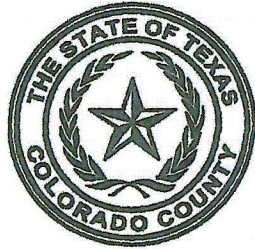


Colorado County, Texas

2023 AUG 15 PM 4: 33

KIMBERLY MENKE
COUNTY CLERK

D.H.



2024 Proposed Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$534,003, which is a 3.64 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$140,384.

The members of the Commissioners' Court voted on the adoption of the 2024 budget as follows:

FOR:

	<u>2022</u>	<u>2023</u>
Proposed Property Tax Rate	\$0.496951	\$0.482130
No-New Revenue Tax Rate	\$0.476388	\$0.465060
No-New Revenue M&O Tax Rate	\$0.458913	\$0.448506
Voter-Approval Tax Rate	\$0.496951	\$0.482130
Debt Rate	\$0.020653	\$0.019166
De Minimis Rate	\$0.496178	\$0.483176

The total net outstanding bond debt on January 1, 2024 will be \$3,420,000.

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PROPOSED

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PROPOSED

STATISTICAL DATA

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

ACTUAL ASSESSED VALUATION \$ 3,215,543,185

The above assessed valuation shows an increase of \$ 205,548,935 from that of the preceding year with \$29,711,809 in new property. Total assessed valuation in Colorado County for 2023 is based on approximately 100% of the true or market value of property assessed.

THE PROPOSED COUNTY TAX LEVY contained in this PROPOSED BUDGET is \$0.482130 per \$100 valuation. This tax levy generates \$534,000 more tax revenue than the certified levy for 2022.

The Commissioners' Court agreed to finance a new courthouse annex, courthouse roof repairs, and road improvements through Certificates of Obligation, Series 2008 which were re-financed at the end of 2019, Series 2019; and a courthouse interior restoration project through Certificates of Obligation, Series 2012 which were partially re-financed, Series 2019. Commissioners' Court agreed to finance the projects through the sale of 20-year bonds. Approximately 10% of the above tax levy is to pay the debts.

For this budget year, 2024, Commissioners Court granted budget requests from various departments including, but not limited to, \$550,000 in the Sheriff's budget for required body camera equipment, \$350,000 which will be funded by the S.B. 22 state allocation; \$200,000 in the EMS budget for a new ambulance unit; \$3,000,000 for a new communications tower, funded by a grant from Texas General Land Office, and \$350,000 for software for the District and County Court Systems and the County Clerk Land and Vitals system.

This budget contains a 2.5% pay increase for all elected officials and employees except the Emergency Medical Services who shall receive approximately a 6% increase in the hourly rate to be competitive with adjoining counties.

The Court approved an additional employee for the County Auditor's office and for the Tax-Assessor Collector's Office to assist with Texas Parks and Wildlife collections.

Commissioners' Court has also included \$250,000 for outside legal services and \$250,000 for various department's office software. Also, included in the 2024 Budget is \$100,000 as a contingency item for unexpected expenses in general; and \$9,200 for matching grant funds for the public defender's office.

STATISTICAL DATA
CONTINUED

Commissioners' Court increased funding for several volunteer fire departments to help with increased costs for fuel, insurance, and fire fighting equipment.

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax levy, is \$15,503,098.36. Of this amount, it is estimated that 98%, or \$15,193,036.39, will be collected within the current year, and that approximately \$310,000 of said taxes will probably be delinquent on July 1, 2024. DELINQUENT COUNTY TAXES due Colorado County on July 1, 2023 amounted to \$896,175. Of this amount it is estimated that \$120,985 will be collected during the current tax year.

FROM COUNTY TAXES it is estimated that:

\$ 15,503,098 will be assessed

\$ 15,193,036 will be collected.

THE TOTAL NET OUTSTANDING BOND DEBT of Colorado County, on January 1, 2024 will be \$3,420,000.

**SUMMARY OF PROPOSED BUDGET FOR 2024
AND COMPARISON WITH 2021, 2022, AND 2023 FIGURES**

ITEMS	PRECEDING YEAR	PRECEDING YEAR	BUDGET YEAR	BUDGET YEAR	BUDGET YEAR
	2021 ACTUAL	2022 ACTUAL	2022 ADOPTED	2023 ADOPTED	2024 ESTIMATES
CURRENT					
AD VALOREM TAXES	12,887,538	14,033,672	14,020,983	14,659,032	15,193,036
DELINQUENT					
AD VALOREM TAXES	183,611	179,061	119,000	119,000	120,985
OTHER RECEIPTS	7,838,269	7,964,700	5,952,717	6,634,968	11,150,799
TOTAL RECEIPTS	20,909,218	22,176,533	20,092,700	21,413,000	26,464,820
BEGINNING BALANCES	10,114,195	15,931,842	9,970,000	13,185,000	21,151,468
TOTAL RESOURCES	31,023,413	38,108,775	30,062,700	34,598,000	47,616,288
TOTAL EXPENDITURES	17,975,580	20,519,724	21,446,000	22,852,250	28,021,291
ENDING BALANCES	13,047,833	17,589,051	8,916,700	11,745,750	19,594,997
TOTAL EXPENDITURES AND ENDING BALANCES	31,023,413	38,108,775	30,062,700	34,598,000	47,616,288

RECAPITULATION OF BUDGET BY FUNDS FOR YEAR 2024				
ITEMS	ROAD&BRIDGE FUNDS	GENERAL FUND	SPECIAL FUNDS	TOTAL ALL FUNDS
TOTAL RECEIPTS	5,081,325	20,337,000	1,046,495	26,464,820
BEGINNING BALANCE	6,418,000	8,775,000	6,058,500	21,251,500
TOTAL AVAILABLE	11,499,325	29,112,000	7,104,995	47,716,320
ESTIMATED BUDGET EXPENDITURES	5,176,000	21,779,000	1,056,300	28,021,300
ENDING BALANCES	6,323,325	7,333,000	6,048,695	19,695,020
TOTAL EXPENDITURES AND BALANCES	11,499,325	29,112,000	7,104,995	47,716,320

PROPOSED

CURRENT TAX COLLECTION HISTORY						
TAX YEAR	CERTIFIED VALUATION	TOTAL TAX RATE	TOTAL TAXES LEVIED (2)	DELINQUENT TAXES OUTSTANDING	COLLECTIONS CURRENT YEAR (1)	PERCENT COLLECTED
2013	1,759,081,087	48.206	8,512,460.38	215,753.70	8,296,706.68	0.9747
2014	1,891,281,659	48.206	9,108,398.39	215,431.48	8,892,966.91	0.9763
2015	2,055,892,422	48.206	10,232,204.45	283,609.11	9,948,595.34	0.9723
2016	2,093,759,781	51.000	10,807,470.84	278,439.44	10,529,031.40	0.9742
2017	2,254,228,624	51.000	11,500,145.56	281,916.01	11,275,228.65	0.9804
2018	2,319,607,751	51.000	11,794,338.22	255,707.56	11,538,601.16	0.9783
2019	2,438,637,405	52.000	12,682,155.20	293,298.24	12,488,817.18	0.9771
2020	2,521,316,802	52.000	13,111,364.32	298,269.66	12,796,723.50	0.9772
2021	2,863,721,816	49.900	14,308,804.92	361,640.36	13,924,262.20	0.9747
2022	3,009,994,700	49.450	14,852,846.72	297,056.94	14,555,789.78	0.9800
2023	3,215,543,185	48.213	15,503,098.36	331,922.3	14,750,997.99	0.9937
(1) CURRENT TAX COLLECTIONS COLLECTED THROUGH JUNE 30TH INCLUDING ADJUSTMENTS						
(2) TOTAL TAXES LEVIED THROUGH JUNE 30TH INCLUDING SUPPLEMENTS & ADJUSTMENTS						
THE CURRENT TAX COLLECTIONS BUDGETED FOR EACH FUND ARE FIGURED AT 98 PERCENT OF THE TAXES LEVIED FOR EACH FUND.						

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Colorado County

979-732-2604

Taxing Unit Name

Phone (area code and number)

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

www.co.colorado.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operation 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,001,107,287
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,001,107,287
4.	2022 total adopted tax rate.	\$.496951 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: -\$ 0 C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: -\$ 0 C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,001,107,287
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 479,505 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 12,271,508 C. Value loss. Add A and B. ⁶	\$ 12,751,013
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 934,041 B. 2023 productivity or special appraised value: - \$ 2,420 C. Value loss. Subtract B from A. ⁷	\$ 908,621
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 13,659,634
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 234,200
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,987,213,453
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,844,987
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸	\$ 14,059
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁹	\$ 14,859,046
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 3,215,543,185 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 2,611,360 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 3,212,931,825

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.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 11,855,818
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 11,855,818
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,224,787,643
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or attached to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 29,711,809
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 29,711,809
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 3,195,075,834
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$.465060 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$.465060 /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$.476298 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,001,107,287

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)

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,294,213
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ \$ 13,422
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	- \$ 1,163
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 12,259
	E. Add Line 30 to 31D.	\$ 14,306,472
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,195,075,834
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$.447766 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by 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.	\$ 85,368
	B. 2022 state criminal justice mandate. Enter the amount spent by 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 0 if this is the first time the mandate applies.	- \$ 72,029
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$.000417 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$.000417 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 66,575
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	- \$ 126,555
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$.000000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.0441

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Voter-Approval Tax Rate Worksheet		Amount/Rate
Line		
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>230,378</u></p> <p>\$ <u>206,818</u></p> <p>\$ <u>.000737</u> /\$100</p> <p>\$ <u>.000323</u> /\$100</p> <p>\$ <u>.000323</u> /\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>.000000</u> /\$100</p> <p>\$ <u>.000000</u> /\$100</p> <p>\$ <u>.000000</u> /\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>.000000</u> /\$100</p> <p>\$ <u>.000000</u> /\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>.448506</u> /\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ <u>1,988,474</u></p> <p>\$ <u>.062235</u> /\$100</p> <p>\$ <u>.510741</u> /\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>.528616</u> /\$100</p>

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

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

Voter-Approval Tax Rate Worksheet		Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, or rate 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>622,276</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>622,276</u></p>	\$ <u>622,276</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>1,594</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>620,682</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.42</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>100.68</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>100.42</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>100.86</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>100.42</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>618,086</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,224,787,643</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>.019166</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>.547782</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$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 §§26.04(h), (h-1) and (h-2)

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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 2023 county voter-approval tax rate.	\$ <u>.547782</u> /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet		Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>2,117,147</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,224,787,643</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>.065652</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>.465060</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.547782</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 56 from Line 57.	\$ <u>.482130</u> /\$100

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

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

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	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$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)

2023 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts

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

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

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

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

Unused Increment Rate Worksheet		Amount/Rate
Line		
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$.496951 /\$100
	B. Unused increment rate (Line 66).....	\$.003500 /\$100
	C. Subtract B from A.....	\$.493451 /\$100
	D. Adopted Tax Rate.....	\$.489951 /\$100
	E. Subtract D from C.....	\$ (.003500) /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$.503099 /\$100
	B. Unused increment rate (Line 66).....	\$.003500 /\$100
	C. Subtract B from A.....	\$.499599 /\$100
	D. Adopted Tax Rate.....	\$.499599 /\$100
	E. Subtract D from C.....	\$.000000 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$.523500 /\$100
	B. Unused increment rate (Line 64).....	\$.000000 /\$100
	C. Subtract B from A.....	\$.523500 /\$100
	D. Adopted Tax Rate.....	\$.520000 /\$100
	E. Subtract D from C.....	\$.003500 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$.000000 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$.482130 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>.448506</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,224,787,643</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>.015504</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>.019166</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>.483176</u> /\$100

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

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

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$.465060 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$.482130 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$.483176 /\$100
 If applicable, enter the 2022 de minimis rate from Line 72.

