

**DEAF SMITH COUNTY
ADOPTED BUDGET
FISCAL YEAR
OCTOBER 1, 2023
TO SEPTEMBER 30, 2024**

**Deaf Smith County, Texas
2024 Adopted Budget**

This proposed budget will raise more revenue from property taxes than last year's budget by an amount of \$676,688 which is a 5.79 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 \$229,745

The members of the commissioners court voting on the adoption of the 2024 budget.

FOR: Chris Matthews, Jerry O'Connor, Mike Brumley and Roddy Allred

	Actual 2022-2023	Proposed 2023-2024
Property Tax Rate	\$0.574533	\$0.541326
No New Revenue Rate	\$0.550101	\$0.518757
No New Revenue Maintenance and Operations Tax Rate	\$0.482131	\$0.434253
Voter-Approval Tax Rate	\$0.562782	\$0.535848
De Minimis Rate	\$0.574533	\$0.541326
Series 2020 Jail Bond Debt Rate	\$0.092399	\$0.084504

The total net outstanding debt as of September 30, 2023 is \$32,760,000.

Deaf Smith County

Estimated Revenue from Property Tax Levy

	M&O	I&S	Total	BUDGET YEAR 2022-2023	BUDGET YEAR 2023-2024	NET CHANGE INCREASE (DECREASE)
Actual Tax Rate (Calendar year 2023)	0.482134	0.092399	0.574533			
No New Tax Rate (2023)	0.457702	0.092399	0.550101			
Voter Approval Rate (2023)	0.470383	0.092399	0.562782			
ESTIMATED --Taxable value				2,074,108,246	2,340,184,658	266,076,412
Proposed Tax Rate for this budget year (de minimis)				0.482134	0.456822	-0.025312
Proposed Tax Amount				9,999,981	10,690,478	690,497
Estimated Collection %	98.00%			9,799,981	10,476,669	676,687
Prior Year Budgeted Collections				9,215,018	9,799,981	584,963.00
INCREASE IN AVAILABLE REVENUE				584,963	676,688	91,724

PROPOSED BUDGET SPLIT

	% OF TOTAL	TAX RATE		
GENERAL FUND	83.35	0.380750	7,999,237	8,732,042
ROAD & BRIDGE FUND	10.41	0.047540	995,030	1,090,272
ROAD & BRIDGE MACHINERY & EQUIPMENT FUN	6.25	0.028532	805,715	654,354
Combined R&B	16.65	0.076072	1,800,745	1,744,626
<u>TOTAL</u>	100.00	0.456822	9,799,981	10,476,669

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2023-2024**

REPORTING FUND - GENERAL FUND	Budget Year - 2022-2023	Budget Year - 2023-2024	Increase (Decrease)	Percentage of Total
REVENUE ALLOCATED FROM PRIOR YEAR CARRY OVER	0	0	0	
TAX REVENUE	9,562,337	10,495,142	932,806	87.71%
STATE CIVIL FEES	42,000	42,000	0	0.35%
STATE CRIMINAL COSTS & FE	202,950	192,850	-10,100	1.61%
FEES OF OFFICE	558,950	564,450	5,500	4.72%
REVENUE FROM FINES	250,000	255,000	5,000	2.13%
STATE FUNDING & ALLOWANCE	102,245	102,245	0	0.85%
OTHER COUNTY REVENUES	887,358	163,000	-724,358	1.36%
INVESTMENT REVENUE	60,700	150,700	90,000	1.26%
TOTAL REVENUES	11,666,540	11,965,387	298,848	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2023-2024**

