following investment policy, in accordance with Section 2256.005 (e), Texas Government Code, and finds its enactment to be to the financial benefit of Victoria County, Texas:

NOW, THEREFORE, BE IT ADJUDGED, ORDERED AND DECREED THAT THE FOLLOWING AMENDED POLICY BE APPROVED, AND SUPERSEDE ANY AND ALL AMENDMENTS AND POLICIES HERETOFORE ADOPTED.

Adopted on this the 16th day of May 2022, by unanimous vote of this Court.

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

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

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

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

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

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



FILED FOR RECORD THIS 16 DAY OF MAY A.D. 2022, and recorded on 16 day of May, A.D. 2022.

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

VICTORIA COUNTY INVESTMENT POLICY  
MAY 16, 2022

**Policy Statement**

It is the policy of Victoria County, Texas (County) to invest cash of all funds under the control and custody of the county treasurer in a manner maintaining the safety of principal and liquidity of invested funds while providing a reasonable rate of return.

**Investment Scope**

This policy serves to satisfy the statutory requirements of *Texas Local Government Code §116.112* and *Title 10, Chapter §2256, Texas Government Code*, Public Funds Investment Act, as amended, to define and adopt a formal investment policy.

This investment policy applies to all funds of the County, Citizens Medical Center and Victoria County Navigation District under the control of the county treasurer, which Commissioners Court has authority to invest, unless expressly prohibited by law or is in contravention of any depository contract between the County and its depository bank.

This policy does not apply to funds held in trust by court order from County and District Courts *TGC §2256.004(5)*.

**Investment Objectives**

The investment objectives for all funds in the custody of the county treasurer are to:

1. Ensure safety of principal;
2. Maintain liquidity so that sufficient funds are available throughout the budgetary cycle of the fund;
3. Achieve the best yield or rate of return allowed through the prudent and legal investment of County funds while providing necessary protection of the principal;
4. Pursue an active portfolio management philosophy. All investments will be held until maturity and not purchased with the intent of speculative trading. Securities may be sold or exchanged before maturity if market conditions present an opportunity for the County to benefit from the trade;
5. Provide diversification within each of the funds where permissible to avoid an over concentration in a single investment type.
6. Investments must comply with State law and Victoria County Investment Policy.

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

### Operating Fund

Victoria County operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow. All investments of operating funds shall have a stated final maturity of three years or less.

Citizens Medical Center operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Chief Financial Officer of the hospital. All investments of operating funds shall have a stated final maturity of four years or less.

Victoria County Navigation District (Port of Victoria) operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Board of Navigation District Directors. All investments of operating funds shall have a stated final maturity of four years or less.

### Debt Service Fund

All investments of debt service funds approved by Commissioners Court shall not have a stated final maturity which exceeds the next debt service payment date. Excess balances of debt service funds invested will have a maximum stated maturity of less than 365 days.

### Capital Projects Fund

Bond funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested in marketable, short-term investments whose maturities match the projected draw down schedule for each project. If no draw down schedule is available or the project has exceeded the draw down schedule, all investments must be in the shortest-term possible to maintain liquidity.

### Unreserved – Unassigned Fund

Unreserved- Unassigned funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested with an emphasis on safety of principal and may be invested in securities exceeding four (4) years only if the maturity of such investments is made to coincide with the expected use of the funds.

### Other Funds

Other funds including; Special Revenue, Agency, Enterprise and Internal Service funds will be invested to meet projected cash flow needs of the individual accounts and are suitable for these funds.

## Prudence and Ethical Standards

The standard of prudence to be applied by the investment officer is the “prudent investor” rule as stated in *Texas Government Code §2256.006(a)*, “Investments shall be made with the judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be delivered.”

As stated in *Texas Government Code §2256.006(b)*, in determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration;

1. The investment of all funds, or funds under the entity’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
2. Whether the investment decision was consistent with the written investment policy of the entity.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be personally responsible for a specific investment’s credit risks or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

## Quality and Capability of Investment Management

Victoria County insures the quality and capability of the county’s investment personnel by providing periodic training in investments for all personnel involved in the investing process through courses and seminars offered by professional organizations and associations, in accordance with *Texas Government Code §2256.008(a)*.

## Disclosure of Personal Business

An investment officer for Victoria County who has a personal business relationship with a business organization offering to engage in an investment transaction with the County shall file a statement disclosing that personal interest with the Texas Ethics Commission and the Commissioners Court, in accordance with *Texas Government Code §2256.005(i)*. An investment officer has a personal business relationship with a business if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer’s gross income for the previous year; or

### Disclosure of Personal Business (continued)

3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.
4. An investment officer who is related within the second degree of affinity or consanguinity, as determined under *Texas Government Code §573*, to an individual seeking to sell an investment to the county shall file a statement disclosing that relationship with the Texas Ethics Commission and Commissioners Court.

### **Methods of Investing**

In order to facilitate investing funds, the county treasurer is authorized to utilize electronic banking for the investing of such funds with the depository bank, investment firm or investment pool (*TGC §2256.051*).

It is the policy of Victoria County that all securities shall be purchased using the “Delivery vs. Payment” (DVP) method through the Federal Reserve System. County funds will not be released until the county has received the purchased securities. *TGC §2256.005(E)*

A minimum of three bidders will be contacted in all investment transactions. Bids may be solicited in any manner by law and must be documented and filed for auditing purposes.

### Authority to Invest Funds

*Texas Local Government Code §116.112*, authorizes Commissioners Court to invest county funds in accordance with *Texas Government Code §2256.003(a)*.

### Delegation of Authority

According to *Texas Government Code §2256.005(f)*, the Commissioners Court, by order expressly designates the county treasurer as investment officer to be responsible for the investment of county funds consistent with its investment policy.