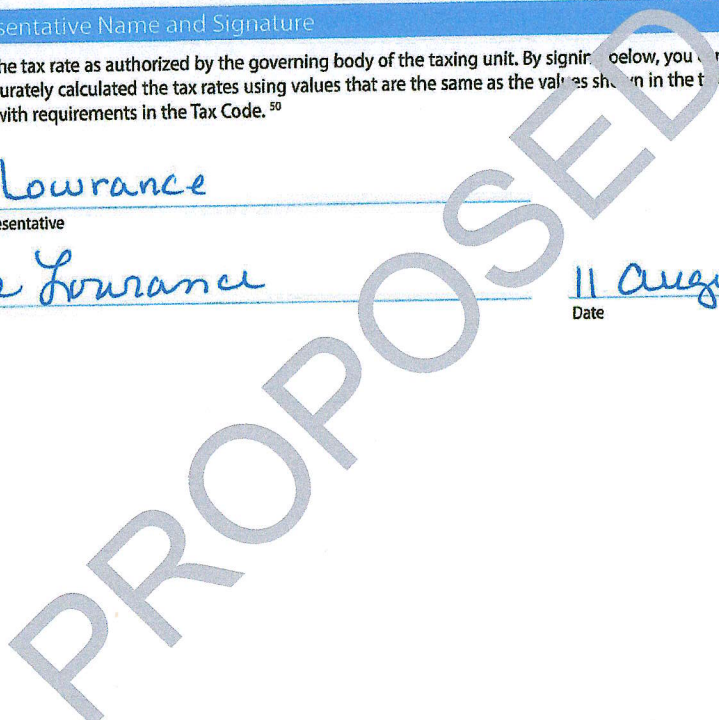
SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ Michelle Lowrance
 Printed Name of Taxing Unit Representative

sign here ▶ Michelle Lowrance
 Taxing Unit Representative

11 August 2023
 Date



⁵⁰ Tex. Tax Code 5526.04(c-2) and (d-2)

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until the 2024 Budget is adopted**

PROPOSED

TAX RATES BY FUNDS										
	TAX RATE 2015	TAX RATE 2016	TAX RATE 2017	TAX RATE 2018	TAX RATE 2019	TAX RATE 2020	TAX RATE 2021	TAX RATE 2022	TAX RATE 2022	TAX RATE 2022
LIST OF FUNDS										
ROAD & BRIDGE	0.14006	0.15000	14000	0.13605	0.12941	0.13000	0.135000	0.13000	0.13000	0.13000
GENERAL	0.31706	0.3285	0.3407	0.34576	0.36408	0.36534	0.342934	0.34630	0.34630	0.33296
INTEREST & SINKING	0.02500	0.03166	0.0271	0.02819	0.02651	0.02466	0.021665	0.02065	0.02065	0.01917
TOTAL TAX RATE	0.48206	0.51000	0.51000	0.51000	0.52000	0.52000	0.499599	0.496951	0.496951	0.482130

PROPOSED

Colorado County, Texas
Statement of Indebtedness
Certificates of Obligation

Series 2012
Courthouse Restoration
Issue Date: June 19, 2012

Maturity Date	Coupon Rate	Principal	Interest	Annual Debt Service Requirement	Principal Balance
				\$ -	\$ 300,000
8/15/2024	2.40%	\$ 150,000	\$ 7,200.00	\$ 157,200.00	\$ 150,000
8/15/2025	2.40%	\$ 150,000	\$ 3,600.00	\$ 153,600.00	\$ -

Years 2026 through 2031 included in Series 2019 Refunding Bonds

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

Maturity Date	Coupon Rate	Principal	Interest	Annual Debt Service Requirement	Principal Balance
					\$ 3,120,000
8/15/2024	2.23%	\$ 395,000	\$ 69,576.00	\$ 464,576.00	\$ 2,725,000
8/15/2025	2.23%	\$ 405,000	\$ 60,767.50	\$ 465,767.50	\$ 2,320,000
8/15/2026	2.23%	\$ 585,000	\$ 51,736.00	\$ 636,736.00	\$ 1,735,000
8/15/2027	2.23%	\$ 595,000	\$ 38,690.50	\$ 633,690.50	\$ 1,140,000
8/15/2028	2.23%	\$ 600,000	\$ 25,422.00	\$ 625,422.00	\$ 540,000
8/15/2029	2.23%	\$ 180,000	\$ 12,042.00	\$ 192,042.00	\$ 360,000
8/15/2030	2.23%	\$ 180,000	\$ 8,028.00	\$ 188,028.00	\$ 180,000
8/15/2031	2.23%	\$ 180,000	\$ 4,014.00	\$ 184,014.00	\$ -

COLORADO COUNTY, TEXAS
ELECTED AND APPOINTED OFFICIALS
AS OF SEPTEMBER 1, 2023

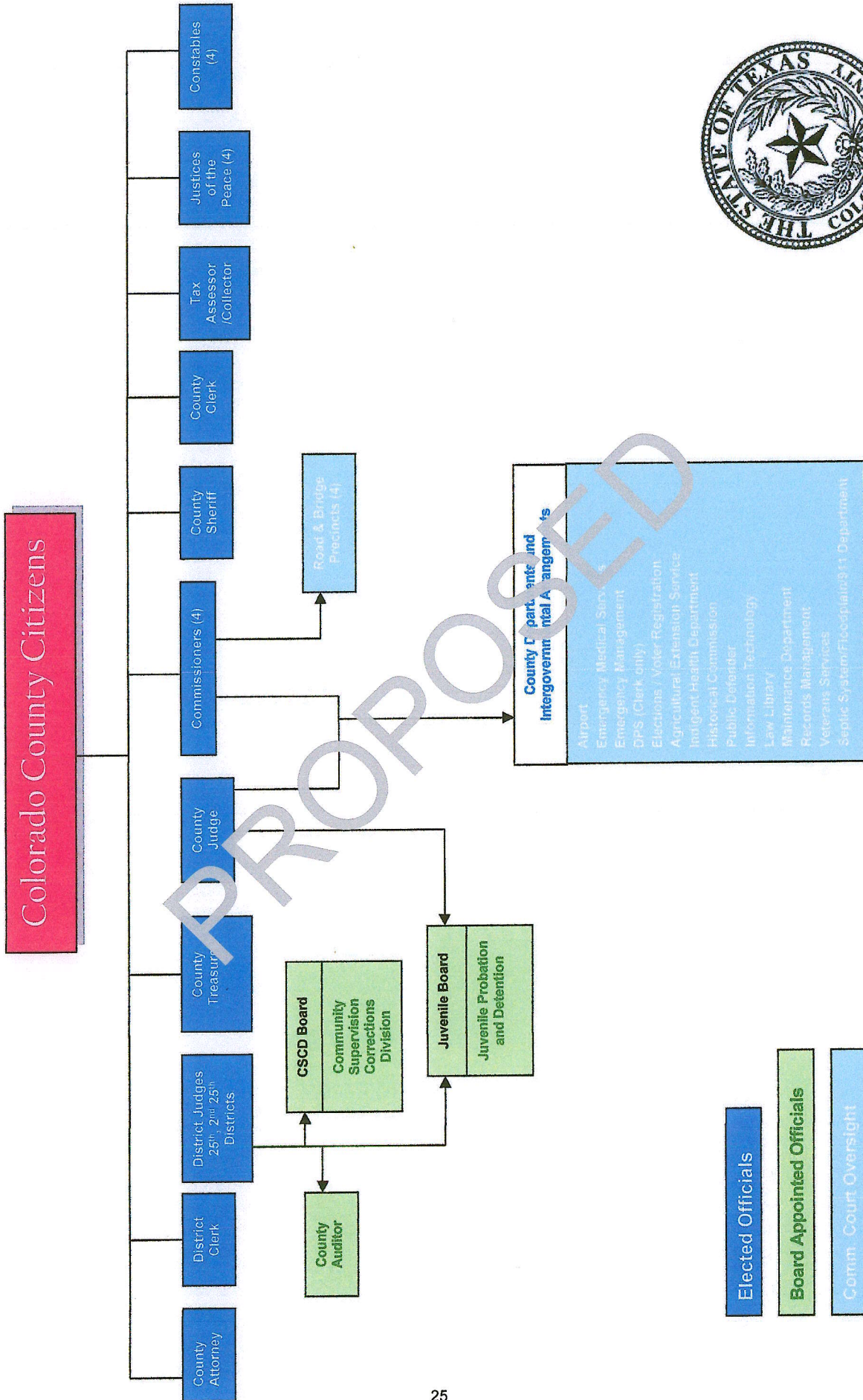
Elected Officials

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

Appointed Officials

Veterans' Service Officer	Charlotte Alger
Public Defenders	Kevin Dunn
	Louis Gimbert
County Auditor	Michelle Lowrance
Adult Probation District Director	Roderick James
Juvenile Probation District Director	Tricia Becker
Adult Probation Officer	Justin Jones
Juvenile Probation Officer	Kathryn Faber
Juvenile Probation Officer	Michael Krhovjak
Local Health Authority	Bart Klaus, M.D.
County Extension Office	
County Ag Agent	Laramie Naumann
Consumer and Family Science	Ja'Shae Carter
Medical Director	Lindsey Tijerina, M.D.
Asst Medical Director	Raymond Russell Thomas, Jr., M.D.
Asst Medical Director	Curtis Van Houten, M.D.
Asst Medical Director	Raymond Cantu, M.D.