	Budget Year - 2022-2023	Budget Year - 2023-2024	Increase (Decrease)	Percentage of Total
EXPENDITURES				
COUNTY JUDGE	180,834	191,607	10,773	1.60%
COUNTY CLERK	293,171	323,673	30,502	2.71%
DISTRICT JUDGE	80,540	89,242	8,701	0.75%
DISTRICT CLERK	210,923	234,282	23,359	1.96%
JUSTICE OF PEACE	246,479	266,667	20,188	2.23%
DISTRICT ATTORNEY	481,272	514,851	33,579	4.30%
TAX ASSESSOR COLLECTOR	230,009	245,356	15,346	2.05%
COUNTY TREASURER	110,165	126,631	16,466	1.06%
COUNTY AUDITOR	81,055	85,840	4,785	0.72%
COUNTY SHERIFF	1,586,577	1,677,714	91,137	14.02%
COUNTY CORRECTIONAL FACIL	3,065,558	3,318,261	252,703	27.73%
COUNTY LIBRARY	391,697	425,991	34,294	3.56%
COUNTY MUSEUM	120,940	129,125	8,185	1.08%
COUNTY SOCIAL SERVICES	109,711	113,980	4,269	0.95%
COUNTY EXTENSION SERVICE	153,620	167,147	13,527	1.40%
COUNTY WIDE SERVICES	3,030,887	3,384,580	353,694	28.29%
COUNTY MAINTENANCE DEPT	1,032,867	368,237	-664,630	3.08%
222ND COMMUNITY SUPERVISI	15,005	15,005	0	0.13%
JUVENILE SERVICES	245,228	287,198	41,970	2.40%
 TOTAL EXPENDITURE BUDGET	 11,666,540	 11,965,387	 298,848	
 EXCESS OF REVENUE OVER EXPENDITURES	 0	 0	 1	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2023-2024**

	Budget Year - 2022-2023	Budget Year - 2023-2024	Increase (Decrease)	Percentage of Total
<i>ROAD & BRIDGE OPERATING FUND</i>				
FROM PRIOR YEAR CARRYOVER	0	0	0	
TAX REVENUE	1,534,030	1,629,272	95,243	90.99%
OTHER REVENUE	90,300	90,300	0	5.04%
REIMBURSED EXPENSES	6,000	6,000	0	0.34%
INVESTMENT REVENUE	0	0	0	0.00%
INTER FUND TRANSFERS	65,000	65,000	0	3.63%
 TOTAL REVENUE	 1,695,330	 1,790,572	 95,243	
 EXPENDITURES				
PRECINCT ONE	434,817	459,776	24,959	25.68%
PRECINCT TWO	430,022	455,760	25,739	25.45%
PRECINCT THREE	382,470	401,883	19,413	22.44%
PRECINCT FOUR	448,021	473,153	25,132	26.42%
 TOTAL EXPENDITURES	 1,695,330	 1,790,572	 95,243	
EXCESS OF REVENUE OVER EXPENDITURES	0	0	0	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FISCAL YEAR
2023-2024**

	Budget Year - 2022-2023	Budget Year - 2023-2024	Increase (Decrease)	Percentage of Total
<i>ROAD & BRIDGE MACHINE</i>				
REVENUE				
FROM PRIOR YEAR CARRYOVER	172,458	258,098	85,640	
TAX REVENUE	1,012,715	861,354	-151,361	75.59%
OTHER REVENUE	20,000	20,000	0	1.76%
INVESTMENT INCOME	0	0	0	
INTER FUND TRANSFERS	0	0	0	
TOTAL REVENUE	1,205,173	1,139,452	-65,721	
EXPENDITURES				
COUNTY WIDE SERVICES-GRADER SINKING FUND	0	0	0	
COMBINED R&B-ROAD WORK ETC	892,715	741,354	-151,361	65.06%
PCT 1	89,636	85,276	-4,360	7.48%
PCT 2	88,344	118,344	30,000	10.39%
PCT 3	73,228	103,228	30,000	9.06%
PCT 4	41,250	71,250	30,000	6.25%
NOXIOUS WEED PCT 1	5,000	5,000	0	0.44%
NOXIOUS WEED PCT 2	5,000	5,000	0	0.44%
NOXIOUS WEED PCT 3	5,000	5,000	0	0.44%
NOXIOUS WEED PCT 4	5,000	5,000	0	0.44%
TOTAL EXPENDITURES	1,205,173	1,139,452	-65,721	
EXCESS OF REVENUE OVER EXPENDITURE	0	0	0	

