

2025

**ADOPTED
BUDGET**

VICTORIA COUNTY

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BUDGET CERTIFICATE
VICTORIA COUNTY, TEXAS

Budget Year from January 1, 2025, to December 31, 2025

THE STATE OF TEXAS §
COUNTY OF VICTORIA §

WE, BEN ZELLER, County Judge, HEIDI EASLEY, County Clerk, and MICHELLE SAMFORD, County Auditor, of Victoria County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Victoria County, Texas, as passed and approved by the Commissioners' Court of Victoria County, Texas on the 9th day of September 2024, as the same appears on file in the office of the County Clerk of said County.



Ben Zeller, County Judge

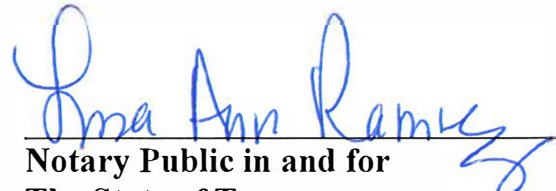


Heidi Easley, County Clerk

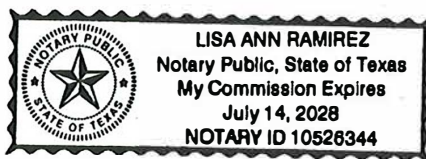


Michelle Samford, County Auditor

SWORN TO AND SUBSCRIBED before me on the 9th day of September 2024.



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





ORDER NO. 2024-0067

THE STATE OF TEXAS
COUNTY OF VICTORIA

§
§

COMMISSIONERS' COURT
REGULAR TERM – SEPTEMBER 9, 2024

ORDER ADOPTING THE 2024 VICTORIA COUNTY BUDGET

ON THIS, the 9th day of September 2024, the Commissioners' Court of Victoria County, Texas, being in regular session at a regular term of said Court, the following members thereof being present, namely:

- Ben Zeller, County Judge
- Danny Garcia, Commissioner, Precinct No. 1
- Jason D. Ohrt, Commissioner, Precinct No. 2
- Gary Burns, Commissioner, Precinct No. 3
- Kenneth M. Sexton, Commissioner, Precinct No. 4

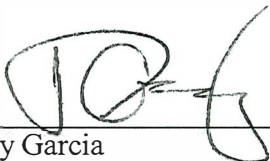
the following proceedings, among others, were had, to wit:

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

1. The 2025 Victoria County Budget is adopted with the following record vote taken:

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


PASSED AND ADOPTED this the 9th day of September 2024.



 Danny Garcia
 Commissioner, Pct. 1



 Ben Zeller, County Judge



 Jason D. Ohrt
 Commissioner, Pct. 2

Gary Burns
Gary Burns
Commissioner, Pct. 3

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

ATTEST:

Debra Casler
County Clerk





ORDER NO. 2024-0066

THE STATE OF TEXAS
COUNTY OF VICTORIA

§
§

COMMISSIONERS' COURT
REGULAR TERM – SEPTEMBER 9, 2024

ORDER LEVYING TAXES FOR THE YEAR 2024

ON THIS, the 9th day of September 2024, the Commissioners' Court of Victoria County, Texas, being in regular session at a regular term of said Court, the following members thereof being present, namely:

- Ben Zeller, County Judge
- Danny Garcia, Commissioner, Precinct No. 1
- Jason D. Ohrt, Commissioner, Precinct No. 2
- Gary Burns, Commissioner, Precinct No. 3
- Kenneth M. Sexton, Commissioner, Precinct No. 4

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

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

1. The following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars (\$100.00) assessed valuation of all property (not exempt from taxation by the laws of the State of Texas), for the year 2024; and

MAINTENANCE & OPERATING FUNDS	
General Fund	\$0.2923
Farm-to-Market Lateral Road Tax <i>(Except the first \$3,000 value of residential Homesteads under Art. VIII, Sec. 1-a State Constitution) Election August 1957</i>	<u>\$0.0605</u>
TOTAL MAINTENANCE AND OPERATING FUNDS TAX RATE	\$0.3528
 DEBT SERVICE FUNDS	 \$0.0352
<hr/>	
TOTAL COUNTY TAX RATE PER \$100 VALUATION	\$0.3880


2. the following record vote was taken:

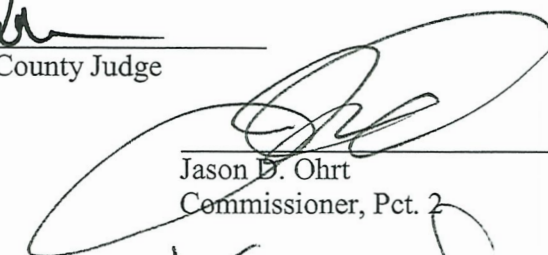
	RECORD VOTE		
	AYE	NAY	ABSTAIN
BEN ZELLER, County Judge,	✓		
DANNY GARCIA, Commissioner, Precinct 1	✓		
JASON D. OHRT, Commissioner, Precinct 2	✓		
GARY BURNS, Commissioner, Precinct 3	✓		
KENNETH M. SEXTON, Commissioner, Precinct 4	✓		


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

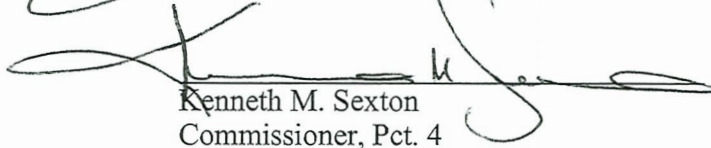
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.16 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-.30.

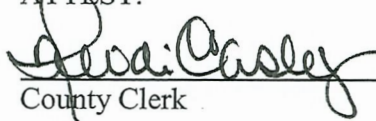

Ben Zeller, County Judge


Danny Garcia
Commissioner, Pct. 1


Jason D. Ohrt
Commissioner, Pct. 2


Gary Burns
Commissioner, Pct. 3


Kenneth M. Sexton
Commissioner, Pct. 4

ATTEST:

County Clerk





BEN ZELLER
VICTORIA COUNTY JUDGE

Dear Neighbors,

We are pleased to announce the adoption of the 2025 Victoria County Budget, a result of meticulous planning and thoughtful consideration for our community's well-being. Crafting our annual budget is a fundamental responsibility of the Commissioners' Court and one of my duties as County Judge and Chief Budget Officer. As always, our community is at the forefront of our discussions and decisions.

This year, like many before, continues with the long-standing conservative financial management that Victoria County thrives on. Our annual budget not only addresses the county's immediate needs but also allows us to continue with one of the lowest county property tax rates in Texas, ensuring that our taxpayers keep more of their money.

The final approved 2025 General Fund Budget for Victoria County stands at \$52,834,112 with a total allocation of \$78,070,801 across all funds.

As our county continues to experience growth, maintaining a robust reserve fund ensures our ability to provide essential services during emergencies like hurricanes or floods while also supporting vital infrastructure and capital projects. Notably, this budget does not deplete any existing general reserve funds.

Our commitment to public safety, a fundamental responsibility of county government dated back to its inception in the 1830s, remains unwavering. A significant portion of this budget is continually directed towards enhancing public safety and public health measures, which is a testament to our dedication to protect the well-being of our residents. Additionally, the budget includes funding for much-needed improvements to county facilities.

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

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

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

Ben Zeller
Victoria County Judge

VICTORIA COUNTY, TEXAS

2025 BUDGET SYNOPSIS

FOR THE PERIOD JANUARY 1 THROUGH DECEMBER 31

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

The 2025 budget is based on a 2024 tax rate of \$0.3880 (38.80 cents) per \$100 of assessed taxable valuation. This 2024 tax rate is 4.81% (1.78 cents) over the County's no new revenue tax rate. The taxable valuation increased for the 2025 year by \$388,626,213. The County budget covers 55 funds in total and includes revenues of \$78,579,301 and expenditures of \$78,073,986.

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

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

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

HOW TO USE THIS BOOK

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

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

County Profile

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

Elected Officials and Personnel

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

Budget Synopsis

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

General Fund

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

Road and Bridge Funds

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

Special Revenue Funds

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

Enterprise Funds

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

Internal Service Funds

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

Debt Service Funds

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

Appendix

This section provides the County's budgetary and financial policies, glossary of terms, 2023 Tax Calculation Worksheets, and statistical and historical information for the last ten years.

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COUNTY PROFILE



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

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Brief History of Victoria County

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

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

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

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

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

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

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



Courtesy of the Victoria County Heritage Department

County Profile

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

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



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

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

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

Population Overview



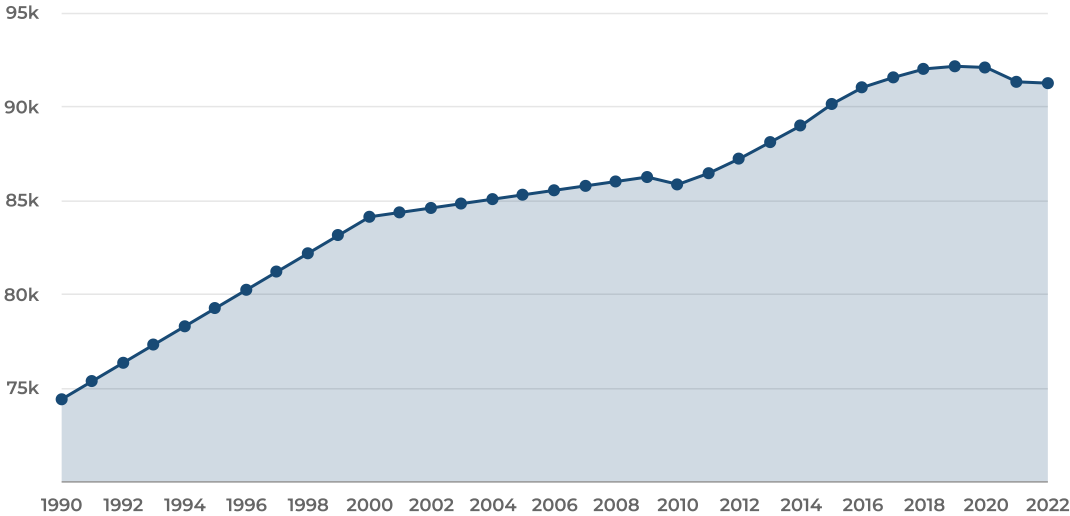
TOTAL POPULATION

91,209

▼ **.08%**
vs. 2021

GROWTH RANK

151 out of **255**
Counties in Texas



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



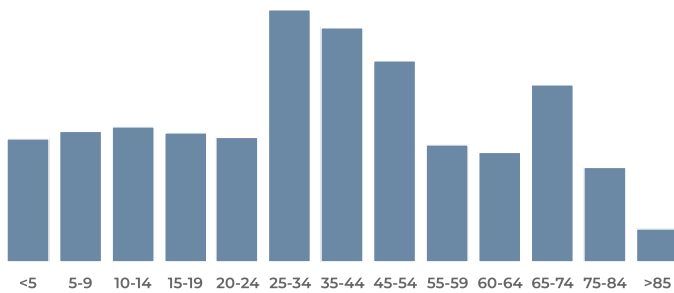
DAYTIME POPULATION

91,562

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

* Data Source: American Community Survey 5-year estimates

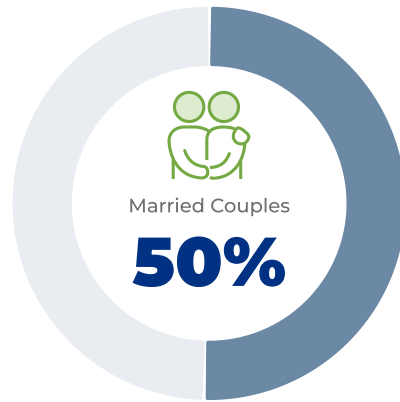
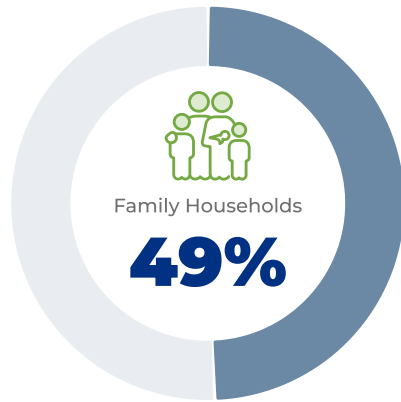


Household Analysis

TOTAL HOUSEHOLDS

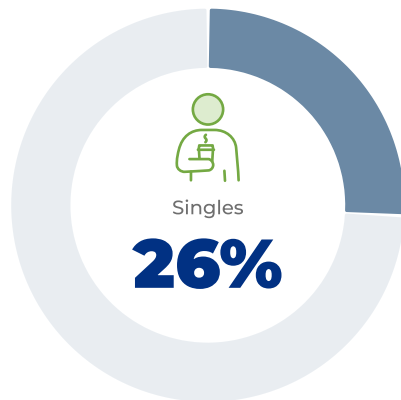
34,265

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



▼ **.4%**

lower than state average



▲ **2%**

higher than state average

▲ **1%**

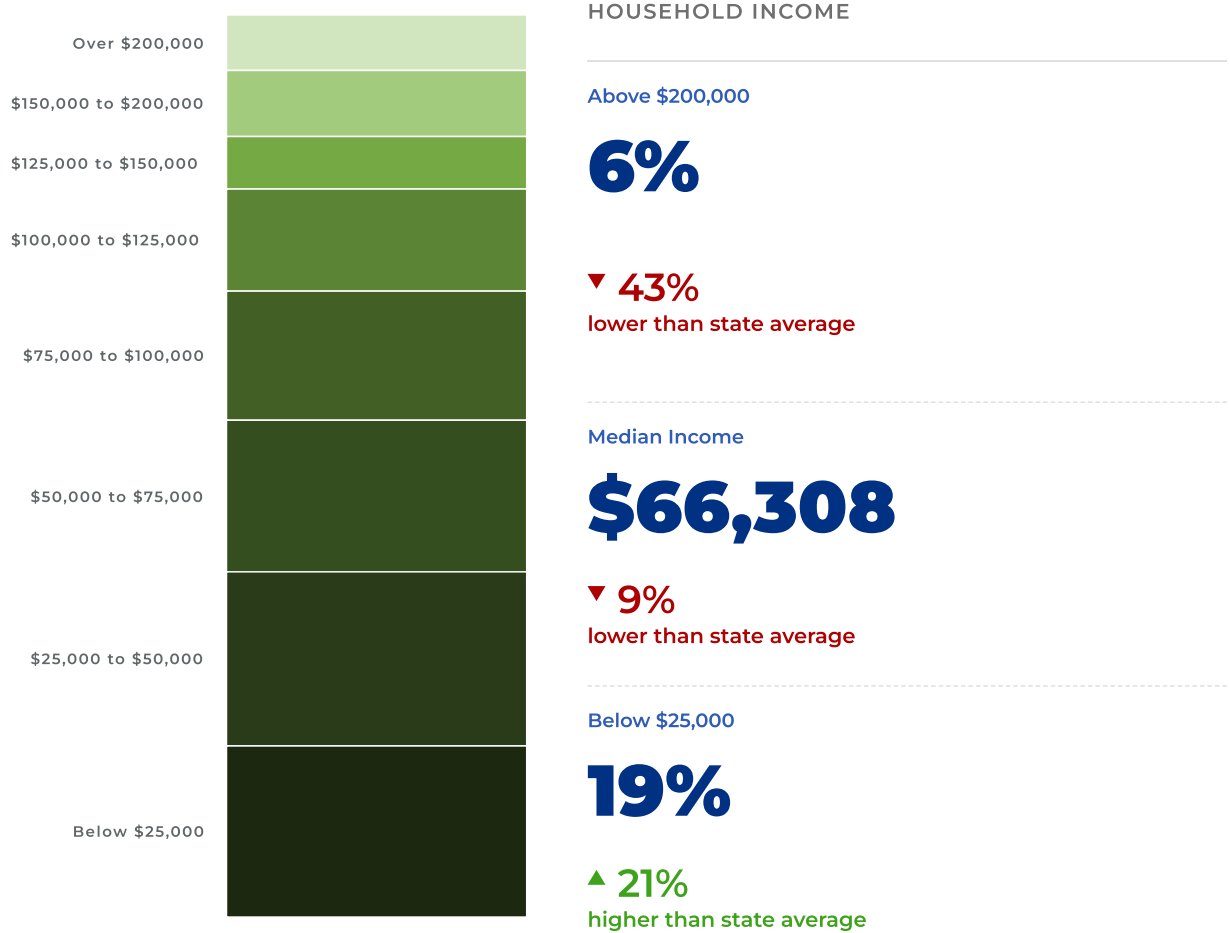
higher than state average

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



Economic Analysis

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



* Data Source: American Community Survey 5-year estimates

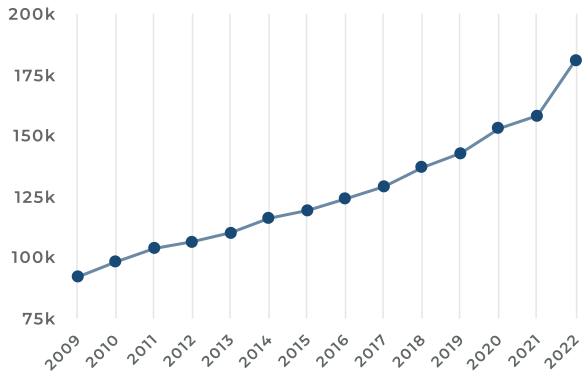


Housing Overview



2022 MEDIAN HOME VALUE

\$181,200



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Victoria State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



ELECTED OFFICIALS & PERSONNEL



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

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About Texas Counties

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

County Officials

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

Neighbors Serving Neighbors

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

Public Transparency

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

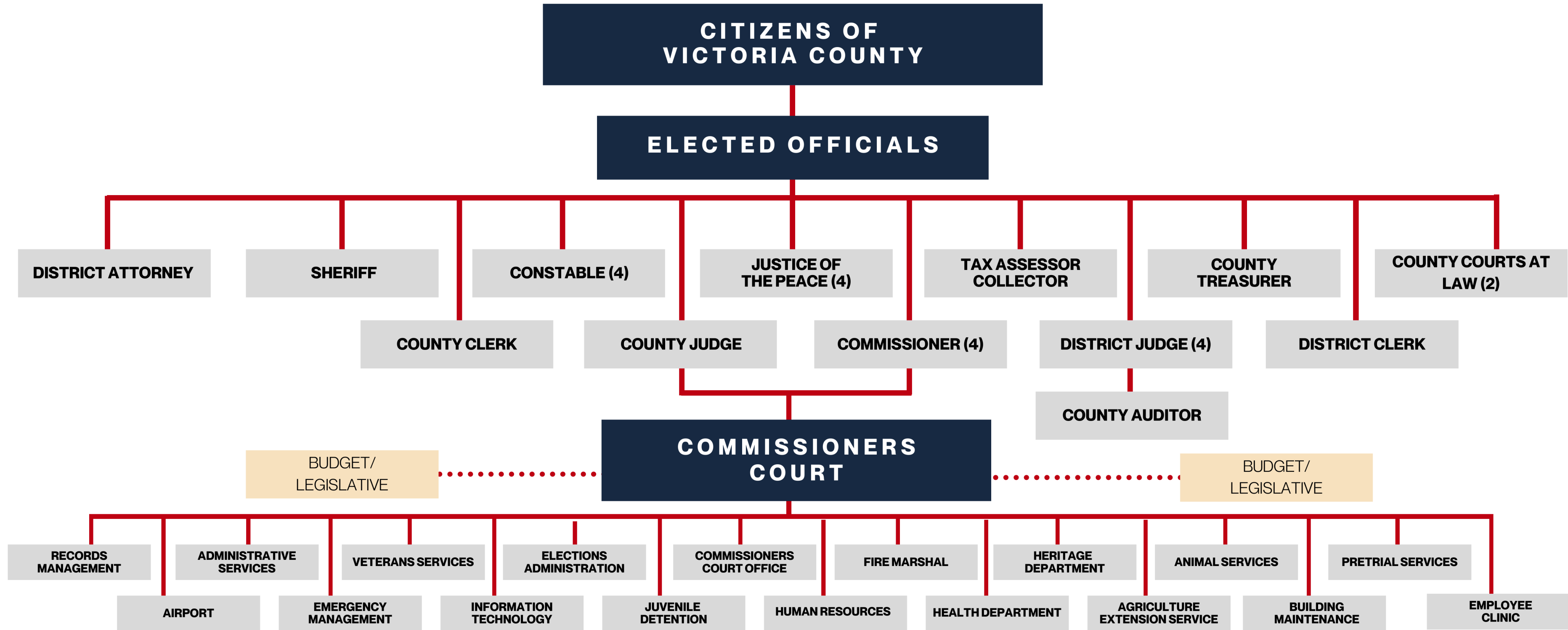
Accountable to Voters

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

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

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

VICTORIA COUNTY ORGANIZATIONAL CHART



Commissioners' Court

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

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

Commissioners court meets on Mondays at 10:00 a.m. in the county courthouse in downtown Victoria. These meetings are open to the public and all are welcome to attend in person or to view remotely via the county's social media services or on our website www.vctx.org.



Pictured from left To right: Top row - Danny Garcia, Commissioner Pct 1, Ben Zeller, County Judge, Kenneth Sexton, Commissioner Pct 4, Front Row - Jason Ohrt, Commissioner Pct 2, & Gary Burns, Commissioner Pct 3.

Other Elected Officials

HEIDI EASLEY	COUNTY CLERK
KIM PLUMMER	DISTRICT CLERK
TRAVIS ERNST	COUNTY COURT AT LAW 1 JUDGE
DANIEL F GILLIAM	COUNTY COURT AT LAW 2 JUDGE
LISA HARVEY-MOORE	24TH DISTRICT COURT JUDGE
STEPHEN WILLIAMS	135TH DISTRICT COURT JUDGE
JULIE BAUKNIGHT	267TH DISTRICT COURT JUDGE
ELI GARZA	377TH DISTRICT COURT JUDGE
PAIGE FOSTER	TREASURER
ASHLEY HERNANDEZ	TAX ASSESSOR-COLLECTOR
JEFF MEYER	CONSTABLE PRECINCT 1
JAMES CALAWAY	CONSTABLE PRECINCT 2
KENNETH EASLEY	CONSTABLE PRECINCT 3
AARON BURLESON	CONSTABLE PRECINCT 4
JUSTIN MARR	COUNTY SHERIFF
MARY ANN RIVERA	JUSTICE OF THE PEACE PRECINCT 1
RODNEY DURHAM	JUSTICE OF THE PEACE PRECINCT 2
ROBERT WHITAKER	JUSTICE OF THE PEACE PRECINCT 3
JOHN MILLER	JUSTICE OF THE PEACE PRECINCT 4
CONSTANCE FILLEY-JOHNSON	CRIMINAL DISTRICT ATTORNEY

COUNTY JUDGE

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

3

COMMISSIONERS COURT OFFICE

1 Administrative Assistant
 1 Procurement Specialist

2

RECORDS MANAGEMENT

1 Records Manager
 1 RM Tech

2

COUNTY CLERK

1 County Clerk
 1 Chief Deputy
 3 Asst Chief Deputy
 10 Clerk III

15

PRETRIAL SERVICES

1 Pre-Trial Services Officer
 1 Probation Assistant

2

VETERAN SERVICES

1 Veteran's Officer

1

HERITAGE DEPARTMENT

1 Heritage Director

1

COUNTY COURT AT LAWS

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

6

DISTRICT COURT

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

12

DISTRICT CLERK

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

14

JUSTICE OF THE PEACE PCT #1

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

4

JUSTICE OF THE PEACE PCT #2

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

3

JUSTICE OF THE PEACE PCT #3

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

4

JUSTICE OF THE PEACE PCT #4

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

4

CRIMINAL DISTRICT ATTORNEY

- 1 District Attorney/CDA
- 1 First Assistant/Appellate CDA
- 7 Assistant CDA
- 1 P/T Assistant ADA
- 1 Administration Chief
- 3 Investigator
- 2 Chief Clerk
- 5 Asst. Chief Clerk
- 4 Clerk III
- 1 Victim Coordinator
- 1 P/T Legal Assistant

27

ELECTIONS OFFICE

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

4

COUNTY AUDITOR

- 1 County Auditor
- 1 1st Asst. Auditor
- 1 Assistant Auditor
- 1 Auditor Manager
- 3 Accounting Clerk II
- 2 Internal Auditor

9

COUNTY TREASURER

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

5

COUNTY TAX OFFICE

- 1 Tax Assessor-Collector
- 1 Chief Deputy
- 3 Asst. Chief Deputy
- 11 Clerk III
- 1 Accounting Clerk

17

ADMINISTRATIVE SERVICES

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

4

INFORMATION TECHNOLOGY

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

7

HUMAN RESOURCES

- 1 HR Director
- 2 Human Resource Specialist
- 1 Clerk III

4

FACILITY MANAGEMENT

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

13

FIRE MARSHAL

- 1 Fire Marshal
- 1 Program Coordinator
- 1 Assistant Fire Marshal
- 1 Lt. ARFF
- 3 ARFF Specialist

7

CONSTABLE PCT 1

- 1 Constable #1

1

CONSTABLE PCT 2

- 1 Constable #2

1

CONSTABLE PCT 3

1 Constable #3

1**CONSTABLE PCT 4**

1 Constable #4

1**SHERIFFS OFFICE - ADMINISTRATION**

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

34**SHERIFFS OFFICE - ENFORCEMENT**

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

48**SHERIFFS OFFICE - SPEC. CRIMES UNIT**

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

11**SHERIFFS OFFICE - DETENTION**

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

122**SHERIFFS OFFICE - COMMISSARY**

1 Inmate Services Asst.
 1 Inmate Services Coordinator

2**JUVENILE - DETENTION**

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

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

52

EMERGENCY MANAGEMENT

1 Emergency Mgmt Coordinator
 1 Emergency Mgmt Specialist
 1 Deputy Emergency Mgmt Coordinator
 1 Disaster Recovery Coordinator
 1 Public Safety Communications Officer

5

EXTENSION OFFICE

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

5

ROAD AND BRIDGE PCT 1

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

12

ROAD AND BRIDGE PCT 2

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

10

ROAD AND BRIDGE PCT 3

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

13

ROAD AND BRIDGE PCT 4

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

11

AIRPORT

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

15

EMPLOYEE HEALTH CLINIC

1 FNP
 1 Clinic Coordinator
 1 Nurse
 1 PT Medical Receptionist

4

ANIMAL CONTROL

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

12

HEALTH DEPARTMENT

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

16

546 2025 Total

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

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BUDGET SYNOPSIS



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

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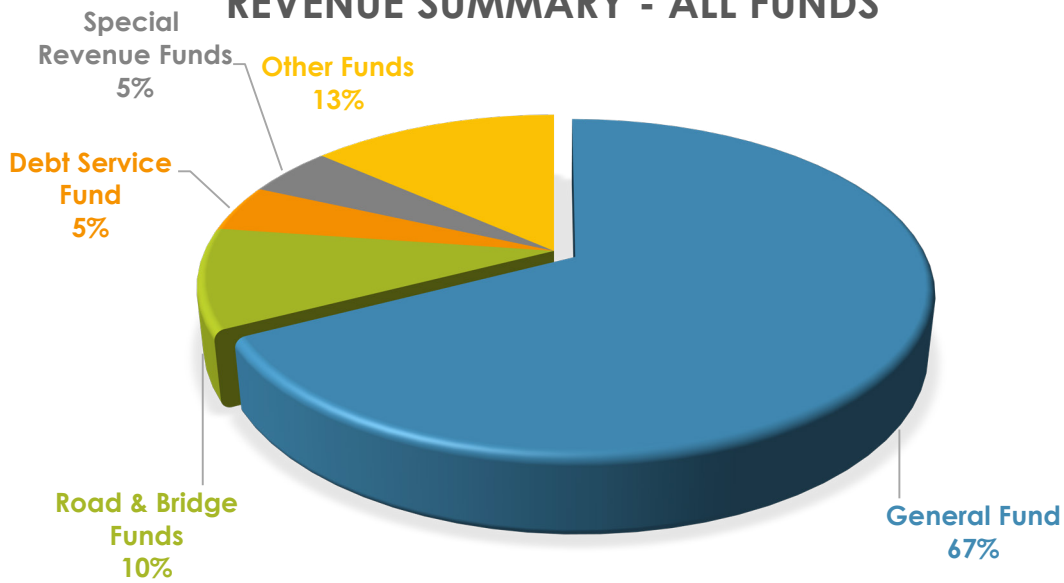
Fiscal Year 2025 Budget Synopsis

Below is an overview of the projected revenues and budgeted expenditures in the 2025 Adopted Budget.

TOTAL PROJECTED REVENUES - ALL FUNDS \$78,586,059

General Fund revenues are used for general county operations and services. All other funds are revenues from specific tax or other restricted revenues.

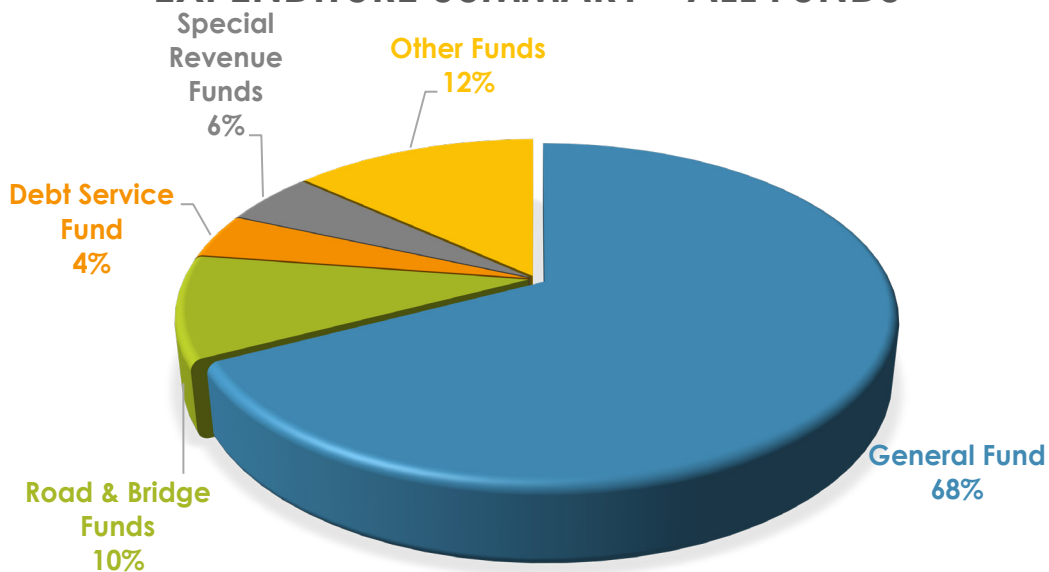
REVENUE SUMMARY - ALL FUNDS



TOTAL BUDGET - ALL FUNDS \$78,070,801

General Fund \$52,836,197 | Road & Bridge \$7,791,739 | Debt Service \$3,537,347 | Special Revenue \$4,761,162 | Other \$9,144,356

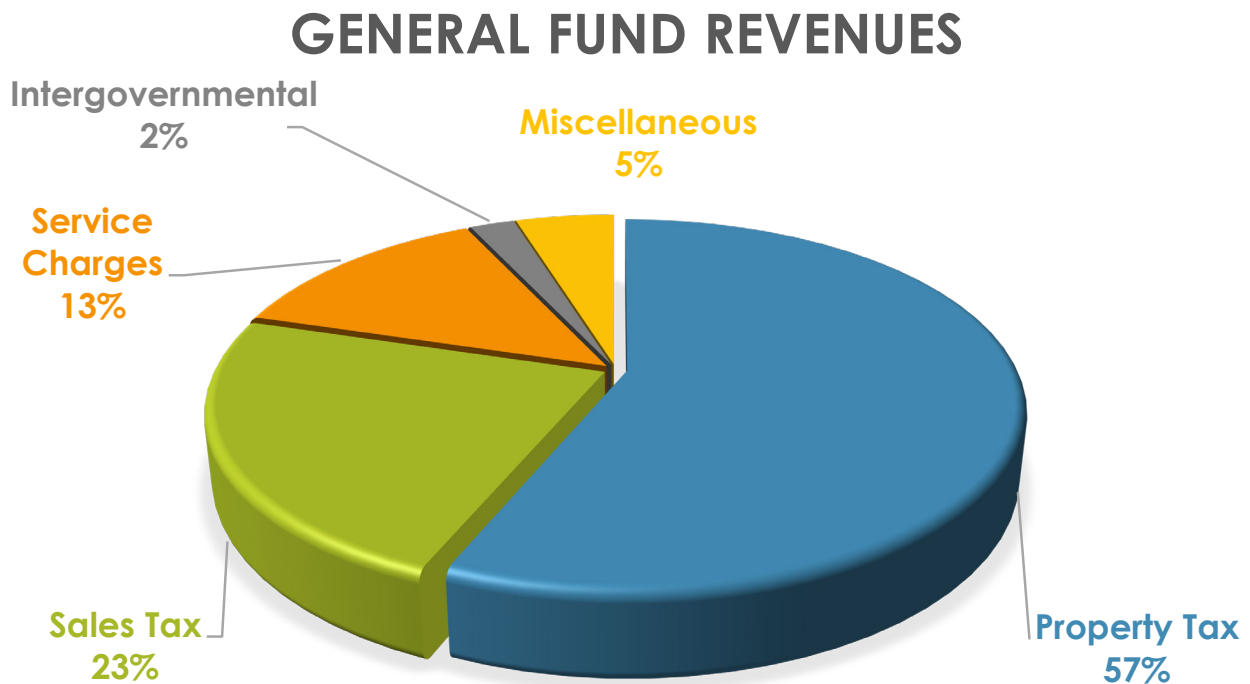
EXPENDITURE SUMMARY - ALL FUNDS



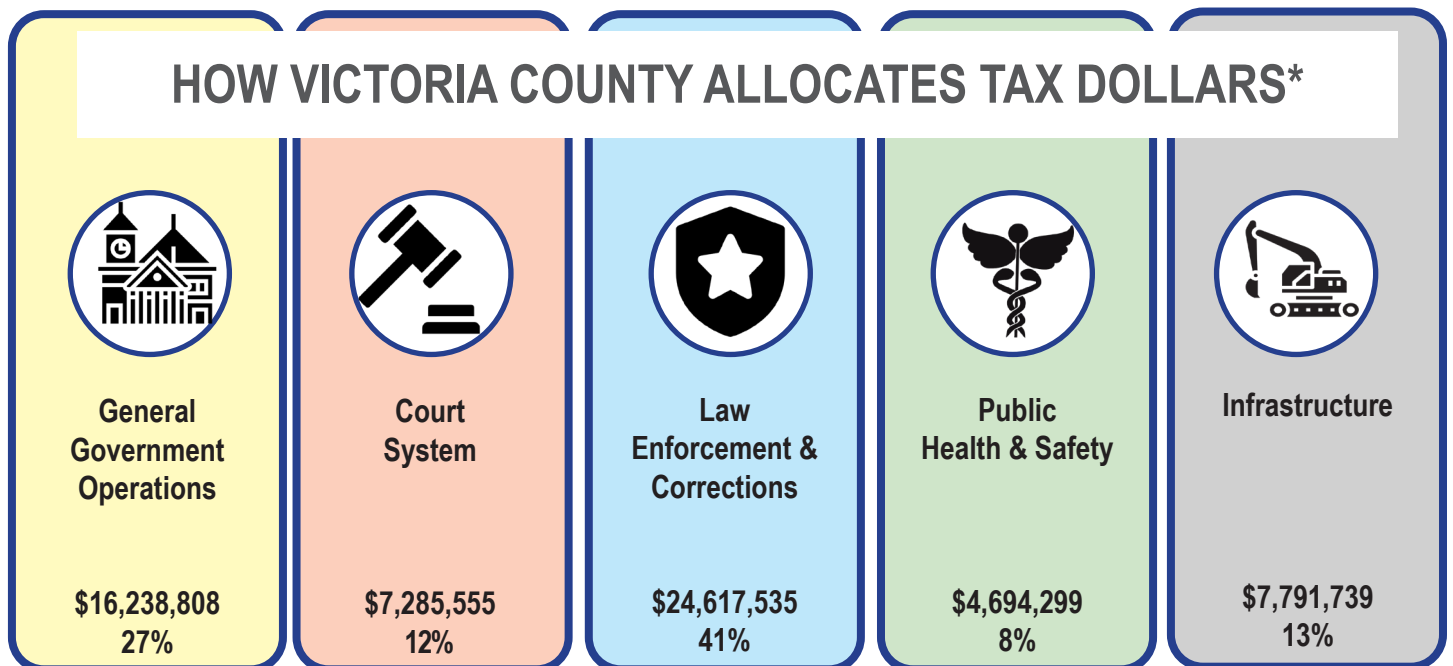
General Fund Breakdown

The General Fund is the primary operating account of Victoria County. It is primarily funded by property and sales tax revenues. At the end of Fiscal Year 2024, the General Fund is expected to have a \$17,575,000 fund balance.

The following chart shows the breakdown of General Fund resources.