Colorado County Organization Chart



	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
GENERAL FUND			
RECEIPTS			
AD VALOREM TAX	9,632,713	10,215,079	10,492,500
DELINQUENT AD VALOREM TAX	123,408	77,260	100,000
PENALTY & INTEREST	92,451	73,098	90,000
BEER & LIQUOR LICENSES	9,900	7,500	7,500
MIXED DRINK TAX	37,128	20,000	35,000
AMUSEMENT TAX	-	50	-
DEVELOPMENT FEES	28,505	25,000	30,000
AMBULANCE FEES COLLECTED	1,293,375	1,400,000	1,600,000
DONATIONS/CONTRIBUTIONS	5,732	2,500	2,500
Donations/MH Deputy	48,035	65,500	-
INTEREST INCOME	261,774	129,013	600,000
MOTOR VEHICLE SALES TX COMM	360,042	250,000	500,000
SALE OF POLICE REPORTS	1,614	750	1,500
JUDICIAL EDUCATION FEES	630	500	500
SALES-VENDING & SCAP METALS	85	150	100
JUROR DONATIONS-CASA	296	100	300
V.I.T. OVERAGES (TAX A/C)	26,676	20,000	20,000
SALES TAX	1,988,474	1,700,000	1,800,000
OIL & GAS ROYALTY	207	200	200
JUROR DONATIONS-CHILD WEL	272	100	300
JURY FEES	5,451	4,000	5,500
STENOGRAPHER FEES	8,813	6,000	8,000
RENTAL INCOME-TCA & TEXANA	40,500	64,500	105,500
PUBLIC DEFENDER FEES	8,845	12,000	10,000
INTERPRETOR FEES	1,493	1,000	1,000
STATE SUPPLEMENT-CO JUDGE	25,200	25,000	25,200
PRISONER TRANSPORT REIMB	8,079	5,000	5,000
BOND FORFEITURES	9,625	25,000	15,000
UNCLAIMED PROPERTY-UNCASH	18	500	500
MISCELLANEOUS INCOME	217,150	100,000	100,000
FEES OF OFFICE:			
TAX ASSESSOR/COLLECTOR	12,901	120,000	140,000
DISTRICT CLERK	10,000	40,000	50,000
COUNTY CLERK	223,295	200,000	200,000
SHERIFF	5,362	35,000	50,000
COUNTY JUDGE	840	1,000	1,000
COUNTY ATTORNEY	12,563	10,000	12,000
CONSTABLE	8,888	10,000	10,000
JUSTICE OF PEACE PCT #1	126,652	115,000	115,000
JUSTICE OF PEACE PCT #2	70,091	60,000	60,000
JUSTICE OF PEACE PCT #3	67,089	100,000	75,000
JUSTICE OF PEACE PCT #4	90,668	60,000	75,000
COURT COSTS PRIOR TO 2004	26	650	50
DRUG COURT COST FEES	87	100	100
EMS/TRAUMA FUND FEES	275	250	250
CONSOLIDATED COURT COSTS	20,281	20,000	20,000
STATE TRAFFIC FINES	4,334	4,000	4,000
ARREST FEES	6,691	5,000	6,500
Judicial Support Fees	255	-	-
Jury Svc Reimb Fee	55	-	-
indigent legal svc fee	23	-	-
CIVIL FILING FEES	7,205	5,000	7,500
LANGUAGE ACCESS FEES	1,023	1,000	1,000
INDIGENT DEFENSE FUND FEES	94	250	50
WARRANT/CAPIAS FEES	1,683	2,500	2,000
APPELLATE COURT FEES	1,795	1,500	1,500

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
FINES & TRIAL FEES-COUNTY CRT	42,871	60,000	50,000
FINES & TRIAL FEES-DIST CRT	40,273	50,000	40,000
TRAFFIC FEES	6,083	5,000	5,000
CHILD SAFETY FEES	471	50	250
SEPTIC SYSTEM FEES	56,780	50,000	60,000
MOVING VIOLATION FEES	167	50	100
TIME PAYMENT FEES	1,941	2,000	2,000
COURT FACILITY FEES	6,820	5,000	6,000
BIRTH CERTIFICATES FEES	186	150	150
COURT RECORDS PRESERVATION	7,242	6,000	5,000
CO RECORDS PRESERVATION	340	500	250
CERTIFICATION OF DISCOVERY FEES	424	500	500
BEASON PARK PERMIT FEES	750	500	500
CRT INITIATED GUARDIAN FEES	4,620	4,000	4,000
TAX ABATEMENT FEES	5,150	1,000	5,000
DNA TESTING	81	200	100
TRUANCY PREVENTION FEES	11,832	7,500	10,000
COUNTY SPECIALITY COURT ACCT	2,118	1,500	2,000
VISUAL RECORDING FEE	305	300	300
BAIL BOND FEES	677	500	500
SALE OF 911 ADDRESS SIGNS	3,275	2,500	4,000
MATCHING FUNDS/SCH RES OFC	37,700	77,400	84,050
CHILD ABUSE PREVENTION FEES	60	100	50
CLERK'S VITAL STATISTICS FEE	1,124	1,000	1,000
FTA/OMNIBASE	984	5,000	1,000
FAMILY PROTECTION FEE	34	500	-
JUROR PMTS-STATE COMPTROLLER	8,160	7,500	7,500
GRANT - TITLE IV-E	1,758	-	1,000
General Land Office	-	-	3,000,000
SB 22 Prosecutor's Grant	-	-	175,000
SB 22 LEO Grant	-	-	350,000
INDIGENT DEFENSE IMPROVEMENT	-	-	9,200
GRANT PROCEEDS	116,804	75,000	75,000
GRANT - STATE COMPTROLLER	4,174	50,000	50,000
GRANT- HOMELAND SECURITY	1,111	25,000	-
TOTAL RECEIPTS	15,568,213	15,561,000	20,337,000
BEGINNING BALANCE JAN 1ST	6,463,027	6,500,000	8,775,000
TOTAL AVAILABLE RESOURCES	21,991,240	22,061,000	29,112,000

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
GENERAL FUND			
1. COUNTY JUDGE			
SALARY, COUNTY JUDGE	66,630	69,294	71,026
SALARY, CO JUDGE STATE	25,200	25,200	25,200
SALARY, CO JUDGE -ATTORNEY	25,000	25,000	25,000
WAGES, SECRETARY	40,242	41,850	42,896
SOCIAL SECURITY TAXES	11,956	12,343	12,555
GROUP MEDICAL INSURANCE	21,098	22,000	24,000
RETIREMENT	20,733	20,973	21,336
SUPPLIES/EQUIP UNDER \$500	4,143	3,000	3,000
COMMUNICATIONS EXPENSE	2,334	3,000	3,000
COPIER USAGE EXPENSE	2,087	1,560	1,560
SEMINARS/DUES/MEETINGS	772	2,150	2,150
TRAVEL EXPENSES	-	1,500	1,500
EQUIPMENT OVER \$500	1,393	2,500	2,500
TOTAL COUNTYJUDGE	221,588	230,370	231,724
2. COMMISSIONERS' COURT			
SALARY, COMMISSIONERS	264,096	274,656	271,524
SOCIAL SECURITY TAXES	19,779	21,011	21,577
GROUP MEDICAL INSURANCE	42,254	44,000	45,000
RETIREMENT	34,861	35,703	36,598
WORKER'S COMP INSURANCE	68,475	75,000	75,000
OUTSIDE LEGAL SERVICES	108,786	150,000	250,000
APPRAISAL DISTRICT FEES	338,315	381,350	543,000
COMMUNICATIONS EXPENSE	1,881	-	-
COMM TRAINING/CONFERENCE	1,562	6,000	6,000
LIBRARIES	22,000	22,000	22,000
RURAL FIRE FIGHTING AIDE	187,355	157,340	194,000
FIREFIGHTER'S ASSOC		4,000	4,000
GENERAL LIABILITY INS	7,440	10,000	10,000
PUBLIC OFFICIALS LIAB INS	23,611	30,000	30,000
SOIL & WATER CONSERVATION	7,500	7,500	7,500
TOTAL COMMISSIONERS' COURT	1,279,917	1,318,560	1,529,159
3. COUNTY CLERK			
SALARY, COUNTY CLERK	59,400	61,776	63,320
WAGES, DEPUTIES	132,898	185,016	189,641
SOCIAL SECURITY TAXES	13,477	18,880	19,352
GROUP MEDICAL INSURANCE	45,451	66,000	72,000
RETIREMENT	24,655	32,078	32,885
SUPPLIES/EQUIP UNDER \$500	6,453	14,000	14,000
COMMUNICATIONS EXPENSE	955	2,500	2,500
COPIER USAGE EXPENSE	1,959	4,000	4,000
SEMINARS/DUES/MEETINGS	1,526	3,500	3,500
EQUIPMENT OVER \$500	6,096	25,000	25,000
Software - Land & Vitals			75,000
Software - Court Systems (see DC)			
TOTAL COUNTY CLERK	292,870	412,750	501,198