In order to allow the maximum flexibility for the investment of county funds, the Commissioners Court extends to the county treasurer full authority for the investment of county funds between meetings. Official approval shall be made in the form of a court order at the next official meeting of Commissioners Court.

## Authorized Investments

As provided in the *Public Funds Investment Act*, except those specifically not authorized in *Texas Government Code § 2256.009(b)*, the following investments may be made:

- Obligations of, or guaranteed by, governmental entities, (*TGC § 2256.009*)
- Certificates of Deposit and Share Certificates, guaranteed by FDIC (Federal Deposit Insurance Corporation) or fully collateralized (*TGC § 2256.010*)
- Repurchase agreements, fully collateralized, not to exceed 90 days (*TGC § 2256.011*)
- Commercial Paper, with a stated maturity of 270 days or fewer (*TGC § 2256.013*)
- No load Money Market Mutual Fund, not to exceed 90 days (*TGC § 2256.014*)
- Local Government Investment Pools as approved by Commissioners Court (*TGC § 2256.016*) and (*TGC § 2256.019*) rated no lower than AAA.

The county investment officer may invest the County's idle funds in:

- United States Treasury bills, notes and bonds
- Fully insured and/or collateralized Certificates of Deposit
- Authorized Local Government Investment Pools (LGIP)
- Securities from the United States Agencies that are backed by the full faith and credit of the United States of America;

Government National Mortgage Association (GNMA)  
Small Business Administration (SBA)  
Farmers Home Administration (FmHA)  
General Services Administration (GSA)

- Securities from the United States that are backed by the full faith and credit of the of the instrumentality and have an "implied" backing of the United States of America;

Federal National Mortgage Association (FNMA)  
Federal Home Loan Bank (FHLB)  
Federal Home Loan Mortgage Corporation (FHLMC)  
Federal Farm Credit Bank (FFCB)

- Commercial paper through an authorized investment pool.
- State and Local Government bonds issued by the State of Texas or a local government entity within the State of Texas with a bond rating of AA or better. This type of investment may not exceed 10 percent of the unreserved-unassigned fund balance of the general fund and the maximum maturity of an individual bond is not to exceed 3 years.

## Safety of Principal

Safety of principal is the primary objective of the County's Investment Policy. To achieve this objective the County seeks to mitigate its exposure to credit and interest rate risk.

**Credit Risk** – the county minimizes credit risk, the risk that an issuer or other counterparty to an investment will not fulfill its obligation, by;

1. Limiting investment to the safest types of investments allowed under PFIA and approved by Commissioners' Court.
2. Pre-qualifying the financial institutions and Broker/dealers with which the County will do business.
3. Diversifying and/or collateralizing the investment portfolio to minimize potential losses on individual issuers.
4. All security investments are executed on a Delivery-Versus-Payment basis (*TGC §2256.005(E)*) and held by the County's custodial agent, in the County's name and evidenced by receipts. The only exception is investments made into an investment pool(s) approved by Commissioners' Court.

**Interest Rate Risk** – the risk that changes in interest rates will adversely affect the County's investments is minimized, by;

1. Structuring the investment portfolio so that investment maturities match cash flow needs.
2. Investing in the highest yield and maturity that will meet the County's cash flow needs.
3. Diversifying maturities and purchase dates to minimize the impact of markets over time.

## Ineligible Investments

The following investments are not authorized investments for Victoria County;

- Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage backed security collateral and pay no principal.
- Obligations whose payment represents the principal stream of cash flow from the underlying mortgage backed security collateral and bears on interest.
- Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
- Collateralized mortgage obligations which the interest rate is determined by an index that adjusts opposite to the changes in a market index.

## Diversification of the Investment Portfolio

### Diversifying the Investment Portfolio by Type

The county investment officer minimizes the risk of loss of principal in the investment portfolio by diversifying investments by type and maturity. Diversity of in the types of eligible investments is maintained by limiting the maximum percentage that may be invested in each type of eligible investment to the percentages listed as follows;

#### Type of Investment

Obligations of the U.S. Treasury; Bills, Bonds and Notes.....	100%
Obligations of U.S. Agencies and Instrumentalities.....	100%
Certificates of Deposit issued by a state or national bank domiciled in Texas or a savings and loan association domiciled in Texas.....	100%
State or local government bonds issued by the State of Texas or a local government within the State of Texas, limited to 10% of the unreserved fund balance of the general fund as reported in the prior years' CAFR.....	10%
Local Government Investment Pools (LGIP).....	100%

### Diversifying the Investment Portfolio by Maturity

The county investment officer monitors the maturity of all investments in the portfolio to minimize the risk of loss from interest rate fluctuations and to ensure that the maturities do not exceed the projected cash flow requirements within the portfolio. The maximum allowable stated maturity of any individual investment in the portfolio is provided for in the Investment Strategy Section.

## Competitive Selection of Investment Instruments

The County requires competitive bids on all securities purchases, except for transactions in LGIP's, Government securities purchased at a favorable rate that requires quick action in order to secure the rate at the discretion of the county investment officer or government securities purchased through an approved broker/dealer at the auction price. The county accepts the bid, which provides the highest rate of return within the maturity, required and is submitted within the deadline specified on the bid sheet and within the parameters of this policy. Bids that do not meet the County's time deadline will not be considered.

## **Broker/Dealer**

A copy of this investment policy will be presented to any person offering to engage in an investment transaction with Victoria County. The investment officer may not purchase securities from any person who has not filed a written Broker/Dealer Certification signed by a qualified representative of the organization offering to engage in an investment transaction with Victoria County. The Broker/Dealer certification must include that the policy has been received and reviewed and acknowledge that Victoria County implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by Victoria County, in accordance with *TGC § 2256.005 (k)*.

A list of financial institutions authorized to provide investment services to Victoria County will be maintained by the county treasurer. In addition, a list will be maintained of approved broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "Primary" Dealers or secondary dealers that qualify under the Securities and Exchange Commission.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions with Victoria County must supply the county treasurer with a current audited financial statement.

