

BOWIE COUNTY

2023-2024 BUDGET

FILED FOR RECORD IN:
BOWIE COUNTY, TEXAS
TINA PETTY, COUNTY CLERK

2023 SEP 13 AM 9:02

Bobby Howell- Voted Yes

Bowie County Judge

Sammy Stone – Voted Yes

Tom Whitten – Voted No

Precinct 1 Commissioner

Precinct 2 Commissioner

James Strain – Voted Yes

Mike Carter – Voted Yes

Precinct 3 Commissioner

Precinct 4 Commissioner

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,674,201, which is a 7.11 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 \$462,493.00.

PROPOSED TAX RATE \$0.396934 per \$100

NO-NEW-REVENUE TAX RATE \$0.375326 per \$100

VOTER-APPROVAL TAX RATE \$0.396934 per \$100

**AN ORDER OF THE COMMISSIONERS COURT OF
BOWIE COUNTY, TEXAS, TO ADOPT THE ANNUAL
BUDGET FOR BOWIE COUNTY FOR FISCAL YEAR 2024**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Bowie County, Texas held on the 21st day of August, 2023 on a motion made by James Strain, and seconded by Mike Carter, the following Court Order was adopted:

WHEREAS, Chapters 111.003 through 111.014 of the Local Government Code of the State of Texas prescribes the method by which the Bowie County Commissioners Court shall adopt an annual budget; and

WHEREAS, a budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 has been proposed by the County Judge as the Budget Officer; and

WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notification was provided to the elected officials; and

WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law; and

WHEREAS, notice regarding the public hearing on the proposed budget was published in a newspaper of general circulation as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on August 21st, 2023 as prescribed by law.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Bowie County adopts and approves the proposed budget, for Bowie County for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

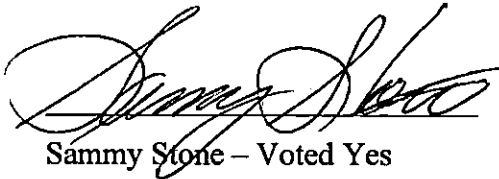
DONE IN OPEN COURT this the 21st day of August, 2023.



Tom Whitten – Voted No



James Strain – Voted Yes



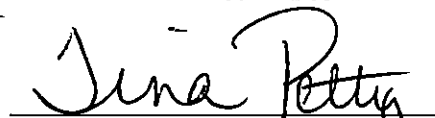
Sammy Stone – Voted Yes



Mike Carter – Voted Yes



Judge Bobby Howell – Bowie County
Voted Yes



Attest: Tina Petty, County Clerk

**AN ORDER OF THE COMMISSIONERS COURT OF
BOWIE COUNTY, TEXAS,
TO ADOPT THE 2023 TAX YEAR LEVY**

§

BE IT REMEMBERED at a special meeting of Commissioners Court of Bowie County, Texas held on the 21st day of August, 2023 on a motion made by Mike Carter, and seconded by James Strain, the following Court Order was adopted:

WHEREAS, the Commissioners Court has considered all requests for County expenditures for Fiscal Year 2023-24 (FY24) beginning October 1, 2023; and

WHEREAS, the 2023 tax year levy will fund the FY24 Adopted Budget; and

WHEREAS, the Commissioners Court has been provided with estimated revenues for said year by the County Auditor; and

WHEREAS, the County has outstanding debt obligations that property taxes will pay in 2023-2024 Budget year, as more fully described below:

<u>DESCRIPTION</u>	<u>PRINCIPAL</u>	<u>INTEREST & SINKING</u>	<u>TOTAL</u>
Hwy 82 Bonds	\$1,600,000	\$639,450	\$2,239,415

WHEREAS, the Commissioners Court has adhered to all in the Tax Code and Local Government Code pertaining to adopting a tax rate; and

WHEREAS, Commissioners Court action is required to finally adopt a tax rate for tax year 2023 and to levy such tax on each \$100 of assessed valuation of the taxable property in the County.

NOW IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners Court of Bowie County hereby levies a tax of \$0.396934 on each \$100 assessed valuation of all taxable property in the County, as more fully describe below:

<u>FOR MAINTENANCE AND OPERATIONS</u>	
\$0.361692	Maintenance & Operations
0.035242	Debt Rate
\$0.396934	Total Maintenance and Operations Tax

THIS TAX RATE WILL RAISE MORE TAXES FROM MAINTENCE AND OPERATIONS THAN LAST YEARS'S RATE.

DONE IN OPEN COURT this 11th day of September, 2023.

Tom Whitten
Tom Whitten - Voted No

James Strain
James Strain - Voted Yes

Sammy Stone
Sammy Stone - Voted Yes

Mike Carter
Mike Carter - Voted Yes

Judge Bobby Howell
Judge Bobby Howell - Bowie County
Voted Yes

Tina Petty by Denise Hambrus
Attest: Tina Petty, County Clerk
Chief Deputy



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Bowie County 2023-2024 Budget Scenario Summary

	2022-2023	2023-2024
	Tax Rate	Tax Rate
Maintenance & Operations (M&O)*	0.385830	0.361692
Debt Rate	.039045	0.035242
Total Ad Valorem Tax Rate*	0.424875	0.396934

**Sales tax adjusted*

	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>Budget Year</u>
	<u>BUDGET</u>	<u>Y-T-D (6/30)</u>	<u>BUDGET</u>	<u>Variance</u>
Revenue				
General Government				
Charges for Services	3,108,130	1,797,075	3,133,077	24,947
Operating Grants/Contributions	209,133	166,903	178,133	(31,000)
Pass Thru Toll Revenue	2,300,000	2,152,834	2,200,000	(100,000)
Public Safety				
Charges for Services	2,220,800	1,000,669	1,860,800	(360,000)
Public Works				
Charges for Services	132,820.00	79,165	222,320.00	89,500
Operating Grants/Contributions	0.00	-	0.00	0
Welfare				
Charges for Services	0.00	-	0.00	0
Operating Grants/Contributions	128,000.00	-	128,000.00	0
Taxes				
Ad Valorem (M&O)	22,141,685	22,440,307	22,983,159	841,474
Sales	9,537,638	7,346,197	9,918,060	380,422
Other	460,000.00	340,245	476,000.00	16,000
Delinquent Taxes			550,000.00	
Investment Earnings	217,760.00	946,752	1,676,800.00	1,459,040
Miscellaneous	1,160,200.00	1,192,102	1,128,360.00	(31,840)
Total General Revenue	41,616,166	37,462,249	44,454,709	2,288,543
Expenses				
General Government	19,105,776	12,546,223	20,061,941	956,166
Public Safety	19,164,630	12,638,578	20,305,537	1,140,907
Public Works	3,767,692	2,516,138	3,961,732	194,041
Welfare	115,542	83,864	125,499	9,957
Total General Expenses	42,153,640	27,784,804	44,454,710	2,301,070
Net General Revenue	(537,474)	9,677,445.62	(0)	(12,527)

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-23</u>
2024 010-310-000	APPRAISAL DISTRICT				
2024 010-310-100	TAXES				
2024 010-310-110	AD VALOREM TAXES	22,141,685	22,983,159	841,474.37	22,440,306.67
2024 010-310-111	SALES TAXES	9,537,638	9,918,060	380,422.00	7,346,196.97
2024 010-310-112	PAYMENT IN LIEU OF TA	210,000	200,000	(10,000.00)	172,015.00
2024-010-310-113	DELINQUENT		550,000	550,000.00	
	TOTAL DEPARTMENT INCOME	31,889,323.00	33,651,219.37	1,761,896.37	29,958,518.64
2024 010-340-000	TAX ASSESSOR COLLECTOR				
2024 010-340-430	AUTO REGISTRATION FEES	800,000	880,047	80,047.00	610,615.35
2024 010-340-432	FEES OF OFFICE	3,000	3,000	0.00	318.78
2024 010-340-433	ALCOHOL BEVERAGE LICENSE	-	170,000	170,000.00	-
2024 010-340-434	ANNUAL COMMISSION	920,000	950,000	30,000.00	931,603.83
2024 010-340-435	PARKS & WILDLIFE INCOM	35,000	42,000	7,000.00	27,560.65
	TOTAL DEPARTMENT INCOME	1,758,000	2,045,047	287,047.00	1,570,098.61
2024 010-341-000	COUNTY CLERK				
2024 010-341-421	I DOCKET FEE	500	500	0.00	124.00
2024 010-341-422	HEALTHY CHILD FUND	30	30	0.00	45.00
2024 010-341-431	GUARDIAN-CRIMINAL HISTORY	150	150	0.00	-
2024 010-341-433	JURY FEES	200	200	0.00	-
2024 010-341-434	MISCELLANEOUS INCOME	200	200	0.00	-
2024 010-341-435	PROBATE FEES	12,000	12,000	0.00	5,935.00
2024 010-341-436	RECORDING FEES	500,000	425,000	(75,000.00)	284,808.05
	TOTAL DEPARTMENT INCOME	513,080	438,080	- 75,000	290,912

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2023-2024</u> <u>BUDGET</u>	<u>Variance</u>	<u>ACTUAL</u> <u>Y-T-D</u> <u>30-Jun-23</u>
2024 010-342-000	TREASURER				
2024 010-342-110	RESTRICTED INTEREST INCOM	10,000	125,185	115,185.00	76,052.70
2024 010-342-432	FEES OF OFFICE	30,000	30,000	0.00	16,844.06
2024 010-342-434	MISCELLANEOUS INCOME	18,000	10,000	(8,000.00)	339.00
2024 010-342-450	INTEREST INCOME CERTIFI	100,000	-	(100,000.00)	25,912.75
2024 010-342-451	INTEREST INCOME ELECTRO	200	1,000	800.00	864.20
2024 010-342-453	INTEREST INCOME NOW AC	107,500	1,550,000	1,442,500.00	843,563.61
2024 010-342-454	INTEREST INCOME TEX PO	50	550	500.00	352.39
2024 010-342-455	INTEREST INCOME TEX STAR	10	65	55.00	6.44
	TOTAL DEPARTMENT INCOME	265,760	1,716,800	1,451,040	963,935
2024 010-343-000	AUDITOR				
2024 010-343-423	FISCAL OFFICER FEE COM	30,000	30,000	0.00	29,338.00
2024 010-343-433	ADMIN FEES LPPF	-	20,000	20,000.00	-
2024 010-343-434	MISCELLANEOUS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	30,000	50,000	20,000.00	29,338.00
2024 010-344-000	COURTHOUSE				
2024 010-344-482	RENTAL INCOME COURTHOUS	16,000	16,000	0.00	13,150.00
	TOTAL DEPARTMENT INCOME	16,000	16,000	0.00	13,150.00
2024 010-345-000	PLAZA WEST OFFICE BUIL				
2024 010-345-482	RENTAL INCOME	380,000	380,000	0.00	288,159.03
	TOTAL DEPARTMENT INCOME	380,000	380,000	0.00	288,159.03

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2023-2024</u> <u>BUDGET</u>	<u>Variance</u>	<u>ACTUAL</u> <u>Y-T-D</u> <u>30-Jun-23</u>
2024 010-347-000	GENERAL MISCELLANEOUS				
2024 010-347-390	TRANSFER IN/OUT	-	-		31,535.30
2024 010-347-420	TITLE IV-E FOSTER CARE	46,000	46,000	0.00	4,253.59
2024 010-347-421	COMMISSION ON MIXED DR	150,000	176,000	26,000.00	132,748.45
2024 010-347-422	TEXAS ALCOHOL BEVERAGE	50,000	50,000	0.00	55.00
2024 010-347-423	COMMISSION ON BINGO	50,000	50,000	0.00	35,426.41
2024 010-347-425	GRANT INCOME INDIGENT	82,000	82,000	0.00	-
2024 010-347-429	TOBACCO SETTLEMENT	151,000	120,000	(31,000.00)	118,222.45
2024 010-347-430	PASS THRU TOLL REVENUE	2,300,000	2,200,000	(100,000.00)	2,152,834.00
2024 010-347-431	OMNI - COUNTY	400	600	200.00	318.00
2024 010-347-432	SALE OF RIGHT OF WAY				1,225,000.00
2024 010-347-434	MISCELLANEOUS INCOME	115,000	115,000	0.00	152,434.21
2024 010-347-435	MISC VOID CHECK INCOME	1,000	1,000	0.00	-
2024 010-347-436	GUARDIANSHIP FEE	10,000	10,000	0.00	6,300.00
2024 010-347-460	SALE OF FIXED ASSET	500	500	0.00	-
2024 010-347-461	ODYSSEY USER REIMBURSEMENT	252,000	200,000	(52,000.00)	-
2024 010-347-462	CSCD REIMBURSEMENT	-	40,000	40,000.00	-
2024 010-347-480	INSURANCE CLAIMS INCOME			0.00	-
2024 010-347-481	BI-STATE REFUND				1,134,195.78
	TOTAL DEPARTMENT INCOME	3,207,900.00	3,091,100.00	(116,800.00)	4,993,323.19
2024 010-348-000	DISTRICT JUDGES			0.00	
2024 010-348-440	FINES	350,000	350,000	0.00	177,297.39
2024 010-348-441	FORFEITURES	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	350,000	350,000	0.00	177,297.39
2024 010-349-000	DISTRICT CLERK				
2024 010-349-420	ATTORNEY GENERAL TITLE	1,200	1,200	0.00	599.22
2024 010-349-421	I DOCKET FEE	350	350	0.00	124.00
2024 010-349-432	FEES OF OFFICE	220,000	220,000	0.00	150,167.35
2024 010-349-433	JURY FEES	6,000	2,000	(4,000.00)	472.15
2024 010-349-434	MISCELLANEOUS INCOME	500	500	0.00	-
2024 010-349-435	RECORD MANAGEMENT FEE	500	-	(500.00)	-
2024 010-349-437	STERO FEES	25,000	30,000	5,000.00	25,122.40
2024 010-349-438	TRIAL FEE	4,000	500	(3,500.00)	138.85
2024 010-349-439	VIDEO FEE	1,800	500	(1,300.00)	58.56
	TOTAL DEPARTMENT INCOME	259,350	255,050	(4,300.00)	176,682.53
2024 010-350-000	DISTRICT ATTORNEY				
2024 010-350-427	GRANT INCOME CRIME VIC	43,133	43,133	0.00	43,133.00
2024 010-350-432	FEES OF OFFICE	8,000	8,000	0.00	3,360.50
	TOTAL DEPARTMENT INCOME	51,133	51,133	0.00	46,493.50
2024 010-352-000	SHERIFF				
2024 010-352-422	FEMA REIMBURSEMENT	-	-	0.00	-
2024 010-352-424	GRANT INCOME	15,000	15,000	0.00	5,548.00
2024 010-352-432	FEES OF OFFICE	175,000	175,000	0.00	118,693.25
2024 010-352-434	MISCELLANEOUS INCOME	20,000	10,000	(10,000.00)	3,675.90
2024 010-352-439	WARRANT FEES	-	-	0.00	-
2024 010-352-480	INSURANCE CLAIMS INCOME	15,000	31,000	16,000.00	30,975.42

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>2023-2024</u> <u>BUDGET</u>	<u>Variance</u>	<u>ACTUAL</u> <u>Y-T-D</u> <u>30-Jun-23</u>
	TOTAL DEPARTMENT INCOME	225,000	231,000	6,000.00	158,892.57
2024 010-353-000	BOWIE COUNTY CORRECTION				
2024 010-353-427	INMATE HOUSING REVENUE	200,000	110,000	(90,000.00)	77,325.60
2024 010-353-432	JAIL TELEPHONE INCOME	360,000	360,000	0.00	192,752.16
2024 010-353-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-353-435	OFFENDER TRANSPORT REIMB	-	30,000	30,000.00	-
2024 010-353-480	INSURANCE CLAIMS INCOME	1,000	1,000	0.00	1,431.10
	TOTAL DEPARTMENT INCOME	561,000	501,000	(60,000.00)	271,508.86
				0.00	
				0.00	
2024 010-354-000	JUSTICE OF THE PEACE P 1.1				
2024 010-354-432	FEES OF OFFICE	40,000	20,000	(20,000.00)	12,033.44
2024 010-354-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-354-440	FINES	310,000	150,000	(160,000.00)	90,566.48
	TOTAL DEPARTMENT INCOME	350,000	170,000	(180,000.00)	102,599.92
2024 010-355-000	JUSTICE OF THE PEACE P 1.2				
2024 010-355-432	FEES OF OFFICE	33,000	20,000	(13,000.00)	8,155.72
2024 010-355-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-355-440	FINES	240,000	150,000	(90,000.00)	96,460.54
	TOTAL DEPARTMENT INCOME	273,000	170,000	(103,000.00)	104,616.26
2024 010-356-000	JUSTICE OF THE PEACE 2				
2024 010-356-432	FEES OF OFFICE	15,000	10,000	(5,000.00)	5,131.89
2024 010-356-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-356-440	FINES	125,000	125,000	0.00	81,608.78
2024 010-356-496	DEPOSITED WITH TREASURE	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	140,000	135,000	(5,000.00)	86,740.67
2024 010-357-000	JUSTICE OF THE PEACE 3				
2024 010-357-432	FEES OF OFFICE	5,000	5,000	0.00	2,239.21
2024 010-357-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-357-440	FINES	25,000	15,000	(10,000.00)	10,460.19
	TOTAL DEPARTMENT INCOME	30,000	20,000	(10,000.00)	12,699.40
2024 010-358-000	JUSTICE OF THE PEACE 4				
2024 010-358-432	FEES OF OFFICE	6,500	7,000	500.00	4,955.52
2024 010-358-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-358-440	FINES	30,000	20,000	(10,000.00)	16,752.93
	TOTAL DEPARTMENT INCOME	36,500	27,000	(9,500.00)	21,708.45
2024 010-359-000	JUSTICE OF THE PEACE 5				
2024 010-359-432	FEES OF OFFICE	7,500	6,500	(1,000.00)	1,788.16
2024 010-359-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-359-440	FINES	45,000	20,000	(25,000.00)	12,690.24
	TOTAL DEPARTMENT INCOME	52,500	26,500	(26,000.00)	14,478.40

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-23</u>
2024 010-362-000	JUVENILE PROBATION				
2024 010-362-434	MISCELLANEOUS INCOME	75,000	10,000	(65,000.00)	3,826.00
	TOTAL DEPARTMENT INCOME	<u>75,000</u>	<u>10,000</u>	<u>(65,000.00)</u>	<u>3,826.00</u>
2024 010-363-000	JUVENILE DETENTION CENT				
2024 010-363-428	JUVENILE DETENTION REIMB	100,000	200,000	100,000.00	135,310.49
2024 010-363-434	MISCELLANEOUS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	<u>100,000</u>	<u>200,000</u>	<u>100,000.00</u>	<u>135,310.49</u>
2024 010-365-000	COUNTY COURT AT LAW				
2024 010-365-440	FINES	454,000	300,000	(154,000.00)	183,688.31
	TOTAL DEPARTMENT INCOME	<u>454,000</u>	<u>300,000</u>	<u>(154,000.00)</u>	<u>183,688.31</u>

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-23</u>
2024 010-366-000	DISTRICT COURT				
2024 010-366-424	DRUG COURT PROGRAM HB			0.00	
2024 010-366-432	JUDICIAL FEES	1,500	1,500	0.00	91.42
2024 010-366-434	MISCELLANEOUS INCOME	10,000	1,000	(9,000.00)	-
	TOTAL DEPT INCOME	11,500	2,500	(9,000.00)	91.42
2024 010-367-000	CONSTABLES				
2024 010-367-431	CONSTABLE WARRANT FEES	125,000	125,000	0.00	86,151.00
2024 010-367-432	CONSTABLE WARRANT FEES	11,000	11,000	0.00	6,300.00
2024 010-367-433	CONSTABLE WARRANT FEES	3,000	3,000	0.00	1,550.00
2024 010-367-434	CONSTABLE WARRANT FEES	1,300	1,300	0.00	500.00
2024 010-367-435	CONSTABLE WARRANT FEES	2,500	3,000	500.00	2,520.00
2024 010-367-438	MISCELLANEOUS INCOME		160	160.00	160.00
	TOTAL DEPARTMENT INCOME	142,800	143,460	660.00	97,181.00
2024 010-368-000	PERSONAL BAIL BOND				
2024 010-368-432	FEES OF OFFICE	-	-	0.00	750.00
2024 010-368-433	BOND FEE	260,000	100,000	(160,000.00)	57,630.00
2024 010-368-434	MISCELLANEOUS INCOME	-	-	0.00	-
2024 010-368-435	ELECTRONIC MONITORING	150,000	150,000	0.00	86,093.44
	TOTAL DEPARTMENT INCOME	410,000	250,000	(160,000.00)	144,473.44
2024 010-371-000	COMMISSIONER PCT. 1				
2024 010-371-423	FLOOD CONTROL RECEIPTS	65	65	0.00	-
2024 010-371-424	GRANT INCOME			0.00	-
2024 010-371-434	MISCELLANEOUS INCOME	1,500	1,500	0.00	-
2024 010-371-437	ROAD & BRIDGE OVERWEIG	6,000	15,000	9,000.00	11,968.24
2024 010-371-460	SALE OF FIXED ASSET		5,000	5,000.00	2,447.00
2024 010-371-470	SALE OF TIMBER	12,500	12,500	0.00	-
	TOTAL DEPARTMENT INCOME	20,065	34,065	14,000.00	14,415.24

