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KIMBERLY MENNE  
COUNTY CLERK

# Colorado County, Texas



## 2025 Proposed Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$969,137 which is a 6.38 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 \$470,824.

The members of the Commissioners' Court voted on the adoption of the 2025 budget as follows:

FOR: Ty Prause, Doug Wessels, Ryan Brandt  
Keith Neuendorff, and Darrell Gertson

	<u>2023</u>	<u>2024</u>
Proposed Property Tax Rate	\$0.482130	\$0.464913
No-New Revenue Tax Rate	\$0.465060	\$0.449401
No-New Revenue M&O Tax Rate	\$0.448506	\$0.436299
Voter-Approval Tax Rate	\$0.482130	\$0.464913
Debt Rate	\$0.019166	\$0.017166
De Minimis Rate	\$0.483176	\$0.467560

The total net outstanding bond debt on January 1, 2025 will be \$2,875,000.

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until the 2025 Budget is adopted**

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**PROPOSED**

## STATISTICAL DATA

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

ACTUAL ASSESSED VALUATION    \$ 3,547,333,326

The above assessed valuation shows an increase of \$ 331,790,141 from that of the preceding year with \$101,271,601 in new property. Total assessed valuation in Colorado County for 2024 is based on approximately 100% of the true or market value of property assessed.

THE PROPOSED COUNTY TAX LEVY contained in this PROPOSED BUDGET is \$0.464913 per \$100 valuation. This tax levy generates \$969,137 more tax revenue than the certified levy for 2023.

The Commissioners' Court agreed to finance a new courthouse annex, courthouse roof repairs, and road improvements through Certificates of Obligation, Series 2008 which were re-financed at the end of 2019, Series 2019; and a courthouse interior restoration project through Certificates of Obligation, Series 2012 which were partially re-financed, Series 2019. Commissioners' Court agreed to finance the projects through the sale of 20-year bonds. Approximately 1.7 cents of the above tax levy is to pay the debt.

For this budget year, 2025, Commissioners Court granted budget requests from various departments including, but not limited to, the remaining \$350,000 for software for the District and County Court Systems and the County Clerk Land and Vitals system.

This budget contains an average 5% pay increase for all elected officials and employees. The Court approved an additional employee for the Emergency Medical Services, a new deputy, a new position for a grant writer, reporting to Commissioner's Court and supplemental funds for the Airport Manager responsibilities.

Commissioners' Court has also included \$250,000 for outside legal services and \$275,000 for various department's office software. Also, included in the 2025 Budget is \$100,000 as a contingency item for unexpected expenses in general.

Commissioners' Court increased funding for the county's volunteer fire departments to help with increased costs for fuel, insurance, and fire fighting equipment. The funding will be distributed using an allocation formula similar to adjoining counties.

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax levy, is \$16,492,014. Of this amount, it is estimated that 98%, or \$16,162,174, will be collected within the current year, and that approximately \$354,000 of said taxes will probably be delinquent on July 1, 2025. DELINQUENT COUNTY TAXES due Colorado County on July 1, 2024 amounted to \$642,806. Of this amount it is estimated that \$140,000 will be collected during the current tax year.

FROM COUNTY TAXES it is estimated that:

\$ 16,492,014 will be assessed.

\$ 16,162,174 will be collected.

THE TOTAL NET OUTSTANDING BOND DEBT of Colorado County, on January 1, 2025 will be \$2,875,000.

**SUMMARY OF ADOPTED BUDGET FOR 2025  
AND COMPARISON WITH 2022, 2023, AND 2024**

ITEMS	PRECEDING YEAR	PRECEDING YEAR	BUDGET YEAR	BUDGET YEAR	BUDGET YEAR
	2022	2023	2023	2024	2025
	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PROPOSED
<b>CURRENT</b>					
AD VALOREM TAXES	14,033,672	14,749,801	14,659,032	15,193,036	16,162,174
<b>DELINQUENT</b>					
AD VALOREM TAXES	179,061	155,857	119,038	120,985	146,000
OTHER RECEIPTS	7,964,200	8,903,644	6,634,968	11,150,799	8,790,837
<b>TOTAL RECEIPTS</b>	<b>22,176,933</b>	<b>23,933,326</b>	<b>21,413,038</b>	<b>26,464,820</b>	<b>25,099,011</b>
BEGINNING BALANCES	15,931,842	16,554,049	13,185,000	21,151,468	15,609,065
<b>TOTAL RESOURCES</b>	<b>38,108,775</b>	<b>40,487,375</b>	<b>34,598,038</b>	<b>47,616,288</b>	<b>40,708,076</b>
<b>TOTAL EXPENDITURES</b>	<b>20,519,724</b>	<b>22,180,464</b>	<b>22,857,250</b>	<b>28,021,291</b>	<b>26,440,448</b>
ENDING BALANCES	17,589,051	18,306,911	11,745,750	19,594,997	14,267,628
<b>TOTAL EXPENDITURES AND ENDING BALANCES</b>	<b>38,108,775</b>	<b>40,487,375</b>	<b>34,598,000</b>	<b>47,616,288</b>	<b>40,708,076</b>

PROPOSED

RECAPITULATION OF BUDGET BY FUNDS FOR YEAR 2025				
ITEMS	ROAD&BRIDGE FUNDS	GENERAL FUND	SPECIAL FUNDS	TOTAL ALL FUNDS
TOTAL RECEIPTS	5,367,254	18,550,000	1,181,757	25,099,011
BEGINNING BALANCE	5,989,668	8,175,000	1,444,397	15,609,065
TOTAL AVAILABLE	<u>11,356,922</u>	<u>26,725,000</u>	<u>2,626,154</u>	<u>40,708,076</u>
ESTIMATED BUDGET EXPENDITURES	5,283,151	19,970,000	1,187,297	26,431,448
ENDING BALANCES	6,073,771	6,755,000	1,438,857	14,267,628
TOTAL EXPENDITURES AND BALANCES	<u>11,356,922</u>	<u>26,725,000</u>	<u>2,626,154</u>	<u>40,708,076</u>

PROPOSED



CURRENT TAX COLLECTION HISTORY

TAX YEAR	CERTIFIED VALUATION	TOTAL TAX RATE	TOTAL TAXES LEVIED (2)	DELINQUENT TAXES OUTSTANDING	COLLECTIONS CURRENT YEAR (1)	PERCENT COLLECTED
2013	1,759,081,087	48.206	8,512,460.38	215,753.70	8,296,706.68	0.9747
2014	1,891,281,659	48.206	9,108,398.39	215,431.48	8,892,966.91	0.9763
2015	2,055,892,422	48.206	10,232,204.45	283,609.11	9,948,595.34	0.9723
2016	2,093,759,781	51.000	10,807,470.84	278,439.44	10,529,031.40	0.9742
2017	2,254,228,624	51.000	11,500,145.56	224,916.91	11,275,228.65	0.9804
2018	2,319,607,751	51.000	11,794,338.72	255,737.56	11,538,601.16	0.9783
2019	2,438,637,405	52.000	12,782,115.42	293,298.24	12,488,817.18	0.9771
2020	2,521,315,802	52.000	13,112,364.32	298,269.66	12,796,723.50	0.9772
2021	2,863,721,816	49.960	14,308,804.92	361,640.36	13,924,262.20	0.9747
2022	3,009,994,250	49.345	14,852,846.72	297,056.94	14,555,789.78	0.9800
2023	3,215,543,185	48.213	15,503,098.36	331,922.30	14,750,997.99	0.9937
2024	3,547,333,326	46.491	16,492,014.00	352,968.00	15,574,335.70	0.9773

(1) CURRENT TAX COLLECTIONS COLLECTED THROUGH JUNE 30TH INCLUDING ADJUSTMENTS  
 (2) TOTAL TAXES LEVIED THROUGH JUNE 30TH INCLUDING SUPPLEMENTS & ADJUSTMENTS

THE CURRENT TAX COLLECTIONS BUDGETED FOR EACH FUND ARE FIGURED AT 98 PERCENT OF THE TAXES LEVIED FOR EACH FUND.

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

COLORADO COUNTY

979-732-2604

Taxing Unit Name

Phone (area code and number)

400 Spring Street, P O Box 236, Columbus, 78934

www.co.colorado.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	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 3,236,809,100
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,236,809,100
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.482130 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 3,085,740 B. Prior year disputed value: ..... - \$ 1,130,067 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 1,955,673
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 1,955,673

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,238,764,773
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 2,180,597 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 18,657,641 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 20,848,238
11.	<b>Prior year 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 the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.  <b>A. Prior year market value:</b> ..... \$ 266,313 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 33,140 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 7,927,173
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 28,775,411
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 1,973,840
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,208,015,522
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,486,805
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 45.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 19,873
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 15,486,878
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 3,547,333,326 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 4,085,648 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 3,543,237,878

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 4,098,013 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 4,098,013	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 3,547,335,691
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 101,271,601
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 101,271,601
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 3,446,064,090
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.449401 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.449401 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.462984 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,238,764,773

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(a)(8)  
<sup>17</sup> Tex. Tax Code §26.012(b)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 14,994,314
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. . . . . + \$ 19,038</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . 9,681 - \$</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . 0 +/- \$</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . 9,681 \$</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 15,003,671
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 3,446,064,090
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100	\$ 0.435385 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 105,361</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . - \$ 85,368</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000580 /\$100</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000580 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 34,812</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . - \$ 66,575</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>23</sup> (Reserved for expansion)  
<sup>24</sup> Text, Tax Code §26.044  
<sup>25</sup> Text, Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ <u>292,018</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. .... \$ <u>230,378</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.001788</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. .... \$ <u>0.000334</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. .... \$ <u>0.000334</u> /\$100</p>	\$ <u>0.000334</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. .... \$ <u>0.000000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0. .... \$ <u>0.000000</u> /\$100</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.000000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. .... \$ <u>0.000000</u> /\$100</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. .... \$ <u>0.438299</u> /\$100</p>	\$ <u>0.438299</u> /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ <u>2,648,704</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100. .... \$ <u>0.078881</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39. .... \$ <u>0.513160</u> /\$100</p>	\$ <u>0.513160</u> /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.531120</u> /\$100