Commissioners Court or the designated investment committee of the county shall, at least annually review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the county, in accordance with *TGC § 2256.025*.

## **Removal from Broker/Dealer List.**

The treasurer may review and reevaluate the broker/dealers currently on the approved list at any time when there is good cause. The broker/dealer may be immediately removed from the approved list for the following reasons;

1. Placing the County's funds at risk;
2. Failure to maintain the requirements of this investment policy;
3. Failure to comply with the Texas Public Funds Investment Act;
4. Consistently causing an administrative burden by inaccurate documentation, attempting to submit oral bids, or late verification of trade.

## **Loss of Required Rating**

If an investment becomes ineligible because of loss of the minimum required rating or possible default, then it no longer qualifies as an authorized investment. The investment officer shall take all prudent measures consistent with this policy to liquidate that investment (*TGC §2256.021*).

## **Investment Committee**

There may be a Victoria County Investment Committee, which may consist of the county treasurer as Chairperson, along with the County Judge, and County Auditor. The County Financial Advisor may serve as an Ex-Officio member of the committee.

## **Safekeeping and Custody**

All purchased securities, certificates of deposit, insured by FDIC, and all pledged securities shall be held in safekeeping by the County or a county account in a third party financial institution, primarily the Federal Reserve Bank under the direction of the Victoria County Commissioners Court, through the county treasurer and subject to the review of the county auditor.

## **Reporting**

Not less than quarterly, the investment officer shall prepare and submit to the Commissioners Court a written report detailing the investment position of Victoria County in compliance with *TGC § 2256.023*.

**Texas Public Funds Investment Act  
Certification by Business Organization**

This certification is executed on behalf of the County of Victoria, Texas (County) and \_\_\_\_\_ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the County and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the County as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code,
2. The Qualified Representative of the Business Organization has received and reviewed the investment policy of the County, and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the County that are not authorized by the County's investment policy except to the extent that this authorization is dependent on an analysis of the makeup of the County's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of the Business Organization

Firm \_\_\_\_\_

Firm Representative \_\_\_\_\_

Representative's Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**County of Victoria, Texas  
Broker/Dealer Questionnaire**

Name of Firm:

\_\_\_\_\_

Name of Parent Company (*if applicable*):

\_\_\_\_\_

Local Address:

\_\_\_\_\_

National  
Address:

\_\_\_\_\_

\_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ (800) \_\_\_\_\_ -

\_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ E-Mail

\_\_\_\_\_

Registered principal:

\_\_\_\_\_

Title:

\_\_\_\_\_

Account Representative:

\_\_\_\_\_

Title: \_\_\_\_\_ CRD# \_\_\_\_\_

Backup Representative:

\_\_\_\_\_

Title: \_\_\_\_\_ CRD# \_\_\_\_\_

Do you have an office of the firm for brokerage or other services located within our area?

\_\_\_\_\_

Address of office

\_\_\_\_\_

Has/have the representative(s) listed above been authorized by the firm to be the account representative(s) for the County of Victoria, Texas?

\_\_\_\_\_

Authorized

By: \_\_\_\_\_

If you are a broker/dealer or subsidiary of a national bank, is your firm licensed to do business in Texas?

Yes  No

If you are a broker/dealer or subsidiary of a national bank, is your firm a member of Financial Industry Regulatory Authority (FINRA) in good standing?

Yes  No

**Please provide your firm's CRD (Central Registration Depository) number \_\_\_\_\_**

Which instruments are offered regularly by your local desk?

- Treasury Bills
- Treasury notes/bonds
- Agencies-specify

- 
- 
- Commercial paper
  - Other-specify

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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:

---

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**Please provide the most recent AUDITED financial statements for your firm. Is your firm a subsidiary of another firm?  yes  no. if yes please provide the most recent audited financial statements for your parent corporation.**

How long has the direct representative been an institutional governmental securities broker? \_\_\_\_\_

How long has the direct representative been an institutional fixed-income broker? \_\_\_\_\_

Is your firm a member of NASD (National Association of Securities Dealers)?

\_\_\_\_\_

If not, why?

\_\_\_\_\_

Place an X by each regulatory agency that your firm is examined by and/or subject to its rules and regulations or list any other regulatory agency.

FDIC \_\_\_\_\_ SEC \_\_\_\_\_ NYSE \_\_\_\_\_ Federal Reserve System \_\_\_\_\_

Comptroller of Currency \_\_\_\_\_ Other \_\_\_\_\_

Do you have full SIPC (Securities Investor Protection Corporation) insurance coverage?

\_\_\_\_\_

SIPC policy number \_\_\_\_\_

***Please provide information on a separate sheet regarding additional coverage for your customers in case of default or failures.***

Does the firm have primary dealer status with the Federal Reserve Bank of New York?

\_\_\_\_\_

How long has the firm had primary dealer status?

\_\_\_\_\_

Are the firm and the account representative(s) registered with the Texas State Securities Commissioner? \_\_\_\_\_

Since? \_\_\_\_\_

Please provide references from at least four comparable public sector clients. We would prefer public sector clients located in the State of Texas, if possible.

Client Name

\_\_\_\_\_

Address \_\_\_\_\_

Person to contact \_\_\_\_\_

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

\_\_\_\_\_

Address \_\_\_\_\_

Person to contact \_\_\_\_\_

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

\_\_\_\_\_

Address \_\_\_\_\_

Person to contact \_\_\_\_\_

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

\_\_\_\_\_

Address \_\_\_\_\_

Person to contact \_\_\_\_\_

Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

***The following section is to be completed by any firm that does not currently hold primary dealer status.***

In which market sectors does the local firm/desk specialize, if any?

---

---

---

Please identify your most directly comparable public sector clients.