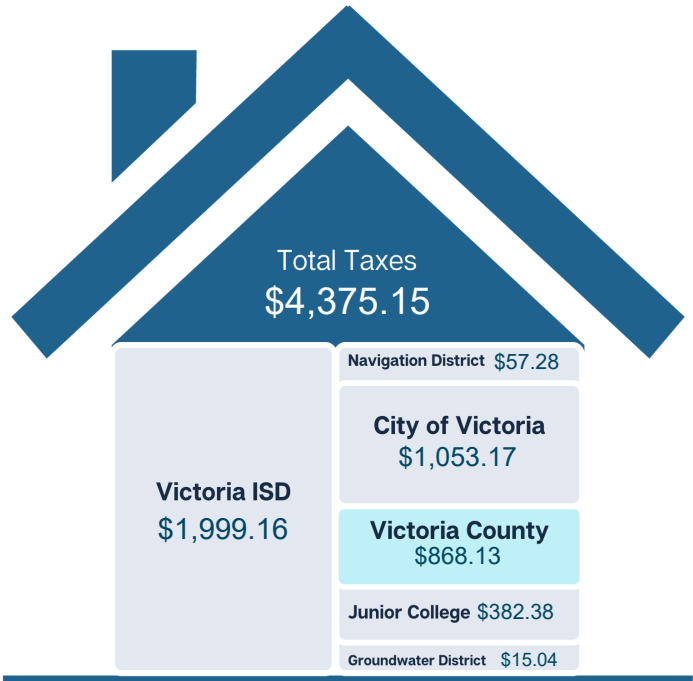
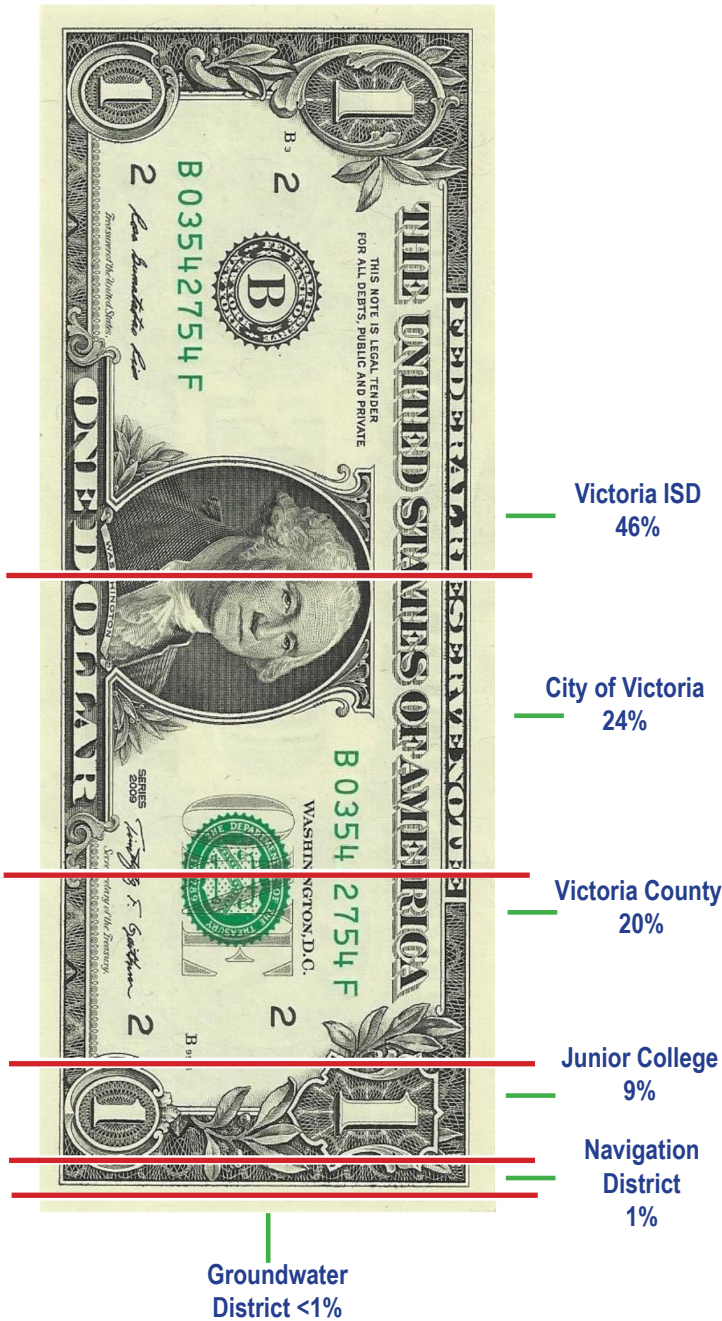
HOW VICTORIA COUNTY ALLOCATES TAX DOLLARS*



*Allocation graphic includes Road & Bridge Fund Expenditures.

Property Tax Summary

Distribution by Taxing Unit



The example above is a breakdown of what taxes would be owed on the average homestead taxable value of \$223,745.

Tax Rate per 100 by Jurisdiction	2023	2024
County of Victoria	0.3380	0.3880
Junior College	0.1722	0.1709
Navigation District	0.0267	0.0256
Victoria ISD	0.8058	0.8935
Groundwater District	0.0080	0.0067
City of Victoria	0.4900	0.4707
Total Tax Rate per 100	1.8907	1.9554

Victoria County Property Tax Rate (per \$100 Taxable Value)			
	2023	2024	Difference
Operating Rate	0.2926	0.2923	-0.0003
Debt Service Rate	0.0349	0.0352	0.0003
Farm to Market & Lateral Road	0.0605	0.0605	-0.0000
Total Tax Rate per 100	0.3880	0.3880	-0.0000

Debt at a Glance

Current Debt Obligations

The 2025 Adopted Budget includes the newest Certificates of Obligation Series 2024 issued for the acquisition, construction, repair and maintenance of county facilities. Victoria County’s expected debt outstanding as of December 31, 2024 is shown in the table below. Detailed information can be found in the Debt Service Fund section.

Type of Debt	Amount
Tax Supported Debt - <i>Tax-supported debt is backed by a pledge of property taxes levied within the issuer’s boundaries. Some tax-supported debt may be secured by a combination of property taxes and other revenue sources.</i>	\$ 33,825,000

**Victoria County
Credit Rating**

AA+

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

Of the tax supported debt, \$17,590,000 relates to the issuance of bonds for the county owned hospital, Citizens Medical Center for the Emergency Room Expansion and Intensive Care Unit Expansion. The debt payments are made by Citizens Medical Center each year.

Victoria County’s outstanding debt per capita is \$286.00 based on the 2023 U.S. Census Bureau population of 91,664. For comparison purposes, the State of Texas has an outstanding debt per capita of \$1,754.00.

According to data on the Debt at a Glance Transparency page found on the website of the Texas Comptroller of Public Accounts, Victoria County ranks 169 out of 254 counties for lowest outstanding tax supported debt per capita.

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

VICTORIA COUNTY, TEXAS
2025 BUDGET
STATEMENT OF ESTIMATED YEAR END
BALANCES BY FUND

	Estimated	2025 BUDGET		Estimated
	Balance 01-01-2025	Revenue	Expenditures	Balance 12-31-25
OPERATING FUNDS:				
100 General Fund	17,575,000	52,836,197	(52,836,197)	17,575,000
Road & Bridge Funds:				
201 Precinct #1	325,000	1,961,966	(1,961,966)	325,000
202 Precinct #2	1,203,000	1,849,274	(1,849,274)	1,203,000
203 Precinct #3	625,000	1,854,635	(1,854,635)	625,000
204 Precinct #4	504,000	2,125,864	(2,125,864)	504,000
Total Road & Bridge Funds	2,657,000	7,791,739	(7,791,739)	2,657,000
TOTAL OPERATING FUNDS	20,232,000	60,627,936	(60,627,936)	20,232,000
SPECIAL REVENUE FUNDS:				
108 Emergency Management	-	531,846	(531,846)	-
109 Emergency Management LEPC	15,975	15,000	(15,000)	15,975
117 Court Initiated Guardians	14,660	10,000	(5,000)	19,660
118 County Jury Fund	7,500	13,700	(10,000)	11,200
119 County Clerk Archive Fee	104,465	87,000	(125,000)	66,465
120 Records Management	274,615	110,432	(145,566)	239,481
121 Courthouse Security	169,100	50,000	(25,500)	193,600
122 Justice Court Building Security	25,215	2,500	(2,500)	25,215
123 District Clerk Records Management	72,275	29,000	(18,255)	83,020
124 County Clerk of the Court	117,045	19,000	(23,452)	112,593
125 District Clerk of the Court	99,370	36,000	(31,570)	103,800
126 Court Reporter Service	45,900	32,000	(38,000)	39,900
127 Court Facility Fee	70,310	25,650	(10,000)	85,960
129 Language Access Fund	22,600	9,500	(9,500)	22,600
140 Patriot Park Donation Fund	-	-	-	-
145 Opioid Settlement Fund	195,327	-	-	195,327
215 Capital Credits Fund	156,040	20,000	(9,025)	167,015
240 Drug Courts Program	-	361	(360)	1
245 County Specialty Court	80	10,784	(10,784)	80
280 Local Truancy Preventions	48,880	10,650	-	59,530
281 Justice Technology	4,060	9,520	(4,000)	9,580
282 Family Protection Fee	75	1,510	(1,500)	85
283 County/District Technology	4,800	3,265	(4,500)	3,565
286 Child Abuse Prevention	345	100	-	445
288 Rural Sheriff Ofc Salary Assist Program	3,495	503,000	(501,155)	5,340
289 Rural Prosecutor Ofc Salary Assist Program	2,700	277,000	(238,172)	41,528
300 C.D.A. Processing Fee	11,195	5,050	-	16,245
301 C.D.A. Bond Forfeitures	39,935	360	-	40,295
303 PreTrial Intervention	48,620	25,000	(24,937)	48,683
304 Victoria County Care Court	2,055	5,000	(3,700)	3,355
310 4-H Activity Center	2,050	750	(2,800)	-
360 Sheriff's Forfeiture	899,025	69,000	(233,789)	734,236
361 Sheriff's Donation	-	-	-	-
362 Sheriff's DOJ Federal Forfeiture	205,255	3,400	(7,650)	201,005
370 C.D.A. Contraband Forfeiture	1,119,000	76,000	(156,138)	1,038,862
372 Sheriff's DOT Fed. Forfeiture	452,710	1,200	(47,500)	406,410
392 National School Lunch Program	-	212,353	(212,353)	-
420 Employee Benefit	875	1,500	(2,000)	375
450 Election Administrator Special	28,228	65,025	(85,812)	7,441
499 Tax Assessor-Collector Special	381,955	3,000	(11,500)	373,455
500 Historical Commission	3,910	6,675	(6,675)	3,910

VICTORIA COUNTY, TEXAS
2025 BUDGET
STATEMENT OF ESTIMATED YEAR END
BALANCES BY FUND

	Estimated	2025 BUDGET		Estimated
	Balance 01-01-2025	Revenue	Expenditures	Balance 12-31-25
515 Child Welfare Board	26,475	11,078	(11,078)	26,475
720 Law Library	22,235	57,000	(57,000)	22,235
800 City/County Health Department	-	2,236,942	(2,137,545)	99,397
TOTAL SPECIAL REVENUE FUNDS	4,698,355	4,587,151	(4,761,162)	4,524,344
700 DEBT SERVICE FUND	1,314,390	3,669,379	(3,537,347)	1,446,422
ENTERPRISE FUNDS:				
321 Airport	1,085,925	3,269,056	(3,297,046)	1,057,935
323 Airport Capital Project	80	-	-	80
380 Sheriff's Commissary	814,755	212,200	(267,072)	759,883
390 Juvenile Detention Commissary	8,650	1,020	(750)	8,920
TOTAL ENTERPRISE FUNDS	1,909,410	3,482,276	(3,564,868)	1,826,818
INTERNAL SERVICE FUND:				
410 Health Insurance	(170,210)	6,219,317	(5,579,488)	469,619
TOTAL INTERNAL SERVICE FUND	(170,210)	6,219,317	(5,579,488)	469,619
(55 Funds)				
TOTAL ALL FUNDS	27,983,945	78,586,059	(78,070,801)	28,499,203

VICTORIA COUNTY, TEXAS
2025 BUDGET
DEPARTMENT EXPENDITURE COMPARISON

<u>GENERAL FUND</u>	<u>2024 BUDGET</u>	<u>2025 BUDGET</u>	<u>INCREASE (DECREASE)</u>
County Judge	384,751	411,530	26,779
Commissioners' Court	182,280	221,357	39,077
Records Management	123,806	0	(123,806)
County Clerk	884,044	939,155	55,111
Pre-Trial Services	150,109	163,474	13,365
Veterans Service Officer	107,850	115,174	7,324
Heritage Director	65,568	75,443	9,875
Non-Departmental Expense	3,977,182	4,339,838	362,656
County Court at Law #1	899,319	929,670	30,351
County Court at Law #2	135,000	155,000	20,000
District Court	1,824,661	1,904,187	79,526
District Clerk	968,173	1,031,617	63,444
Justice of the Peace #1	266,442	287,075	20,633
Justice of the Peace #2	207,734	217,097	9,363
Justice of the Peace #3	319,367	334,980	15,613
Justice of the Peace #4	241,914	252,664	10,750
Criminal District Attorney	2,129,771	2,134,127	4,356
Election Administrator	401,812	418,592	16,780
County Auditor	663,199	800,629	137,430
County Treasurer	404,508	419,284	14,776
Tax Assessor Collector	1,035,659	1,114,396	78,737
Administrative Services	365,768	572,841	207,073
Information Technology	1,776,529	1,909,052	132,523
Human Resources	370,684	401,738	31,054
Facilities Management	2,174,414	2,318,847	144,433
County Fire Marshal	868,673	897,418	28,745
Constable - Precinct #1	82,559	87,837	5,278
Constable - Precinct #2	100,872	109,066	8,194
Constable - Precinct #3	83,996	90,380	6,384
Constable - Precinct #4	84,964	96,210	11,246
Sheriff	19,229,281	19,533,062	303,781

VICTORIA COUNTY, TEXAS
2025 BUDGET
DEPARTMENT EXPENDITURE COMPARISON

	2024 BUDGET	2025 BUDGET	INCREASE (DECREASE)
Adult Probation	1,000	1,000	-
Juvenile Detention Facility	4,225,988	4,689,459	463,471
Juvenile Board	42,825	43,159	334
Animal Control	883,002	948,803	65,801
Extension Service	267,801	277,318	9,517
Intergovernmental	2,510,570	2,594,800	84,230
Transfers	3,097,980	1,999,918	(1,098,062)
Total General Fund	<u>51,540,055</u>	<u>52,836,197</u>	<u>1,296,142</u>
Percent of Increase (Decrease)		2.51%	
 <u>ROAD AND BRIDGE FUNDS</u>			
Precinct #1	1,895,323	1,961,966	66,643
Precinct #2	1,781,298	1,849,274	67,976
Precinct #3	1,791,895	1,854,635	62,740
Precinct #4	2,053,418	2,125,864	72,446
Total Road and Bridge Funds	<u>7,521,934</u>	<u>7,791,739</u>	<u>269,805</u>
Percent of Increase (Decrease)		3.59%	
Total Estimated Expenditures General and Road & Bridge Funds	<u><u>59,061,989</u></u>	<u><u>60,627,936</u></u>	<u><u>1,565,947</u></u>
Percent of Increase (Decrease) General and Road & Bridge Funds		2.65%	

VICTORIA COUNTY, TEXAS

2025 BUDGET

EXPENDITURE COMPARISON - ALL OTHER FUNDS

FUND #	ALL OTHER FUNDS	2024 BUDGET	2024 BUDGET	INCREASE (DECREASE)
108	Emergency Management	470,400	531,846	61,446
109	Emergency Management LEPC	15,000	15,000	-
117	Court-Initiated Guardians	5,000	5,000	-
118	County Jury Fund	10,000	10,000	-
119	County Clerk Archive Fee	125,000	125,000	-
120	Records Management	85,823	145,566	59,743
121	Courthouse Security	25,225	25,500	275
122	Justice Court Building Security	8,000	2,500	(5,500)
123	District Clerk Records Management	20,840	18,255	(2,585)
124	County Clerk of the Court	16,600	23,452	6,852
125	District Clerk of the Court	38,382	31,570	(6,812)
126	Court Reporter Service	38,000	38,000	-
127	Court Facility Fee Fund	10,000	10,000	-
129	Language Access Fund	9,500	9,500	-
140	Patriot Park Donation Fund	-	-	-
145	Opioid Settlement Fund	-	-	-
215	Capital Credits Fund	6,525	9,025	2,500
240	Drug Courts Program	360	360	-
245	County Specialty Court	10,784	10,784	-
280	Local Truancy Preventions	-	-	-
281	Justice Technology	13,702	4,000	(9,702)
282	Family Protection Fee	1,800	1,500	(300)
283	County/District Technology	12,000	4,500	(7,500)
286	Child Abuse Prevention	-	-	-
288	Rural Sheriff Ofc Salary Assist Program	-	501,155	501,155
289	Rural Prosecutor Ofc Salary Assist Program	-	238,172	238,172
300	C.D.A. Processing Fee	-	-	-
301	C.D.A. Bond Forfeitures	-	-	-
303	Pretrial Intervention	23,265	24,937	1,672
304	Victoria County Care Court	2,500	3,700	1,200
310	4-H Activity Center	3,650	2,800	(850)
321	Airport	4,101,547	3,297,046	(804,501)
323	Airport Capital Projects	-	-	-
360	Sheriff's Forfeiture Fund	245,705	233,789	(11,916)
361	Sheriff's Donation Fund	76,500	-	(76,500)

2025 BUDGET
EXPENDITURE COMPARISON - ALL OTHER FUNDS

	2024 BUDGET	2024 BUDGET	INCREASE (DECREASE)
362 Sheriff's DOJ Federal Forfeiture	7,650	7,650	-
370 C.D.A. Contraband Forfeiture	151,131	156,138	5,007
372 Sheriff DOT Federal Forfeiture	47,500	47,500	-
380 Sheriff Commissary	274,666	267,072	(7,594)
390 Juvenile Commissary	750	750	-
392 National School Lunch Program	204,228	212,353	8,125
410 Health Insurance	5,062,672	5,579,488	516,816
420 Employee Benefit	1,500	2,000	500
450 Election Administrator Special	85,412	85,812	400
499 Tax Assessor-Collector Special	7,500	11,500	4,000
500 Historical Commission	6,675	6,675	-
515 Child Welfare Board	11,078	11,078	-
700 Debt Service	3,212,935	3,537,347	324,412
720 Law Library	57,000	57,000	-
800 City/County Health Department	1,962,966	2,137,545	174,579
Total Other Fund Expenditures	<u>16,469,771</u>	<u>17,442,865</u>	<u>973,094</u>
Percent of Increase (Decrease)		5.91%	
Total All Funds	<u>75,531,760</u>	<u>78,070,801</u>	<u>2,539,041</u>

STATEMENT OF REVENUES

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
100	General Fund			
	Sales Tax	12,356,740	12,000,000	12,000,000
	General Property Taxes	25,547,733	28,859,135	30,031,737
	Penalty & Interest on Tax	250,861	200,000	210,000
	Business License, Permits	51,648	36,000	42,000
	Federal Payments in Lieu of Taxes	589	-	-
	State Shared Revenue	678,589	742,640	739,880
	Fees of Office	1,699,326	1,698,700	1,709,700
	Other Fees	144,087	141,300	135,550
	Other Governmental Services	246,857	265,911	276,642
	Sheriff Contracts	1,205,704	1,168,500	1,168,500
	Juvenile Facility Contracts	2,635,705	2,638,000	2,858,000
	Fines	605,184	835,000	635,000
	Forfeitures	20,448	10,000	10,000
	Miscellaneous Revenue	2,234,090	2,524,536	2,559,271
	Rents and Commissions	349,233	344,941	316,381
	Animal Control Fees	22,898	55,350	15,000
	Transfers In	3,083,105	2,664,910	128,536
	Total General Fund	51,132,797	54,184,923	52,836,197
108	Emergency Management Fund			
	Federal Grants	-	-	-
	Intergovernmental Contracts	-	234,700	265,423
	Miscellaneous Revenue	-	-	-
	Transfers In	203,839	285,697	266,423
	Total Emergency Management Fund	203,839	520,397	531,846
109	Emergency Management LEPC Fund			
	Miscellaneous Revenue	2,500	15,000	15,000
	Total Emergency Management LEPC Fund	2,500	15,000	15,000
117	Court-Initiated Guardians			
	Fees of Office	9,150	10,000	10,000
	Total Court-Initiated Guardians	9,150	10,000	10,000
118	County Jury Fund			
	Fees of Office	15,964	13,700	13,700
	Miscellaneous Revenue	-	-	-
	Total County Jury Fund	15,964	13,700	13,700
119	County Clerk Archive fee			
	State Grants	-	-	-
	Fees of Office	114,730	85,000	85,000
	Miscellaneous Revenue	3,849	2,000	2,000
	Total County Clerk Archive Fee	118,579	87,000	87,000

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
120	Records Management Fund			
	Fees of Office	97,166	110,432	110,432
	Miscellaneous Revenue	-	-	-
	Total Records Management Fund	97,166	110,432	110,432
121	Courthouse Security Fund			
	Fees of Office	55,942	53,500	48,000
	Miscellaneous Revenue	1,811	2,000	2,000
	Total Courthouse Security Fund	57,753	55,500	50,000
122	Justice Court Building Security			
	Fees of Office	2,609	2,800	2,500
	Miscellaneous Revenue	-	-	-
	Total Courthouse Security Fund	2,609	2,800	2,500
123	District Clerk Record Management Fund			
	Fees of Office	35,430	29,000	29,000
	Miscellaneous Revenue	-	-	-
	Total District Clerk Record Mgmt Fund	35,430	29,000	29,000
124	County Clerk of the Court			
	Fees of Office	42,596	19,000	19,000
	Miscellaneous Revenue	-	-	-
	Total County Clerk of the Court	42,596	19,000	19,000
125	District Clerk of the Court			
	Fees of Office	56,371	36,000	36,000
	Miscellaneous Revenue	-	-	-
	Total District Clerk of the Court	56,371	36,000	36,000
126	Court Reporter Service			
	Fees of Office	38,660	32,000	32,000
	Miscellaneous Revenue	-	-	-
	Total Court Reporter Service	38,660	32,000	32,000
127	Court Facility Fee Fund			
	Fees of Office	30,520	25,650	25,650
	Total Court Facilities Fee Fund	30,520	25,650	25,650
129	Language Access Fund			
	Fees of Office	11,080	9,500	9,500
	Total Language Access Fund	11,080	9,500	9,500
140	Patriot Park Donation Fund			
	Fees of Office	-	-	-
	Total Patriot Park Fund	-	-	-
145	Opioid Settlement Fund			
	State Shared Revenue	163,517	-	-
	Total Opioid Settlement Fund	163,517	-	-

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
201	Road & Bridge Fund Pct 1			
	Other Taxes	1,296,308	1,508,823	1,564,966
	Penalty & Interest on Tax	11,919	8,400	8,400
	State Shared Revenue	349,289	338,500	338,500
	Miscellaneous Revenue	8,862	4,500	15,000
	Other Revenue	34,085	346,106	35,100
	Transfers In	1,210,842	-	-
	Total Road & Bridge Fund Pct 1	2,911,305	2,206,329	1,961,966
202	Road & Bridge Fund Pct 2			
	Other Taxes	1,220,054	1,420,127	1,472,968
	Penalty & Interest on Tax	11,218	8,300	8,300
	State Shared Revenue	336,158	338,500	338,500
	Miscellaneous Revenue	18,699	5,000	20,000
	Other Revenue	-	1,100	1,100
	Transfer In	35,396	8,271	8,406
	Total Road & Bridge Fund Pct 2	1,621,525	1,781,298	1,849,274
203	Road & Bridge Fund Pct 3			
	Other Taxes	1,194,647	1,390,895	1,442,635
	Penalty & Interest on Tax	10,985	8,200	8,200
	State Shared Revenue	331,781	338,500	338,500
	Miscellaneous Revenue	13,009	5,000	16,000
	Other Revenue	38,493	49,300	49,300
	Transfer In	32,294	58,283	-
	Total Road & Bridge Fund Pct 3	1,621,209	1,850,178	1,854,635
204	Road & Bridge Fund Pct 4			
	Other Taxes	1,372,551	1,597,518	1,656,964
	Penalty & Interest on Tax	12,620	9,300	9,300
	State Shared Revenue	362,420	368,500	368,500
	Miscellaneous Revenue	10,790	4,000	17,000
	Other Revenue	58,640	522,062	74,100
	Transfer In	200,057	71,973	-
	Total Road & Bridge Fund Pct 4	2,017,078	2,573,353	2,125,864
215	Capital Credits Fund			
	State Shared Revenue	62,458	20,000	20,000
	Total Capital Credits Fund	62,458	20,000	20,000
240	Drug Courts Program			
	Fees of Office	366	360	360
	Miscellaneous Revenue	4	1	1
	Total Drug Courts Program Fund	370	361	361
245	County Specialty Court			
	Fees of Office	10,356	10,784	10,784
	Miscellaneous Revenue	-	-	-
	Total County Specialty Fund	10,356	10,784	10,784

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
280	Local Truancy Preventions Fund			
	Fees of Office	9,952	10,650	10,650
	Miscellaneous Revenue	-	-	-
	Total Local Truancy Preventions Fund	9,952	10,650	10,650
281	Justice Technology Fund			
	Fees of Office	8,601	9,520	9,520
	Miscellaneous Revenue	-	-	-
	Total Justice Technology Fund	8,601	9,520	9,520
282	Family Protection Fee Fund			
	Fees of Office	30	-	-
	Fines	2,152	1,850	1,510
	Total Family Protection Fee Fund	2,182	1,850	1,510
283	County and District Technology Fund			
	Fees of Office	2,897	5,300	3,265
	Miscellaneous Revenue	-	-	-
	Total County and District Technology Fund	2,897	5,300	3,265
286	Child Abuse Prevention			
	Fines	126	100	100
	Miscellaneous Revenue	-	-	-
	Total Child Abuse Prevention	126	100	100
288	Rural Sheriff Ofc Salary Assist Program			
	State Grants	-	500,000	500,000
	Miscellaneous Revenue	-	-	3,000
	Total Child Abuse Prevention	-	500,000	503,000
289	Rural Prosecutor Ofc Salary Assist Program			
	State Grants	-	275,000	275,000
	Miscellaneous Revenue	-	-	2,000
	Total Child Abuse Prevention	-	275,000	277,000
300	CDA Processing Fee Fund			
	Fees of Office	2,561	5,000	5,000
	Miscellaneous Revenue	117	50	50
	Other Revenues	-	-	-
	Transfers In	-	-	-
	Total CDA Processing Fee Fund	2,678	5,050	5,050
301	Bond Forfeiture Commissions Fund			
	Fees of Office	2,606	360	360
	Total Bond Forfeiture Commissions Fund	2,606	360	360
303	Pretrial Intervention			
	Fees of Office	21,810	25,000	25,000
	Total Pretrial Intervention	21,810	25,000	25,000

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
304	Victoria County Care Court			
	Fees of Office	1,500	5,000	5,000
	Total Victoria County Care Court	1,500	5,000	5,000
310	4/H Activity Center			
	Miscellaneous Revenue	69	100	100
	Local Matching Funds	1,000	650	650
	Total 4/H Activity Center	1,069	750	750
321	Airport Fund			
	Federal Grants	-	-	-
	State Grants	42,910	100,000	100,000
	Miscellaneous Revenue	14,129	3,600	6,000
	Administrative Revenue	3,253,964	3,918,537	3,113,056
	Transfers In	90,002	305,889	50,000
	Total Airport Fund	3,401,005	4,328,026	3,269,056
323	Airport Capital Projects			
	Intergovernmental Contracts	-	-	-
	Miscellaneous Revenue	385	-	-
	Transfers In	773,370	639,864	-
	Total Airport Capital Projects	773,755	639,864	-
360	Sheriff's Forfeiture Fund			
	Miscellaneous Revenue	212,474	60,000	60,000
	Other Revenues	-	-	-
	Transfers In	9,000	9,000	9,000
	Total Sheriff's Forfeiture Fund	221,474	69,000	69,000
361	Sheriff's Donation Fund			
	Miscellaneous Revenue	77,416	76,500	-
	Other Revenues	-	-	-
	Total Sheriff's Donation Fund	77,416	76,500	-
362	Sheriff's DOJ Forfeiture Fund			
	Miscellaneous Revenue	3,186	3,400	3,400
	Other Revenues	(1,347)	-	-
	Total Sheriff's DOJ Forfeiture Fund	1,839	3,400	3,400
370	CDA Contraband Forfeiture			
	Miscellaneous Revenue	12,288	1,000	1,000
	Other Revenues	206,170	75,000	75,000
	Total CDA Contraband Forfeiture	218,458	76,000	76,000
372	Sheriff's DOT Federal Forfeiture			
	Miscellaneous Revenue	5,560	1,200	1,200
	Other Revenue	237,206	-	-
	Total Sheriff's DOT Federal Forfeiture	242,766	1,200	1,200

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
380	Sheriff Commissary Fund			
	Miscellaneous Revenue	9,635	3,000	3,000
	Rents and Commissions	341,697	209,200	209,200
	Total Sheriff Commissary Fund	351,332	212,200	212,200
390	Juvenile Commissary Fund			
	Miscellaneous Revenue	99	20	20
	Rents and Commissions	850	1,000	1,000
	Total Juvenile Commissary Fund	949	1,020	1,020
392	National School Lunch Program			
	Federal Grants	129,321	111,597	105,000
	State Grants	-	-	-
	Transfer In	72,607	99,228	107,353
	Total Juvenile Commissary Fund	201,928	210,825	212,353
410	Health Insurance Fund			
	Revenues	3,882,947	4,190,676	6,010,236
	Miscellaneous Revenue	417,524	209,081	209,081
	Transfer In	1,000,000	2,971,114	-
	Total Health Insurance Fund	5,300,471	7,370,871	6,219,317
420	Employee Benefit Fund			
	Miscellaneous Revenue	-	-	-
	Employee Benefits Fund	292	1,500	1,500
	Total Employee Benefit Fund	292	1,500	1,500
450	Elections Adm Special			
	Service Contracts	98,334	108,807	65,000
	Miscellaneous Revenue	586	225	25
	Total Elections Adm Special	98,920	109,032	65,025
499	Tax Assessor Special			
	Miscellaneous Revenue	12,054	3,000	3,000
	Total Tax Assessor Special	12,054	3,000	3,000
500	Historical Commission			
	Miscellaneous Revenue	38	-	-
	Sale of Assets	100	150	150
	Transfers In	936	-	6,525
	Total Historical Commission	1,074	150	6,675
515	Child Welfare Board			
	Miscellaneous Revenue	396	1,000	1,000
	Transfers In/General Fund	11,167	10,078	10,078
	Total Child Welfare Board	11,563	11,078	11,078

Fund Number	Fund Description	2023 Actual Prior Year	2024 Estimated Current Year	2025 Estimated Budget Year
700	Debt Service			
	General Property Taxes	2,758,703	3,436,404	3,608,379
	Penalty & Interest on Tax	26,606	18,000	26,000
	Miscellaneous Revenue	14,554	3,000	35,000
	Other Revenues	-	-	-
	Transfers In	292,183	-	-
	Total Debt Service	3,092,046	3,457,404	3,669,379
720	Law Library Fund			
	Fees of Office	55,141	57,000	57,000
	Miscellaneous Revenue	-	-	-
	Total Law Library Fund	55,141	57,000	57,000
800	Victoria Health Dept			
	Interlocal Cooperative Contracts	201,026	193,238	193,238
	Local Program Income	1,104,167	1,144,300	1,255,081
	Grant Program Income	29,038	32,000	32,000
	Miscellaneous Revenue	3,558	175	175
	Other Revenue	92,454	89,186	108,186
	Animal Control Fees	-	-	-
	Transfers In	498,356	597,860	648,262
	Total Victoria Health Dept	1,928,599	2,056,759	2,236,942

VICTORIA COUNTY, TEXAS
2025 BUDGET
STATEMENT OF INDEBTEDNESS

DATE OF ISSUE	DATE OF MATURITY SERIALLY TO	ORIGINAL AMOUNT ISSUED	AMOUNT RETIRED	AMOUNT OUTSTANDING @ 12-31-2024	2025 PRINCIPAL PAYMENTS	AMOUNT OUTSTANDING @ 12-31-2025
Tax Secured Debt:						
Certificates of Obligation, Series 2014						
5/1/2014	2/15/2034	6,340,000	2,375,000	3,965,000	335,000	3,630,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2017						
2/15/2018	2/15/2030	4,920,000	1,810,000	3,110,000	465,000	2,645,000
Interest Rates: 2.00% to 4.00%						
Certificates of Obligation, Series 2019						
12/20/2019	2/15/2039	9,895,000	1,180,000	8,715,000	320,000	8,395,000
Interest Rates: 2.00% to 4.00%						
Certificates of Obligation, Series 2022						
9/20/2022	2/15/2043	9,460,000	585,000	8,875,000	295,000	8,580,000
Interest Rates: 4.00% to 5.00%						
Certificates of Obligation, Series 2023						
8/7/2023	2/15/2043	9,690,000	530,000	9,160,000	860,000	8,300,000
Interest Rates: 4.00% to 5.00%						
Total Tax Secured Debt		40,305,000	6,480,000	33,825,000	2,275,000	31,550,000
Total Indebtedness		40,305,000	6,480,000	33,825,000	2,275,000	31,550,000

VICTORIA COUNTY, TEXAS

2025 BUDGET

DEBT SERVICE FUND REQUIREMENT

	Amount Required		
	Principal	Interest	Total Payment
Certificates of Obligation, Series 2014	335,000	138,601	473,601
Limited Tax Refunding Bonds, Series 2017	465,000	115,100	580,100
Certificates of Obligation, Series 2019	320,000	205,133	525,133
Certificates of Obligation, Series 2022	295,000	389,738	684,738
Certificates of Obligation, Series 2023	860,000	410,775	1,270,775
Annual Tax Secured Debt Service	2,275,000	1,259,347	3,534,347
Total Debt Service Fund Requirement	2,275,000	1,259,347	3,534,347

VICTORIA COUNTY, TEXAS
2025 BUDGET
STATISTICAL DATA

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

GENERAL FUND TAXABLE VALUATION: \$10,450,959,675
ROAD & BRIDGE FUND TAXABLE VALUATION: \$10,337,453,171

The above taxable valuations show an increase of \$388,626,213 in the General Fund and an increase of \$375,178,931 in the Road and Bridge Funds from that of the preceding year.

The PROPOSED COUNTY TAX RATE contained in this Budget is \$0.3880 (38.80 cents) on each \$100.00 of taxable valuation.

The total amount of county taxes levied for this Budget, based on the above taxable valuations and tax rate is \$40,481,052**. Of this amount, it is estimated that approximately 97.0% or \$39,266,620 will be collected within the current tax year. The delinquent county taxes due Victoria County on July 1, 2024 amounted to \$2,803,296.

FROM COUNTY TAXES it is estimated that:

\$40,481,052 will be assessed.

\$39,266,620 will be collected.