Bowie County FY 2023-2024 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>2023-2024 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-23</u>
2024 010-372-000	COMMISSIONER PCT. 2				
2024 010-372-423	FLOOD CONTROL RECEIPTS	65	65	0.00	-
2024 010-372-424	GRANT INCOME			0.00	-
2024 010-372-434	MISCELLANEOUS INCOME			0.00	20,363.07
2024 010-372-437	ROAD & BRIDGE OVERWEIG	6,000	15,000	9,000.00	11,968.24
2024 010-372-460	SALE OF FIXED ASSET		20,000	20,000.00	20,975.00
2024 010-372-470	SALE OF TIMBER	12,500	12,500	0.00	-
2024 010-372-480	INSURANCE CLAIMS INCOME			0.00	-
	TOTAL DEPARTMENT INCOME	18,565	47,565	29,000.00	53,306.31
2024 010-373-000	COMMISSIONER PCT. 3				
2024 010-373-423	FLOOD CONTROL RECEIPTS	95	95	0.00	-
2024 010-373-434	MISCELLANEOUS INCOME			0.00	-
2024 010-373-437	ROAD & BRIDGE OVERWEIG	10,000	20,000	10,000.00	17,952.35
2024 010-373-460	SALE OF FIXED ASSET	10,000	20,000	10,000.00	43,997.00
2024 010-373-470	SALE OF TIMBER	18,500	18,500	0.00	-
2024 010-373-480	INSURANCE CLAIMS INCOME			0.00	-
	TOTAL DEPARTMENT INCOME	38,595	58,595	20,000.00	61,949.35
2024 010-374-000	COMMISSIONER PCT. 4				
2024 010-374-423	FLOOD CONTROL RECEIPTS	95	95	0.00	-
2024 010-374-424	GRANT INCOME			0.00	-
2024 010-374-434	MISCELLANEOUS INCOME			0.00	-
2024 010-374-437	ROAD & BRIDGE OVERWEIG	10,000	20,000	10,000.00	17,952.35
2024 010-374-460	SALE OF FIXED ASSET			0.00	-
2024 010-374-470	SALE OF TIMBER	2,000	18,500	16,500.00	-
2024 010-374-480	INSURANCE CLAIMS INCOME	5,000	5,000	0.00	4,681.00
	TOTAL DEPARTMENT INCOME	17,095	43,595	26,500.00	22,633.35
2024 010-375-000	CODE ENFORCEMENT				
2024 010-375-432	FEES OF OFFICE	40,000	40,000	0.00	19,200.00
2024 010-375-434	MISCELLANEOUS INCOME			0.00	-
	TOTAL DEPARTMENT INCOME	40,000	40,000	0.00	19,200.00
2024 010-399-990	ACTUAL REVENUES	-	-		
	FINAL TOTAL	41,716,166	44,454,709	2,738,543	40,015,439

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
<u>ACCOUNT NAME</u>		<u>BUDGET</u>	<u>2023-2024</u>	<u>(Decrease)</u>	<u>6/30/2023</u>
			<u>BUDGET</u>		
COUNTY COURT					
2024 010-400-101	SALARY & WAGE OFFICER	94,437	99,159	4,722	69,011.80
2024 010-400-103	ASSISTANT	96,212	98,273	2,061	28,627.31
2024 010-400-106	STATE SUPPLEMENT	25,200	25,200	0	18,415.37
2024 010-400-107	STATE REIMBURSEMENT	-	25,200	0	(20,150.00)
TOTAL SALARIES		190,650	197,432	6,782	95,904.48
TOTAL EMPLOYEE BENEFITS					
2024 010-400-201	TAXES FICA	14,585	15,654	1,070	8,881.92
2024 010-400-202	INSURANCE GROUP HEALTH	35,516	38,975	3,459	18,893.25
2024 010-400-203	RETIREMENT	21,181	21,194	13	13,707.99
2024 010-400-205	INSURANCE SUPPLEMENTAL DE	581	543	(39)	384.39
TOTAL EMPLOYEE BENEFITS		71,863	76,367	4,504	41,867.55
TOTAL OTHER EXPENSES					
2024 010-400-310	OFFICE SUPPLIES & EXPENSE	1,000	1,000	0	199.63
2024 010-400-311	POSTAGE	500	500	0	10.56
2024 010-400-420	TELEPHONE	145	145	0	0.00
2024 010-400-426	TRAVEL IN COUNTY	7,200	7,200	0	5,400.00
2024 010-400-427	TRAVEL OUT OF COUNTY	5,000	5,000	0	2,049.19
2024 010-400-428	EDUCATION EXPENSE	3,500	3,500	0	2,040.00
2024 010-400-436	LIBRARY	1,000	1,000	0	152.00
2024 010-400-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2024 010-400-462	RENT EQUIPMENT	-	-	0	0.00
2024 010-400-480	FIDELITY BONDS	350	350	0	141.04
2024 010-400-481	DUES OF OFFICE	850	850	0	2,792.00
2024 010-400-490	MISCELLANEOUS	1,000	1,000	0	1,351.05
2024 010-400-491	MENTAL ILLNESS FEES	-	-	0	0
2024 010-400-494	GUARDIANSHIP FEES	-	-	0	0
TOTAL OTHER EXPENSES		21,545	21,545	0	14,135.47
TOTAL CAPITAL OUTLAY					
2024 010-400-572	CAPITAL OUTLAY FURNITURE	-	-	0	0.00
2024 010-400-573	CAPITAL OUTLAY LIGHT EQUI	-	-	0	0.00
TOTAL CAPITAL OUTLAY		-	-	0	0.00
TOTAL COUNTY COURT		284,058	295,344	11,286	151,907.50

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed 2023-2024	Increase (Decrease)	YTD 6/30/2023
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
COUNTY CLERK					
2024 010-403-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,996.51
2024 010-403-103	SALARY & WAGE DEPUTY/ASSI	150,731	190,403	39,672	128,704.41
2024 010-403-105	SALARY & WAGE OTHER	30,605		(30,605)	0.00
	TOTAL SALARIES	253,858	266,551	12,693	181,700.92
 					
2024 010-403-201	TAXES FICA	19,420	20,483	1,063	13,641.39
2024 010-403-202	INSURANCE GROUP HEALTH	59,336	65,150	5,813	41,207.83
2024 010-403-203	RETIREMENT	28,204	28,614	411	20,435.21
2024 010-403-205	INSURANCE SUPPLEMENTAL DE	774	733	(41)	575.29
	TOTAL EMPLOYEE BENEFITS	107,734	114,980	7,246	75,859.72
 					
2024 010-403-310	OFFICE SUPPLIES & EXPENSE	6,000	6,000	0	3,362.44
2024 010-403-311	POSTAGE	2,700	2,700	0	1,405.98
2024 010-403-426	TRAVEL IN COUNTY	1,200	1,200	0	900.00
2024 010-403-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-403-428	EDUCATION EXPENSE	3,200	3,200	0	643.41
2024 010-403-436	LIBRARY	200	200	0	152.00
2024 010-403-438	VITAL STATISTICS	1,200	4,000	2,800	2,779.77
2024 010-403-452	REPAIR EQUIPMENT	700	700	0	161.00
2024 010-403-462	RENT EQUIPMENT	1,800	1,800	0	843.10
2024 010-403-480	FIDELITY BONDS	1,000	1,000	0	962.50
2024 010-403-481	DUES OF OFFICE	125	125	0	125.00
2024 010-403-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-403-490	MISCELLANEOUS	1,200	1,200	0	349.50
	TOTAL OTHER EXPENSES	19,325	22,125	2,800	11,684.70
 					
2024 010-403-572	CAPITAL OUTLAY FURNITURE	-	-	0	0.00
2024 010-403-573	CAPITAL OUTLAY MACHINERY/EQ.	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
 					
	TOTAL COUNTY CLERK	380,917	403,656	22,738	269,245.34

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
VETERANS SERVICES					
2024 010-405-103	SALARY & WAGE DEPUTY/ASSI	24,131	-	(24,131)	17,634.09
2024 010-405-105	SALARY & WAGE OTHER	22,517	-	(22,517)	20,540.58
	TOTAL SALARIES	46,648	-	(46,648)	38,174.67
2024 010-405-201	TAXES FICA	3,569	-	(3,569)	2,920.36
2024 010-405-202	INSURANCE GROUP HEALTH	229	-	(229)	92.97
2024 010-405-203	RETIREMENT	5,183	-	(5,183)	4,324.51
2024 010-405-205	INSURANCE SUPPLEMENTAL DE	142	-	(142)	121.83
	TOTAL EMPLOYEE BENEFITS	9,123	-	(9,123)	7,459.67
2024 010-405-310	OFFICE SUPPLIES & EXPENSE	2,500	-	(2,500)	2,524.98
2024 010-405-311	POSTAGE	600	-	(600)	67.95
2024 010-405-420	TELEPHONE	900	-	(900)	678.42
2024 010-405-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-405-428	EDUCATION EXPENSE	2,500	-	(2,500)	0.00
2024 010-405-455	EQUIPMENT AND SMALL TOOLS	900	-	(900)	638.86
	TOTAL	7,400	-	(7,400)	3,909.71
	TOTAL VETERAN'S SERVICES	63,171	-	(63,171)	49,544.05

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
			BUDGET		
GENERAL MISCELLANEOUS					
2024 010-409-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	0.00
2024 010-409-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	-	-	0	0.00
2024 010-409-202	INSURANCE GROUP HEALTH	275,000	275,000	0	190,404.60
2024 010-409-204	INSURANCE WORKERS COMPENS	376,000	300,000	(76,000)	108,446.00
2024 010-409-206	TAXES UNEMPLOYMENT	75,000	55,000	(20,000)	6,514.78
	TOTAL EMPLOYEE BENEFITS	726,000	630,000	(96,000)	305,365.38
2024 010-409-310	OFFICE SUPPLIES & EXPENSE	15,000	21,259	6,259	11,225.53
2024 010-409-311	POSTAGE	6,000	6,000	0	3,546.31
2024 010-409-337	SIGN SHOP SUPPLIES	13,000	13,000	0	6,420.54
2024 010-409-401	AUDIT	50,000	50,000	0	25,450.00
2024 010-409-404	AUTOPSY TRANSPORT	100,000	100,000	0	58,725.00
2024 010-409-405	AUTOPSY	200,000	200,000	0	88,400.00
2024 010-409-408	ARTEX COG DUES	6,000	-	(6,000)	0.00
2024 010-409-409	BAD DEBTS	4,000	4,000	0	544.29
2024 010-409-410	BANK CHARGES	18,000	18,000	0	2,524.07
2024 010-409-411	CIVIL DEFENSE	14,000	14,000	0	10,712.61
2024 010-409-412	COMMUNITY DEVELOPMENT EXP	150,000	150,000	0	19,018.55
2024 010-409-417	ECONOMIC DEVELOPMENT	200,000	72,118	(127,882)	460.00
2024 010-409-420	TELEPHONE	22,000	22,000	0	15,300.00
2024 010-409-422	LEGAL	25,000	25,000	0	1,906.50
2024 010-409-425	COURIER SERVICE	24,000	24,000	0	18,000.00
2024 010-409-430	ADVERTISING	2,500	2,500	0	238.40
2024 010-409-441	ELECTRIC	1,850	3,500	1,650	2,231.19
2024 010-409-443	WATER	500	500	0	342.07
2024 010-409-450	WOMENS CENTER REPAIRS	30,000	30,000	0	32,556.47
2024 010-409-470	INTERGOVERNMENTAL COOPERA	275,000	261,031	(13,969)	201,337.63
2024 010-409-471	TITLE IV-E FOSTER CARE M	-	-	0	0.00
2024 010-409-480	COMPUTER SERVICE	300,000	300,000	0	297,696.00
2024 010-409-481	DUES OF OFFICE	-	-	0	0.00
2024 010-409-482	COMPUTER - FIBER	108,000	-	(108,000)	0.00
2024 010-409-483	EXP. FOR LEGISLATIVE AND ADMIN ACTIV	-	-	0	0.00
2024 010-409-484	INTERNET SERVICES	100,000	206,474	106,474	48,813.76
2024 010-409-485	IT SERVICES	560,000	560,000	0	418,050.00
2024 010-409-486	COMPUTER LICENSES	250,000	200,000	(50,000)	30,411.92
2024 010-409-487	COUNTY MATCH GRANT EXPENS	-	-	0	0.00
2024 010-409-488	COUNTY PART COMMUNITY SUP	70,000	70,000	0	59,256.62
2024 010-409-490	MISCELLANEOUS	50,000	50,000	0	18,068.96
2024 010-409-491	INSURANCE LIABILITY	166,420	184,000	17,580	129,487.00
	TOTAL OTHER EXPENSES	2,761,270	2,587,382	(173,888)	1,500,723.42
2024 010-409-529	CAPITAL OUTLAY LAND	-	-	0	193,439.93
2024 010-409-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2024 010-409-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-409-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	193,439.93
2024 010-409-701	TRANSFER TO BOND FUND DE	-	-	0	0.00
2024 010-409-702	TRANSFER TO OTHER FUNDS	-	-	0	0.00
	TOTAL TRANSFERS	-	-	0	0.00
	TOTAL GENERAL MISCELLANEOUS	3,487,270	3,217,382	(269,888)	1,999,528.73

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
CRIMINAL JUSTICE BUILDING				
2024 010-410-450 CRIMINAL JUSTICE BUILDING	2,000,000	2,300,000	300,000	1,351,739.43
TOTAL OTHER EXPENSES	2,000,000	2,300,000	300,000	1,351,739.43
TOTAL CRIMINAL JUSTICE BUILD	2,000,000	2,300,000	300,000	1,351,739.43
INDIGENT				
2024 010-411-400 INDIGENT LEGAL	825,000	825,000	0	397,975.14
2024 010-411-405 INDIGENT MEDICAL EXPENSES	1,940,000	1,940,000	0	1,310,000.00
2024 010-411-406 INDIGENT INMATE MEDICAL EXPENSES	300,000	300,000	0	213,784.80
2024 010-411-418 PAUPER CARE	15,000	15,000	0	12,300.00
2024 010-411-419 MHMR	50,000	50,000	0	37,458.99
2024 010-411-420 MH CLIENT HOUSING	132,527	132,527	0	52,499.97
2024 010-411-491 INDIGENT MENTAL LEGAL	30,000	30,000	0	7,610.75
TOTAL OTHER EXPENSES	3,292,527	3,292,527	0	2,031,629.65
TOTAL INDIGENT	3,292,527	3,292,527	0	2,031,629.65
INDIGENT DEFENSE - CPS				
2024 010-412-400 ATTORNEY FEES CUSTODIAL PARENTS	40,000	74,000	34,000	39,886.40
2024 010-412-401 ATTORNEY FEES NON CUSTODIAL PAREN	30,000	75,000	45,000	53,850.10
2024 010-412-402 ATTORNEY FEES ALLEGED FATHERS	30,000	10,000	(20,000)	1,934.30
2024 010-412-403 ATTORNEY FEES UNKNOWN FATHERS	10,000	10,000	0	508.90
2024 010-412-404 ATTORNEY FEES CHILDREN	10,000	30,000	20,000	76,288.05
2024 010-412-405 ATTORNEY FEES ADULT APPEAL	500	500	0	0.00
2024 010-412-406 ATTORNEY FEES CHILDREN APPEAL	500	500	0	0.00
2024 010-412-407 SOCIAL WORK CUSTODIAL PARENTS	4,000	-	(4,000)	0.00
2024 010-412-408 SOCIAL WORK NON CUSTODIAL PARENTS	5,000	-	(5,000)	0.00
2024 010-412-409 SOCIAL WORK ALLEGED FATHERS	5,000	-	(5,000)	0.00
2024 010-412-410 SOCIAL WORK UNKNOWN FATHERS	5,000	-	(5,000)	0.00
2024 010-412-411 SOCIAL WORK CHILDREN	5,000	-	(5,000)	0.00
2024 010-412-412 SOCIAL WORK ADULT APPEAL	500	-	(500)	0.00
2024 010-412-412 SOCIAL WORK CHILDREN APPEAL	500	-	(500)	0.00
2024 010-412-413 EXPERT WITNESS CUSTODIAL PARENTS	3,000	-	(3,000)	0.00
2024 010-412-414 EXPERT WITNESS NON CUSTODIAL PAREN	3,000	-	(3,000)	0.00
2024 010-412-414 EXPERT WITNESS ALLEGED FATHERS	3,000	-	(3,000)	0.00
2024 010-412-415 EXPERT WITNESS UNKNOWN FATHERS	3,000	-	(3,000)	0.00
2024 010-412-416 EXPERT WITNESS CHILDREN	3,000	-	(3,000)	0.00
2024 010-412-417 EXPERT WITNESS ADULT APPEAL	500	-	(500)	0.00
2024 010-412-418 EXPERT WITNESS CHILDREN APPEAL	500	-	(500)	0.00
2024 010-412-419 INVESTIGATOR CUSTODIAL PARENTS	4,000	-	(4,000)	0.00
2024 010-412-420 INVESTIGATOR NON CUSTODIAL PARENTS	4,000	-	(4,000)	0.00
2024 010-412-421 INVESTIGATOR ALLEGED FATHERS	4,000	-	(4,000)	0.00
2024 010-412-422 INVESTIGATOR UNKNOWN FATHERS	4,000	-	(4,000)	0.00
2024 010-412-423 INVESTIGATOR CHILDREN	3,000	-	(3,000)	0.00
2024 010-412-424 INVESTIGATOR ADULT APPEAL	500	-	(500)	0.00
2024 010-412-425 INVESTIGATOR CHILDREN APPEAL	500	-	(500)	0.00
2024 010-412-426 OTHER LITIGATION EXPENSES CUSTODIAL	4,000	-	(4,000)	0.00
2024 010-412-427 OTHER LITIGATION EXPENSES NONCUSTC	4,000	-	(4,000)	0.00
2024 010-412-428 OTHER LITIGATION EXPENSES ALLEGED F	3,000	-	(3,000)	0.00
2024 010-412-429 OTHER LITIGATION EXPENSES UNKNOWN	3,000	-	(3,000)	0.00
2024 010-412-430 OTHER LITIGATION EXPENSES CHILDREN	3,000	-	(3,000)	0.00
2024 010-412-431 OTHER LITIGATION EXPENSES ADULT APP	500	-	(500)	0.00
2024 010-412-432 OTHER LITIGATION EXPENSES CHILDREN /	500	-	(500)	0.00
TOTAL EXPENSES	200,000	200,000	0	172,467.75
TOTAL INDIGENT	200,000	200,000	0	172,467.75

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD	
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023	
		BUDGET			
COUNTY COURT AT LAW					
2024 010-426-101	SALARY & WAGE OFFICER	66,148	91,130	24,982	49,643.39
2024 010-426-103	SALARY & WAGE DEPUTY/ASSI	211,639	224,855	13,216	154,709.43
2024 010-426-104	COUNTY SUPPLEMENT	18,000	18,000	0	13,153.89
2024 010-426-106	STATE SUPPLEMENT	84,000	84,000	0	61,384.63
2024 010-426-107	STATE REIMBURSEMENT	84,000	84,000	0	(63,000.00)
	TOTAL SALARIES	295,787	333,985	38,198	215,891.34
TAXES FICA					
2024 010-426-201	TAXES FICA	22,628	26,330	3,702	19,802.72
2024 010-426-202	INSURANCE GROUP HEALTH	55,306	54,178	(1,128)	39,586.57
2024 010-426-203	RETIREMENT	32,862	36,084	3,222	32,356.20
2024 010-426-205	INSURANCE SUPPLEMENTAL DE	902	1,149	247	908.28
	TOTAL EMPLOYEE BENEFITS	111,698	117,742	6,044	92,653.77
OFFICE SUPPLIES & EXPENSE					
2024 010-426-310	OFFICE SUPPLIES & EXPENSE	1,000	1,800	800	1,194.18
2024 010-426-311	POSTAGE	160	160	0	176.91
2024 010-426-420	TELEPHONE	1,800	1,000	(800)	0.00
2024 010-426-421	TRIAL EXPENSE	10,000	10,000	0	3,747.80
2024 010-426-426	TRAVEL IN COUNTY	9,800	10,200	400	7,625.00
2024 010-426-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-426-428	EDUCATION EXPENSE	2,500	2,500	0	991.97
2024 010-426-436	LIBRARY	-	-	0	0.00
2024 010-426-452	REPAIR EQUIPMENT	500	500	0	0.00
2024 010-426-462	RENT EQUIPMENT	1,704	1,704	0	766.94
2024-101-426-480	FIDELITY BONDS	100	100	0	1,242.50
2024 010-426-481	DUES OF OFFICE	400	400	0	0.00
2024 010-426-490	MISCELLANEOUS	5,000	5,000	0	1,648.61
	TOTAL OTHER EXPENSES	32,964	33,364	400	17,393.91
CAPITAL OUTLAY CIP					
2024 010-426-572	CAPITAL OUTLAY CIP	-	-	0	0.00
CAPITAL OUTLAY MACHINERY/E					
2024 010-426-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COUNTY COURT AT LAW	440,449	485,091	44,642	325,939.02

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
102nd DISTRICT JUDGE					
2024 010-433-101	SALARY & WAGE OFFICER	16,656	13,500	(3,156)	10,488.50
2024 010-433-103	SALARY & WAGE DEPUTY/ASSI	174,935	188,198	13,263	109,355.20
2024 010-433-104	COUNTY SUPPLEMENT	8,400	8,400	0	6,300.00
	TOTAL SALARIES	199,991	210,098	10,107	126,143.70
2024 010-433-201	TAXES FICA	14,025	15,682	1,657	8,683.98
2024 010-433-202	INSURANCE GROUP HEALTH	39,626	32,885	(6,741)	15,172.66
2024 010-433-203	RETIREMENT	20,369	21,105	736	15,005.84
2024 010-433-205	INSURANCE SUPPLEMENTAL DE	559	541	(18)	423.07
	TOTAL EMPLOYEE BENEFITS	74,579	70,212	(4,367)	39,285.55
2024 010-433-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	581.65
2024 010-433-311	POSTAGE	15	15	0	0.00
2024 010-433-421	TRIAL EXPENSE	6,200	6,200	0	6,139.00
2024 010-433-426	TRAVEL IN COUNTY	8,800	8,800	0	6,300.00
2024 010-433-428	EDUCATION EXPENSE	2,000	2,000	0	415.00
2024 010-433-452	REPAIR EQUIPMENT	-	-	0	0.00
2024 010-433-480	FIDELITY BONDS	-	-	0	0.00
2024 010-433-481	DUES OF OFFICE	400	400	0	0.00
2024 010-433-490	MISCELLANEOUS	50	50	0	172.50
2024 010-433-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	18,965	18,965	0	13,608.15
2024 010-433-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-433-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 102nd DISTRICT JUDGE	293,535	299,276	5,741	179,037.40