---

---

How long has your firm been in business? \_\_\_\_\_

Are you a subsidiary of another firm? \_\_\_\_\_

If yes, which firm? \_\_\_\_\_

How long have the two firms been associated? \_\_\_\_\_

Is your firm an inventory dealer? \_\_\_\_\_

Do you take a position in securities that you sell or buy? \_\_\_\_\_

Does your firm comply with the SEC (Securities Exchange Commission) net capital guidelines on a continuous basis? \_\_\_\_\_

How much excess capital do you maintain? \_\_\_\_\_

Through which firm do you clear? \_\_\_\_\_

Do you clear on a fully disclosed basis, i.e., will the clearing firm be acting as principal on the transaction? \_\_\_\_\_

***Please attach a separate sheet with your full delivery instructions.***

**Please return to:**

Sean Kennedy  
Victoria County Treasurer  
205 N. Bridge St., Room 110  
Victoria, Texas 77901-3564

## Appendix A

### United States Treasury Securities

**U.S. Treasury – Bill (T-Bill)** A treasury bill is an obligation of the United States Government to pay the bearer a fixed sum on a specific date. T-Bills are sold at a discount from their par (face) value. The return on investment is the difference between the discounted purchase price and the selling price or face value at maturity. T-Bills are short-term securities with fixed maturity of one year or less. T-Bills are backed by the full faith and credit of the United States Government.

**U.S. Treasury – Notes and Bonds (T-Notes, T-Bonds)** T-Notes and T-Bonds are coupon Securities paying interest every six months. T-Notes have a fixed maturity of not less than one year or more than ten years. T-Bonds are securities with maturities of more than ten years. T-Notes and T-Bonds are sold at a premium or discount depending on the coupon rate of the security. Interest is accrued for those T-Bonds purchased between interest periods. T-Notes and T-Bonds are backed by the full faith and credit of the United States Government.

### United States Government Agency and Instrumentality Securities Agencies

**Government National Mortgage Association (GNMA) (Ginnie Mae)** GNMA exists to provide a secondary market for real estate mortgages and therefore spur private housing in the economy. The most attractive securities offered by the GNMA and available to government investors are “fully modified pass-through mortgages”. The mortgages are pooled into mortgage-backed pools by GNMA. The pools are structured to provide good diversification and value. The securities have stated maturities equal to the underlying mortgages, which range from 12 to 40 years. The GNMA guarantee of timely principal and interest payments is backed by the full faith and credit of the United States Government.

**Export-Import Bank (EXIMBANK)** The Export-Import Bank was founded in 1934 and operates under an authority granting broad powers to finance and facilitate exports of U.S. products by extending loans, guarantees and export credit insurance. All contractual liabilities of EXIMBANK constitute general obligations of the United States Government and are backed by its full faith and credit. This is a program designed for economic development purposes and not for investment purposes. Such loans are not liquid and are bought simply as a buy-and-hold proposition.

**Small Business Administration (SBA)** Credited in 1953, the Small Business Administration, provided loans to small business through the issuance of Debentures under the Small Business Investment Company Program, Regular Business Loan Program, Single Loan Sales, SBA Loan Pools, and Certified Development Company Program. Although these debentures are backed by the full faith and credit of the United States Government, they are long-term investments and lack liquidity.

## Appendix A continued....

**Tennessee Valley Authority (TVA)**, Established by an act of congress in 1933 to develop the resources of the Tennessee Valley region. TVA bonds are not obligations of, nor are they guaranteed by the United States.

**General Services Administration (GSA)**, established by the Federal Property and Administration Services Act of 1949. The GSA issues participation certificates to fund the construction and purchase of public buildings. These certificates are backed by the full faith and credit of the United States Government. These certificates are long term and have no ready market.

**Maritime Administration Merchant Marine Obligations** are issued and guaranteed in accordance with the provisions of the merchant Marine Act of 1936 as amended by the Ship Financing Act of 1972. The obligations are guaranteed by the full faith and credit of the United States Government. These obligations are long term investments and lack marketability.

### Instrumentalities

**Federal National Mortgage Association (FNMA) (Fannie Mae)** Fannie Mae was incorporated in 1938 as a corporation wholly owned by the government. In 1968, congress enacted legislation to privatize Fannie Mae. By 1970, Fannie Mae completed the transition and officially became a private corporation. The obligations of Fannie Mae are not guaranteed by United States Government and do not constitute a debt or obligation of the United States government or any agency thereof.

**Federal Farm Credit Bank (FFCB)** Federal Farm Credit Bank bonds are not backed by the full faith and credit of the United States government. The bonds are secured by collateralized obligations of the banks operating under federal charter with governmental supervision.

**Federal Home Loan bank (FHLB)** system was organized in 1932, under the Federal Home Loan Bank Act and restructured under the Financial Institutions Reform Recovery, and Enforcement Act of 1989 (FIRREA). Twelve District Banks comprise the system and are distributed geographically around the country. The obligations of the system are not backed by the full faith and credit of the United States Government. However, the banks are required to maintain secured advances, guaranteed mortgages, US. Government securities or cash in an account at least equal in size to its outstanding obligations.

**Federal Home Loan Mortgage Corporation (FHLMC)** also known as Freddie Mac is a government-sponsored enterprise chartered under Title III of the Emergency Home Finance Act of 1970. Freddie Mac purchases residential mortgages from individual lenders, groups the mortgages onto pools and subsequently sells mortgage-backed pass-through securities backed by such mortgages. Freddie Mac guarantees timely payment of principal and interest. These securities are not backed by the full faith and credit of the United States Government.

## Appendix A continued...

**Student Loan Marketing Association (SLMA)** also, known as Sallie Mae was established in 1972, by congress, as a private not-for-profit Corporation. Sallie Mae obtains funds from the sale of its debt obligations. These obligations are not backed by the full faith and credit of the United States government.