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
REVENUE ALLOCATED FROM PRIOR YEAR CARRY OVER	0	0	0
<u>TAX REVENUE</u>			
100 - 400 - 40100 ADVALOREM TAXES	7,999,237	8,732,042	732,806
100 - 400 - 40200 ETHANOL ACQUISITIONS LLC	0	0	0
100 - 400 - 40300 DELINQUENT ADVALOREM TAXE	85,000	85,000	0
100 - 400 - 40500 COUNTY SALES TAX	1,100,000	1,300,000	200,000
100 - 400 - 40600 BINGO TAX	300	300	0
100 - 400 - 40700 MIXED DRINK TAX	12,000	12,000	0
100 - 400 - 40800 WIND ENERGY PROJECTS	365,800	365,800	0
TAX REVENUE	9,562,337	10,495,142	932,806
<u>STATE CIVIL FEES</u>			
100 - 410 - 40900 CC-JUDICIAL CT SAL SUP FE	5,000	5,000	0
100 - 410 - 41000 CC-BIRTH CERTIFICATE FEES	20,000	20,000	0
100 - 410 - 41100 CC-MARRIAGE LICENSE FEES	3,000	3,000	0
100 - 410 - 41200 CC-INFORMAL MARRIAGE FEES	100	100	0
100 - 410 - 41300 CC-INDIGENT LEGAL SERVICE	700	700	0
100 - 410 - 42000 JP-INDIGENT LEGAL SERVICE	1,000	1,000	0
100 - 410 - 45000 DC-INDIGENT LEGAL SERVICE	200	200	0
100 - 410 - 45100 DC-DIVORCE & FAMILY LAW	4,000	4,000	0
100 - 410 - 45200 DC-OTHER THAN FAMILY LAW	7,000	7,000	0
100 - 410 - 46000 CC-COURT OF CIVIL APPEALS FUNDING	250	250	0
100 - 410 - 46100 DC-COURT OF CIVIL APPEALS FUNDING	750	750	0
STATE CIVIL FEES	42,000	42,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
STATE CRIMINAL COSTS & FEES			
100 - 411 - 42100 JP-STATE TRAFFIC FINES	26,000	29,000	3,000
100 - 411 - 42200 JP-EMS TRAUMA FUND-CHILD	2,000	2,000	0
100 - 411 - 42300 JP-JUVENILE DIVERSION	2,500	2,500	0
100 - 411 - 42400 JP-PEACE OFFICER-DPS FEES	15,000	15,000	0
100 - 411 - 42500 JP-FAILURE TO APPEAR FEES	50	50	0
100 - 411 - 42600 JP-LEO	50	50	0
100 - 411 - 42700 JP-LEM	50	50	0
100 - 411 - 43000 JP-TX PK & WILDLIFE ARRES	1,000	1,000	0
100 - 411 - 43200 JP-GENERAL REVENUE	100	100	0
100 - 411 - 43300 JP-CDL SERIOUS OFFENSE	100	100	0
100 - 411 - 43400 JP-COMPREHENSIVE REHAB	50	50	0
100 - 411 - 44100 JP-MOTOR CARRIER OVERWEIG	0	0	0
100 - 411 - 44200 JP-COMPTROLLER	15,000	12,000	-3,000
100 - 411 - 52800 JP-CRIMINAL JUSTICE	100	100	0
100 - 411 - 52900 CC-CRIMINAL JUSTICE	50	50	0
100 - 411 - 53000 DC-CRIMINAL JUSTICE	50	50	0
100 - 411 - 53300 JP-JUDICIAL CT PERSONNEL	50	50	0
100 - 411 - 53400 DC-JUDICIAL CT PERSONNEL	1,000	1,000	0
100 - 411 - 53500 CC-JUDICIAL CT PERSONNEL	50	50	0
100 - 411 - 53900 JP-VICTIMS OF CRIME	250	250	0
100 - 411 - 54000 DC-VICTIMS OF CRIME	300	300	0
100 - 411 - 54100 CC-VICTIMS OF CRIME	50	50	0
100 - 411 - 54400 JP-FUGITIVE APPREHENSION	100	100	0
100 - 411 - 54500 DC-FUGITIVE APPREHENSION	50	50	0
100 - 411 - 54600 CC-FUGITIVE APPREHENSION	50	50	0
100 - 411 - 54900 JP-CONSOLIDATED COURT COS	57,000	57,000	0
100 - 411 - 55000 DC-CONSOLIDATED COURT COS	11,000	11,000	0
100 - 411 - 55100 CC-CONSOLIDATED COURT COS	21,000	21,000	0
100 - 411 - 55400 JP-JUVENILE CRIME & DELQ	50	50	0
100 - 411 - 55500 DC-JUVENILE CRIME & DELQ	50	50	0
100 - 411 - 55600 CC-JUVENILE CRIME & DELQ	50	50	0
100 - 411 - 55900 JP-CORRECTIONAL MGMT INST	50	50	0
100 - 411 - 56000 DC-CORRECTIONAL MGMT INST	50	50	0
100 - 411 - 56100 CC-CORRECTIONAL MGMT INST	50	50	0
100 - 411 - 56300 JP-TIME PAYMENT	50	50	0
100 - 411 - 56400 DC-TIME PAYMENT	1,500	1,500	0
100 - 411 - 56500 CC-TIME PAYMENT	2	3,000	2,000
			-1,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
100 - 411 - 65100 CC-ABUSED CHILDREN	3,000	2,000	-1,000
100 - 411 - 65200 CC-JUDICIAL EDUCATION	0	0	0
100 - 411 - 65300 CC-JUDICIAL CT SAL SUP FE	22,000	19,000	-3,000
100 - 411 - 65600 SO-BAIL BOND FEE	1,000	1,000	0
100 - 411 - 65700 DRUG COURT FEE-JP	0	0	0
100 - 411 - 65800 DRUG COURT FEE-CC	6,000	5,000	-1,000
100 - 411 - 65900 DRUG COURT FEE-DC	1,500	1,500	0
100 - 411 - 66000 FAIR DEFENSE FEE - CC	500	500	0
100 - 411 - 66100 FAIR DEFENSE FEE - JP	0	0	0
100 - 411 - 66200 FAIR DEFENSE FEE - DC	0	0	0
100 - 411 - 66300 FAMILY TRUST FEE - DC	2,000	500	-1,500
100 - 411 - 66400 INDIGENT DEFENSE FEE - JP	2,000	500	-1,500
100 - 411 - 66500 INDIGENT DEFENSE FEE - CC	100	1,000	900
100 - 411 - 66600 INDIGENT DEFENSE FEE - DC	1,000	1,000	0
100 - 411 - 66700 JURY SERVICE FEE - JP	5,000	3,000	-2,000
100 - 411 - 66800 JURY SERVICE FEE - CC	1,000	1,000	0
100 - 411 - 66900 JURY SERVICE FEE - DC	0	0	0
STATE CRIMINAL COSTS & FEES	202,950	192,850	-10,100