THE TOTAL INDEBTEDNESS of Victoria County on January 1, 2025 (the beginning of the year covered by this Budget) is estimated to be \$33,825,000. During the year covered by this 2025 Budget there will be paid:

On PRINCIPAL \$2,275,000

On INTEREST \$1,259,347

<p>**Detail of Tax Levy: General Fund - \$10,450,959,675 X .002923 = \$30,548,155. Debt Service Funds - \$10,450,959,675 X .000352 = \$3,678,738. Road and Bridge Fund - \$10,337,453,171 X .000605 = \$6,254,159.</p>

VICTORIA COUNTY, TEXAS

2025 BUDGET

TAX RATES

	Tax Rate 2017 Levy	Tax Rate 2018 Levy	Tax Rate 2019 Levy	Tax Rate 2020 Levy	Tax Rate 2021 Levy	Tax Rate 2022 Levy	Tax Rate 2023 Levy	Tax Rate 2024 Levy
<u>MAINTENANCE & OPERATIONS TAXES</u>								
General Fund	0.3114	0.3114	0.3116	0.3164	0.3064	0.3000	0.2926	0.2923
Farm to Market and Lateral Road Tax	0.0630	0.0630	0.0630	0.0523	0.0630	0.0605	0.0605	0.0605
Total Maintenance & Operations Tax Rates	0.3744	0.3744	0.3746	0.3687	0.3694	0.3605	0.3531	0.3528
<u>DEBT SERVICE</u>								
Debt Service Rate	0.0215	0.0215	0.0213	0.0272	0.0265	0.0329	0.0349	0.0352
TOTAL TAX RATES	0.3959	0.3959	0.3959	0.3959	0.3959	0.3934	0.3880	0.3880

VICTORIA COUNTY, TEXAS

2025 BUDGET

CURRENT TAX COLLECTION HISTORY

<u>BUDGET YEAR</u>	<u>TAX LEVY YEAR</u>	<u>ASSESSED VALUATION</u>	<u>TOTAL TAX RATE</u>	<u>TOTAL TAXES LEVIED</u>	<u>DELINQUENT FOR LEVY YEAR</u>	<u>COLLECTIONS CURRENT YEAR</u>	<u>PERCENT COLLECTED</u>
2024	2023	10,062,333,462	0.3880	R&B Cnty 5,942,032 32,550,390	1,544,128	36,948,293	95.99%
2023	2022	8,629,607,494	0.3880	R&B Cnty 5,127,212 28,555,076	1,025,113	32,657,175	96.96%
2022	2021	7,825,226,525	0.3934	R&B Cnty 4,828,213 25,976,563	706,914	30,097,861	97.70%
2021	2020	7,232,270,233	0.3959	R&B Cnty 3,752,739 24,622,142	825,540	27,549,340	97.09%
2020	2019	7,106,082,091	0.3959	R&B Cnty 4,380,778 23,540,293	828,307	27,092,764	97.03%
2019	2018	6,577,825,721	0.3959	R&B Cnty 4,061,903 21,870,127	651,603	25,280,426	97.49%
2018	2017	6,729,464,260	0.3959	R&B Cnty 4,146,500 22,331,216	741,702	25,736,014	97.20%
2017	2016	6,678,929,670	0.3959	R&B Cnty 4,284,548 21,946,915	867,072	25,364,391	96.69%
2016	2015	6,699,781,706	0.3959	R&B Cnty 4,257,922 22,190,770	843,677	25,605,016	96.81%
2015	2014	6,502,591,487	0.3959	R&B Cnty 3,760,961 21,840,275	741,041	24,860,196	97.10%
2014	2013	6,052,804,384	0.3986	R&B Cnty 3,522,868 20,511,792	706,054	23,328,606	97.06%
2013	2012	5,594,899,057	0.3986	R&B Cnty 3,001,487 19,242,037	686,810	21,556,715	96.91%
2012	2011	5,195,577,248	0.3986	R&B Cnty 2,773,979 17,836,851	494,280	20,116,550	97.60%
2011	2010	4,955,236,651	0.3986	R&B Cnty 2,636,216 16,987,233	545,105	19,078,344	97.22%
2010	2009	4,945,073,857	0.3986	R&B Cnty 2,633,131 16,981,954	673,464	18,941,621	96.56%
2009	2008	4,916,758,278	0.3986	R&B Cnty 2,607,691 16,840,937	753,282	18,695,346	96.12%
2008	2007	4,524,994,966	0.3986	R&B Cnty 2,436,958 15,547,883	535,311	17,449,530	97.02%
2007	2006	4,217,823,555	0.3986	R&B Cnty 2,254,697 14,492,442	470,341	16,276,798	97.19%
2006	2005	3,960,189,297	0.3986	R&B Cnty 1,920,995 13,805,219	397,460	15,328,754	97.47%
2005	2004	3,712,014,115	0.3986	R&B Cnty 1,619,288 13,125,682	478,798	14,266,172	96.75%
2004	2003	3,553,706,910	0.3986	R&B Cnty 1,547,895 12,965,908	495,236	14,018,567	96.59%
2003	2002	3,559,430,078	0.3601	R&B Cnty 1,379,948 11,393,736	431,407	12,342,277	96.62%
2002	2001	3,533,308,164	0.3485	R&B Cnty 1,542,239 10,723,590	423,641	11,842,188	96.55%
2001	2000	3,328,267,903	0.3410	R&B Cnty 1,775,391 9,518,846	383,182	10,911,055	96.61%
2000	1999	3,244,430,716	0.3410	R&B Cnty 1,888,896 9,166,851	441,261	10,614,486	96.00%

Notice About 2024 Tax Rates

Property tax rates in COUNTY OF VICTORIA.

This notice concerns the 2024 property tax rates for COUNTY OF VICTORIA. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.3702/\$100
This year's voter-approval tax rate	\$0.3971/\$100

To see the full calculations, please visit www.vctx.org for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
GENERAL FUND	17,575,000
DEBT	1,314,000

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
CERTIFICATES OF OBLIGATION SERIES 2014	335,000	138,601	500	474,101
LIMITED TAX REFUNDING BONDS SERIES 2017	465,000	115,100	500	580,600
CERTIFICATES OF OBLIGATION SERIES 2019	320,000	205,133	500	525,633
CERTIFICATES OF OBLIGATION SERIES 2022	295,000	389,738	750	685,488
CERTIFICATES OF OBLIGATION SERIES 2023	860,000	410,775	750	1,271,525
Total required for 2024 debt service				\$3,537,347
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$201,499
= Total to be paid from taxes in 2024				\$3,335,848
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2024				\$-33,029
= Total debt levy				\$3,302,819

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

Type of Property Tax Fund	Balance
ROAD & BRIDGE PRECINCT #1	325,000
ROAD & BRIDGE PRECINCT #2	1,203,000
ROAD & BRIDGE PRECINCT #3	625,000
ROAD & BRIDGE PRECINCT #4	504,000

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2024 debt service				\$0
- Amount (if any) paid from unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2024				\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024				\$0
= Total debt levy				\$0

Voter-Approval Tax Rate Adjustments

Indigent Defense Compensation Expenditures

The COUNTY OF VICTORIA spent \$1,866,978 from July 1, 2023 to June 30, 2024 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$1,747,678 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$119,300. This increased the voter-approval rate by 0.0009/\$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by ASHLEY HERNANDEZ, VICTORIA COUNTY TAC on 08/07/2024 .

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

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

GENERAL FUND



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

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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

SALES TAX	12,000,000
GENERAL PROPERTY TAXES	30,031,737
PENALTY & INTEREST ON TAX	210,000
BUSINESS LICENSE, PERMITS	42,000
PAYMENT IN LIEU OF TAXES	0
STATE SHARED REVENUE	739,880
FEES OF OFFICE	1,709,700
OTHER FEES	135,550
OTHER GOVERNMENTAL SERVIC	276,642
SHERIFF CONTRACTS	1,168,500
JUVENILE FACILITY CONTRAC	2,858,000
FINES	635,000
FORFEITURES	10,000
MISCELLANEOUS REVENUE	2,559,271
RENTS AND COMMISSIONS	316,381
ANIMAL CONTROL FEES	15,000

*** TOTAL REVENUES ***	52,707,661
	=====

EXPENDITURE SUMMARY

COUNTY JUDGE	411,530
COMMISSIONERS' COURT	221,357
RECORDS MGMT PRESERVATION	0
COUNTY CLERK	939,155
PRE-TRIAL SERVICES	163,474
VETERANS SERVICE OFFICE	115,174
HERITAGE DIRECTOR	75,443
NON/DEPARTMENTAL EXPENSE	4,339,838
COUNTY COURTS AT LAW	929,670
COUNTY COURT AT LAW #2	155,000
DISTRICT COURT	998,687
24TH DIST CRT INDIGENT	456,000
135TH DIST CRT INDIGENT	64,400
267TH DIST CRT INDIGENT	61,100
377TH DIST CRT INDIGENT	324,000
DISTRICT CLERK	1,031,617
JUSTICE OF THE PEACE #1	287,075
JUSTICE OF THE PEACE #2	217,097
JUSTICE OF THE PEACE #3	334,980
JUSTICE OF THE PEACE #4	252,664
CRIMINAL DIST. ATTORNEY	2,134,127
ELECTION ADMINISTRATOR	418,592
COUNTY AUDITOR	800,629
COUNTY TREASURER	419,284

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND

FINANCIAL SUMMARY

	BUDGET

TAX ASSESSOR/COLLECTOR	1,114,396
ADMINISTRATIVE SERVICES	572,841
INFORMATION TECHNOLOGY	1,909,052
HUMAN RESOURCES	401,738
FACILITIES MANAGEMENT	2,318,847
COUNTY FIRE MARSHAL	897,418
CONSTABLE PCT 1	87,837
CONSTABLE PCT 2	109,066
CONSTABLE PCT 3	90,380
CONSTABLE PCT 4	96,210
SHERIFF'S ADMINISTRATION	4,334,596
SHERIFF'S ENFORCEMENT DIV	3,790,369
SHERIFF'S SPECIAL CRIMES	1,084,321
SHERIFF'S DETENTION DIV	10,323,776
ADULT PROBATION	1,000
JUVENILE DETENTION	4,689,459
JUVENILE BOARD	43,159
ANIMAL SERVICES	948,803
EXTENSION SERVICE	277,318
INTERGOVERNMENTAL EXP.	2,594,800

*** TOTAL EXPENDITURES ***	50,836,279
	=====
REVENUE OVER (UNDER) EXPENDITURES	1,871,382
	=====
<u>OTHER FINANCING SOURCES (USES)</u>	
TRANSFERS IN	128,536
TRANSFERS OUT	1,999,918

TOTAL TRANSFERS	(1,871,382)
TOTAL REVENUE OVER (UNDER) EXPENDITURES	0
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND

REVENUES

BUDGET

SALES TAX

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

TOTAL SALES TAX	12,000,000

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES	29,631,737
311-3000 DELINQUENT AD VALOREM TAXES	400,000

TOTAL GENERAL PROPERTY TAXES	30,031,737

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX	100,000
319-3000 PENALTY/INTEREST/DELQ TAXES	110,000

TOTAL PENALTY & INTEREST ON TAX	210,000

BUSINESS LICENSE, PERMITS

322-1000 MARRIAGE LICENSES	17,000
322-2000 BEER LICENSES, TAX OFFICE	6,000
322-3000 WHISKEY LICENSES	18,000
322-4000 GAMEROOM PERMIT	1,000

TOTAL BUSINESS LICENSE, PERMITS	42,000

PAYMENT IN LIEU OF TAXES

TOTAL PAYMENT IN LIEU OF TAXES	0
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STATE SHARED REVENUE

335-7000 ALCOHOL BEVERAGE TAX	285,000
335-7550 CO. CRTS @ LAW HB 66/SB 600	168,000
335-8000 BINGO GROSS RECEIPTS TAX	100,000
335-8100 TOBACCO SETTLEMENT	50,000
335-8200 INDIGENT DEFENSE GRANT	70,000
335-8306 JURY FEE REIMB/GC 61.0015	40,000
335-8400 DA LONGEVITY REIMB/GC 41	1,680
335-8410 CONSTITUTIONAL JUDGE STATE SUP	25,200

TOTAL STATE SHARED REVENUE	739,880

AS OF: SEPTEMBER 9TH, 2024

100-GENERAL FUND

2025 BUDGET

REVENUES

BUDGET

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

341-2000 COUNTY SHERIFF FEES	195,000
341-2016 ESTRAY FEES	100
341-3500 COUNTY TREASURER FEES	2,000
341-4000 COUNTY CLERK FEES	350,000
341-4001 PROBATE CRT TRN LGC 118.064/13	1,000
341-4501 COUNTY COURT @ LAW #1 FEES	800
341-4502 COUNTY COURT @ LAW #2 FEES	800
341-5000 TAX ASSESSOR/COLLECTOR FEES	600,000
341-6000 CRIMINAL DIST. ATTORNEY FEES	8,000
341-7000 DISTRICT CLERK FEES	75,000
341-8001 JUSTICE OF THE PEACE #1 FEES	22,000
341-8002 JUSTICE OF THE PEACE #2 FEES	20,000
341-8003 JUSTICE OF THE PEACE #3 FEES	15,000
341-8004 JUSTICE OF THE PEACE #4 FEES	15,000
341-8500 DEFERRED ADJUDICATION FEES	18,000
341-9001 CONSTABLE PREC. #1 FEES	30,000
341-9002 CONSTABLE PREC. #2 FEES	25,000
341-9003 CONSTABLE PREC. #3 FEES	30,000
341-9004 CONSTABLE PREC. #4 FEES	30,000
341-9010 PRE-TRIAL SUPERVISORY FEES	10,000
341-9014 PRE-TRIAL BONDING FEES	250,000
341-9016 INTERLOCK DEVICE FEES	12,000

TOTAL FEES OF OFFICE 1,709,700

O T H E R F E E S

342-1000 RECORDS MGMT PRESERVATION	1,000
342-2200 CONSOLIDATED STATE CRIMIN FEE	20,000
342-8000 DEFENSIVE DRIVING COURSE FEES	2,500
342-8100 VISUAL RECORDS/ELECTRONIC DEVI	2,500
342-8200 COURT REPORTER FEE/CO. CRT.	1,000
342-8210 COURT REPORTER FEE/DIST. CRT.	250
342-8300 ARREST WARRANT FEE	22,000
342-8310 CHILD SAFETY FEE	1,000
342-8312 OPTIONAL CHILD SFTY ADMIN FEE	12,000
342-8314 OPTIONAL CHILD SAFETY FEE	32,000
342-8500 TIME PAYMENT FEE/ALL CRTS	6,500
342-8899 COUNTY ADMIN FEE/CCP 102.072	15,000
342-8901 DNA TESTING FEES	100
342-8915 EMS TRAUMA FEES	1,000
342-9005 BAIL BOND FEES	2,000
342-9008 LOCAL TRAFFIC FINE	3,000
342-9010 STATE TRAFFIC FEE	2,500
342-9101 DPS FEES	6,000
342-9103 TEXAS PARKS & WILDLIFE FEE	200
342-9630 C.J.A.D. CONTRACT SERVICES	5,000

TOTAL OTHER FEES 135,550

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND

REVENUES

BUDGET

OTHER GOVERNMENTAL SERVIC

343-1000 CALHOUN CO/JUDGES & REPORTERS	81,021
343-1001 DEWITT CO/JUDGES & REPORTERS R	79,890
343-1002 GOLIAD CO/JUDGES & REPORTERS R	27,753
343-1003 JACKSON CO/JUDGES & REPORTERS	59,690
343-1004 REFUGIO CO/JUDGES & REPORTERS	28,288

TOTAL OTHER GOVERNMENTAL SERVIC	276,642

SHERIFF CONTRACTS

346-6010 INMATE BEDSPACE CONTRACT	1,100,000
346-6012 INMATE CONTRACT OTHER REIMB.	18,000
346-6013 INMATE EXTRADITION REIMB.	12,500
346-6015 GENERAL INMATE MEDICAL REIMB.	38,000

TOTAL SHERIFF CONTRACTS	1,168,500

JUVENILE FACILITY CONTRAC

347-1001 RESIDENTIAL/DETENTION CONTR.	2,785,000
347-1002 CONTRACT MEDICAL REIMB.	70,000
347-2006 USDA CONTRACT	3,000

TOTAL JUVENILE FACILITY CONTRAC	2,858,000

FINES

351-1000 DISTRICT COURT FINES	195,000
351-2000 COUNTY CRTS @ LAW 1 & 2 FINES	225,000
351-3001 JUSTICE OF THE PEACE 1 FINES	50,000
351-3002 JUSTICE OF THE PEACE 2 FINES	55,000
351-3003 JUSTICE OF THE PEACE 3 FINES	60,000
351-3004 JUSTICE OF THE PEACE 4 FINES	50,000

TOTAL FINES	635,000

FORFEITURES

352-1000 FORFEITURES	10,000

TOTAL FORFEITURES	10,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	1,200,000
361-1306 ELECTION MACHINES RENTAL	70,000
361-1450 A.G. TITLE IV/D REIMBURSEMENT	300
361-2000 TAX COLLECTION VARIANCE	100
361-3000 REIMB/INDIGENT REPRESENTATION	40,000
361-5000 MISCELLANEOUS	25,000
361-6050 SOCIAL SECURITY INCENTIVE PYMT	10,000
361-6059 C.O. REIMBURSEMENT	1,213,871

TOTAL MISCELLANEOUS REVENUE 2,559,271

RENTS AND COMMISSIONS

362-5000 RENT/ALOE TOWER	1,600
362-5015 RENT/HLTH DEPT/HOGG GRANT	10,000
362-5032 RENT/RAWLEY MCCOY & ASSOC	26,998
362-5034 RENT/LOIS W KOLKHORST OFFICE	6,000
362-5040 RENT/CREDIT UNION	20,932
362-5050 RENT/VICTORIA PRESERVATION	13,160
362-5065 RENT/TX FORESTRY SERVICE	15,661
362-5085 RENT/COUNTY APPRAISAL DIST	148,392
362-5095 RENT/GROUNDWATER DISTRICT	18,638
362-6000 TELEPHONE COMM./LOCAL	55,000

TOTAL RENTS AND COMMISSIONS 316,381

ANIMAL CONTROL FEES

370-1010 IMPOUNDMENT FEE	3,000
370-1011 QUARANTINE FEE	4,000
370-1015 MISCELLANEOUS	8,000

TOTAL ANIMAL CONTROL FEES 15,000

*** TOTAL REVENUES *** 52,707,661

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY JUDGE
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

400-1101 SALARY, COUNTY JUDGE	123,729
400-1102 SALARY, CONSTITUTIONAL JUDGE S	25,200
400-1103 SALARY, CHIEF OF STAFF	88,674
400-1105 SALARY, PROJECT & PLANNING AST	52,661
400-1130 EXTRA HELP	5,000
400-1132 LONGEVITY	920
400-1139 CELL PHONE ALLOWANCE	3,243

TOTAL SALARIES	299,427

FRINGE BENEFITS

400-2001 SOCIAL SECURITY	23,289
400-2002 HEALTH INSURANCE	23,832
400-2003 RETIREMENT	44,081
400-2004 LIFE INSURANCE	701

TOTAL FRINGE BENEFITS	91,903

OPERATING EXPENSES

400-3005 TRAINING & TRAVEL	13,000
400-3006 SUPPLIES	2,000
400-3008 DUES & SUBSCRIPTIONS	2,400

TOTAL OPERATING EXPENSES	17,400

OTHER SERVICES & CHARGES

400-4006 CONTRACT/PROFESSIONAL SVCS	2,800

TOTAL OTHER SERVICES & CHARGES	2,800

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL COUNTY JUDGE	411,530
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

401-1103 SALARY, ADM ASSISTANT	46,876
401-1109 SALARY, BUDGET & PROCRMNT SPEC	59,174
401-1112 SALARY, PUBLIC SAFETY COMMUNIC	16,250
401-1130 EXTRA HELP	1,800
401-1132 LONGEVITY	1,435
401-1139 CELLPHONE ALLOWANCE	2,162

TOTAL SALARIES	127,697

FRINGE BENEFITS

401-2001 SOCIAL SECURITY	9,540
401-2002 HEALTH INSURANCE	15,000
401-2003 RETIREMENT	18,054
401-2004 LIFE INSURANCE	288

TOTAL FRINGE BENEFITS	42,882

OPERATING EXPENSES

401-3005 TRAINING & TRAVEL	6,000
401-3006 SUPPLIES	5,000
401-3008 ASSOCIATION DUES	30,278
401-3009 COPY MACHINE	4,700

TOTAL OPERATING EXPENSES	45,978

OTHER SERVICES & CHARGES

401-4003 LEGAL NOTICES	4,800

TOTAL OTHER SERVICES & CHARGES	4,800

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL COMMISSIONERS' COURT	221,357
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
RECORDS MGMT PRESERVATION
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL RECORDS MGMT PRESERVATION

0
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY CLERK
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1101 SALARY, COUNTY CLERK	86,028
403-1103 SALARY, CHIEF DEPUTY	59,174
403-1104 SALARY, 3 ASST CHIEF DEPUTIES	140,565
403-1105 SALARY, 9 DEPUTY CLERKS	372,700
403-1132 LONGEVITY	8,240

TOTAL SALARIES	666,707

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	51,004
403-2002 HEALTH INSURANCE	90,408
403-2003 RETIREMENT	96,540
403-2004 LIFE INSURANCE	1,534

TOTAL FRINGE BENEFITS	239,486

OPERATING EXPENSES

403-3004 INSURANCE & BONDS	512
403-3005 TRAINING & TRAVEL	5,000
403-3006 SUPPLIES	23,000
403-3008 DUES	350
403-3010 COPY MACHINE	2,400
403-3040 PROBATE PERS TRAIN LGC 118.064	1,700

TOTAL OPERATING EXPENSES	32,962

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL COUNTY CLERK	939,155
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
PRE-TRIAL SERVICES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

404-1104 SALARY, PRE-TRIAL SERV COORDIN	70,464
404-1105 SALARY, PROBATION ASSISTANT	46,855
404-1132 LONGEVITY	2,155
404-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	120,555

FRINGE BENEFITS

404-2001 SOCIAL SECURITY	9,223
404-2002 HEALTH INSURANCE	12,960
404-2003 RETIREMENT	17,457
404-2004 LIFE INSURANCE	279

TOTAL FRINGE BENEFITS	39,919

OPERATING EXPENSES

404-3005 TRAINING & TRAVEL	2,500
404-3006 SUPPLIES	500

TOTAL OPERATING EXPENSES	3,000

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

TOTAL PRE-TRIAL SERVICES	163,474
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
VETERANS SERVICE OFFICE
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

405-1104 SALARY,VETERANS SERVICE DIRECT	66,950
405-1110 SALARY, PT CLERK II	22,277
405-1132 LONGEVITY	1,015

TOTAL SALARIES	90,242

FRINGE BENEFITS

405-2001 SOCIAL SECURITY	6,905
405-2003 RETIREMENT	13,068
405-2004 LIFE INSURANCE	209

TOTAL FRINGE BENEFITS	20,182

OPERATING EXPENSES

405-3002 POSTAGE	300
405-3005 TRAINING & TRAVEL	1,700
405-3006 SUPPLIES	1,850
405-3009 COPY MACHINE	900

TOTAL OPERATING EXPENSES	4,750

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL VETERANS SERVICE OFFICE	115,174
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
HERITAGE DIRECTOR
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

407-1102 SALARY, HERITAGE DIRECTOR	48,494
407-1132 LONGEVITY	388

TOTAL SALARIES	48,882

FRINGE BENEFITS

407-2001 SOCIAL SECURITY	3,740
407-2002 HEALTH INSURANCE	13,380
407-2003 RETIREMENT	7,078
407-2004 LIFE INSURANCE	113

TOTAL FRINGE BENEFITS	24,311

OPERATING EXPENSES

407-3005 TRAINING & TRAVEL	1,000
407-3006 SUPPLIES	1,000
407-3008 DUES	250

TOTAL OPERATING EXPENSES	2,250

TOTAL HERITAGE DIRECTOR	75,443
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
NON/DEPARTMENTAL EXPENSE
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES 0

OPERATING EXPENSES

409-3001 PAUPER CARE	25,000
409-3002 MENTAL CARE	5,000
409-3003 OUTSIDE AUDIT	46,000
409-3004 INSURANCE/FIRE/GENL/AUTO LIAB	835,000
409-3005 WORKER'S COMPENSATION	97,000
409-3006 UNEMPLOYMENT TAXES	50,000
409-3008 TUITION REIMBURSEMENT	50,000
409-3009 HWY PATROL SUPPLIES/MAINT.	4,000
409-3010 EMPLOYEE TESTING	7,000
409-3013 POSTAGE/ALL DEPTS.	80,000
409-3030 CONTINGENCY	358,453
409-3040 TELEPHONES/COMMUNICATIONS	220,000
409-3045 EMPLOYEE ACTIVITIES & RECOG	20,000
409-3106 TRANSLATORS/TRANSCRIBING	1,500
409-3211 CITY MENTAL TRANSPORTS	85,000

TOTAL OPERATING EXPENSES 1,883,953

OTHER SERVICES & CHARGES

409-4000 MID COAST FAMILY SERVICES	5,000
409-4001 PSYCHIATRIC EVALUATIONS	2,500
409-4002 GULF BEND CENTER	50,000
409-4003 VICTORIA ECONOMIC DEV. CORP.	75,000
409-4004 HOPE OF SOUTH TEXAS	22,000
409-4005 VICTORIA SALES TAX DEVELOPMENT	125,000
409-4006 SOIL & WATER CONSERVATION	1,500
409-4007 TRAPPING & PREDATOR CONTROL	38,400
409-4009 APPRAISAL DISTRICT	690,000
409-4010 SENIOR CITIZENS CENTER	10,000
409-4012 U OF H WORKSTUDY/INTERNSHIP	12,000
409-4013 LEGAL SERVICES	175,000
409-4014 SERV OF CITATION	10,000
409-4016 AUTOPSIES/TRANSPORTATION	200,000
409-4018 COUNTYWIDE RECYCLING	100,000
409-4019 PROFESSIONAL SERVICES	60,000
409-4020 LOBBYING ACTIVITIES	1
409-4021 GUARDIANS/ATTY AD LITEM	500
409-4111 AIRPORT LEASES	330,984
409-4112 AIRPORT UTILITIES	15,000
409-4300 ARBITRAGE REBATE	3,000

TOTAL OTHER SERVICES & CHARGES 1,925,885

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
NON/DEPARTMENTAL EXPENSE
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

409-5001 FURNITURE & EQUIPMENT	30,000
409-5006 CAPITAL IMPROVEMENTS	500,000

TOTAL CAPITAL OUTLAY	530,000
TOTAL NON/DEPARTMENTAL EXPENSE	4,339,838
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY COURTS AT LAW
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

425-1101 SALARY, 2 JUDGES	372,509
425-1103 SALARY, 2 COURT REPORTERS	172,184
425-1107 SALARY, SR COURT COORDINATOR	58,381
425-1113 SALARY, VST JUDGE/SUB CRTRPTRS	6,000
425-1132 LONGEVITY	4,570

TOTAL SALARIES	613,644

FRINGE BENEFITS

425-2001 SOCIAL SECURITY	46,485
425-2002 HEALTH INSURANCE	47,556
425-2003 RETIREMENT	87,987
425-2004 LIFE INSURANCE	1,398

TOTAL FRINGE BENEFITS	183,426

OPERATING EXPENSES

425-3004 INSURANCE & BONDS	3,000
425-3005 TRAINING & TRAVEL	3,000
425-3006 SUPPLIES	1,000
425-3008 DUES	600
425-3011 TRAINING & TRAVEL-CRT COORD	2,000

TOTAL OPERATING EXPENSES	9,600

OTHER SERVICES & CHARGES

425-4007 SUB RPTR/INDIGENT TRANSCRIPTS	8,000
425-4900 CC#1 INDIGENT REPRESENTATION	115,000

TOTAL OTHER SERVICES & CHARGES	123,000

TOTAL COUNTY COURTS AT LAW	929,670
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

OTHER SERVICES & CHARGES

426-4900 CC#2 INDIGENT REPRESENTATION

155,000

TOTAL OTHER SERVICES & CHARGES

155,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL COUNTY COURT AT LAW #2

155,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
DISTRICT COURT
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

435-1101 SALARY, 4 JUDGES	61,628
435-1103 SALARY, 5 COURT REPORTERS	515,315
435-1107 SALARY, 2 COURT COORDINATOR	112,565
435-1113 SALARY, VST JUD/SUB CRTRPT	1,000
435-1132 LONGEVITY	6,455

TOTAL SALARIES	696,963

FRINGE BENEFITS

435-2001 SOCIAL SECURITY	52,883
435-2002 HEALTH INSURANCE	38,880
435-2003 RETIREMENT	100,096
435-2004 LIFE INSURANCE	1,592

TOTAL FRINGE BENEFITS	193,451

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	16,100

OTHER SERVICES & CHARGES

435-4011 4TH ADMINISTRATIVE JUDICIAL	7,173
435-4013 JURY FEES & EXPENSES	70,000
435-4902 AG CASES	15,000

TOTAL OTHER SERVICES & CHARGES	92,173

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL DISTRICT COURT	998,687
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
24TH DIST CRT INDIGENT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

436-4800 24TH CPS APPOINTMENTS	60,000
436-4900 24TH INDIGENT REPRESENTATION	396,000

TOTAL OTHER SERVICES & CHARGES	456,000
 TOTAL 24TH DIST CRT INDIGENT	 456,000
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
135TH DIST CRT INDIGENT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

437-4800 135TH CPS APPOINTMENTS	60,000
437-4900 135TH INDIGENT REPRESENTATION	4,400

TOTAL OTHER SERVICES & CHARGES	64,400
 TOTAL 135TH DIST CRT INDIGENT	 64,400
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
267TH DIST CRT INDIGENT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

438-4800 267TH CPS APPOINTMENTS	60,000
438-4900 267TH INDIGENT REPRESENTATION	1,100

TOTAL OTHER SERVICES & CHARGES	61,100
TOTAL 267TH DIST CRT INDIGENT	61,100
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
377TH DIST CRT INDIGENT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

439-4800 377TH CPS APPOINTMENTS	60,000
439-4900 377TH INDIGENT REPRESENTATION	264,000

TOTAL OTHER SERVICES & CHARGES	324,000
 TOTAL 377TH DIST CRT INDIGENT	 324,000
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
DISTRICT CLERK
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

450-1101 SALARY, DISTRICT CLERK	92,315
450-1103 SALARY, CHIEF DEPUTY	59,174
450-1104 SALARY, 3 ASST CHIEF DEPUTY	140,565
450-1105 SALARY, 9 DEPUTY CLERKS	375,417
450-1132 LONGEVITY	8,730

TOTAL SALARIES	676,201

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	51,730
450-2002 HEALTH INSURANCE	97,464
450-2003 RETIREMENT	97,914
450-2004 LIFE INSURANCE	1,556

TOTAL FRINGE BENEFITS	248,664

OPERATING EXPENSES

450-3004 INSURANCE & BONDS	727
450-3005 TRAINING & TRAVEL	6,000
450-3006 SUPPLIES	12,000
450-3007 REPAIRS & MAINTENANCE	500
450-3008 DUES	225
450-3009 COPY MACHINE	2,300
450-3010 JURY SUMMONS EXPENSE	85,000

TOTAL OPERATING EXPENSES	106,752

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL DISTRICT CLERK	1,031,617
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

455-1101 SALARY, JUDGE	63,625
455-1103 SALARY, CHIEF COURT CLERK	52,661
455-1105 SALARY, 2 COURT CLERKS	83,426
455-1132 LONGEVITY	2,635
455-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	203,428

FRINGE BENEFITS

455-2001 SOCIAL SECURITY	15,564
455-2002 HEALTH INSURANCE	32,820
455-2003 RETIREMENT	29,458
455-2004 LIFE INSURANCE	470

TOTAL FRINGE BENEFITS	78,312

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	5,335

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL JUSTICE OF THE PEACE #1	287,075
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

456-1101 SALARY, JUDGE	63,625
456-1103 SALARY, CHIEF COURT CLERK	52,661
456-1105 SALARY, COURT CLERK	41,713
456-1132 LONGEVITY	2,765
456-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	161,845

FRINGE BENEFITS

456-2001 SOCIAL SECURITY	12,382
456-2002 HEALTH INSURANCE	12,960
456-2003 RETIREMENT	23,436
456-2004 LIFE INSURANCE	374

TOTAL FRINGE BENEFITS	49,152

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	6,100

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL JUSTICE OF THE PEACE #2	217,097
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

457-1101 SALARY, JUDGE	96,711
457-1103 SALARY, CHIEF COURT CLERK	56,753
457-1104 SALARY, ASST CHIEF COURT CLERK	46,855
457-1105 SALARY, COURT CLERK	41,713
457-1132 LONGEVITY	3,695
457-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	246,808

FRINGE BENEFITS

457-2001 SOCIAL SECURITY	18,883
457-2002 HEALTH INSURANCE	25,920
457-2003 RETIREMENT	35,739
457-2004 LIFE INSURANCE	570

TOTAL FRINGE BENEFITS	81,112

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	7,060

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL JUSTICE OF THE PEACE #3	334,980
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

458-1101 SALARY, JUDGE	63,625
458-1103 SALARY, CHIEF COURT CLERK	52,661
458-1105 SALARY,1 1/2 COURT CLERK	62,570
458-1132 LONGEVITY	2,978
458-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	182,915

FRINGE BENEFITS

458-2001 SOCIAL SECURITY	13,995
458-2002 HEALTH INSURANCE	23,304
458-2003 RETIREMENT	26,487
458-2004 LIFE INSURANCE	423

TOTAL FRINGE BENEFITS	64,209

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	5,540

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL JUSTICE OF THE PEACE #4	252,664
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
CRIMINAL DIST. ATTORNEY
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1101 SALARY, CDA SUPPLEMENT	18,000
475-1104 SALARY, 8 ASSISTANT CDA	640,042
475-1107 SALARY, 2 CHIEF CLERKS	110,206
475-1108 SALARY, 4 CLERK III	157,426
475-1110 SALARY, 5 ASST CHIEF CLERKS	208,565
475-1132 LONGEVITY	16,320
475-1135 LONGEVITY, GOVT CODE 41	1,680
475-1137 SALARY, CERTIFICATION PAY	5,400
475-1140 SALARY, FIRST ASST CDA/APPELLA	104,146
475-1180 SALARY, ADMINISTRATION CHIEF	68,943
475-1185 SALARY, 3 INVESTIGATORS CDA	211,971
475-1230 SALARY, VICTIM ASSIST COORDINA	50,624

TOTAL SALARIES 1,593,323

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	121,890
475-2002 HEALTH INSURANCE	145,317
475-2003 RETIREMENT	230,714
475-2004 LIFE INSURANCE	3,665

TOTAL FRINGE BENEFITS 501,586

OPERATING EXPENSES

475-3006 SUPPLIES	39,218
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TOTAL OPERATING EXPENSES 39,218

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL CRIMINAL DIST. ATTORNEY 2,134,127

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
ELECTION ADMINISTRATOR
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

490-1102 SALARY, ELECTION ADMINISTRATOR	66,479
490-1103 SALARY, ASSIST ELECT ADMIN	44,220
490-1104 SALARY, CLERK III	39,356
490-1120 SALARY, ELECTION PERSONNEL	36,000
490-1132 LONGEVITY	2,055

TOTAL SALARIES	188,110

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	14,391
490-2002 HEALTH INSURANCE	21,372
490-2003 RETIREMENT	22,027
490-2004 LIFE INSURANCE	351

TOTAL FRINGE BENEFITS	58,141

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	2,700
490-3002 POSTAGE	25,000
490-3003 MAINTENANCE CONTRACTS	83,200
490-3004 INSURANCE & BONDS	141
490-3005 TRAINING & TRAVEL	1,000
490-3006 SUPPLIES	12,000
490-3008 DUES	800
490-3009 COPY MACHINE	5,000

TOTAL OPERATING EXPENSES	129,841

OTHER SERVICES & CHARGES

490-4003 PUBLICATIONS	2,000
490-4008 CONTRACT SERVICES	10,000
490-4010 BALLOTS/ELECTION SUPPLIES	27,500
490-4017 BUILDING RENTAL	2,000
490-4018 CUSTODIAL SERVICES	1,000

TOTAL OTHER SERVICES & CHARGES	42,500

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
ELECTION ADMINISTRATOR
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

0

TOTAL CAPITAL OUTLAY

TOTAL ELECTION ADMINISTRATOR

418,592
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY AUDITOR
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

495-1102 SALARY, COUNTY AUDITOR	111,234
495-1103 SALARY, FIRST ASSIST AUDITOR	88,674
495-1104 SALARY, 2 INTERNAL AUDITORS	105,322
495-1105 SALARY, 3 ACCOUNTING CLERK II	132,660
495-1106 SALARY, AUDIT MANAGER	70,464
495-1107 SALARY, ASSISTANT AUDITOR	57,441
495-1132 LONGEVITY	6,290

TOTAL SALARIES	572,085

FRINGE BENEFITS

495-2001 SOCIAL SECURITY	43,767
495-2002 HEALTH INSURANCE	76,932
495-2003 RETIREMENT	82,842
495-2004 LIFE INSURANCE	1,315

TOTAL FRINGE BENEFITS	204,856

OPERATING EXPENSES

495-3004 INSURANCE & BONDS	93
495-3005 TRAINING & TRAVEL	8,500
495-3006 SUPPLIES	9,500
495-3008 DUES	295
495-3009 COPY MACHINE	5,300

TOTAL OPERATING EXPENSES	23,688

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL COUNTY AUDITOR	800,629
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY TREASURER
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

497-1101 SALARY, COUNTY TREASURER	92,315
497-1103 SALARY, CHIEF DEPUTY	59,152
497-1104 SALARY, PAYROLL ASSISTANT	41,713
497-1105 SALARY, ACCOUNTING CLERK II	44,220
497-1106 SALARY, PAYROLL COORDINATOR	52,661
497-1132 LONGEVITY	1,900

TOTAL SALARIES	291,961

FRINGE BENEFITS

497-2001 SOCIAL SECURITY	22,338
497-2002 HEALTH INSURANCE	39,300
497-2003 RETIREMENT	42,277
497-2004 LIFE INSURANCE	674

TOTAL FRINGE BENEFITS	104,589

OPERATING EXPENSES

497-3004 INSURANCE & BONDS	634
497-3005 TRAINING & TRAVEL	8,000
497-3006 SUPPLIES	5,000
497-3007 REPAIRS & MAINTENANCE	1,750
497-3008 DUES	350
497-3009 COPY MACHINE	1,000
497-3034 BANK CHARGES	6,000

TOTAL OPERATING EXPENSES	22,734

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL COUNTY TREASURER	419,284
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
TAX ASSESSOR/COLLECTOR
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

499-1101 SALARY, TAX ASSESSOR/COLLECT.	92,315
499-1103 SALARY, CHIEF DEPUTY	59,174
499-1104 SALARY, 3 ASST CHIEF DEPUTY	140,565
499-1106 SALARY, 11 CLERK III	458,843
499-1107 SALARY, ACCOUNTING CLERK	39,356
499-1132 LONGEVITY	7,735

TOTAL SALARIES	797,988

FRINGE BENEFITS

499-2001 SOCIAL SECURITY	61,058
499-2002 HEALTH INSURANCE	115,236
499-2003 RETIREMENT	115,566
499-2004 LIFE INSURANCE	1,846

TOTAL FRINGE BENEFITS	293,706

OPERATING EXPENSES

499-3004 INSURANCE & BONDS	3,752
499-3005 TRAINING & TRAVEL	4,500
499-3006 SUPPLIES	10,000
499-3007 REPAIRS & MAINTENANCE	2,850
499-3008 DUES	600
499-3010 COPY MACHINE	1,000

TOTAL OPERATING EXPENSES	22,702

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0
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TOTAL TAX ASSESSOR/COLLECTOR	1,114,396
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
ADMINISTRATIVE SERVICES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