**Financing Corporation (FICO)** - the Federal Home Loan Bank board chartered FICO in 1987. FICO's sole purpose was to provide a financing vehicle for recapitalizing the reserves of the Federal Savings and Loan Insurance Corporation (FSLIC). FICO's are secured by United States Treasury obligations, which are held in a separate account. Obligations of FICO are not backed by the full faith and credit of the United States Government. All FICO obligations are long-term obligations (30 years) and are therefore not suitable for short-term investment.

**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.

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.

# 2022 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>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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>	\$ 8,205,710,547
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 1,300,386,478
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 6,905,324,069
4.	<b>2021 total adopted tax rate.</b>	\$ 0.3329 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values:..... \$ 0	
	B. 2021 values resulting from final court decisions:..... - \$ 0	
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value:..... \$ 0	
	B. 2021 disputed value:..... - \$ 0	
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 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>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 6,905,324,069
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</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 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 12,461,730  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 9,327,250  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 21,788,980
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 21,788,980
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 6,883,535,089
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 22,915,288
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 273,730
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 23,189,018
18.	<b>Total 2022 taxable value on the 2022 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> ..... \$ 8,772,456,883  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 17,289,703  <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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value.</b> Add A and B, then subtract C and D.	\$ 8,789,746,586

<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
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 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> ..... \$ <u>297,922,101</u>	
	<b>B. 2022 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> ..... + \$ <u>0</u>	
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>297,922,101</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>1,386,219,972</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>7,701,448,715</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 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 2021. 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>241,432,408</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>241,432,408</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>7,460,016,307</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.3108</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.3695</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.3064</u> /\$100
29.	<b>2021 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> .	\$ <u>6,905,324,069</u>

<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 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 21,157,912
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</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 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ 253,584</p> <p><b>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ 0</p> <p><b>C. 2021 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. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 253,584</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 21,411,496
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,460,016,307
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.2870 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. 2022 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. 2021 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> . . . . . \$ 0.0000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.0000 /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><b>A. 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>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> . . . . . \$ 0.0000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 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
<b>36.</b>	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
	<b>A. 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>1,255,775</u>
	<b>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . .	\$ <u>1,046,433</u>
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ <u>0.0028</u> /\$100
	<b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . .	\$ <u>0.0007</u> /\$100
	<b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0007</u> /\$100
<b>37.</b>	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
	<b>A. 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>
	<b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . .	\$ <u>0</u>
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ <u>0.0000</u> /\$100
	<b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . .	\$ <u>0.0000</u> /\$100
	<b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
<b>38.</b>	<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 26.0444 for more information.	
	<b>A. Amount appropriated for public safety in 2021.</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>
	<b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . .	\$ <u>0</u>
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . .	\$ <u>0.0000</u> /\$100
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
<b>39.</b>	<b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.2877</u> /\$100
<b>40.</b>	<b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . .	\$ <u>10,267,076</u>
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . .	\$ <u>0.1376</u> /\$100
	<b>C.</b> Add Line 40B to Line 39.	\$ <u>0.4253</u> /\$100
<b>41.</b>	<b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.4401</u> /\$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): 2022 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 2022 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ 2,628,742</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. .... \$ 2,628,742</p>	\$ 2,628,742
43.	<p><b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup></p>	\$ 63,988
44.	<p><b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.</p>	\$ 2,564,754
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 103.00 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 101.00 %</p> <p><b>D.</b> Enter the 2019 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.	<p><b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ 2,539,360
47.	<p><b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 7,701,448,715
48.	<p><b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0329 /\$100
49.	<p><b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	\$ 0.4730 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 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 §§ 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 2022 county voter-approval tax rate.	\$ 0.5339 /\$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 2021 or May 2022, 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 2021, 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 2021 or in May 2022.</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 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 10,267,076
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,701,448,715
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1333 /\$100
55.	<b>2022 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> .	\$ 0.3695 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.3695 /\$100
57.	<b>2022 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> .	\$ 0.5339 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.4006 /\$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>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,701,448,715
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100
62.	<b>2022 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).	\$ 0.4006 /\$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 before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.0000 / \$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.0000 / \$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0.0000 / \$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ _____ 0.0000 / \$100
67.	<b>2022 voter-approval tax rate, adjusted for 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).	\$ _____ 0.4006 / \$100

**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 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.3466 / \$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 7,701,448,715
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.0064 / \$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.0329 / \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ 0.3859 / \$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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(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(b-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.3959</u> /\$100
74.	<b>Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0.0000</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.3959</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>6,883,535,089</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>27,251,915</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>7,460,016,307</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.0000</u> /\$100
80.	<b>2022 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>0.4006</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ <u>0.3695</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ <u>0.4006</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
<b>De minimis rate.</b> .....	\$ <u>0.3859</u> /\$100
If applicable, enter the 2022 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 Tax Code.<sup>50</sup>

print here → Ashley Hernandez  
 Printed Name of Taxing Unit Representative

sign here → Ashley Hernandez Date 7/27/22  
 Taxing Unit Representative

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.041(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts



COUNTY OF VICTORIA ~~—FLOOD MARKET—FLOOD CONTROL (R/B)~~

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>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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>	\$ 8,149,127,277
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 1,275,420,420
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 6,873,706,857
4.	<b>2021 total adopted tax rate.</b>	\$ 0.0630 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 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>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 6,873,706,857
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</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 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 12,461,730  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 11,677,763  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 24,139,493
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ 0  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 24,139,493
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 6,849,567,364
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,315,227
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 45,959
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 4,361,186
18.	<b>Total 2022 taxable value on the 2022 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> ..... \$ 8,718,791,567  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 17,289,703  <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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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 2022 value.</b> Add A and B, then subtract C and D.	\$ 8,736,081,270