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
202nd DISTRICT JUDGE					
2024 010-434-101	SALARY & WAGE OFFICER	18,000	18,000	0	13,153.89
2024 010-434-103	SALARY & WAGE DEPUTY/ASSI	238,169	252,712	14,543	154,250.62
	TOTAL SALARIES	256,169	270,712	14,543	167,404.51
2024 010-434-201	TAXES FICA	19,597	21,536	1,939	11,955.00
2024 010-434-202	INSURANCE GROUP HEALTH	45,553	50,010	4,457	26,935.65
2024 010-434-203	RETIREMENT	28,460	29,061	601	19,877.83
2024 010-434-205	INSURANCE SUPPLEMENTAL DE	781	744	(37)	562.09
	TOTAL EMPLOYEE BENEFITS	94,392	101,351	6,959	59,330.57
2024 010-434-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	95.06
2024 010-434-311	POSTAGE	15	15	0	0.00
2024 010-434-421	TRIAL EXPENSE	6,200	6,200	0	753.50
2024 010-434-426	TRAVEL IN COUNTY	10,000	10,800	800	7,650.00
2024 010-434-428	EDUCATION EXPENSE	2,000	2,000	0	0.00
2024 010-434-452	REPAIR EQUIPMENT	-	-	0	0.00
2024 010-434-480	FIDELITY BONDS	-	-	0	0.00
2024 010-434-481	DUES OF OFFICE	400	400	0	0.00
2024 010-434-490	MISCELLANEOUS	33	33	0	352.00
2024 010-434-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	20,148	20,948	800	8,850.56
2024 010-434-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-434-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 202nd DISTRICT JUDGE	370,709	393,011	22,303	235,585.64

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
5TH DISTRICT JUDGE					
2024 010-435-101	SALARY & WAGE OFFICER	16,800	16,800	0	12,276.85
2024 010-435-103	SALARY & WAGE DEPUTY/ASSI.	139,851	150,382	10,530	103,467.26
	TOTAL SALARIES	156,651	167,182	10,530	115,744.11
2024 010-435-201	TAXES FICA	11,984	13,478	1,494	8,208.00
2024 010-435-202	INSURANCE GROUP HEALTH	24,120	31,804	7,684	16,906.97
2024 010-435-203	RETIREMENT	17,404	17,947	543	13,859.18
2024 010-435-205	INSURANCE SUPPLEMENTAL DE	478	460	(18)	390.04
	TOTAL EMPLOYEE BENEFITS	53,986	63,689	9,703	39,364.19
2024 010-435-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	547.88
2024 010-435-311	POSTAGE	100	100	0	0.00
2024 010-435-420	TELEPHONE	-	-	0	0.00
2024 010-435-421	TRIAL EXPENSE	6,200	6,200	0	5,036.24
2024 010-435-426	TRAVEL IN COUNTY	8,800	9,000	200	6,755.00
2024 010-435-428	EDUCATION EXPENSE	2,000	2,000	0	1,322.73
2024 010-435-431	STATE SUPPLEMENT	-	-	-	0.00
2024 010-435-452	REPAIR EQUIPMENT	-	-	0	0.00
2024 010-435-480	FIDELITY BONDS	-	-	0	0.00
2024 010-435-481	DUES OF OFFICE	400	400	0	240.00
2024 010-435-490	MISCELLANEOUS	1,500	1,500	0	175.36
2024 010-435-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	20,500	20,700	200	14,077.21
2024 010-435-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-435-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 5TH DISTRICT JUDGE	231,137	251,570	20,433	169,185.51

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
DISTRICT COURT					
2024-010-436-103	SALARY & WAGE DEPUTY/ASSI	88,660	93,093	4,433	64,789.81
	TOTAL SALARIES	88,660	93,093	4,433	64,789.81
2024 010-436-201	TAXES FICA	6,782	7,122	339	4,956.34
2024 010-436-202	INSURANCE GROUP HEALTH	10,117	11,097	980	7,420.20
2024 010-436-203	RETIREMENT	9,850	9,994	143	7,315.80
2024 010-436-205	INSURANCE SUPPLEMENTAL DE	270	256	(14)	205.31
	TOTAL EMPLOYEE BENEFITS	27,020	28,468	1,448	19,897.65
2024 010-436-310	OFFICE SUPPLIES & EXPENSE	7,000	7,000	0	2,103.93
2024 010-436-311	POSTAGE	1,000	1,000	0	80.00
2024 010-436-420	TELEPHONE	7,700	7,700	0	2,504.12
2024 010-436-426	TRIAL EXPENSE	75,000	75,000	0	56,010.85
2024 010-436-428	EDUCATION EXPENSE	2,735	2,735	0	1,563.36
2024 010-436-460	REPAIR EQUIPMENT	500	500	0	0.00
2024 010-436-477	STATEMENT OF FACTS	45,549	45,549	0	0.00
2024 010-436-479	WITNESS EXPENSE	6,850	6,850	0	0.00
2024 010-436-481	DUES OF OFFICE	865	865	0	685.00
2024 010-436-485	JURORS	47,550	110,000	62,450	29,097.00
2024 010-436-490	MISCELLANEOUS	500	500	0	4,474.35
	TOTAL OTHER EXPENSES	195,249	257,699	62,450	96,518.61
2024 010-436-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2024 010-436-702	TRANSFER TO OTHER FUNDS	-	-	0	0.00
	TOTAL DISTRICT COURT	310,928	379,260	68,331	181,206.07

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
DISTRICT CLERK					
2024 010-450-101	SALARY & WAGE OFFICER	72,521	76,147	3,626	52,996.13
2024 010-450-103	SALARY & WAGE DEPUTY/ASSI	464,367	487,585	23,218	336,577.33
2024 010-450-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	536,888	563,732	26,844	389,573.46
2024 010-450-201	TAXES FICA	41,072	43,309	2,237	29,493.29
2024 010-450-202	INSURANCE GROUP HEALTH	142,168	156,114	13,946	104,758.93
2024 010-450-203	RETIREMENT	59,648	60,517	868	44,217.38
2024 010-450-205	INSURANCE SUPPLEMENTAL DE	1,638	1,550	(87)	1,241.70
	TOTAL EMPLOYEE BENEFITS	244,526	261,490	16,964	179,711.30
2024 010-450-310	OFFICE SUPPLIES & EXPENSE	20,000	20,000	0	11,934.08
2024 010-450-311	POSTAGE	20,000	20,000	0	14,120.05
2024 010-450-426	TRAVEL IN COUNTY	6,000	6,000	0	4,496.75
2024 010-450-428	EDUCATION EXPENSE	5,000	5,000	0	518.52
2024 010-450-452	REPAIR EQUIPMENT	500	500	0	0.00
2024 010-450-462	RENT EQUIPMENT	3,000	5,000	2,000	2,965.81
2024 010-450-480	FIDELITY BONDS	935	935	0	0.00
2024 010-450-481	DUES OF OFFICE	145	145	0	175.00
2024 010-450-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-450-490	MISCELLANEOUS	400	400	0	0.00
	TOTAL OTHER EXPENSES	55,980	57,980	2,000	34,210.21
2024 010-450-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-450-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL DISTRICT CLERK	837,394	883,202	45,809	603,494.97

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
JUSTICE OF THE PEACE PCT 1.1					
2024 010-455-101	SALARY & WAGE OFFICER	54,216	56,927	2,711	39,619.37
2024 010-455-103	SALARY & WAGE DEPUTY/ASSI	101,945	107,042	5,097	63,360.55
2024 010-455-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	156,161	163,969	7,808	102,979.92
TOTAL EMPLOYEE BENEFITS					
2024 010-455-201	TAXES FICA	11,946	13,370	1,424	8,428.71
2024 010-455-202	INSURANCE GROUP HEALTH	39,494	43,366	3,872	25,005.61
2024 010-455-203	RETIREMENT	17,350	17,602	253	12,435.76
2024 010-455-205	INSURANCE SUPPLEMENTAL DE	476	451	(25)	344.93
	TOTAL EMPLOYEE BENEFITS	69,266	74,789	5,523	47,215.01
TOTAL OTHER EXPENSES					
2024 010-455-310	OFFICE SUPPLIES & EXPENSE	4,000	4,000	0	2,325.62
2024 010-455-311	POSTAGE	2,500	3,000	500	1,328.86
2024 010-455-420	TELEPHONE	1,500	1,500	0	0.00
2024 010-455-426	TRAVEL IN COUNTY	10,800	10,800	0	8,100.00
2024 010-455-427	TRAVEL OUT OF COUNTY	2,000	2,000	0	572.50
2024 010-455-428	EDUCATION	-	-	0	0.00
2024 010-455-452	REPAIR EQUIPMENT	350	350	0	0.00
2024 010-455-462	RENT EQUIPMENT	900	900	0	707.96
2024 010-455-480	FIDELITY BONDS	200	200	0	121.00
2024 010-455-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-455-485	JURORS	600	600	0	185.00
2024 010-455-490	MISCELLANEOUS	700	700	0	70.00
	TOTAL OTHER EXPENSES	23,550	24,050	500	13,410.94
2024 010-455-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-455-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP # 1	248,977	262,808	13,831	163,605.87

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
JUSTICE OF THE PEACE #1-2					
2024 010-456-101	SALARY & WAGE OFFICER	54,216	56,927	2,711	39,619.37
2024 010-456-103	SALARY & WAGE DEPUTY/ASSI	69,296	107,042	37,747	50,847.27
2024 010-456-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	123,512	163,969	40,457	90,466.64
TOTAL EMPLOYEE BENEFITS					
2024 010-456-201	TAXES FICA	9,449	13,370	3,921	7,168.20
2024 010-456-202	INSURANCE GROUP HEALTH	33,640	47,749	14,109	24,800.26
2024 010-456-203	RETIREMENT	13,722	17,602	3,880	11,131.87
2024 010-456-205	INSURANCE SUPPLEMENTAL DE	377	451	74	312.40
	TOTAL EMPLOYEE BENEFITS	57,188	79,172	21,985	43,412.73
TOTAL OTHER EXPENSES					
2024 010-456-310	OFFICE SUPPLIES & EXPENSE	4,000	4,000	0	404.38
2024 010-456-311	POSTAGE	2,500	2,500	0	535.23
2024 010-456-420	TELEPHONE	1,500	1,500	0	779.01
2024 010-456-426	TRAVEL IN COUNTY	10,800	10,800	0	8,100.00
2024 010-456-427	TRAVEL OUT OF COUNTY	5,575	7,075	1,500	3,115.70
2024 010-456-452	REPAIR EQUIPMENT	500	500	0	200.00
2024 010-456-462	RENT EQUIPMENT	1,200	1,200	0	566.90
2024 010-456-480	FIDELITY BONDS	250	250	0	177.50
2024 010-456-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-456-485	JURORS	1,000	1,000	0	0.00
2024 010-456-490	MISCELLANEOUS	810	810	0	0.00
	TOTAL OTHER EXPENSES	28,135	29,635	1,500	13,878.72
TOTAL CAPITAL OUTLAY					
2024 010-456-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-456-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #1- 2	208,834	272,776	63,942	147,758.09

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD	
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023	
		BUDGET			
JUSTICE OF THE PEACE PCT 2					
2024 010-457-101	SALARY & WAGE OFFICER	37,105	48,218	11,113	27,115.47
2024 010-457-103	SALARY & WAGE DEPUTY/ASSI	65,929	69,225	3,296	48,179.49
2024 010-457-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	103,034	117,444	14,410	75,294.96
TOTAL EMPLOYEE BENEFITS					
2024 010-457-201	TAXES FICA	7,882	9,443	1,561	5,846.84
2024 010-457-202	INSURANCE GROUP HEALTH	33,540	36,881	3,341	24,699.55
2024 010-457-203	RETIREMENT	11,447	12,608	1,160	9,012.41
2024 010-457-205	INSURANCE SUPPLEMENTAL DE	314	323	9	252.94
	TOTAL EMPLOYEE BENEFITS	53,183	59,255	6,072	39,811.74
TOTAL OTHER EXPENSES					
2024 010-457-310	OFFICE SUPPLIES & EXPENSE	3,000	3,000	0	657.25
2024 010-457-311	POSTAGE	1,000	1,000	0	528.11
2024 010-457-420	TELEPHONE	-	-	0	0.00
2024 010-457-426	TRAVEL IN COUNTY	6,000	6,000	0	4,500.00
2024 010-457-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-457-428	EDUCATION EXPENSE	4,575	6,075	1,500	5,108.86
2024 010-457-452	REPAIR EQUIPMENT	150	150	0	0.00
2024 010-457-480	FIDELITY BONDS	350	350	0	135.00
2024 010-457-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-457-485	JURORS	800	800	0	0.00
	TOTAL OTHER EXPENSES	15,875	17,375	1,500	10,929.22
TOTAL CAPITAL OUTLAY					
2024 010-457-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-457-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #2	172,092	194,073	21,981	126,036

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
JUSTICE OF THE PEACE PCT 3					
2024 010-458-101	SALARY & WAGE OFFICER	25,658	26,941	1,283	18,750.34
2024 010-458-103	SALARY & WAGE DEPUTY/ASSI	27,426	28,797	1,371	20,043.25
2024 010-458-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	53,084	55,738	2,654	38,793.59
TOTAL EMPLOYEE BENEFITS					
2024 010-458-201	TAXES FICA	4,061	4,448	387	3,105.58
2024 010-458-202	INSURANCE GROUP HEALTH	9,942	10,914	972	7,337.02
2024 010-458-203	RETIREMENT	5,898	5,983	86	4,584.50
2024 010-458-205	INSURANCE SUPPLEMENTAL DE	162	153	(9)	128.67
	TOTAL EMPLOYEE BENEFITS	20,063	21,498	1,435	15,155.77
TOTAL OTHER EXPENSES					
2024 010-458-310	OFFICE SUPPLIES & EXPENSE	375	375	0	216.49
2024 010-458-311	POSTAGE	250	250	0	240.00
2024 010-458-420	TELEPHONE	3,480	5,160	1,680	3,780.11
2024 010-458-426	TRAVEL IN COUNTY	2,400	2,400	0	1,800.00
2024 010-458-427	TRAVEL OUT OF COUNTY	500	500	0	0.00
2024 010-458-440	UTILITIES	-	-	0	0.00
2024 010-458-441	ELECTRIC	2,050	2,050	0	98.24
2024 010-458-443	WATER	465	600	135	302.32
2024 010-458-445	WASTE	-	500	500	280.32
2024 010-458-452	REPAIR EQUIPMENT	100	300	200	90.90
2024 010-458-460	RENT BUILDING	600	-	(600)	0.00
2024 010-458-480	FIDELITY BONDS	-	-	0	0.00
2024 010-458-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-458-485	JURORS	250	250	0	0.00
2024 010-458-490	MISCELLANEOUS	600	600	0	565.97
	TOTAL OTHER EXPENSES	11,070	12,985	1,915	7,374.35
TOTAL CAPITAL OUTLAY					
2024 010-458-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #3	84,217	90,221	6,005	61,323.71

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
	JUSTICE OF THE PEACE PCT 4				
2024 010-459-101	SALARY & WAGE OFFICER	27,964	29,363	1,398	20,435.64
2024 010-459-103	SALARY & WAGE DEPUTY/ASSI	25,218	26,478	1,261	18,427.05
2024 010-459-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	53,182	55,841	2,659	38,862.69
2024 010-459-201	TAXES FICA	4,068	4,478	410	3,077.23
2024 010-459-202	INSURANCE GROUP HEALTH	261	274	13	196.31
2024 010-459-203	RETIREMENT	5,909	5,995	86	4,617.85
2024 010-459-205	INSURANCE SUPPLEMENTAL DE	162	154	(9)	129.64
	TOTAL EMPLOYEE BENEFITS	10,400	10,900	500	8,021.03
2024 010-459-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	498.72
2024 010-459-311	POSTAGE	350	350	0	183.00
2024 010-459-420	TELEPHONE	2,800	2,800	0	1,927.82
2024 010-459-426	TRAVEL IN COUNTY	2,700	2,700	0	2,025.00
2024 010-459-427	TRAVEL OUT OF COUNTY	800	800	0	25.00
2024 010-459-428	UTILITIES	-	-	0	0.00
2024 010-459-441	ELECTRIC	2,500	2,500	0	1,572.95
2024 010-459-443	WATER		200		
2024 010-459-452	RENT BUILDING	6,300	6,300	0	4,725.00
2024 010-459-480	FIDELITY BONDS	200	200	0	(135.00)
2024 010-459-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-459-485	JURORS	200	200	0	0.00
	TOTAL OTHER EXPENSES	17,350	17,550	200	10,822.49
2024 010-459-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP # 4	80,932	84,291	3,359	57,706.21

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
			BUDGET		
	JUSTICE OF THE PEACE PCT 5				
2024 010-460-101	SALARY & WAGE OFFICER	37,105	38,961	1,855	27,115.47
2024 010-460-103	SALARY & WAGE DEPUTY/ASSI	32,805	34,445	1,640	23,972.05
2024 010-460-105	SALARY & WAGE OTHER	-	-	0	
	TOTAL SALARIES	69,910	73,405	3,495	51,087.52
2024 010-460-201	TAXES FICA	5,348	5,861	513	3,740.85
2024 010-460-202	INSURANCE GROUP HEALTH	25,277	27,762	2,486	18,575.43
2024 010-460-203	RETIREMENT	7,767	7,880	113	6,041.10
2024 010-460-205	INSURANCE SUPPLEMENTAL DEATH	213	202	(11)	169.59
	TOTAL EMPLOYEE BENEFITS	38,605	41,705	3,100	28,526.97
2024 010-460-310	OFFICE SUPPLIES & EXPENSE	2,420	2,420	0	600.53
2024 010-460-311	POSTAGE	700	700	0	(15.00)
2024 010-460-337	SUPPLIES	400	400	0	0.00
2024 010-460-420	TELEPHONE	3,100	5,000	1,900	3,690.82
2024 010-460-426	TRAVEL IN COUNTY	3,200	3,204	4	2,403.00
2024 010-460-427	TRAVEL OUT OF COUNTY	600	600	0	342.81
2024 010-460-428	EDUCATION EXPENSE	1,000	1,000	0	382.08
2024 010-460-440	UTILITIES	-	-	0	0.00
2024 010-460-441	ELECTRIC	2,050	2,050	0	1,404.41
2024 010-460-443	WATER	950	950	0	835.08
2024 010-460-452	REPAIR EQUIPMENT	625	625	0	0.00
2024 010-460-480	FIDELITY BONDS	200	200	0	50.00
2024 010-460-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-460-485	JURORS	100	100	0	0.00
2024 010-460-490	MISCELLANEOUS	2,000	2,000	0	2,408.00
	TOTAL OTHER EXPENSES	17,345	19,249	1,904	12,101.73
2024 010-460-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP # 5	125,860	134,359	8,499	91,716.22

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed 2023-2024	Increase (Decrease)	YTD 6/30/2023
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
DISTRICT ATTORNEY					
2024 010-476-101	SALARY & WAGE OFFICER	31,010	31,010	0	22,661.30
2024 010-476-103	SALARY & WAGE DEPUTY/ASSI	1,185,986	1,245,285	59,299	790,646.62
2024 010-476-105	SALARY & WAGE OTHER	64,317	67,533	3,216	18,105.12
	TOTAL SALARIES	1,281,313	1,343,828	62,515	831,413.04
2024 010-476-201	TAXES FICA	98,020	105,691	7,670	66,563.59
2024 010-476-202	INSURANCE GROUP HEALTH	206,192	221,907	15,714	138,862.04
2024 010-476-203	RETIREMENT	142,354	144,260	1,906	100,833.95
2024 010-476-205	INSURANCE SUPPLEMENTAL DE	3,908	3,696	(212)	2,830.14
	TOTAL EMPLOYEE BENEFITS	450,475	475,553	25,078	309,089.72
2024 010-476-310	OFFICE SUPPLIES & EXPENSE	24,000	24,000	0	21,677.24
2024 010-476-311	POSTAGE	1,500	1,500	0	950.85
2024 010-476-337	SUPPLIES	500	500	0	3,088.59
2024 010-476-420	TELEPHONE	20,000	20,000	0	11,480.59
2024 010-476-421	TRIAL EXPENSE	125,000	125,000	0	78,504.64
2024 010-476-426	TRAVEL IN COUNTY	40,500	40,500	0	28,847.25
2024 010-476-427	TRAVEL OUT OF COUNTY	15,000	15,000	0	3,469.38
2024 010-476-428	EDUCATION EXPENSE	3,500	3,500	0	814.42
2024 010-476-429	EDUCATION EXPENSE DA INVE	-2,000	2,000	0	2,403.00
2024 010-476-431	LIBRARY	2,000	2,000	0	1,530.66
2024 010-476-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2024 010-476-462	RENT EQUIPMENT	5,500	5,500	0	5,561.42
2024 010-476-480	FIDELITY BONDS	400	400	0	0.00
2024 010-476-490	MISCELLANEOUS	2,000	2,000	0	974.52
	TOTAL OTHER EXPENSES	242,900	242,900	0	159,302.56
2024 010-476-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2024 010-476-703	TRANSFERRED FROM DA LEAA	-	-	0	0.00
	TOTAL DISTRICT ATTORNEY	1,974,688	2,062,281	87,594	1,299,805.32