<sup>25</sup> Text, Tax Code §26.0442  
<sup>26</sup> Text, Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 620,117</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 620,117</p>	\$ 620,117
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 8,600
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 611,517
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.42 %</p> <p><b>B.</b> Enter the prior year actual collection rate ..... 101.38 %</p> <p><b>C.</b> Enter the 2022 actual collection rate ..... 100.88 %</p> <p><b>D.</b> Enter the 2021 actual collection rate ..... 100.42 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.42 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 608,959
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,547,335,691
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.017186 /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.548286 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.548286 /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,957,521
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,547,335,691
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.083373 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.449401 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.548286 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.464913 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(f)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(f)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	\$ 0.482130 /\$100 \$ 0.000000 /\$100 \$ 0.482130 /\$100 \$ 0.482130 /\$100 \$ 0.000000 /\$100 \$ 3,547,335,891 \$ 0
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	\$ 0.498951 /\$100 \$ 0.003500 /\$100 \$ 0.493451 /\$100 \$ 0.498951 /\$100 \$ -0.003500 /\$100 \$ 3,009,760,050 \$ 0
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	\$ 0.503099 /\$100 \$ 0.003500 /\$100 \$ 0.499599 /\$100 \$ 0.499599 /\$100 \$ 0.000000 /\$100 \$ 2,883,567,816 \$ 0
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 0.000000
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.464913 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §528.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §926.0501 (a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.436299
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,547,335,691
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.014085 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.017166 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.467560 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ _____ /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</sup> Tex. Tax Code §26.012(b-a)  
<sup>46</sup> Tex. Tax Code §26.063(a)(1)  
<sup>47</sup> Tex. Tax Code §26.042(b)  
<sup>48</sup> Tex. Tax Code §26.042(f)  
<sup>49</sup> Tex. Tax Code §526.42(c)  
<sup>50</sup> Tex. Tax Code §526.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.448401 /\$100  
 As applicable, enter the current year 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.** ..... \$ 0.464913 /\$100  
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 88
- De minimis rate.** ..... \$ 0.467580 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print here** → Michelle Lowrance  
Printed Name of Taxing Unit Representative

**sign here** → Michelle Lowrance 13 August 2024  
Taxing Unit Representative Date



<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

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until the 2025 Budget is adopted**

**PROPOSED**

**COLORADOD COUNTY  
TAX RATES BY FUND**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>ROAD &amp; BRIDGE</b>	0.14006	0.15000	0.14000	0.13605	0.12941	0.13000	0.13500	0.13000	0.13000	0.123500
<b>GENERAL</b>	0.31706	0.32834	0.34079	0.34576	0.36408	0.36534	0.342934	0.34630	0.33296	0.324247
<b>INTEREST &amp; SINKING</b>	0.02500	0.03166	0.02921	0.02819	0.02651	0.02466	0.021665	0.02065	0.01917	0.017166
<b>TOTAL</b>	0.48206	0.51000	0.51000	0.51000	0.52000	0.52000	0.499599	0.496951	0.48213	0.464913

**PROPOSED**

**Colorado County, Texas**  
**Statement of Indebtedness**  
**Certificates of Obligation**

**Series 2012**  
**Courthouse Restoration**  
**Issue Date: June 19, 2012**

<b>Maturity Date</b>	<b>Coupon Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Debt Service Requirement</b>	<b>Principal Balance</b>
					\$ 150,000
8/15/2025	2.40%	\$ 150,000	\$ 3,600	\$ 153,600	\$ -

Years 2026 through 2031 included in Series 2019 Refunding Bonds

**Series 2019 - Refunding Bonds**  
**Courthouse Renovations & Annex Construction**  
**Issue Date: December 30, 2019**

<b>Maturity Date</b>	<b>Coupon Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Debt Service Requirement</b>	<b>Principal Balance</b>
					\$ 2,725,000
8/15/2025	2.23%	\$ 405,000	\$ 60,767.50	\$ 465,767.50	\$ 2,320,000
8/15/2026	2.23%	\$ 585,000	\$ 51,736.00	\$ 636,736.00	\$ 1,735,000
8/15/2027	2.23%	\$ 595,000	\$ 38,690.50	\$ 633,690.50	\$ 1,140,000
8/15/2028	2.23%	\$ 600,000	\$ 25,422.00	\$ 625,422.00	\$ 540,000
8/15/2029	2.23%	\$ 180,000	\$ 12,042.00	\$ 192,042.00	\$ 360,000
8/15/2030	2.23%	\$ 180,000	\$ 8,028.00	\$ 188,028.00	\$ 180,000
8/15/2031	2.23%	\$ 180,000	\$ 4,014.00	\$ 184,014.00	\$ -

COLORADO COUNTY, TEXAS  
ELECTED AND APPOINTED OFFICIALS  
AS OF SEPTEMBER 1, 2024

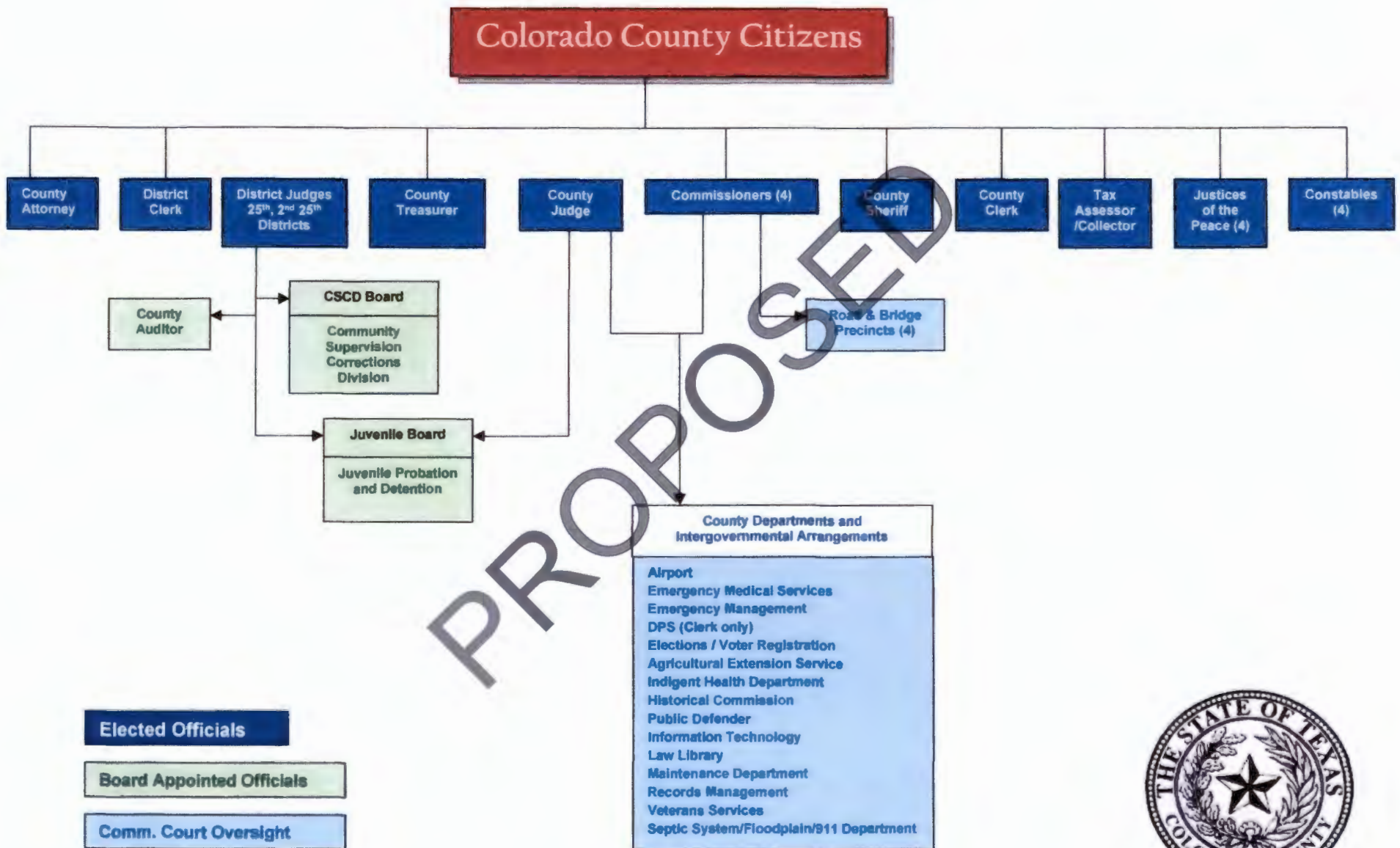
Elected Officials

County Judge	Daniel "Ty" Prause
Commissioners	
Precinct No. 1	Doug Wessels
Precinct No. 2	Ryan Brandt
Precinct No. 3	Keith Neuendorff
Precinct No. 4	Darrell Gertson
25 <sup>th</sup> Judicial District Judge	William Old III
2 <sup>nd</sup> 25 <sup>th</sup> Judicial District Judge	Jessica Crawford
Tax Assessor-Collector	Erica Kollaja
County Clerk	Kimberly Menke
County/District Attorney	Jay Johannes
District Clerk	Valerie Harmon
County Treasurer	Joyce Guthmann
County Sheriff	R.H. "Curly" Wied, III
Justices of Peace	
Precinct No. 1	Billy Hefner
Precinct No. 2	Boe Reeves
Precinct No. 3	Donald Clark
Precinct No. 4	Stan Warfield
Constable No. 1	Richard J. LaCourse Jr
Constable No. 2	Lonnie Hinze
Constable No. 3	Ivan Menke
Constable No. 4	Darrell Stancik
County Surveyor	Matthew Loessin
County Engineer	Kirk Lowe

Appointed Officials

Veterans' Service Officer	Joanne Bramlett Reeves
Public Defenders	Kevin Dunn
	Louis Gimbert
County Auditor	Michelle Lowrance
Adult Probation District Director	Traci Darilek
Juvenile Probation District Director	Tricia Becker
Adult Probation Officer	Roderick James
Juvenile Probation Officer	Sarah Fisher
Juvenile Probation Officer	Dwayne Hudlin
Local Health Authority	Bart Klaus, M.D.
County Extension Office	
County Ag Agent	Laramie Kettler
Consumer and Family Science	Ja'Shae Carter
Medical Director	Lindsey Tijerina, M.D.
Asst Medical Director	Raymond Russell Thomas, Jr., M.D.
Asst Medical Director	Curtis Van Houten, M.D.
Asst Medical Director	Raymond Cantu, M.D.