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
4. ELECTIONS			
SALARY, ELECTION ADMINISTRATOR	48,618	50,076	51,328
WAGES, ELECTION PERSONNEL	32,341	33,000	33,825
SOCIAL SECURITY TAXES	7,274	6,354	6,514
GROUP MEDICAL INSURANCE	17,184	22,000	24,000
RETIREMENT	10,531	10,770	11,070
BOND/WISP			200
VOTING SUPPLIES/PRINTING	21,609	20,000	26,500
ELECTION JUDGES & CLERKS	24,750	9,500	73,000
COMMUNICATIONS EXPENSE	5,239	6,000	6,000
COPIER USAGE EXPENSE	2,430	2,500	2,500
VOTER'S REGISTRATION EXP	6,441	6,000	6,000
Admin Supplies			1,200
Election Security			1,750
SEMINARS & MEETINGS	4,921	3,500	3,500
PUBLICATIONS	1,963	2,500	2,500
MAINTAINING EQUIPMENT	18,144	22,000	20,000
BUILDING RENT		500	500
EQUIPMENT & SOFTWARE	2,199		9,000
Van Maintenance	804	-	4,000
HAVA GRANT MATCH	16,000	16,000	
TOTAL ELECTIONS	220,448	210,700	286,387
5. COUNTY COURT			
VISITING JUDGE EXPENSES	521	5,000	5,000
PROFESSIONAL SVCS-N.S.	-	2,500	2,500
COURT APPOINTED ATTYS	3,075	5,000	5,000
INTERPRETER	3,800	10,000	10,000
JUROR EXPENSE	392	3,500	3,500
COURT REPORTERS	3,806	6,000	6,000
TOTAL COUNTY COURT	11,621	32,000	32,000
6. PUBLIC DEFENDER			
SALARY, PUBLIC DEFENDERS	103,056	133,592	136,932
WAGES, SECRETARY	8,136	39,660	40,652
SOCIAL SECURITY TAXES	10,323	13,254	13,585
GROUP MEDICAL INSURANCE	31,654	33,000	36,000
RETIREMENT	18,637	22,894	23,086
SUPPLIES/EQUIP UNDER \$500	1,779	3,000	3,000
COMMUNICATIONS EXPENSE	1,153	2,000	1,500
LAW BOOKS/ON-LINE SUBSCR	3,046	3,000	3,000
SEMINARS/DUES/MEETINGS	950	3,000	2,000
EQUIPMENT OVER \$500	345	2,000	2,000
TIDC GRANT EXPENDITURES			18,400
TOTAL PUBLIC DEFENDER	209,079	255,400	280,154
7. 25TH JUDICIAL DISTRICT			
OFFICE SUPPLIES	224	300	300
TRAVEL & EDUCATION	478	1,000	1,000
COURT REPORTER(SAL&FRG)	12,731	13,350	14,018
COURT REPORTERS EXP	2,361	3,000	3,000
COURT COORD(SAL&FRG)	9,092	9,000	10,000
COURT COORD EXPENSE	-	250	250
TOTAL 25TH JUDICIAL DISTRICT	24,886	26,900	28,568

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
8. 2ND 25TH JUDICIAL DISTRICT			
OFFICE SUPPLIES	-	300	300
TRAVEL & EDUCATION	238	1,000	1,000
COURT REPORTER(SAL&FRG)	12,774	13,350	14,018
COURT REPORTERS EXP	2,961	3,000	3,000
COURT COORD(SAL&FRG)	8,947	9,000	10,000
COURT COORD EXPENSE		250	250
TOTAL 2ND 25TH JUDICIAL DIST	24,920	26,900	28,568
9. DISTRICT COURT-COMBINED			
THIRD ADM JUDICIAL EXP	921	1,500	1,500
COURT OF APPEALS EXP	5,145	4,000	4,000
VISITING JUDGES EXPENSE	1,306	4,000	6,000
PROF SVCS-NON SPECIFIED	7,200	10,000	10,000
COURT APPOINTED ATTYs	17,945	20,000	20,000
INTERPRETORS	4,163	20,000	20,000
PRINTED FORMS	-	1,500	1,500
REPORTERS RECORD	3,120	3,000	3,000
JUROR EXPENSE	16,527	20,000	20,000
COURT REPORTERS	10,606	7,000	7,500
TOTAL DISTRICT COURT-COMBINED	66,933	91,000	93,350
10. DISTRICT CLERK			
SALARY, DISTRICT CLERK	60,542	61,776	63,320
WAGES, DEPUTIES	75,270	78,000	80,239
WAGES, PART-TIME	15,600	16,848	17,269
SOCIAL SECURITY TAXES	11,461	12,003	12,303
GROUP MEDICAL INSURANCE	30,677	33,000	36,000
RETIREMENT	19,886	20,391	20,908
SUPPLIES/EQUIP UNDER \$500	6,275	7,000	7,500
COMMUNICATIONS EXPENSE	792	2,250	1,000
COPIER USAGE EXPENSE	1,126	2,500	3,500
SEMINARS/DUES/MEETINGS	1,787	2,000	4,000
EQUIPMENT OVER \$500	1,935	10,000	5,000
Court System Software (CC & DC)			275,000
TOTAL DISTRICT CLERK	227,491	246,050	526,040

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
11. JUSTICE OF PEACE PCT #1			
SALARY, JUSTICE OF PEACE	44,112	45,876	47,023
WAGES, CLERKS	73,872	76,830	78,751
SOCIAL SECURITY TAXES	8,673	9,387	9,622
GROUP MEDICAL INSURANCE	21,416	33,000	36,000
RETIREMENT	15,627	15,957	16,351
SUPPLIES/EQUIP UNDER \$500	4,069	4,000	4,000
COMMUNICATIONS EXPENSE	1,400	1,500	1,500
COPIER LEASE/USAGE EXP	1,500	1,500	1,500
SEMINARS/DUES/MEETINGS	983	1,000	1,000
TRAVEL EXPENSE	1,458	2,000	2,000
JUROR EXPENSE	1,088	1,000	1,000
EQUIPMENT	659	2,000	2,000
TOTAL JUSTICE OF PEACE #1	174,857	194,050	200,746
12. JUSTICE OF PEACE PCT #2			
SALARY, JUSTICE OF PEACE	44,112	45,876	47,023
WAGES, CLERKS	66,438	69,096	70,823
SOCIAL SECURITY TAXES	6,909	8,795	9,017
GROUP MEDICAL INSURANCE	31,534	33,000	36,000
RETIREMENT	14,593	14,933	15,320
SUPPLIES/EQUIP UNDER \$500	2,873	4,000	4,000
COMMUNICATIONS EXPENSE	3,397	3,500	3,500
COPIER LEASE/USAGE EXP	1,500	2,000	2,000
SEMINARS/DUES/MEETINGS	1,463	2,500	2,500
TRAVEL EXPENSE	1,034	1,500	1,500
JUROR EXPENSE	348	1,500	1,000
EQUIPMENT OVER \$500		2,000	2,000
TOTAL JUSTICE OF PEACE #2	174,001	191,200	194,682
13. JUSTICE OF PEACE PCT #3			
SALARY, JUSTICE OF PEACE	44,112	45,876	47,023
WAGES, CLERKS	68,778	71,532	68,675
SOCIAL SECURITY TAXES	8,600	8,982	8,851
GROUP MEDICAL INSURANCE	31,470	33,000	36,000
RETIREMENT	14,902	15,260	15,041
SUPPLIES/EQUIP UNDER \$500	5,959	5,500	5,500
COMMUNICATIONS EXPENSE	794	2,000	1,000
COPIER LEASE/USAGE EXP	1,500	2,000	1,500
SEMINARS/DUES/MEETINGS	500	1,750	1,250
TRAVEL EXPENSE	-	750	500
JUROR EXPENSE	576	1,000	1,000
EQUIPMENT OVER \$500	2,792	3,000	2,000
TOTAL JUSTICE OF PEACE #3	179,983	190,650	188,340

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
14. JUSTICE OF PEACE PCT #4			
SALARY, JUSTICE OF PEACE	44,112	45,876	47,023
WAGES, CLERK	34,236	35,604	36,494
WAGES, PART-TIME	19,328	20,926	21,449
SOCIAL SECURITY TAXES	7,506	7,834	8,030
GROUP MEDICAL INSURANCE	17,253	28,600	31,200
RETIREMENT	12,951	13,310	13,646
SUPPLIES/EQUIP UNDER \$500	3,539	3,500	3,500
COMMUNICATIONS EXPENSE	2,485	3,225	3,225
SEMINARS/DUES/MEETINGS	1,484	1,750	1,750
TRAVEL EXPENSE	3,686	3,500	3,500
OFFICE RENT	4,680	5,000	5,000
JUROR EXPENSE	156	1,500	1,500
EQUIPMENT OVER \$500		2,000	2,000
TOTAL JUSTICE OF PEACE #4	151,416	172,625	178,317
15. COUNTY/DISTRICT ATTORNEY			
SALARY, ASST CO ATTYS	146,298	152,148	155,917
SALARY, ADD'L ATTY & BENEFITS			173,000
SALARY, INVESTIGATOR	57,360	59,652	61,113
WAGES, SECRETARIES	110,139	153,362	157,196
SALARY, LONGEVITY	7,420	7,680	7,680
SOCIAL SECURITY TAXES	24,450	28,522	28,633
GROUP MEDICAL INSURANCE	63,164	77,000	84,000
RETIREMENT	42,401	48,466	48,658
OFFICE EXPENSES	25,985	32,000	35,000
EQUIPMENT	6,217		2,500
TOTAL COUNTY/DIST ATTORNEY	483,434	561,330	755,762
16. COUNTY AUDITOR			
SALARY, COUNTY AUDITOR	79,400	82,620	84,686
SALARY, ASSISTANTS	111,617	132,492	200,910
SOCIAL SECURITY TAXES	16,558	16,455	21,815
GROUP MEDICAL INSURANCE	36,988	44,000	60,000
RETIREMENT	26,011	28,383	37,113
SUPPLIES/EQUIP UNDER \$500	3,991	4,750	4,750
COMMUNICATIONS EXPENSE	796	1,600	1,600
COPIER LEASE/COPIES	1,500	1,500	1,500
SEMINARS/DUES/MEETINGS	2,470	3,250	3,250
EQUIPMENT OVER \$500		2,000	2,000
TOTAL COUNTY AUDITOR	281,771	317,050	417,624
17. COUNTY TREASURER			
SALARY, TREASURER	59,400	61,776	63,320
Part time			
SOCIAL SECURITY TAXES	4,423	4,726	4,844
GROUP MEDICAL INSURANCE	10,564	11,000	12,000
RETIREMENT	7,841	8,033	8,232
SUPPLIES/EQUIP UNDER \$500	2,366	2,500	3,500
COMMUNICATIONS EXPENSE	178	1,000	500
TRAVEL EXPENSE	1,212	700	1,000
SEMINARS/DUES/MEETINGS	464	3,000	2,500
EQUIPMENT OVER \$500	1,084	1,000	1,500
TOTAL COUNTY TREASURER	87,532	93,735	97,396