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
FEES OF OFFICE			
100 - 420 - 32000 COUNTY JUDGE-FEES OF OFFI	250	250	0
100 - 420 - 32500 DISTRICT ATTY-FEES OF OFF	1,000	500	-500
100 - 420 - 33000 SO-INMATE TRANSPORTATION	0	0	0
100 - 420 - 33100 SO-WORK RELEASE	0	0	0
100 - 420 - 33200 SO-HPD ARREST FEES	30,000	25,000	-5,000
100 - 420 - 33300 SO-DPS ARREST FEES	9,000	5,000	-4,000
100 - 420 - 33400 SHERIFF-OTHER FEES OF OFF	35,000	40,000	5,000
100 - 420 - 33900 DISTRICT CLERK-FEES OF OF	3,000	3,000	0
100 - 420 - 52000 JUSTICE OF PEACE-FEES OF	0	0	0
100 - 420 - 52100 JP-ADMINISTRATIVE FEE	34,000	34,000	0
100 - 420 - 52200 JP-JUSTICE CIVIL FEES	10,000	10,000	0
100 - 420 - 52300 JP-TFC	2,000	2,000	0
100 - 420 - 52400 JP-OMNI COUNTY	1,000	1,000	0
100 - 420 - 58000 TIME PAY-COUNTY	0	0	0
100 - 420 - 58300 CC-PRES. OF VITAL STATIST	1,000	1,000	0
100 - 420 - 58500 CC-COURT REPORTER FEES	0	0	0
100 - 420 - 63800 COUNTY CLERK-PROBATE FEES	0	0	0
100 - 420 - 63900 COUNTY CLERK-FEES OF OFFI	120,000	125,000	5,000
100 - 420 - 64000 CC-TRIAL FEES	500	500	0
100 - 420 - 64100 COURT REPORTER FEES	1,000	1,000	0
100 - 420 - 65000 E FILING FEE - DC	6,000	6,000	0
100 - 420 - 65100 E FILING - CC	1,500	1,500	0
100 - 420 - 65400 E FILING - JP	1,000	1,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
100 - 420 - 66000 TAX ASSESSOR-OSF	60,000	60,000	0
100 - 420 - 66100 TAX ASSESSOR-TITLES	24,000	24,000	0
100 - 420 - 66200 TAX ASSESSOR-MV SALES	175,000	180,000	5,000
100 - 420 - 66300 TAX ASSESSOR-PARKS & WILD	0	0	0
100 - 420 - 66400 TAX ASSESSOR-NOTARY	100	100	0
100 - 420 - 66500 TAX ASSESSOR-RET. CK FEE	100	100	0
100 - 420 - 66600 LIQUOR PERMITS	2,000	2,000	0
100 - 420 - 67000 DC-CIVIL FEES	19,000	19,000	0
100 - 420 - 67100 DC-CRIMINAL FEES	5,000	5,000	0
100 - 420 - 67200 DC-PUBLICATION	0	0	0
100 - 420 - 67300 DC-STENOGRAPH	2,000	2,000	0
100 - 420 - 67400 DC-JURY FEES	500	500	0
100 - 420 - 67500 DC-MISCELLANEOUS REVENUE	15,000	15,000	0
FEES OF OFFICE	558,950	564,450	5,500