# Colorado County Organization Chart





	ACTUAL	ADOPTED	PROPOSED
	pending out of	BUDGET	BUDGET
	2023	2024	2025
<b>GENERAL FUND</b>			
<b>RECEIPTS</b>			
AD VALOREM TAX	10,125,355	10,492,500	11,272,080
DELINQUENT AD VALOREM TAX	108,333	100,000	100,000
PENALTY & INTEREST	84,608	90,000	90,000
BEER & LIQUOR LICENSES	15,273	7,500	10,000
MIXED DRINK TAX	44,513	35,000	50,000
DEVELOPMENT FEES	31,080	30,000	30,000
AMBULANCE FEES COLLECTED	1,603,511	1,600,000	1,900,000
DONATIONS/CONTRIBUTIONS	2,700	2,500	2,500
INTEREST INCOME	813,021	600,000	700,000
MOTOR VEHICLE SALES TX COMM	423,954	500,000	600,000
SALE OF POLICE REPORTS	1,556	1,500	1,500
JUDICIAL EDUCATION FEES	550	500	500
SALES-VENDING & SCRAP METALS	-	100	100
JUROR DONATIONS-CASA	132	200	-
V.I.T. OVERAGES (TAX A/C)	-	20,000	-
SALES TAX	2,648,705	1,800,000	1,300,000
OIL & GAS ROYALTY	-	200	200
JUROR DONATION	440	300	400
JURY FEES	6,636	5,500	5,500
STENOGRAPHER FEES	8,969	8,000	8,000
RENTAL INCOME-TCA & TEXANA	40,500	105,500	50,000
PUBLIC DEFENDER FEES	10,096	10,000	10,000
INTERPRETOR FEES	(183)	1,000	1,000
STATE SUPPLEMENT-CO JUDGE	20,200	25,200	25,200
PRISONER TRANSPORT REIMB	8,592	5,000	5,000
BOND FORFEITURES	17,674	15,000	15,000
UNCLAIMED PROPERTY-UNCASH	1,700	500	500
MISCELLANEOUS INCOME	148,961	100,000	100,000
<b>FEES OF OFFICE:</b>			
TAX ASSESSOR/COLLECTOR	94,768	140,000	120,000
DISTRICT CLERK	48,751	50,000	50,000
COUNTY CLERK	189,450	200,000	200,000
SHERIFF	52,595	50,000	50,000
COUNTY JUDGE	812	1,000	1,000
COUNTY ATTORNEY	11,915	12,000	12,000
CONSTABLE	9,612	10,000	10,000
JUSTICE OF PEACE PCT #1	97,850	115,000	100,000
JUSTICE OF PEACE PCT #2	59,773	60,000	60,000
JUSTICE OF PEACE PCT #3	56,068	75,000	75,000
JUSTICE OF PEACE PCT #4	60,678	75,000	75,000
COURT COSTS PRIOR TO 2004	2,654	50	50
DRUG COURT COST FEES	-	100	100
EMS/TRAUMA FUND FEES	556	250	250
CONSOLIDATED COURT COSTS	(5,289)	20,000	20,000
STATE TRAFFIC FINES	3,695	4,000	4,000
ARREST FEES	4,626	6,500	6,500
JUDICIAL FEES	476	-	-
CIVIL FILING FEES	5,120	7,500	7,500
LANGUAGE ACCESS FEES	1,059	1,000	1,000
INDIGENT DEFENSE FUND FEES	661	50	50
WARRANT/CAPIAS FEES	1,100	2,000	2,000
APPELLATE COURT FEES	1,042	1,500	1,500
FINES & TRIAL FEES-COUNTY CRT	43,884	50,000	50,000
FINES & TRIAL FEES-DIST CRT	38,345	40,000	40,000
TRAFFIC FEES	4,881	5,000	5,000
CHILD SAFETY FEES	378	250	270

	ACTUAL	ADOPTED	PROPOSED
	<small>pending audit adj</small>	BUDGET	BUDGET
	2023	2024	2025
SEPTIC SYSTEM FEES	50,765	60,000	60,000
MOVING VIOLATION FEES	17	100	100
TIME PAYMENT FEES	706	2,000	2,000
COURT FACILITY FEES	7,346	6,000	6,000
BIRTH CERTIFICATES FEES	516	150	500
NON-DISCLOSURE FEES	56		-
COURT RECORDS PRESERVATION	6,589	5,000	5,000
CO RECORDS PRESERVATION	125	250	250
CERTIFICATION OF DISCOVERY FEES	284	500	500
BEASON PARK PERMIT FEES	550	500	500
CRT INITIATED GUARDIAN FEES	2,280	4,000	4,000
LOT/TAX ABATEMENT FEES	4,530	5,000	5,000
DNA TESTING	25	100	100
TRUANCY PREVENTION	7,525	10,000	7,500
COUNTY SPECIALITY COURT ACCT	3,087	2,000	2,000
VISUAL RECORDING FEE	486	300	300
BAIL BOND FEES	(27)	500	500
SALE OF 911 ADDRESS SIGNS	4,314	4,000	4,000
MATCHING FUNDS/SCH RES OFC	63,070	84,650	80,000
CHILD ABUSE PREVENTION FEES	49	50	50
CLERK'S VITAL STATISTICS FEE	924	1,000	1,000
FTA/OMNIBASE	4,092	1,000	2,500
FAMILY PROTECTION FEE	5	-	-
JUROR PMTS-STATE COMPTROLLER	7,621	7,500	7,500
GRANT - TITLE IV-E	-	1,000	1,000
General Land Office	-	3,000,000	-
SB 22 Prosecutor's Grant	-	175,000	-
SB 22 LEO Grant	-	150,000	-
INDIGENT DEFENSE IMPROVEMENT	-	9,200	-
GRANT PROCEEDS	270,052	75,000	75,000
GRANT - STATE COMPTROLLER	60,522	50,000	80,000
GRANT- HOMELAND SECURITY	4,616	-	26,000
HHW SOLID WASTE GRANT	71,502		
<b>TOTAL RECEIPTS</b>	<b>17,521,074</b>	<b>20,337,000</b>	<b>18,550,000</b>
<b>BEGINNING BALANCE JAN 1ST</b>	<b>6,500,000</b>	<b>8,775,000</b>	<b>8,175,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>24,021,074</b>	<b>29,112,000</b>	<b>26,725,000</b>

	ACTUAL	ADOPTED	PROPOSED
	<small>pending audit adj</small>	BUDGET	BUDGET
	2023	2024	2025
<b>GENERAL FUND</b>			
<b>1. COUNTY JUDGE</b>			
SALARY, COUNTY JUDGE	69,294	71,026	74,578
SALARY, CO JUDGE STATE	25,200	25,200	25,200
SALARY, CO JUDGE -ATTORNEY	25,000	25,000	25,000
WAGES, SECRETARY	41,582	42,896	47,541
SOCIAL SECURITY TAXES	12,264	12,555	13,182
GROUP MEDICAL INSURANCE	22,347	24,000	24,000
RETIREMENT	20,940	21,336	24,115
SUPPLIES/EQUIP UNDER \$500	3,308	3,000	3,000
COMMUNICATIONS EXPENSE	2,238	3,000	3,000
COPIER USAGE EXPENSE	2,272	1,560	1,560
SEMINARS/DUES/MEETINGS	387	2,150	2,150
TRAVEL EXPENSES	191	1,500	1,500
EQUIPMENT OVER \$500	-	2,500	2,500
<b>TOTAL COUNTYJUDGE</b>	<b>225,023</b>	<b>235,724</b>	<b>247,326</b>
<b>2. COMMISSIONERS' COURT</b>			
SALARY, COMMISSIONERS	274,656	281,524	295,600
GRANT WRITER			70,000
SOCIAL SECURITY TAXES	20,217	21,537	27,968
GROUP MEDICAL INSURANCE	41,984	48,000	60,000
RETIREMENT	35,705	36,598	47,528
WORKER'S COMP INSURANCE	52,343	75,000	75,000
OUTSIDE LEGAL SERVICES	149,308	250,000	250,000
APPRAISAL DISTRICT FEES	433,661	548,000	664,136
COMM TRAINING/CONFERENCE	5,010	6,000	6,000
LIBRARIES	22,000	22,000	22,000
RURAL FIRE FIGHTING AIDE	157,559	194,000	250,000
FIREFIGHTER'S ASSOC		4,000	4,000
GENERAL LIABILITY INS	11,660	10,000	12,500
PUBLIC OFFICIALS LIAB INS	17,907	30,000	40,000
SOIL & WATER CONSERVATION	7,500	7,500	7,500
<b>TOTAL COMMISSIONERS' COURT</b>	<b>1,249,290</b>	<b>1,529,159</b>	<b>1,832,233</b>
<b>3. COUNTY CLERK</b>			
SALARY, COUNTY CLERK	61,776	63,320	66,486
WAGES, DEPUTIES	138,748	189,641	188,450
SOCIAL SECURITY TAXES	13,960	19,352	19,503
GROUP MEDICAL INSURANCE	53,244	72,000	60,000
RETIREMENT	25,207	32,885	33,142
SUPPLIES/EQUIP UNDER \$500	7,620	14,000	14,000
COMMUNICATIONS EXPENSE	470	2,500	1,500
COPIER USAGE EXPENSE	2,541	4,000	3,000
SEMINARS/DUES/MEETINGS	2,106	3,500	3,500
EQUIPMENT OVER \$500	23,367	25,000	5,000
Software - Land & Vitals		75,000	75,000
<b>TOTAL COUNTY CLERK</b>	<b>329,039</b>	<b>501,198</b>	<b>469,581</b>

	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>4. ELECTIONS</b>			
SALARY, ELECTION ADMINISTRATO	50,562	51,328	58,656
WAGES, ELECTION PERSONNEL	32,070	33,825	34,548
SOCIAL SECURITY TAXES	7,283	6,514	7,130
GROUP MEDICAL INSURANCE	22,419	24,000	24,000
RETIREMENT	10,800	11,070	12,117
BOND/WISP		200	200
VOTING SUPPLIES/PRINTING	12,256	26,500	15,000
ELECTION JUDGES & CLERKS	14,673	73,000	20,000
COMMUNICATIONS EXPENSE	5,357	6,000	6,000
COPIER USAGE EXPENSE	3,034	2,500	5,280
VOTER'S REGISTRATION EXP	6,330	6,000	6,000
Admin Supplies		1,200	1,200
Election Security		1,750	750
SEMINARS & MEETINGS	4,054	3,500	3,500
PUBLICATIONS	3,676	2,500	2,500
MAINTAINING EQUIPMENT	36,816	26,000	25,000
BUILDING RENT		500	500
EQUIPMENT & SOFTWARE		9,000	5,000
Van Maintenance	1,242	1,000	1,000
<b>TOTAL ELECTIONS</b>	<b>210,572</b>	<b>286,387</b>	<b>288,381</b>
<b>5. COUNTY COURT</b>			
VISITING JUDGE EXPENSES	7,719	5,000	5,000
PROFESSIONAL SVCS-N.S.		2,500	2,500
COURT APPOINTED ATTYS	6,000	5,000	5,000
INTERPRETER	510	10,000	10,000
JUROR EXPENSE		3,500	3,500
COURT REPORTERS	12,996	6,000	6,000
<b>TOTAL COUNTY COURT</b>	<b>26,925</b>	<b>32,000</b>	<b>32,000</b>
<b>6. PUBLIC DEFENDER</b>			
SALARY, PUBLIC DEFENDERS	133,592	136,932	144,756
WAGES, SECRETARY	39,024	40,652	42,684
SOCIAL SECURITY TAXES	12,651	13,585	14,339
GROUP MEDICAL INSURANCE	33,430	36,000	36,000
RETIREMENT	22,440	23,086	24,367
SUPPLIES/EQUIP UNDER \$500	1,380	3,000	3,000
COMMUNICATIONS EXPENSE	1,282	1,500	1,500
LAW BOOKS/ON-LINE SUBSCR	2,696	3,000	3,000
SEMINARS/DUES/MEETINGS	1,439	2,000	2,000
EQUIPMENT OVER \$500		2,000	2,000
TIDC GRANT EXPENDITURES	-	18,400	-
<b>TOTAL PUBLIC DEFENDER</b>	<b>247,934</b>	<b>280,154</b>	<b>273,646</b>
<b>7. 25TH JUDICIAL DISTRICT</b>			
OFFICE SUPPLIES	(255)	300	300
TRAVEL & EDUCATION		1,000	1,000
COURT REPORTER(SAL&FRG)	10,695	14,018	12,213
COURT REPORTERS EXP	-	3,000	3,000
COURT COORD(SAL&FRG)	7,580	10,000	9,500
COURT COORD EXPENSE	-	250	250
<b>TOTAL 25TH JUDICIAL DISTRICT</b>	<b>18,020</b>	<b>28,568</b>	<b>26,263</b>