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
18. TAX ASSESSOR/COLLECTOR			
SALARY, TAX A/C	59,400	61,776	63,320
WAGES, DEPUTIES	142,920	154,200	191,000
SOCIAL SECURITY TAXES	14,443	16,522	19,456
GROUP MEDICAL INSURANCE	51,280	55,000	72,000
RETIREMENT	26,706	28,077	33,062
SUPPLIES/EQUIP UNDER \$500	3,090	4,250	4,000
COMMUNICATIONS EXPENSE	863	2,500	1,250
COPIER LEASE/COPIES	2,506	3,000	3,000
SEMINARS/DUES/MEETINGS	4,528	2,000	2,000
EQUIPMENT OVER \$500	-	2,500	1,500
TOTAL TAX A/C	305,736	329,825	390,588
19. MAINTENANCE OF BUILDINGS			
WAGES, PART TIME HELP	13,252	17,300	17,733
WAGES, MAINT DIRECTOR	44,259	45,342	46,776
WAGES, YARD MAN	37,005	38,364	39,321
WAGES, HOUSEKEEPERS	44,904	55,494	55,881
SOCIAL SECURITY TAXES	10,614	11,972	12,277
GROUP MEDICAL INSURANCE	39,462	44,000	48,000
RETIREMENT	18,435	20,328	20,854
CLEANING SUPPLIES	8,845	20,000	10,000
HAND TOOLS & EQUIPMENT	5,456	3,000	3,000
REPAIR MATERIALS	883	10,000	5,000
MISCELLANEOUS SUPPLIES	9,334	15,000	10,000
COMMUNICATIONS EXPENSE	240	15,000	1,500
UTILITIES	125,551	115,000	120,000
REPAIRS TO BUILDINGS	75,774	55,000	80,000
REPAIRS TO EQUIPMENT	51,874	49,000	42,500
ELEVATOR MAINTENANCE	10,796	10,000	10,000
BUILDING/PROPERTY INS	28,055	110,000	120,000
GROUPS MAINTENANCE	20,205	7,500	20,000
PEST CONTROL	7,000	4,000	4,000
MISCELLANEOUS	1,557	5,000	5,000
EQUIPMENT OVER \$500	7,020	10,000	5,000
TOTAL MAINTENANCE OF BLDGS	623,592	661,300	677,538
20. PARKS & RECREATION			
UTILITIES	520	2,500	1,000
MAINTENANCE	1,264	2,500	1,500
TOTAL PARKS & RECREATION	1,784	5,000	2,500
21. SEPTIC SYSTEM/FLOODPLAIN			
SALARY, COORDINATOR	27,654	29,226	29,957
SOCIAL SECURITY TAXES	2,120	2,230	2,292
RETIREMENT	3,659	3,794	3,894
CONTRACT SERVICES	-	8,250	5,000
SUPPLIES/EQUIP UNDER \$500	1,036	1,400	1,000
TRAVEL EXPENSE	660	500	500
COMMUNICATIONS EXPENSE	703	1,000	1,000
SEMINARS/DUES/MEETINGS	111	1,500	1,000
DOCUMENT IMAGING	-	2,000	500
EQUIPMENT OVER \$500	-	2,000	500
TOTAL SEPTIC SYSTEM	35,943	51,900	45,643

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
22. EMERGENCY MANAGEMENT			
SALARY, COORDINATOR	40,359	49,140	50,369
SALARY, ASST COORDINATOR	20,244	21,054	21,580
SOCIAL SECURITY	4,052	5,370	5,504
GROUP MEDICAL INSURANCE	8,071	11,000	12,000
RETIREMENT	8,000	9,136	9,353
RADIO REPAIRS & MAINT	12,707	33,000	40,000
SEMINARS/DUES/MEETINGS	175	2,000	2,500
SUPPLIES/EQUIP UNDER \$500	7,938	3,300	4,000
COMMUNICATIONS EXPENSE	3,184	4,500	5,500
REPAIRS & MAINTENANCE	4,417	6,000	8,000
EQUIPMENT OVER \$500	7,122	25,000	61,000
CONTINGENCY - GRANTS	25,266	40,000	10,000
OEM/EOC COMMUNICATIONS CNTR			3,000,000
TOTAL EMERGENCY MNGMENT	144,545	209,500	3,229,806
23. EMERGENCY MEDICAL SVC			
SALARY, EMS DIRECTOR	70,364	76,800	51,200
Salary, EMS Asst Director	19,245	60,000	70,850
SALARY, FLEET MAINTENANCE	48,407	50,316	51,570
WAGES, AMBULANCE ACCT	42,000	43,680	8,000
WAGES, FULL-TIME EMT's	700,691	751,032	902,880
WAGES, PART-TIME EMT's	213,300	260,000	100,000
WAGES, OVERTIME	514,578	57,920	500,000
HOLIDAY PAY	40,172	40,320	41,500
SALARY, EXTRA JOBS	46,086	45,000	45,000
SOCIAL SECURITY TAXES	127,015	150,000	141,997
GROUP MEDICAL INSURANCE	220,989	275,000	312,000
RETIREMENT	223,705	232,024	241,287
SUPPLIES/EQUIP UNDER \$500	8,100	15,000	15,000
AMBULANCE SUPPLIES	87,064	110,000	100,000
FIRST RESPONDER SUPPLIES	704	7,500	1,500
FUEL & OIL	10,703	90,000	120,000
TRAINING COURSES	1,000	15,000	15,000
MEDICAL DIRECTOR EXPS	14,875	15,000	15,000
DRUG & ALCOHOL TESTING	4,071	3,500	3,500
COMMUNICATIONS EXPENSE	19,979	17,500	17,500
COPIER LEASE PAYMENT	1,800	2,000	2,000
BILLING SERVICES	2,447	25,000	-
MEDICAL WASTE SERVICES	1,625	1,500	1,500
LICENSING FEES & eDISPATCH	12,570	15,000	15,000
INSURANCE	9,587	12,500	12,500
UNIFORMS	10,514	12,000	12,000
REPAIRS TO AMB/EQUIP	87,962	120,000	100,000
RADIOS & RADIO REPAIRS	522	10,000	10,000
MISCELLANEOUS		5,000	1,000
EQUIPMENT OVER \$500	126,430	30,000	30,000
AMBULANCE UNITS	374,498	200,000	200,000
CONTINGENCY-GRANT FUNDS	1,013	30,000	5,000
TOTAL EMERGENCY MEDICAL SVC	3,148,827	3,168,145	3,227,838

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
24. CONSTABLE, PCT #1			
SALARY, CONSTABLE	20,664	21,504	22,042
SOCIAL SECURITY TAXES	1,600	1,650	1,686
GROUP MEDICAL INSURANCE	10,472	11,000	12,000
RETIREMENT	2,764	2,796	2,865
CELL PHONE EXPENSE	275	300	300
TRAVEL/VEHICLE MAINT	60	1,800	1,000
SEMINARS/DUES/MEETINGS	5,528	600	500
MISCELLANEOUS	390	1,250	500
TOTAL CONSTABLE, PCT #1	41,753	40,900	40,893
25. CONSTABLE, PCT #2			
SALARY, CONSTABLE	20,664	21,504	22,042
SOCIAL SECURITY TAXES	1,020	1,650	1,686
GROUP MEDICAL INSURANCE	10,449	11,000	12,000
RETIREMENT	2,728	2,796	2,865
TRAVEL EXPENSE	2,345	5,000	2,500
SEMINARS/DUES/MEETINGS	60	600	500
CELL PHONE EXPENSE	572	600	300
MISCELLANEOUS	140	1,250	500
TOTAL CONSTABLE, PCT #2	37,978	44,400	42,393
26. CONSTABLE, PCT #3			
SALARY, CONSTABLE	20,664	21,504	22,042
SOCIAL SECURITY TAXES	1,604	1,650	1,686
GROUP MEDICAL INSURANCE	10,444	11,000	12,000
RETIREMENT	2,767	2,796	2,865
TRAVEL EXPENSE	802	1,200	1,000
SEMINARS/DUES/MEETINGS	85	600	500
CELL PHONE EXPENSE	300	300	300
MISCELLANEOUS	-	1,250	500
TOTAL CONSTABLE, PCT #3	36,726	40,300	40,893
27. CONSTABLE, PCT #4			
SALARY, CONSTABLE	20,664	21,504	22,042
SOCIAL SECURITY TAXES	979	1,650	1,686
GROUP MEDICAL INSURANCE	10,472	11,000	12,000
RETIREMENT	2,728	2,796	2,865
TRAVEL EXPENSE		500	250
SEMINARS/DUES/MEETINGS		600	600
MISCELLANEOUS		1,250	500
TOTAL CONSTABLE, PCT #4	34,843	39,300	39,943

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
28. SHERIFF DEPARTMENT			
SALARY, SHERIFF	71,760	74,628	76,494
SALARY, DEPUTIES	979,775	1,325,914	1,301,154
SALARY, SECRETARY	46,415	47,010	48,185
SALARY, MH DEPUTY	33,293		57,908
SALARY, DISPATCHERS	377,686	452,212	463,517
SALARY, HOLIDAY PAY	61,210	60,000	60,000
SALARY, CERTIFICATE PAY	24,850	28,000	28,000
Certificate Pay Increase			22,800
SOCIAL SECURITY TAXES	116,546	152,027	152,027
GROUP MEDICAL INSURANCE	302,242	418,000	456,000
RETIREMENT	210,832	258,409	258,409
PERSONNEL COSTS	2,224,609	2,816,200	2,924,494
SUPPLIES/EQUIP UNDER \$500	23,923	20,000	20,000
FEDERAL EXPRESS CHGS	8	1,500	1,500
FUEL & OIL	142,826	120,000	120,000
PHOTO/RIFLE SUPPLIES	8,133	2,500	2,500
BATTERIES, TIRES & TUBES	10,166	15,000	15,000
FINGERPRINT/EVIDENCE	371	2,000	2,000
DRUG TESTING	823	500	1,000
COMMUNICATIONS EXPENSE	44,075	40,000	50,000
SCHOOLS FOR DEPUTIES	8,172	6,000	8,000
SEMINARS/DUES/MEETINGS	962	1,500	1,500
911 OPERATING EXPENSES	16,132	30,000	30,000
MH Transports	2,363		2,500
COPIER/PRINTER LEASE	3,269	3,000	3,000
SOFTWARE/LICENSE SERVICES	19,698	50,000	50,000
DOCUMENT IMAGING		10,000	2,500
RADIO REPAIRS	2,053	4,000	4,000
REPAIRS OF VEHICLES	54,507	50,000	50,000
AUTO LIABILITY INSURANCE	1,313	20,000	20,000
EMPLOYEE UNIFORMS	2,720	7,500	9,000
CONTRACT IT SERVICES	30,000	25,000	25,000
ESTRAY EXPENSES		5,000	1,500
EMERGENCY EQUIP/DETAIL	4,064	15,000	7,500
MISCELLANEOUS	8,278	12,500	10,000
OFFICE EQUIP OVER \$500	186,023	40,000	50,000
RADIO EQUIPMENT	17,894	5,000	5,000
Body Cam Equip			70,000
SB 22 LEO Grant			350,000
MOTOR VEHICLES	304,272	337,000	360,000
TOTAL SHERIFF DEPARTMENT	3,131,012	3,639,200	4,194,744