<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
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2022 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> ..... \$ <u>296,178,287</u> <b>B. 2022 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> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>296,178,287</u>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>1,362,680,246</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>7,669,579,311</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 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 2021. 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, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>241,380,035</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>241,380,035</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>7,428,199,276</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.0587</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.3695</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.0630</u> /\$100
29.	<b>2021 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> .	\$ <u>6,873,706,857</u>

<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 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 4,330,435
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</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 2021. This line applies only to tax years preceding tax year 2021. . . . . + \$ 45,959</p> <p><b>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. . . . . - \$ 0</p> <p><b>C. 2021 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. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 45,959</p> <p><b>E.</b> Add Line 30 to 31D.</p>	\$ 4,376,394
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,428,199,276
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0589 /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup></p> <p><b>A. 2022 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. 2021 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.</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.</p>	\$ /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup></p> <p><b>A. 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>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. . . . . - \$ 0</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.</p>	\$ /\$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></p> <p><b>A. 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 . . . . . \$ _____ 0</p> <p><b>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.0000/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.0000/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0.0000/\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 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. . . . . \$ _____ 0</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . . \$ _____ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.0000/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ _____ 0.0000/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ _____ 0</p> <p><b>B. Expenditures for public safety in 2021.</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.</p>	\$ _____ 0.0000/\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.0589/\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 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 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ _____ 0</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. . . . . \$ _____ 0.0000/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ _____ 0.0589/\$100
41.	<p><b>2022 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>	\$ _____ 0.0609/\$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): 2022 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 2022 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, 2022, 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.</p>	<p>\$ 0</p>
43.	<p><b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup></p>	<p>\$ 0</p>
44.	<p><b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.</p>	<p>\$ 0</p>
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 102.00 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 102.00 %</p> <p><b>D.</b> Enter the 2019 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>	<p>101.00 %</p>
46.	<p><b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	<p>\$ 0</p>
47.	<p><b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 7,669,579,311</p>
48.	<p><b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.0000 /\$100</p>
49.	<p><b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	<p>\$ 0.0609 /\$100</p>
D49.	<p><b>Disaster Line 49 (D49): 2022 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 2022 county voter-approval tax rate.	\$ <u>0.5339</u> /\$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 2021 or May 2022, 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 2021, enter 0.	\$ <u>0</u>
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 2021 or in May 2022.</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 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>10,267,076</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>7,701,448,715</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.1333</u> /\$100
55.	<b>2022 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> .	\$ <u>0.3695</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.3695</u> /\$100
57.	<b>2022 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> .	\$ <u>0.5339</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.4006</u> /\$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>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>7,701,448,715</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2022 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).	\$ <u>0.4006</u> /\$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 before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0000 / \$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0000 / \$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.0000 / \$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.0000 / \$100
67.	<b>2022 voter-approval tax rate, adjusted for 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).	\$ 0.4006 / \$100

**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 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.3466 / \$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,701,448,715
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0064 / \$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0329 / \$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.3859 / \$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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(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(B-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3959 / \$100
74.	<b>Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.3959 / \$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,883,535,089
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 27,251,915
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,460,016,307
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.0000 / \$100
80.	<b>2022 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).	\$ 0.4006 / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.3695 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.4006 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
<b>De minimis rate.</b> .....	\$ 0.3859 / \$100
If applicable, enter the 2022 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 Tax Code. <sup>50</sup>