	ACTUAL	ADOPTED	PROPOSED
	<small>pending audit adj</small>	BUDGET	BUDGET
	2023	2024	2025
<b>8. 2ND 25TH JUDICIAL DISTRICT</b>			
OFFICE SUPPLIES	12	300	300
TRAVEL & EDUCATION		1,000	1,000
COURT REPORTER(SAL&FRG)	10,712	14,018	12,329
COURT REPORTERS EXP	3,612	3,000	3,000
COURT COORD(SAL&FRG)	7,466	10,000	8,822
COURT COORD EXPENSE		250	250
<b>TOTAL 2ND 25TH JUDICIAL DIST</b>	<b>21,802</b>	<b>28,568</b>	<b>25,701</b>
<b>9. DISTRICT COURT-COMBINED</b>			
THIRD ADM JUDICIAL EXP	1,961	1,500	1,500
COURT OF APPEALS EXP	1,370	4,000	4,000
VISITING JUDGES EXPENSE	382	6,000	6,000
PROF SVCS-NON SPECIFIED	10,400	10,000	10,000
COURT APPOINTED ATTYS	7,049	20,000	20,000
INTERPRETORS	11,683	20,000	20,000
PRINTED FORMS		1,500	1,500
REPORTERS RECORD		3,000	3,000
JUROR EXPENSE	15,891	20,000	20,000
COURT REPORTERS	2,366	7,350	7,350
<b>TOTAL DISTRICT COURT-COMBINED</b>	<b>51,102</b>	<b>93,350</b>	<b>93,350</b>
<b>10. DISTRICT CLERK</b>			
SALARY, DISTRICT CLERK	61,776	63,320	66,486
WAGES, DEPUTIES	80,993	80,239	84,251
WAGES, PART-TIME	17,324	17,269	18,133
SOCIAL SECURITY TAXES	12,145	12,303	12,919
GROUP MEDICAL INSURANCE	30,621	36,000	36,000
RETIREMENT	20,734	20,908	21,953
SUPPLIES/EQUIP UNDER \$500	4,375	7,500	7,500
COMMUNICATIONS EXPENSE	417	1,000	1,000
COPIER USAGE EXPENSE	3,041	3,500	3,500
SEMINARS/DUES/MEETINGS	3,026	4,000	4,000
EQUIPMENT OVER \$500	7,461	5,000	5,000
Court System Software (DC & DC)		275,000	275,000
<b>TOTAL DISTRICT CLERK</b>	<b>241,967</b>	<b>526,040</b>	<b>535,742</b>
<b>11. JUSTICE OF PEACE PCT #1</b>			
SALARY, JUSTICE OF PEACE	45,876	47,023	49,375
WAGES, CLERKS	76,338	78,751	82,688
SOCIAL SECURITY TAXES	9,013	9,622	10,103
GROUP MEDICAL INSURANCE	22,669	36,000	36,000
RETIREMENT	15,893	16,351	17,168
SUPPLIES/EQUIP UNDER \$500	3,567	4,000	2,500
COMMUNICATIONS EXPENSE	1,331	1,500	1,500
COPIER LEASE	2,492	1,500	5,280
SEMINARS/DUES/MEETINGS	580	1,000	1,000
TRAVEL EXPENSE	2,530	2,000	2,000
JUROR EXPENSE	474	1,000	500
EQUIPMENT	3,064	2,000	1,500
<b>TOTAL JUSTICE OF PEACE #1</b>	<b>183,827</b>	<b>200,746</b>	<b>209,614</b>

	ACTUAL	ADOPTED	PROPOSED
	<small>pending multi-adj</small>	BUDGET	BUDGET
	2023	2024	2025
<b>12. JUSTICE OF PEACE PCT #2</b>			
SALARY, JUSTICE OF PEACE	45,876	47,023	49,375
WAGES, CLERKS	68,309	70,823	74,365
SOCIAL SECURITY TAXES	7,117	9,015	9,466
GROUP MEDICAL INSURANCE	33,411	36,000	36,000
RETIREMENT	14,844	15,320	16,086
SUPPLIES/EQUIP UNDER \$500	4,056	4,000	2,500
COMMUNICATIONS EXPENSE	3,065	3,500	3,500
COPIER LEASE/USAGE EXP	2,492	2,000	5,280
SEMINARS/DUES/MEETINGS	1,666	2,500	2,500
TRAVEL EXPENSE	1,137	1,500	1,500
JUROR EXPENSE	264	1,000	500
EQUIPMENT OVER \$500	-	2,000	1,500
<b>TOTAL JUSTICE OF PEACE #2</b>	<b>182,237</b>	<b>194,682</b>	<b>202,572</b>
<b>13. JUSTICE OF PEACE PCT #3</b>			
SALARY, JUSTICE OF PEACE	37,907	47,023	49,375
WAGES, CLERKS	67,701	68,675	72,560
SOCIAL SECURITY TAXES	8,035	8,851	9,328
GROUP MEDICAL INSURANCE	25,514	36,000	36,000
RETIREMENT	13,729	15,041	15,852
SUPPLIES/EQUIP UNDER \$500	3,619	5,500	4,000
COMMUNICATIONS EXPENSE	856	1,000	1,000
COPIER LEASE/USAGE EXP	2,492	1,500	5,280
SEMINARS/DUES/MEETINGS	1,415	1,250	1,250
TRAVEL EXPENSE	608	500	500
JUROR EXPENSE	360	1,000	500
EQUIPMENT OVER \$500	-	2,000	1,500
<b>TOTAL JUSTICE OF PEACE #3</b>	<b>162,235</b>	<b>188,340</b>	<b>197,145</b>
<b>14. JUSTICE OF PEACE PCT #4</b>			
SALARY, JUSTICE OF PEACE	45,876	47,023	49,375
WAGES, CLERK	33,731	36,494	36,600
WAGES, PT in PY	19,721	21,449	38,340
SOCIAL SECURITY TAXES	7,599	8,030	9,510
GROUP MEDICAL INSURANCE	15,174	31,200	36,000
RETIREMENT	12,913	13,646	16,161
SUPPLIES/EQUIP UNDER \$500	3,589	3,500	3,000
COMMUNICATIONS EXPENSE	2,597	3,225	2,500
SEMINARS/DUES/MEETINGS	946	1,750	1,250
TRAVEL EXPENSE	3,878	3,500	3,500
OFFICE RENT	4,680	5,000	5,000
JUROR EXPENSE	1,444	1,500	1,500
EQUIPMENT OVER \$500	-	2,000	1,500
<b>TOTAL JUSTICE OF PEACE #4</b>	<b>152,148</b>	<b>178,317</b>	<b>204,236</b>

	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>15. COUNTY/DISTRICT ATTORNEY</b>			
SALARY, ASST CO ATTYS	152,148	155,952	163,749
SALARY, ADD'L ATTY & BENEFITS		175,000	-
SALARY, INVESTIGATOR	61,795	61,143	64,200
WAGES, SECRETARIES	112,153	157,196	165,056
SALARY, LONGEVITY	7,740	7,680	7,740
SOCIAL SECURITY TAXES	25,225	28,633	30,657
GROUP MEDICAL INSURANCE	66,419	84,000	84,000
RETIREMENT	43,399	48,658	52,097
OFFICE EXPENSES	42,405	35,000	37,500
EQUIPMENT	2,035	2,500	2,000
<b>TOTAL COUNTY/DIST ATTORNEY</b>	<b>513,319</b>	<b>755,762</b>	<b>607,000</b>
<b>16. COUNTY AUDITOR</b>			
SALARY, COUNTY AUDITOR	82,620	84,686	88,920
WAGES, ASSISTANTS	130,216	200,910	210,956
SOCIAL SECURITY TAXES	14,902	21,815	22,940
GROUP MEDICAL INSURANCE	41,792	60,000	60,000
RETIREMENT	27,668	37,113	38,984
SUPPLIES/EQUIP UNDER \$500	4,802	4,750	4,800
COMMUNICATIONS EXPENSE	637	1,600	1,400
COPIER LEASE/COPIES	2,492	1,900	5,255
SEMINARS/DUES/MEETINGS	1,694	3,250	3,250
EQUIPMENT OVER \$500	2,973	2,000	2,000
<b>TOTAL COUNTY AUDITOR</b>	<b>309,796</b>	<b>417,624</b>	<b>438,505</b>
<b>17. COUNTY TREASURER</b>			
SALARY, TREASURER	61,776	63,320	66,486
SOCIAL SECURITY TAXES	4,604	4,844	5,086
GROUP MEDICAL INSURANCE	11,186	12,000	12,000
RETIREMENT	8,031	8,232	8,643
SUPPLIES/EQUIP UNDER \$500	2,698	3,500	4,000
COMMUNICATIONS EXPENSE	194	500	500
TRAVEL EXPENSE	503	1,000	1,000
SEMINARS/DUES/MEETINGS	1,174	2,500	2,500
EQUIPMENT OVER \$500	793	1,500	1,000
<b>TOTAL COUNTY TREASURER</b>	<b>90,959</b>	<b>97,396</b>	<b>101,215</b>
<b>18. TAX ASSESSOR/COLLECTOR</b>			
SALARY, TAX A/C	61,776	63,320	66,486
WAGES, DEPUTIES	132,860	191,000	196,923
SOCIAL SECURITY TAXES	14,252	19,456	20,151
GROUP MEDICAL INSURANCE	44,941	72,000	72,000
RETIREMENT	25,303	33,062	34,243
SUPPLIES/EQUIP UNDER \$500	3,616	4,000	3,500
COMMUNICATIONS EXPENSE	611	1,250	1,000
COPIER LEASE/COPIES	3,121	3,000	5,000
SEMINARS/DUES/MEETINGS	2,154	2,000	2,000
EQUIPMENT OVER \$500	-	1,500	1,500
<b>TOTAL TAX A/C</b>	<b>288,634</b>	<b>390,588</b>	<b>402,803</b>