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
PUBLIC DEFENDERS OFFICE					
2024 010-477-101	SALARY & WAGE OFFICER	120,907	126,952	6,045	88,355.03
2024 010-477-103	SALARY & WAGE DEPUTY/ASSI	431,996	453,596	21,600	297,801.66
2024 010-477-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	552,903	580,548	27,645	386,156.69
2024 010-477-201	TAXES FICA	42,297	45,881	3,584	30,197.40
2024 010-477-202	INSURANCE GROUP HEALTH	84,154	92,353	8,199	54,859.85
2024 010-477-203	RETIREMENT	61,427	62,322	895	44,968.19
2024 010-477-205	INSURANCE SUPPLEMENTAL DE	1,686	1,597	(89)	1,257.13
	TOTAL EMPLOYEE BENEFITS	189,564	202,152	12,588	131,282.57
2024 010-477-310	OFFICE SUPPLIES & EXPENSE	5,500	5,500	0	3,679.19
2024 010-477-311	POSTAGE	1,000	1,000	0	0.00
2024 010-477-337	SUPPLIES	1,000	1,000	0	0.00
2024 010-477-420	TELEPHONE	5,000	5,000	0	4,610.83
2024 010-477-421	TRIAL EXPENSE	5,000	5,000	0	0.00
2024 010-477-426	TRAVEL IN COUNTY	31,200	31,200	0	13,200.00
2024 010-477-427	TRAVEL OUT OF COUNTY	7,500	7,500	0	0.00
2024 010-477-428	EDUCATION EXPENSE	5,000	5,000	0	1,245.00
2024 010-477-431	LIBRARY	9,000	9,000	0	5,058.29
2024 010-477-441	ELECTRIC	7,800	10,000	2,200	3,575.89
2024 010-477-443	WATER	1,200	1,500	300	407.26
2024 010-477-445	WASTE	360	420	60	100.77
2024 010-477-450	REPAIR BUILDING	1,000	1,000	0	6,503.18
2024 010-477-452	REPAIR EQUIPMENT	1,500	1,500	0	1,332.97
2024 010-477-462	RENT EQUIPMENT	4,000	4,000	0	2,989.42
2024 010-477-480	FIDELITY BONDS	75	75	0	0.00
2024 010-477-481	DUES OF OFFICE	2,500	2,500	0	970.50
2024 010-477-490	MISCELLANEOUS	3,500	3,500	0	120.00
2024 010-477-491	COUNTY MATCH	105,000	105,000	0	44,241.85
	TOTAL OTHER EXPENSES	197,135	199,695	2,560	88,035.15
2024 010-477-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PUBLIC DEFENDER	939,602	982,395	42,793	605,474.41

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
ELECTION ADMINISTRATOR					
2024 010-490-101	SALARY & WAGE OFFICER	56,732	59,569	2,837	41,439.19
2024 010-490-103	SALARY & WAGE DEPUTY/ASSI	147,381	165,143	17,761	104,136.94
2024 010-490-105	SALARY & WAGE OTHER			0	0.00
2024 010-490-111	SALARY & WAGE ELECTION W/	56,000	152,000	96,000	65,604.54
	TOTAL SALARIES	260,114	376,712	116,598	211,180.67
TOTAL EMPLOYEE BENEFITS					
2024 010-490-201	TAXES FICA	15,615	17,190	1,576	11,250.41
2024 010-490-202	INSURANCE GROUP HEALTH	30,046	43,664	13,617	27,768.01
2024 010-490-203	RETIREMENT	22,677	24,123	1,446	16,570.43
2024 010-490-205	INSURANCE SUPPLEMENTAL DE	623	618	(5)	470.06
	TOTAL EMPLOYEE BENEFITS	68,961	85,595	16,634	56,058.91
TOTAL OTHER EXPENSES					
2024 010-490-310	OFFICE SUPPLIES & EXPENSE	16,500	18,250	1,750	4,092.22
2024 010-490-311	POSTAGE	17,500	67,010	49,510	6,314.65
2024 010-490-334	CENTRAL COUNTING	750	750	0	258.77
2024 010-490-335	EARLY VOTING EXPENSE	3,400	4,200	800	0.00
2024 010-490-336	ELECTION KITS & SUPPLIES	16,000	28,000	12,000	15,654.97
2024 010-490-337	SPECIAL ELECTION FUNDS	81,000	114,600	33,600	71,342.52
2024 010-490-426	TRAVEL IN COUNTY	1,500	1,950	450	1,235.07
2024 010-490-428	EDUCATION EXPENSE	1,950	2,000	50	1,490.36
2024 010-490-450	REPAIR BUILDING	-	-	0	0.00
2024 010-490-453	SUBCONTRACT	750	750	0	0.00
2024 010-490-454	DEPLOYMENT	2,800	3,200	400	1,859.51
2024 010-490-460	RENT BUILDING	2,000	7,200	5,200	4,100.00
	TOTAL OTHER EXPENSES	144,150	247,910	103,760	106,348.07
2024 010-490-573	CAPITAL OUTLAY MACHINERY/E		8,000	8,000	0.00
	TOTAL CAPITAL OUTLAY		8,000	8,000	0.00
	TOTAL ELECTION ADMINISTRATION	473,224	718,216	244,992	373,587.65

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
			BUDGET		
	AUDITOR				
2024 010-495-101	SALARY & WAGE OFFICER	93,021	97,673	4,651	67,977.25
2024 010-495-103	SALARY & WAGE DEPUTY/ASSI	226,474	275,405	48,931	156,409.18
2024 010-495-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	319,495	373,078	53,582	224,386.43
2024 010-495-201	TAXES FICA	24,441	28,632	4,191	16,154.18
2024 010-495-202	INSURANCE GROUP HEALTH	73,304	91,312	18,009	49,947.82
2024 010-495-203	RETIREMENT	35,496	40,050	4,554	25,460.01
2024 010-495-205	INSURANCE SUPPLEMENTAL DE	974	1,026	52	715.20
	TOTAL EMPLOYEE BENEFITS	134,215	161,021	26,805	92,277.21
2024 010-495-310	OFFICE SUPPLIES & EXPENSE	7,800	7,800	0	3,984.32
2024 010-495-311	POSTAGE	1,000	1,000	0	631.37
2024 010-495-426	TRAVEL IN COUNTY	1,800	1,800	0	1,127.75
2024 010-495-427	TRAVEL OUT OF COUNTY	1,000	1,000	0	0.00
2024 010-495-428	EDUCATION EXPENSE	6,000	6,000	0	295.00
2024 010-495-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2024 010-495-462	RENT EQUIPMENT	2,400	2,400	0	1,611.30
2024 010-495-480	FIDELITY BONDS	400	400	0	250.00
2024 010-495-481	DUES OF OFFICE	800	800	0	75.00
2024 010-495-490	MISCELLANEOUS	500	500	0	300.97
	TOTAL OTHER EXPENSES	22,700	22,700	0	8,275.71
2024 010-495-573	CAPITAL OUTLAY MACHINERY/E	60,000	91,000	31,000	70,780.00
	TOTAL CAPITAL OUTLAY	60,000	91,000	31,000	70,780.00
	TOTAL AUDITOR	536,411	647,798	111,387	395,719.35

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed 2023-2024	Increase (Decrease)	YTD 6/30/2023
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	TREASURER				
2024 010-497-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,996.51
2024 010-497-103	SALARY & WAGE DEPUTY/ASSI	47,548	49,925	2,377	34,749.69
2024 010-497-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	120,069	126,073	6,003	87,746.20
2024 010-497-201	TAXES FICA	9,185	9,828	643	6,790.17
2024 010-497-202	INSURANCE GROUP HEALTH	19,952	21,899	1,946	14,715.51
2024 010-497-203	RETIREMENT	13,340	13,534	194	10,112.01
2024 010-497-205	INSURANCE SUPPLEMENTAL DE	366	347	(20)	283.72
	TOTAL EMPLOYEE BENEFITS	42,844	45,608	2,764	31,901.41
2024 010-497-310	OFFICE SUPPLIES & EXPENSE	3,500	3,500	0	930.22
2024 010-497-311	POSTAGE	2,600	2,600	0	1,632.15
2024 010-497-426	TRAVEL IN COUNTY	2,400	2,400	0	1,800.00
2024 010-497-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-497-428	EDUCATION EXPENSE	2,370	2,370	0	1,574.35
2024 010-497-452	REPAIR EQUIPMENT	380	380	0	0.00
2024 010-497-462	RENT EQUIPMENT	1,300	1,300	0	810.00
2024 010-497-480	FIDELITY BONDS	2,600	2,600	0	2,500.00
2024 010-497-481	DUES OF OFFICE	215	215	0	0.00
2024 010-497-490	MISCELLANEOUS	375	375	0	0.00
	TOTAL OTHER EXPENSES	15,740	15,740	0	9,246.72
2024 010-497-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL TREASURER	178,653	187,420	8,767	128,894.33

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2023-2024</u>	<u>(Decrease)</u>	<u>6/30/2023</u>
			<u>BUDGET</u>		
	TAX ASSESSOR COLLECTOR				
2024 010-499-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,996.51
2024 010-499-103	SALARY & WAGE DEPUTY/ASSI	399,877	420,147	20,270	284,189.90
2024 010-499-105	SALARY & WAGE OTHER			0	0.00
	TOTAL SALARIES	472,398	496,295	23,897	337,186.41
2024 010-499-201	TAXES FICA	36,138	38,334	2,195	25,409.83
2024 010-499-202	INSURANCE GROUP HEALTH	141,828	155,759	13,931	98,814.28
2024 010-499-203	RETIREMENT	52,483	53,277	794	38,281.86
2024 010-499-205	INSURANCE SUPPLEMENTAL DE	1,441	1,365	(76)	1,074.16
	TOTAL EMPLOYEE BENEFITS	231,891	248,735	16,844	163,580.13
2024 010-499-310	OFFICE SUPPLIES & EXPENSE	6,000	5,300	(700)	782.66
2024 010-499-311	POSTAGE	7,000	7,000	0	2,873.02
2024 010-499-420	TELEPHONE	6,000	6,000	0	3,510.99
2024 010-499-426	TRAVEL IN COUNTY	4,800	4,800	0	1,800.00
2024 010-499-427	TRAVEL OUT OF COUNTY	3,000	3,900	900	1,256.25
2024 010-499-428	EDUCATION EXPENSE	7,950	8,750	800	3,272.25
2024 010-499-452	REPAIR EQUIPMENT	500	500	0	0.00
2024 010-499-462	RENT EQUIPMENT	4,383	2,575	(1,808)	903.44
2024 010-499-480	FIDELITY BONDS	3,500	3,475	(25)	(275.00)
2024 010-499-481	DUES OF OFFICE	125	400	275	150.00
2024 010-499-490	MISCELLANEOUS	500	500	0	299.56
	TOTAL OTHER EXPENSES	43,758	43,200	(558)	14,573.17
2024 010-499-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL TAX ASSESSOR/COLLECTOR	748,047	788,230	40,183	515,339.71

Bowie County General Fund 2023-2024 Budget

	<u>2022-2023</u>	<u>Proposed</u>	<u>Increase</u>	<u>YTD</u>	
<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2023-2024</u>	<u>(Decrease)</u>	<u>6/30/2023</u>	
		<u>BUDGET</u>			
APPRAISAL DISTRICT					
				0.00	
2024 010-500-406	APPRAISAL BOARD SERVICES	460,000	525,941	65,941	394,455.75
	TOTAL OTHER EXPENSES	460,000	525,941	65,941	394,455.75
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	TOTAL APPRAISAL DISTRICT	460,000	525,941	65,941	394,455.75

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
	PURCHASING				
2024 010-505-103	SALARY & WAGE DEPUTY/ASSI	62,825	41,426	(21,399)	19,695.14
2024 010-505-105	SALARY & WAGE OTHER	-	24,540	24,540	18,345.40
	TOTAL SALARIES	62,825	65,966	3,141	38,040.54
2024 010-505-201	TAXES FICA	4,806	5,046	240	2,885.07
2024 010-505-202	INSURANCE GROUP HEALTH	19,672	21,604	1,932	3,327.06
2024 010-505-203	RETIREMENT	6,980	7,081	102	4,270.21
2024 010-505-205	INSURANCE SUPPLEMENTAL DE	192	181	(10)	118.78
	TOTAL EMPLOYEE BENEFITS	31,650	33,914	2,264	10,601.12
2024 010-505-310	OFFICE SUPPLIES & EXPENSE	1,600	1,600	0	855.24
2024 010-505-311	POSTAGE	100	100	0	0.57
2024 010-505-426	TRAVEL IN COUNTY	200	200	0	62.50
2024 010-505-427	TRAVEL OUT OF COUNTY	400	450	50	350.00
2024 010-505-428	EDUCATION EXPENSE	1,000	1,500	500	1,227.55
2024 010-505-452	REPAIR EQUIPMENT	-	-	0	0.00
2024 010-505-462	RENT EQUIPMENT	1,200	1,200	0	548.00
2024 010-505-480	FIDELITY BONDS	-	-	0	0.00
2024 010-505-481	DUES OF OFFICE	-	-	0	0.00
2024 010-505-490	MISCELLANEOUS	100	100	0	0.00
	TOTAL OTHER EXPENSES	4,600	5,150	550	3,043.86
2024 010-505-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PURCHASING	99,075	105,030	5,955	51,685.52

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
		BUDGET		
COURTHOUSE				
2024 010-510-101			0	
2024 010-510-103	96,878	108,735	11,857	54,466.07
2024 010-510-105			0	0.00
TOTAL SALARIES	96,878	108,735	11,857	54,466.07
2024 010-510-201 TAXES FICA				
	7,411	8,318	907	3,968.24
2024 010-510-202 INSURANCE GROUP HEALTH				
	35,022	32,386	(2,636)	19,372.04
2024 010-510-203 RETIREMENT				
	10,763	11,673	910	6,261.32
2024 010-510-205 INSURANCE SUPPLEMENTAL DE				
	295	299	4	179.77
TOTAL EMPLOYEE BENEFITS	53,492	52,676	(816)	29,781.37
2024 010-510-310 SUPPLIES				
	25,000	40,000	15,000	15,594.32
2024 010-510-330 GAS & OIL				
	4,200	5,000	800	1,727.81
2024 010-510-420 TELEPHONE				
	100,000	75,000	(25,000)	26,936.97
2024 010-510-426 TRAVEL IN COUNTY				
	6,000	-	(6,000)	0.00
2024 010-510-441 ELECTRIC				
	70,000	86,369	16,369	52,211.17
2024 010-510-442 GAS				
	20,000	10,000	(10,000)	4,542.19
2024 010-510-443 WATER				
	16,500	16,500	0	7,374.37
2024 010-510-445 WASTE				
	4,000	6,000	2,000	2,666.56
2024 010-510-450 REPAIR BUILDING				
	24,000	24,000	0	11,283.23
2024 010-510-451 CONTRACTUAL				
	40,000	50,000	10,000	19,522.35
2024 010-510-452 REPAIR EQUIPMENT				
	2,500	3,000	500	1,616.20
2024 010-510-453 SUBCONTRACT				
	-	-	0	0.00
2024 010-510-462 RENT EQUIPMENT				
	9,000	9,000	0	2,203.59
2024 010-510-490 MISCELLANEOUS				
	9,000	9,000	0	(1,417.13)
TOTAL OTHER EXPENSES	330,200	333,869	3,669	144,261.63
2024 010-510-536 CAPITAL OUTLAY BUILDINGS				
			0	0.00
2024 010-510-573 CAPITAL OUTLAY MACHINERY/E				
			0	0.00
2024 010-510-574 CAPITAL OUTLAY				
			0	0.00
TOTAL CAPITAL OUTLAY	-	-	0	0.00
TOTAL COURTHOUSE	480,571	495,281	14,710	228,509.07

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
424 WEST BROAD STREET BUILDING					
2024 010-511-450	REPAIR BUILDING	1,000	-	(1,000)	0.00
	TOTAL OTHER EXPENSES	1,000	-	(1,000)	0.00
2024 010-511-530 CAPITAL OUTLAY BUILDINGS					
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL WEST BROAD ST BUILDING	1,000	-	(1,000)	0.00
PLAZA WEST OFFICE BUILDING					
2024 010-512-310	SUPPLIES	1,500	1,500	0	4.96
2024 010-512-441	ELECTRIC	20,000	20,000	0	12,600.06
2024 010-512-442	GAS	2,500	1,500	(1,000)	837.66
2024 010-512-443	WATER	2,000	3,000	1,000	1,386.17
2024 010-512-445	WASTE	7,000	9,000	2,000	6,854.50
2024 010-512-450	REPAIR BUILDING	9,000	9,000	0	3,474.97
	TOTAL OTHER EXPENSES	42,000	44,000	2,000	25,158.32
2024 010-512-573 CAPITAL OUTLAY MACHINERY/E					
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PLAZA WEST OFFICE BLDG	42,000	44,000	2,000	25,158.32
601 MAIN STREET BUILDING					
2024 010-513-310	SUPPLIES	4,000	4,000	0	1,997.27
2024 010-513-441	ELECTRIC	35,000	42,000	7,000	29,062.43
2024 010-513-443	WATER	1,500	1,500	0	624.70
2024 010-513-445	WASTE	4,000	4,000	0	2,119.28
2024 010-513-450	REPAIR BUILDING	15,000	15,000	0	4,193.99
	TOTAL OTHER EXPENSES	59,500	66,500	7,000	37,997.67
2024 010-513-530 CAPITAL OUTLAY BUILDINGS					
2024 010-513-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL MAIN STREET BUILDING	59,500	66,500	7,000	37,997.67

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
		BUDGET		
				0.00
CONSTABLE PCT 1				
2024 010-551-101 SALARY & WAGE OFFICER	35,409	37,180	1,770	25,875.62
2024 010-551-103 SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
TOTAL SALARIES	35,409	37,180	1,770	25,875.62
2024 010-551-201 TAXES FICA	2,709	4,028	1,320	2,713.75
2024 010-551-202 INSURANCE GROUP HEALTH	15,426	10,823	(4,603)	10,290.16
2024 010-551-203 RETIREMENT	3,934	3,991	57	4,305.58
2024 010-551-205 INSURANCE SUPPLEMENTAL DEATH	108	102	(6)	120.84
TOTAL EMPLOYEE BENEFITS	22,176	18,945	(3,232)	17,430.33
2024 010-551-420 TELEPHONE	850	-	(850)	0.00
2024 010-551-426 TRAVEL IN COUNTY	15,480	15,480	0	12,255.00
2024 010-551-427 TRAVEL OUT OF COUNTY	75	1,000	925	521.25
2024 010-551-428 EDUCATION EXPENSE	700	1,500	800	829.78
2024 010-551-460 REPAIR EQUIPMENT	455	455	0	495.02
2024 010-551-480 FIDELITY BONDS	238	238	0	93.00
2024 010-551-490 MISCELLANEOUS	250	250	0	416.65
TOTAL OTHER EXPENSES	18,048	18,923	875	14,610.70
2024 010-551-573 CAPITAL OUTLAY MACHINERY/EQU			0	0.00
TOTAL CAPITAL OUTLAY			0	0.00
TOTAL CONSTABLE PCT 1	75,634	75,048	(586)	57,916.65

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD	
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023	
		BUDGET			
CONSTABLE PCT 2					
2024 010-552-101	SALARY & WAGE OFFICER	23,926	25,122	1,196	17,484.18
2024 010-552-102	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	23,926	25,122	1,196	17,484.18
2024 010-552-201	TAXES FICA	1,830	2,656	826	1,509.31
2024 010-552-202	INSURANCE GROUP HEALTH	9,799	10,764	964	7,237.05
2024 010-552-203	RETIREMENT	2,658	2,697	39	2,280.43
2024 010-552-205	INSURANCE SUPPLEMENTAL DEATH	73	69	(4)	64.01
	TOTAL EMPLOYEE BENEFITS	14,361	16,186	1,825	11,090.80
2024 010-552-310	OFFICE SUPPLIES	500	570	70	0.00
2024 010-552-420	TELEPHONE	70	-	(70)	0.00
2024 010-552-426	TRAVEL IN COUNTY	3,600	9,600	6,000	2,700.00
2024 010-552-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-552-428	EDUCATION EXPENSE	650	650	0	0.00
2024 010-552-460	REPAIR EQUIPMENT	200	200	0	0.00
2024 010-552-480	FIDELITY BONDS	100	100	0	0.00
2024 010-552-490	MISCELLANEOUS	100	100	0	0.00
	TOTAL OTHER EXPENSES	5,220	11,220	6,000	2,700.00
2024 010-552-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 2	43,506	52,528	9,021	31,274.98

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD	
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023	
		BUDGET			
CONSTABLE PCT 3					
2024 010-553-101	SALARY & WAGE OFFICER	19,081	20,035	954	13,944.10
2024 010-553-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	19,081	20,035	954	13,944.10
2024 010-553-201	TAXES FICA	1,460	1,533	73	1,066.66
2024 010-553-202	INSURANCE GROUP HEALTH	9,776	10,739	963	54.98
2024 010-553-203	RETIREMENT	2,120	2,151	31	1,574.49
2024 010-553-205	INSURANCE SUPPLEMENTAL DEATH	58	55	(3)	44.21
	TOTAL EMPLOYEE BENEFITS	13,413	14,477	1,064	2,740.34
2024 010-553-426	TRAVEL IN COUNTY	3,600	3,600	0	2,700.00
2024 010-553-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-553-428	EDUCATION EXPENSE	700	700	0	0.00
2024 010-553-460	REPAIR EQUIPMENT	100	100	0	0.00
2024 010-553-480	FIDELITY BONDS	50	50	0	0.00
2024 010-553-490	MISCELLANEOUS	300	300	0	0.00
	TOTAL OTHER EXPENSES	4,750	4,750	0	2,700.00
2024 010-553-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 3	37,245	39,263	2,018	19,384.44