501-1101 SALARY, ENGINEER/PRJCT MGR	148,866
501-1102 SALARY, ASSISTANT ENGINEER	75,000
501-1106 SALARY, COMPLNC & DEVELPMNT CO	56,731
501-1110 SALARY, GRANT ADMINISTRATOR	70,464
501-1112 SALARY, GRANT SPECIALIST	47,969
501-1130 EXTRA HELP	5,000
501-1132 LONGEVITY	1,825
501-1139 CELL PHONE ALLOWANCE	4,324

TOTAL SALARIES	410,179

FRINGE BENEFITS

501-2001 SOCIAL SECURITY	31,380
501-2002 HEALTH INSURANCE	39,324
501-2003 RETIREMENT	59,394
501-2004 LIFE INSURANCE	944

TOTAL FRINGE BENEFITS	131,042

OPERATING EXPENSES

501-3005 TRAINING & TRAVEL	17,000
501-3006 SUPPLIES	3,000
501-3008 DUES	870
501-3009 COPY MACHINE	750

TOTAL OPERATING EXPENSES	21,620

CAPITAL OUTLAY

501-5001 FURNITURE & EQUIPMENT	10,000

TOTAL CAPITAL OUTLAY	10,000

TOTAL ADMINISTRATIVE SERVICES	572,841
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

503-1104 SALARY, DIRECTOR	111,234
503-1105 SALARY, ASST. DIRECTOR	81,112
503-1106 SALARY, COMPUTER TECH.	44,991
503-1108 SALARY, SENIOR TECH	49,683
503-1109 SALARY, NETWORK ENGINEER	70,464
503-1110 SALARY, 4 SYSTEM ADMIN	68,412
503-1111 SALARY, SYSTEM ADMIN I	54,184
503-1132 LONGEVITY	4,180
503-1139 CELL PHONE ALLOWANCE	5,764

TOTAL SALARIES	490,024

FRINGE BENEFITS

503-2001 SOCIAL SECURITY	37,441
503-2002 HEALTH INSURANCE	47,292
503-2003 RETIREMENT	70,869
503-2004 LIFE INSURANCE	1,126

TOTAL FRINGE BENEFITS	156,728

OPERATING EXPENSES

503-3003 MAINTENANCE CONTRACTS	523,000
503-3005 TRAINING & TRAVEL	20,000
503-3006 SUPPLIES	1,000
503-3007 REPAIRS & MAINTENANCE	4,000
503-3008 ASSOCIATION DUES	300

TOTAL OPERATING EXPENSES	548,300

OTHER SERVICES & CHARGES

503-4024 COMPUTER SUPPLIES	165,000
503-4025 COMPUTER SERVICES	484,000

TOTAL OTHER SERVICES & CHARGES	649,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
INFORMATION TECHNOLOGY
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

503-5004 COMPUTER EQUIPMENT

65,000

TOTAL CAPITAL OUTLAY

65,000

DEBT SERVICE

TOTAL DEBT SERVICE

0

TOTAL INFORMATION TECHNOLOGY

1,909,052

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
HUMAN RESOURCES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

505-1101 SALARY, HUMAN RESRCS DIRECTOR	111,234
505-1102 SALARY, 2 HUMAN RESRCS SPECIAL	123,591
505-1103 SALARY, HUMAN RESRCS GENERALIS	48,236
505-1132 LONGEVITY	1,105
505-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	285,247

FRINGE BENEFITS

505-2001 SOCIAL SECURITY	21,823
505-2002 HEALTH INSURANCE	34,704
505-2003 RETIREMENT	41,305
505-2004 LIFE INSURANCE	659

TOTAL FRINGE BENEFITS	98,491

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	18,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL HUMAN RESOURCES	401,738
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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
FACILITIES MANAGEMENT
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

510-1102 SALARY, FACILITIES MANAGER	84,862
510-1103 SALARY, FACILITIES FOREMAN	59,174
510-1104 SALARY, 9 CUSTODIAN	315,261
510-1105 SALARY, FACILITIES TECH	37,728
510-1106 SALARY, FACILITIES TECH I	45,462
510-1110 SALARY, FACILITIES COORDINATOR	55,816
510-1115 SALARY, RM TECH	39,335
510-1131 OVERTIME	4,500
510-1132 LONGEVITY	8,435
510-1139 CELL PHONE ALLOWANCE	4,562

TOTAL SALARIES	655,135

FRINGE BENEFITS

510-2001 SOCIAL SECURITY	50,118
510-2002 HEALTH INSURANCE	80,064
510-2003 RETIREMENT	94,864
510-2004 LIFE INSURANCE	1,507

TOTAL FRINGE BENEFITS	226,553

OPERATING EXPENSES

510-3005 TRAINING & TRAVEL	2,500
510-3006 SUPPLIES	90,000
510-3007 REPAIRS & MAINTENANCE	345,000
510-3011 UNIFORMS & DOOR MATS	4,500
510-3013 TRUCK, REPAIRS/GAS & OIL	30,000
510-3016 UTILITIES	800,000
510-3018 LAWN CARE	10,000
510-3301 AIR CONDITIONER	12,500
510-3302 1892 CRTHSE ROOF MAINT CONT	10,300
510-3303 ELEVATOR	32,964
510-3304 GARBAGE COLLECTION	30,000
510-3305 PEST CONTROL	13,500
510-3306 CLOCK MAINTENANCE CONTRACT	895
510-3307 FIRE SPRINKLER/ALARM/EXTING	25,000
510-3308 GENERATOR MAINTENANCE	26,000
510-3309 CHEMICAL FEE MAINTENANCE	4,000

TOTAL OPERATING EXPENSES	1,437,159

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
FACILITIES MANAGEMENT
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL FACILITIES MANAGEMENT

2,318,847
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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY FIRE MARSHAL
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

550-1104 SALARY, FIRE MARSHAL/CHIEF	88,675
550-1105 SALARY, ASSIST CHIEF CLERK	48,229
550-1107 SALARY, ASST FIRE MARSHAL	72,782
550-1108 SALARY, LT DEP FIRE MARSHAL-AR	74,693
550-1111 SALARY, 3 ARFF SPECIALISTS	177,705
550-1131 OVERTIME WAGES	5,000
550-1132 LONGEVITY	2,830
550-1137 SALARY, CERTIFICATION PAY	6,000
550-1139 CELL PHONE ALLOWANCE	3,243

TOTAL SALARIES	479,157

FRINGE BENEFITS

550-2001 SOCIAL SECURITY	36,570
550-2002 HEALTH INSURANCE	34,332
550-2003 RETIREMENT	69,217
550-2004 LIFE INSURANCE	1,099

TOTAL FRINGE BENEFITS	141,218

OPERATING EXPENSES

550-3001 TELEPHONE/PAGERS/COMMUN.	3,550
550-3002 POSTAGE	200
550-3004 INSURANCE & BONDS	93
550-3005 TRAINING & TRAVEL	9,000
550-3006 SUPPLIES	20,000
550-3007 REPAIRS & MAINTENANCE	30,000
550-3008 DUES & LICENSES	2,500
550-3009 COPY MACHINE	1,500
550-3011 UNIFORMS	7,000
550-3012 FUEL	25,000
550-3015 LABORATORY FEES	1,200
550-3409 ARFF OPERATIONS	30,000

TOTAL OPERATING EXPENSES	130,043

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
COUNTY FIRE MARSHAL
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

550-4408 VFD APPROPRIATIONS	50,000
550-4440 VFD ASSISTANCE	65,000
550-4450 FIRE FIGHTING GEAR	10,000

TOTAL OTHER SERVICES & CHARGES	125,000
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CAPITAL OUTLAY

550-5001 FURNITURE & EQUIPMENT	22,000
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TOTAL CAPITAL OUTLAY	22,000
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TOTAL COUNTY FIRE MARSHAL	897,418
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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
CONSTABLE PCT 1
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

555-1101 SALARY, CONSTABLE PCT. #1	58,560
555-1132 LONGEVITY	300
555-1137 SALARY, CERTIFICATION PAY	1,800
555-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	61,741

FRINGE BENEFITS

555-2001 SOCIAL SECURITY	4,724
555-2002 HEALTH INSURANCE	8,412
555-2003 RETIREMENT	8,940
555-2004 LIFE INSURANCE	142

TOTAL FRINGE BENEFITS	22,218

OPERATING EXPENSES

555-3004 INSURANCE & BONDS	178
555-3006 SUPPLIES	200
555-3012 AUTO FUEL & OIL	2,500
555-3013 AUTO EXPENSES	500
555-3025 REPAIRS & MAINTENANCE	500

TOTAL OPERATING EXPENSES	3,878

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 1	87,837
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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
CONSTABLE PCT 2
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

556-1101 SALARY, CONSTABLE PCT #2	58,560
556-1132 LONGEVITY	60
556-1137 SALARY, CERTIFICATION PAY	1,800
556-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	61,501

FRINGE BENEFITS

556-2001 SOCIAL SECURITY	4,705
556-2002 HEALTH INSURANCE	6,480
556-2003 RETIREMENT	8,906
556-2004 LIFE INSURANCE	142

TOTAL FRINGE BENEFITS	20,233

OPERATING EXPENSES

556-3004 INSURANCE & BONDS	178
556-3006 SUPPLIES	754
556-3012 AUTO FUEL & OIL	3,000
556-3013 AUTO EXPENSES	4,000
556-3025 REPAIRS & MAINTENANCE	4,400

TOTAL OPERATING EXPENSES	12,332

CAPITAL OUTLAY

556-5001 EQUIPMENT	15,000

TOTAL CAPITAL OUTLAY	15,000

TOTAL CONSTABLE PCT 2	109,066
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
CONSTABLE PCT 3
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

557-1101 SALARY, CONSTABLE PCT #3	58,560
557-1132 LONGEVITY	1,260
557-1137 SALARY, CERTIFICATION PAY	1,800
557-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	62,701

FRINGE BENEFITS

557-2001 SOCIAL SECURITY	4,797
557-2002 HEALTH INSURANCE	6,480
557-2003 RETIREMENT	9,079
557-2004 LIFE INSURANCE	145

TOTAL FRINGE BENEFITS	20,501

OPERATING EXPENSES

557-3004 INSURANCE & BONDS	178
557-3006 SUPPLIES	500
557-3012 AUTO FUEL & OIL	3,500
557-3013 AUTO EXPENSES	2,000
557-3025 REPAIRS & MAINTENANCE	1,000

TOTAL OPERATING EXPENSES	7,178

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 3	90,380
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
CONSTABLE PCT 4
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

558-1101 SALARY, CONSTABLE PCT. #4	58,560
558-1132 LONGEVITY	385
558-1137 SALARY, CERTIFICATION PAY	1,800
558-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	61,826

FRINGE BENEFITS

558-2001 SOCIAL SECURITY	4,730
558-2002 HEALTH INSURANCE	13,380
558-2003 RETIREMENT	8,953
558-2004 LIFE INSURANCE	143

TOTAL FRINGE BENEFITS	27,206

OPERATING EXPENSES

558-3004 INSURANCE & BONDS	178
558-3006 SUPPLIES	500
558-3012 AUTO FUEL & OIL	3,500
558-3013 AUTO EXPENSES	2,000
558-3025 REPAIRS & MAINTENANCE	1,000

TOTAL OPERATING EXPENSES	7,178

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL CONSTABLE PCT 4	96,210
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
SHERIFF'S ADMINISTRATION
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

562-1101 SALARY, SHERIFF	103,000
562-1103 SALARY, CHIEF DEPUTY	120,963
562-1112 SALARY, PUBLIC SAFETY COMMUNIC	16,250
562-1120 SALARY, EXECUTIVE ASSISTANT	49,683
562-1122 SALARY, FINANCIAL OFFICER	56,753
562-1123 SALARY, ASST FINANCIAL OFFICER	43,127
562-1125 SALARY, ADMIN DEPUTY	60,347
562-1130 SALARY, EXTRA HELP	30,000
562-1131 OVERTIME	84,000
562-1132 LONGEVITY	20,847
562-1137 SALARY, CERTIFICATION PAY	34,800
562-1140 SALARY, CAPTAIN ADMINISTRATION	96,432
562-1142 SALARY, LT TRAINING OFFICER	78,012
562-1143 SALARY, 2 CORPORALS	128,415
562-1145 SALARY, 2 INVEST FORENSIC/BACK	137,369
562-1146 SALARY, SYSTEM SPECIALIST	70,465
562-1147 SALARY, RECORDS ADMINISTRATOR	56,988
562-1148 SALARY, 5 CLERK III	192,945
562-1150 SALARY, 3 SERGEANTS	208,979
562-1153 SALARY, 8 TELECOMM OPERATORS	386,041
562-1154 SALARY, REG PT TELECOM/OPER	33,371
562-1161 SALARY, 3 CRIME SCENE TECH	145,586
562-1170 SALARY, TRAINING DEPUTY	57,954

TOTAL SALARIES 2,212,327

FRINGE BENEFITS

562-2001 SOCIAL SECURITY	167,813
562-2002 HEALTH INSURANCE	260,736
562-2003 RETIREMENT	317,636
562-2004 LIFE INSURANCE	5,046

TOTAL FRINGE BENEFITS 751,231

OPERATING EXPENSES

562-3002 COPY MACHINE	20,000
562-3003 MAINTENANCE CONTRACTS	189,999
562-3004 INSURANCE & BONDS	406
562-3005 TRAINING & TRAVEL	175,000
562-3006 SUPPLIES	40,000
562-3007 REPAIRS & MAINTENANCE	15,000
562-3008 DUES/SUBSCRIPTIONS	1,500
562-3009 VEHICLE LEASES	7,200
562-3010 LICENSE/PERMITS	500

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
SHERIFF'S ADMINISTRATION
DEPARTMENT EXPENDITURES

	BUDGET

562-3011 UNIFORMS	95,000
562-3012 AUTO FUEL & OIL	540,000
562-3013 AUTO EXPENSES	237,433
562-3030 MISCELLANEOUS	9,000

TOTAL OPERATING EXPENSES	1,331,038
<u>OTHER SERVICES & CHARGES</u>	
562-4019 PROFESSIONAL SERVICES	40,000

TOTAL OTHER SERVICES & CHARGES	40,000
<u>CAPITAL OUTLAY</u>	

TOTAL CAPITAL OUTLAY	0
<u>DEBT SERVICE</u>	

TOTAL DEBT SERVICE	0
TOTAL SHERIFF'S ADMINISTRATION	4,334,596
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
SHERIFF'S ENFORCEMENT DIV
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

563-1104 SALARY, CAPT. ENFORCEMENT	96,429
563-1105 SALARY, 3 LT. ENFORCEMENT	235,677
563-1106 SALARY, 8 INVESTIGATORS	554,152
563-1108 SALARY, 5 SGT. ENFORCEMENT	344,969
563-1109 SALARY, 24 PATROL DEPUTIES	1,076,282
563-1112 SALARY, 4 PATROL CORPORALS	245,407
563-1121 SALARY, CLERK III	39,356
563-1129 SALARY, ASSIST CHIEF CLERK	41,713
563-1130 EXTRA HELP	10,000
563-1131 L.E. OVERTIME	66,000
563-1132 LONGEVITY	26,600
563-1137 SALARY, CERTIFICATION PAY	36,000

TOTAL SALARIES 2,772,585

FRINGE BENEFITS

563-2001 SOCIAL SECURITY	211,128
563-2002 HEALTH INSURANCE	330,084
563-2003 RETIREMENT	399,625
563-2004 LIFE INSURANCE	6,347

TOTAL FRINGE BENEFITS 947,184

OPERATING EXPENSES

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

TOTAL SHERIFF'S ENFORCEMENT DIV 3,790,369

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
SHERIFF'S SPECIAL CRIMES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

564-1104 SALARY, CAPTAIN SPECIAL CRIMES	96,429
564-1106 SALARY, 3 SCU INVESTIGATORS	211,974
564-1107 SALARY, 2 SERGEANTS	139,918
564-1111 SALARY, INTERDICTION CORPORAL	62,111
564-1112 SALARY, 4 INTERDICTION DEP	241,388
564-1131 OVERTIME	10,000
564-1132 LONGEVITY	6,225
564-1137 SALARY, CERTIFICATION PAY	13,200

TOTAL SALARIES	781,245

FRINGE BENEFITS

564-2001 SOCIAL SECURITY	59,766
564-2002 HEALTH INSURANCE	107,088
564-2003 RETIREMENT	113,125
564-2004 LIFE INSURANCE	1,797

TOTAL FRINGE BENEFITS	281,776

OPERATING EXPENSES

564-3006 SUPPLIES	6,300
564-3008 K-9 & EXPENSES	15,000

TOTAL OPERATING EXPENSES	21,300

TOTAL SHERIFF'S SPECIAL CRIMES	1,084,321
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
SHERIFF'S DETENTION DIV
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

565-1104 SALARY, CAPTAIN DETENTION	78,843
565-1105 SALARY, 3 LT. DETENTION	230,222
565-1108 SALARY, 5 SERGEANTS	317,220
565-1109 SALARY, 10 CORPORALS	599,315
565-1110 SALARY,17 COURTS/EXTRADITION	1,005,213
565-1112 SALARY, INMATE SVCS OFFICER	55,758
565-1113 SALARY, MAINT. OFFICER	42,932
565-1114 SALARY, 27 DETENTION DEPUTIES	1,221,249
565-1116 SALARY, 40 DETENTION OFFICERS	1,584,347
565-1119 SALARY, CLASSIFICATION OFFICER	52,352
565-1120 SALARY, MAINTENANCE SUPERVISOR	59,174
565-1122 SALARY, FOOD SERVICES/SUPER	59,174
565-1123 SALARY, 4 KITCHEN OFFICERS	161,593
565-1124 SALARY, MEDICAL CLERK	39,356
565-1126 SALARY, 4 CMA/EMT/EMT-P	186,055
565-1127 SALARY, NURSE SUPERVISOR	60,882
565-1128 SALARY, 4 LVN	209,110
565-1129 SALARY, MEDICAL PRN HELP	15,000
565-1130 MEDICAL OVERTIME	30,000
565-1131 DETENTION OVERTIME	100,000
565-1132 LONGEVITY	50,900
565-1135 EXTRA HELP	10,000
565-1137 SALARY, CERTIFICATION PAY	56,400

TOTAL SALARIES 6,225,095

FRINGE BENEFITS

565-2001 SOCIAL SECURITY	467,088
565-2002 HEALTH INSURANCE	825,192
565-2003 RETIREMENT	909,764
565-2004 LIFE INSURANCE	14,437

TOTAL FRINGE BENEFITS 2,216,481

OPERATING EXPENSES

565-3003 MAINTENANCE CONTRACTS	10,000
565-3007 REPAIRS & MAINTENANCE	90,100
565-3020 INMATE EXTRADITION	50,000
565-3501 FOOD SERVICE	716,100
565-3502 MEDICAL SUPPLIES	20,000
565-3503 MEDICAL CARE	400,000
565-3504 JAIL OPERATIONS SUPPLIES	150,000
565-3505 JAIL PHYSICIAN	136,000
565-3506 JAIL DENTIST	30,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
SHERIFF'S DETENTION DIV
DEPARTMENT EXPENDITURES

	BUDGET

565-3507 PHYSICIAN'S ASSIST/NURSE PRACT	65,000
565-3508 PSYCHIATRIST	50,000
565-3509 PHARMACY	165,000

TOTAL OPERATING EXPENSES	1,882,200
<u>OTHER SERVICES & CHARGES</u>	

TOTAL OTHER SERVICES & CHARGES	0
<u>CAPITAL OUTLAY</u>	

TOTAL CAPITAL OUTLAY	0
TOTAL SHERIFF'S DETENTION DIV	10,323,776
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
ADULT PROBATION
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

570-3006 SUPPLIES

1,000

TOTAL OPERATING EXPENSES

1,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL ADULT PROBATION

1,000
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
JUVENILE DETENTION
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

573-1130 EXTRA HELP	92,872
573-1131 OVERTIME	70,000
573-1132 LONGEVITY	24,252
573-1139 CELL PHONE ALLOWANCE	2,162
573-1140 SALARY, ASST. CHIEF	6,214
573-1141 SALARY, FACILITY ADMINISTRATOR	88,674
573-1142 SALARY, COMPLIANCE OFFICER	55,810
573-1143 SALARY, ASST. FACILITIES ADMIN	79,184
573-1145 SALARY, STAFF SERVICES COORDIN	55,810
573-1147 SALARY, CLERK III	39,356
573-1148 SALARY, CONTROL RM OFFICER	37,128
573-1149 SALARY, P/T CONTROL ROOM OFFIC	32,487
573-1150 SALARY, 4 JSO SUPERVISORS	263,761
573-1151 SALARY, 4 JSO ASSIST SUPERVISO	218,989
573-1156 SALARY, 28 JSO	1,347,058
573-1157 SALARY, 8 PART TIME JSO	293,632
573-1160 SALARY, 2 RESIDENTIAL JPO	111,620
573-1162 SALARY, INTAKE OFFICER	55,810
573-1167 SALARY, 2 LVN	105,322
573-1173 SALARY, FOOD SERV SUPERVISOR	16,538
573-1174 SALARY, 2 COOKS	21,958
573-1176 SALARY, 2 FACILITIES TECH II	88,440

TOTAL SALARIES	3,107,077

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	237,294
573-2002 HEALTH INSURANCE	320,482
573-2003 RETIREMENT	435,093
573-2004 LIFE INSURANCE	6,813

TOTAL FRINGE BENEFITS	999,682

OPERATING EXPENSES

573-3002 POSTAGE	1,200
573-3005 TRAINING & TRAVEL	15,000
573-3006 SUPPLIES	77,000
573-3007 REPAIRS & MAINTENANCE	75,000
573-3008 PROFESSIONAL DUES	150
573-3010 COPY MACHINE	5,250
573-3011 UNIFORMS/JUVENILE	8,400
573-3012 UNIFORMS/STAFF	4,000
573-3013 AUTO REPAIRS/FUEL	10,000
573-3030 MISCELLANEOUS	500

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
JUVENILE DETENTION
DEPARTMENT EXPENDITURES

	BUDGET

573-3501 FOOD	45,000
573-3502 UTILITIES	72,350
573-3503 MEDICAL	20,000
573-3504 BARBER FEES	500
573-3505 CONTRACT MEDICAL (REIMB)	70,000
573-3506 VOCATIONAL/EDUCATIONAL	18,000
573-3600 PHYSICIANS CONTRACT	15,600

TOTAL OPERATING EXPENSES	437,950
<u>OTHER SERVICES & CHARGES</u>	
573-4009 DIETITIAN SERVICES	750
573-4012 MENTAL HEALTH COUNSELING	144,000

TOTAL OTHER SERVICES & CHARGES	144,750
<u>CAPITAL OUTLAY</u>	

TOTAL CAPITAL OUTLAY	0
TOTAL JUVENILE DETENTION	4,689,459
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
JUVENILE BOARD
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

574-1101 SALARIES, 4 DIST. JUDGES	10,372
574-1103 SALARY, CLERK	6,287
574-1104 SALARY, COUNTY JUDGE	7,169
574-1105 SALARY, CO. CRT. @ LAW #1	5,721
574-1106 SALARY, CO. CRT. @ LAW #2	5,721

TOTAL SALARIES	35,270

FRINGE BENEFITS

574-2001 SOCIAL SECURITY	2,699
574-2003 RETIREMENT	5,108
574-2004 LIFE INSURANCE	82

TOTAL FRINGE BENEFITS	7,889

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

TOTAL JUVENILE BOARD	43,159
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
ANIMAL SERVICES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

630-1104 SALARY, ANIMAL SERVICES DIRECT	88,674
630-1105 SALARY, CHIEF ANIMAL CONTROL	55,810
630-1106 SALARY, ASSISTANT SUPERVISOR	46,855
630-1107 SALARY, 5 ANIMAL CONTROL OFFIC	207,350
630-1108 SALARY, CLERK III	39,356
630-1109 SALARY, 1 1/2 SHELTER CARE TEC	52,544
630-1113 SALARY, ADOPTION COORDINATOR	39,356
630-1132 LONGEVITY	2,343
630-1139 CELL PHONE ALLOWANCE	2,162

TOTAL SALARIES	534,450

FRINGE BENEFITS

630-2001 SOCIAL SECURITY	40,886
630-2002 HEALTH INSURANCE	55,032
630-2003 RETIREMENT	77,389
630-2004 LIFE INSURANCE	1,230

TOTAL FRINGE BENEFITS	174,537

OPERATING EXPENSES

630-3001 TELEPHONE	4,500
630-3004 VEHICLE FUEL	22,000
630-3005 TRAINING & TRAVEL	8,670
630-3006 OFFICE SUPPLIES	8,000
630-3007 REPAIRS & MAINTENANCE	8,000
630-3008 UNIFORMS	10,000
630-3009 SHELTER SUPPLIES	47,600
630-3012 VEHICLE MAINTENANCE	15,750
630-3016 UTILITIES	23,000
630-3018 LANDFILL FEES	5,529
630-3019 ADOPTION & EDUCATION PROGRAMS	8,000
630-3030 MISCELLANEOUS	1,000
630-3033 RABIES TESTING	6,450
630-3034 EMPLOYEE RABIES VACCINATIONS	2,500

TOTAL OPERATING EXPENSES	170,999

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
ANIMAL SERVICES
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

630-4017 GROUND SITE RENTAL

58,817

TOTAL OTHER SERVICES & CHARGES

58,817

CAPITAL OUTLAY

630-5001 EQUIPMENT

10,000

TOTAL CAPITAL OUTLAY

10,000

TOTAL ANIMAL SERVICES

948,803

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
EXTENSION SERVICE
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

665-1103 SALARY, AGENT/FCS	34,814
665-1104 SALARY, AGENT/AG NR	36,743
665-1105 SALARY, AGENT/4 H YD	26,866
665-1107 SALARY, CHIEF CLERK	56,731
665-1108 SALARY, 1 CLERK III	41,542
665-1132 LONGEVITY	2,437
665-1139 CELL PHONE ALLOWANCE	1,440

TOTAL SALARIES	200,573

FRINGE BENEFITS

665-2001 SOCIAL SECURITY	15,344
665-2002 HEALTH INSURANCE	8,412
665-2003 RETIREMENT	14,509
665-2004 LIFE INSURANCE	230

TOTAL FRINGE BENEFITS	38,495

OPERATING EXPENSES

665-3002 POSTAGE	400
665-3004 FUEL & OIL	3,000
665-3005 TRAINING & TRAVEL	6,000
665-3006 SUPPLIES	7,000
665-3007 REPAIRS & MAINTENANCE	2,000
665-3008 DUES	350
665-3009 COPY MACHINE	6,500

TOTAL OPERATING EXPENSES	25,250

OTHER SERVICES & CHARGES

665-4017 UTILITIES/ELEC, INTERNET	13,000

TOTAL OTHER SERVICES & CHARGES	13,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL EXTENSION SERVICE	277,318
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

100-GENERAL FUND
INTERGOVERNMENTAL EXP.
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

690-4100 CITY/COUNTY CONTRACT 2,406,800
690-4150 CITY RADIO CONTRACT 188,000

TOTAL OTHER SERVICES & CHARGES 2,594,800

TOTAL INTERGOVERNMENTAL EXP. 2,594,800
=====

*** TOTAL EXPENDITURES *** 50,836,279
=====

REVENUE OVER (UNDER) EXPENDITURES 1,871,382

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

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

TOTAL TRANSFERS IN 128,536

TRANSFERS OUT

700-4001 HEALTH DEPT. FUND 648,262
700-4108 EMERGENCY MGMT FUND 266,423
700-4120 VICTORIA CO. CHILD WELFARE BD 10,078
700-4230 JUVENILE PROBATION FUND 420,000
700-4305 DA VAG GRANTS 22,173
700-4306 SO VAG GRANT 11,521
700-4321 AIRPORT FUND 50,000
700-4392 NATIONAL SCHOOL LUNCH PRG 107,353
700-4520 TIDC IMPROVEMENT GRANT 34,373
700-4525 TIDC REGIONAL PUBLIC DEFENDER 429,735

TOTAL TRANSFERS 1,999,918

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

*** END OF REPORT ***

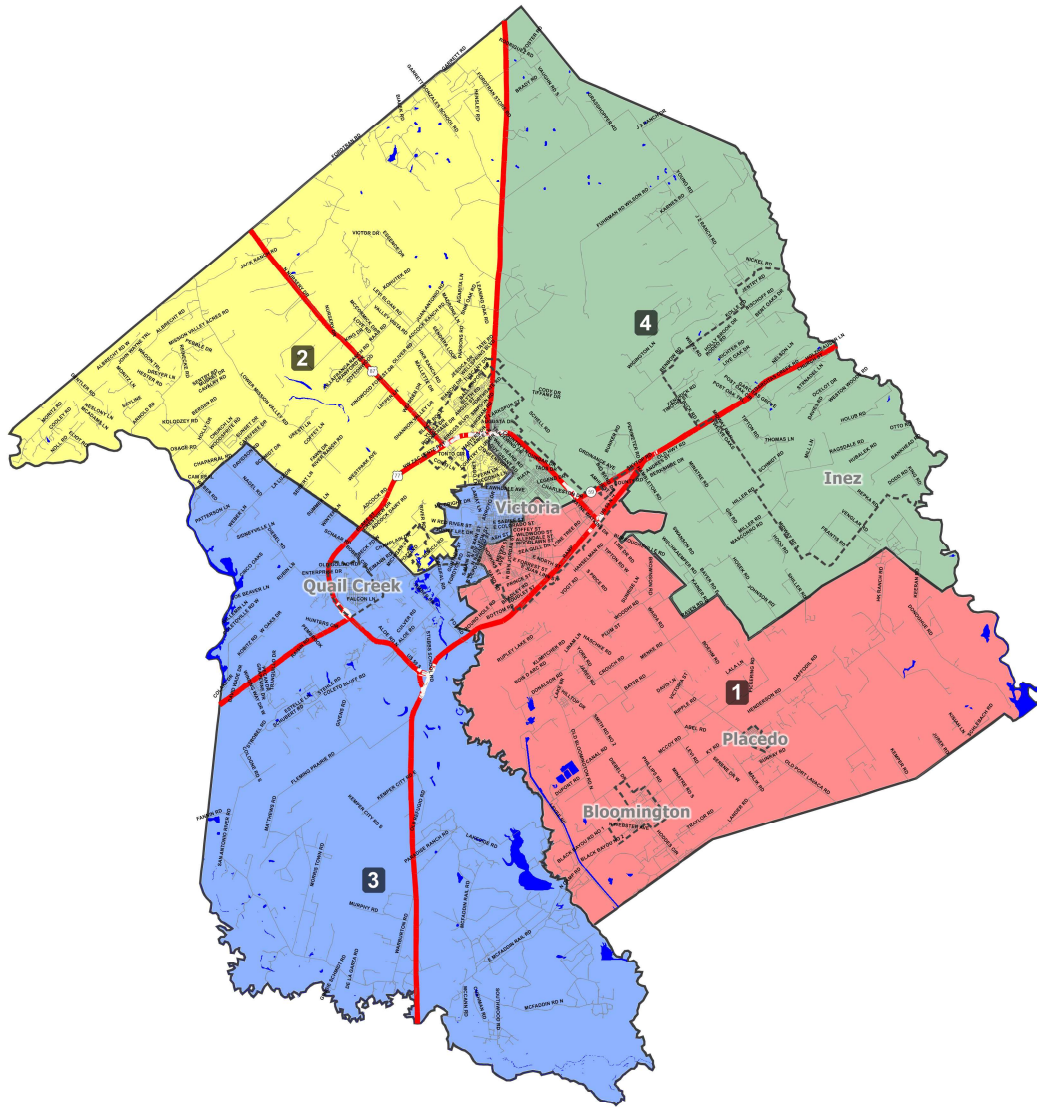
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ROAD & BRIDGE FUNDS



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

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

Victoria County

Adopted Plan

Commissioner Precincts



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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

201-ROAD & BRIDGE FUND PCT 1

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,564,966
PENALTY & INTEREST ON TAX	8,400
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	15,000
OTHER REVENUES	35,100

*** TOTAL REVENUES ***	1,961,966
=====	

EXPENDITURE SUMMARY

PRECINCT #1	1,940,778

*** TOTAL EXPENDITURES ***	1,940,778
=====	

REVENUE OVER(UNDER) EXPENDITURES	21,188
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	21,188

TOTAL TRANSFERS	(21,188)

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

AS OF: SEPTEMBER 9TH, 2024

201-ROAD & BRIDGE FUND PCT 1

2025 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,546,966
318-3000 DELINQUENT AD VALOREM TAXES	18,000

TOTAL OTHER TAXES	1,564,966

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,000
319-4000 PENALTY/INTEREST/DELQ TAXES	4,400

TOTAL PENALTY & INTEREST ON TAX	8,400

STATE SHARED REVENUE

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

TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	15,000

TOTAL MISCELLANEOUS REVENUE	15,000

OTHER REVENUES

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

TOTAL OTHER REVENUES	35,100

*** TOTAL REVENUES ***	1,961,966
	=====

AS OF: SEPTEMBER 9TH, 2024

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

2025 BUDGET

BUDGET

SALARIES

611-1101 SALARY, COMMISSIONER	91,443
611-1103 SALARY, FOREMAN	71,964
611-1104 SALARY, ASSISTANT FOREMAN	60,995
611-1105 SALARY, EQUIP OPERATORS	42,932
611-1107 SALARY, MECHANIC/EQP OPER	56,731
611-1108 SALARY, 6 SR. EQUIP OPERATORS	313,842
611-1120 SALARY, COURTESY STATION OPER	19,314
611-1130 EXTRA HELP	2,000
611-1131 OVERTIME WAGES	3,000
611-1132 LONGEVITY	7,620
611-1139 CELL PHONE ALLOWANCE	7,204
TOTAL SALARIES	677,045

FRINGE BENEFITS

611-2001 SOCIAL SECURITY	51,794
611-2002 HEALTH INSURANCE	88,944
611-2003 RETIREMENT	97,747
611-2004 LIFE INSURANCE	1,553
611-2005 WORKERS COMPENSATION	10,600
611-2006 UNEMPLOYMENT	522
TOTAL FRINGE BENEFITS	251,160

OPERATING EXPENSES

611-3001 UTILITIES	5,500
611-3003 REPAIRS & MAINTENANCE	100,000
611-3004 FUEL & OIL	85,000
611-3005 TIRES & TUBES	20,000
611-3006 CONSTRUCTION SUPPLIES	558,356
611-3008 UNIFORMS	1,000
611-3011 TRAINING & TRAVEL	8,000
611-3030 MISCELLANEOUS	5,000
611-3033 CONTRACT SERVICES	30,000
611-3112 VEHICLE/PROPERTY INSURANCE	18,000
611-3306 COURTESY STATION SUPPLIES	1,000
611-3307 COURTESY STAT. RENTAL/HAUL.	20,000
611-3308 COURTESY STATION/UTILITIES	550
TOTAL OPERATING EXPENSES	852,406

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

611-4003 BID ADVERTISING 250

TOTAL OTHER SERVICES & CHARGES 250

CAPITAL OUTLAY

611-5001 EQUIPMENT 100,000

TOTAL CAPITAL OUTLAY 100,000

DEBT SERVICE

611-6910 GRADALL XL3100 2024/2029 59,917

TOTAL DEBT SERVICE 59,917

TOTAL PRECINCT #1 1,940,778

*** TOTAL EXPENDITURES *** 1,940,778

REVENUE OVER(UNDER) EXPENDITURES 21,188

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND 18,385

700-0202 TRANSFER OUT/R&B #2 2,803

TOTAL TRANSFERS 21,188

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024

202-ROAD & BRIDGE FUND PCT 2

2025 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,472,968
PENALTY & INTEREST ON TAX	8,300
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	20,000
OTHER REVENUES	1,100

*** TOTAL REVENUES ***	1,840,868
=====	

EXPENDITURE SUMMARY

PRECINCT #2	1,830,889

*** TOTAL EXPENDITURES ***	1,830,889
=====	

REVENUE OVER(UNDER) EXPENDITURES	9,979
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	8,406
TRANSFERS OUT	18,385

TOTAL TRANSFERS	(9,979)

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

AS OF: SEPTEMBER 9TH, 2024

202-ROAD & BRIDGE FUND PCT 2

2025 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,455,968
318-3000 DELINQUENT AD VALOREM TAXES	17,000

TOTAL OTHER TAXES	1,472,968

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,300
319-4000 PENALTY/INTEREST/DELQ TAXES	4,000

TOTAL PENALTY & INTEREST ON TAX	8,300

STATE SHARED REVENUE

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

TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	20,000

TOTAL MISCELLANEOUS REVENUE	20,000

OTHER REVENUES

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

TOTAL OTHER REVENUES	1,100

*** TOTAL REVENUES ***	1,840,868
	=====

AS OF: SEPTEMBER 9TH, 2024

202-ROAD & BRIDGE FUND PCT 2

2025 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

612-1101 SALARY, COMMISSIONER	91,433
612-1103 SALARY, FOREMAN	71,964
612-1104 SALARY, ASSIST FOREMAN	60,995
612-1105 SALARY, 1/2 EQUIP OPERATOR	73,635
612-1107 SALARY, MECHANIC/EQUIP OPER	56,731
612-1108 SALARY, 4 SR. EQUIP OPERATORS	208,414
612-1109 SALARY, ROAD CREW FOREMAN	60,995
612-1131 OVERTIME	10,000
612-1132 LONGEVITY	5,795
612-1139 CELL PHONE ALLOWANCE	6,244