	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit adj</i>	BUDGET	BUDGET
	2023	2024	2025
<b>19. MAINTENANCE OF BUILDINGS</b>			
WAGES, PART TIME HELP	135	17,733	15,000
WAGES, MAINT DIRECTOR	45,051	46,476	48,799
WAGES, YARD MAN	34,580	39,323	41,289
WAGES, HOUSEKEEPERS	52,623	56,881	61,028
SOCIAL SECURITY TAXES	10,103	12,272	12,708
GROUP MEDICAL INSURANCE	35,736	48,000	48,000
RETIREMENT	17,211	20,854	21,595
CLEANING SUPPLIES	6,610	10,000	10,000
HAND TOOLS & EQUIPMENT	1,743	3,000	3,000
REPAIR MATERIALS	1,528	5,000	2,500
MISCELLANEOUS SUPPLIES	5,757	10,000	10,000
COMMUNICATIONS EXPENSE	240	1,500	500
UTILITIES	101,771	120,000	120,000
REPAIRS TO BUILDINGS	192,506	80,000	80,000
REPAIRS TO EQUIPMENT	235,118	42,500	42,500
ELEVATOR MAINTENANCE	11,678	10,000	10,000
BUILDING/PROPERTY INS	176,165	120,000	175,000
GROUNDS MAINTENANCE	23,830	20,000	20,000
PEST CONTROL	2,753	4,000	3,000
MISCELLANEOUS	8,594	5,000	5,000
EQUIPMENT OVER \$500	1,356	5,000	2,500
<b>TOTAL MAINTENANCE OF BLDGS</b>	<b>965,088</b>	<b>677,538</b>	<b>732,420</b>
<b>20. PARKS &amp; RECREATION</b>			
UTILITIES	413	1,000	1,000
MAINTENANCE	958	1,500	1,500
<b>TOTAL PARKS &amp; RECREATION</b>	<b>1,371</b>	<b>2,500</b>	<b>2,500</b>
<b>21. SEPTIC SYSTEM/FLOODPLAIN</b>			
WAGES, COORDINATOR	29,360	29,957	31,454
SOCIAL SECURITY TAXES	2,246	2,292	2,406
RETIREMENT	3,817	3,894	4,089
CONTRACT SERVICES	910	5,000	5,000
SUPPLIES/EQUIP UNDER \$500	1,210	1,000	1,000
TRAVEL EXPENSE	449	500	500
COMMUNICATIONS EXPENSE	569	1,000	750
SEMINARS/DUES/MEETINGS	764	1,000	1,000
DOCUMENT IMAGING	-	500	500
EQUIPMENT OVER \$500	-	500	500
<b>TOTAL SEPTIC SYSTEM</b>	<b>39,325</b>	<b>45,643</b>	<b>47,200</b>
<b>22. EMERGENCY MANAGEMENT</b>			
SALARY, COORDINATOR	49,140	50,369	58,656
WAGES, ASST COORDINATOR	21,054	21,580	22,659
SOCIAL SECURITY	4,563	5,504	6,221
GROUP MEDICAL INSURANCE	11,186	12,000	12,000
RETIREMENT	9,125	9,353	10,571
RADIO REPAIRS & MAINT	11,057	40,000	42,000
SEMINARS/DUES/MEETINGS	488	2,500	1,000
SUPPLIES/EQUIP UNDER \$500	4,984	4,000	4,000
COMMUNICATIONS EXPENSE	5,856	5,500	5,500
REPAIRS & MAINTENANCE	4,362	8,000	8,000
EQUIPMENT OVER \$500	-	61,000	25,000
CONTINGENCY - GRANTS	27,236	10,000	35,000
OEM/EOC COMMUNICATIONS CNTR		3,000,000	-
	<b>149,051</b>	<b>3,229,806</b>	<b>230,607</b>



	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit adj</i>	BUDGET	BUDGET
	2023	2024	2025
<b>23. EMERGENCY MEDICAL SVC</b>			
SALARY, EMS DIRECTOR	50,004	51,250	53,750
SALARY, ASST EMS DIRECTOR	73,860	75,850	79,643
WAGES, FLEET MAINTENANCE	49,993	51,574	54,153
WAGES, AMBULANCE ACCT	17,175	8,000	8,400
WAGES, FULL-TIME EMT's	737,718	982,880	1,102,024
WAGES, PART-TIME EMT's	210,803	100,000	105,000
WAGES, OVERTIME	538,064	500,000	525,000
HOLIDAY PAY	44,040	41,500	43,575
Incentive Pay			54,000
WAGES, EXTRA JOBS	89,628	45,000	47,250
SOCIAL SECURITY TAXES	137,071	141,997	158,569
GROUP MEDICAL INSURANCE	229,218	312,000	324,000
RETIREMENT	235,485	241,287	269,463
SUPPLIES/EQUIP UNDER \$500	20,561	15,000	15,000
AMBULANCE SUPPLIES	81,314	100,000	100,000
FIRST RESPONDER SUPPLIES	-	1,500	1,500
FUEL & OIL	115,717	120,000	120,000
TRAINING COURSES	22,486	15,000	15,000
MEDICAL DIRECTOR EXPS	20,277	15,000	15,000
DRUG & ALCOHOL TESTING	3,731	3,500	3,500
COMMUNICATIONS EXPENSE	21,284	17,500	17,500
COPIER LEASE PAYMENT	2,667	2,000	2,000
MEDICAL WASTE SERVICES	1,034	1,500	1,500
LICENSING FEES & eDISPATCH	20,535	15,000	15,000
INSURANCE	16,385	12,500	12,500
UNIFORMS	20,641	12,000	12,000
REPAIRS TO AMB/EQUIP	69,202	100,000	100,000
RADIOS & RADIO REPAIRS	6,475	10,000	10,000
MISCELLANEOUS	1,175	1,000	1,000
EQUIPMENT OVER \$500	36,500	30,000	30,000
AMBULANCE UNITS	166,360	200,000	200,000
EQUIPMENT CONTRACT			100,000
CONTINGENCY-GRANT FUNDS	20,859	5,000	5,000
<b>TOTAL EMERGENCY MEDICAL SVC</b>	<b>3,063,932</b>	<b>3,227,838</b>	<b>3,601,326</b>
<b>24. CONSTABLE, PCT #1</b>			
SALARY, CONSTABLE	21,504	22,042	23,144
SOCIAL SECURITY TAXES	1,640	1,686	1,771
GROUP MEDICAL INSURANCE	11,098	12,000	12,000
RETIREMENT	2,796	2,865	3,009
CELL PHONE EXPENSE	4,007	300	300
TRAVEL/VEHICLE MAINT	506	1,000	1,000
SEMINARS/DUES/MEETINGS	125	500	500
MISCELLANEOUS	43	500	500
<b>TOTAL CONSTABLE, PCT #1</b>	<b>41,719</b>	<b>40,893</b>	<b>42,223</b>
<b>25. CONSTABLE, PCT #2</b>			
SALARY, CONSTABLE	21,504	22,042	23,144
SOCIAL SECURITY TAXES	1,041	1,686	1,771
GROUP MEDICAL INSURANCE	11,073	12,000	12,000
RETIREMENT	2,796	2,865	3,009
TRAVEL EXPENSE	2,545	2,500	2,500
SEMINARS/DUES/MEETINGS	171	500	500
CELL PHONE EXPENSE	387	300	300
MISCELLANEOUS	783	500	500
<b>TOTAL CONSTABLE, PCT #2</b>	<b>40,300</b>	<b>42,393</b>	<b>43,723</b>

	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit adj</i>	BUDGET	BUDGET
	2023	2024	2025
<b>26. CONSTABLE, PCT #3</b>			
SALARY, CONSTABLE	21,504	22,042	23,144
SOCIAL SECURITY TAXES	1,645	1,686	1,771
GROUP MEDICAL INSURANCE	11,073	12,000	12,000
RETIREMENT	2,796	2,865	3,009
TRAVEL EXPENSE	617	1,000	1,000
SEMINARS/DUES/MEETINGS	145	500	500
CELL PHONE EXPENSE	275	300	300
MISCELLANEOUS	43	500	500
<b>TOTAL CONSTABLE, PCT #3</b>	<b>38,098</b>	<b>40,893</b>	<b>42,224</b>
<b>27. CONSTABLE, PCT #4</b>			
SALARY, CONSTABLE	21,504	22,042	23,144
SOCIAL SECURITY TAXES	1,037	1,686	1,771
GROUP MEDICAL INSURANCE	11,098	12,000	12,000
RETIREMENT	2,796	2,865	3,009
TRAVEL EXPENSE	-	250	250
SEMINARS/DUES/MEETINGS	-	600	500
MISCELLANEOUS	43	500	500
<b>TOTAL CONSTABLE, PCT #4</b>	<b>36,478</b>	<b>39,943</b>	<b>41,274</b>
<b>28. SHERIFF DEPARTMENT</b>			
SALARY, SHERIFF	74,628	76,494	80,318
WAGES, DEPUTIES	1,081,141	1,359,062	1,428,544
BAILIFF DEPUTY			62,400
DEPUTY OVERTIME			138,320
WAGES, SECRETARY	46,716	48,185	100,500
WAGES, MH DEPUTY	59,333		62,400
WAGES, DISPATCHERS	432,372	463,517	494,832
Overtime			70,000
WAGES, HOLIDAY PAY	59,374	60,000	115,000
SALARY, CERTIFICATE PAY	29,950	50,800	70,000
SOCIAL SECURITY TAXES	130,540	152,027	200,607
GROUP MEDICAL INSURANCE	334,956	456,000	492,000
RETIREMENT	232,003	258,409	340,901
<b>PERSONNEL COSTS</b>	<b>2,481,013</b>	<b>2,924,494</b>	<b>3,655,822</b>
SUPPLIES/EQUIP UNDER \$500	54,170	20,000	20,000
FEDERAL EXPRESS CHGS		250	250
FUEL & OIL	136,315	120,000	120,000
PHOTO/RIFLE SUPPLIES	5,772	2,500	2,500
BATTERIES, TIRES & TUBES	16,504	15,000	15,000
FINGERPRINT/EVIDENCE	1,256	2,000	2,000
DRUG TESTING	449	1,000	1,000
COMMUNICATIONS EXPENSE	51,506	50,000	50,000
SCHOOLS FOR DEPUTIES	7,517	8,000	9,500
SEMINARS/DUES/MEETINGS	3,891	1,500	1,500
911 OPERATING EXPENSES	27,962	30,000	30,000
MH Transports	1,313	2,500	2,500
COPIER/PRINTER LEASE	4,004	3,000	7,000
SOFTWARE/LICENSE SERVICES	29,582	50,000	50,000
CADET TRAINING		2,500	10,000
RADIO REPAIRS	5,296	4,000	9,000
REPAIRS OF VEHICLES	37,768	50,000	50,000
AUTO LIABILITY INSURANCE	24,457	20,000	25,000
EMPLOYEE UNIFORMS	10,290	9,000	9,000