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
29. JAIL			
SALARY, JAIL ADMINISTRATOR	71,804	65,148	66,777
WAGES, JAILERS	754,923	911,025	933,801
WAGES, BAILIFFS	18,345	25,000	25,625
HOLIDAY PAY	40,463	37,500	39,375
CERTIFICATE PAY	7,300	8,500	8,925
SOCIAL SECURITY TAXES	66,938	80,108	82,199
GROUP MEDICAL INSURANCE	181,151	242,000	264,000
RETIREMENT	117,855	136,119	139,685
TOTAL PERSONNEL	1,258,779	1,505,400	1,560,387
FOOD/MEAT FOR INMATES	196,443	160,000	190,000
CLEANING SUPPLIES	10,786	10,000	7,500
BEDDING & LINENS		1,000	2,500
JAIL LAUNDRY	7,218	8,000	7,000
JAIL SUPPLIES	17,237	15,000	15,000
MISCELLANEOUS SUPPLIES	1,861	1,500	2,000
JAIL INMATE INDIGENT SUPPLIES	15	10,000	1,000
REQUIRED TESTING & PHYSICALS	5,195	3,000	3,000
OUT OF COUNTY HOUSING INMATES	19,750	10,000	10,000
PRISONER MEDICAL/MEDICINE	282,552	175,000	200,000
SCHOOLS FOR JAILERS	3,846	2,000	5,000
PRISONER TRANSPORT	147	5,000	1,000
UTILITIES	89,939	110,000	110,000
JAIL REPAIRS	87,064	100,000	100,000
COPIER LEASE EXPENSE	3,000	3,500	3,500
LAW ENFORCEMENT LIAB	28,067	25,000	35,000
GROUNDS MAINTENANCE	239	2,500	1,000
PEST CONTROL	700	1,000	1,000
JAIL INMATE UNIFORMS	813	2,500	2,000
JAILER UNIFORMS	2,111	2,000	2,000
EQUIPMENT OVER \$500	2,276	5,000	5,000
TOTAL JAIL	2,119,095	2,157,400	2,262,637
30. CORRECTION & PROBATION			
SALARY, JUVENILE JUDGES	11,600	11,600	12,500
SOCIAL SECURITY TAXES	886	888	956
RETIREMENT	1,532	1,510	1,625
JUVENILE PROBATION DEPT	125,052	132,552	150,000
ADULT PROBATION DEPT	7,000	10,000	10,000
JUV DETENTION SERVICES	100,230	50,000	100,000
TOTAL CORRECTION/PROBATION	246,300	206,550	275,081
31. MENTAL HEALTH			
MENTAL SERVICES(TEXANA)	14,180	14,180	14,180
MENTAL ILL FEES	1,337	5,000	5,000
TOTAL MENTAL HEALTH	15,517	19,180	19,180

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
32. VETERAN SERVICE OFFICER			
WAGES, VETERAN SVC OFC	16,082	23,150	23,729
SOCIAL SECURITY TAXES	1,230	1,770	1,815
RETIREMENT	2,123	3,060	3,085
OFFICE SUPPLIES	965	1,000	1,000
COMMUNICATIONS EXPENSE	642	1,000	1,000
SEMINARS/DUES	253	750	1,000
TOTAL VETERAN SERVICE OFC	21,295	30,730	31,629
33. CONTRACT SERVICES			
SENIOR CITIZENS SERVICE	24,880	24,880	24,880
COLORADO VALLEY TRANSIT	5,000	5,000	5,000
COMBINED COMM ACTION	5,000	5,000	5,000
ADULT CORE SERVICES	9,500	9,500	9,500
FAMILY CRISIS CENTER	3,500	3,500	3,500
FOSTER CHILD CARE	10	6,000	6,000
AUTOPSIES	161,233	100,000	100,000
INDIGENT BURIAL EXPENSE	840	3,000	3,000
BOYS & GIRLS CLUB	5,000	5,000	5,000
CASA - FOSTER CHILDREN	5,500	10,000	10,000
COLO CO HISTORICAL COMM		2,500	2,500
TOTAL CONTRACT SERVICES	220,463	174,380	174,380
34. INDIGENT HEALTH CARE			
SALARY, IHC COORDINATOR	12,588	13,950	13,950
SOCIAL SECURITY TAXES	963	1,040	1,067
GROUP MEDICAL INSURANCE	4,146	4,400	4,800
RETIREMENT	1,652	1,770	1,814
SUPPLIES/EQUIP UNDER \$500	31	750	750
COMMUNICATIONS EXPENSE	100	750	250
EQUIPMENT OVER \$500		1,000	500
SEMINARS/DUES/MEETINGS		750	500
SOFTWARE LICENSE	13,767	16,000	16,000
UTMB HOSPITAL CONTRACT		80,000	80,000
HOSPITALIZATION, IHC	85,416	109,000	109,000
MEDICAL, IHC	7,404	85,000	85,000
MEDICINES, IHC	7,679	60,000	60,000
TOTAL INDIGENT HEALTH CARE	134,618	374,070	373,631

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
35. EXTENSION SERVICE			
SALARY, AG AGENT	18,768	19,518	20,006
SALARY, FCS AGENT	21,024	21,864	22,411
SALARY, SECRETARIES	32,064	36,766	37,685
SOCIAL SECURITY TAXES	5,497	5,978	6,128
GROUP MEDICAL INSURANCE	10,509	11,000	12,000
RETIREMENT	4,232	4,774	4,899
SUPPLIES/EQUIP UNDER \$500	797	3,000	2,000
POSTAGE	1,770	1,000	1,000
SUPPLIES - AG DEMO ACCT	7	600	250
SUPPLIES - HOME DEMO	53	600	250
SUPPLIES - 4-H TEAM ACCT	-	600	250
LEADERSHIP ADVISORY EXPS	117	500	250
COMMUNICATIONS EXPENSE	2,667	4,000	4,000
XEROX USAGE EXPENSE	7,127	8,000	7,500
SEMINARS/DUES/MEETINGS	3,167	2,000	2,000
TRAVEL EXPENSES	5,797	9,500	9,500
REPAIRS TO VEHICLE	4,690	1,250	1,250
AUTO LIABILITY INSURANCE	285	400	300
EQUIPMENT OVER \$500		2,000	2,000
TOTAL EXTENSION SERVICE	118,571	133,350	153,679
36. DEPT OF PUBLIC SAFETY			
SALARY, SECRETARY	35,964	37,404	38,339
SOCIAL SECURITY TAXES	2,139	2,846	2,933
GROUP MEDICAL INSURANCE	10,519	11,000	12,000
RETIREMENT	4,747	4,865	4,984
SUPPLIES/EQUIP UNDER \$500	308	1,200	500
CELLULAR PHONE EXPENSE	2,766	2,500	2,500
TOTAL DEPT OF PUBLIC SAFETY	55,917	59,815	61,256
37. 911 RURAL ADDRESSING			
SALARY, COORDINATOR	57,480	59,778	61,272
SALARY, ASST COORDINATOR	2,448	33,744	34,588
SOCIAL SECURITY TAXES	6,864	7,154	7,333
GROUP MEDICAL INSURANCE	21,044	22,000	24,000
RETIREMENT	11,871	12,159	12,462
SUPPLIES/EQUIP UNDER \$500	3,765	5,000	2,500
COMMUNICATIONS EXPENSE	1,100	1,250	1,250
SEMINARS/DUES/MEETINGS		1,500	750
911 OPERATING EXPENSES	3,100	5,000	5,000
TRAVEL/TRUCK MAINT	200	2,500	2,000
FLOODPLAIN EXPENSES		1,000	1,000
FLOODPLAIN CONSULTANT	4,550	10,000	7,500
MAINTENANCE & REPAIRS	345	6,000	1,500
EQUIPMENT		12,000	3,000
TOTAL 911 RURAL ADDRESSING	142,767	179,085	164,155

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
38. INFORMATION TECHNOLOGY			
SALARY, COORDINATOR	54,240	60,000	61,500
CONTRACT SERVICES/Part time	-	20,000	30,000
SOCIAL SECURITY TAXES	4,111	4,590	7,000
GROUP MEDICAL INSURANCE	10,564	11,000	24,000
RETIREMENT	7,160	7,810	10,595
SUPPLIES/EQUIP UNDER \$500	2,566	4,100	2,500
COMMUNICATIONS EXPENSE	1,231	1,000	1,000
TRAINING EXPENSES	175	2,000	1,000
SOFTWARE/LICENSE SERVICES	180,655	220,000	250,000
COMPUTER UPGRADES	22,476	35,000	10,000
VEHICLE MAINTENANCE	711	-	1,500
EQUIPMENT OVER \$500	3,590	2,000	1,000
TOTAL INFORMATION TECHNOLOGY	287,479	367,500	400,000
39. MISCELLANEOUS			
SALARY, TEMPORARY	3,702	5,800	6,000
SALARY, VACATION-TERM EMPL	-	5,000	-
SALARY, OVERTIME/INCREASES	-	30,000	-
SOCIAL SECURITY TAXES	2,562	3,100	500
RETIREMENT	3,933	5,300	-
UNEMPLOYMENT TAXES	8,329	15,000	10,000
POSTAGE & BOX RENT	30,153	30,000	30,000
COPIER SUPPLIES	7,886	8,500	8,000
ACCOUNTING/AUDITING FEES	79,480	50,000	60,000
ASSOCIATION DUES	4,507	7,500	7,500
PROF/CONSULTANT SVCS	8,257	20,000	10,000
BOUNTIES	980	1,000	1,000
COMMUNICATIONS EXP (DSL)	11,537	-	12,000
OUT-OF-COUNTY CITATIONS	75	500	500
SEMINARS/CONF/NONDEPT	(4,000)	3,000	-
PUBLISHING & SUBSCRIPTIONS	342	10,200	12,000
RECORDS MNGMNT/ARCHIVIST	6,500	10,000	10,000
SAFETY/HEALTH & WELLNESS	1,528	3,500	3,500
PRINTED CHECKS/FORMS	2,511	3,000	3,000
TRAVEL EXP-ALL DEPTS	249	3,000	-
BONDS	9,232	5,000	5,000
VAN MAINTENANCE/GAS	5,620	5,000	2,500
UNIFORMS	-	1,500	-
MISCELLANEOUS	-	5,000	5,000
CONTINGENCIES	-	100,000	100,000
FAIRGROUNDS	-	-	20,000
Transfer to LEOSE Fund	22,000	-	-
TRANSFER TO CRTHSE SEC	70,000	70,000	70,000
TOTAL MISCELLANEOUS	321,712	400,900	376,500
TOTAL EXPENDITURES	15,087,479	16,904,000	21,779,015
CASH BALANCE END OF YEAR	6,903,761	5,157,000	7,332,985
TOTAL EXPENDITURES & BALANCE	21,991,240	22,061,000	29,112,000