TOTAL SALARIES 646,206

FRINGE BENEFITS

612-2001 SOCIAL SECURITY	49,442
612-2002 HEALTH INSURANCE	76,933
612-2003 RETIREMENT	93,577
612-2004 LIFE INSURANCE	1,493
612-2005 WORKERS COMPENSATION	8,500
612-2006 UNEMPLOYMENT	444

TOTAL FRINGE BENEFITS 230,389

OPERATING EXPENSES

612-3001 UTILITIES	9,000
612-3002 INSURANCE & BONDS	356
612-3003 REPAIRS & MAINTENANCE	70,000
612-3004 FUEL & OIL	55,000
612-3005 TIRES & TUBES	10,000
612-3006 CONSTRUCTION SUPPLIES	655,438
612-3007 SERVICE CENTER SUPPLIES	20,000
612-3008 UNIFORMS	3,500
612-3010 SERVICE CENTER REPAIRS	5,000
612-3011 TRAINING & TRAVEL	8,000
612-3030 MISCELLANEOUS	3,000
612-3033 CONTRACT SERVICES	50,000
612-3105 MILEAGE REIMBURSEMENT	7,000
612-3112 VEHICLE/PROPERTY INSURANCE	17,000

TOTAL OPERATING EXPENSES 913,294

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES	21,000
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CAPITAL OUTLAY

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

DEBT SERVICE

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

TOTAL PRECINCT #2	1,830,889
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*** TOTAL EXPENDITURES ***	1,830,889
----------------------------	-----------

REVENUE OVER(UNDER) EXPENDITURES	9,979
----------------------------------	-------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0201 TRANSFER IN/R&B #1	2,802
390-0203 TRANSFER IN/R&B #3	2,802
390-0204 TRANSF IN/R&B PCT #4	2,802

TOTAL TRANSFERS IN	8,406
--------------------	-------

TRANSFERS OUT

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

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

203-ROAD & BRIDGE FUND PCT 3

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,442,635
PENALTY & INTEREST ON TAX	8,200
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	16,000
OTHER REVENUES	49,300

*** TOTAL REVENUES ***	1,854,635
=====	

EXPENDITURE SUMMARY

PRECINCT #3	1,833,447

*** TOTAL EXPENDITURES ***	1,833,447
=====	

REVENUE OVER(UNDER) EXPENDITURES	21,188
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	21,188

TOTAL TRANSFERS	(21,188)

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

AS OF: SEPTEMBER 9TH, 2024

203-ROAD & BRIDGE FUND PCT 3

2025 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,425,635
318-3000 DELINQUENT AD VALOREM TAXES	17,000

TOTAL OTHER TAXES	1,442,635

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,200
319-4000 PENALTY/INTEREST/DELQ TAXES	4,000

TOTAL PENALTY & INTEREST ON TAX	8,200

STATE SHARED REVENUE

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

TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	16,000

TOTAL MISCELLANEOUS REVENUE	16,000

OTHER REVENUES

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

TOTAL OTHER REVENUES	49,300

*** TOTAL REVENUES ***	1,854,635
	=====

AS OF: SEPTEMBER 9TH, 2024

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

2025 BUDGET

BUDGET

SALARIES

613-1101 SALARY, COMMISSIONER	91,443
613-1102 SALARY, SUPPLEMENT/PARK	5,204
613-1103 SALARY, FOREMAN	71,964
613-1104 SALARY, ASSISTANT FOREMAN	60,995
613-1107 SALARY, MECHANIC/EQP OPER	56,731
613-1108 SALARY, 7 SR. EQUIP OPERATORS	363,803
613-1110 SALARY, FACILITIES TECH	47,819
613-1120 SALARY, COURTESY STATION	20,021
613-1130 EXTRA HELP	1,500
613-1132 LONGEVITY	8,950
613-1139 CELL PHONE ALLOWANCE	7,684

TOTAL SALARIES 736,114

FRINGE BENEFITS

613-2001 SOCIAL SECURITY	56,323
613-2002 HEALTH INSURANCE	91,824
613-2003 RETIREMENT	106,595
613-2004 LIFE INSURANCE	1,700
613-2005 WORKERS COMPENSATION	10,000
613-2006 UNEMPLOYMENT	531

TOTAL FRINGE BENEFITS 266,973

OPERATING EXPENSES

613-3001 UTILITIES	5,500
613-3003 REPAIRS & MAINTENANCE	85,000
613-3004 FUEL & OIL	65,000
613-3005 TIRE & TUBES	15,000
613-3006 CONSTRUCTION SUPPLIES	481,710
613-3007 RIGHT OF WAY MAINTENANCE	500
613-3008 UNIFORMS	10,000
613-3011 TRAINING & TRAVEL	5,000
613-3030 MISCELLANEOUS	3,000
613-3033 CONTRACT SERVICES	27,000
613-3105 MILEAGE REIMBURSEMENT	8,000
613-3112 VEHICLE/PROPERTY INSURANCE	19,000
613-3306 COURTESY STATION SUPPLIES	900
613-3307 COURTESY STAT. RENTAL/HAUL	27,000
613-3308 COURTESY STATION UTILITIES	1,750
613-3309 COURTESY STATION REPAIRS	1,000

TOTAL OPERATING EXPENSES 755,360

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES	3,000

CAPITAL OUTLAY

613-5001 EQUIPMENT	72,000

TOTAL CAPITAL OUTLAY	72,000

DEBT SERVICE

TOTAL DEBT SERVICE	0

TOTAL PRECINCT #3	1,833,447
=====	

*** TOTAL EXPENDITURES ***	1,833,447
=====	

REVENUE OVER (UNDER) EXPENDITURES	21,188
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OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

TOTAL TRANSFERS IN	0

TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND	18,385
700-0202 TRANSFER OUT/R&B #2	2,803

TOTAL TRANSFERS	21,188
-----------------	--------

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

204-ROAD & BRIDGE FUND PCT 4

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

OTHER TAXES	1,656,964
PENALTY & INTEREST ON TAX	9,300
STATE SHARED REVENUE	368,500
MISCELLANEOUS REVENUE	17,000
OTHER REVENUES	74,100

*** TOTAL REVENUES ***	2,125,864
=====	

EXPENDITURE SUMMARY

PRECINCT #4	2,104,676

*** TOTAL EXPENDITURES ***	2,104,676
=====	

REVENUE OVER(UNDER) EXPENDITURES	21,188
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	21,188

TOTAL TRANSFERS	(21,188)

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

AS OF: SEPTEMBER 9TH, 2024

204-ROAD & BRIDGE FUND PCT 4

2025 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	1,637,964
318-3000 DELINQUENT AD VALOREM TAXES	19,000

TOTAL OTHER TAXES	1,656,964

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,800
319-4000 PENALTY/INTEREST/DELQ TAXES	4,500

TOTAL PENALTY & INTEREST ON TAX	9,300

STATE SHARED REVENUE

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

TOTAL STATE SHARED REVENUE	368,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	17,000

TOTAL MISCELLANEOUS REVENUE	17,000

OTHER REVENUES

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

TOTAL OTHER REVENUES	74,100

*** TOTAL REVENUES ***	2,125,864
	=====

AS OF: SEPTEMBER 9TH, 2024

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

2025 BUDGET

BUDGET

SALARIES

614-1101 SALARY, COMMISSIONER	91,433
614-1103 SALARY, FOREMAN	71,964
614-1104 SALARY, ASSISTANT FOREMAN	60,995
614-1105 SALARY, 2 EQUIP OPERATOR	90,751
614-1106 SALARY, MECHANIC/EQUIP OPER	56,731
614-1108 SALARY, 4 SR. EQUIP. OPERATORS	209,186
614-1110 P/T EQUIPMENT OPERATOR	22,110
614-1120 SALARY, COURTESY STATION OPER	40,042
614-1130 EXTRA HELP	20,000
614-1131 OVERTIME WAGES	1,000
614-1132 LONGEVITY	4,465
614-1139 CELL PHONE ALLOWANCE	5,163

TOTAL SALARIES	673,840

FRINGE BENEFITS

614-2001 SOCIAL SECURITY	51,550
614-2002 HEALTH INSURANCE	65,640
614-2003 RETIREMENT	94,673
614-2004 LIFE INSURANCE	1,511
614-2005 WORKERS COMPENSATION	10,000
614-2006 UNEMPLOYMENT	459

TOTAL FRINGE BENEFITS	223,833

OPERATING EXPENSES

614-3001 UTILITIES	12,000
614-3002 INSURANCE & BONDS	356
614-3003 REPAIRS & MAINTENANCE	85,000
614-3004 FUEL & OIL	80,000
614-3005 TIRES & TUBES	23,000
614-3006 CONSTRUCTION SUPPLIES	524,929
614-3007 SERVICE CENTER SUPPLIES	15,000
614-3008 UNIFORMS	8,000
614-3011 TRAINING & TRAVEL	7,000
614-3030 MISCELLANEOUS	2,000
614-3033 CONTRACT SERVICES	150,000
614-3105 MILEAGE REIMBURSEMENT	2,000
614-3112 VEHICLE/PROPERTY INSURANCE	18,000
614-3306 COURTESY STATION SUPPLIES	700
614-3307 COURTESY STAT. RENTAL/HAUL	63,000
614-3308 COURTESY STATION UTILITIES	800
614-3309 COURTESY STATION REPAIRS	1,500

TOTAL OPERATING EXPENSES	993,285

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES	23,800
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CAPITAL OUTLAY

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

614-6910 GRADALL XL3100 2024/2027	94,918
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TOTAL DEBT SERVICE	94,918
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TOTAL PRECINCT #4	2,104,676
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*** TOTAL EXPENDITURES ***	2,104,676
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REVENUE OVER (UNDER) EXPENDITURES	21,188
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OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN	0
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TRANSFERS OUT

700-0100 TRANSFER TO GENERAL FUND	18,385
700-0202 TRANSFER OUT/ R&B PCT #2	2,803

TOTAL TRANSFERS	21,188
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TOTAL REVENUE OVER (UNDER) EXPENDITURES	0
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SPECIAL REVENUE FUNDS



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

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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

108-EMERGENCY MGMT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	0
INTERGOVERNMENTAL CONTRAC	265,423
MISCELLANEOUS REVENUE	0
*** TOTAL REVENUES ***	265,423

EXPENDITURE SUMMARY

EMERGENCY MGMT	531,846
*** TOTAL EXPENDITURES ***	531,846

REVENUE OVER(UNDER) EXPENDITURES (266,423)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	266,423
TRANSFERS OUT	0
TOTAL TRANSFERS	266,423

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

108-EMERGENCY MGMT

REVENUES

BUDGET

FEDERAL GRANTS

TOTAL FEDERAL GRANTS

0

INTERGOVERNMENTAL CONTRAC

339-1008 CITY CONTRIBUTIONS

265,423

TOTAL INTERGOVERNMENTAL CONTRAC

265,423

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

265,423

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

108-EMERGENCY MGMT
EMERGENCY MGMT
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

599-1103 SALARY, EMERGENCY MGMT COORD	111,234
599-1104 SALARY, EMER MGMT SPECIALIST	55,082
599-1106 SALARY, DEPUTY EMER MGMT COORD	86,092
599-1107 SALARY, DISASTER RECOVERY COOR	66,436
599-1112 SALARY, PUBLIC SAFETY COMMUNIC	32,500
599-1132 LONGEVITY	2,865
599-1139 CELL PHONE ALLOWANCE	3,453

TOTAL SALARIES	357,662

FRINGE BENEFITS

599-2001 SOCIAL SECURITY	27,300
599-2002 HEALTH INSURANCE	16,200
599-2003 RETIREMENT	51,669
599-2004 LIFE INSURANCE	823
599-2005 WORKERS COMPENSATION	234
599-2006 UNEMPLOYMENT	323

TOTAL FRINGE BENEFITS	96,549

OPERATING EXPENSES

599-3001 TELEPHONE/COMMUNICATIONS	5,550
599-3005 TRAINING & TRAVEL	15,000
599-3006 SUPPLIES	4,500
599-3008 ASSOCIATION DUES	855
599-3009 COPY MACHINE	1,000
599-3010 COMPUTER SUPPLIES	3,500
599-3013 FUEL	1,000
599-3014 AUTO REPAIRS	1,000
599-3017 UTILITIES/CABLE-EOC	1,980

TOTAL OPERATING EXPENSES	34,385

OTHER SERVICES & CHARGES

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

TOTAL OTHER SERVICES & CHARGES	43,250

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

108-EMERGENCY MGMT
EMERGENCY MGMT
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL EMERGENCY MGMT 531,846
=====

*** TOTAL EXPENDITURES *** 531,846
=====

REVENUE OVER(UNDER) EXPENDITURES (266,423)

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND 266,423

TOTAL TRANSFERS IN 266,423

TRANSFERS OUT

TOTAL TRANSFERS 0

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

109-LEPC FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

15,000

*** TOTAL REVENUES ***

15,000

EXPENDITURE SUMMARY

EMERGENCY MGMT

15,000

*** TOTAL EXPENDITURES ***

15,000

REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

109-LEPC FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-2016 DONATIONS

15,000

TOTAL MISCELLANEOUS REVENUE

15,000

*** TOTAL REVENUES ***

15,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

109-LEPC FUND
EMERGENCY MGMT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

599-3001 EMERGENCY NOTIFICATION SYS	6,000
599-3006 SUPPLIES	3,750
599-3010 ADVERTISEMENT/BROCHURES	3,750
599-3030 MISCELLANEOUS	1,500

TOTAL OPERATING EXPENSES	15,000
TOTAL EMERGENCY MGMT	15,000
	=====
*** TOTAL EXPENDITURES ***	15,000
	=====
REVENUE OVER (UNDER) EXPENDITURES	0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

117-COURT-INITIATED GUARDIANS

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

10,000

*** TOTAL REVENUES ***

10,000

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

5,000

*** TOTAL EXPENDITURES ***

5,000

REVENUE OVER (UNDER) EXPENDITURES

5,000

AS OF: SEPTEMBER 9TH, 2024

117-COURT-INITIATED GUARDIANS

2025 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLERK FEE LGC118.067

10,000

TOTAL FEES OF OFFICE

10,000

*** TOTAL REVENUES ***

10,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

117-COURT-INITIATED GUARDIANS
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

401-4021 GUARDIANS/ATTY AD LITEM	5,000

TOTAL OTHER SERVICES & CHARGES	5,000
TOTAL COMMISSIONERS' COURT	5,000
	=====
*** TOTAL EXPENDITURES ***	5,000
	=====
REVENUE OVER (UNDER) EXPENDITURES	5,000

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

118-COUNTY JURY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	13,700
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	13,700
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	10,000

*** TOTAL EXPENDITURES ***	10,000
	=====

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

118-COUNTY JURY FUND

REVENUES

BUDGET

FEES OF OFFICE

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

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

TOTAL MISCELLANEOUS REVENUE	----- 0
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*** TOTAL REVENUES ***	13,700 =====
------------------------	-----------------

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

118-COUNTY JURY FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

401-4013 JURY FEES & EXPENSES

10,000

TOTAL OTHER SERVICES & CHARGES

10,000

TOTAL COMMISSIONERS' COURT

10,000

*** TOTAL EXPENDITURES ***

10,000

REVENUE OVER (UNDER) EXPENDITURES

3,700

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

3,700

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

119-CO CLERK ARCHIVE FEE FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	0
FEEES OF OFFICE	85,000
MISCELLANEOUS REVENUE	2,000
*** TOTAL REVENUES ***	87,000

EXPENDITURE SUMMARY

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

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

119-CO CLERK ARCHIVE FEE FD

REVENUES

BUDGET

STATE GRANTS

TOTAL STATE GRANTS

0

FEEES OF OFFICE

341-4012 ARCHIVE FEE/LGC 118.025

85,000

TOTAL FEES OF OFFICE

85,000

341-4012 ARCHIVE FEE/LGC 118.025

PERMANENT NOTES:

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

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

2,000

TOTAL MISCELLANEOUS REVENUE

2,000

*** TOTAL REVENUES ***

87,000
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

119-CO CLERK ARCHIVE FEE FD
COUNTY CLERK
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OTHER SERVICES & CHARGES

403-4006 PRESERVATION/BOOKS & RECORDS

125,000

TOTAL OTHER SERVICES & CHARGES

125,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL COUNTY CLERK

125,000
=====

*** TOTAL EXPENDITURES ***

125,000
=====

REVENUE OVER (UNDER) EXPENDITURES

(38,000)

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

120-RECORDS MANAGEMENT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	110,432
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	110,432
	=====

EXPENDITURE SUMMARY

COUNTY CLERK	145,566

*** TOTAL EXPENDITURES ***	145,566
	=====

REVENUE OVER (UNDER) EXPENDITURES	(35,134)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

120-RECORDS MANAGEMENT FUND

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLK FEE/102.005 CCP	99,062
341-4005 CO CLRK FEE/LGC 134.102/135.10	11,370

TOTAL FEES OF OFFICE	110,432
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MISCELLANEOUS REVENUE

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

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

120-RECORDS MANAGEMENT FUND
COUNTY CLERK
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1105 SALARY, DEPUTY CLERKS	21,695
403-1110 SALARY, CLERK III	18,564
403-1132 LONGEVITY	186

TOTAL SALARIES	40,445

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	3,095
403-2003 RETIREMENT	5,857
403-2004 LIFE INSURANCE	94
403-2005 WORKERS COMPENSATION	37
403-2006 UNEMPLOYMENT	37

TOTAL FRINGE BENEFITS	9,120

OPERATING EXPENSES

403-3003 MAINTENANCE CONTRACTS	12,790
403-3005 TRAINING & TRAVEL	3,000

TOTAL OPERATING EXPENSES	15,790

OTHER SERVICES & CHARGES

403-4006 RECORDS PRESERVATION	5,211

TOTAL OTHER SERVICES & CHARGES	5,211

CAPITAL OUTLAY

403-5001 EQUIPMENT	75,000

TOTAL CAPITAL OUTLAY	75,000

DEBT SERVICE

TOTAL DEBT SERVICE	0

TOTAL COUNTY CLERK	145,566
=====	

*** TOTAL EXPENDITURES ***	145,566
=====	

REVENUE OVER(UNDER) EXPENDITURES	(35,134)
----------------------------------	-----------

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

121-COURTHOUSE SECURITY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	48,000
MISCELLANEOUS REVENUE	2,000

*** TOTAL REVENUES ***	50,000
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	25,500

*** TOTAL EXPENDITURES ***	25,500
	=====

REVENUE OVER (UNDER) EXPENDITURES	24,500
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	24,500
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

121-COURTHOUSE SECURITY FUND

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEE/CCP 102.017/LGC 135.101	8,000
341-4000 COUNTY CLERK	20,000
341-5000 DISTRICT CLERK	20,000

TOTAL FEES OF OFFICE	48,000

MISCELLANEOUS REVENUE

361-5000 MISCELLANEOUS	2,000

TOTAL MISCELLANEOUS REVENUE	2,000

*** TOTAL REVENUES ***	50,000
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

121-COURTHOUSE SECURITY FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OPERATING EXPENSES

401-3003 MAINTENANCE CONTRACTS
401-3006 SUPPLIES
401-3007 REPAIRS & MAINTENANCE

10,000
500
5,000

TOTAL OPERATING EXPENSES

15,500

CAPITAL OUTLAY

401-5001 SECURITY EQUIPMENT

10,000

TOTAL CAPITAL OUTLAY

10,000

TOTAL COMMISSIONERS' COURT

25,500
=====

*** TOTAL EXPENDITURES ***

25,500
=====

REVENUE OVER(UNDER) EXPENDITURES

24,500

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

TOTAL TRANSFERS IN

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

121-COURTHOUSE SECURITY FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

24,500

=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

122-JUSTICE CT BLDG SECURITY

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	2,500
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	2,500
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	2,500

*** TOTAL EXPENDITURES ***	2,500
	=====

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

122-JUSTICE CT BLDG SECURITY

REVENUES

BUDGET

FEES OF OFFICE

341-3006 COURT SECURITY-CCP 102.017

2,500

TOTAL FEES OF OFFICE

2,500

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

2,500

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

122-JUSTICE CT BLDG SECURITY
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

401-3006 SUPPLIES 1,000

401-3007 REPAIRS & MAINTENANCE 1,500

TOTAL OPERATING EXPENSES 2,500

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL COMMISSIONERS' COURT 2,500

*** TOTAL EXPENDITURES *** 2,500

REVENUE OVER(UNDER) EXPENDITURES 0

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

123-DIST. CLERK RECORD MGMT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	29,000
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	29,000
	=====

EXPENDITURE SUMMARY

DISTRICT CLERK	18,255

*** TOTAL EXPENDITURES ***	18,255
	=====

REVENUE OVER (UNDER) EXPENDITURES	10,745
	=====

AS OF: SEPTEMBER 9TH, 2024

123-DIST. CLERK RECORD MGMT

2025 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 DIST CLK FEES/51.317 GC

1,000

341-4005 DST CLERK FEES/LGC 134.101/135

28,000

TOTAL FEES OF OFFICE

29,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

29,000

AS OF: SEPTEMBER 9TH, 2024

123-DIST. CLERK RECORD MGMT
DISTRICT CLERK
DEPARTMENT EXPENDITURES

2025 BUDGET

BUDGET

SALARIES

450-1103 SALARY, CHIEF DEPUTY	1,040
450-1104 SALARY, 3 ASST CHIEF DEPUTY	6,095
450-1105 SALARY, 9 DEPUTY CLERKS	5,720

TOTAL SALARIES	12,855

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	984
450-2003 RETIREMENT	1,862
450-2004 LIFE INSURANCE	30
450-2005 WORKERS COMPENSATION	12
450-2006 UNEMPLOYMENT	12

TOTAL FRINGE BENEFITS	2,900

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	2,500

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL DISTRICT CLERK	18,255
=====	

*** TOTAL EXPENDITURES ***	18,255
=====	

REVENUE OVER (UNDER) EXPENDITURES	10,745
-----------------------------------	--------

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

124-CO CLERK OF THE COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	19,000
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	19,000
	=====

EXPENDITURE SUMMARY

COUNTY CLERK	23,452

*** TOTAL EXPENDITURES ***	23,452
	=====

REVENUE OVER (UNDER) EXPENDITURES	(4,452)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

124-CO CLERK OF THE COURT

REVENUES

BUDGET

FEES OF OFFICE

341-4000 CO CLERK FEE/LGC 134.102/135.1

19,000

TOTAL FEES OF OFFICE

19,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

19,000
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

124-CO CLERK OF THE COURT
COUNTY CLERK
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1105 SALARY, DEPUTY CLERKS	19,136

TOTAL SALARIES	19,136

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	1,464
403-2003 RETIREMENT	2,771
403-2004 LIFE INSURANCE	45
403-2005 WORKERS COMPENSATION	18
403-2006 UNEMPLOYMENT	18

TOTAL FRINGE BENEFITS	4,316

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	0

TOTAL COUNTY CLERK	23,452
	=====

*** TOTAL EXPENDITURES ***	23,452
	=====

REVENUE OVER (UNDER) EXPENDITURES	(4,452)
-----------------------------------	----------

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

125-DIST CLERK OF THE COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	36,000
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	36,000
	=====

EXPENDITURE SUMMARY

DISTRICT CLERK	31,570

*** TOTAL EXPENDITURES ***	31,570
	=====

REVENUE OVER (UNDER) EXPENDITURES	4,430
	=====

AS OF: SEPTEMBER 9TH, 2024

125-DIST CLERK OF THE COURT

2025 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

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

36,000

TOTAL FEES OF OFFICE

36,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

36,000

AS OF: SEPTEMBER 9TH, 2024

125-DIST CLERK OF THE COURT
DISTRICT CLERK
DEPARTMENT EXPENDITURES

2025 BUDGET

BUDGET

SALARIES

450-1103 SALARY, CHIEF DEPUTY	2,760
450-1104 SALARY, 3 ASST CHIEF DEPUTY	8,280
450-1105 SALARY, 9 CLERK III	14,720

TOTAL SALARIES	25,760

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	1,971
450-2003 RETIREMENT	3,731
450-2004 LIFE INSURANCE	60
450-2005 WORKERS COMPENSATION	24
450-2006 UNEMPLOYMENT	24

TOTAL FRINGE BENEFITS	5,810

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	0

TOTAL DISTRICT CLERK	31,570
=====	
*** TOTAL EXPENDITURES ***	31,570
=====	
REVENUE OVER (UNDER) EXPENDITURES	4,430

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

126-COURT REPORTER SERVICE

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	32,000
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	32,000
	=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT	0

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

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	38,000

TOTAL TRANSFERS	(38,000)

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

126-COURT REPORTER SERVICE

REVENUES

BUDGET

FEES OF OFFICE

341-4000 CO CLERK FEE/LGC 134.102/135.1
341-7000 DIST CLERK FEE/LGC 135.101

14,000
18,000

TOTAL FEES OF OFFICE

32,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

32,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

126-COURT REPORTER SERVICE
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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

*** TOTAL EXPENDITURES ***

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

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

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

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

TRANSFERS OUT

700-0100 TRANSFER OUT/GENERAL FUND	38,000
TOTAL TRANSFERS	----- 38,000

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

127-COURT FACILITY FEE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

25,650

*** TOTAL REVENUES ***

25,650

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

10,000

*** TOTAL EXPENDITURES ***

10,000

REVENUE OVER (UNDER) EXPENDITURES

15,650

AS OF: SEPTEMBER 9TH, 2024

127-COURT FACILITY FEE FUND

2025 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLERK FEE/LGC 135.101b

11,000

341-7000 DISTRICT CLERK FEE/LGC135.101b

14,650

TOTAL FEES OF OFFICE

25,650

*** TOTAL REVENUES ***

25,650

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

127-COURT FACILITY FEE FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

401-3007 REPAIRS & MAINTENANCE	10,000

TOTAL OPERATING EXPENSES	10,000
TOTAL COMMISSIONERS' COURT	10,000
	=====
*** TOTAL EXPENDITURES ***	10,000
	=====
REVENUE OVER (UNDER) EXPENDITURES	15,650

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

129-LANGUAGE ACCESS FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

9,500

*** TOTAL REVENUES ***

9,500

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

9,500

*** TOTAL EXPENDITURES ***

9,500

REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

129-LANGUAGE ACCESS FUND

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEE LGC 135.101 (b)	6,000
341-4000 COUNTY CLERK FEE LGC 135.101b	1,500
341-5000 DISTRICT CLERK FEE LGC 135.101	2,000

TOTAL FEES OF OFFICE	9,500
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*** TOTAL REVENUES ***	9,500
------------------------	-------

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

129-LANGUAGE ACCESS FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

401-3106 TRANSLATORS	9,500

TOTAL OPERATING EXPENSES	9,500
TOTAL COMMISSIONERS' COURT	9,500
	=====
*** TOTAL EXPENDITURES ***	9,500
	=====
REVENUE OVER (UNDER) EXPENDITURES	0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

140-PATRIOT PARK DONATION FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

0

EXPENDITURE SUMMARY

PARKS & RECREATION

0

*** TOTAL EXPENDITURES ***

0

REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

140-PATRIOT PARK DONATION FD

REVENUES

BUDGET

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

0
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

140-PATRIOT PARK DONATION FD
PARKS & RECREATION
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL PARKS & RECREATION

0
=====

*** TOTAL EXPENDITURES ***

0
=====

REVENUE OVER (UNDER) EXPENDITURES

0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

145-OPIOID SETTLEMENT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE SHARED REVENUE

0

*** TOTAL REVENUES ***

0

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

0

*** TOTAL EXPENDITURES ***

0

REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

145-OPIOID SETTLEMENT FUND

REVENUES

BUDGET

STATE SHARED REVENUE

TOTAL STATE SHARED REVENUE

0

*** TOTAL REVENUES ***

0
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

145-OPIOID SETTLEMENT FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	0
TOTAL COMMISSIONERS' COURT	0
	=====
*** TOTAL EXPENDITURES ***	0
	=====
REVENUE OVER(UNDER) EXPENDITURES	0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024

215-CAPITAL CREDITS FUND

2025 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE SHARED REVENUE

20,000

*** TOTAL REVENUES ***

20,000

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

2,500

HERITAGE DIRECTOR

0

EXPENDITURES

0

*** TOTAL EXPENDITURES ***

2,500

REVENUE OVER(UNDER) EXPENDITURES

17,500

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

0

TRANSFERS OUT

6,525

TOTAL TRANSFERS

(6,525)

TOTAL REVENUE OVER(UNDER) EXPENDITURES

10,975

AS OF: SEPTEMBER 9TH, 2024

215-CAPITAL CREDITS FUND

2025 BUDGET

REVENUES

BUDGET

STATE SHARED REVENUE

335-1015 UNCLAIMED CAP CREDITS/LGC381

20,000

TOTAL STATE SHARED REVENUE

20,000

*** TOTAL REVENUES ***

20,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

215-CAPITAL CREDITS FUND
COMMISSIONERS' COURT
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

401-4205 TOURISM EVENTS	2,500

TOTAL OTHER SERVICES & CHARGES	2,500
TOTAL COMMISSIONERS' COURT	2,500
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

215-CAPITAL CREDITS FUND
HERITAGE DIRECTOR
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL HERITAGE DIRECTOR

0
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

215-CAPITAL CREDITS FUND
EXPENDITURES
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

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

*** TOTAL EXPENDITURES ***	2,500 =====
----------------------------	----------------

REVENUE OVER(UNDER) EXPENDITURES	17,500
----------------------------------	--------

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

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

TRANSFERS OUT

700-4500 HISTORICAL COMMISSION	6,525
TOTAL TRANSFERS	----- 6,525

TOTAL REVENUE OVER(UNDER) EXPENDITURES	10,975 =====
----------------------------------------	-----------------

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

240-DRUG COURTS PROGRAM

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	360
MISCELLANEOUS REVENUE	1

*** TOTAL REVENUES ***	361
	=====

EXPENDITURE SUMMARY

DRUG COURTS PROGRAMS	360

*** TOTAL EXPENDITURES ***	360
	=====

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

240-DRUG COURTS PROGRAM

REVENUES

BUDGET

FEES OF OFFICE

341-2007 DRUG CRT FEES, CCP 102.0178

360

TOTAL FEES OF OFFICE

360

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1

TOTAL MISCELLANEOUS REVENUE

1

*** TOTAL REVENUES ***

361
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

240-DRUG COURTS PROGRAM
DRUG COURTS PROGRAMS
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

OTHER SERVICES & CHARGES

424-4010 COMPLIANCE MONITORING

360

TOTAL OTHER SERVICES & CHARGES

360

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL DRUG COURTS PROGRAMS

360
=====

*** TOTAL EXPENDITURES ***

360
=====

REVENUE OVER(UNDER) EXPENDITURES

1

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

245-COUNTY SPECIALTY COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE	10,784
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	10,784
	=====

EXPENDITURE SUMMARY

SPECIALTY COURTS PROGRAMS	10,784

*** TOTAL EXPENDITURES ***	10,784
	=====

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

245-COUNTY SPECIALTY COURT

REVENUES

BUDGET

FEES OF OFFICE

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

7,036
3,748

TOTAL FEES OF OFFICE

10,784

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

10,784
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

245-COUNTY SPECIALTY COURT
SPECIALTY COURTS PROGRAMS
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

423-3006 SUPPLIES

200

TOTAL OPERATING EXPENSES

200

OTHER SERVICES & CHARGES

423-4010 COMPLIANCE MONITORING

10,584

TOTAL OTHER SERVICES & CHARGES

10,584

TOTAL SPECIALTY COURTS PROGRAMS

10,784

*** TOTAL EXPENDITURES ***

10,784

REVENUE OVER(UNDER) EXPENDITURES

0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

280-LOCAL TRUANCY PREVENTIONS

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	10,650
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	10,650
	=====

EXPENDITURE SUMMARY

TRUANCY PREVENTION & DIV	0

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

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

280-LOCAL TRUANCY PREVENTIONS

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP FEES/LGC 134.103

10,650

TOTAL FEES OF OFFICE

10,650

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

10,650
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

280-LOCAL TRUANCY PREVENTIONS
TRUANCY PREVENTION & DIV
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

281-JUSTICE TECHNOLOGY FD.

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	9,520
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	9,520
	=====

EXPENDITURE SUMMARY

TECHNOLOGY FUND	4,000

*** TOTAL EXPENDITURES ***	4,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	5,520
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

281-JUSTICE TECHNOLOGY FD.