print here → Ashley Hernandez  
 Printed Name of Taxing Unit Representative

sign here → Ashley Hernandez Date 7/27/22  
 Taxing Unit Representative

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

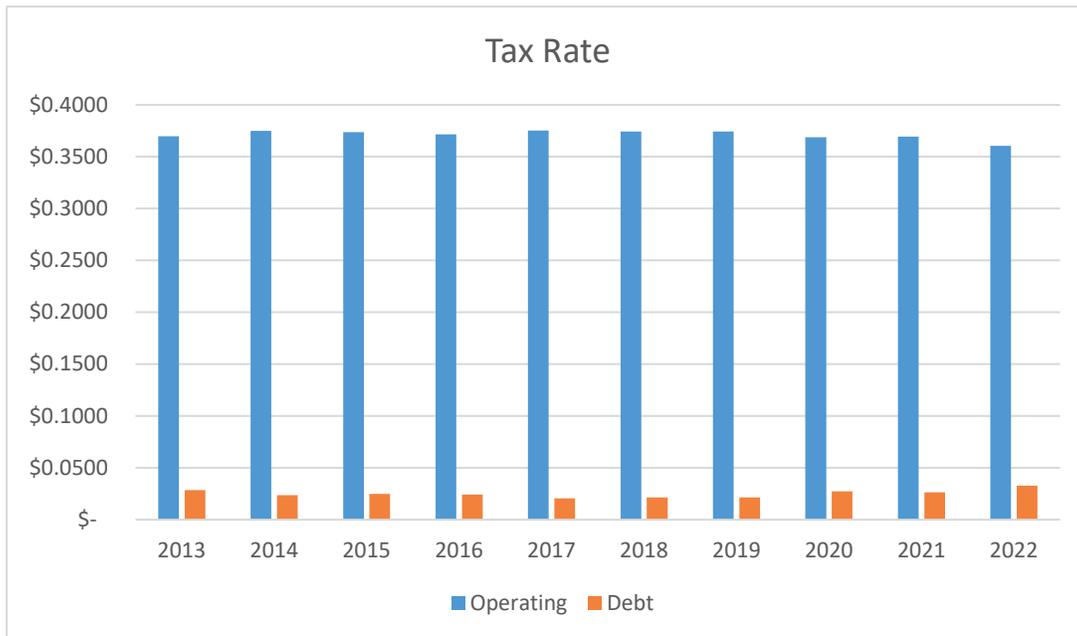


# Statistical Information

# Tax Rate Distribution

## 10 Year Trend

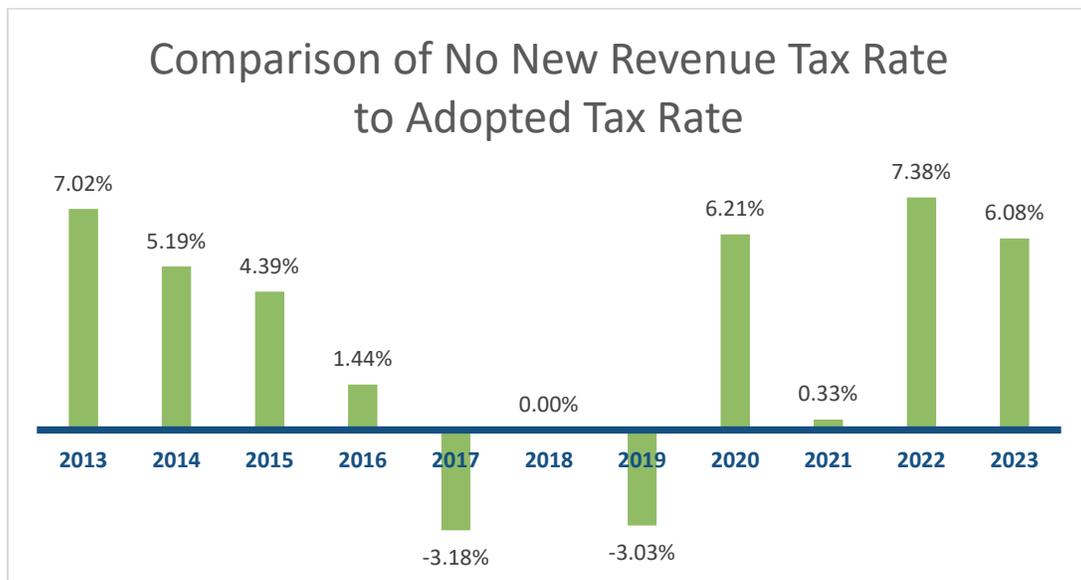
Fiscal Year	Operating	Debt	Total
2012	\$ 0.3691	\$ 0.0295	\$ 0.3986
2013	\$ 0.3699	\$ 0.0287	\$ 0.3986
2014	\$ 0.3751	\$ 0.0235	\$ 0.3986
2015	\$ 0.3736	\$ 0.0250	\$ 0.3986
2016	\$ 0.3716	\$ 0.0243	\$ 0.3959
2017	\$ 0.3753	\$ 0.0206	\$ 0.3959
2018	\$ 0.3744	\$ 0.0215	\$ 0.3959
2019	\$ 0.3744	\$ 0.0215	\$ 0.3959
2020	\$ 0.3687	\$ 0.0272	\$ 0.3959
2021	\$ 0.3694	\$ 0.0265	\$ 0.3959
2022	\$ 0.3605	\$ 0.0329	\$ 0.3934



# 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
2012	0.38210	0.3986	4.14%
2013	0.37060	0.3986	7.02%
2014	0.37790	0.3986	5.19%
2015	0.38110	0.3986	4.39%
2016	0.39020	0.3959	1.44%
2017	0.40850	0.3959	-3.18%
2018	0.3959	0.3959	0.00%
2019	0.4079	0.3959	-3.03%
2020	0.3713	0.3959	6.21%
2021	0.3946	0.3959	0.33%
2022	0.3667	0.3959	7.38%
2023	0.3695	0.3934	6.08%



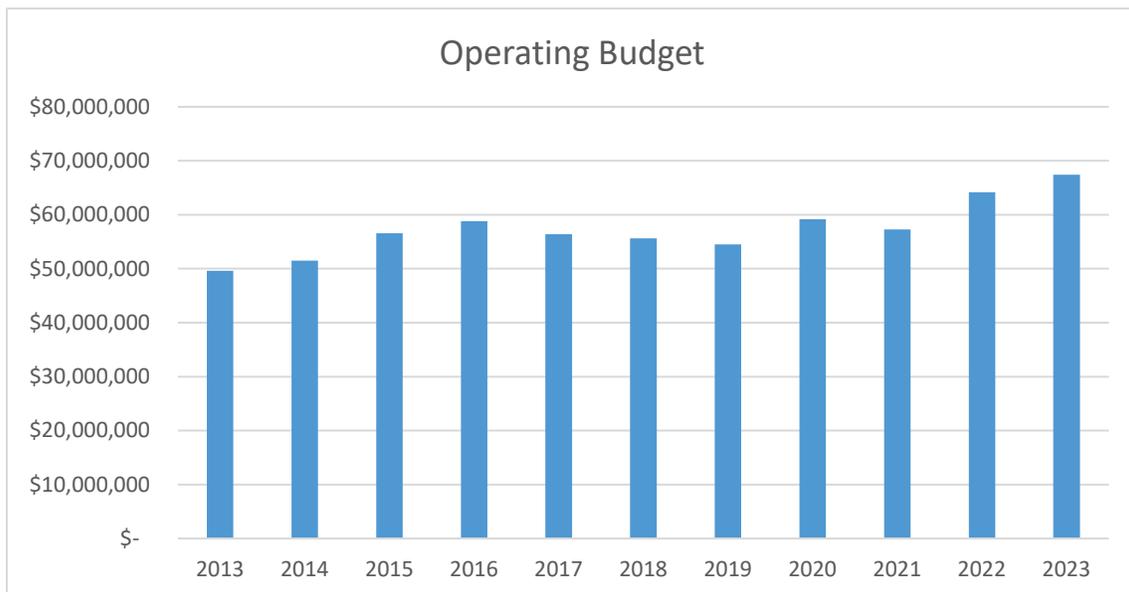
# Operating Budget

*(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
2013	\$ 49,610,159	7%
2014	\$ 51,502,805	4%
2015	\$ 56,592,294	9%
2016	\$ 58,836,742	4%
2017	\$ 56,384,254	-4%
2018	\$ 55,638,654	-1%
2019	\$ 54,509,002	-2%
2020	\$ 59,145,872	8%
2021	\$ 57,280,320	-3%
2022	\$ 64,152,931	11%
2023	\$ 67,392,174	5%