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
ROAD & BRIDGE PCT 1			
RECEIPTS			
CURRENT TAX COLLECTIONS	947,596	958,300	1,023,741
DELINQUENT TAX COLLECTIONS	11,786	8,819	10,000
PENALTY & INTEREST	8,609	6,894	7,000
AUTO LICENSE SALES	90,063	89,964	100,000
AUTO LICENSE FEES	72,479	69,972	70,000
ROAD CROSSING PERMITS	600	1,000	1,000
GROSS WEIGHT FEES	24,545	29,988	29,988
ROW ROYALTY FEES (HB2521-9/17)	7,397	1,250	1,250
INTEREST INCOME	41,492	25,866	50,000
MISCELLANEOUS INCOME	429	5,000	5,000
GRANT - LATCF	12,500	-	-
LATERAL ROAD REFUND ACCT	78,187	7,447	7,447
TOTAL RECEIPTS	1,295,683	1,204,500	1,305,266
CASH BALANCE JANUARY 1ST	1,383,313	1,275,000	1,585,933
TOTAL AVAILABLE RESOURCES	2,678,996	2,479,500	2,891,359
EXPENDITURES			
WAGES, PCT EMPLOYEES	319,642	384,134	393,737
CDL INCENTIVE PAY	-	4,000	4,000
SOCIAL SECURITY TAXES	23,492	29,662	30,121
GROUP MEDICAL INSURANCE	69,495	83,200	96,000
RETIREMENT	41,964	27,454	51,186
WORKERS' COMP INSURANCE	5,993	9,000	9,000
OFFICE SUPPLIES	100	550	550
SHOP SUPPLIES	2,159	2,000	2,000
SAFETY/FIRST AIDE SUPPLIES	-	1,000	1,000
FUEL & LUBRICANTS	84,417	75,000	75,000
HERBICIDES	1,338	5,500	5,500
ROAD & BRIDGE MATERIALS	2,125	160,000	160,000
SIGNS	2,098	3,000	3,000
BATTERIES, TIRES & TUBES	17,196	8,000	8,000
REPAIR MATERIALS	43,935	45,000	45,000
HAND TOOLS & EQUIPMENT	2,047	2,000	2,000
ENGINEERING & SURVEYING	2,700	3,000	3,000
CDL TESTING	366	500	500
COMMUNICATIONS EXPENSE	2,654	5,000	5,000
UTILITIES	4,874	4,500	4,500
REPAIR OF EQUIPMENT/VEH	40,913	30,000	30,000
MACHINE HIRE	-	2,500	2,500
AUTO LIABILITY INSURANCE	3,607	5,000	5,000
ROAD & BRIDGE CONSTRUCTION	178,510	175,000	175,000
UNIFORMS	3,374	4,500	4,500
MISCELLANEOUS	3,797	2,000	2,000
SHOP EQUIPMENT	-	5,000	5,000
TRANSFER TO GLO-OVER BUDGET	99,789	-	-
ROAD EQUIPMENT	46,385	105,000	105,000
TOTAL EXPENDITURES	1,253,274	1,204,500	1,228,094
BALANCE END OF YEAR	1,425,722	1,275,000	1,663,265
TOTAL EXPENDITURES & BALANCE	2,678,996	2,479,500	2,891,359

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
ROAD & BRIDGE PCT. #2			
RECEIPTS			
CURRENT TAX COLLECTIONS	957,454	968,270	1,034,392
DELINQUENT TAX COLLECIONS	11,906	8,911	10,000
PENALTY & INTEREST	8,695	6,966	7,500
AUTO LICENSE SALES	91,000	90,900	100,000
AUTO LICENSE FEES	73,233	70,700	75,000
ROAD CROSSING PERMITS	1,000	1,000	1,000
GROSS WEIGHT FEES	24,800	30,300	30,300
LATERAL ROAD REFUND ACCT	7,474	7,524	7,524
INTEREST INCOME	29,298	15,475	25,000
MISCELLANEOUS INCOME	24,366	7,000	7,000
ROW ROYALTY FEES (HB2521-9/17)		1,454	1,454
LATCF	12,500	-	-
GRATN-STATE COMPTROLLER-TIF	1,988	-	-
TOTAL RECEIPTS	1,243,714	1,208,500	1,298,170
CASH BALANCE JANUARY 1ST	760,358	850,000	1,130,819
TOTAL AVAILABLE RESOURCES	2,004,072	2,058,500	2,429,989
EXPENDITURES			
WAGES, PCT EMPLOYEES	282,602	349,506	358,244
CDL Incentive	-	4,000	4,000
SOCIAL SECURITY TAXES	21,287	27,028	27,406
GROUP MEDICAL INSURANCE	62,213	83,200	96,000
RETIREMENT	37,399	46,572	46,572
WORKERS' COMP INSURANCE	5,537	9,000	9,000
OFFICE SUPPLIES	451	360	360
SHOP SUPPLIES	2,511	2,800	2,800
SAFETY/FIRST AIDE SUPPLIES	1,135	1,000	1,500
FUEL & LUBRICANTS	54,215	66,000	75,000
HERBICIDES	70	4,000	8,000
ROAD & BRIDGE MATERIALS	200,000	200,000	250,000
SIGNS	4,100	5,000	6,000
BATTERIES, TIRES & TUBES	6,381	6,500	8,500
REPAIR MATERIALS	20,155	40,000	40,000
HAND TOOLS & EQUIPMENT	1,030	1,000	1,750
ENGINEERING & SURVEYING	-	2,000	2,000
CDL TESTING	541	450	500
COMMUNICATIONS EXPENSE	2,636	3,500	3,500
UTILITIES	3,618	4,000	4,750
REPAIRS OF EQUIP/VEHICLES	40,479	50,000	55,000
MACHINE HIRE	10,545	2,500	10,000
AUTO LIABILITY INSURANCE	2,673	2,500	2,900
ROAD & BRIDGE CONSTRUCTION	116,343	190,000	190,000
UNIFORMS	4,875	4,000	5,500
MISCELLANEOUS	3,727	200	200
SHOP EQUIPMENT		4,000	4,000
ROAD EQUIPMENT	50,311	100,000	175,000
CDL SCHOOL&PACKAGE COMPENSATION			10,000
TOTAL EXPENDITURES	1,035,839	1,208,500	1,398,481
BALANCE END OF YEAR	968,233	850,000	1,130,819
TOTAL EXPENDITURES & BALANCE	2,004,072	2,058,500	2,429,989

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
ROAD & BRIDGE PCT. #3			
RECEIPTS			
CURRENT TAX COLLECTIONS	1,101,926	1,114,373	1,190,472
DELINQUENT TAX COLLECTIONS	13,708	10,256	12,000
PENALTY & INTEREST	10,019	8,017	8,500
AUTO LICENSE SALES	104,732	104,616	120,000
AUTO LICENSE FEES	84,283	81,368	82,000
ROAD CROSSING PERMITS	1,000	1,000	1,000
GROSS WEIGHT FEES	28,543	34,872	34,872
LATERAL ROAD REFUND ACCT	8,602	8,660	8,660
ROW ROYALTY FEES (HB2521-9/17)		1,226	1,226
INTEREST INCOME	47,336	26,612	30,000
MISCELLANEOUS INCOME	2,605	2,500	2,500
GRANT - LATCF	12,500	-	-
GRANT - TIF	82,163		
TOTAL RECEIPTS	1,497,417	1,393,500	1,491,730
CASH BALANCE JANUARY 1ST	1,593,659	1,675,000	1,780,256
TOTAL AVAILABLE RESOURCES	3,091,076	3,068,500	3,271,986
EXPENDITURES			
WAGES, PCT EMPLOYEES	352,189	352,500	392,128
CDL Incentive		4,000	6,000
SOCIAL SECURITY TAXES	24,978	29,532	29,998
GROUP MEDICAL INSURANCE	82,629	82,000	96,000
RETIREMENT	46,594	50,254	50,977
WORKERS' COMP INSURANCE	6,068	10,000	10,000
OFFICE SUPPLIES	1,500	1,500	1,500
SHOP SUPPLIES	2,331	4,500	4,500
SAFETY/FIRST AIDE SUPPLIES	2,244	1,800	1,800
FUEL & LUBRICANTS	8,880	81,000	81,000
HERBICIDES		5,000	5,000
ROAD & BRIDGE MATERIALS	249,156	250,000	250,000
SIGNS	1,718	4,500	4,500
BATTERIES, TIRES & TUBES	9,076	12,000	12,000
REPAIR MATERIALS	24,546	35,000	35,000
HAND TOOLS & EQUIPMENT	1,914	3,000	3,000
ENGINEERING & SURVEYING	-	1,200	1,200
CDL TESTING	516	450	450
COMMUNICATIONS EXPENSE	2,279	3,750	3,750
UTILITIES	4,367	3,750	3,750
REPAIRS OF EQUIP/VEHICLES	7,950	70,000	70,000
MACHINE HIRE	-	2,500	2,500
AUTO LIABILITY INSURANCE	5,488	4,500	5,500
ROAD & BRIDGE CONSTRUCTION	312,475	210,000	210,000
UNIFORMS	15,693	7,000	7,000
MISCELLANEOUS	5,007	2,500	2,500
SHOP EQUIPMENT	1,151	5,000	5,000
ROAD EQUIPMENT	177,467	125,000	125,000
TOTAL EXPENDITURES	1,416,936	1,393,500	1,420,053
BALANCE END OF YEAR	1,674,140	1,675,000	1,851,433
TOTAL EXPENDITURES & BALANCE	3,091,076	3,068,500	3,271,486