REVENUES

BUDGET

FEES OF OFFICE

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

TOTAL FEES OF OFFICE	9,520
----------------------	-------

MISCELLANEOUS REVENUE

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

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

281-JUSTICE TECHNOLOGY FD.
TECHNOLOGY FUND
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS

4,000

TOTAL OPERATING EXPENSES

4,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL TECHNOLOGY FUND

4,000

*** TOTAL EXPENDITURES ***

4,000

REVENUE OVER (UNDER) EXPENDITURES

5,520

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

282-FAMILY PROTECTION FEE FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE

0

FINES

1,510

*** TOTAL REVENUES ***

1,510

EXPENDITURE SUMMARY

DISTRICT CLERK

1,500

*** TOTAL EXPENDITURES ***

1,500

REVENUE OVER (UNDER) EXPENDITURES

10

AS OF: SEPTEMBER 9TH, 2024

282-FAMILY PROTECTION FEE FD

2025 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

TOTAL FEES OF OFFICE

0

FINES

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

1,500

351-2010 CHILDREN'S ADVOCACY/CCP42A.455

10

TOTAL FINES

1,510

*** TOTAL REVENUES ***

1,510
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

282-FAMILY PROTECTION FEE FD
DISTRICT CLERK
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

450-4513 MID-COAST FAMILY SERVICES	750
450-4515 GOLDEN CRESCENT CASA	750

TOTAL OTHER SERVICES & CHARGES	1,500
TOTAL DISTRICT CLERK	1,500
	=====
*** TOTAL EXPENDITURES ***	1,500
	=====
REVENUE OVER (UNDER) EXPENDITURES	10

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

283-CO/DIST TECHNOLOGY FD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	3,265
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	3,265
	=====

EXPENDITURE SUMMARY

TECHNOLOGY FUND	4,500

*** TOTAL EXPENDITURES ***	4,500
	=====

REVENUE OVER (UNDER) EXPENDITURES	(1,235)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

283-CO/DIST TECHNOLOGY FD

REVENUES

BUDGET

FEES OF OFFICE

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

1,640
1,625

TOTAL FEES OF OFFICE

3,265

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

3,265
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

283-CO/DIST TECHNOLOGY FD
TECHNOLOGY FUND
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS

4,500

TOTAL OPERATING EXPENSES

4,500

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL TECHNOLOGY FUND

4,500

*** TOTAL EXPENDITURES ***

4,500

REVENUE OVER (UNDER) EXPENDITURES

(1,235)

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

286-CHILD ABUSE PREVENTION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FINES	100
MISCELLANEOUS REVENUE	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

286-CHILD ABUSE PREVENTION

REVENUES

BUDGET

FINES

351-2001 CHILD ABUSE PRV FN/CCP102.0186

100

TOTAL FINES

100

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

100
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

288-RURAL SHERIFF OFC SALARY

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	500,000
MISCELLANEOUS REVENUE	3,000

*** TOTAL REVENUES ***	503,000
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	0
SHERIFF'S ADMINISTRATION	89,088
SHERIFF'S ENFORCEMENT DIV	79,168
SHERIFF'S SPECIAL CRIMES	12,236
SHERIFF'S DETENTION DIV	320,663

*** TOTAL EXPENDITURES ***	501,155
	=====

REVENUE OVER(UNDER) EXPENDITURES	1,845
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

288-RURAL SHERIFF OFC SALARY

REVENUES

BUDGET

STATE GRANTS

333-1001 SALARY AST-SHERIFF/LGC 130.911

500,000

TOTAL STATE GRANTS

500,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,000

TOTAL MISCELLANEOUS REVENUE

3,000

*** TOTAL REVENUES ***

503,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

288-RURAL SHERIFF OFC SALARY
CRIMINAL DIST. ATTORNEY
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

TOTAL CRIMINAL DIST. ATTORNEY

0
=====

AS OF: SEPTEMBER 9TH, 2024

288-RURAL SHERIFF OFC SALARY
SHERIFF'S ADMINISTRATION
DEPARTMENT EXPENDITURES

2025 BUDGET

BUDGET

SALARIES

562-1101 SALARY, SHERIFF	27,000
562-1103 SALARY, CHIEF DEPUTY SHERIFF	5,000
562-1125 SALARY, ADMIN DEPUTY	542
562-1140 SALARY, CAPTAIN ADMINISTRATION	22,230
562-1142 SALARY, LT. TRAINING OFFICER	3,951
562-1143 SALARY, 2 CORPORALS	1,987
562-1145 SALARY, 2 INVEST FORENSIC/BACK	1,859
562-1150 SALARY, 3 SERGEANTS	10,130

TOTAL SALARIES	72,699

FRINGE BENEFITS

562-2001 SOCIAL SECURITY	5,562
562-2003 RETIREMENT	10,528
562-2004 LIFE INSURANCE	168
562-2005 WORKERS COMPENSATION	65
562-2006 UNEMPLOYMENT	66

TOTAL FRINGE BENEFITS	16,389

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL SHERIFF'S ADMINISTRATION	89,088
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

288-RURAL SHERIFF OFC SALARY
SHERIFF'S ENFORCEMENT DIV
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

563-1105 SALARY, 3 LT ENFORCEMENT	1,560
563-1108 SALARY, 4 SGT ENFORCEMENT	3,577
563-1109 SALARY, 24 PATROL DEPUTIES	55,183
563-1112 SALARY, 4 PATROL CORPORALS	4,284

TOTAL SALARIES	64,604

FRINGE BENEFITS

563-2001 SOCIAL SECURITY	4,943
563-2003 RETIREMENT	9,355
563-2004 LIFE INSURANCE	149
563-2005 WORKERS COMPENSATION	58
563-2006 UNEMPLOYMENT	59

TOTAL FRINGE BENEFITS	14,564

TOTAL SHERIFF'S ENFORCEMENT DIV	79,168
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

288-RURAL SHERIFF OFC SALARY
SHERIFF'S SPECIAL CRIMES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

564-1106 SALARY, 3 SCU INVESTIGATORS	4,239
564-1107 SALARY, SCU SERGEANT	3,578
564-1112 SALARY, 4 INTERDICTION DEP	2,168

TOTAL SALARIES	9,985

FRINGE BENEFITS

564-2001 SOCIAL SECURITY	764
564-2003 RETIREMENT	1,446
564-2004 LIFE INSURANCE	23
564-2005 WORKERS COMP	9
564-2006 UNEMPLOYMENT	9

TOTAL FRINGE BENEFITS	2,251

TOTAL SHERIFF'S SPECIAL CRIMES	12,236
	=====

AS OF: SEPTEMBER 9TH, 2024

288-RURAL SHERIFF OFC SALARY
SHERIFF'S DETENTION DIV
DEPARTMENT EXPENDITURES

2025 BUDGET

BUDGET

SALARIES

565-1104 SALARY, CAPTAIN DETENTION	39,843
565-1105 SALARY, 3 LT DETENTION	3,951
565-1108 SALARY, 5 SERGEANTS	33,398
565-1109 SALARY, 10 CORPORALS	34,563
565-1110 SALARY, 17 COURTS/EXTRADITION	10,645
565-1114 SALARY, 27 DETENTION DEPUTIES	28,134
565-1116 SALARY, 40 DETENTION OFFICERS	111,146

TOTAL SALARIES	261,680

FRINGE BENEFITS

565-2001 SOCIAL SECURITY	20,019
565-2003 RETIREMENT	37,892
565-2004 LIFE INSURANCE	602
565-2005 WORKERS COMPENSATION	234
565-2006 UNEMPLOYMENT	236

TOTAL FRINGE BENEFITS	58,983

TOTAL SHERIFF'S DETENTION DIV 320,663
=====

*** TOTAL EXPENDITURES *** 501,155
=====

REVENUE OVER (UNDER) EXPENDITURES 1,845

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

289-RURAL PROSECUTOR OFC SALA

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

STATE GRANTS	275,000
MISCELLANEOUS REVENUE	2,000

*** TOTAL REVENUES ***	277,000
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	238,172

*** TOTAL EXPENDITURES ***	238,172
	=====

REVENUE OVER (UNDER) EXPENDITURES	38,828
	=====

AS OF: SEPTEMBER 9TH, 2024

289-RURAL PROSECUTOR OFC SALA

2025 BUDGET

REVENUES

BUDGET

STATE GRANTS

333-1000 SALARY ASSIST-CDA/LGC 130.913

275,000

TOTAL STATE GRANTS

275,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

2,000

TOTAL MISCELLANEOUS REVENUE

2,000

*** TOTAL REVENUES ***

277,000

=====

AS OF: SEPTEMBER 9TH, 2024

289-RURAL PROSECUTOR OFC SALA
CRIMINAL DIST. ATTORNEY
DEPARTMENT EXPENDITURES

2025 BUDGET

BUDGET

SALARIES

475-1104 SALARY, 8 ASSISTANT CDA	122,351
475-1107 SALARY, VICTIM ASSISTANCE COOR	8,292
475-1140 SALARY, FIRST ASST CDA/APPELL	25,854
475-1185 SALARY, 3 INVESTIGATORS	36,342
475-1230 SALARY, MISD VICTIM ASST COORD	1,523

TOTAL SALARIES	194,362

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	14,869
475-2003 RETIREMENT	28,144
475-2004 LIFE INSURANCE	448
475-2005 WORKERS COMPENSATION	174
475-2006 UNEMPLOYMENT	175

TOTAL FRINGE BENEFITS	43,810

TOTAL CRIMINAL DIST. ATTORNEY 238,172
=====

*** TOTAL EXPENDITURES *** 238,172
=====

REVENUE OVER (UNDER) EXPENDITURES 38,828

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

300-CDA PROCESSING FEE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	5,000
MISCELLANEOUS REVENUE	50
OTHER REVENUES	0

*** TOTAL REVENUES ***	5,050
=====	

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	0

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

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

300-CDA PROCESSING FEE FUND

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CHECK FEES CCP 102.007

5,000

TOTAL FEES OF OFFICE

5,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

50

TOTAL MISCELLANEOUS REVENUE

50

OTHER REVENUES

TOTAL OTHER REVENUES

0

*** TOTAL REVENUES ***

5,050

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

TOTAL SALARIES

0

FRINGE BENEFITS

TOTAL FRINGE BENEFITS

0

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL CRIMINAL DIST. ATTORNEY

0
=====

*** TOTAL EXPENDITURES ***

0
=====

REVENUE OVER(UNDER) EXPENDITURES

5,050

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

TOTAL TRANSFERS IN

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER(UNDER) EXPENDITURES

5,050
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

301-BOND FORFEITURE COMM

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

360

*** TOTAL REVENUES ***

360

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

301-BOND FORFEITURE COMM

REVENUES

BUDGET

FEES OF OFFICE

341-1403 COUNTY CLERK/GC 41.005	200
341-1450 DISTRICT CLERK/GC 41.005	160

TOTAL FEES OF OFFICE	360
----------------------	-----

*** TOTAL REVENUES ***	360
------------------------	-----

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

303-PRETRIAL INTERVENTION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

25,000

*** TOTAL REVENUES ***

25,000

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY

24,937

*** TOTAL EXPENDITURES ***

24,937

REVENUE OVER (UNDER) EXPENDITURES

63

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

303-PRETRIAL INTERVENTION

REVENUES

BUDGET

FEES OF OFFICE

341-1475 CDA/GC 76.011/CCP 102.012 &

25,000

TOTAL FEES OF OFFICE

25,000

*** TOTAL REVENUES ***

25,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

303-PRETRIAL INTERVENTION
CRIMINAL DIST. ATTORNEY
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1108 SALARY, CLERK III	5,279
475-1110 SALARY, ASST CHIEF CLERK	13,000

TOTAL SALARIES	18,279

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	1,399
475-2002 HEALTH INSURANCE	2,536
475-2003 RETIREMENT	2,648
475-2004 LIFE INSURANCE	43
475-2005 WORKERS COMPENSATION	15
475-2006 UNEMPLOYMENT	17

TOTAL FRINGE BENEFITS	6,658

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES	0

TOTAL CRIMINAL DIST. ATTORNEY	24,937
	=====

*** TOTAL EXPENDITURES ***	24,937
	=====

REVENUE OVER (UNDER) EXPENDITURES	63
-----------------------------------	----

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

304-VICTORIA CNTY CARE COURT

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEES OF OFFICE

5,000

*** TOTAL REVENUES ***

5,000

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY

3,700

*** TOTAL EXPENDITURES ***

3,700

REVENUE OVER (UNDER) EXPENDITURES

1,300

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

304-VICTORIA CNTY CARE COURT

REVENUES

BUDGET

FEES OF OFFICE

341-1000 CDA/GC 121-CARE COURT

5,000

TOTAL FEES OF OFFICE

5,000

*** TOTAL REVENUES ***

5,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OPERATING EXPENSES

475-3006 SUPPLIES 2,500

TOTAL OPERATING EXPENSES 2,500

OTHER SERVICES & CHARGES

475-4018 COURT COSTS 1,200

TOTAL OTHER SERVICES & CHARGES 1,200

TOTAL CRIMINAL DIST. ATTORNEY 3,700

*** TOTAL EXPENDITURES *** 3,700

REVENUE OVER(UNDER) EXPENDITURES 1,300

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

310-4/H ACTIVITY CENTER

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	100
LOCAL MATCHING FUNDS	650

*** TOTAL REVENUES ***	750
	=====

EXPENDITURE SUMMARY

4/H ACTIVITY CENTER	2,800

*** TOTAL EXPENDITURES ***	2,800
	=====

REVENUE OVER (UNDER) EXPENDITURES	(2,050)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	(2,050)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

310-4/H ACTIVITY CENTER

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

100

TOTAL MISCELLANEOUS REVENUE

100

LOCAL MATCHING FUNDS

369-1001 PRIVATE CONTRIBUTIONS

650

TOTAL LOCAL MATCHING FUNDS

650

*** TOTAL REVENUES ***

750
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OPERATING EXPENSES

661-3003 INSURANCE PREMIUM	400
661-3006 SUPPLIES	1,400
661-3007 REPAIRS & MAINTENANCE	1,000

TOTAL OPERATING EXPENSES	2,800

CAPITAL OUTLAY

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

TOTAL 4/H ACTIVITY CENTER	2,800
	=====

*** TOTAL EXPENDITURES ***	2,800
	=====

REVENUE OVER(UNDER) EXPENDITURES	(2,050)
----------------------------------	----------

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

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

TRANSFERS OUT

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

TOTAL REVENUE OVER(UNDER) EXPENDITURES	(2,050)
	=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

360-SHERIFF'S FORFEITURE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	60,000
OTHER REVENUES	0

*** TOTAL REVENUES ***	60,000
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	233,789

*** TOTAL EXPENDITURES ***	233,789
	=====

REVENUE OVER (UNDER) EXPENDITURES	(173,789)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	9,000
TRANSFERS OUT	0

TOTAL TRANSFERS	9,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES	(164,789)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

360-SHERIFF'S FORFEITURE FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 5,000

361-1005 JUDGEMENT OF FORFEITURES 55,000

TOTAL MISCELLANEOUS REVENUE 60,000

OTHER REVENUES

TOTAL OTHER REVENUES 0

*** TOTAL REVENUES *** 60,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

	BUDGET

<u>SALARIES</u>	
560-1121 SALARY, CLERK III	38,210
560-1132 LONGEVITY	149
560-1146 SALARY, SYSTEM SPECIALIST	12,645

TOTAL SALARIES	51,004
<u>FRINGE BENEFITS</u>	
560-2001 SOCIAL SECURITY	3,903
560-2002 HEALTH INSURANCE	7,080
560-2003 RETIREMENT	7,386
560-2004 LIFE INSURANCE	119
560-2005 WORKERS COMPENSATION	250
560-2006 UNEMPLOYMENT	47

TOTAL FRINGE BENEFITS	18,785
<u>OPERATING EXPENSES</u>	
560-3000 RESTRICTED EXPENDITURES	60,000
560-3006 SUPPLIES	30,000
560-3007 REPAIRS & MAINTENANCE	20,000
560-3008 K-9 & EXPENSES	9,000
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES	129,000
<u>OTHER SERVICES & CHARGES</u>	
560-4019 PROFESSIONAL SERVICES	10,000

TOTAL OTHER SERVICES & CHARGES	10,000
<u>CAPITAL OUTLAY</u>	
560-5001 FURNITURE & EQUIPMENT	25,000

TOTAL CAPITAL OUTLAY	25,000
TOTAL SHERIFF'S EXPENDITURES	233,789
	=====
*** TOTAL EXPENDITURES ***	233,789
	=====
REVENUE OVER (UNDER) EXPENDITURES	(173,789)

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

390-0361 TRANSFER IN/SHERIFF DONATION 9,000

TOTAL TRANSFERS IN 9,000

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES (164,789)
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

361-SHERIFF'S DONATION FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

0

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES

0

*** TOTAL EXPENDITURES ***

0

REVENUE OVER (UNDER) EXPENDITURES

0

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

0

TRANSFERS OUT

0

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

361-SHERIFF'S DONATION FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

0
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL SHERIFF'S EXPENDITURES

0
=====

*** TOTAL EXPENDITURES ***

0
=====

REVENUE OVER (UNDER) EXPENDITURES

0

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

0
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

362-SHERIFF DOJ FED. FORFEIT.

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,400
OTHER REVENUES	0

*** TOTAL REVENUES ***	3,400
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	7,650

*** TOTAL EXPENDITURES ***	7,650
	=====

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

362-SHERIFF DOJ FED. FORFEIT.

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,400

TOTAL MISCELLANEOUS REVENUE

3,400

OTHER REVENUES

TOTAL OTHER REVENUES

0

*** TOTAL REVENUES ***

3,400

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OPERATING EXPENSES

560-3006 SUPPLIES

7,650

TOTAL OPERATING EXPENSES

7,650

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL SHERIFF'S EXPENDITURES

7,650

*** TOTAL EXPENDITURES ***

7,650

REVENUE OVER (UNDER) EXPENDITURES

(4,250)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER (UNDER) EXPENDITURES

(4,250)

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

370-CDA CONTRABAND FORFEITURE

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	1,000
OTHER REVENUES	75,000

*** TOTAL REVENUES ***	76,000
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	156,138

*** TOTAL EXPENDITURES ***	156,138
	=====

REVENUE OVER (UNDER) EXPENDITURES	(80,138)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	(80,138)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

370-CDA CONTRABAND FORFEITURE

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,000

TOTAL MISCELLANEOUS REVENUE

1,000

OTHER REVENUES

368-2000 JUDGEMENT OF FORFEITURES

75,000

TOTAL OTHER REVENUES

75,000

*** TOTAL REVENUES ***

76,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

370-CDA CONTRABAND FORFEITURE
CRIMINAL DIST. ATTORNEY
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1109 SALARY, P/T LEGAL ASSISTANT	22,723
475-1110 SALARY, 2 ASST CHIEF CLERKS	5,000
475-1180 SALARY, ADMINISTRATION CHIEF	8,071

TOTAL SALARIES	35,794

FRINGE BENEFITS

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

TOTAL FRINGE BENEFITS	7,360

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	78,500

OTHER SERVICES & CHARGES

475-4014 WITNESS EXPENSES	12,000
475-4100 TRIAL EXPENSES	3,000

TOTAL OTHER SERVICES & CHARGES	15,000

CAPITAL OUTLAY

475-5001 EQUIPMENT	19,484

TOTAL CAPITAL OUTLAY	19,484

TOTAL CRIMINAL DIST. ATTORNEY	156,138
=====	

*** TOTAL EXPENDITURES ***	156,138
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

370-CDA CONTRABAND FORFEITURE
CRIMINAL DIST. ATTORNEY
DEPARTMENT EXPENDITURES

BUDGET

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER(UNDER) EXPENDITURES

(80,138)
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

372-SHERIFF DOT FEDERAL FORF

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	1,200
OTHER REVENUES	0

*** TOTAL REVENUES ***	1,200
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	47,500

*** TOTAL EXPENDITURES ***	47,500
	=====

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

372-SHERIFF DOT FEDERAL FORF

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,200

TOTAL MISCELLANEOUS REVENUE

1,200

OTHER REVENUES

TOTAL OTHER REVENUES

0

*** TOTAL REVENUES ***

1,200
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	22,500
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CAPITAL OUTLAY

560-5001 EQUIPMENT	25,000
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TOTAL CAPITAL OUTLAY	25,000
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TOTAL SHERIFF'S EXPENDITURES	47,500
------------------------------	--------

*** TOTAL EXPENDITURES ***	47,500
----------------------------	--------

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

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

TRANSFERS OUT

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

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

392-NATIONAL SCHOOL LUNCH PRG

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	105,000
STATE GRANTS	0

*** TOTAL REVENUES ***	105,000
	=====

EXPENDITURE SUMMARY

JUVENILE DETENTION	212,353
STATE GRANT	0
FEDERAL GRANT	0

*** TOTAL EXPENDITURES ***	212,353
	=====

REVENUE OVER (UNDER) EXPENDITURES	(107,353)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	107,353
TRANSFERS OUT	0

TOTAL TRANSFERS	107,353

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

392-NATIONAL SCHOOL LUNCH PRG

REVENUES

BUDGET

FEDERAL GRANTS

331-2005 NATIONAL SCHOOL LUNCH PRG

105,000

TOTAL FEDERAL GRANTS

105,000

STATE GRANTS

TOTAL STATE GRANTS

0

*** TOTAL REVENUES ***

105,000
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

392-NATIONAL SCHOOL LUNCH PRG
JUVENILE DETENTION
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

573-1132 LONGEVITY	431
573-1173 SALARY, FOOD SERV SUPERVISOR	33,124
573-1174 SALARY, 2 COOKS	43,923

TOTAL SALARIES	77,478

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	5,928
573-2002 HEALTH INSURANCE	4,323
573-2003 RETIREMENT	11,220
573-2004 LIFE INSURANCE	179
573-2005 WORKERS COMP	353
573-2006 UNEMPLOYMENT	72

TOTAL FRINGE BENEFITS	22,075

OPERATING EXPENSES

573-3005 TRAINING & TRAVEL	500
573-3006 SUPPLIES	6,000
573-3007 REPAIRS & MAINTENANCE	1,600
573-3501 FOOD	100,000
573-3502 UTILITIES	3,200

TOTAL OPERATING EXPENSES	111,300

OTHER SERVICES & CHARGES

573-4009 DIETITIAN SERVICES	1,500

TOTAL OTHER SERVICES & CHARGES	1,500

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0
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TOTAL JUVENILE DETENTION	212,353
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

392-NATIONAL SCHOOL LUNCH PRG
STATE GRANT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

392-NATIONAL SCHOOL LUNCH PRG
FEDERAL GRANT
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES	0
TOTAL FEDERAL GRANT	0

*** TOTAL EXPENDITURES ***	212,353
----------------------------	---------

REVENUE OVER(UNDER) EXPENDITURES	(107,353)
----------------------------------	------------

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND	107,353
TOTAL TRANSFERS IN	107,353

TRANSFERS OUT

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

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

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

420-EMPLOYEE BENEFIT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	0
EMPLOYEE BENEFITS FUND	1,500

*** TOTAL REVENUES ***	1,500
	=====

EXPENDITURE SUMMARY

EMPLOYEE BENEFIT FUND	2,000

*** TOTAL EXPENDITURES ***	2,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	(500)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

420-EMPLOYEE BENEFIT FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

EMPLOYEE BENEFITS FUND

367-2000 COMMISSIONS

1,500

TOTAL EMPLOYEE BENEFITS FUND

1,500

*** TOTAL REVENUES ***

1,500
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

420-EMPLOYEE BENEFIT FUND
EMPLOYEE BENEFIT FUND
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	2,000
 TOTAL EMPLOYEE BENEFIT FUND	 2,000
	=====
 *** TOTAL EXPENDITURES ***	 2,000
	=====
 REVENUE OVER (UNDER) EXPENDITURES	 (500)

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

450-ELECTIONS ADM SPECIAL

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	65,000
MISCELLANEOUS REVENUE	25

*** TOTAL REVENUES ***	65,025
	=====

EXPENDITURE SUMMARY

ELECTION ADMINISTRATOR	85,812

*** TOTAL EXPENDITURES ***	85,812
	=====

REVENUE OVER (UNDER) EXPENDITURES	(20,787)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	(20,787)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

450-ELECTIONS ADM SPECIAL

REVENUES

BUDGET

FEES OF OFFICE

341-4900 ELECTION REIMBURSEMENT

65,000

TOTAL FEES OF OFFICE

65,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

25

TOTAL MISCELLANEOUS REVENUE

25

*** TOTAL REVENUES ***

65,025

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

450-ELECTIONS ADM SPECIAL
ELECTION ADMINISTRATOR
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

490-1110 SALARY, 1/2 CLERK II	18,024
490-1120 SALARIES, ELECTION PERSONNEL	21,000
490-1130 EXTRA HELP	10,000
490-1132 LONGEVITY	105

TOTAL SALARIES 49,129

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	3,759
490-2003 RETIREMENT	2,625
490-2004 LIFE INSURANCE	42
490-2005 WORKERS COMPENSATION	40
490-2006 UNEMPLOYMENT	17

TOTAL FRINGE BENEFITS 6,483

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	1,000
490-3006 SUPPLIES	5,000

TOTAL OPERATING EXPENSES 6,000

OTHER SERVICES & CHARGES

490-4002 BALLOT MAILING	7,500
490-4003 PUBLICATION	1,700
490-4008 CONTRACT SERVICES	5,000
490-4010 ELECTION SUPPLIES	6,500
490-4017 BUILDING/EQUIPMENT RENTAL	1,000
490-4018 CUSTODIAL SERVICES	2,500

TOTAL OTHER SERVICES & CHARGES 24,200

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL ELECTION ADMINISTRATOR 85,812

*** TOTAL EXPENDITURES *** 85,812

REVENUE OVER (UNDER) EXPENDITURES (20,787)

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

450-ELECTIONS ADM SPECIAL
ELECTION ADMINISTRATOR
DEPARTMENT EXPENDITURES

BUDGET

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER(UNDER) EXPENDITURES

(20,787)
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

499-TAX ASSESSOR SPECIAL

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

3,000

*** TOTAL REVENUES ***

3,000

EXPENDITURE SUMMARY

TAX ASSESSOR/COLLECTOR

11,500

*** TOTAL EXPENDITURES ***

11,500

REVENUE OVER (UNDER) EXPENDITURES

(8,500)

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

499-TAX ASSESSOR SPECIAL

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

2,000

361-2003 ESCROW PENALTY

1,000

TOTAL MISCELLANEOUS REVENUE

3,000

*** TOTAL REVENUES ***

3,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

499-TAX ASSESSOR SPECIAL
TAX ASSESSOR/COLLECTOR
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

499-3006 SUPPLIES 10,000

TOTAL OPERATING EXPENSES 10,000

CAPITAL OUTLAY

499-5001 EQUIPMENT 1,500

TOTAL CAPITAL OUTLAY 1,500

TOTAL TAX ASSESSOR/COLLECTOR 11,500

*** TOTAL EXPENDITURES *** 11,500

REVENUE OVER(UNDER) EXPENDITURES (8,500)

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

500-HISTORICAL COMMISSION

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	0
SALE OF ASSETS	150

*** TOTAL REVENUES ***	150
	=====

EXPENDITURE SUMMARY

HISTORICAL COMMISSION	6,675

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

REVENUE OVER (UNDER) EXPENDITURES	(6,525)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	6,525
TRANSFERS OUT	0

TOTAL TRANSFERS	6,525

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

500-HISTORICAL COMMISSION

REVENUES

BUDGET

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

SALE OF ASSETS

364-1002 SALE OF MERCHANDISE

150

TOTAL SALE OF ASSETS

150

*** TOTAL REVENUES ***

150
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

500-HISTORICAL COMMISSION
HISTORICAL COMMISSION
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

670-3002 POSTAGE	150
670-3004 DUES	250
670-3005 TRAINING & TRAVEL	1,500
670-3006 SUPPLIES	900
670-3009 HISTORICAL MARKERS	2,400
670-3015 CLG PROGRAM	250
670-3030 MISCELLANEOUS	225
670-3041 ORAL HISTORY/HISTORY EDUC.	1,000

TOTAL OPERATING EXPENSES 6,675

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL HISTORICAL COMMISSION 6,675

*** TOTAL EXPENDITURES *** 6,675

REVENUE OVER (UNDER) EXPENDITURES (6,525)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0215 TRANSF IN CAPITAL CREDIT FD 6,525

TOTAL TRANSFERS IN 6,525

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER (UNDER) EXPENDITURES 0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

515-CHILD WELFARE BOARD

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE

1,000

*** TOTAL REVENUES ***

1,000

EXPENDITURE SUMMARY

EXPENDITURES

11,078

*** TOTAL EXPENDITURES ***

11,078

REVENUE OVER (UNDER) EXPENDITURES

(10,078)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

10,078

TRANSFERS OUT

0

TOTAL TRANSFERS

10,078

TOTAL REVENUE OVER (UNDER) EXPENDITURES

0

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

515-CHILD WELFARE BOARD

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-5001 JURY FEE INCOME

1,000

TOTAL MISCELLANEOUS REVENUE

1,000

*** TOTAL REVENUES ***

1,000

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

515-CHILD WELFARE BOARD
EXPENDITURES
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES 11,078

TOTAL EXPENDITURES 11,078

*** TOTAL EXPENDITURES *** 11,078

REVENUE OVER(UNDER) EXPENDITURES (10,078)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

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

TOTAL TRANSFERS IN 10,078

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

720-LAW LIBRARY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE	57,000
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	57,000
	=====

EXPENDITURE SUMMARY

LAW LIBRARY	40,000

*** TOTAL EXPENDITURES ***	40,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	17,000
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	17,000

TOTAL TRANSFERS	(17,000)

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

720-LAW LIBRARY FUND

REVENUES

BUDGET

FEES OF OFFICE

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

25,500
31,500

TOTAL FEES OF OFFICE

57,000

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

57,000
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

720-LAW LIBRARY FUND
LAW LIBRARY
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

478-3006 LAWBOOKS

40,000

TOTAL OPERATING EXPENSES

40,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL LAW LIBRARY

40,000

*** TOTAL EXPENDITURES ***

40,000

REVENUE OVER (UNDER) EXPENDITURES

17,000

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

700-0100 TRANSFERS/GENERAL FUND

17,000

TOTAL TRANSFERS

17,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES

0

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

800-VICTORIA HEALTH DEPT.

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

INTERLOCAL COOPERATIVE CO	193,238
LOCAL PROGRAM INCOME	1,255,081
GRANT PROGRAM INCOME	32,000
MISCELLANEOUS REVENUE	175
OTHER REVENUES	108,186

*** TOTAL REVENUES ***	1,588,680
	=====

EXPENDITURE SUMMARY

340B EXPENDITURES	
VICTORIA CO HEALTH DEPT	820,184
MOSQUITO CONTROL	1,296,848
	20,513

*** TOTAL EXPENDITURES ***	2,137,545
	=====

REVENUE OVER (UNDER) EXPENDITURES	(548,865)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	648,262
TRANSFERS OUT	0

TOTAL TRANSFERS	648,262

TOTAL REVENUE OVER (UNDER) EXPENDITURES	99,397
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

800-VICTORIA HEALTH DEPT.

REVENUES

BUDGET

STATE GRANTS

TOTAL STATE GRANTS 0

INTERLOCAL COOPERATIVE CO

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

TOTAL INTERLOCAL COOPERATIVE CO 193,238

LOCAL PROGRAM INCOME

345-1000 TB TESTS 14,000
345-1001 STD CONTROL 23,000
345-1002 PREGNANCY TESTS 100
345-1004 DNA TESTING 500
345-1006 INTERNATIONAL VACCINE 30,000
345-1009 ADULT HEALTH/LOCAL 1,500
345-1010 FLU SHOTS 6,000
345-1012 WATER SAMPLES & LAB FEES 65,000
345-1013 SEPTIC TANK PERMITS/COUNTY 60,000
345-1014 FOOD ESTABLISHMENT PERMITS 130,000
345-1015 CHILD HEALTH 100
345-1016 HEPATITIS B VACCINE 500
345-1019 MEDICARE/FLU REIMB. 5,000
345-1020 FLOOD PLAIN PERMIT FEES 7,000
345-1025 RABIES VACCINE 4,000
345-1028 340B INCOME 908,381

TOTAL LOCAL PROGRAM INCOME 1,255,081

GRANT PROGRAM INCOME

350-1001 MEDICAID IMMUNIZATION 4,000
350-1005 IMMUNIZATIONS 28,000

TOTAL GRANT PROGRAM INCOME 32,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

800-VICTORIA HEALTH DEPT.

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 175

TOTAL MISCELLANEOUS REVENUE 175

OTHER REVENUES

368-1002 MISCELLANEOUS 500

368-2006 GRANT INDIRECT COST FEES 35,000

368-2008 WIC GRANT INDIRECT COST FEES 72,686

TOTAL OTHER REVENUES 108,186

ANIMAL CONTROL FEES

TOTAL ANIMAL CONTROL FEES 0

*** TOTAL REVENUES *** 1,588,680
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

800-VICTORIA HEALTH DEPT.
340B EXPENDITURES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

628-1139 CELL PHONE ALLOWANCE	960
628-1141 SALARY, ASSISTANT DIRECTOR	4,160
628-1174 SALARY, ACCOUNTING CLERK	3,390
628-1190 SALARY, DEP DIRECTOR/FINANCE	4,160
628-1191 SALARY, ACCOUNTING CLERK II	3,390

TOTAL SALARIES	16,060

FRINGE BENEFITS

628-2001 SOCIAL SECURITY	1,229
628-2002 HEALTH INSURANCE	497
628-2003 RETIREMENT	2,326
628-2004 LIFE INSURANCE	37
628-2005 WORKERS COMPENSATION	20
628-2006 UNEMPLOYMENT	15

TOTAL FRINGE BENEFITS	4,124

OTHER SERVICES & CHARGES

628-4011 340B PROGRAM EXPENSE	799,500
628-4013 340B DISPENSING FEES	500

TOTAL OTHER SERVICES & CHARGES	800,000

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY	0

TOTAL 340B EXPENDITURES	820,184
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

SALARIES

631-1105 SALARY, RN/RLSS	20,342
631-1125 SALARY, EPIDEMIOLOGIST	6,429
631-1132 LONGEVITY	9,048
631-1139 CELL PHONE ALLOWANCE	5,405
631-1140 SALARY, DIRECTOR	111,234
631-1141 SALARY, ASSISTANT DIRECTOR	77,816
631-1152 SALARY, ENVIRONMENTAL SUPRVSR	59,174
631-1154 SALARY, 5 SANITATION INSPECT	210,848
631-1155 SALARY, STORMWATER INSPECTOR	46,855
631-1161 SALARY, NURSE MANAGER	74,685
631-1163 SALARY, LVN	19,625
631-1173 SALARY, ENV ADMIN SEC	37,128
631-1174 SALARY, ACCOUNTING CLERK	37,315
631-1190 SALARY, DEP DIRECT/FINANCE	62,319
631-1191 SALARY, ACCTING CLERK II	42,178

TOTAL SALARIES 820,401

FRINGE BENEFITS

631-2001 SOCIAL SECURITY	62,761
631-2002 HEALTH INSURANCE	116,716
631-2003 RETIREMENT	118,795
631-2004 LIFE INSURANCE	1,887
631-2005 WORKERS' COMPENSATION	1,300
631-2006 UNEMPLOYMENT TAX	739

TOTAL FRINGE BENEFITS 302,198

OPERATING EXPENSES

631-3001 TELEPHONE/COMMUNICATIONS	6,000
631-3002 POSTAGE	3,000
631-3004 VEHICLE FUEL	8,000
631-3005 TRAINING & TRAVEL	8,000
631-3006 SUPPLIES	6,500
631-3007 ENVIRONMENTAL SUPPLIES	6,000
631-3008 LICENSES & DUES	4,000
631-3009 COPY MACHINE	1,800
631-3010 ENVIRON. TRAINING & TRAVEL	5,600
631-3013 AUTO REPAIRS & MAINTENANCE	7,390
631-3030 MISCELLANEOUS OPERATIONS	250
631-3031 BOARD MEETING EXPENSES	500
631-3041 NURSING SUPPLIES	16,000
631-3042 NURSING TRAVEL & TRAINING	4,000
631-3044 LAB SUPPLIES	22,250

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

	BUDGET

631-3045 WATER LAB TRAINING & TRAVEL	2,250
631-3049 INTERNAT TRAVEL VACCINE	37,474
631-3050 FLU SHOT VACCINE	13,000
631-3057 COMPUTER SUPPLIES & REPAIRS	2,131
631-3090 INDIGENT EXPENSES	500
631-3105 FLOOD PLAIN TRAIN/TRAVEL	2,000
631-3110 STORMWATER TRAINING & TRAVEL	2,000
631-3112 STORMWATER SUPPLIES	1,500

TOTAL OPERATING EXPENSES	160,145
<u>OTHER SERVICES & CHARGES</u>	
631-4006 PROFESSIONAL SERVICES	6,600
631-4010 CONTRACT SERVICES	3,000
631-4012 INSURANCE	4,504

TOTAL OTHER SERVICES & CHARGES	14,104
<u>CAPITAL OUTLAY</u>	

TOTAL CAPITAL OUTLAY	0
TOTAL VICTORIA CO HEALTH DEPT	1,296,848
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

800-VICTORIA HEALTH DEPT.
MOSQUITO CONTROL
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

632-1130 EXTRA HELP 5,000

TOTAL SALARIES 5,000

FRINGE BENEFITS

632-2001 SOCIAL SECURITY 383

632-2005 WORKERS' COMPENSATION 25

632-2006 UNEMPLOYMENT TAX 5

TOTAL FRINGE BENEFITS 413

OPERATING EXPENSES

632-3004 CHEMICALS 7,000

632-3005 SEMINARS, OUT OF CO. TRAVEL 400

632-3006 SUPPLIES 2,000

632-3008 FUEL/EQUIPMENT MAINTENANCE 4,875

632-3018 LICENSES 825

TOTAL OPERATING EXPENSES 15,100

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL MOSQUITO CONTROL 20,513

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OPERATING EXPENSES

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

*** TOTAL EXPENDITURES ***	2,137,545 =====
----------------------------	--------------------

REVENUE OVER(UNDER) EXPENDITURES	(548,865)
----------------------------------	------------

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

390-0100 CO. CONTRIBUTIONS/HEALTH DEPT.	648,262 -----
TOTAL TRANSFERS IN	648,262

TRANSFERS OUT

TOTAL TRANSFERS	----- 0
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TOTAL REVENUE OVER(UNDER) EXPENDITURES	99,397 =====
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*** END OF REPORT ***

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ENTERPRISE FUNDS



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

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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

321-AIRPORT FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEDERAL GRANTS	0
STATE GRANTS	100,000
MISCELLANEOUS REVENUE	6,000
AIRPORT ADMIN. REVENUE	3,113,056

*** TOTAL REVENUES ***	3,219,056
	=====

EXPENDITURE SUMMARY

AIRPORT/ADMINISTRATION	3,297,046

*** TOTAL EXPENDITURES ***	3,297,046
	=====

REVENUE OVER(UNDER) EXPENDITURES	(77,990)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	50,000
TRANSFERS OUT	0

TOTAL TRANSFERS	50,000

TOTAL REVENUE OVER(UNDER) EXPENDITURES	(27,990)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

321-AIRPORT FUND

REVENUES

BUDGET

FEDERAL GRANTS

TOTAL FEDERAL GRANTS

0

STATE GRANTS

333-2010 TXDOT RAMP GRANT 90%

100,000

TOTAL STATE GRANTS

100,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

6,000

TOTAL MISCELLANEOUS REVENUE

6,000

AIRPORT ADMIN. REVENUE

380-1010 TERMINAL BLDG LEASES

85,430

380-1017 LAW ENFORCE FEE/ENPLANEMENTS

28,912

380-1020 MISCELLANEOUS

2,500

380-1040 NON FBO LEASES

104,883

380-1041 NON-AERO LEASES-PRIVATE

323,822

380-1042 NON-AERO. LEASES-COUNTY

389,800

380-1043 NON-AERO. LEASES-O'CLUB

20,000

380-1048 UTILITIES REIMBURSEMENT-COUNTY

16,000

380-1050 COMMUNITY HANGAR FEES

181,709

380-1052 T HANGAR FEES

49,200

380-1054 RAMP/APRON FEES

50,000

380-1056 AVIATION FUEL OPERATION

1,800,000

380-1058 PILOT SUPPLIES

7,000

380-1060 GROUND HANDLING FEES

8,000

380-1062 CALL OUT FEES

2,000

380-7520 TSA REIMBURSEMENT

43,800

TOTAL AIRPORT ADMIN. REVENUE

3,113,056

*** TOTAL REVENUES ***

3,219,056

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

321-AIRPORT FUND
AIRPORT/ADMINISTRATION
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

606-1102 SALARY, AIRP/FBO EXECUT. DIREC	190,974
606-1103 SALARY, DIR OF OPER/MAINT	74,685
606-1104 SALARY, MAINT. SUPERVISOR	59,174
606-1106 SALARY, FINANCIAL ASSISTANT	46,855
606-1109 SALARY, LINEMAN SUPERVISOR	59,174
606-1110 SALARY, 4 LINE ATTENDANTS	157,424
606-1115 SALARY, 1 BLDG MAINT	35,029
606-1116 SALARY, 4 OPR/MAINT SPECIALIST	161,881
606-1120 SALARY, FBO CLERK III	39,356
606-1131 OVERTIME	6,000
606-1132 LONGEVITY	6,760
606-1135 AUTO ALLOWANCE	6,000
606-1139 CELL PHONE ALLOWANCE	4,324
606-1940 TSA OVERTIME	70,000

TOTAL SALARIES 917,636

FRINGE BENEFITS

606-2001 SOCIAL SECURITY	69,745
606-2002 HEALTH INSURANCE	74,892
606-2003 RETIREMENT	134,116
606-2004 LIFE INSURANCE	2,111
606-2005 WORKERS COMPENSATION	2,206
606-2006 UNEMPLOYMENT	729

TOTAL FRINGE BENEFITS 283,799

OPERATING EXPENSES

606-3005 TRAINING & TRAVEL AIRP/FBO	30,000
606-3006 ADMINIST. SUPPLIES/OPS/FBO	20,000
606-3007 REPAIRS & MAINTENANCE	100,000
606-3008 DUES/MEMBERSHIPS	10,000
606-3009 EQUIPMENT LEASE	18,000
606-3011 UNIFORMS	5,000
606-3016 UTILITIES	190,000
606-3030 CONTINGENCY	50,000
606-3100 AIRPORT/FBO ADVERTISING	10,000
606-3105 AIR SERVICE MARKETING	60,000
606-3110 INSURANCE	130,000
606-3111 FUEL INCENTIVE PROGRAM	35,000
606-3120 LEGAL FEES	10,000
606-3140 PROFESSIONAL SERVICES	20,000
606-3205 PILOT SUPPLIES	20,000
606-3210 VEHICLE MAINTENANCE	7,000