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
REVENUE FROM FINES			
100 - 440 - 35000 STATE PRISONER HOUSING	0	0	0
100 - 440 - 50100 JP-FINES	150,000	150,000	0
100 - 440 - 50200 DC-FINES	60,000	60,000	0
100 - 440 - 50300 CC-FINES	40,000	45,000	5,000
REVENUE FROM FINES	250,000	255,000	5,000
STATE FUNDING & ALLOWANCE			
100 - 450 - 30000 STATE PRISONER HOUSING	0	0	0
100 - 450 - 30300 ST COMPROLLER-SO OFFICER	686	686	0
100 - 450 - 30400 STATE INMATE TRANSPORTATI	10,000	10,000	0
100 - 450 - 30500 SCAAP FUNDING	13,859	13,859	0
100 - 450 - 30600 COUNTY COURTS JUDGES SALA	25,200	25,200	0
100 - 450 - 30700 DPS SALARY SUPPLEMENT	0	0	0
100 - 450 - 30900 TX INDIGENT DEFENSE GRANT	25,000	25,000	0
100 - 450 - 31300 CDA SALARY SUPPLEMENT	27,500	27,500	0
100 - 450 - 31800 COMPT. JUDICIARY EXCESS F	0	0	0
STATE FUNDING & ALLOWANCE	102,245	102,245	0
OTHER COUNTY REVENUES			
100 - 480 - 36600 DELINQ. TAX ATTY FEES REC	0	0	0
100 - 480 - 37000 JAIL PHONES	20,000	20,000	0
100 - 480 - 37100 LIBRARY COPIER	1,500	1,500	0
100 - 480 - 37200 ESTRAY	0	0	0
100 - 480 - 37500 JAIL FEES-CITY OF HFD	100,000	70,000	-30,000
100 - 480 - 37600 RENTAL INCOME	3,000	3,000	0
100 - 480 - 37800 ELECTION EXPENSE REIMBURS	0	0	0
100 - 480 - 37900 MISCELLANEOUS REVENUE	20,000	20,000	0
100 - 480 - 38100 222ND EXPENSE REIMBURSEME	30,000	30,000	0
100 - 480 - 38200 CK COLL SALARY REIMBURSEMENT	0	0	0
100 - 480 - 69000 INSURANCE REIMBURSEMENT	702,858	0	-702,858
100 - 480 - 69900 EXPENSE REIMBURSEMENT	10,000	18,500	8,500
OTHER COUNTY REVENUES	887,358	163,000	-724,358