Bowie County General Fund 2023-2024 Budget

	2022-2023	Proposed	Increase	YTD	
ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023	
		BUDGET			
CONSTABLE PCT 4					
2024 010-554-101	SALARY & WAGE OFFICER	17,401	18,271	870	12,715.75
2024 010-554-103	SALARY & WAGE DEPTUY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	17,401	18,271	870	12,715.75
2024 010-554-201	TAXES FICA	1,331	1,690	358	1,176.39
2024 010-554-202	INSURANCE GROUP HEALTH	9,767	10,730	963	19.89
2024 010-554-203	RETIREMENT	1,933	1,961	28	1,760.47
2024 010-554-205	INSURANCE SUPPLEMENTAL DEATH	53	50	(3)	49.38
	TOTAL EMPLOYEE BENEFITS	13,085	14,431	1,347	3,006.13
2024 010-554-420	TELEPHONE	115	-	(115)	0.00
2024 010-554-426	TRAVEL IN COUNTY	3,816	3,816	0	2,862.00
2024 010-554-427	TRAVEL OUT OF COUNTY	125	1,000	875	567.50
2024 010-554-428	EDUCATION EXPENSE	286	1,000	714	977.32
2024 010-554-460	REPAIR EQUIPMENT	465	465	0	0.00
2024 010-554-480	FIDELITY BONDS	50	50	0	0.00
2024 010-554-490	MISCELLANEOUS	500	500	0	0.00
	TOTAL OTHER EXPENSES	5,357	6,831	1,474	4,406.82
2024 010-554-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 4	35,842	39,533	3,691	20,128.70

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
CONSTABLE PCT 5					
2024 010-555-101	SALARY & WAGE OFFICER	23,062	24,215	1,153	16,853.19
2024 010-555-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	23,062	24,215	1,153	16,853.19
2024 010-555-201	TAXES FICA	1,764	2,235	471	1,552.85
2024 010-555-202	INSURANCE GROUP HEALTH	9,795	10,759	964	7,230.33
2024 010-555-203	RETIREMENT	2,562	2,600	37	2,328.57
2024 010-555-205	INSURANCE SUPPLEMENTAL DEATH	70	67	(4)	65.43
	TOTAL EMPLOYEE BENEFITS	14,192	15,661	1,469	11,177.18
2024 010-555-420	TELEPHONE	-	-	-	-
2024 010-555-426	TRAVEL IN COUNTY	5,000	5,004	4	3,753.00
2024 010-555-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2024 010-555-428	EDUCATION EXPENSE	567	567	0	(564.76)
2024 010-555-460	REPAIR EQUIPMENT	505	505	0	0.00
2024 010-555-480	FIDELITY BONDS	178	178	0	0.00
2024 010-555-490	MISCELLANEOUS	1,500	1,500	0	140.46
	TOTAL OTHER EXPENSES	7,750	7,754	4	3,328.70
2024 010-555-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 5	45,004	47,630	2,626	31,359.07

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
SHERIFF					
2024 010-560-101	SALARY & WAGE OFFICER	85,620	89,901	4,281	62,568.33
2024 010-560-103	SALARY & WAGE DEPUTY/ASSI	2,290,061	2,549,164	259,103	1,576,047.76
2024 010-560-105	SALARY & WAGE OTHER	309,678	325,162	15,484	300,513.85
	TOTAL SALARIES	2,685,359	2,964,227	278,868	1,939,129.94
2024 010-560-201	TAXES FICA	220,730	227,741	7,011	146,972.88
2024 010-560-202	INSURANCE GROUP HEALTH	454,275	492,518	38,243	279,117.49
2024 010-560-203	RETIREMENT	320,563	318,210	(2,354)	220,150.08
2024 010-560-205	INSURANCE SUPPLEMENTAL DE	8,800	8,152	(649)	6,181.21
	TOTAL EMPLOYEE BENEFITS	1,004,369	1,046,620	42,251	652,421.66
2024 010-560-310	OFFICE SUPPLIES & EXPENSE	12,500	16,500	4,000	6,303.25
2024 010-560-311	POSTAGE	2,000	2,000	0	1,747.30
2024 010-560-330	GAS & OIL	200,000	200,000	0	147,081.95
2024 010-560-337	SUPPLIES	16,474	25,000	8,526	10,077.07
2024 010-560-338	ANIMAL CARE	6,000	10,000	4,000	4,332.06
2024 010-560-342	UNIFORMS	10,000	10,000	0	4,409.48
2024 010-560-354	TIRES & TUBES	14,000	20,000	6,000	11,184.14
2024 010-560-420	TELEPHONE	25,000	25,000	0	15,573.49
2024 010-560-426	TRAVEL IN COUNTY	32,721	32,721	0	14,550.93
2024 010-560-427	TRAVEL OUT OF COUNTY	15,000	15,000	0	4,997.72
2024 010-560-428	EDUCATION EXPENSE	7,500	7,500	0	(792.69)
2024 010-560-429	GRANT EXPENSES	-	15,000	15,000	0.00
2024 010-560-441	ELECTRIC	1,200	1,200	0	790.12
2024 010-560-462	REPAIR EQUIPMENT	30,000	20,000	(10,000)	60.00
2024 010-560-454	EQUIPMENT AND SMALL TOOLS	36,030	36,030	0	10,982.05
2024 010-560-455	REPAIR VEHICLES	30,000	40,000	10,000	10,442.54
2024 010-560-462	RENT EQUIPMENT	-	-	0	0.00
2024 010-560-480	FIDELITY BONDS	533	533	0	0.00
2024 010-560-481	DUES OF OFFICE	-	-	0	0.00
2024 010-560-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-560-486	CONTRACTUAL	96,500	128,500	32,000	71,881.16
2024 010-560-489	MAINTENANCE EXPENSE	22,340	22,340	0	21,780.00
2024 010-560-490	MISCELLANEOUS	2,663	2,663	0	(1,541.49)
2024 010-560-491	INSURANCE LIABILITY	223,893	247,000	23,107	261,707.50
	TOTAL OTHER EXPENSES	784,354	876,987	92,633	595,566.58
2024 010-560-573	CAPITAL OUTLAY MACHINERY/E	-	195,000	195,000	0.00
	TOTAL CAPITAL OUTLAY	-	195,000	195,000	0.00
	TOTAL SHERIFF	4,474,081	5,082,834	608,752	3,187,118.18

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2023-2024</u>	<u>(Decrease)</u>	<u>6/30/2023</u>
			<u>BUDGET</u>		
	BOWIE COUNTY CORRECTION C				
2024 010-561-101	WARDEN	68,262	71,675	3,413	37,806.54
2024 010-561-103	SALARY & WAGE DEPUTY/ASSI	5,480,675	5,548,758	68,084	3,494,567.02
2024 010-561-105	SALARY & WAGE OTHER	179,642	188,624	8,982	69,498.52
	TOTAL SALARIES	5,728,579	5,809,057	80,479	3,601,872.08
2024 010-561-201	TAXES FICA	438,236	444,393	6,157	270,750.59
2024 010-561-202	INSURANCE GROUP HEALTH	1,122,145	1,230,853	108,708	647,613.53
2024 010-561-203	RETIREMENT	636,445	623,602	(12,843)	407,084.00
2024 010-561-205	INSURANCE SUPPLEMENTAL DE	17,472	15,975	(1,497)	11,428.90
	TOTAL EMPLOYEE BENEFITS	2,214,299	2,314,823	100,524	1,336,877.02
2024 010-561-310	OFFICE SUPPLIES & EXPENSE	22,500	22,500	0	10,557.70
2024 010-561-311	POSTAGE	3,500	3,500	0	2,653.77
2024 010-561-330	GAS & OIL	15,000	15,000	0	4,663.50
2024 010-561-332	INMATE FOOD	554,000	651,000	97,000	442,019.55
2024 010-561-337	SUPPLIES	60,000	60,000	0	27,411.77
2024 010-561-338	INMATE SUPPLIES	100,000	100,000	0	60,857.78
2024 010-561-339	KITCHEN SUPPLIES	105,000	105,000	0	53,795.78
2024 010-561-340	LAUNDRY SUPPLIES	70,000	70,000	0	22,292.85
2024 010-561-341	SEWING SUPPLIES	40,000	40,000	0	13,009.91
2024 010-561-342	UNIFORMS	20,000	20,000	0	933.68
2024 010-561-391	INMATE MEDICAL	-	-	0	(141.48)
2024 010-561-392	IN-HOUSE MEDICAL	2,650,000	2,800,000	150,000	1,970,007.10
2024 010-561-393	STAFF MEDICAL	60,000	60,000	0	54,425.00
2024 010-561-420	TELEPHONE	93,276	93,276	0	81,603.81
2024 010-561-427	TRAVEL OUT OF COUNTY	20,000	40,000	20,000	14,530.76
2024 010-561-428	EDUCATION	20,000	20,000	0	3,705.00
2024 010-561-441	ELECTRIC	201,000	201,000	0	116,945.89
2024 010-561-442	GAS	45,000	45,000	0	21,654.05
2024 010-561-443	WATER	182,000	182,000	0	136,216.24
2024 010-561-445	WASTE	30,000	30,000	0	9,902.06
2024 010-561-452	REPAIR EQUIPMENT	25,000	35,000	10,000	23,009.18
2024 010-561-454	EQUIPMENT AND SMALL TOOLS	120,000	120,000	0	3,112.73
2024 010-561-462	RENT EQUIPMENT	-	-	0	(6.02)
2024 010-561-486	CONTRACTUAL	217,000	140,000	(77,000)	78,802.88
2024 010-561-489	MAINTENANCE EXPENSE	80,000	80,000	0	56,107.39
2024 010-561-490	MISCELLANEOUS	21,000	21,000	0	755.73
2024 010-561-491	INSURANCE LIABILITY	221,169	243,286	22,117	221,186.60
	TOTAL OTHER EXPENSES	4,975,445	5,197,562	222,117	3,430,013.21
2024 010-561-530	CAPITAL OUTLAY BUILDINGS	-	150,000	150,000	0.00
2024 010-561-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2024 010-561-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
2024 010-561-576	CAPITAL OUTLAY IMPROVEMENT	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	150,000	150,000	0.00
	TOTAL BOWIE CO CORRECTIONS	12,918,322	13,471,442	553,120	8,368,762.31

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
PERSONAL BAIL BOND					
2024 010-562-103	SALARY & WAGE DEPUTY/ASSI	228,431	176,034	(52,397)	131,293.94
2024 010-562-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	228,431	176,034	(52,397)	131,293.94
EMPLOYEE BENEFITS					
2024 010-562-201	TAXES FICA	17,475	13,467	(4,008)	9,781.42
2024 010-562-202	INSURANCE GROUP HEALTH	51,083	55,748	4,665	24,516.48
2024 010-562-203	RETIREMENT	25,379	18,897	(6,481)	14,895.88
2024 010-562-205	INSURANCE SUPPLEMENTAL DE	697	484	(213)	420.46
	TOTAL EMPLOYEE BENEFITS	94,633	88,596	(6,037)	49,614.24
OTHER EXPENSES					
2024 010-562-310	OFFICE SUPPLIES & EXPENSE	7,500	7,500	0	4,847.23
2024 010-562-311	POSTAGE	100	25	(75)	0.00
2024 010-562-420	TELEPHONE	3,500	3,500	0	1,819.04
2024 010-562-428	EDUCATION EXPENSES	800	800	0	688.00
2024 010-562-462	RENT EQUIPMENT	1,500	5,141	3,641	2,409.76
2024 010-562-483	CASH OVER/SHORT			0	0.00
2024 010-562-486	CONTRACTUAL	200,000	200,000	0	104,980.00
2024 010-562-490	MISCELLANEOUS	6,500	6,500	0	0.00
	TOTAL OTHER EXPENSES	219,900	223,466	3,566	114,744.03
2024 010-562-573	CAPITAL OUTLAY MACHINERY/EQ			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PERSONAL BAIL BOND	542,964	488,096	(54,868)	295,652.21

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>Proposed</u> <u>2023-2024</u> <u>BUDGET</u>	<u>Increase</u> <u>(Decrease)</u>	<u>YTD</u> <u>6/30/2023</u>
JUVENILE PROBATION					
2024 010-570-101	SALARY & WAGE OFFICER	-	-		
2024 010-570-103	SALARY & WAGE DEPUTY/ASSI	63,240	66,402	3,162	27,695.96
2024 010-570-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	63,240	66,402	3,162	27,695.96
 					
2024 010-570-201	TAXES FICA	4,838	5,080	242	2,109.96
2024 010-570-202	INSURANCE GROUP HEALTH	19,541	21,467	1,926	7,188.68
2024 010-570-203	RETIREMENT	7,026	7,128	102	3,346.70
2024 010-570-205	INSURANCE SUPPLEMENTAL DE	193	183	(10)	102.06
	TOTAL EMPLOYEE BENEFITS	31,598	33,857	2,260	12,747.40
 					
2024 010-570-310	OFFICE SUPPLIES & EXPENSE	7,000	7,500	500	4,954.98
2024 010-570-311	POSTAGE	500	500	0	208.67
2024 010-570-330	GAS & OIL	9,000	10,000	1,000	10,017.85
2024 010-570-337	SUPPLIES	-	-	0	
2024 010-570-340	DETENTION EXPENSE	265,000	250,000	(15,000)	179,956.13
2024 010-570-341	DRUG TESTING SUPPLIES	500	500	0	367.50
2024 010-570-391	MEDICAL	15,000	12,000	(3,000)	10,388.42
2024 010-570-401	AUDIT	5,500	5,500	0	0.00
2024 010-570-420	TELEPHONE	7,900	8,000	100	3,573.60
2024 010-570-426	TRAVEL IN COUNTY	-	-	0	0.00
2024 010-570-427	TRAVEL OUT OF COUNTY	5,000	5,000	0	5,404.46
2024 010-570-428	EDUCATION EXPENSE	8,000	5,000	(3,000)	809.25
2024 010-570-452	REPAIR EQUIPMENT	1,500	1,000	(500)	608.73
2024 010-570-462	RENT EQUIPMENT	3,600	2,500	(1,100)	2,065.32
2024 010-570-495	NON SECURE EXTERNAL PLACEMENT	-	-	0	0.00
2024 010-570-471	TITLE IV-E FOSTER CARE M	-	-	0	0.00
2024 010-570-480	FIDELITY BONDS	206	206	0	206.00
2024 010-570-486	CONTRACTUAL	3,000	3,038	38	5,113.75
2024 010-570-490	MISCELLANEOUS	200	200	0	145.71
2024 010-570-492	INSURANCE MISC	-	-		0.00
2024 010-570-493	SECURE EXTERNAL PLACEMENTS	100,000	180,000	80,000	231,419.56
2024 010-570-494	MENTAL HEALTH EXTERNAL PLACE	-	-	0	0.00
2024 010-570-495	NON SECURE EXTERNAL PLACEMENT	80,000	10,000	(70,000)	0.00
2024 010-570-496	INTER CO PLACEMENT	80,000	80,000	0	75,540.00
	TOTAL OTHER EXPENSES	591,906	580,944	(10,962)	530,779.93
 					
2024 010-570-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
 					
2024 010-570-702	TRANSFER TO GRANT FUND	-	-	0	0.00
	TOTAL TRANSFERS	-	-	0	0.00
	TOTAL JUVENILE PROBATION	686,744	681,203	(5,540)	571,223.29

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
	JUVENILE DAY PROGRAM SERV				
2024 010-571-101	SALARY & WAGE OFFICER	-	-	0	
2024 010-571-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	
2024 010-571-105	SALARY & WAGE OTHER	-	-	0	
	TOTAL SALARIES	-	-	0	
2024 010-571-201	TAXES FICA	-	-	0	
2024 010-571-202	INSURANCE GROUP HEALTH	-	-	0	
2024 010-571-203	RETIREMENT	-	-	0	
2024 010-571-205	INSURANCE SUPPLEMENTAL DE	-	-	0	
	TOTAL EMPLOYEE BENEFITS	-	-	0	
2024 010-571-310	OFFICE SUPPLIES & EXPENSE	2,000	2,000	0	138.94
2024 010-571-311	POSTAGE	-	-	0	0.00
2024 010-571-330	GAS & OIL	-	-	0	0.00
2024 010-571-332	FOOD	3,000	3,000	0	2,063.77
2024 010-571-337	SUPPLIES	1,000	1,000	0	129.00
2024 010-571-420	TELEPHONE	5,000	5,000	0	3,345.90
2024 010-571-441	ELECTRIC	9,000	9,000	0	5,730.07
2024 010-571-443	WATER	1,000	1,000	0	421.63
2024 010-571-445	WASTE	360	360	0	431.86
2024 010-571-452	REPAIR EQUIPMENT	-	-	0	0.00
2024 010-571-460	REPAIR BUILDING	1,000	1,000	0	1,678.78
2024 010-571-462	RENT EQUIPMENT	-	-	0	0.00
2024 010-571-490	MISCELLANEOUS	1,000	1,000	0	64.00
	TOTAL OTHER EXPENSES	23,360	23,360	0	14,003.95
2024 010-571-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2024 010-571-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JUVENILE DAY PROGRAM S	23,360	23,360	0	14,003.95

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
	HIGHWAY PATROL				
2024 010-580-103	SALARY & WAGE DEPUTY/ASSI	38,546	40,474	1,927	28,167.40
2024 010-580-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	38,546	40,474	1,927	28,167.40
2024 010-580-201	TAXES FICA	2,949	3,096	147	2,118.18
2024 010-580-202	INSURANCE GROUP HEALTH	9,871	9,880	9	7,262.95
2024 010-580-203	RETIREMENT	4,282	4,345	62	3,180.57
2024 010-580-205	INSURANCE SUPPLEMENTAL DE	118	111	(6)	89.17
	TOTAL EMPLOYEE BENEFITS	17,220	17,433	213	12,650.87
2024 010-580-310	OFFICE SUPPLIES		5,000	5,000	0.00
2024 010-580-420	TELEPHONE	1,400	1,400	0	935.57
	TOTAL OTHER EXPENSES	1,400	6,400	5,000	935.57
2024 010-580-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL HIGHWAY PATROL	57,166	64,306	7,140	41,753.84

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
			BUDGET		
EMERGENCY MANAGEMENT					
2024 010-582-101	SALARY & WAGE OFFICER	66,856	70,199	3,343	48,856.41
2024 010-582-103	SALARY & WAGE DEPUTY/ASSISTANTS	43,775	65,242	21,467	15,100.70
2024 010-582-105	SALARY & WAGE OTHER	18,360	-	(18,360)	800.00
	TOTAL SALARIES	128,991	135,441	6,450	64,757.11
2024 010-582-201	TAXES FICA	9,868	11,356	1,488	5,651.55
2024 010-582-202	INSURANCE GROUP HEALTH	29,678	32,585	2,907	14,684.12
2024 010-582-203	RETIREMENT	14,331	14,540	209	8,464.61
2024 010-582-205	INSURANCE SUPP DEATH	393	372	(21)	239.35
	TOTAL EMPLOYEE BENEFITS	54,270	58,853	4,583	29,039.63
2024 010-582-310	OFFICE SUPPLIES	4,000	5,000	1,000	3,432.51
2024 010-582-311	POSTAGE	400	400	0	0.00
2024 010-582-330	GAS & OIL	7,500	9,500	2,000	1,292.84
2024 010-582-411	CIVIL DEFENSE	4,000	4,000	0	9,855.35
2024 010-582-420	TELEPHONE	1,000	1,000	0	0.00
2024 010-582-426	TRAVEL IN COUNTY	13,000	13,000	0	9,750.06
2024 010-582-428	EDUCATION	5,000	6,000	1,000	0.00
2024 010-582-452	REPAIR EQUIPMENT	4,000	4,000	0	796.52
2024 010-582-454	EQUIPMENT	2,500	3,000	500	2,015.27
2024 010-582-480	FIDELITY BONDS	100	100	0	0.00
	TOTAL OTHER EXPENSES	41,500	46,000	4,500	27,142.55
	TOTAL EMG MANAGEMENT	224,762	240,294	15,532	120,939.29