	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit adj</i>	BUDGET	BUDGET
	2023	2024	2025
CONTRACT IT SERVICES	21,965	25,000	25,000
ESTRAY EXPENSES	2,134	1,500	1,500
EMERGENCY EQUIP/DETAIL	44,544	7,500	7,500
MISCELLANEOUS	(8,157)	10,000	10,000
OFFICE EQUIP OVER \$500	257,203	50,000	50,000
RADIO EQUIPMENT		5,000	5,000
Body Cam Equip		70,000	70,000
SB 22 LEO Grant		350,000	
MOTOR VEHICLES	313,966	360,000	360,000
<b>TOTAL SHERIFF DEPARTMENT</b>	<b>3,530,720</b>	<b>4,194,744</b>	<b>4,599,072</b>
<b>29. JAIL</b>			
WAGES, JAIL ADMINISTRATOR	64,104	66,777	70,116
WAGES, JAILERS	791,056	933,801	898,768
Overtime			118,000
WAGES, BAILIFFS	29,163	25,625	30,000
HOLIDAY PAY	38,755	39,375	52,300
CERTIFICATE PAY	6,500	8,925	8,000
SOCIAL SECURITY TAXES	68,558	82,199	90,055
GROUP MEDICAL INSURANCE	186,938	264,000	252,000
RETIREMENT	120,846	139,685	153,034
<b>TOTAL PERSONNEL</b>	<b>1,305,920</b>	<b>1,560,387</b>	<b>1,672,272</b>
FOOD/MEAT FOR INMATES	257,056	190,000	190,000
CLEANING SUPPLIES	11,559	7,500	7,500
BEDDING & LINENS	-	250	250
JAIL LAUNDRY	6,776	8,000	8,000
JAIL SUPPLIES	14,092	15,000	15,000
MISCELLANEOUS SUPPLIES	5,782	2,000	2,000
JAIL INMATE INDIGENT SUPPLIES	-	1,000	1,000
REQUIRED TESTING & PHYSICALS	2,290	3,000	3,000
OUT OF COUNTY HOUSING INMAT	1,550	10,000	10,000
PRISONER MEDICAL/MEDICINE	253,602	200,000	200,000
SCHOOLS FOR JAILERS	3,038	5,000	5,000
PRISONER TRANSPORT	558	1,000	1,000
UTILITIES	107,492	110,000	110,000
JAIL REPAIRS	151,841	100,000	100,000
COPIER LEASE EXPENSE	3,367	3,500	3,500
LAW ENFORCEMENT LIAB	47,839	35,000	50,000
GROUNDS MAINTENANCE	881	1,000	1,000
PEST CONTROL	819	1,000	1,000
JAIL INMATE UNIFORMS	659	2,000	2,000
JAILER UNIFORMS	244	2,000	2,000
EQUIPMENT OVER \$500	-	5,000	5,000
<b>TOTAL JAIL</b>	<b>2,185,365</b>	<b>2,262,637</b>	<b>2,389,522</b>
<b>30. CORRECTION &amp; PROBATION</b>			
SALARY, JUVENILE JUDGES	11,600	12,500	12,500
SOCIAL SECURITY TAXES	886	956	956
RETIREMENT	1,508	1,625	1,625
JUVENILE PROBATION DEPT	132,782	150,000	150,000
ADULT PROBATION DEPT	10,000	10,000	10,000
JUV DETENTION SERVICES	70,725	100,000	100,000
<b>TOTAL CORRECTION/PROBATION</b>	<b>227,501</b>	<b>275,081</b>	<b>275,081</b>

	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>31. MENTAL HEALTH</b>			
MENTAL SERVICES(TEXANA)	14,180	14,180	14,180
MENTAL ILL FEES	602	5,000	5,000
<b>TOTAL MENTAL HEALTH</b>	<b>14,782</b>	<b>19,180</b>	<b>19,180</b>
<b>32. VETERAN SERVICE OFFICER</b>			
WAGES, VETERAN SVC OFC	20,087	23,729	26,208
SOCIAL SECURITY TAXES	1,536	1,815	2,005
RETIREMENT	2,611	3,085	3,407
OFFICE SUPPLIES	860	1,000	1,000
COMMUNICATIONS EXPENSE	1,120	1,000	1,000
SEMINARS/DUES	806	1,000	1,000
<b>TOTAL VETERAN SERVICE OFC</b>	<b>27,020</b>	<b>31,629</b>	<b>34,620</b>
<b>33. CONTRACT SERVICES</b>			
SENIOR CITIZENS SERVICE	24,880	24,880	24,880
COLORADO VALLEY TRANSIT	5,000	5,000	5,000
COMBINED COMM ACTION	5,000	5,000	5,000
ADULT CORE SERVICES	9,500	9,500	9,500
FAMILY CRISIS CENTER	3,500	3,500	3,500
FOSTER CHILD CARE	-	6,000	6,000
AUTOPSIES	125,654	100,000	100,000
INDIGENT BURIAL EXPENSE	-	3,000	3,000
BOYS & GIRLS CLUB	5,000	5,000	5,250
CASA - FOSTER CHILDREN	10,000	10,000	10,000
COLO CO HISTORICAL COMM	-	2,500	2,500
<b>TOTAL CONTRACT SERVICES</b>	<b>188,544</b>	<b>174,380</b>	<b>174,630</b>
<b>34. INDIGENT HEALTH CARE</b>			
WAGES, IHC COORDINATOR	12,463	13,950	14,090
SOCIAL SECURITY TAXES	953	1,067	1,078
GROUP MEDICAL INSURANCE	4,141	4,800	4,800
RETIREMENT	1,620	1,814	1,832
SUPPLIES/EQUIP UNDER \$500	807	750	750
COMMUNICATIONS EXPENSE		250	250
EQUIPMENT OVER \$500		500	500
SEMINARS/DUES/MEETINGS	22	500	500
SOFTWARE LICENSE	13,767	16,000	16,000
UTMB HOSPITAL CONTRACT		80,000	80,000
HOSPITALIZATION, IHC	5,306	109,000	109,000
MEDICAL, IHC	1,164	85,000	85,000
MEDICINES, IHC	-	60,000	60,000
<b>TOTAL INDIGENT HEALTH CARE</b>	<b>40,243</b>	<b>373,631</b>	<b>373,800</b>

	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit adj</i>	BUDGET	BUDGET
	2023	2024	2025
<b>35. EXTENSION SERVICE</b>			
SALARY, AG AGENT	19,518	20,006	21,006
SALARY, FCS AGENT	21,864	22,411	23,531
WAGES, SECRETARIES	33,134	37,685	39,569
SOCIAL SECURITY TAXES	5,700	6,128	6,434
GROUP MEDICAL INSURANCE	11,136	12,000	12,000
RETIREMENT	4,308	4,899	5,144
SUPPLIES/EQUIP UNDER \$500	1,840	2,000	2,000
POSTAGE	945	1,000	1,000
SUPPLIES - AG DEMO ACCT	121	250	250
SUPPLIES - HOME DEMO	74	250	250
SUPPLIES - 4-H TEAM ACCT		250	250
LEADERSHIP ADVISORY EXPS	156	250	250
COMMUNICATIONS EXPENSE	3,384	4,000	4,000
COPIER USAGE EXPENSE	4,992	7,500	8,000
SEMINARS/DUES/MEETINGS	1,750	2,000	2,000
TRAVEL EXPENSES	6,846	9,500	9,500
REPAIRS TO VEHICLE	1,282	1,250	1,250
AUTO LIABILITY INSURANCE	610	300	300
EQUIPMENT OVER \$500	1,543	2,000	2,000
<b>TOTAL EXTENSION SERVICE</b>	<b>119,203</b>	<b>133,679</b>	<b>138,735</b>
<b>36. DEPT OF PUBLIC SAFETY</b>			
WAGES, SECRETARY	37,164	38,339	40,256
SOCIAL SECURITY TAXES	2,203	2,933	3,080
GROUP MEDICAL INSURANCE	12,148	12,000	12,000
RETIREMENT	4,831	4,984	5,233
SUPPLIES/EQUIP UNDER \$500	47	500	500
CELLULAR PHONE EXPENSE	2,464	2,500	2,500
<b>TOTAL DEPT OF PUBLIC SAFETY</b>	<b>57,857</b>	<b>61,256</b>	<b>63,569</b>
<b>37. 911 RURAL ADDRESSING</b>			
WAGES, COORDINATOR	59,395	61,272	64,336
WAGES, ASST COORDINATOR	33,528	34,588	36,317
SOCIAL SECURITY TAXES	7,060	7,333	7,700
GROUP MEDICAL INSURANCE	21,592	24,000	24,000
RETIREMENT	12,080	12,462	13,085
SUPPLIES/EQUIP UNDER \$500	3,147	2,500	2,500
COMMUNICATIONS EXPENSE	1,044	1,250	1,250
SEMINARS/DUES/MEETINGS		750	750
911 OPERATING EXPENSES	2,940	5,000	5,000
TRAVEL/TRUCK MAINT	1,799	2,000	2,000
FLOODPLAIN EXPENSES		1,000	1,000
FLOODPLAIN CONSULTANT	4,725	7,500	7,500
MAINTENANCE & REPAIRS	15	1,500	750
EQUIPMENT	2,106	3,000	2,000
<b>TOTAL 911 RURAL ADDRESSING</b>	<b>149,431</b>	<b>164,155</b>	<b>168,188</b>

	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>38. INFORMATION TECHNOLOGY</b>			
SALARY, COORDINATOR	60,000	61,500	71,500
WAGES, PART-TIME	6,283	30,000	20,000
SOCIAL SECURITY TAXES	5,032	7,000	7,000
GROUP MEDICAL INSURANCE	11,186	24,000	24,000
RETIREMENT	8,617	10,595	11,895
SUPPLIES/EQUIP UNDER \$500	4,821	2,500	2,500
COMMUNICATIONS EXPENSE	1,292	1,000	1,000
TRAINING EXPENSES	693	1,000	1,000
SOFTWARE/LICENSE SERVICES	353,382	250,000	300,000
COMPUTER UPGRADES	2,315	10,000	10,000
VEHICLE MAINTENANCE	3,512	1,500	1,500
EQUIPMENT OVER \$500	4,015	1,000	1,000
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>461,148</b>	<b>400,095</b>	<b>451,395</b>
<b>39. MISCELLANEOUS</b>			
WAGES, TEMPORARY	6,601	6,000	6,000
SOCIAL SECURITY TAXES	505	500	500
UNEMPLOYMENT TAXES	2,029	10,000	15,000
POSTAGE & BOX RENT	26,096	30,000	30,000
COPIER SUPPLIES	4,036	8,000	1,400
ACCOUNTING/AUDITING FEES	43,985	60,000	60,000
ASSOCIATION DUES	6,587	7,500	7,500
PROF/CONSULTANT SVCS	90	10,000	10,000
BOUNTIES	1,310	1,000	1,000
COMMUNICATIONS EXP (DSL)	12,554	12,000	12,000
OUT-OF-COUNTY CITATIONS		500	500
PUBLISHING & SUBSCRIPTIONS	10,814	12,000	10,000
RECORDS MNGMNT/ARCHIVIST	8,015	10,000	10,000
SAFETY/HEALTH & WELLNESS	1,355	3,500	5,000
PRINTED CHECKS/FORMS	2,482	3,000	3,000
TRAVEL EXP-ALL DEPTS	3,309	-	-
BONDS	3,425	5,000	3,500
VAN MAINTENANCE/GAS	1,788	2,500	1,000
UNIFORMS	100	-	-
MISCELLANEOUS	1,362	5,000	5,000
CONTINGENCIES	30,633	100,000	100,000
TRANSFER TO FAIRGROUNDS		20,000	20,000
TRANSFER TO CRTHSE SEC		70,000	70,000
<b>TOTAL MISCELLANEOUS</b>	<b>168,079</b>	<b>376,500</b>	<b>371,400</b>
<b>TOTAL EXPENDITURES</b>	<b>16,050,075</b>	<b>21,779,015</b>	<b>19,970,000</b>
CASH BALANCE END OF YEAR	5,157,000	7,332,985	6,755,000
<b>TOTAL EXPENDITURES &amp; BALANCE</b>	<b>21,207,075</b>	<b>29,112,000</b>	<b>26,725,000</b>