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>INVESTMENT REVENUE</u>			
100 - 490 - 49000 INTEREST INCOME	60,000	150,000	90,000
100 - 490 - 49100 INTEREST INCOME-COUNTY CL	100	100	0
100 - 490 - 49200 INTEREST INCOME-DISTRICT	100	100	0
100 - 490 - 49300 INTEREST INCOME-TAX ASSES	300	300	0
100 - 490 - 49400 INTEREST INCOME-SHERIFF	200	200	0
100 - 490 - 49500 INTEREST INCOME-JUSTICE O	0	0	0
100 - 490 - 49900 FINANCING OF EQUIPMENT	0	0	0
INVESTMENT REVENUE	60,700	150,700	90,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY JUDGE			
100 - 501 - 70000 ELECTED OFFICIAL SALARY	91,927	96,047	4,120
100 - 501 - 70300 PERSONNEL SALARIES	35,483	39,483	4,000
100 - 501 - 70800 ACTING JUDGE	0	0	0
100 - 501 - 71000 FICA TAXES	9,747	10,368	621
100 - 501 - 71100 TCDRS RETIREMENT EXPENSE	15,047	15,979	932
100 - 501 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 501 - 71400 HEALTH CARE PLAN	8,280	8,280	0
100 - 501 - 71800 EMPLOYEE TRAVEL ETC	2,350	2,350	0
100 - 501 - 72100 ASSOCIATION DUES	1,500	1,500	0
100 - 501 - 73100 CONFERENCE FEES & SEMINAR	5,000	5,000	0
100 - 501 - 73200 CONTINUING ED-PROBATE ED FEES	0	0	0
100 - 501 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 501 - 77400 MAINTENANCE, EQUIPMENT ET	3,000	3,000	0
100 - 501 - 78500 PRINTING, RECORDS, SUPPLI	3,000	3,000	0
100 - 501 - 78900 MISCELLANEOUS EXPENSE	1,000	1,000	0
100 - 501 - 82100 TELEPHONE	2,500	3,600	1,100
100 - 501 - 89200 REIMBURSED TRAVEL	0	0	0
COUNTY JUDGE	180,834	191,607	10,773