Bowie County General Fund 2023-2024 Budget

	ACCOUNT NAME	2022-2023 BUDGET	Proposed 2023-2024 BUDGET	Increase (Decrease)	YTD 6/30/2023
COMMISSIONER PCT. 1					
2024 010-621-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,996.51
2024 010-621-103	SALARY & WAGE DEPUTY/ASSI	258,621	271,552	12,931	149,384.58
2024 010-621-105	SALARY & WAGE OTHER	28,449	29,872	1,422	0.00
	TOTAL SALARIES	359,592	377,572	17,980	202,381.09
2024 010-621-201	TAXES FICA	25,332	27,379	2,047	15,473.66
2024 010-621-202	INSURANCE GROUP HEALTH	78,956	86,693	7,737	49,946.79
2024 010-621-203	RETIREMENT	36,790	37,326	536	23,738.06
2024 010-621-205	INSURANCE SUPPLEMENTAL DE	1,010	956	(54)	666.96
	TOTAL EMPLOYEE BENEFITS	142,088	152,354	10,266	89,825.47
2024 010-621-310	OFFICE SUPPLIES & EXPENSE	500	500	0	194.11
2024 010-621-330	GAS & OIL	8,000	8,000	0	8,000.00
2024 010-621-337	SUPPLIES	2,500	2,500	0	2,556.22
2024 010-621-342	UNIFORMS	2,500	2,500	0	1,466.66
2024 010-621-346	MATERIALS	-	-	0	0.00
2024 010-621-347	TIRES & TUBES	5,000	5,000	0	999.50
2024 010-621-420	TELEPHONE	2,700	2,700	0	2,091.77
2024 010-621-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2024 010-621-428	EDUCATION EXPENSE	2,500	2,500	0	225.00
2024 010-621-441	ELECTRIC	2,000	2,000	0	898.37
2024 010-621-442	GAS	1,140	1,140	0	898.67
2024 010-621-443	WATER	930	930	0	452.14
2024 010-621-452	REPAIR EQUIPMENT	35,000	35,000	0	15,107.24
2024 010-621-453	SUBCONTRACT	150,000	150,000	0	0.00
2024 010-621-455	EQUIPMENT AND SMALL TOOLS	1,500	1,500	0	87.97
2024 010-621-460	REPAIR BUILDING	1,000	1,000	0	0.00
2024 010-621-462	RENT EQUIPMENT	1,000	1,000	0	259.87
2024 010-621-480	FIDELITY BONDS	355	355	0	70.04
2024 010-621-481	DUES OF OFFICE	440	440	0	0.00
2024 010-621-490	MISCELLANEOUS	500	500	0	578.44
2024 010-621-492	INSURANCE MISCELLANEOUS	16,059	17,665	1,606	16,059.00
	TOTAL OTHER EXPENSES	243,824	245,430	1,606	57,595.00
2024 010-621-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2024 010-621-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
2024 010-621-575	CAPITAL OUTLAY INFRASTRUCT	-	-	0	0.00
2024 010-621-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COMMISSIONER PCT #1	745,504	775,356	29,851	349,801.56

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
			BUDGET		
COMMISSIONER PCT. 2					
2024 010-622-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,996.51
2024 010-622-103	SALARY & WAGE DEPUTY/ASSI	161,267	169,330	8,063	104,329.83
2024 010-622-105	SALARY & WAGE OTHER	-	-	0	
	TOTAL SALARIES	233,789	245,478	11,689	157,326.34
2024 010-622-201	TAXES FICA	17,885	19,559	1,675	12,482.48
2024 010-622-202	INSURANCE GROUP HEALTH	49,556	54,406	4,850	30,163.54
2024 010-622-203	RETIREMENT	25,974	26,352	378	18,733.00
2024 010-622-205	INSURANCE SUPPLEMENTAL DE	713	675	(38)	530.22
	TOTAL EMPLOYEE BENEFITS	94,128	100,992	6,865	61,909.24
2024 010-622-310	OFFICE SUPPLIES & EXPENSE	2,500	2,500	0	513.59
2024 010-622-330	GAS & OIL	1,866	1,866	0	1,866.00
2024 010-622-337	SUPPLIES	2,000	2,000	0	3,304.22
2024 010-622-342	UNIFORMS	4,000	4,000	0	2,160.60
2024 010-622-346	MATERIALS	-	-	0	166,937.63
2024 010-622-347	TIRES & TUBES	3,000	3,000	0	4,862.51
2024 010-622-420	TELEPHONE	2,500	2,500	0	1,483.40
2024 010-622-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2024 010-622-428	EDUCATION EXPENSE	3,200	3,200	0	2,226.97
2024 010-622-441	ELECTRIC	1,900	1,900	0	1,202.30
2024 010-622-442	GAS	1,100	1,100	0	1,132.15
2024 010-622-445	WASTE	3,500	3,500	0	2,673.31
2024 010-622-452	REPAIR EQUIPMENT	33,258	33,258	0	33,382.77
2024 010-622-453	SUBCONTRACT	123,750	123,750	0	0.00
2024 010-622-455	EQUIPMENT AND SMALL TOOLS	2,000	2,000	0	535.34
2024 010-622-460	REPAIR BUILDING	1,000	1,000	0	458.07
2024 010-622-462	RENT EQUIPMENT	600	600	0	288.00
2024 010-622-480	FIDELITY BONDS	350	350	0	305.04
2024 010-622-481	DUES OF OFFICE	500	500	0	0.00
2024 010-622-483	CASH OVER/SHORT	-	-	0	0.00
2024 010-622-490	MISCELLANEOUS	5,000	5,000	0	498.13
2024 010-622-492	INSURANCE MISCELLANEOUS	16,059	17,665	1,606	16,059.00
	TOTAL OTHER EXPENSES	218,283	219,889	1,606	247,539.03
2024 010-622-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
2024 010-622-575	CAPITAL OUTLAY	-	-	0	0.00
2024 010-622-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COMMISSIONER PCT #2	546,199	566,359	20,160	466,774.61

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2023-2024</u>	<u>(Decrease)</u>	<u>6/30/2023</u>
			<u>BUDGET</u>		
COMMISSIONER PCT. 3					
2024 010-623-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,994.80
2024 010-623-103	SALARY & WAGE DEPUTY/ASSI	465,749	489,037	23,287	288,212.14
2024 010-623-105	SALARY & WAGE OTHER	-	-	0	
	TOTAL SALARIES	538,271	565,184	26,914	341,206.94
2024 010-623-201	TAXES FICA	41,178	43,237	2,059	25,755.69
2024 010-623-202	INSURANCE GROUP HEALTH	122,811	134,840	12,029	61,690.14
2024 010-623-203	RETIREMENT	59,802	60,673	871	38,621.71
2024 010-623-205	INSURANCE SUPPLEMENTAL DE	1,642	1,554	(87)	1,087.18
	TOTAL EMPLOYEE BENEFITS	225,432	240,303	14,871	127,154.72
2024 010-623-310	OFFICE SUPPLIES & EXPENSE	2,800	2,800	0	705.17
2024 010-623-326	TRAVEL IN COUNTY	-	-	0	0.00
2024 010-623-330	GAS & OIL	120,000	120,000	0	101,360.85
2024 010-623-337	SUPPLIES	2,000	2,000	0	379.99
2024 010-623-342	UNIFORMS	-	-	0	0.00
2024 010-623-346	MATERIALS	-	-	0	(1,920.00)
2024 010-623-347	TIRES & TUBES	24,000	24,000	0	13,311.46
2024 010-623-420	TELEPHONE	4,000	4,000	0	2,424.19
2024 010-623-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2024 010-623-428	EDUCATION EXPENSE	3,000	3,000	0	1,183.56
2024 010-623-441	ELECTRIC	8,500	8,500	0	2,907.28
2024 010-623-442	GAS	1,000	1,000	0	892.19
2024 010-623-443	WATER	1,900	1,900	0	960.35
2024 010-623-445	WASTE	1,600	1,600	0	1,305.76
2024 010-623-452	REPAIR EQUIPMENT	65,000	65,000	0	72,789.63
2024 010-623-453	SUBCONTRACT	94,111	94,111	0	2,000.00
2024 010-623-455	EQUIPMENT AND SMALL TOOLS	2,000	2,000	0	2,000.00
2024 010-623-460	REPAIR BUILDING	7,500	7,500	0	1,216.55
2024 010-623-462	RENT EQUIPMENT	1,000	1,000	0	0.00
2024 010-623-480	FIDELITY BONDS	559	559	0	70.04
2024 010-623-481	DUES OF OFFICE	720	720	0	0.00
2024 010-623-490	MISCELLANEOUS	3,000	3,000	0	847.20
2024 010-623-492	INSURANCE MISCELLANEOUS	24,258	25,652	1,394	23,448.00
	TOTAL OTHER EXPENSES	377,148	378,542	1,394	233,532.22
2024 010-623-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	28,500.00
2024 010-623-575	CAPITAL OUTLAY	-	-	0	0.00
2024 010-623-576	CAPITAL OUTLAY IMPROVEMENT	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	28,500.00
	TOTAL COMMISSIONER PCT #3	1,140,851	1,184,030	43,179	730,393.88

Bowie County General Fund 2023-2024 Budget

		2022-2023	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2023-2024	(Decrease)	6/30/2023
			BUDGET		
	COMMISSIONER PCT. 4				
2024 010-624-101	SALARY & WAGE OFFICER	72,521	76,148	3,626	52,996.51
2024 010-624-103	SALARY & WAGE DEPUTY/ASSI	554,180	581,889	27,709	391,033.92
2024 010-624-105	SALARY & WAGE OTHER			0	
	TOTAL SALARIES	626,701	658,036	31,335	444,030.43
2024 010-624-201	TAXES FICA	47,943	51,120	3,177	33,774.93
2024 010-624-202	INSURANCE GROUP HEALTH	157,861	168,955	11,094	109,800.06
2024 010-624-203	RETIREMENT	69,627	70,640	1,014	51,219.28
2024 010-624-205	INSURANCE SUPPLEMENTAL DE	1,911	1,810	(102)	1,445.23
	TOTAL EMPLOYEE BENEFITS	277,341	292,525	15,184	196,239.50
2024 010-624-310	OFFICE SUPPLIES & EXPENSE	5,500	5,500	0	944.88
2024 010-624-330	GAS & OIL	120,000	120,000	0	120,206.05
2024 010-624-337	SUPPLIES	4,500	4,500	0	0.00
2024 010-624-342	UNIFORMS	8,580	8,580	0	4,879.51
2024 010-624-346	MATERIALS	-	-	0	(3,265.34)
2024 010-624-347	TIRES & TUBES	20,000	20,000	0	19,493.38
2024 010-624-420	TELEPHONE	4,500	4,500	0	1,816.76
2024 010-624-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2024 010-624-428	EDUCATION EXPENSE	2,400	2,400	0	1,671.15
2024 010-624-441	ELECTRIC	19,000	19,000	0	5,756.26
2024 010-624-442	GAS	5,000	5,000	0	4,953.00
2024 010-624-443	WATER	2,000	2,000	0	456.74
2024 010-624-445	WASTE	1,000	1,000	0	223.28
2024 010-624-460	REPAIR EQUIPMENT	70,000	70,000	0	76,214.99
2024 010-624-453	SUBCONTRACT	20,000	70,000	50,000	0.00
2024 010-624-455	EQUIPMENT AND SMALL TOOLS	500	500	0	0.00
2024 010-624-460	REPAIR BUILDING	1,500	1,500	0	120.90
2024 010-624-462	RENT EQUIPMENT	7,000	7,000	0	514.43
2024 010-624-480	FIDELITY BONDS	200	200	0	120.04
2024 010-624-481	DUES OF OFFICE	895	895	0	0.00
2024 010-624-490	MISCELLANEOUS	2,000	2,000	0	956.73
2024 010-624-492	INSURANCE MISCELLANEOUS	23,320	25,652	2,332	23,320.00
	TOTAL OTHER EXPENSES	328,095	380,427	52,332	266,032.76
2024 010-624-573	CAPITAL OUTLAY MACHINERY/EQ	103,000	105,000	2,000	62,865.43
2024 010-624-575	CAPITAL OUTLAY	-	-	0	
2024 010-624-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	
	TOTAL CAPITAL OUTLAY	103,000	105,000	2,000	62,865.43
	TOTAL COMMISSIONER PCT #4	1,335,137	1,435,988	100,851	969,168.12

Bowie County General Fund 2023-2024 Budget

	<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
	COUNTY AGENT				
2024 010-665-101	SALARY & WAGE OFFICER	-	-	0	
2024 010-665-103	SALARY & WAGE DEPUTY/ASSI	73,471	76,519	3,049	53,708.81
	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	73,471	76,519	3,049	53,708.81
2024 010-665-201	TAXES FICA	5,621	5,854	233	4,071.99
2024 010-665-202	INSURANCE GROUP HEALTH	9,837	10,803	,966	7,240.99
2024 010-665-203	RETIREMENT	4,891	4,895	4	2,603.12
2024 010-665-205	INSURANCE SUPPLEMENTAL DE	134	125	(9)	72.97
	TOTAL EMPLOYEE BENEFITS	20,482	21,677	1,195	13,989.07
2024 010-665-310	OFFICE SUPPLIES & EXPENSE	5,100	5,100	0	5,085.04
2024 010-665-311	POSTAGE	503	503	0	25.68
2024 010-665-426	TRAVEL IN COUNTY	6,000	9,000	3,000	4,500.00
2024 010-665-427	TRAVEL OUT OF COUNTY	4,790	7,200	2,410	3,270.44
2024 010-665-429	TRAVEL & EQUALIZATION &	2,796	3,000	204	1,940.84
2024 010-665-452	REPAIR EQUIPMENT	100	100	0	70.34
2024 010-665-490	MISCELLANEOUS	1,700	1,700	0	674.27
2024 010-665-491	INSURANCE LIABILITY	600	700	100	600.00
	TOTAL OTHER EXPENSES	21,589	27,303	5,714	16,166.61
2024 010-665-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	-	0.00

Bowie County General Fund 2023-2024 Budget

<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
TOTAL COUNTY AGENT	115,542	125,499	9,957	83,864.49
FINAL TOTAL	42,153,639.70	44,454,709.75	2,289,783.80	27,784,803.75

Bowie County General Fund 2023-2024 Budget

<u>ACCOUNT NAME</u>	<u>2022-2023 BUDGET</u>	<u>Proposed 2023-2024 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2023</u>
Budgeted Expense	42,158,320.79	44,454,710		
Budgeted Revenue	41,716,166.00	44,454,709		

Special Revenue and Grant Funds Budget 2023-2024

Revenue

Fund Number	Fund Description	Charges for Services	Intergovernmental	Total Revenues
0 12	District Attorney C&P	4,702		4,702
0 13	District Attorney State	15,000		15,000
0 14	District Attorney Welfare	150		150
0 15	District Attorney Criminal Law	40,000		40,000
0 16	Pre-Trial Intervention	11,000		11,000
0 17	Court Facility Fee Fund	32,000		32,000
0 18	Language Access Fund	9,650		9,650
0 20	District Clerk Records Management	72,000		72,000
0 21	Courthouse Security	53,000		53,000
0 22	JP Courthouse Security	4,000		4,000
0 23	Time Payment	2,136		2,136
0 24	Justice Court Technology	16,000		16,000
0 25	Election Contract Republican	-		-
0 26	Election Contract Democrat	-		-
0 27	Bail Bond Board Fee	5,000		5,000
0 28	MHI		188,871	188,871
0 29	Day Reporting		236,257	236,257
0 30	Civil Probation		1,000	1,000
0 31	Aftercare		271,782	271,782
0 32	Substance Abuse		139,278	139,278
0 33			100,000	100,000
0 34	Women's Center		2,942,462	2,942,462
0 35	SAT Specialized Caseload		69,587	69,587
0 36	Road & Bridge Lateral	45,000		45,000
0 37	R&B Motor Vehicle Fees	1,000,000		1,438,500
0 38	Law Library	45,000		45,000
0 41	Inmate Trust	137,000		137,000
0 42	LEOSE fund		5,100	5,100
0 43	Domestic Violence SPC		72,001	72,001
0 44	Jury Fund	100,000		100,000
0 53	Truancy Prevention			-
0 56	VINE		17,505	17,505
0 59	County Clerk Records Management	129,330		129,330
0 61	Archive Records	159,000		159,000
0 63	Vital Statistics	2,500		2,500
132	Basic Supervision		2,559,542	2,559,542
133	Juvenile Probation			-
135	Truancy Court Cost Fund			10,000
139	DWI Specialized			-
141	Food Service	40,000		40,000
142	Drug Court Program	10,000		10,000
144	Truancy Prevention	10,000		10,000
145	Juvenile State Aid			757,190
150	TIDC Improvement			-
Total Special Revenue Funds -				
	Revenue	1,942,468	6,603,385	9,751,543

Special Revenue and Grant Funds Budget 2023-2024

Expenditures

Fund Number	Fund Description	Gen					Capital Outlay	Total Expenditures
		Government	Public Safety	Public Works	Welfare	Debt Service		
012	District Attorney C&P	37,431						37,431
013	District Attorney State		100,000					100,000
014	District Attorney Welfare					150		150
015	District Attorney Criminal Law		100,000					100,000
016	Pre-Trial Intervention		140,000					140,000
017	Court Facility Fund	45,000						45,000
018	Language Access Fund	140,000						140,000
020	District Clerk Records Management		180,090					180,090
021	Courthouse Security		135,000					135,000
022	JP Courthouse Security		47,676					47,676
023	Time Payment	57,552						57,552
024	Justice Court Technology	101,000						101,000
025	Election Contract Republican	-						-
026	Election Contract Democrat	-						-
027	Bail Bond Board Fee	80,000						80,000
028	MHI	188,871						188,871
029	Day Reporting	236,257						236,257
030	Civil Probation							-
031	Aftercare	271,782						271,782
032	Substance Abuse	139,278						139,278
033	American Rescue Plan	9,793,626						9,793,626
034	Women's Center	2,942,462						2,942,462
035	SAT Specialized Caseload	69,587						69,587
036	Road & Bridge Lateral				45,000			45,000
037	Road & Bridge - Motor Vehicle Fees				772,816			772,816
038	Law Library	36,474						36,474
041	Inmate Trust		170,949					170,949
042	LEOSE fund		5,100					5,100
043	Domestic Violence SPC	72,001						72,001
044	Jury Fund	100,000						100,000
048	LATCF	351,310						351,310
053	Truancy Prevention							-
056	Vine	18,619						18,619
059	County Clerk Records Management	356,365						356,365
061	Archive Records	336,832						336,832
063	Vital Statistics	2,500						2,500
120	Juvenile Probation Trust		120,000					120,000
122	Juvenile Probation		46,492					46,492
126	Sheriff Criminal Law		57,117					57,117
132	Basic Supervision	2,559,542						2,559,542
133	Juvenile Probation							-
139	DWI Specialized Caseload							-
141	Food Service Program		96,811					96,811
142	Drug Court Program		53,629					53,629
144	Truancy Prevention		43,611					43,611
145	Juvenile State Aid		757,190					757,190
150	TIDC Improvement Grant							-
	Total Special Revenue Funds - Expenses	17,936,489	2,053,666	817,816	150			20,351,711

Special Revenue and Grant Funds Budget 2023-2024

Funds Balances

Fund Number	Fund Description	Fiscal Year 2022-2023				Fiscal Year 2023-2024		
		Beginning Balance	Revenue Y-T-D (6/30)	Expenses Y-T-D (6/30)	Estimated Year End FY2023	Revenue	Expenditures	Ending Balance
012	District Attorney C&P	40,062	1,205	-	41,268	4,702	40,000	5,970
013	District Attorney State	211,421	7,500	-	218,921	15,000	100,000	133,921
014	District Attorney Welfare	8,435	-	-	8,435	150	8,000	585
015	Criminal Law	117,729	36,372	38,660	115,441	40,000	100,000	55,441
016	Pre-Trial Intervention	157,211	11,122	-	168,333	11,000	140,000	39,333
017	Court Facility Fund	21,384	460	-	21,844	32,000	45,000	8,844
018	Language Access Fund	7,123	7,801	-	14,924	9,650	140,000	115,426
020	District Clerk Records Management	142,477	44,489	38,322	148,643	72,000	180,090	40,553
021	Courthouse Security	94,349	43,258	-	137,607	53,000	135,000	55,607
022	JP Courthouse Security	48,785	3,789	-	52,574	4,000	47,676	8,898
023	Time Payment Justice Court	57,610	200	-	57,810	2,136	57,552	2,394
024	Technology Election Contract	101,216	9,305	57,908	52,614	16,000	101,000	32,386
025	Republican Election Contract	-	-	3,819	3,819	-	-	3,819
026	Democrat	-	-	11,911	11,911	-	-	11,911
027	Ball Bond Board Fee	-	-	-	-	5,000	80,000	75,000
028	MHI	1	184,745	133,562	51,184	188,871	188,871	51,184
029	Day Resource	7,012	231,093	190,776	47,329	236,257	236,257	47,329
030	Civil Probation	43,814	524	593	43,744	1,000	43,000	1,744
031	Aftercare	-	251,233	169,674	81,559	271,782	271,782	81,559
032	Substance Abuse	4	136,105	102,793	33,317	139,278	139,278	33,317
033	ARP	12,462,078	232,323	2,900,369	9,794,032	10,000	9,793,626	10,406
034	SATF for Women SAT Specialized	304,807	2,661,916	2,058,316	908,408	2,942,462	2,942,462	908,408
035	Caseload	6,735	59,967	48,432	18,270	69,587	69,587	18,270
036	Road & Bridge Lateral	269,319	44,573	5,752	308,140	45,000	204,642	148,498
037	R&B Motor Veh	1,217,310	548,768	585,532	1,180,547	1,000,000	1,679,511	501,036
038	Law Library	12,112	41,586	35,654	18,044	45,000	36,426	26,618
041	Inmate Trust	241,823	111,195	92,791	260,227	137,000	170,949	226,278
042	LEOSE fund	-	-	-	-	5,100	5,100	-
043	Aggressive Behavior	2,216	68,205	55,695	14,726	72,001	72,001	14,726
044	Jury Fund	11,052	11,954	-	23,006	19,550	10,000	32,556
048	LATCF	-	175,655	-	175,655	175,655	351,310	-
053	Truancy Grant	-	39,901	57,651	-	-	-	-
056	VINE	-	8,753	8,753	-	17,505	17,505	-
059	County Clerk Records Management	320,516	97,350	97,350	320,516	132,420	356,365	96,571
061	Archive Records	215,653	93,320	-	308,973	159,000	336,832	131,141
063	Vital Statistics	4,918	612	-	5,529	2,500	2,500	5,529
120	Juvenile Probation	123,409	2,737	700	125,446	5,000	120,000	10,446
122	Juvenile Probation	46,492	-	-	46,492	-	46,492	0
125	Elections	-	-	-	-	1,500	69,954	68,454
126	Shelff Criminal Law	57,117	-	-	57,117	2,453	57,117	2,453
132	Basic Supervision	960,698	1,534,194	1,494,686	1,000,206	2,559,542	2,559,542	1,000,206
133	Juvenile Probation	-	6,035	6,035	-	27,647	27,647	-
135	Truancy Court Cost	-	-	-	-	10,000	10,000	-
139	DWI Specialized	6,432	57,159	43,269	20,322	62,936	62,936	20,322
141	Food Service	176,756	33,535	26,275	184,017	40,000	91,311	132,706
142	Drug Court Program	55,468	7,294	-	62,761	10,000	53,629	19,132
144	Truancy Prevention	46,745	9,183	-	55,928	10,000	43,611	22,317
145	Juvenile State Aid	-	520,440	524,877	4,437	757,190	757,190	4,437
150	TIDC Improvement	-	-	-	-	102,600	126,000	23,400
Total Special Revenue Funds - Balances		17,600,289	7,335,857	8,790,153	16,163,744	9,523,474	22,127,753	3,559,466