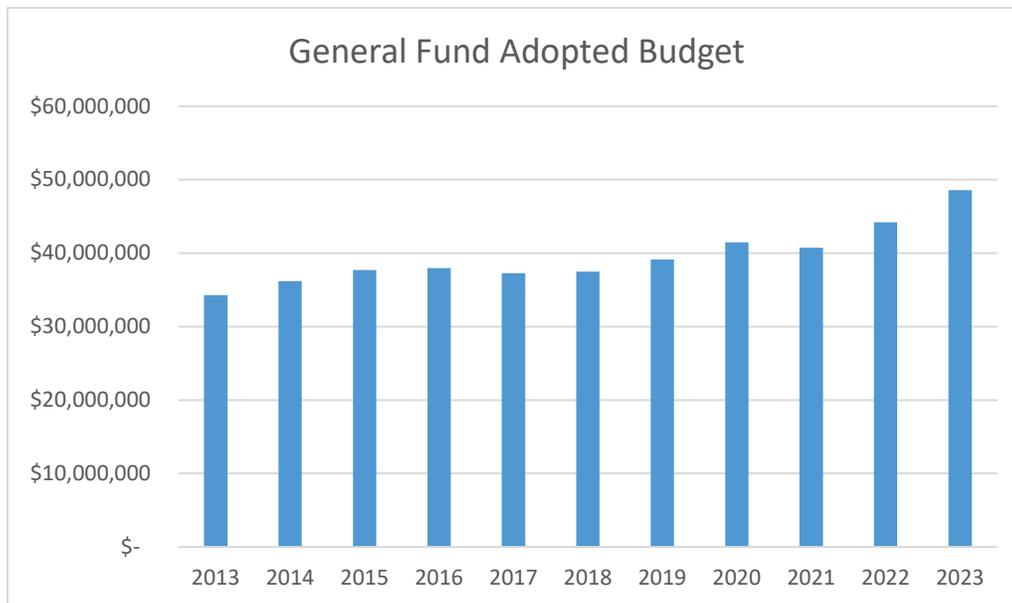
# Operating Budget

*(General Fund Only)*

## 10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the General Fund. The General Fund is primarily funded by property tax and sales tax.

Fiscal Year	GF Adopted Budget	% Change
2013	\$ 34,279,588	6%
2014	\$ 36,182,840	5%
2015	\$ 37,704,987	4%
2016	\$ 37,970,473	1%
2017	\$ 37,280,616	-2%
2018	\$ 37,471,045	1%
2019	\$ 39,143,535	4%
2020	\$ 41,457,599	6%
2021	\$ 40,720,230	-2%
2022	\$ 44,219,182	8%
2023	\$ 48,574,407	9%



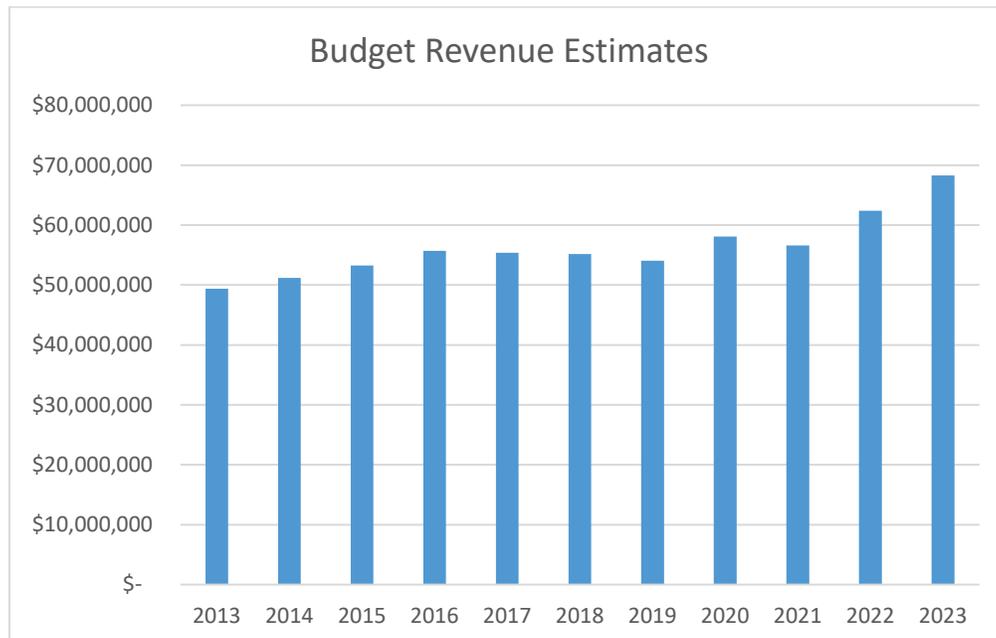
# Budget Revenue Estimates

*(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
2013	\$ 49,374,525	7%
2014	\$ 51,183,813	4%
2015	\$ 53,239,755	4%
2016	\$ 55,669,282	4%
2017	\$ 55,362,450	-1%
2018	\$ 55,157,733	0%
2019	\$ 54,051,052	-2%
2020	\$ 58,080,709	7%
2021	\$ 56,609,092	-3%
2022	\$ 62,380,535	9%
2023	\$ 68,297,897	9%



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# **VICTORIA COUNTY COMMISSIONERS COURT**

## **COUNTY JUDGE**

Ben Zeller

## **COMMISSIONERS**

Precinct 1 - Danny Garcia

Precinct 2 - Kevin Janak

Precinct 3 - Gary Burns

Precinct 4 - Clint Ives