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

321-AIRPORT FUND
AIRPORT/ADMINISTRATION
DEPARTMENT EXPENDITURES

	BUDGET

606-3407 FUEL & OIL	33,000
606-3410 SMALL TOOLS	10,000
606-3415 JANITORIAL SUPPLIES	8,500
606-3417 GROUND SERV EQUIP MAINT.	18,000
606-3419 FBO FUEL OPERATIONS	1,200,000

TOTAL OPERATING EXPENSES	1,984,500
 <u>OTHER SERVICES & CHARGES</u>	
606-4011 TXDOT RAMP GRANT EXPENSES	111,111

TOTAL OTHER SERVICES & CHARGES	111,111
 <u>CAPITAL OUTLAY</u>	

TOTAL CAPITAL OUTLAY	0
 <u>DEBT SERVICE</u>	

TOTAL DEBT SERVICE	0
TOTAL AIRPORT/ADMINISTRATION	3,297,046
	=====
*** TOTAL EXPENDITURES ***	3,297,046
	=====
REVENUE OVER (UNDER) EXPENDITURES	(77,990)
OTHER FINANCING SOURCES (USES)	
=====	
 <u>TRANSFERS IN</u>	
390-0100 TRANSFER IN/GENERAL FUND	50,000

TOTAL TRANSFERS IN	50,000
 <u>TRANSFERS OUT</u>	

TOTAL TRANSFERS	0
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(27,990)
	=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

323-AIRPORT CAPITAL PROJECTS

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

INTERGOVERNMENTAL CONTRAC	0
MISCELLANEOUS REVENUE	0

*** TOTAL REVENUES ***	0
	=====

EXPENDITURE SUMMARY

AIRPORT EXPENDITURES	0

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

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

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

323-AIRPORT CAPITAL PROJECTS

REVENUES

BUDGET

INTERGOVERNMENTAL CONTRAC

TOTAL INTERGOVERNMENTAL CONTRAC

0

MISCELLANEOUS REVENUE

TOTAL MISCELLANEOUS REVENUE

0

*** TOTAL REVENUES ***

0
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

323-AIRPORT CAPITAL PROJECTS
AIRPORT EXPENDITURES
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

TOTAL OPERATING EXPENSES

0

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

0

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY

0

TOTAL AIRPORT EXPENDITURES

0
=====

*** TOTAL EXPENDITURES ***

0
=====

REVENUE OVER(UNDER) EXPENDITURES

0

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

TOTAL TRANSFERS IN

0

TRANSFERS OUT

TOTAL TRANSFERS

0

TOTAL REVENUE OVER(UNDER) EXPENDITURES

0
=====

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

380-SHERIFF COMMISSARY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,000
RENTS AND COMMISSIONS	209,200

*** TOTAL REVENUES ***	212,200
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	267,072

*** TOTAL EXPENDITURES ***	267,072
	=====

REVENUE OVER (UNDER) EXPENDITURES	(54,872)
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

380-SHERIFF COMMISSARY FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,000

TOTAL MISCELLANEOUS REVENUE

3,000

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES

209,200

TOTAL RENTS AND COMMISSIONS

209,200

*** TOTAL REVENUES ***

212,200

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

380-SHERIFF COMMISSARY FUND
SHERIFF'S EXPENDITURES
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1104 SALARY, INMATE SERVICES ASST.	46,150
560-1109 SALARY, SGT INMATE SRVCS COORD	68,580
560-1132 LONGEVITY	710
560-1137 SALARY, CERTIFICATION PAY	2,400

TOTAL SALARIES	117,840

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	8,969
560-2002 HEALTH INSURANCE	12,960
560-2003 RETIREMENT	16,977
560-2004 LIFE INSURANCE	270
560-2005 WORKERS COMPENSATION	750
560-2006 UNEMPLOYMENT	106

TOTAL FRINGE BENEFITS	40,032

OPERATING EXPENSES

560-3006 SUPPLIES	30,000
560-3007 REPAIRS & MAINTENANCE	10,000
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES	50,000

CAPITAL OUTLAY

560-5001 EQUIPMENT	59,200

TOTAL CAPITAL OUTLAY	59,200

TOTAL SHERIFF'S EXPENDITURES	267,072
=====	

*** TOTAL EXPENDITURES ***	267,072
=====	

REVENUE OVER (UNDER) EXPENDITURES (54,872)

*** END OF REPORT ***

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

390-JUVENILE COMMISSARY FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

MISCELLANEOUS REVENUE	20
RENTS AND COMMISSIONS	1,000

*** TOTAL REVENUES ***	1,020
	=====

EXPENDITURE SUMMARY

JUVENILE DETENTION	750

*** TOTAL EXPENDITURES ***	750
	=====

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

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

390-JUVENILE COMMISSARY FUND

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

20

TOTAL MISCELLANEOUS REVENUE

20

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES

1,000

TOTAL RENTS AND COMMISSIONS

1,000

*** TOTAL REVENUES ***

1,020
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

390-JUVENILE COMMISSARY FUND
JUVENILE DETENTION
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

573-3006 SUPPLIES	750

TOTAL OPERATING EXPENSES	750
TOTAL JUVENILE DETENTION	750
	=====
*** TOTAL EXPENDITURES ***	750
	=====
REVENUE OVER (UNDER) EXPENDITURES	270

*** END OF REPORT ***

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INTERNAL SERVICE FUNDS



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

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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

410-HEALTH INSURANCE FUND

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

REVENUES	6,010,236
MISCELLANEOUS REVENUE	209,081

*** TOTAL REVENUES ***	6,219,317
	=====

EXPENDITURE SUMMARY

HEALTH INSURANCE FUND	5,579,488

*** TOTAL EXPENDITURES ***	5,579,488
	=====

REVENUE OVER (UNDER) EXPENDITURES	639,829
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	639,829
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

410-HEALTH INSURANCE FUND

REVENUES

BUDGET

REVENUES

300-1000 COUNTY PREMIUMS	4,002,780
300-2000 EMPLOYEE PREMIUMS	1,724,520
300-3000 RETIREE PREMIUMS	212,436
300-3008 GULF BEND REIMBURSEMENT	70,500

TOTAL REVENUES	6,010,236

MISCELLANEOUS REVENUE

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

TOTAL MISCELLANEOUS REVENUE	209,081

*** TOTAL REVENUES ***

6,219,317

=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

410-HEALTH INSURANCE FUND
HEALTH INSURANCE FUND
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

900-1108 SALARY, FNP	141,913
900-1109 SALARY, CLINIC COORDINATOR	56,731
900-1110 SALARY, LVN	49,682
900-1111 SALARY, PT MEDICAL RECEPTIONST	9,282
900-1132 LONGEVITY	1,965
900-1135 CALL OUT ALLOWANCE	100
900-1400 CITIZENS HEALTHPLEX MEMBERSHIP	20,000

TOTAL SALARIES	279,673

FRINGE BENEFITS

900-2001 SOCIAL SECURITY	19,860
900-2002 HEALTH INSURANCE	26,340
900-2003 RETIREMENT	37,589
900-2004 LIFE INSURANCE	599
900-2005 WORKERS COMPENSATION	450
900-2006 UNEMPLOYMENT	227

TOTAL FRINGE BENEFITS	85,065

OPERATING EXPENSES

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

TOTAL OPERATING EXPENSES	26,060

OTHER SERVICES & CHARGES

900-4000 ADMIN. EXPENSE & LIFE INS.	914,212
900-4001 CLAIMS EXPENSE	4,000,000
900-4010 RETIREES PREMIUMS OVER 65	110,238
900-4011 LAB FEES	90,000
900-4012 MEDICAL DIRECTOR	12,000
900-4013 EMPLOYEE ASSIST PROG (EAP)	11,000
900-4015 AHC LAW FEES/SERVICES	6,000
900-4016 CAFETERIA PLAN FEES	10,200
900-4017 INSURANCE CONSULTING SERVICES	35,040

TOTAL OTHER SERVICES & CHARGES	5,188,690

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

410-HEALTH INSURANCE FUND
HEALTH INSURANCE FUND
DEPARTMENT EXPENDITURES

BUDGET

CAPITAL OUTLAY

TOTAL CAPITAL OUTLAY 0

TOTAL HEALTH INSURANCE FUND 5,579,488
=====

*** TOTAL EXPENDITURES *** 5,579,488
=====

REVENUE OVER(UNDER) EXPENDITURES 639,829

OTHER FINANCING SOURCES (USES)
=====

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 639,829
=====

*** END OF REPORT ***

DEBT SERVICE FUNDS



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

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AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

700-DEBT SERVICE

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

GENERAL PROPERTY TAXES	3,608,379
PENALTY & INTEREST ON TAX	26,000
MISCELLANEOUS REVENUE	35,000
OTHER REVENUES	0

*** TOTAL REVENUES ***	3,669,379
=====	

EXPENDITURE SUMMARY

2023 C.O.'S	1,271,525
2017 LTD TAX REF BONDS	580,600
2014 C.O.'S	474,101
2010 CITY OVERPASS AGREE	0
2019 CO'S/CMC	525,633
2022 CO'S/CMC	685,488

*** TOTAL EXPENDITURES ***	3,537,347
=====	

REVENUE OVER (UNDER) EXPENDITURES	132,032
=====	

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	0
TRANSFERS OUT	0

TOTAL TRANSFERS	0

TOTAL REVENUE OVER (UNDER) EXPENDITURES	132,032
=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

700-DEBT SERVICE

REVENUES

BUDGET

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES 3,568,379

311-3000 DELINQUENT AD VALOREM TAXES 40,000

TOTAL GENERAL PROPERTY TAXES 3,608,379

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX 12,000

319-3000 PENALTY/INTEREST/DELQ TAXES 14,000

TOTAL PENALTY & INTEREST ON TAX 26,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 35,000

TOTAL MISCELLANEOUS REVENUE 35,000

OTHER REVENUES

TOTAL OTHER REVENUES 0

*** TOTAL REVENUES *** 3,669,379

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

DEBT SERVICE

629-6200 BD PRINCIPAL/2023 CO'S/2043	860,000
629-6600 BOND INTEREST/2023 CO'S	410,775
629-6901 PAYING AGENT FEES	750

TOTAL DEBT SERVICE	1,271,525
 TOTAL 2023 C.O.'S	 1,271,525
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

700-DEBT SERVICE
2017 LTD TAX REF BONDS
DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

0

DEBT SERVICE

702-6200 BD PRINCIPAL/2017 CO'S/2030
702-6600 BOND INTEREST/2017 CO'S
702-6901 PAYING AGENT FEES

465,000
115,100
500

TOTAL DEBT SERVICE

580,600

TOTAL 2017 LTD TAX REF BONDS

580,600
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

DEBT SERVICE

703-6200 BD PRINCIPAL/2014 CO'S/2034	335,000
703-6600 BOND INTEREST/2014 CO'S	138,601
703-6901 PAYING AGENT FEES	500

TOTAL DEBT SERVICE	474,101
 TOTAL 2014 C.O.'S	 474,101
	=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

700-DEBT SERVICE
2010 CITY OVERPASS AGREE
DEPARTMENT EXPENDITURES

BUDGET

DEBT SERVICE

TOTAL DEBT SERVICE	-----	0
TOTAL 2010 CITY OVERPASS AGREE		0
	=====	

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES

0

DEBT SERVICE

706-6200 BD PRINCIPAL/2019 CO'S/2039
706-6600 BOND INTEREST/2019 CO'S
706-6901 PAYING AGENT FEES

320,000
205,133
500

TOTAL DEBT SERVICE

525,633

TOTAL 2019 CO'S/CMC

525,633
=====

AS OF: SEPTEMBER 9TH, 2024
2025 BUDGET

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

BUDGET

OTHER SERVICES & CHARGES

TOTAL OTHER SERVICES & CHARGES 0

DEBT SERVICE

707-6200 BD PRINCIPAL/2022 CO'S/2043 295,000
707-6600 BOND INTEREST/2022 CO'S 389,738
707-6901 PAYING AGENT FEES 750

TOTAL DEBT SERVICE 685,488

TOTAL 2022 CO'S/CMC 685,488

*** TOTAL EXPENDITURES *** 3,537,347

REVENUE OVER(UNDER) EXPENDITURES 132,032

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TOTAL TRANSFERS IN 0

TRANSFERS OUT

TOTAL TRANSFERS 0

TOTAL REVENUE OVER(UNDER) EXPENDITURES 132,032

*** END OF REPORT ***

APPENDIX



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

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GLOSSARY

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

Accounting Unit – Departments or Cost Centers.

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

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

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

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

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

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

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

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

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

Balanced Budget – A budget where expenditure matches revenue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department – The basic organizational unit of government that is functionally unique in its delivery of services.

Disbursements – The expenditure of monies from an account.

Emergency Amendment – An amendment to the budget to pay an unbudgeted expenditure because of an emergency event that creates a grave public need which is both unusual and unexpected at the time the budget was adopted.

Encumbrance – The obligation of appropriated funds for the future payment of an item or service. To encumber funds means to set aside or commit funds for a specified future expense.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense – Charges incurred (whether paid immediately or accrued) for operations, maintenance, interest, or other charges.

Fee Offices – Those county offices that charge fees or fines for services or punishment. These are designated as fee offices for reporting of revenues.

Fiscal Year (FY) – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Victoria County’s fiscal year begins January 1 and ends December 31.

Fixed Assets – Assets of long term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, administration of justice)

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the terms of the grant.

Interest – The cost of using money borrowed from another. Set as a percentage of the Principal.

Interfund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues - Funds received by a government from another federal, state, and other local government in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Services – Those services performed by county departments for other county departments to enable their operational mission. These are ideally to be charged by means of allocations to the using departments.

Levy – To impose taxes for the support of government activities.

Line-item budget – a budget prepared along departmental lines that focus on what is to be bought.

Modified Accrual Basis - A basis of accounting in which transactions are generally recognized at the time they are incurred, as opposed to when cash is received or spent, but with major exceptions, such as that assets are not depreciated.

Office – The basic organizational unit of government for an elected official which is functionally unique in its delivery of services (as compared to department headed by non-elected managers).

Other Services & Charges – The cost for professional services, advertising and other expenses related to interlocal agreements or contracted services.

Operating Expense – The cost for personnel, materials and equipment required for a department to function.

Operating Revenue – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Personnel Costs – Expenditures for salaries, wages, and fringe benefits of a government's employees.

Principal – The amount of money owed on which the entity is obligated to pay interest.

Revenue – The annual or periodic collections of money by the government for public use. Examples are taxes and fees.

Source of Revenue – Revenues are classified according to their source or point of origin.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Zero Based Budget – Budgets made with the assumption that each expenditure must be justified each budget period, essentially beginning with zero, and justifying any funding to be included in the budget for a given item.

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

(24-50:59)

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

FUND BALANCE POLICY
COUNTY OF VICTORIA, TEXAS

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

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

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

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

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

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

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

Page 428 of 463

AMENDMENT - ADOPTION - MINIMUM RESERVE FUND TARGET LEVEL - MODEL DEBT MANAGEMENT POLICY - VICTORIA COUNTY:

(17-1:55:31)

17. December 2, 2019. Moved by Gary Burns and seconded by Clint C. Ives, the Commissioners Court approved the amendment to Victoria County's minimum reserve fund target level and adoption of model Debt Management Policy. Motion adopted.

Victoria County

Debt Management Policy

This policy is to establish guidelines for the issuance and management of debt and related financing activities. It is the intent of this policy to provide a comprehensive view of the County's long-term debt and to preserve the quality of decisions in relation to the County's debt issuance and management. Adherence to a debt policy helps ensure that the County maintains a sound debt position and that credit quality is protected.

Conditions of Debt Issuance

Debt should be issued for the purpose of meeting the needs of the community by funding capital projects and equipment but without constituting an unreasonable burden to taxpayers. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements/purchases or to refund outstanding debt.

Characteristics of Debt Issuance

When the County finances capital projects by issuing debt, it will pay back the debt within standard terms that include the following:

- Term of up to 30 years will normally be considered depending on cash flow assumptions. Longer terms may be considered, but in no case will exceed the useful life of the assets being financed.
- The County will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments.
- Call provisions will be shortest possible optional call consistent with optimal pricing.
- The County will avoid variable-rate debt due to the potential volatility of such instruments.

Commercial insurance or other credit enhancements to a debt issue's rating will be considered when cost-effective.

Types of Debt

General Obligation Bonds/Limited Tax Bonds

General Obligation (GO) (Unlimited or Limited Tax Bonds) may only be issued with voter approval. The use of the proceeds from GO Bonds is limited to the acquisition or improvement of real property and other uses allowed by law and the applicable language of the bond proposition(s) approved by the voters. Public buildings, parks, road and bridge, drainage and public safety facilities are all types of infrastructure that could be financed with GO Bonds. To the extent that property tax revenues are used to fund debt service, an increase to the property tax may be proposed.

Certificate of Obligations

Certificate of Obligations (CO) may be issued without voter approval to finance any capital improvement project or capital equipment, as permitted by State law. There is a forty-six (46) - day notice period before the County can pass an ordinance to issue the certificates giving time for citizen input and time to gather signatures for a voter initiated petition to call an election. To the extent that property tax revenues are used to fund debt service, an increase to the property tax may be proposed.

Victoria County Debt Management Policy

Revenue Bonds

Revenue Bonds finance infrastructure and facilities for a revenue producing enterprise and are payable from revenue sources within that enterprise. Hospitals, airports, solid waste disposal and parking facilities are examples of revenue producing enterprises that are, or could be established within the County. Adjustments to the County's enterprise rate structures will be made as necessary to maintain adequate revenue coverage and reserve funds as may be required by applicable bond covenants.

Refunding Bonds

The Commissioner's Court is authorized to provide for the issuance of bonds for the purpose of refunding any long-term debt obligation of the County. The County's financial advisor shall routinely monitor the municipal bond market and make recommendations regarding refunding opportunities. As a general rule, refundings will be considered if they produce an economic benefit in the form of a net present value debt service savings or if the refunding is essential in order to modernize covenants essential to operations and management or manage tax rates. Refundings should be issued for an equal or a shorter final maturity period. Refunding issues that produce negative savings will not be considered unless a compelling public policy objective is served by the refunding.

Other Obligations

Circumstances may arise for which other forms of debt may be appropriate and will be evaluated on a case-by-case basis. Such other forms include, but are not limited to limited tax notes, assessment bonds, bond anticipation notes, tax anticipation notes, grant anticipation notes, leases, and funding/financing from State or Federal Agencies.

Restriction on Debt Issuance

- The County will not use long-term debt to finance annual operating needs.
- Derivative products will not be used by the County.
- Swaps will not be entered into without establishment of a Swap Policy.
- Variable rate debt will not be entered into without establishment of a Variable Rate Debt Policy.

Limitations on Outstanding Debt

The County operates as authorized under Article VIII, Section 9 of the Constitution of the State of Texas. Article VIII, Section 9 of the Constitution establishes a maximum tax rate of \$0.80 per \$100 Assessed Valuation for all County purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$0.40 of the \$0.80 maximum tax rate for debt service on tax supported debt obligations.

Debt Issuance Process

The County shall utilize the services of an independent, Municipal Securities Rulemaking Board-registered financial advisor on all debt financing. In addition, bond counsel will be used for each transaction. The County may utilize a pool of underwriters to mitigate time constraints and

Victoria County Debt Management Policy

reduce overhead costs to the County in procuring services to underwrite issuances. In accordance with MSRB Rule G-23, the County's financial advisor is prohibited from underwriting the County's debt obligations while under contract with the County as financial advisor.

The County may sell debt through competitive sale, negotiated sale, or direct purchase. For each issuance, the County's financial advisor shall prepare an analysis and recommendation as to the most appropriate method of sale for staff consideration.

Credit Ratings

The County will maintain good communication with credit rating agencies about its financial condition. The County will seek to maintain and improve its current credit ratings on its debt obligations so its borrowing costs are reduced to a minimum and its access to credit is preserved. In conjunction with the financial advisor, the County will request ratings from at least one of the major rating agencies when issuing new publicly-offered debt obligations or refunding existing debt to obtain an affirmed or upgraded rating. The County staff, with the assistance of the financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies to aid in their evaluation of the County's credit position.

Covenant Compliance

The County will comply with all applicable debt covenants.

Market Disclosure

The County is committed to complete, accurate, and timely financial disclosure and to cooperating fully with the rating agencies, investors, and the general public. County staff will assist the financial advisors and bond counsel in the production of Preliminary Official Statements and other necessary information and will take responsibility for the accuracy of all financial information released.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuing SEC Rule 15c(2)-12 continuing disclosure statements will meet (at a minimum), the standards articulated by the Municipal Standards Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the National Federation of Municipal Analyst (NFMA), the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The County Auditor is responsible for making ongoing continuing disclosure filings with established national information repositories, including Electronic Municipal Market Access (EMMA), and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

Reimbursement Resolutions

The County may reimburse itself from the proceeds of tax-exempt debt in order to manage its debt issues, due to project timing and arbitrage requirements. In so doing, the County would use its capital reserve "cash" to delay debt issues until such time when issuance is favorable and beneficial to the County or begin projects in advance of a scheduled debt issuance.

The County will adopt a reimbursement resolution when the County intends to reimburse itself for expenditures paid more than 60 days before the debt is issued as outlined in U.S. Treasury

Victoria County
Debt Management Policy

Regulations Section 1.150-2. The issuance of the reimbursing tax-exempt debt shall occur no later than 18 months after the later of (1) the date the expenditures are paid or (2) the date on which the property for which the expenditures were made is placed in service; provided that in no event shall the debt be issued more than 3 years after an expenditure to be reimbursed was actually paid.

In the event of unexpected circumstances that delay the timing of projects, or market conditions that prohibit financially sound debt issuance, the approved project can be postponed by resolution and considered after issues can be resolved. The total outstanding debt reimbursements may not exceed the total amount of the County's reserve funds.

Investment of Debt Proceeds

When bonds are issued, the proceeds are deposited in various accounts, which may include construction fund, debt service fund and an escrow fund in a refunding. Monies allocated to these funds are all invested until needed. The investment strategy for each fund will depend, in part, on federal and state statutes and regulations governing the types of instruments permitted to be used, the yield permitted for the fund and the anticipated drawdown of bond proceeds. All bond sale proceeds shall be invested in accordance with the County's Investment Policy document approved by the Commissioner's Court. The County's Investment Policy complies, and will at all times comply, with the provisions of the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended.

Issued but unspent debt proceeds and interest earnings on debt proceeds may fund changes to the debt financed capital projects in compliance with the issued debt, cost overruns on debt financed projects, projects consistent with the issuance language, or debt service payments on the debt issued.

Federal Requirements

The County will maintain written procedures to follow post-issuance tax compliance rules, arbitrage rebate and other Federal tax law requirements.

The County will maintain written procedures to follow the post-issuance continuing disclosure requirements in the County's undertakings made in accordance with SEC Rule 15c2-12.

Transaction Records

The County Auditor shall maintain complete records in connection with each financing. Each transaction shall include the official transcript for the financing and final numbers.

Modification to Policies

This policy will be reviewed regularly by the County's financial advisor and the County Auditor. When necessary, recommendations for change will be presented to the County Judge, and subsequently to the Commissioner's Court for their consideration.

THE STATE OF TEXAS§
COUNTY OF VICTORIA§

IN THE COMMISSIONERS' COURT
REGULAR TERM- SPECIAL SESSION
AUGUST 2024

VICTORIA COUNTY RESOLUTION # 2024-0055
ADOPTION OF 2024 VICTORIA COUNTY INVESTMENT POLICY & STRATEGIES,
INVESTMENT COMMITTEE, AND APPOINTMENT OF AN INVESTMENT OFFICER.

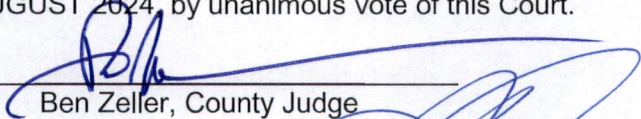
WHEREAS, the Texas legislature set forth the Public Funds Investment Act in Government Code Section 2256, and

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

NOW, THEREFORE, BE IT RESOLVED, the Commissioners' Court of Victoria County, in a regular meeting duly convened and acting in its capacity as the governing body of Victoria County, hereby affirms the attached 2024 Victoria County Investment Policy, setting forth its investment strategies by fund type, designation of the Victoria County Investment Committee, and hereby appointing the Victoria County Treasurer, Paige Foster, as the Victoria County Investment Officer to implement and carry out the stated investment policy.

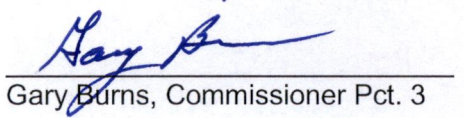
NOW, THEREFORE, BE IT ADJUDGED, ORDERED AND DECREED THAT THE FOLLOWING AMENDED POLICY BE APPROVED, AND SUPERSEDE ANY AND ALL AMENDMENTS AND POLICIES HERETOFORE ADOPTED.

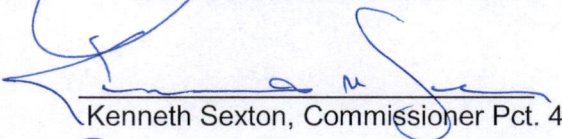
Adopted on this the ^{5th} 1st day of AUGUST 2024, by unanimous vote of this Court.

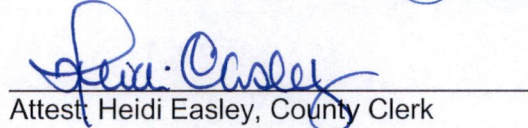

Ben Zeller, County Judge


Danny Garcia, Commissioner Pct. 1


Jason Ohrt, Commissioner Pct. 2

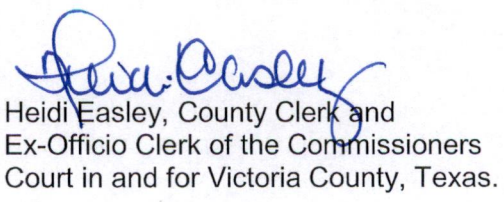

Gary Burns, Commissioner Pct. 3


Kenneth Sexton, Commissioner Pct. 4


Attest Heidi Easley, County Clerk

FILED FOR RECORD THIS 5 DAY OF August A.D. 2024, and recorded on 5 day of August, A.D. 2024.




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



VICTORIA COUNTY
INVESTMENT POLICY
2024

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I INVESTMENT AUTHORITY AND SCOPE OF POLICY – 2024

A. General Statement

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

B. Investment Scope

This policy serves to satisfy the statutory requirements of *Texas Local Government Code §116.112* and *Title 10, Chapter §2256, Texas Government Code*, Public Funds Investment Act, as amended, to define and adopt a formal investment policy. This investment policy applies to all funds of the County, Citizens Medical Center and Victoria County Navigation District under the control of the County Treasurer, which Commissioners Court has authority to invest, unless expressly prohibited by law or is in contravention of any depository contract between the County and its depository bank. This policy does not apply to funds held in trust by court order from County and District Courts *TGC §2256.004(5)*.

C. County Investment Officer

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

1. Authority to Invest Funds *Texas Local Government Code §116.112*, authorizes Commissioners Court to invest County funds in accordance with *Texas Government Code §2256.003(a)*.
2. Delegation of Authority According to *Texas Government Code §2256.005(f)*, the Commissioners Court, by order expressly designates the County Treasurer as investment officer to be responsible for the investment of County funds consistent with its investment policy.

In order to allow the maximum flexibility for the investment of County funds, the Commissioners Court extends to the County Treasurer full authority for the investment of County funds between meetings. Official approval shall be made in the form of a court order at the next official meeting of Commissioners Court.

D. Prudence and Ethical Standards

The standard of prudence to be applied by the investment officer is the “prudent investor” rule as stated in *Texas Government Code §2256.006(a)*, “Investments shall be made with the judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be delivered.”

As stated in *Texas Government Code §2256.006(b)*, in determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration;

1. The investment of all funds, or funds under the entity’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
2. Whether the investment decision was consistent with the written investment policy of the entity.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be personally responsible for a specific investment’s credit risks or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

E. Quality and Capability of Investment Management

Victoria County insures the quality and capability of the County’s investment personnel by providing periodic training in investments for all personnel involved in the investing process through courses and seminars offered by professional organizations and associations, in accordance with *Texas Government Code §2256.008(a)*.

F. Disclosure of Personal Business

An investment officer for Victoria County who has a personal business relationship with a business organization offering to engage in an investment transaction with the County shall file a statement disclosing that personal interest with the Texas Ethics Commission and the Commissioners Court, in accordance with *Texas Government Code §2256.005(i)*.

An investment officer has a personal business relationship with a business if:

1. The Investment Officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer’s gross income for the previous year;
3. The Investment Officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the Investment Officer.
4. An investment officer who is related within the second degree of affinity or consanguinity, as determined under *Texas Government Code §573*, to an

individual seeking to sell an investment to the County shall file a statement disclosing that relationship with the Texas Ethics Commission and Commissioners Court.

G. Investment Committee

There shall be a Victoria County Investment Committee to advise the County Treasurer and Commissioners Court on investment policy and practices. The permanent members of this committee shall be the County Judge, County Auditor, and County Treasurer, who shall serve as chairperson of the committee. Additional committee members may include a County Commissioner and any other person(s) chosen by Commissioners Court.

The Committee will adhere to the following procedures:

1. Not less than quarterly, the investment officer shall prepare and submit to the Commissioners Court a written report detailing the investment position of Victoria County in compliance with *TGC § 2256.023*.
2. Annually the investment Policy will be reaffirmed or updated to the Commissioners Court: and
3. In making such reports and recommendations to the Court, the Committee shall be governed by the following guidelines.
 - a. Investing by the investment Officer is not to be viewed as a profit center, but rather, as the timely return of principal.
 - b. No mortgage- backed or collateralized mortgage obligations of any type will be permitted.
The investment Officer will purchase securities only from brokers who meet the following requirements.
4. Approved by the Investment Committee.

II. INVESTMENT OBJECTIVES

A. General Statement

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

1. Ensure safety of principal;
2. Maintain liquidity so that sufficient funds are available throughout the budgetary cycle of the fund;
3. Provide diversification within each of the funds where permissible to avoid an over concentration in a single investment type.
4. Achieve the best yield or rate of return allowed through the prudent and legal investment of County funds while providing necessary protection of the principal;
5. Pursue an active portfolio management philosophy. All investments will be held until maturity and not purchased with the intent of speculative trading. Securities

may be sold or exchanged before maturity if market conditions present an opportunity for the County to benefit from the trade.

B. Investment Strategies (TGC§ 2256.005)

1. Operating Funds

- a. Victoria County operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow. All investments of operating funds shall have a stated final maturity of three years or less.
- b. Citizens Medical Center operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Chief Financial Officer of the hospital. All investments of operating funds shall have a stated final maturity of four years or less.
- c. Victoria County Navigation District (Port of Victoria) operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Board of Navigation District Directors. All investments of operating funds shall have a stated final maturity of four years or less.

2. Debt Service Fund

All investments of debt service funds approved by Commissioners' Court shall not have a stated final maturity which exceeds the next debt service payment date. Excess balances of debt service funds invested will have a maximum stated maturity of less than 365 days.

3. Capital Projects Fund

Bond funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested in marketable, short-term investments whose maturities match the projected draw down schedule for each project. If no draw down schedule is available or the project has exceeded the draw down schedule, all investments must be in the shortest-term possible to maintain liquidity.

4. Unreserved – Unassigned Fund

Unreserved- Unassigned funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested with an emphasis on safety of principal and may be invested in securities exceeding four (4) years only if the maturity of such investments is made to coincide with the expected use of the funds.

5. Other Funds

Other funds including; Special Revenue, Agency, Enterprise and Internal Service funds will be invested to meet projected cash flow needs of the individual accounts and are suitable for these funds.

C. Methods of Investing

In order to facilitate investing funds, the County Treasurer is authorized to utilize electronic banking for the investing of such funds with the depository bank, investment firm or investment pool (*TGC §2256.051*).

It is the policy of Victoria County that all securities shall be purchased using the “Delivery vs. Payment” (DVP) method through the Federal Reserve System. County funds will not be released until the County has received the purchased securities. *TGC §2256.005(E)*

A minimum of three bidders will be contacted in all investment transactions (excluding transactions with money market mutual funds, local government investment pools and when issued securities, which are deemed to be made at prevailing market rates). Bids may be solicited in any manner by law and must be documented and filed for auditing purposes.

D. Authorized Investments

As provided in the *Public Funds Investment Act*, except those specifically not authorized in *Texas Government Code § 2256.009(b)*, the following investments may be made:

1. Obligations of, or guaranteed by, governmental entities, (*TGC § 2256.009*)
2. Certificates of Deposit and Share Certificates, guaranteed by FDIC (Federal Deposit Insurance Corporation) or fully collateralized (*TGC § 2256.010*)
3. Repurchase agreements, fully collateralized, not to exceed 90 days (*TGC § 2256.011*)
4. Commercial Paper, with a stated maturity of 270 days or fewer (*TGC § 2256.013*)
5. No load Money Market Mutual Fund, not to exceed 90 days (*TGC § 2256.014*)
6. Local Government Investment Pools as approved by Commissioners Court (*TGC § 2256.016*) and (*TGC § 2256.019*) rated no lower than AAA.

The County Investment Officer may invest the County’s idle funds in:

1. United States Treasury bills, notes and bonds
2. Fully insured and/or collateralized Certificates of Deposit
3. Authorized Local Government Investment Pools (LGIP)
4. Securities from the United States Agencies that are backed by the full faith and credit of the United States of America;

Government National Mortgage Association (GNMA)
Small Business Administration (SBA)
Farmers Home Administration (FmHA)
General Services Administration (GSA)

5. Securities from the United States that are backed by the full faith and credit of the of the instrumentality and have an “implied” backing of the United States of America;

Federal National Mortgage Association (FNMA)
Federal Home Loan Bank (FHLB)
Federal Home Loan Mortgage Corporation (FHLMC)
Federal Farm Credit Bank (FFCB)

6. Commercial paper through an authorized investment pool.
7. State and Local Government bonds issued by the State of Texas or a local government entity within the State of Texas with a bond rating of AA or better. This type of investment may not exceed 20 percent of the unreserved-unassigned fund balance of the general fund and the maximum maturity of an individual bond is not to exceed 3 years.

E. Safety of Principal

Safety of principal is the primary objective of the County’s Investment Policy. To achieve this objective the County seeks to mitigate its exposure to credit and interest rate risk.

1. **Credit Risk** – the County minimizes credit risk, the risk that an issuer or other counterparty to an investment will not fulfill its obligation, by;
 - a. Limiting investment to the safest types of investments allowed under PFIA and approved by Commissioners’ Court.
 - b. Pre-qualifying the financial institutions and Broker/dealers with which the County will do business.
 - c. Diversifying and/or collateralizing the investment portfolio to minimize potential losses on individual issuers.
 - d. All security investments are executed on a Delivery-Versus-Payment basis (*TGC §2256.005(E)*) and held by the County’s custodial agent, in the County’s name and evidenced by receipts. The only exception is investments made into an investment pool(s) approved by Commissioners’ Court.
2. **Interest Rate Risk** – the risk that changes in interest rates will adversely affect the County’s investments is minimized, by;
 - a. Structuring the investment portfolio so that investment maturities match cash flow needs.
 - b. Investing in the highest yield and maturity that will meet the County’s cash flow needs.
 - c. Diversifying maturities and purchase dates to minimize the impact of markets over time.

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

F. Diversification of the Investment Portfolio

1. Diversifying the Investment Portfolio by Type

The County investment officer minimizes the risk of loss of principal in the investment portfolio by diversifying investments by type and maturity. Diversity of in the types of eligible investments is maintained by limiting the maximum percentage that may be invested in each type of eligible investment to the percentages listed as follows;

2. Type of Investment

Obligations of the U.S. Treasury; Bills, Bonds and Notes.....	100%
Obligations of U.S. Agencies and Instrumentalities.....	100%
Certificates of Deposit issued by a state or national bank domiciled in Texas or a savings and loan association domiciled in Texas.....	100%
State or local government bonds issued by the State of Texas or a local government within the State of Texas, limited to 20% of the unreserved fund balance of the general fund as reported in the prior years' CAFR.....	20%
Local Government Investment Pools (LGIP).....	100%

3. Diversifying the Investment Portfolio by Maturity

The County investment officer monitors the maturity of all investments in the portfolio to minimize the risk of loss from interest rate fluctuations and to ensure that the maturities do not exceed the projected cash flow requirements within the portfolio. The maximum allowable stated maturity of any individual investment in the portfolio is provided for in the Investment Strategy Section.

G. Competitive Selection of Investment Instruments

The County requires competitive bids on all securities purchases, except for transactions in LGIP's, Government securities purchased at a favorable rate that requires quick action in order to secure the rate at the discretion of the County investment officer or government securities purchased through an approved broker/dealer at the auction price. The County accepts the bid, which provides the highest rate of return within the maturity, required and is submitted within the deadline specified on the bid sheet and within the parameters of this policy. Bids that do not meet the County's time deadline will not be considered.