**Special Revenue, Grants and Operating Cash Balances
At 6/30/2023**

Fund Number	Fund Description	
0 12	District Attorney C&P	41,268
0 13	District Attorney State	188,921
0 14	District Attorney Welfare	8,435
	District Attorney Criminal	
0 15	Law	115,441
0 16	Pre-Trial Intervention	168,333
0 17	Court Facility fund	45,087
0 18	Language Access Fund	14,924
	District Clerk Records	
0 20	Management	166,198
0 21	Courthouse Security	137,607
0 22	JP Courthouse Security	52,574
0 23	Time Payment	57,810
0 24	Justice Court Technology	52,614
0 28	MHI	51,184
0 29	Day Reporting	47,328
0 30	Civil Probation	43,744
0 31	Aftercare	81,559
0 32	Substance Abuse	33,317
0 33	American Rescue Plan	9,962,700
0 34	Women's Center	908,454
0 35	SAT-Specialized Caseload	18,270
0 36	Road & Bridge Lateral	308,140
0 37	Road & Bridge MV	1,265,796
0 38	Law Library	18,044
0 39	Truancy Court Cost	950
0 40	Misc Developent	6,836,320
0 41	Inmate Trust	261,727
0 43	Domestic Violence	14,726
0 44	Jury Fund	23,006
0 48	LATCF	175,655
0 53	Truancy Prevention	
0 55	Capital Murder Prosection	0
0 56	VINE	0
0 57	Homeland Security	1,926
	County Clerk Records	
0 59	Management	311,789
0 61	Archive Records	308,973
0 63	Vital Statistics & Preservation	5,529
116	DA Evidence	82,168
119	Juvenile Human Trafficking	782
120	Juvenile Probation Trust	125,446
125	Elections Service Contract	70,493
126	Sheriff Law Enforcement	57,117
132	Basic Supervision	1,000,675
133	Juvenile Probation	630
139	DWI Specialized Caseload	20,322
141	Food Service Program	184,017
142	Drug Court Program	64,507
	Truancy Prevention &	
144	Diversion	55,928
145	Juvenile State Aid	
150	TIDC Improvement Grant	0
155	Juv Prob Title IV E	31,535
	Total Special Revenue Funds	
	Balances	<u>23,421,971</u>
0 10	Operating Fund	<u>23,028,338</u>

Bowie County Sales Tax Budget for FY 2023-2024

Table of Actual Sales Tax Receipts Recorded in the Month Payment Actually Received

Year	Calendar Year												
	January	February	March	April	May	June	July	August	September	October	November	December	Total
2007	391,206.41	588,890.89	366,793.00	363,341.78	485,047.48	362,433.25	388,083.22	463,392.81	420,651.12	387,054.28	440,008.95	373,272.50	5,030,175.69
2008	395,989.03	604,988.04	355,826.19	400,125.42	432,414.12	393,921.18	409,513.97	494,459.01	442,861.06	410,998.65	474,824.59	443,158.47	5,259,079.73
2009	420,431.27	619,389.44	371,933.28	382,719.77	491,026.28	399,603.80	389,499.90	517,440.12	391,592.07	403,041.17	445,479.26	367,443.57	5,199,599.93
2010	396,464.23	602,531.31	367,239.15	377,617.25	489,901.66	406,081.49	394,749.06	509,087.30	394,518.34	392,034.74	462,444.62	391,482.80	5,184,151.95
2011	429,778.93	617,004.94	363,826.84	400,773.29	526,702.63	405,556.26	408,593.81	537,436.37	406,550.84	423,883.29	473,848.34	387,832.99	5,381,788.53
2012	421,558.87	630,503.97	390,449.78	436,293.15	531,599.56	421,716.18	438,372.90	515,046.59	448,788.05	431,776.85	474,181.27	430,010.02	5,570,297.19
2013	426,508.53	628,959.75	402,380.90	444,540.00	526,537.53	436,619.51	445,844.05	513,466.27	442,838.46	447,575.58	500,364.89	435,486.19	5,651,121.66
2014	449,311.44	645,926.66	399,529.34	454,659.65	534,261.00	451,516.40	448,121.41	544,749.00	572,718.80	478,835.61	486,389.56	471,528.55	5,937,547.42
2015	482,661.03	686,697.71	435,332.61	444,986.15	559,917.48	479,354.28	467,716.18	584,936.16	526,158.23	484,302.62	546,952.45	483,506.63	6,182,521.53
2016	489,720.19	755,251.73	443,899.75	486,959.60	616,817.81	515,025.10	506,982.43	621,369.88	505,722.02	510,886.66	562,923.99	479,795.53	6,495,354.69
2017	526,448.02	693,747.21	460,047.56	488,740.41	628,166.75	492,292.19	522,147.06	607,595.76	511,183.23	525,240.64	598,802.16	520,909.97	6,575,320.96
2018	545,541.45	752,152.68	505,569.31	509,229.19	641,763.00	519,559.24	600,537.00	615,305.23	515,880.41	586,084.49	579,349.84	542,953.67	6,913,925.10
2019	556,605.90	710,721.88	511,162.52	508,238.30	643,902.51	548,450.14	630,096.33	564,235.77	561,659.74	608,268.69	604,074.72	552,390.69	6,999,807.19
2020	791,415.83	546,258.33	512,754.36	602,859.45	534,767.37	636,835.43	740,024.56	625,041.00	603,136.26	700,043.80	596,100.40	633,151.85	7,522,388.64
2021	840,399.40	595,616.17	544,779.10	865,730.71	748,611.37	698,505.79	855,192.10	742,998.21	723,747.11	789,157.83	719,062.55	760,833.63	8,884,633.97
2022	922,257.78	646,600.13	646,558.89	888,648.03	765,203.74	759,642.09	885,350.37	753,055.52	795,951.35	834,484.42	789,234.59	810,086.10	9,497,073.01
2023	988,628.06	727,710.70	767,101.70	892,729.50	740,529.20	820,778.39	915,508.64	763,112.83	868,155.59				

Note: June thru Sept 2023 estimates are based on prior year % increases.

Entered into Line 28B of the Rollback WS	9,918,060 *from Cty Records
Entered into Line 42 of the Rollback WS and the budgeted Sales Tax Revenue for	9,805,640 *Previous 4Qs Actual by Law

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Bowie County Commissioners Court

903-628-6710

Taxing Unit Name

Phone (area code and number)

710 James Bowie Dr., New Boston, TX 75570

www.co.bowie.tx.us

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	Description	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 6,620,492,633
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 913,517,504
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 5,706,975,129
4.	2022 total adopted tax rate.	\$ 0.424875 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 5,706,975,129
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory.⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:.....	\$ 523,446
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:.....	+ \$ 14,001,613
	C. Value loss. Add A and B. ⁶	\$ 14,525,059
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market values:.....	\$ 17,512,230
	B. 2023 productivity or special appraised values:.....	- \$ 0
	C. Value loss. Subtract B from A. ⁷	\$ 17,512,230
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 32,037,289
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 169,553,038
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 5,505,384,802
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 23,391,003
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.⁹	\$ 21,235
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16.¹⁰	\$ 23,412,238
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. 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.¹¹	
	A. Certified values:.....	\$ 7,576,356,935
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 210,078,493
	E. Total 2023 value. Add A and B, then subtract C and D.	\$ 7,366,278,442

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

No-New-Revenue Tax Rate Worksheet		Amount Due
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. 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. ¹⁴..... \$ <u>13,690,333</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>13,690,333</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>1,025,623,264</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>6,354,345,511</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>116,516,331</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>116,516,331</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>6,237,829,180</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.375326</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.375326</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.

Voter Approval Tax Rate Worksheet		Amount Due
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.385830</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,706,975,129</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

30. Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>22,019,222</u>
31. Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>18,881</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>692,635</u> C. 2022 transferred function. 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. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-673,754</u> E. Add Line 30 to 31D.	\$ <u>21,345,468</u>
32. Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>6,237,829,180</u>
33. 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.342193</u> /\$100
34. Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. 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. \$ <u>0</u> B. 2022 state criminal justice mandate. 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
35. Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>2,137,950</u> B. 2022 indigent health care expenditures. 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. - \$ <u>2,708,597</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>-0.009149</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Voter-Approval Tax Rate Worksheet		Amount
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 1,621,925</p> <p>B. 2022 indigent defense compensation expenditures. 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..... \$ 1,096,247</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.008427 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000878 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ 0.000878 /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. 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. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ 0 /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ 0.343071 /\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 9,805,640</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.157196 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ 0.500267 /\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ 0.517776 /\$100</p>

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0 /\$100</p>
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. 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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>2,239,450</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ <u>2,239,450</u></p>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	<p>\$ <u>2,239,450</u></p>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>100.00</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>100.00</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>100.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<p><u>100.00</u> %</p>
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ <u>2,239,450</u></p>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ <u>6,354,345,511</u></p>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ <u>0.035242</u> /\$100</p>
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ <u>0.553018</u> /\$100</p>
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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>

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.553018</u> /\$100
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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.

51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>9,918,060</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>6,354,345,511</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.156084</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.375326</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.375326</u> /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ 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>0.553018</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.396934</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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>6,354,345,511</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. 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>0.396934</u> /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ 0 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)</p> <p>B. Unused increment rate (Line 66) \$ 0.000000 /\$100</p> <p>C. Subtract B from A \$ 0 /\$100</p> <p>D. Adopted Tax Rate \$ 0.424875 /\$100</p> <p>E. Subtract D from C \$ -0.424875 /\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ 0 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)</p> <p>B. Unused increment rate (Line 66) \$ 0.000000 /\$100</p> <p>C. Subtract B from A \$ 0 /\$100</p> <p>D. Adopted Tax Rate \$ 0.424322 /\$100</p> <p>E. Subtract D from C \$ -0.424322 /\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate \$ 0 /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)</p> <p>B. Unused increment rate \$ 0 /\$100</p> <p>C. Subtract B from A \$ 0 /\$100</p> <p>D. Adopted Tax Rate \$ 0.424322 /\$100</p> <p>E. Subtract D from C \$ -0.424322 /\$100</p>	
66.	<p>2023 unused increment rate. Add Lines 63E, 64E and 65E.</p>	<p>\$ 0 /\$100</p>
67.	<p>Total 2023 voter-approval tax rate, including the unused increment rate. 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).</p>	<p>\$ 0.396934 /\$100</p>

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §526.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(B-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

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.⁴⁵

Line	Description	Amount
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.343071 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,354,345,511
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.007868 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.035242 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.386181 /\$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.⁴⁶

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.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Description	Amount
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.424875 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,505,384,802
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,237,829,180
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)⁴⁵ Tex. Tax Code §26.042(f)⁴⁶ Tex. Tax Code §26.042(c)⁴⁷ Tex. Tax Code §26.042(b)

80. 2023 voter-approval tax rate, adjusted for emergency revenue. 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>0.396934</u> /\$100
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SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.375326 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate \$ 0.396934 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 58

De minimis rate \$ 0.386181 /\$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 the Tax Code.⁵⁰

print here ▶ Suzanne K. Kinder
 Printed Name of Taxing Unit Representative

sign here ▶ *Suzanne Kinder*
 Taxing Unit Representative

07/26/2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

Bowlus County Budget - Labor Table

Department & Position	Line Item 2023	2023-2023 SALARIES COMPARISON Scenario vs 2022-2023 2023-2024	2022-2023 SALARIES COMPARISON		2023-2024		2023-2024		2023-2024		2023-2024		2023-2024		
			Current Annual	Budget 2023 Annual	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023	Scenario vs 2022-2023
			2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
County Clerk 1 Deputy County Clerk 1 Deputy County Clerk 1 Deputy County Clerk 1 Deputy County Clerk	101	94,497.27	99,159.13	7,585.67	10,644.73	273.69	485.88	0.00	16,761.93	35,750.92	1,417.98	590.00	9,682.08	15,232.00	
	106	25,200.00	25,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	107	-25,200.00	-25,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	108	59,000.00	59,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	109	1,654.34	1,654.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
County Clerk 1 County Clerk 1 Deputy County Clerk 1 Deputy County Clerk 1 Deputy County Clerk	101	71,511.46	76,147.53	5,825.29	6,174.44	209.41	373.12	0.00	10,640.61	25,222.86	1,084.91	781.48	9,682.08		
	102	56,219.32	56,219.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	103	30,805.24	31,185.30	3,497.75	3,497.75	88.37	157.46	0.00	10,640.61	16,794.55	544.88	301.04	9,682.08		
	104	34,977.42	34,977.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	105	48,199.26	51,002.23	3,974.62	5,207.28	141.08	251.38	0.00	10,640.61	20,468.98	525.19	367.26	9,682.08		
Veterans Affairs 1 Assistant 1 Assistant	105	25,857.93	26,659.83	20,391.14	28,614.23	733.01	1,305.10	0.00	63,843.64	134,888.12	3,871.88	2,882.51	38,692.48		
	106	24,130.87	24,130.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	107	46,647.46	46,647.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
County Court Attorney 1 County Court Attorney 1 County Court Attorney 1 County Court Attorney 1 County Court Attorney	101	66,147.80	91,129.80	6,971.43	9,782.78	250.61	446.54	0.00	15,074.63	32,475.39	1,303.16	257.40	13,670.64		
	102	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	103	-10,000.00	-10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	104	75,681.79	80,000.00	6,110.00	6,588.00	320.00	397.00	0.00	16,761.93	32,081.95	1,144.00	600.00	15,332.00		
	105	2,597.11	56,566.44	81,284.76	6,578.92	168.53	300.30	0.00	15,074.63	76,760.07	876.37	612.85	13,670.64		
District Judge 1 District Judge 1 District Judge 1 District Judge 1 District Judge	101	16,800.00	16,800.00	1,285.20	1,803.48	46.20	82.32	0.00	0.00	3,217.20	240.24	0.00	6,682.08		
	102	8,400.00	8,400.00	4,684.88	6,574.11	168.41	300.08	0.00	10,640.61	22,368.07	378.73	612.40	9,682.08		
	103	26,530.33	27,856.85	2,181.05	3,196.50	76.61	116.50	0.00	5,370.80	10,654.89	393.95	276.57	4,841.04		
	104	58,166.44	61,284.76	4,882.28	6,578.92	168.53	300.30	0.00	15,074.63	26,760.07	876.37	612.85	13,670.64		
	105	15,841.36	16,800.00	1,789.38	1,946.95	49.75	89.19	0.00	30,984.64	61,000.32	2,380.70	1,503.82	16,183.76		
District Judge 1 District Judge 1 District Judge 1 District Judge 1 District Judge	101	16,800.00	16,800.00	1,285.20	1,803.48	46.20	82.32	0.00	0.00	3,217.20	240.24	0.00	6,682.08		
	102	8,400.00	8,400.00	4,684.88	6,574.11	168.41	300.08	0.00	10,640.61	22,368.07	378.73	612.40	9,682.08		
	103	26,530.33	27,856.85	2,181.05	3,196.50	76.61	116.50	0.00	5,370.80	10,654.89	393.95	276.57	4,841.04		
	104	58,166.44	61,284.76	4,882.28	6,578.92	168.53	300.30	0.00	15,074.63	26,760.07	876.37	612.85	13,670.64		
	105	15,841.36	16,800.00	1,789.38	1,946.95	49.75	89.19	0.00	30,984.64	61,000.32	2,380.70	1,503.82	16,183.76		
District Judge 1 District Judge 1 District Judge 1 District Judge 1 District Judge	101	16,800.00	16,800.00	1,285.20	1,803.48	46.20	82.32	0.00	0.00	3,217.20	240.24	0.00	6,682.08		
	102	8,400.00	8,400.00	4,684.88	6,574.11	168.41	300.08	0.00	10,640.61	22,368.07	378.73	612.40	9,682.08		
	103	26,530.33	27,856.85	2,181.05	3,196.50	76.61	116.50	0.00	5,370.80	10,654.89	393.95	276.57	4,841.04		
	104	58,166.44	61,284.76	4,882.28	6,578.92	168.53	300.30	0.00	15,074.63	26,760.07	876.37	612.85	13,670.64		
	105	15,841.36	16,800.00	1,789.38	1,946.95	49.75	89.19	0.00	30,984.64	61,000.32	2,380.70	1,503.82	16,183.76		
District Judge 1 District Judge 1 District Judge 1 District Judge 1 District Judge	101	16,800.00	16,800.00	1,285.20	1,803.48	46.20	82.32	0.00	0.00	3,217.20	240.24	0.00	6,682.08		
	102	8,400.00	8,400.00	4,684.88	6,574.11	168.41	300.08	0.00	10,640.61	22,368.07	378.73	612.40	9,682.08		
	103	26,530.33	27,856.85	2,181.05	3,196.50	76.61	116.50	0.00	5,370.80	10,654.89	393.95	276.57	4,841.04		
	104	58,166.44	61,284.76	4,882.28	6,578.92	168.53	300.30	0.00	15,074.63	26,760.07	876.37	612.85	13,670.64		
	105	15,841.36	16,800.00	1,789.38	1,946.95	49.75	89.19	0.00	30,984.64	61,000.32	2,380.70	1,503.82	16,183.76		
District Judge 1 District Judge 1 District Judge 1 District Judge 1 District Judge	101	16,800.00	16,800.00	1,285.20	1,803.48	46.20	82.32	0.00	0.00	3,217.20	240.24	0.00	6,682.08		
	102	8,400.00	8,400.00	4,684.88	6,574.11	168.41	300.08	0.00	10,640.61	22,368.07	378.73	612.40	9,682.08		
	103	26,530.33	27,856.85	2,181.05	3,196.50	76.61	116.50	0.00	5,370.80	10,654.89	393.95	276.57	4,841.04		
	104	58,166.44	61,284.76	4,882.28	6,578.92	168.53	300.30	0.00	15,074.63	26,760.07	876.37	612.85	13,670.64		
	105	15,841.36	16,800.00	1,789.38	1,946.95	49.75	89.19	0.00	30,984.64	61,000.32	2,380.70	1,503.82	16,183.76		
District Judge 1 District Judge 1 District Judge 1 District Judge 1 District Judge	101	16,800.00	16,800.00	1,285.20	1,803.48	46.20	82.32	0.00	0.00	3,217.20	240.24	0.00	6,682.08		
	102	8,400.00	8,400.00	4,684.88	6,574.11	168.41	300.08	0.00	10,640.61	22,368.07	378.73	612.40	9,682.08		
	103	26,530.33	27,856.85	2,181.05	3,196.50	76.61	116.50	0.00	5,370.80	10,654.89	393.95	276.57	4,841.04		
	104	58,166.44	61,284.76	4,882.28	6,578.92	168.53	300.30	0.00	15,074.63	26,760.07	876.37	612.85	13,670.64		
	105	15,841.36	16,800.00	1,789.38	1,946.95	49.75	89.19	0.00	30,984.64	61,000.32	2,380.70	1,503.82	16,183.76		