	ACTUAL	ADOPTED	PROPOSED
	<small>pending audit adj</small>	BUDGET	BUDGET
	2023	2024	2025
<b>ROAD &amp; BRIDGE PCT 1</b>			
<b>RECEIPTS</b>			
CURRENT TAX COLLECTIONS	1,005,584	1,023,741	1,072,095
DELINQUENT TAX COLLECTIONS	10,419	10,000	10,000
PENALTY & INTEREST	11,882	7,000	7,000
AUTO LICENSE SALES	91,515	100,000	100,000
AUTO LICENSE FEES	74,385	70,000	70,000
ROAD CROSSING PERMITS	600	1,000	1,000
GROSS WEIGHT FEES	26,632	29,988	29,988
ROW ROYALTY FEES (HB2521-9/17)	42	1,250	1,250
INTEREST INCOME	129,078	50,000	50,000
MISCELLANEOUS INCOME	7,518	5,000	5,000
GRANT - LATCF	12,500	-	-
LATERAL ROAD REFUND ACCT	8,060	7,447	7,447
TOTAL RECEIPTS	1,378,215	1,305,426	1,353,780
CASH BALANCE JANUARY 1ST	1,275,000	1,585,933	1,520,000
TOTAL AVAILABLE RESOURCES	2,653,215	2,891,359	2,973,780
<b>EXPENDITURES</b>			
WAGES, PCT EMPLOYEES	324,471	301,737	413,424
CDL INCENTIVE PAY	-	4,000	4,000
SOCIAL SECURITY TAXES	24,048	30,121	31,627
GROUP MEDICAL INSURANCE	71,810	96,000	96,000
RETIREMENT	41,905	51,186	53,745
WORKERS' COMP INSURANCE	6,492	9,000	9,000
OFFICE SUPPLIES	65	550	550
SHOP SUPPLIES	2,075	2,000	2,000
SAFETY/FIRST AIDE SUPPLIES	264	1,000	1,000
FUEL & LUBRICANTS	48,054	75,000	75,000
HERBICIDES	30	5,500	5,500
ROAD & BRIDGE MATERIALS	319,252	160,000	160,000
SIGNS	702	3,000	3,000
BATTERIES, TIRES & TUBES	17,589	8,000	8,000
REPAIR MATERIALS	24,735	45,000	45,000
HAND TOOLS & EQUIPMENT	2,478	2,000	2,000
ENGINEERING & SURVEYING	4,933	3,000	3,000
CDL TESTING	640	500	500
COMMUNICATIONS EXPENSE	3,651	5,000	5,000
UTILITIES	4,629	4,500	4,500
REPAIR OF EQUIPMENT/VEH	35,849	30,000	30,000
MACHINE HIRE	-	2,500	2,500
AUTO LIABILITY INSURANCE	5,698	5,000	5,000
ROAD & BRIDGE CONSTRUCTION	129,500	175,000	175,000
UNIFORMS	3,871	4,500	4,500
MISCELLANEOUS	-	2,000	2,000
SHOP EQUIPMENT	17,638	5,000	5,000
ROAD EQUIPMENT	67,755	105,000	105,000
TOTAL EXPENDITURES	1,158,134	1,228,094	1,251,846
BALANCE END OF YEAR	1,275,000	1,663,265	1,721,934
TOTAL EXPENDITURES & BALANCE	2,433,134	2,891,359	2,973,780

	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>ROAD &amp; BRIDGE PCT. #2</b>			
<b>RECEIPTS</b>			
CURRENT TAX COLLECTIONS	1,002,809	1,034,392	1,084,069
DELINQUENT TAX COLLECIONS	10,161	10,000	10,000
PENALTY & INTEREST	8,121	7,500	7,500
AUTO LICENSE SALES	92,467	100,000	100,000
AUTO LICENSE FEES	75,159	75,000	75,000
ROAD CROSSING PERMITS	-	1,000	1,000
GROSS WEIGHT FEES	26,909	30,300	30,300
LATERAL ROAD REFUND ACCT	8,144	7,524	7,524
INTEREST INCOME	113,389	25,000	25,000
MISCELLANEOUS INCOME	22,735	7,000	7,000
ROW ROYALTY FEES (HB2521-9/17)	42	1,454	1,454
LATCF	12,500	-	-
TOTAL RECEIPTS	1,372,436	1,299,170	1,348,847
CASH BALANCE JANUARY 1ST	850,000	1,130,819	1,031,508
TOTAL AVAILABLE RESOURCES	2,222,436	2,429,989	2,380,355
<b>EXPENDITURES</b>			
WAGES, PCT EMPLOYEES	253,917	258,244	376,156
CDL Incentive	-	4,000	4,000
SOCIAL SECURITY TAXES	19,121	27,406	29,082
GROUP MEDICAL INSURANCE	55,979	96,000	96,000
RETIREMENT	33,012	46,572	49,420
WORKERS' COMP INSURANCE	5,907	9,000	9,000
OFFICE SUPPLIES	190	360	360
SHOP SUPPLIES	2,237	2,800	2,800
SAFETY/FIRST AIDE SUPPLIES	1,480	1,500	1,500
FUEL & LUBRICANTS	51,347	75,000	75,000
HERBICIDES	8,708	8,000	8,000
ROAD & BRIDGE MATERIALS	94,332	250,000	250,000
SIGNS	2,798	6,000	6,000
BATTERIES, TIRES & TUBES	7,403	8,500	8,500
REPAIR MATERIALS	10,564	40,000	40,000
HAND TOOLS & EQUIPMENT	1,024	1,750	1,750
ENGINEERING & SURVEYING	-	2,000	2,000
CDL TESTING	375	500	500
COMMUNICATIONS EXPENSE	2,728	3,500	3,500
UTILITIES	2,437	4,750	4,750
REPAIRS OF EQUIP/VEHICLES	36,680	55,000	55,000
MACHINE HIRE	-	10,000	10,000
AUTO LIABILITY INSURANCE	4,196	2,900	2,900
ROAD & BRIDGE CONSTRUCTION	138,680	190,000	190,000
UNIFORMS	5,145	5,500	5,500
MISCELLANEOUS	9,184	200	200
SHOP EQUIPMENT	4,301	4,000	4,000
ROAD EQUIPMENT	137,029	175,000	175,000
CDL SCHOOL&PACKAGE COMPENSAT	-	10,000	10,000
TOTAL EXPENDITURES	883,774	1,398,481	1,420,918
BALANCE END OF YEAR	850,000	1,031,508	959,437
TOTAL EXPENDITURES & BALANCE	1,733,774	2,429,989	2,380,355



	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>ROAD &amp; BRIDGE PCT. #3</b>			
<b>RECEIPTS</b>			
CURRENT TAX COLLECTIONS	1,154,055	1,190,472	1,243,644
DELINQUENT TAX COLLECTIONS	11,694	12,000	12,000
PENALTY & INTEREST	8,079	8,500	8,500
AUTO LICENSE SALES	106,420	120,000	120,000
AUTO LICENSE FEES	86,500	82,000	82,000
ROAD CROSSING PERMITS	100	1,000	1,000
GROSS WEIGHT FEES	30,970	34,872	34,872
LATERAL ROAD REFUND ACCT	9,373	8,660	8,660
ROW ROYALTY FEES (HB2521-9/17)	43	1,226	1,226
INTEREST INCOME	159,799	30,000	30,000
MISCELLANEOUS INCOME	8,068	2,500	2,500
GRANT - LATCF	12,500	-	-
TOTAL RECEIPTS	1,587,601	1,491,230	1,544,402
CASH BALANCE JANUARY 1ST	1,675,000	1,780,256	1,980,870
TOTAL AVAILABLE RESOURCES	3,262,601	3,271,486	3,525,272
<b>EXPENDITURES</b>			
WAGES, PCT EMPLOYEES	384,761	382,228	424,090
CDL Incentive	-	6,000	6,000
SOCIAL SECURITY TAXES	27,482	29,998	32,902
GROUP MEDICAL INSURANCE	89,378	96,000	96,000
RETIREMENT	50,040	50,977	55,912
WORKERS' COMP INSURANCE	6,465	10,000	10,000
OFFICE SUPPLIES	465	1,500	1,500
SHOP SUPPLIES	3,903	4,500	4,500
SAFETY/FIRST AIDE SUPPLIES	39	1,800	1,800
FUEL & LUBRICANTS	55,152	81,000	81,000
HERBICIDES	70	5,000	5,000
ROAD & BRIDGE MATERIALS	219,642	250,000	250,000
SIGNS	3,918	4,500	4,500
BATTERIES, TIRES & TUBES	12,957	12,000	12,000
REPAIR MATERIALS	17,954	35,000	35,000
HAND TOOLS & EQUIPMENT	1,900	3,000	3,000
ENGINEERING & SURVEYING	-	1,200	1,200
CDL TESTING	495	450	450
COMMUNICATIONS EXPENSE	2,714	3,750	3,750
UTILITIES	4,268	3,750	3,750
REPAIRS OF EQUIP/VEHICLES	26,354	70,000	70,000
MACHINE HIRE	-	2,500	2,500
AUTO LIABILITY INSURANCE	8,333	5,500	5,500
ROAD & BRIDGE CONSTRUCTION	134,555	210,000	210,000
UNIFORMS	5,052	7,000	7,000
MISCELLANEOUS	5,710	2,500	2,500
SHOP EQUIPMENT	1,285	5,000	5,000
ROAD EQUIPMENT	93,311	125,000	125,000
TOTAL EXPENDITURES	1,156,263	1,420,052	1,459,854
BALANCE END OF YEAR	1,675,000	1,851,434	2,065,418
TOTAL EXPENDITURES & BALANCE	2,831,263	3,271,486	3,525,272