III. Broker/Dealer

A copy of this investment policy will be presented to any person offering to engage in an investment transaction with Victoria County. The investment officer may not purchase securities from any person who has not filed a written Broker/Dealer Certification signed by a qualified representative of the organization offering to engage in an investment transaction with Victoria County. The Broker/Dealer certification must include that the policy has been received and reviewed and acknowledge that Victoria County implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by Victoria County, in accordance with *TGC § 2256.005 (k)*.

A list of financial institutions authorized to provide investment services to Victoria County will be maintained by the County Treasurer. In addition, a list will be maintained of approved broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "Primary" Dealers or secondary dealers that qualify under the Securities and Exchange Commission.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions with Victoria County must supply the County Treasurer with a current audited financial statement.

Commissioners Court or the designated investment committee of the County shall, at least annually review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the County, in accordance with *TGC § 2256.025*.

IV. Removal from Broker/Dealer List.

The Treasurer may review and reevaluate the broker/dealers currently on the approved list at any time when there is good cause. The broker/dealer may be immediately removed from the approved list for the following reasons;

1. Placing the County's funds at risk;
2. Failure to maintain the requirements of this investment policy;
3. Failure to comply with the Texas Public Funds Investment Act;

4. Consistently causing an administrative burden by inaccurate documentation, attempting to submit oral bids, or late verification of trade.

V. Loss of Required Rating

If an investment becomes ineligible because of loss of the minimum required rating or possible default, then it no longer qualifies as an authorized investment. The investment officer shall take all prudent measures consistent with this policy to liquidate that investment (*TGC §2256.021*).

VI. Safekeeping and Custody

All purchased securities, certificates of deposit, insured by FDIC, and all pledged securities shall be held in safekeeping by the County or a County account in a third party financial institution, primarily the Federal Reserve Bank under the direction of the Victoria County Commissioners Court, through the County Treasurer and subject to the review of the County Auditor.

**Texas Public Funds Investment Act
Certification by Business Organization**

This certification is executed on behalf of the County of Victoria, Texas (County) and _____ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the County and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the County as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code,
2. The Qualified Representative of the Business Organization has received and reviewed the investment policy of the County, and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the County that are not authorized by the County's investment policy except to the extent that this authorization is dependent on an analysis of the makeup of the County's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of the Business Organization

Firm _____

Firm Representative _____

Representative's Title _____

Signature _____

Date _____

County of Victoria, Texas
Broker/Dealer Questionnaire
Page 1

Name of Firm:

Name of Parent Company (if applicable):

Local Address:

National

Address:

Phone: (____) _____ - _____ (800) _____ -

Fax: (____) _____ - _____ E-Mail

Registered principal:

Title:

Account Representative:

Title: _____ CRD# _____

Backup Representative:

Title: _____ CRD# _____

Do you have an office of the firm for brokerage or other services located within our area?

Address of office

Has/have the representative(s) listed above been authorized by the firm to be the account representative(s) for the County of Victoria, Texas?

Authorized

By: _____

If you are a broker/dealer or subsidiary of a national bank, is your firm licensed to do business in Texas?

Yes No

If you are a broker/dealer or subsidiary of a national bank, is your firm a member of Financial Industry Regulatory Authority (FINRA) in good standing?

Yes No

Please provide your firm's CRD (Central Registration Depository) number _____

Which instruments are offered regularly by your local desk?

- Treasury Bills
- Treasury notes/bonds
- Agencies-specify

Commercial paper

Other-specify

=====

Has your firm or any of your employees ever been investigated by a regulatory or state agency for alleged improper, fraudulent, disreputable, or unfair business practices in the sale of securities or money market instruments? If yes, please explain:

**Please provide the most recent AUDITED financial statements for your firm.
Is your firm a subsidiary of another firm? [] yes [] no. if yes please provide the
most recent audited financial statements for your parent corporation.**

How long has the direct representative been an institutional governmental securities
broker? _____

How long has the direct representative been an institutional fixed-income
broker? _____

Is your firm a member of NASD (National Association of Securities Dealers)?

If not, why?

Place an X by each regulatory agency that your firm is examined by and/or subject to its
rules and regulations or list any other regulatory agency.

FDIC _____ SEC _____ NYSE _____ Federal Reserve System _____

Comptroller of Currency _____ Other

Do you have full SIPC (Securities Investor Protection Corporation) insurance coverage?

SIPC policy number _____

***Please provide information on a separate sheet regarding additional coverage for
your customers in case of default or failures.***

Does the firm have primary dealer status with the Federal Reserve Bank of New York?

How long has the firm had primary dealer status?

Are the firm and the account representative(s) registered with the Texas State Securities
Commissioner? _____

Since? _____

Please provide references from at least four comparable public sector clients. We would prefer public sector clients located in the State of Texas, if possible.

Client Name

Address

Person to contact

Telephone Number _____ Length of relationship _____

Client Name

Address

Person to contact

Telephone Number _____ Length of relationship _____

Client Name

Address

Person to contact

Telephone Number _____ Length of relationship _____

Client Name

Address

Person to contact

Telephone Number _____ Length of relationship _____

The following section is to be completed by any firm that does not currently hold primary dealer status.

In which market sectors does the local firm/desk specialize, if any?

Please identify your most directly comparable public sector clients.

How long has your firm been in business? _____

Are you a subsidiary of another firm? _____

If yes, which firm? _____

How long have the two firms been associated? _____

Is your firm an inventory dealer? _____

Do you take a position in securities that you sell or buy? _____

Does your firm comply with the SEC (Securities Exchange Commission) net capital guidelines on a continuous basis? _____

How much excess capital do you maintain? _____

Through which firm do you clear? _____

Do you clear on a fully disclosed basis, i.e., will the clearing firm be acting as principal on the transaction? _____

Please attach a separate sheet with your full delivery instructions.

Please return to:

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

ATTACHMENT C

THE STATE OF TEXAS§
COUNTY OF VICTORIA§

IN THE COMMISSIONERS' COURT
REGULAR TERM- SPECIAL SESSON
AUGUST 2024

RESOLUTION

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

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

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

Adopted on this the 5th day of August 2024, by unanimous vote of this Court.

Ben Zeller, County Judge

Danny Garcia, Commissioner Pct. 1

Jason Ohrt, Commissioner Pct. 2

Gary Burns, Commissioner Pct. 3

Kenneth Sexton, Commissioner Pct. 4

Attest: Heidi Easley, County Clerk

FILED FOR RECORD THIS ____ DAY OF August A.D. 2024, and recorded on ____ day of _____, A.D. 2024.

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

Attachment D:

List of Approved Brokers 2023

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

Hilltop Securities Inc.
Gilbert Ramon
Vice President | Institutional Sales
700 Milam St, Suite 1200
Houston, TX 77002
713.654.8606 main
832.415.3701 work
Gilbert.Ramon@hilltopsecurities.com
HilltopSecurities.com

Montandon & Associates
Samuel Vaughan
10415 Morado Circle Bld. 2 Suite 100
Austin, Texas 78759
(512) 744-4805 main
(512) 550-7671 work
Samuel.Vaughan@ampf.com

**County of Victoria, Texas
Investment Pool Questionnaire**

Name of Investment Pool or Mutual Fund: _____

Name of Managing Firm(s): _____

Address: _____

Phone: (____) ____--____ (800) ____--____

Fax: (____) ____--____ E-Mail: _____

Website: _____

Registered Principal: _____

Title: _____

Account Representative: _____

Title: _____

Backup Representative: _____

Does at least one nationally recognized investment-rating firm continuously rate the Investment Pool or Mutual Fund? _____

Moody's _____ Rating _____ Standard & Poor's _____ Rating _____

Fitch _____ Rating _____

Other specify _____ Rating _____

Please return to:

Paige Foster
Victoria County
205 N. Bridge, Suite 110
Victoria, Texas 77901

ATTACHMENT E

Approved Local Government Investment Pools

Texas CLASS

Zach Brewer

Regional Director, Marketing

6907 Shavelson Street

Houston, TX 77055

281-642-4350 Direct

Zach.brewer@texasclass.com

www.texasclass.com

Logic

Daisy Gutierrez

Account Services Representative

Hilltop Securities Inc.

717 N Harwood St., Suite 3400

Dallas, TX 75201

214-953-4075 Direct

800-839-7827 Toll Free

214-953-8878 Fax

daisy.gutierrez@hilltopsecurities.com

TexPool

TexPool Participant Services

1001 Texas Avenue, Suite 1150

Houston, Texas 77002

866-839-7665

866-839-3291 Fax

Glossary:

United States Treasury Securities

U.S. Treasury – Bill (T-Bill) A treasury bill is an obligation of the United States Government to pay the bearer a fixed sum on a specific date. T-Bills are sold at a discount from their par (face) value. The return on investment is the difference between the discounted purchase price and the selling price or face value at maturity. T-Bills are short-term securities with fixed maturity of one year or less. T-Bills are backed by the full faith and credit of the United States Government.

U.S. Treasury – Notes and Bonds (T-Notes, T-Bonds) T-Notes and T-Bonds are coupon Securities paying interest every six months. T-Notes have a fixed maturity of not less than one year or more than ten years. T-Bonds are securities with maturities of more than ten years. T-Notes and T-Bonds are sold at a premium or discount depending on the coupon rate of the security. Interest is accrued for those T-Bonds purchased between interest periods. T-Notes and T-Bonds are backed by the full faith and credit of the United States Government.

United States Government Agency and Instrumentality Securities Agencies

Government National Mortgage Association (GNMA) (Ginnie Mae) GNMA exists to provide a secondary market for real estate mortgages and therefore spur private housing in the economy. The most attractive securities offered by the GNMA and available to government investors are “fully modified pass-through mortgages”. The mortgages are pooled into mortgage-backed pools by GNMA. The pools are structured to provide good diversification and value. The securities have stated maturities equal to the underlying mortgages, which range from 12 to 40 years. The GNMA guarantee of timely principal and Interest payments is backed by the full faith and credit of the United States Government.

Export-Import Bank (EXIMBANK) The Export-Import Bank was founded in 1934 and operates under an authority granting broad powers to finance and facilitate exports of U.S. products by extending loans, guarantees and export credit insurance. All contractual liabilities of EXIMBANK constitute general obligations of the United States Government and are backed by its full faith and credit. This is a program designed for economic development purposes and not for investment purposes. Such loans are not liquid and are bought simply as a buy-and-hold proposition.

Small Business Administration (SBA) Credited in 1953, the Small Business Administration, provided loans to small business through the issuance of Debentures under the Small Business Investment Company Program, Regular Business Loan Program, Single Loan Sales, SBA Loan Pools, and Certified Development Company Program. Although these debentures are backed by the full faith and credit of the United States Government, they are long-term investments and lack liquidity.

Tennessee Valley Authority (TVA), Established by an act of congress in 1933 to develop the resources of the Tennessee Valley region. TVA bonds are not obligations of, nor are they guaranteed by the United States.

General Services Administration (GSA), established by the Federal Property and Administration Services Act of 1949. The GSA issues participation certificates to fund the construction and purchase of public buildings. These certificates are backed by the full faith and credit of the United States Government. These certificates are long term and have no ready market.

Maritime Administration Merchant Marine Obligations are issued and guaranteed in accordance with the provisions of the merchant Marine Act of 1936 as amended by the Ship Financing Act of 1972. The obligations are guaranteed by the full faith and credit of the United States Government. These obligations are long term investments and lack marketability.

Instrumentalities

Federal National Mortgage Association (FNMA) (Fannie Mae) Fannie Mae was incorporated in 1938 as a corporation wholly owned by the government. In 1968, congress enacted legislation to privatize Fannie Mae. By 1970, Fannie Mae completed the transition and officially became a private corporation. The obligations of Fannie Mae are not guaranteed by United States Government and do not constitute a debt or obligation of the United States government or any agency thereof.

Federal Farm Credit Bank (FFCB) Federal Farm Credit Bank bonds are not backed by the full faith and credit of the United States government. The bonds are secured by collateralized obligations of the banks operating under federal charter with governmental supervision.

Federal Home Loan bank (FHLB) system was organized in 1932, under the Federal Home Loan Bank Act and restructured under the Financial Institutions Reform Recovery, and Enforcement Act of 1989 (FIRREA). Twelve District Banks comprise the system and are distributed geographically around the country. The obligations of the system are not backed by the full faith and credit of the United States Government. However, the banks are required to maintain secured advances, guaranteed mortgages, US. Government securities or cash in an account at least equal in size to its outstanding obligations.

Federal Home Loan Mortgage Corporation (FHLMC) also known as Freddie Mac is a government-sponsored enterprise chartered under Title III of the Emergency Home Finance Act of 1970. Freddie Mac purchases residential mortgages from individual lenders, groups the mortgages onto pools and subsequently sells mortgage-backed pass-through securities backed by such mortgages. Freddie Mac guarantees timely payment of principal and interest. These securities are not backed by the full faith and credit of the United States Government.

Student Loan Marketing Association (SLMA) also, known as Sallie Mae was established in 1972, by congress, as a private not-for-profit Corporation. Sallie Mae obtains funds from the sale of its debt obligations. These obligations are not backed by the full faith and credit of the United States government.

Financing Corporation (FICO) - the Federal Home Loan Bank board chartered FICO in 1987. FICO's sole purpose was to provide a financing vehicle for recapitalizing the reserves of the Federal Savings and Loan Insurance Corporation (FSLIC). FICO's are secured by United States Treasury obligations, which are held in a separate account. Obligations of FICO are not backed by the full faith and credit of the United States Government. All FICO obligations are long-term obligations (30 years) and are therefore not suitable for short-term investment.

Consider approval of the following items regarding the Victoria County Treasurer and take appropriate action:

b. Resolution No. 2024-0056 adopting a list of authorized brokers/dealers

(14b-25:26)

14b. August 5, 2024. Paige Foster, County Treasurer, provided the Court with information. Moved by Danny Garcia and seconded by Kenneth Sexton, the Commissioners Court approved Resolution No. 2024-0056 adopting a list of authorized brokers/dealers regarding the Victoria County Treasurer. Motion adopted.

ATTACHMENT C

THE STATE OF TEXAS
COUNTY OF VICTORIA

IN THE COMMISSIONERS' COURT
REGULAR TERM- SPECIAL SESSON
AUGUST 2024

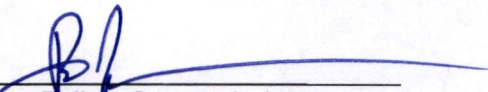
RESOLUTION 2024-0056

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

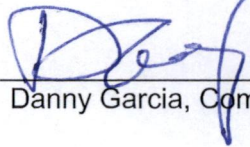
WHEREAS, THE commissioners Court of Victoria County wishes to comply with the Act and faithfully safeguard and properly invest the taxpayers; dollars;

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

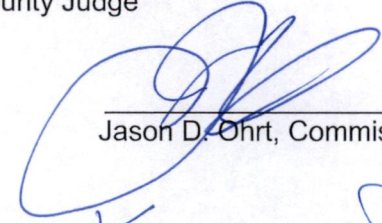
Adopted on this the ^{5th} 1st day of AUGUST 2024, by unanimous vote of this Court.



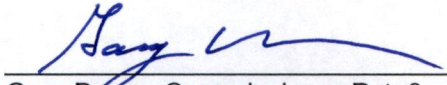
Ben Zeller, County Judge



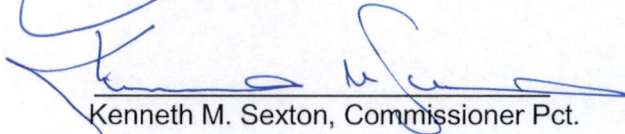
Danny Garcia, Commissioner Pct. 1



Jason D. Ohrt, Commissioner Pct. 2

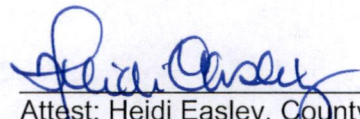


Gary Burns, Commissioner Pct. 3



Kenneth M. Sexton, Commissioner Pct.


4



Attest: Heidi Easley, County Clerk

FILED FOR RECORD THIS 5 DAY OF AUGUST A.D. 2024, and recorded on 5 day of August, A.D. 2024.





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

Attachment D:

List of Approved Brokers 2023

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

Hilltop Securities Inc.
Gilbert Ramon
Vice President | Institutional Sales
700 Milam St, Suite 1200
Houston, TX 77002
713.654.8606 main
832.415.3701 work
Gilbert.Ramon@hilltopsecurities.com
HilltopSecurities.com

Montandon & Associates
Samuel Vaughan
10415 Morado Circle Bld. 2 Suite 100
Austin, Texas 78759
(512) 744-4805 main
(512) 550-7671 work
Samuel.Vaughan@ampf.com

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF VICTORIA

361-575-4558

Taxing Unit Name

Phone (area code and number)

101 N Bridge St. Ste #101, Victoria, TX 77901

www.vctx.org

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. 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). ¹	\$ 10,484,691,488
2.	Prior year tax ceilings. 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. ²	\$ 1,632,923,027
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,851,768,461
4.	Prior year total adopted tax rate.	\$ 0.3275 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. 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. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,851,768,461
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 11,538,010</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 11,329,159</p> <p>C. Value loss. Add A and B.⁶</p>	<p>\$ 22,867,169</p>
11.	<p>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. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	<p>\$ 0</p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 22,867,169
13.	Prior year captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 8,828,901,292
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 28,914,651
16.	Taxes refunded for years preceding the prior tax year. 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 25.25(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. ⁹	\$ 95,100
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 29,009,751
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 10,600,644,111</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 21,218,808</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: 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.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	<p>\$ 10,621,862,919</p>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 424,521,694 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 424,521,694	
20.	Current year tax ceilings. 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. ¹⁶	\$ 1,669,186,927
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,377,197,686
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. 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. ¹⁹	\$ 96,317,067
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 96,317,067
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 9,280,880,619
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.3125 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.3702 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.2926 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,851,768,461

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 25,900,274
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ <u>86,398</u></p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>86,398</u></p> <p>E. Add Line 30 to 31D.</p>	\$ 25,986,672
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,280,880,619
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.2800 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 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.....</p> <p style="text-align: right;">\$ 1,866,978</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p style="text-align: right;">\$ 1,747,678</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.0012 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.0009 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0009 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....</p> <p style="text-align: right;">\$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....</p> <p style="text-align: right;">\$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p style="text-align: right;">\$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p style="text-align: right;">\$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.2809 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&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.....</p> <p style="text-align: right;">\$ 11,138,458</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ 0.1200 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.4009 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.4149 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>3,537,347</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>3,537,347</u></p>	\$ <u>3,537,347</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>201,499</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>3,335,848</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>102.00</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>101.00</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>103.00</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>101.00</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>3,302,819</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>9,377,197,686</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0352</u> /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ <u>0.4501</u> /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

²⁷ Tex. Tax Code §26.042(a)

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §26.04(b)

³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. 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.	\$ 0.5099 /\$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.	Taxable Sales. 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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 11,138,458
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,377,197,686
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1187 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3702 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.3702 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5099 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.3912 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,377,197,686
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.3912 /\$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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.3881 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0230 /\$100
	C. Subtract B from A.....	\$ 0.3651 /\$100
	D. Adopted Tax Rate.....	\$ 0.3880 /\$100
	E. Subtract D from C.....	\$ -0.0229 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 8,977,289,062
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.4006 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.4006 /\$100
	D. Adopted Tax Rate.....	\$ 0.3934 /\$100
	E. Subtract D from C.....	\$ 0.0072 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 7,701,448,715
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 554,504
65.	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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.3959 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0091 /\$100
	C. Subtract B from A.....	\$ 0.3868 /\$100
	D. Adopted Tax Rate.....	\$ 0.3959 /\$100
	E. Subtract D from C.....	\$ -0.0091 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 6,984,173,238
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 554,504 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0059 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. 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)	\$ 0.3971 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ 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.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.3387 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,377,197,686
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0053 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0352 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.3792 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3880 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 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 form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ 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.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,828,901,292
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,280,880,619
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. 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).	\$ 0.3971 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3702 /\$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. \$ 0.3971 /\$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: 68

De minimis rate. \$ 0.3792 /\$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.⁵²

print here ▶

Ashley Hernandez

Printed Name of Taxing Unit Representative

sign here ▶

Ashley Hernandez
 Taxing Unit Representative

8/1/24
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

COUNTY OF VICTORIA

Farm to Market/ Flood Control

361-575-4558

Taxing Unit Name

Phone (area code and number)

101 N Bridge St. Ste #101, Victoria, TX 77901

www.vctx.org

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. 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). ¹	\$ 10,426,747,047
2.	Prior year tax ceilings. 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. ²	\$ 1,607,056,375
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,819,690,672
4.	Prior year total adopted tax rate.	\$ 0.0605 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	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. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,819,690,672
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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. A. Absolute exemptions. Use prior year market value: \$ 11,538,010 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 12,975,088 C. Value loss. Add A and B. ⁶	\$ 24,513,098
11.	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. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 24,513,098
13.	Prior year captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 8,795,177,574
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,321,082
16.	Taxes refunded for years preceding the prior tax year. 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 25.25(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. ⁹	\$ 17,948
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,339,030
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 10,545,907,952 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 21,218,808 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 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. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 10,567,126,760

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 422,078,825
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 422,078,825
20.	Current year tax ceilings. 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. ¹⁶	\$ 1,644,128,136
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 9,345,077,449
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. 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. ¹⁹	\$ 96,259,194
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 96,259,194
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 9,248,818,255
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0577 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.3702 /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0605 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,819,690,672

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 5,335,912
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ <u>17,948</u></p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ <u>0</u></p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>17,948</u></p> <p>E. Add Line 30 to 31D.</p>	\$ 5,353,860
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,248,818,255
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0578 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>0</u></p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 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. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.0578 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&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 \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.0578 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.0598 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 102.00 %</p> <p>C. Enter the 2022 actual collection rate. 0.00 %</p> <p>D. Enter the 2021 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,345,077,449
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.0598 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. 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.	\$ 0.5099 /\$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.	Taxable Sales. 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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 11,138,458
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,377,197,686
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.1187 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3702 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.3702 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5099 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.3912 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,377,197,686
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.3912 /\$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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.3881 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0230 /\$100
	C. Subtract B from A.....	\$ 0.3651 /\$100
	D. Adopted Tax Rate.....	\$ 0.3880 /\$100
	E. Subtract D from C.....	\$ -0.0229 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 8,977,289,062
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
64.	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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.4006 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0000 /\$100
	C. Subtract B from A.....	\$ 0.4006 /\$100
	D. Adopted Tax Rate.....	\$ 0.3934 /\$100
	E. Subtract D from C.....	\$ 0.0072 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 7,701,448,715
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 554,504
65.	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	
	A. Voter-approval tax rate (Line 67).....	\$ 0.3959 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0091 /\$100
	C. Subtract B from A.....	\$ 0.3868 /\$100
	D. Adopted Tax Rate.....	\$ 0.3959 /\$100
	E. Subtract D from C.....	\$ -0.0091 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 8,984,173,238
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 554,504 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0059 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. 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)	\$ 0.3971 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ 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.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.3387 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,377,197,686
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0053 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0352 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.3792 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3880 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 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 form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ 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.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,828,901,292
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,280,880,619
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. 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).	\$ 0.3971 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3702 /\$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. \$ 0.3971 /\$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: 68

De minimis rate. \$ 0.3792 /\$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.⁵²

print here ▶ Ashley Hernandez
 Printed Name of Taxing Unit Representative

sign here ▶ *Ashley Hernandez*
 Taxing Unit Representative

Date 8/7/24

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

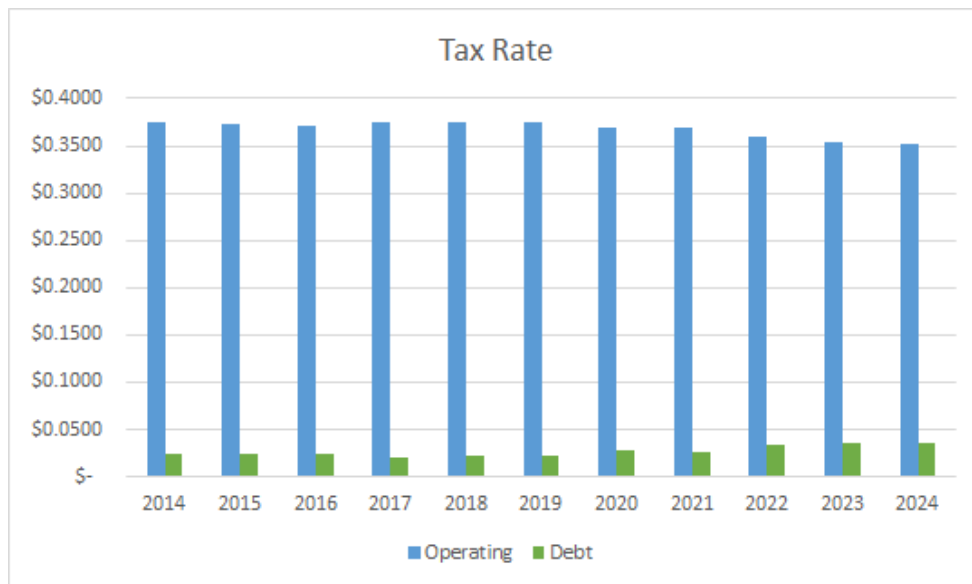


Statistical Information

Tax Rate Distribution

10 Year Trend

Fiscal Year	Operating	Debt	Total
2014	\$ 0.3751	\$ 0.0235	\$ 0.3986
2015	\$ 0.3736	\$ 0.0250	\$ 0.3986
2016	\$ 0.3716	\$ 0.0243	\$ 0.3959
2017	\$ 0.3753	\$ 0.0206	\$ 0.3959
2018	\$ 0.3744	\$ 0.0215	\$ 0.3959
2019	\$ 0.3744	\$ 0.0215	\$ 0.3959
2020	\$ 0.3687	\$ 0.0272	\$ 0.3959
2021	\$ 0.3694	\$ 0.0265	\$ 0.3959
2022	\$ 0.3605	\$ 0.0329	\$ 0.3934
2023	\$ 0.3531	\$ 0.0349	\$ 0.3880
2024	\$ 0.3528	\$ 0.0352	\$ 0.3880

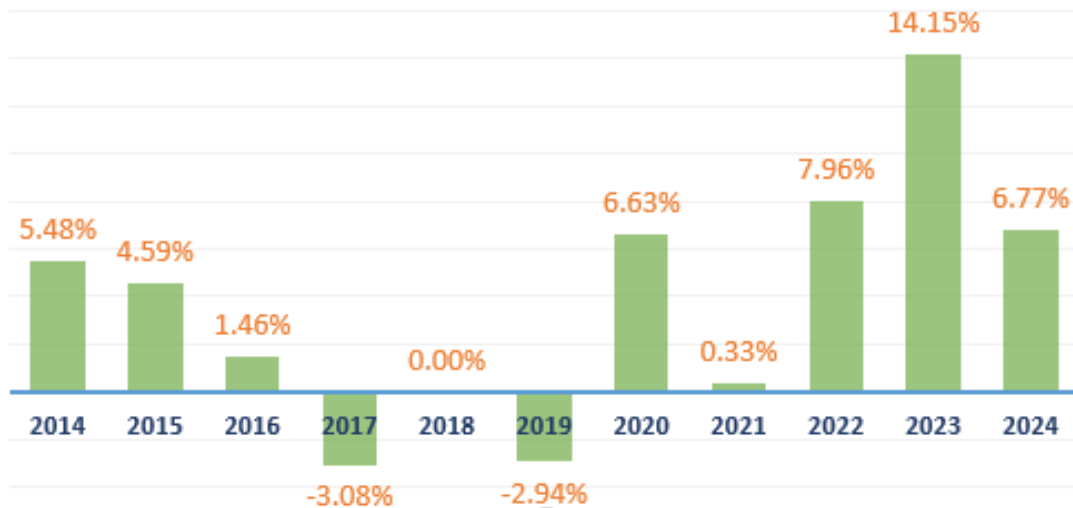


Tax Rate Comparison

This schedule compares the no new revenue tax rate (NNR) (formerly known as the effective tax rate, ETR) to the adopted tax rate and depicts the percentage over/under.

<i>Budget Year</i>	<i>ETR/NNR</i>	<i>Adopted Tax Rate</i>	<i>Over/(Under) ETR/NNR</i>
2014	0.3779	0.3986	0.00%
2015	0.3811	0.3986	0.00%
2016	0.3902	0.3959	0.00%
2017	0.4085	0.3959	0.00%
2018	0.3959	0.3959	0.00%
2019	0.4079	0.3959	0.00%
2020	0.3713	0.3959	0.00%
2021	0.3946	0.3959	0.00%
2022	0.3667	0.3959	0.00%
2023	0.3399	0.3880	0.00%
2024	0.3702	0.3971	0.00%

Comparison of No New Revenue to Adopted Tax Rate



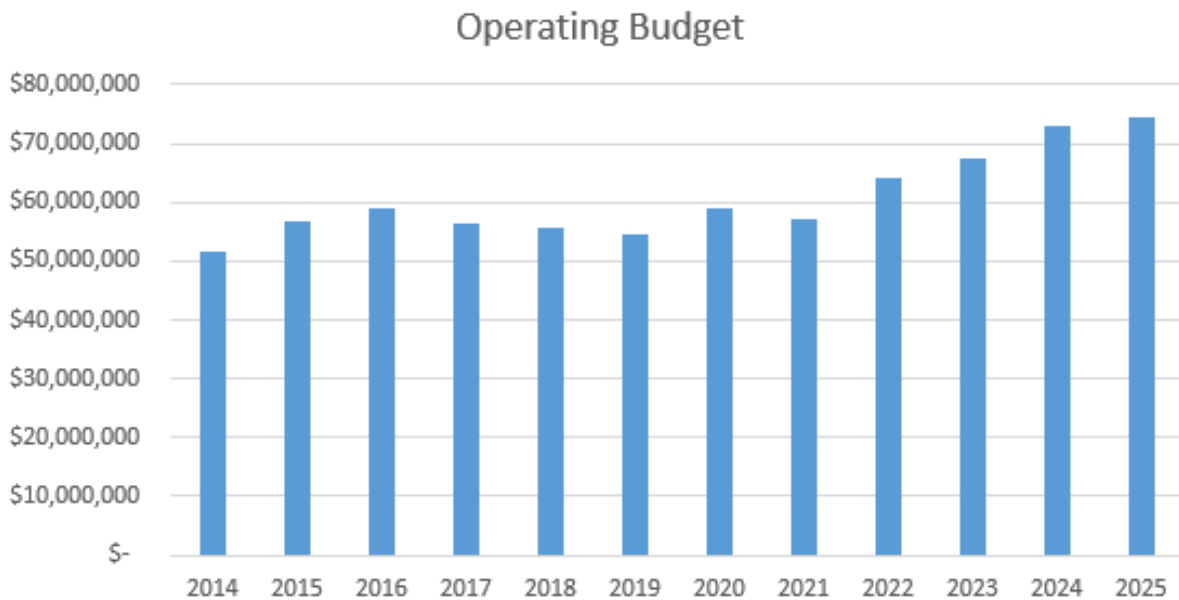
Operating Budget

(All Funds Minus Debt Service)

10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the County: General Fund, Road & Bridge Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds.

Fiscal Year	Adopted Budget	% Change
2015	\$ 56,592,294	7%
2016	\$ 58,836,742	4%
2017	\$ 56,384,254	-4%
2018	\$ 55,638,654	-1%
2019	\$ 54,509,002	-2%
2020	\$ 59,145,872	8%
2021	\$ 57,280,320	-3%
2022	\$ 64,152,931	11%
2023	\$ 67,392,174	5%
2024	\$ 73,147,304	8%
2025	\$ 74,533,454	2%



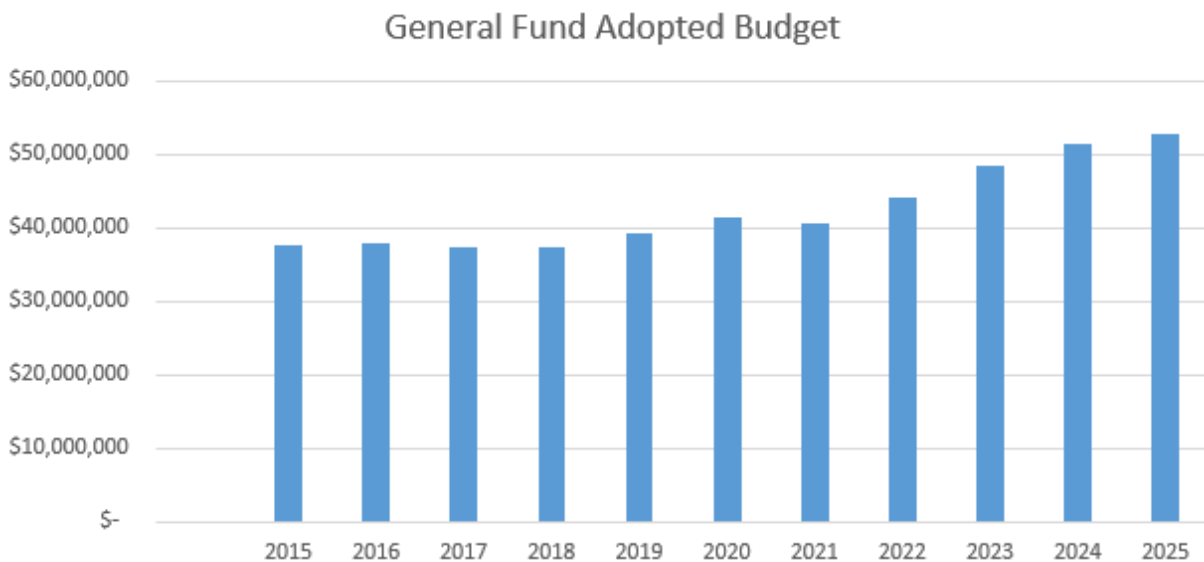
Operating Budget

(General Fund Only)

10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the General Fund. The General Fund is primarily funded by property tax and sales tax.

Fiscal Year	GF Adopted Budget	% Change
2015	\$ 37,704,987	4%
2016	\$ 37,970,473	1%
2017	\$ 37,280,616	-2%
2018	\$ 37,471,045	1%
2019	\$ 39,143,535	4%
2020	\$ 41,457,599	6%
2021	\$ 40,720,230	-2%
2022	\$ 44,219,182	8%
2023	\$ 48,574,407	9%
2024	\$ 51,540,055	6%
2025	\$ 52,836,197	2%

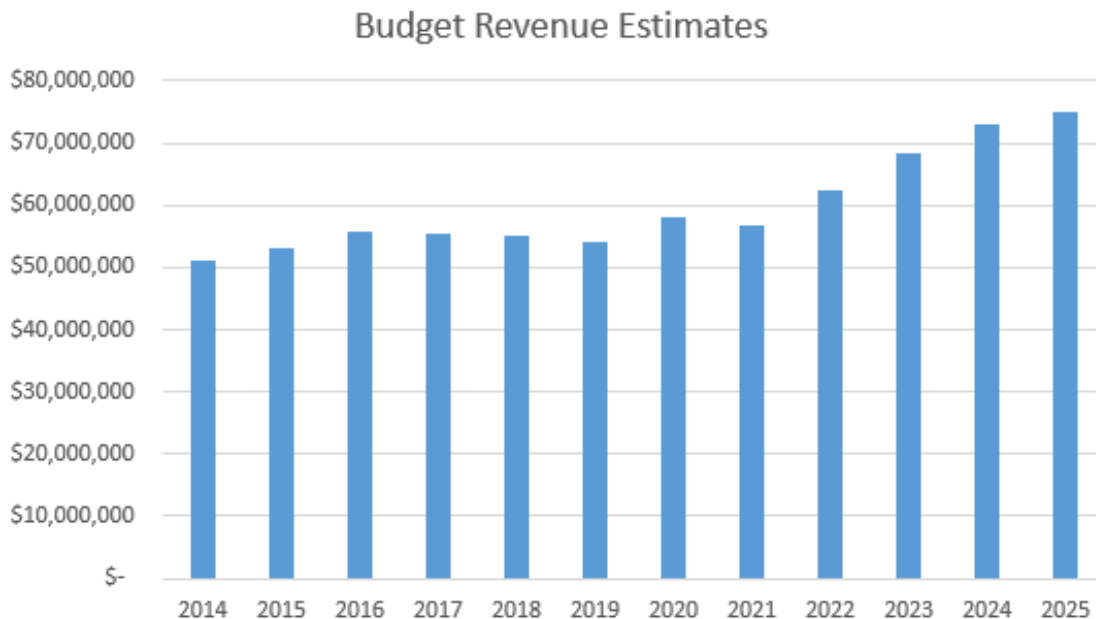


Budget Revenue Estimates

(All Funds Minus Debt Service) 10 Year Trend

This schedule tracks revenue estimates for the maintenance and operating funds of the County: General Fund, Road & Bridge Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds.

Fiscal Year	Budget Revenue Estimates	% Change
2015	\$ 53,239,755	4%
2016	\$ 55,669,282	4%
2017	\$ 55,362,450	-1%
2018	\$ 55,157,733	0%
2019	\$ 54,051,052	-2%
2020	\$ 58,080,709	7%
2021	\$ 56,609,092	-3%
2022	\$ 62,380,535	9%
2023	\$ 68,297,897	9%
2024	\$ 72,972,175	6%
2025	\$ 74,916,680	3%



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COUNTY JUDGE

Ben Zeller

COMMISSIONERS

Precinct 1 - Danny Garcia

Precinct 2 - Jason D. Ohrt

Precinct 3 - Gary Burns

Precinct 4 - Kenneth M. Sexton