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY CLERK			
100 - 505 - 70000 ELECTED OFFICIAL SALARY	52,853	57,303	4,450
100 - 505 - 70300 PERSONNEL SALARIES	151,405	171,405	20,000
100 - 505 - 71000 FICA TAXES	15,626	17,496	1,870
100 - 505 - 71100 TCDRS RETIREMENT EXPENSE	24,123	26,965	2,842
100 - 505 - 71300 SEC 125 CAFETERIA PLAN	144	144	0
100 - 505 - 71400 HEALTH CARE PLAN	24,840	24,840	0
100 - 505 - 72100 ASSOCIATION DUES	125	125	0
100 - 505 - 72700 BUILDING REP & MAINT	0	0	0
100 - 505 - 73100 CONFERENCE FEES & SEMINAR	6,100	6,100	0
100 - 505 - 73200 CONTINUING ED-PROBATE ED FEES	0	0	0
100 - 505 - 75500 CAPITAL EQUIPMENT	500	500	0
100 - 505 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 505 - 77400 MAINTENANCE, EQUIPMENT ET	1,200	1,200	0
100 - 505 - 78500 PRINTING, RECORDS, SUPPLI	7,000	7,000	0
100 - 505 - 78900 MISCELLANEOUS EXPENSE	95	95	0
100 - 505 - 82100 TELEPHONE	2,160	3,500	1,340
100 - 505 - 84000 VITAL STATISTICS	5,000	5,000	0
100 - 505 - 89200 REIMBURSED TRAVEL	0	0	0
COUNTY CLERK	293,171	323,673	30,502

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>DISTRICT JUDGE</u>			
100 - 511 - 70300 PERSONNEL SALARIES	40,648	47,940	7,292
100 - 511 - 71000 FICA TAXES	3,110	3,667	558
100 - 511 - 71100 TCDRS RETIREMENT EXPENSE	4,801	5,652	852
100 - 511 - 71300 SEC 125 CAFETERIA PLAN	42	42	0
100 - 511 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 511 - 72100 ASSOCIATION DUES	1,000	1,000	0
100 - 511 - 72500 BOOKS,SUBSCRIPTIONS, MTRL	11,000	11,000	0
100 - 511 - 73100 CONFERENCE FEES & SEMINAR	4,500	4,500	0
100 - 511 - 75500 CAPITAL EQUIPMENT	2,000	2,000	0
100 - 511 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 511 - 77400 MAINTENANCE, EQUIPMENT ET	2,000	2,000	0
100 - 511 - 78500 PRINTING, RECORDS, SUPPLI	2,000	2,000	0
100 - 511 - 79400 CONTINUING EDUCATION	900	900	0
100 - 511 - 82100 TELEPHONE	2,400	2,400	0
DISTRICT JUDGE	80,540	89,242	8,701
<u>DISTRICT CLERK</u>			
100 - 515 - 70000 ELECTED OFFICIAL SALARY	54,353	58,353	4,000
100 - 515 - 70300 PERSONNEL SALARIES	88,795	104,795	16,000
100 - 515 - 70400 SALARIES-PART TIME & TEMP	0	0	0
100 - 515 - 71000 FICA TAXES	10,951	12,481	1,530
100 - 515 - 71100 TCDRS RETIREMENT EXPENSE	16,906	19,235	2,329
100 - 515 - 71300 SEC 125 CAFETERIA PLAN	108	108	0
100 - 515 - 71400 HEALTH CARE PLAN	16,560	16,560	0
100 - 515 - 72100 ASSOCIATION DUES	300	300	0
100 - 515 - 73100 CONFERENCE FEES & SEMINAR	6,250	6,250	0
100 - 515 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 515 - 77400 MAINTENANCE, EQUIPMENT ET	5,500	5,500	0
100 - 515 - 78500 PRINTING, RECORDS, SUPPLI	6,000	6,000	0
100 - 515 - 78900 MISCELLANEOUS EXPENSE	200	200	0
100 - 515 - 82100 TELEPHONE	2,500	2,000	-500
100 - 515 - 89100 COMPUTER SOFTWARE	500	500	0
100 - 515 - 89200 REIMBURSED TRAVEL	0	0	0
DISTRICT CLERK	210,923	234,282	23,359