TABG - Labor Table

Department & Description	Line Item	Current 2023 Annual	Budget 2024 Annual	Line Item 201 SF Year	Line Item 203 Retirement	Line Item 205 Slop Death	Line Item 202 Disab	Line Item 202 Life	Line Item 202 Health	Total Benefits	010-409-204 W Comp	010-409-206 Unemp	Line Item 202 Health
District Attorney	101	1,192,700	31,010,25	2,372.28	3,328.95	85.28	151.95	0.00	10,640.61	16,570.07	441.45		9,682.08
1 Assistant District At 103		2,736.26	71,442.67	5,442.41	7,637.17	195.64	346.60	0.00	10,640.61	24,746.48	1,071.24		9,682.08
1 Administrative Assn 103		1,967.21	33,668.55	2,600.04	3,648.55	93.47	166.54	0.00	10,640.61	17,988.18	488.72		9,682.08
1 DA Investigator 103		1,934.48	31,050.41	2,373.83	3,331.11	85.28	151.95	0.00	10,640.61	16,570.07	441.45		9,682.08
1 Assistant District At 103		3,644.03	94,744.88	7,247.93	10,170.86	260.55	464.25	0.00	15,924.03	26,933.55	1,354.85		9,682.08
1 Administrative Assn 103		1,567.05	38,809.26	4,074.32	5,616.67	112.04	194.64	0.00	10,640.61	18,442.88	582.63		9,682.08
1 Assistant District At 103		4,038.96	100,013.24	8,034.48	11,273.11	288.71	481.25	0.00	10,640.61	20,501.59	1,001.68		9,682.08
1 Administrative Assn 103		1,408.55	38,622.55	6,278.81	8,513.61	248.71	393.42	0.00	10,640.61	17,988.18	488.72		9,682.08
1 DA Investigator 103		1,193.50	31,050.41	2,373.83	3,331.11	85.28	151.95	0.00	10,640.61	16,570.07	441.45		9,682.08
1 Administrative Assn 103		1,178.56	30,642.64	2,364.16	3,288.48	84.27	150.15	0.00	10,640.61	16,568.03	441.74		9,682.08
1 DA Investigator 103		2,574.50	66,956.81	5,120.67	7,189.48	186.08	327.99	0.00	10,640.61	16,568.03	441.74		9,682.08
1 Administrative Assn 103		1,634.28	42,481.27	3,252.58	4,481.44	116.85	208.21	0.00	10,640.61	18,777.68	607.63		9,682.08
1 DA Investigator 103		1,582.53	35,463.89	2,712.89	3,807.05	97.53	173.77	0.00	10,640.61	16,568.03	441.74		9,682.08
1 Administrative Assn 103		775.44	20,183.80	1,942.25	2,164.33	55.44	98.79	0.00	10,640.61	13,270.87	572.51		9,682.08
1 Assistant District At 103		1,281.16	28,181.44	1,942.25	2,164.33	55.44	98.79	0.00	10,640.61	13,270.87	572.51		9,682.08
1 DA Investigator 103		1,148.98	29,749.42	1,434.25	1,917.71	55.44	98.79	0.00	10,640.61	13,270.87	572.51		9,682.08
1 Administrative Assn 103		2,549.21	62,719.57	5,139.02	7,183.66	191.71	341.59	0.00	10,640.61	18,777.68	607.63		9,682.08
1 DA Investigator 103		3,644.03	94,744.88	7,247.93	10,170.86	260.55	464.25	0.00	10,640.61	20,501.59	1,001.68		9,682.08
1 Assistant District At 103		1,670.51	43,443.82	3,372.44	4,683.67	119.47	213.87	0.00	10,640.61	18,777.68	607.63		9,682.08
1 Administrative Assn 103		3,177.02	87,802.57	6,715.11	9,246.25	241.46	420.23	0.00	10,640.61	20,501.59	1,001.68		9,682.08
1 Victim Services Coun 103		2,140.83	55,656.26	4,281.70	5,974.70	153.05	272.72	0.00	15,024.03	26,482.21	1,252.28		9,682.08
1 Part Time Adminstr 105		771.42	20,056.83	1,594.35	2,153.10	55.16	88.28	0.00	35,074.03	3,840.88	286.52		9,682.08
1 Part Time Adminstr 105		756.29	19,663.56	1,504.26	2,110.88	54.67	86.35	0.00	35,074.03	3,765.57	281.19		9,682.08
1 Part Time Adminstr 105		1,069.70	27,812.14	2,127.63	2,985.63	76.48	136.28	0.00	47,216.90	3,276.02	276.71		9,682.08
			1,349,823.25	102,802.86	144,259.58	3,685.53	6,384.76	0.00	218,331.79	472,604.90	19,216.74	13,128.18	195,215.20

Department & Description	Line Item	Current 2023 Annual	Budget 2024 Annual	Line Item 201 SF Year	Line Item 203 Retirement	Line Item 205 Slop Death	Line Item 202 Disab	Line Item 202 Life	Line Item 202 Health	Total Benefits	010-409-204 W Comp	010-409-206 Unemp	Line Item 202 Health
Public Defender	101	4,891.26	126,931.88	9,711.82	13,628.18	349.12	622.06	0.00	10,640.61	34,951.89	1,815.61		1,269.52
1 Chief Public Defend 101		2,273.22	59,106.30	4,521.63	6,345.06	162.24	289.62	0.00	10,640.61	21,959.66	845.32		591.06
1 Investigator 103		1,609.41	41,844.68	3,201.11	4,492.07	115.07	205.04	0.00	10,640.61	18,651.85	588.38		416.45
1 Administrative Assn 103		2,945.16	76,574.03	5,872.91	8,230.22	210.58	375.21	0.00	10,640.61	23,304.53	1,085.01		745.74
1 Assistant Public Def 103		2,870.85	71,082.65	5,708.71	8,012.26	206.25	365.72	0.00	10,640.61	24,933.55	1,062.21		746.37
1 Assistant Public Def 103		2,870.85	71,082.65	5,708.71	8,012.26	206.25	365.72	0.00	10,640.61	24,933.55	1,062.21		746.37
1 Assistant Public Def 103		2,870.85	71,082.65	5,708.71	8,012.26	206.25	365.72	0.00	10,640.61	24,933.55	1,062.21		746.37
1 Administrative Assn 103		1,901.00	49,423.92	3,781.08	5,305.87	135.92	242.19	0.00	15,024.03	25,055.69	1,074.83		9,682.08
1 Administrative Assn 103		2,955.31	75,838.11	5,872.91	8,230.22	210.58	375.21	0.00	10,640.61	23,304.53	1,085.01		745.74
			580,547.75	44,411.90	62,321.80	1,595.51	2,844.68	0.00	89,588.27	200,089.17	8,301.83	5,605.48	81,445.20

Department & Description	Line Item	Current 2023 Annual	Budget 2024 Annual	Line Item 201 SF Year	Line Item 203 Retirement	Line Item 205 Slop Death	Line Item 202 Disab	Line Item 202 Life	Line Item 202 Health	Total Benefits	010-409-204 W Comp	010-409-206 Unemp	Line Item 202 Health
Electron Admin	101	2,291.11	59,568.79	4,557.01	6,394.71	163.81	291.89	0.00	0.00	11,407.42	851.89		595.69
1 Assistant Electrons 103		1,488.57	39,702.87	2,966.77	4,154.75	106.43	189.64	0.00	10,640.61	18,052.21	558.45		387.03
1 Assistant Electrons 103		1,202.64	31,868.57	2,590.94	3,635.79	93.14	165.96	0.00	10,640.61	17,126.43	484.32		318.65
1 Assistant Electrons 103		2,488.57	63,702.87	4,957.69	6,930.54	206.95	355.80	0.00	10,640.61	25,178.64	1,042.71		705.68
1 Election Cnt 103		1,501.64	35,868.52	2,590.94	3,635.79	93.14	165.96	0.00	10,640.61	17,126.43	484.32		318.65
Part Time Election Y 103		5,846.15	152,000.00	1,150.00	1,147.00	53.00	98.00	0.00	0.00	1,890.00	2,441.06	1,708.43	0.00
Overhead 103		783.73	20,000.00	17,290.43	24,122.79	617.96	1,101.09	0.00	42,562.42	85,584.69	2,441.06	1,708.43	38,728.22

Department & Position	Line Item	Current Month	Current Year	Budget 2024	Line Item 201	Line Item 203	Line Item 205	Line Item 202	Line Item 202	Line Item 202	Total	010-009-204	010-009-205	Line Item 202
Treasurer	101	2,928.75	72,521.46	76,107.53	5,875.39	8,174.44	299.41	373.12	0.00	0.00	29,544.90	1,396.72	978.73	9,682.08
Assistant Treasurer	103	1,920.19	47,847.62	48,924.89	8,919.26	2,989.27	137.28	373.12	0.00	0.00	18,711.76	602.70	431.47	9,682.08
			120,989.07	125,032.42	14,794.65	11,163.68	346.70	617.76	0.00	0.00	48,256.66	2,000.14	1,810.20	19,364.16
The Registrar	101	2,928.75	72,521.46	76,107.53	5,875.39	8,174.44	299.41	373.12	0.00	0.00	29,544.90	1,396.72	978.73	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Chief Deputy	103	1,919.82	47,940.87	49,917.92	3,818.27	4,841.38	116.24	244.50	0.00	0.00	20,199.89	713.83	331.01	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Deputy Tax Assessor	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
Overline	103	1,071.00	26,520.00	27,846.00	2,130.22	2,989.27	76.58	136.45	0.00	0.00	15,973.11	398.20	278.46	9,682.08
			477,999.07	496,738.63	37,956.54	53,277.23	1,364.81	2,407.34	0.00	0.00	155,351.51	7,025.51	4,151.47	139,537.88
Comptroller	103	1,090.25	23,346.58	23,346.58	2,168.51	3,043.01	77.85	138.50	0.00	0.00	16,068.98	405.36	283.47	9,682.08
Assistant Maintenance	103	1,499.98	37,442.28	38,699.39	4,186.58	4,186.58	107.25	191.10	0.00	0.00	16,108.99	389.99	283.47	9,682.08
Assistant Maintenance	103	1,053.44	22,889.52	22,889.52	2,095.30	2,902.28	75.32	134.21	0.00	0.00	15,885.70	391.67	279.50	9,682.08
Overline	103	1,053.44	14,000.00	14,000.00	1,071.00	1,502.90	39.50	0.00	0.00	0.00	2,612.40	391.67	279.50	9,682.08
			56,872.38	58,232.48	6,318.27	11,672.76	289.02	464.20	0.00	0.00	52,676.05	1,354.72	947.35	29,047.44
Comptroller	101	1,429.99	35,009.39	37,179.86	2,844.28	3,991.26	101.24	182.18	0.00	0.00	17,760.55	581.67	431.47	9,682.08
Comptroller	101	966.23	23,943.62	25,121.90	1,921.83	2,696.84	69.09	123.10	0.00	0.00	15,481.46	392.24	283.47	9,682.08
Comptroller	101	702.59	19,081.27	20,035.33	1,527.70	2,150.79	55.10	98.17	0.00	0.00	14,477.37	288.51	213.01	9,682.08
Comptroller	101	702.72	17,600.57	18,270.59	1,397.70	1,961.35	50.24	89.53	0.00	0.00	14,139.42	263.17	213.01	9,682.08
Comptroller	101	931.36	23,082.17	24,215.28	1,852.47	2,559.51	66.59	118.65	0.00	0.00	15,277.88	348.78	253.01	9,682.08
			118,879.07	124,822.97	9,548.56	13,389.75	343.26	611.62	0.00	0.00	59,239.03	1,784.97	1,000.00	48,410.40

TAB G - Labor Table

Department & Description	Line	Current 2023	Budget 2024	Line Item 201	Line Item 203	Line Item 205	Line Item 202	Line Item 202	Line Item 202	Total	010-009-204	010-009-206	Line Item 202
		Annual	Annual	SS/Head	Retirement	Supp. Death	Dups	Un	Health	Benefits	W/Cong	Unemp.	Health
Emergency Mgt. 103	1	2,699.96											
Emergency Mgt. 103	1	1,292.84											
Fire Marshal 103	1	1,407.12											
Emergency Mgt. 103	1	741.16											
35,546.37 40,073.64 3,066.23 4,344.94 111.30 -108.93 0.00 17,482.78 510.77 404.74 9,682.08													
51,620.00 53,201.00 2,581.00 1,564.13 91.30 162.68 0.00 10,640.61 16,958.60 474.27 132.01 6,682.08													
31,820.00 32,801.00 981.00 1,564.13 91.30 162.68 0.00 10,640.61 16,958.60 474.27 132.01 6,682.08													
63,740.00 66,002.00 2,262.00 7,118.25 182.61 315.37 0.00 21,281.21 33,997.19 960.55 684.02 13,364.16													
228,491.03 236,034.20 7,543.17 18,656.82 484.09 838.07 0.00 54,969.59 88,596.64 2,465.78 1,760.34 49,933.13													
5,728,576.55 5,889,587.42 444,999.50 623,660.33 35,974.91 28,654.38 0.00 1,207,388.47 2,314,822.98 38,300.00 45,373.83 1,094,075.00													
PR Bonds 103	1	2,677.50											
Personal Recptgr 103	1	0.00											
Personal Recptgr 103	1	1,346.15											
Personal Recptgr 103	1	1,246.15											
Personal Recptgr 103	1	1,216.43											
Personal Recptgr 103	1	1,318.15											
Personal Recptgr 103	1	0.00											
Overline 103	1	192.81											
13,261.96 13,261.96 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00													
1,326.96 1,326.96 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00													
13,261.96 13,261.96 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00													
63,740.00 66,002.00 2,262.00 7,118.25 182.61 315.37 0.00 21,281.21 33,997.19 960.55 684.02 13,364.16													
228,491.03 236,034.20 7,543.17 18,656.82 484.09 838.07 0.00 54,969.59 88,596.64 2,465.78 1,760.34 49,933.13													
5,728,576.55 5,889,587.42 444,999.50 623,660.33 35,974.91 28,654.38 0.00 1,207,388.47 2,314,822.98 38,300.00 45,373.83 1,094,075.00													
Emergency Mgt. 103	1	2,699.96											
Emergency Mgt. 103	1	1,292.84											
Fire Marshal 103	1	1,407.12											
Emergency Mgt. 103	1	741.16											
35,546.37 40,073.64 3,066.23 4,344.94 111.30 -108.93 0.00 17,482.78 510.77 404.74 9,682.08													
51,620.00 53,201.00 2,581.00 1,564.13 91.30 162.68 0.00 10,640.61 16,958.60 474.27 132.01 6,682.08													
31,820.00 32,801.00 981.00 1,564.13 91.30 162.68 0.00 10,640.61 16,958.60 474.27 132.01 6,682.08													
63,740.00 66,002.00 2,262.00 7,118.25 182.61 315.37 0.00 21,281.21 33,997.19 960.55 684.02 13,364.16													
228,491.03 236,034.20 7,543.17 18,656.82 484.09 838.07 0.00 54,969.59 88,596.64 2,465.78 1,760.34 49,933.13													
5,728,576.55 5,889,587.42 444,999.50 623,660.33 35,974.91 28,654.38 0.00 1,207,388.47 2,314,822.98 38,300.00 45,373.83 1,094,075.00													
Commissioner District 1	1	2,928.75											
Prevent 101	1	1,797.96											
Road and Bridge 103	1	1,130.79											
Road and Bridge 103	1	1,739.55											
Road and Bridge 103	1	1,779.81											
Road and Bridge 103	1	1,876.09											
Road and Bridge 103	1	1,497.12											
75,511.46 76,147.53 636.07 8,174.64 709.41 373.12 0.00 16,781.95 31,344.20 1,088.91 487.47 13,253.00													
44,580.32 45,746.84 1,166.52 5,019.27 128.55 229.06 0.00 15,076.03 29,976.05 868.48 467.47 13,670.64													
44,580.32 45,746.84 1,166.52 5,019.27 128.55 229.06 0.00 15,076.03 29,976.05 868.48 467.47 13,670.64													
44,580.32 45,746.84 1,166.52 5,019.27 128.55 229.06 0.00 15,076.03 29,976.05 868.48 467.47 13,670.64													
44,580.32 45,746.84 1,166.52 5,019.27 128.55 229.06 0.00 15,076.03 29,976.05 868.48 467.47 13,670.64													
44,580.32 45,746.84 1,166.52 5,019.27 128.55 229.06 0.00 15,076.03 29,976.05 868.48 467.47 13,670.64													

Department & Description	Line Item	Current 2023 Annual	Budget 2024 Annual	Line Item 201 SS/ Med.	Line Item 203 Retirement	Line Item 205 Supp Death	Line Item 202 Disab.	Line Item 202 Life	Line Item 202 Health	Total Benefits	010-409-204 W Comp	010-409-206 Unemp.	Line Item 202 Health
1 Road and Bridge	105	28,449.86	29,871.83										
		359,592.20	377,571.81	26,599.05	37,325.59	956.17	1,703.73	0.00	84,588.92	151,573.47	3,683.20	2,715.52	77,132.96

Department & Classification	Line Item	Current 2023 Annual	Budget 2024 Annual	Line Item 201 SS/ Med.	Line Item 203 Retirement	Line Item 205 Supp. Death	Line Item 202 Death	Line Item 202 Life	Line Item 202 Health	Total Benefits	010-409-204 W Comp	010-409-206 Unemp.	Use Item 202 Health
Juvenile Probation 103	1,307.69	34,000.00	34,000.00	2,601.00	3,649.90	93.50	166.60	0.00	10,640.52	17,151.52	486.20	340.00	9,682.00
		34,000.00	34,000.00	2,601.00	3,649.90	93.50	166.60	0.00	10,640.52	17,151.52	486.20	340.00	9,682.00
Juvenile Probation 105	1,538.46	40,000.00	40,000.00	9,060.00	4,394.00	110.00	196.00	0.00	10,640.52	18,300.52	486.20	340.00	9,682.00
	1,307.69	34,000.00	34,000.00	2,601.00	3,649.90	93.50	166.60	0.00	10,640.52	17,151.52	486.20	340.00	9,682.00
		74,000.00	74,000.00	5,661.00	7,843.90	203.50	362.60	0.00	21,281.04	35,452.04	972.40	680.00	19,364.00
Juvenile Probation Training Grant	1,350.36	34,086.71	35,109.31	2,685.86	3,764.98	96.55	172.04	0.00	10,640.52	17,963.95	502.06	351.09	9,682.00
	1,350.36	34,086.71	35,109.31	2,685.86	3,764.98	96.55	172.04	0.00	10,640.52	17,963.95	502.06	351.09	9,682.00
		68,173.42	70,218.62	5,371.72	7,529.96	193.10	344.07	0.00	21,281.04	34,727.50	1,004.06	702.09	19,364.00
Records Management	1,171.15	19,000.00	30,450.00	2,319.43	3,268.81	83.74	149.21	0.00	10,640.52	16,471.69	435.44	304.50	9,682.00
	1,171.15	29,000.00	30,450.00	2,319.43	3,268.81	83.74	149.21	0.00	10,640.52	16,471.69	435.44	304.50	9,682.00
	71.69	1,800.00	1,890.00	144.59	202.89	5.20	9.26	0.00	0.00	361.94	27.03	18.90	9,682.00
	1,171.15	29,000.00	30,450.00	2,319.43	3,268.81	83.74	149.21	0.00	10,640.52	16,471.69	435.44	304.50	9,682.00
	1,171.15	29,000.00	30,450.00	2,319.43	3,268.81	83.74	149.21	0.00	10,640.52	16,471.69	435.44	304.50	9,682.00
		117,800.00	133,690.00	9,482.79	13,276.12	340.15	606.09	0.00	41,562.07	66,518.21	1,758.77	1,216.80	38,728.00
Law Library 103	46.15	1,200.00	1,200.00	91.80	128.82	3.30	5.88	0.00	0.00	279.80	0.00	0.00	0.00
		1,200.00	1,200.00	91.80	128.82	3.30	5.88	0.00	0.00	279.80	0.00	0.00	0.00
Records Management	861.54	25,000.00	25,000.00	1,912.50	2,683.75	68.75	122.50	0.00	10,640.52	15,428.01	357.50	250.00	9,682.00
	1,115.88	22,189.61	29,000.00	2,218.50	3,113.15	79.75	149.21	0.00	10,640.52	16,194.02	414.70	290.00	9,682.00
	963.54	29,000.00	29,000.00	2,218.50	2,683.75	68.75	122.50	0.00	10,640.52	15,428.02	357.50	250.00	9,682.00
		77,189.61	79,000.00	6,043.50	8,480.65	217.25	387.10	0.00	31,921.55	47,050.05	1,113.70	790.00	29,046.00

		Current 2023	Budget 2024	Line Item 201	Line Item 203	Line Item 205	Line Item 202	Line Item 202	Line Item 202	Total	010-409-204	010-409-206	Line Item 202	
Department & Description	Line Item	Annual	Annual	SS/ Med.	Retirement	Supp/Death	Disab.	Life	Health	Benefits	W Comp	Unemp.	Health	
TIIC Improvement Grant		2,571.39												
1 Assistant Public Def.	103	1,767.85												
		63,672.48	66,856.10	5,114.49	7,177.00	183.85	327.59	0.00	10,640.52	23,443.46	956.04	668.56	9,682.00	
1 Investigator	103	43,725.45	45,964.23	3,516.26	4,934.26	126.40	225.22	0.00	12,957.10	21,769.25	657.29	459.64	11,739.00	
		107,447.93	112,820.33	8,630.76	12,111.26	310.26	552.82	0.00	23,607.62	45,212.71	1,613.33	1,128.20	21,481.00	
Inmate Trust														
1 Administrative Assis	103	1,317.06												
		32,612.79	34,243.43	2,619.62	3,676.03	94.17	167.79	0.00	10,640.52	17,198.14	489.68	342.43	9,682.00	
1 Administrative Assis	103	32,612.79	34,243.43	2,619.62	3,676.03	94.17	167.79	0.00	10,640.52	17,198.14	489.68	342.43	9,682.00	
		65,225.59	68,486.87	5,239.25	7,352.07	188.34	335.59	0.00	21,281.04	34,396.27	979.36	684.87	19,364.00	
Food Service														
Food Service	101	332.96												
		8,244.79	8,657.03	662.26	929.33	23.81	42.42	0.00	10,542.96	12,200.78			9,593.23	
Food Service	101	1,182.84												
		29,289.34	30,753.81	2,352.67	3,301.42	84.57	150.69	0.00	10,542.96	16,432.31	439.78	307.54	9,593.23	
		37,534.13	39,410.84	3,014.93	4,230.75	108.38	193.11	0.00	21,085.92	28,633.10	439.78	307.54	19,186.46	
BCWS Maintenance														
103		0.00												
		15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		842,976.51	971,813.95	74,345.77	104,324.23	2,672.49	4,761.89	0.00	246,863.38	424,348.25	0.00	13,253.92	9,268.48	224,625.46

**Bowie County, Texas
Outstanding Obligations
at September 30, 2023**

	Remaining Balance	FY 2023-2024 Budget			Balance after 2022-2023 Payments
		Principal Payment	Interest Payment	Total Debt Service Payment	
Bonds Payable					
Series 2018 Unlimited Tax Refund Bonds	12,878,100	1,600,000	606,050	2,206,050	10,672,050
Series 2021 Pass-through Toll Revenue and Unlimited Tax Bonds	4689550	0	109650	109,650	4,579,900
	17,567,650	1,600,000	715,700	2,315,700	15,251,950