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
ROAD & BRIDGE PCT. #4			
RECEIPTS			
CURRENT TAX COLLECTIONS	784,923	793,789	847,995
DELINQUENT TAX COLLECTIONS	9,759	7,305	7,500
PENALTY & INTEREST	7,129	5,711	6,000
AUTO LICENSE SALES	74,602	74,520	75,000
AUTO LICENSE FEES	60,037	57,960	57,960
ROAD CROSSING PERMITS	100	2,000	2,000
GROSS WEIGHT FEES	20,332	24,840	24,840
LATERAL ROAD REFUND ACCT	6,127	6,169	6,169
INTEREST INCOME	51,069	29,171	40,000
MISCELLANEOUS INCOME	13,617	3,500	3,500
ROW ROYALTY FEES (HB2521-9/17)	-	1,035	1,035
ATTWATER PRAIRIE CKN MONEY	-	3,500	3,500
GRANT - LATCF	12,500		
GRANT - TIF	78,187		
TOTAL RECEIPTS	1,118,382	1,009,500	1,071,499
CASH BALANCE JANUARY 1ST	1,808,206	1,725,000	1,920,831
TOTAL AVAILABLE RESOURCES	2,926,588	2,734,500	2,996,332
EXPENDITURES			
WAGES, PCT EMPLOYEES	307,683	329,810	338,055
CDL Incentive		4,000	4,000
SOCIAL SECURITY TAXES	22,556	25,546	25,546
GROUP MEDICAL INSURANCE	73,697	72,800	84,000
RETIREMENT	40,614	43,947	43,947
WORKERS' COMP INSURANCE	5,227	8,000	8,000
OFFICE SUPPLIES	295	500	500
SHOP SUPPLIES	2,511	5,500	5,500
SAFETY/FIRST AIDE SUPPLIES	1,168	1,700	1,700
FUEL & LUBRICANTS	28,011	81,000	81,000
HERBICIDES	92	5,000	5,000
ROAD & BRIDGE MATERIALS	150,000	150,000	150,000
SIGNS	5,228	3,000	3,000
BATTERIES, TIRES & TUBES	7,685	10,000	10,000
REPAIR MATERIALS	57,970	30,000	30,000
HAND TOOLS & EQUIPMENT	2,332	1,750	1,750
ENGINEERING & SURVEYING	2,000	1,500	1,500
CDL TESTING	322	500	500
COMMUNICATIONS EXPENSE	2,141	2,500	2,500
UTILITIES	4,916	4,000	5,000
REPAIRS OF EQUIP/VEHICLES	25,695	20,000	20,000
TRAVEL EXPENSE	10,762	15,000	15,000
MACHINE HIRE	224	1,000	1,000
AUTO LIABILITY INSURANCE	3,643	4,500	4,500
ROAD & BRIDGE CONSTRUCTION	-	100,000	100,000
UNIFORMS	4,999	6,000	4,500
MISCELLANEOUS	8,396	6,000	6,000
SHOP EQUIPMENT	-	1,500	1,500
ROAD EQUIPMENT	156,939	175,000	175,000
TRANSFER TO GLO - Over Budget	203,100		
TOTAL EXPENDITURES	1,138,689	1,109,500	1,128,998
BALANCE END OF YEAR	1,787,899	1,625,000	1,867,334
TOTAL EXPENDITURES & BALANCE	2,926,588	2,734,500	2,996,332

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
RECORDS PRESERVATION FUND			
RECEIPTS			
RECORDS PRESERVATION FEES	72,230	70,000	70,000
RECORDS ARCHIVE FEE/CC	66,094	62,000	62,000
RECORDS ARCHIVE FEE/DC	1,144	2,300	2,300
INTEREST INCOME	18,950	10,000	20,000
TOTAL RECEIPTS	158,418	144,300	154,300
CASH BALANCE JANUARY 1ST	705,975	730,000	746,100
TOTAL AVAILABLE RESOURCES	864,393	874,300	900,400
EXPENDITURES			
SALARY, RECORD SCANNER			
SOCIAL SECURITY TAXES			
RETIREMENT			
RECORDS PRESERVATION	118,286	35,000	35,000
VOLUMES(BOOKS)RESTORATION		100,000	100,000
EQUIPMENT		8,000	8,000
TOTAL EXPENDITURES	118,286	143,000	143,000
BALANCE END OF YEAR	746,107	731,300	757,400
TOTAL EXPENDITURES & BALANCE	864,393	874,300	900,400
AIRPORT FUND			
RECEIPTS			
INTEREST INCOME	2,433	1,000	3,000
AIRPORT FUEL	12,692	75,000	75,000
AIRPORT LEASES	2,700	20,000	20,000
RENTAL INCOME - PHI	18,000	18,000	18,000
GRANT FUNDS - TxDOT	7,879	25,000	25,000
TOTAL RECEIPTS	169,684	139,000	141,000
CASH BALANCE JANUARY 1ST	65,754	90,000	106,000
TOTAL AVAILABLE RESOURCES	235,438	229,000	247,000
EXPENDITURES			
COMMUNICATIONS EXPENSE	890	2,500	2,500
UTILITIES	2,783	3,800	3,800
AIRPORT FUEL	117,146	70,000	70,000
CREDIT CARD FEES		200	200
AIRPORT IMPROVEMENTS		50,000	50,000
MISCELLANEOUS		500	500
MAINTENANCE	8,756	12,000	12,000
TOTAL AIRPORT	129,575	139,000	139,000
BALANCE END OF YEAR	105,863	90,000	108,000
TOTAL EXPENDITURES & BALANCE	235,438	229,000	247,000

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
SECURITY FUND			
RECEIPTS			
COURTHOUSE SECURITY FEES	15,974	10,500	10,500
JP BUILDING SECURITY FEES	13,173	15,000	15,000
TRANSFER FROM GENERAL FUND	70,000	70,000	70,000
INTEREST INCOME	883	300	1,000
TOTAL RECEIPTS	100,030	95,800	96,500
CASH BALANCE JANUARY 1ST	39,640	10,000	59,300
TOTAL AVAILABLE RESOURCES	139,670	105,800	155,800
EXPENDITURES			
COURTHOUSE SECURITY			
SALARY, BALIFF/CONSTABLES	7,395	15,000	30,000
SALARY, BALIFF	2,569	50,000	50,500
SOCIAL SECURITY TAXES	683	4,700	4,700
GROUP MEDICAL INSURANCE	-	-	-
RETIREMENT	1,315	8,200	8,200
SECURITY EQUIPMENT	5,780	5,000	15,000
MISCELLANEOUS	480	500	500
JP BUILDINGS SECURITY			
SALARY, BALIFF/CONSTABLES	2,971	8,000	8,000
SALARY, BALIFF	48,530	2,000	2,000
SOCIAL SECURITY TAXES	3,806	700	700
GROUP MEDICAL INSURANCE	-	-	-
RETIREMENT	6,788	1,300	1,300
MISCELLANEOUS		400	400
TOTAL EXPENDITURES	89,327	95,800	123,300
BALANCE END OF YEAR	59,343	10,000	32,500
TOTAL EXPENDITURES & BALANCE	139,670	105,800	155,800

	ACTUAL	ADOPTED	PROPOSED
	2022	BUDGET	BUDGET
		2023	2024
LAW LIBRARY FUND			
RECEIPTS			
LIBRARY FEES	12,532	12,500	12,500
TOTAL RECEIPTS	12,532	12,500	12,500
CASH BALANCE JANUARY 1ST	129,694	140,000	141,500
TOTAL AVAILABLE RESOURCES	142,226	152,500	154,000
EXPENDITURES			
LAW BOOKS	696	10,000	10,000
TOTAL EXPENDITURES	696	10,000	10,000
BALANCE END OF YEAR	141,530	142,500	144,000
TOTAL EXPENDITURES & BALANCE	142,226	152,500	154,000
INTEREST & SINKING FUND			
RECEIPTS			
CURRENT TAX COLLECTIONS	609,061	609,221	603,695
DELINQUENT TAX COLLECTIONS	8,494	6,487	6,500
PENALTY & INTEREST	7,074	7,000	7,000
INTEREST INCOME	9,777	7,492	10,000
TOTAL RECEIPTS	624,366	630,200	627,195
CASH BALANCE JANUARY 1ST	149,989	150,000	261,306
TOTAL AVAILABLE RESOURCES	783,855	780,200	888,501
EXPENDITURES			
SERIES, 2019			
CERTIFICATES OF OBLIG, PRIN	375,000	385,000	395,000
CERTIFICATES OF OBLIG, INT	87,635	78,162	78,162
SERIES, 2012			
CERTIFICATES OF OBLIG, PRIN	150,000	150,000	150,000
CERTIFICATES OF OBLIG, INT	13,763	10,575	10,575
REGISTRAR FEES	500	513	513
TOTAL EXPENDITURES	626,898	624,250	634,250
BALANCE END OF YEAR	156,957	155,950	254,251
TOTAL EXPENDITURES & BALANCE	783,855	780,200	888,501

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
JUSTICE COURT TECHNOLOGY FUND			
RECEIPTS			
TECHNOLOGY FEES	11,047	9,500	9,500
INTEREST INCOME	370	100	500
TOTAL RECEIPTS	11,417	9,600	10,000
CASH BALANCE JANUARY 1ST	11,956	10,000	15,300
TOTAL AVAILABLE RESOURCES	23,373	19,600	25,300
EXPENDITURES			
TRAINING EXPENSES	-	600	1,000
SOFTWARE MAINTENANCE	8,060	7,500	7,500
COMPUTER UPGRADES	-	1,500	500
TECH EQUIP/SOFTWARE	-	-	1,500
TOTAL EXPENDITURES	8,060	9,600	11,500
BALANCE END OF YEAR	15,313	10,000	13,800
TOTAL EXPENDITURES & BALANCE	23,373	19,600	25,300

PROPOSED

	ACTUAL	ADOPTED	PROPOSED
		BUDGET	BUDGET
	2022	2023	2024
COUNTY & DISTRICT COURT TECH FUND			
RECEIPTS			
TECHNOLOGY FEES-CO CRT	333	600	600
TECHNOLOGY FEES-DC-CIVIL	101	400	400
TECHNOLOGY FEES-DC-CRIMINAL	466	3,000	3,000
INTEREST INCOME	797	600	1,000
TOTAL RECEIPTS	1,697	4,600	5,000
CASH BALANCE JANUARY 1ST	31,372	30,000	33,000
TOTAL AVAILABLE RESOURCES	33,069	34,600	38,000
EXPENDITURES			
TRAINING EXPENSES	-	600	600
SOFTWARE MAINTENANCE	-	-	-
COMPUTER UPGRADES	-	5,000	5,000
TECH EQUIP/SOFTWARE	-	5,000	-
TOTAL EXPENDITURES	-	10,600	5,600
BALANCE END OF YEAR	33,069	24,000	32,400
TOTAL EXPENDITURES & BALANCE	33,069	34,600	38,000

PROPOSED