	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit adj</i>	BUDGET	BUDGET
	2023	2024	2025
<b>ROAD &amp; BRIDGE PCT. #4</b>			
<b>RECEIPTS</b>			
CURRENT TAX COLLECTIONS	822,056	847,995	892,721
DELINQUENT TAX COLLECTIONS	8,330	7,500	7,500
PENALTY & INTEREST	5,755	6,000	6,000
AUTO LICENSE SALES	75,805	75,000	75,000
AUTO LICENSE FEES	66,536	57,960	57,960
ROAD CROSSING PERMITS	100	2,000	2,000
GROSS WEIGHT FEES	22,060	24,840	24,840
LATERAL ROAD REFUND ACCT	6,676	6,169	6,169
INTEREST INCOME	104,638	40,000	40,000
MISCELLANEOUS INCOME	11,089	3,500	3,500
ROW ROYALTY FEES (HB2521-9/17)	41	1,035	1,035
ATTWATER PRAIRIE CKN MONEY		3,500	3,500
GRANT - LATCF	12,500		
<b>TOTAL RECEIPTS</b>	<b>1,135,586</b>	<b>1,075,499</b>	<b>1,120,225</b>
CASH BALANCE JANUARY 1ST	1,725,000	1,920,833	1,357,290
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,860,586</b>	<b>2,996,332</b>	<b>2,477,515</b>
<b>EXPENDITURES</b>			
WAGES, PCT EMPLOYEES	321,749	338,055	354,958
CDL Incentive	-	4,000	4,000
SOCIAL SECURITY TAXES	23,702	25,546	27,460
GROUP MEDICAL INSURANCE	78,091	84,000	84,000
RETIREMENT	41,828	48,947	46,665
WORKERS' COMP INSURANCE	5,574	8,000	8,000
OFFICE SUPPLIES	417	500	500
SHOP SUPPLIES	2,606	5,500	5,500
SAFETY/FIRST AIDE SUPPLIES	947	1,700	1,700
FUEL & LUBRICANTS	64,586	81,000	81,000
HERBICIDES	27	5,000	5,000
ROAD & BRIDGE MATERIALS	28,319	150,000	150,000
SIGNS	3,269	3,000	3,000
BATTERIES, TIRES & TUBES	7,715	10,000	10,000
REPAIR MATERIALS	20,059	30,000	30,000
HAND TOOLS & EQUIPMENT	2,113	1,750	1,750
ENGINEERING & SURVEYING		1,500	1,500
CDL TESTING	540	500	500
COMMUNICATIONS EXPENSE	2,215	2,500	2,500
UTILITIES	4,019	5,000	5,000
REPAIRS OF EQUP/VEHICLES	28,624	20,000	20,000
TRAVEL EXPENSE	11,821	15,000	15,000
MACHINE HIRE		1,000	1,000
AUTO LIABILITY INSURANCE	5,619	4,500	4,500
ROAD & BRIDGE CONSTRUCTION	129,170	100,000	100,000
UNIFORMS	3,884	4,500	4,500
MISCELLANEOUS	(100)	6,000	6,000
SHOP EQUIPMENT		1,500	1,500
ROAD EQUIPMENT	757,663	175,000	175,000
<b>TOTAL EXPENDITURES</b>	<b>1,544,457</b>	<b>1,128,998</b>	<b>1,150,533</b>
<b>BALANCE END OF YEAR</b>	<b>1,625,000</b>	<b>1,867,334</b>	<b>1,326,982</b>
<b>TOTAL EXPENDITURES &amp; BALANCE</b>	<b>3,169,457</b>	<b>2,996,332</b>	<b>2,477,515</b>

	ACTUAL	ADOPTED	PROPOSED
	pending audit adj	BUDGET	BUDGET
	2023	2024	2025
<b>RECORDS PRESERVATION FUND</b>			
<b>RECEIPTS</b>			
RECORDS PRESERVATION FEES	61,384	70,000	70,000
RECORDS ARCHIVE FEE/CC	54,311	62,000	62,000
RECORDS ARCHIVE FEE/DC	1,090	2,300	2,300
INTEREST INCOME	53,968	20,000	20,000
TOTAL RECEIPTS	170,753	154,300	154,300
CASH BALANCE JANUARY 1ST	730,000	746,100	886,997
TOTAL AVAILABLE RESOURCES	900,753	900,400	1,041,297
<b>EXPENDITURES</b>			
WAGES , RECORD SCANNER	12,084		
SOCIAL SECURITY TAXES	924		
RECORDS PRESERVATION	8,750	35,000	35,000
VOLUMES(BOOKS)RESTORATION	-	100,000	100,000
EQUIPMENT	-	8,000	8,000
TOTAL EXPENDITURES	21,758	143,000	143,000
BALANCE END OF YEAR	731,300	757,400	898,297
TOTAL EXPENDITURES & BALANCE	753,058	900,400	1,041,297
<b>AIRPORT FUND</b>			
<b>RECEIPTS</b>			
INTEREST INCOME	4,533	3,000	7,500
AIRPORT FUEL	140,292	75,000	150,000
AIRPORT LEASES	14,950	20,000	20,000
RENTAL INCOME - PHI	16,500	18,000	18,000
GRANT FUNDS - TxDOT	11,125	25,000	25,000
TOTAL RECEIPTS	191,500	141,000	220,500
CASH BALANCE JANUARY 1ST	90,000	106,000	129,013
TOTAL AVAILABLE RESOURCES	281,500	247,000	349,513
<b>EXPENDITURES</b>			
WAGES - AIRPORT MANAGER			6,000
FICA			459
RETIREMENT			780
COMMUNICATIONS EXPENSE	565	2,500	2,500
UTILITIES	2,838	3,800	3,800
AIRPORT FUEL	117,278	70,000	130,000
CREDIT CARD FEES	-	200	200
AIRPORT IMPROVEMENTS	17,457	50,000	50,000
MISCELLANEOUS	407	500	500
MAINTENANCE	23,278	12,000	12,000
TOTAL AIRPORT	161,823	139,000	206,239
BALANCE END OF YEAR	90,000	108,000	143,274
TOTAL EXPENDITURES & BALANCE	251,823	247,000	349,513

	ACTUAL	ADOPTED	PROPOSED
	<i>pending audit only</i>	BUDGET	BUDGET
	2023	2024	2025
<b>FAIRGROUNDS FUND</b>			
<b>RECEIPTS</b>			
RENTAL INCOME			42,500
INTEREST INCOME			200
TRANSFER FROM GENERAL FUND			20,000
TOTAL RECEIPTS			62,700
CASH BALANCE JANUARY 1ST			14,485
TOTAL AVAILABLE RESOURCES			77,185
<b>EXPENDITURES</b>			
WAGES			31,200
FICA			2,390
RETIREMENT			4,050
TRAVEL EXPENSES			2,400
UTILITIES			22,500
FUEL			2,000
PARTS/SUPPLIES/MAINTENANCE			3,500
INSURANCE			10,000
TOTAL EXPENDITURES			78,040
BALANCE END OF YEAR			(855)
TOTAL EXPENDITURES & BALANCE			77,185
<b>SECURITY FUND</b>			
<b>RECEIPTS</b>			
COURTHOUSE SECURITY FEES	10,496	10,500	10,500
JP BUILDING SECURITY FEES	6,400	15,000	15,000
TRANSFER FROM GENERAL FUND	-	70,000	70,000
INTEREST INCOME	1,855	1,000	1,000
TOTAL RECEIPTS	26,820	96,500	96,500
CASH BALANCE JANUARY 1ST	10,000	59,300	13,141
TOTAL AVAILABLE RESOURCES	36,820	155,800	109,641
<b>EXPENDITURES</b>			
<b>COURTHOUSE SECURITY</b>			
WAGES, BALIFF/CONSTABLES	-	30,000	30,000
WAGES, BALIFF	50,820	52,500	52,500
SOCIAL SECURITY TAXES	3,729	4,700	4,700
RETIREMENT	6,607	8,200	8,200
SECURITY EQUIPMENT	1,619	15,000	5,000
MISCELLANEOUS	-	500	500
<b>JP BUILDINGS SECURITY</b>			
WAGES, BALIFF/CONSTABLES	6,673	8,000	7,500
WAGES, BALIFF	1,025	2,000	1,500
SOCIAL SECURITY TAXES	540	700	700
RETIREMENT	1,001	1,300	1,300
MISCELLANEOUS	440	400	400
TOTAL EXPENDITURES	72,454	123,300	112,800
BALANCE END OF YEAR	10,000	32,500	(3,159)
TOTAL EXPENDITURES & BALANCE	82,454	155,800	109,641

	ACTUAL	ADOPTED	PROPOSED
	<small>pending audit adj</small>	BUDGET	BUDGET
	2023	2024	2025
<b>LAW LIBRARY FUND</b>			
RECEIPTS			
LIBRARY FEES	12,330	12,500	12,500
TOTAL RECEIPTS	12,330	12,500	12,500
CASH BALANCE JANUARY 1ST	140,000	141,500	152,398
TOTAL AVAILABLE RESOURCES	152,330	154,000	164,898
EXPENDITURES			
LAW BOOKS	1,462	10,000	10,000
TOTAL EXPENDITURES	1,462	10,000	10,000
BALANCE END OF YEAR	142,500	144,000	154,898
TOTAL EXPENDITURES & BALANCE	143,962	154,000	164,898
<b>INTEREST &amp; SINKING FUND</b>			
RECEIPTS			
CURRENT TAX COLLECTIONS	639,942	608,695	596,757
DELINQUENT TAX COLLECTIONS	6,922	6,500	6,500
PENALTY & INTEREST	5,958	7,000	7,000
INTEREST INCOME	15,570	10,000	10,000
TOTAL RECEIPTS	668,392	627,195	620,257
CASH BALANCE JANUARY 1ST	150,000	261,306	196,462
TOTAL AVAILABLE RESOURCES	818,392	888,501	816,719
EXPENDITURES			
SERIES, 2019			
CERTIFICATES OF OBLIG, PRIN	385,000	395,000	405,000
CERTIFICATES OF OBLIG, INT	79,154	78,162	60,768
SERIES, 2012			
CERTIFICATES OF OBLIG, PRIN	150,000	150,000	150,000
CERTIFICATES OF OBLIG, INT	10,575	10,575	3,600
REGISTRAR FEES	500	513	750
TOTAL EXPENDITURES	625,229	634,250	620,118
BALANCE END OF YEAR	155,950	254,251	196,601
TOTAL EXPENDITURES & BALANCE	781,179	888,501	816,719

	ACTUAL	ADOPTED	PROPOSED
	<small>pending staff adj</small>	BUDGET	BUDGET
	2023	2024	2025
<b>JUSTICE COURT TECHNOLOGY FUND</b>			
RECEIPTS			
TECHNOLOGY FEES	8,124	9,500	9,500
INTEREST INCOME	1,055	500	500
TOTAL RECEIPTS	9,179	10,000	10,000
CASH BALANCE JANUARY 1ST	10,000	10,000	15,475
TOTAL AVAILABLE RESOURCES	19,179	20,000	25,475
EXPENDITURES			
TRAINING EXPENSES	-	1,000	1,000
SOFTWARE MAINTENANCE	8,655	7,500	7,500
COMPUTER UPGRADES	-	1,500	1,500
TECH EQUIP/SOFTWARE	-	1,500	1,500
TOTAL EXPENDITURES	8,655	11,500	11,500
BALANCE END OF YEAR	10,000	8,500	13,975
TOTAL EXPENDITURES & BALANCE	18,655	20,000	25,475
<b>COUNTY &amp; DISTRICT COURT TECH FUND</b>			
RECEIPTS			
TECHNOLOGY FEES-CO CRT	506	600	600
TECHNOLOGY FEES-DC-CIVIL	783	400	400
TECHNOLOGY FEES-DC-CRIMINAL	331	3,000	3,000
INTEREST INCOME	2,269	1,000	1,000
TOTAL RECEIPTS	3,689	5,000	5,000
CASH BALANCE JANUARY 1ST	30,000	33,000	36,426
TOTAL AVAILABLE RESOURCES	33,689	38,000	41,426
EXPENDITURES			
TRAINING EXPENSES	-	600	600
SOFTWARE MAINTENANCE	-	-	-
COMPUTER UPGRADES	-	5,000	5,000
TECH EQUIP/SOFTWARE	-	-	-
TOTAL EXPENDITURES	-	5,600	5,600
BALANCE END OF YEAR	24,000	32,400	35,826
TOTAL EXPENDITURES & BALANCE	24,000	38,000	41,426