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
JUSTICE OF PEACE			
100 - 521 - 70000 ELECTED OFFICIAL SALARY	54,953	60,153	5,200
100 - 521 - 70300 PERSONNEL SALARIES	91,947	103,674	11,727
100 - 521 - 70800 ACTING JUDGE	2,500	2,500	0
100 - 521 - 71000 FICA TAXES	11,238	12,533	1,295
100 - 521 - 71100 TCDRS RETIREMENT EXPENSE	17,349	19,315	1,966
100 - 521 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 521 - 71400 HEALTH CARE PLAN	16,560	16,560	0
100 - 521 - 71800 EMPLOYEE TRAVEL ETC	600	600	0
100 - 521 - 72100 ASSOCIATION DUES	200	200	0
100 - 521 - 73100 CONFERENCE FEES & SEMINAR	3,000	3,000	0
100 - 521 - 75500 CAPITAL EQUIPMENT(CARPET)	3,110	3,110	0
100 - 521 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 521 - 77100 INQUEST & AUTOPSIES	30,000	30,000	0
100 - 521 - 77400 MAINTENANCE, EQUIPMENT ET	4,400	4,400	0
100 - 521 - 78500 PRINTING, RECORDS, SUPPLI	5,000	5,000	0
100 - 521 - 78900 MISCELLANEOUS EXPENSE	550	550	0
100 - 521 - 82100 TELEPHONE	3,000	3,000	0
JUSTICE OF PEACE	246,479	266,667	20,188

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>DISTRICT ATTORNEY</u>			
100 - 525 - 69900 EXPENSE REFUNDS	0	0	0
100 - 525 - 70300 PERSONNEL SALARIES	342,412	370,332	27,920
100 - 525 - 71000 FICA TAXES	26,256	28,392	2,136
100 - 525 - 71100 TCDRS RETIREMENT EXPENSE	40,533	43,757	3,223
100 - 525 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 525 - 71400 HEALTH CARE PLAN	28,980	28,980	0
100 - 525 - 71800 EMPLOYEE TRAVEL ETC	4,100	4,100	0
100 - 525 - 71900 UNIFORMS	0	0	0
100 - 525 - 72100 ASSOCIATION DUES	638	638	0
100 - 525 - 72500 BOOKS,SUBSCRIPTIONS, MTRL	5,600	5,600	0
100 - 525 - 73100 CONFERENCE FEES & SEMINAR	2,450	2,450	0
100 - 525 - 73700 COURT REPORTER	750	750	0
100 - 525 - 75500 CAPITAL EQUIPMENT	0	0	0
100 - 525 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 525 - 75700 EXPERT WITNESS	5,000	5,000	0
100 - 525 - 77300 INVESTIGATOR EXPENSE	2,000	2,000	0
100 - 525 - 77400 MAINTENANCE, EQUIPMENT ET	8,900	8,900	0
100 - 525 - 78500 PRINTING, RECORDS, SUPPLI	6,381	6,381	0
100 - 525 - 78900 MISCELLANEOUS EXPENSE	100	100	0
100 - 525 - 82100 TELEPHONE	3,600	3,900	300
100 - 525 - 83300 FUEL	1,500	1,500	0
DISTRICT ATTORNEY	481,272	514,851	33,579

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
TAX ASSESSOR COLLECTOR			
100 - 531 - 70000 ELECTED OFFICIAL SALARY	54,353	58,353	4,000
100 - 531 - 70300 PERSONNEL SALARIES	96,490	105,040	8,550
100 - 531 - 70400 SALARIES-PART TIME & TEMP	10,671	12,671	2,000
100 - 531 - 71000 FICA TAXES	12,356	13,469	1,113
100 - 531 - 71100 TCDRS RETIREMENT EXPENSE	19,075	20,758	1,683
100 - 531 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 531 - 71400 HEALTH CARE PLAN	16,560	16,560	0
100 - 531 - 72100 ASSOCIATION DUES	275	275	0
100 - 531 - 73100 CONFERENCE FEES & SEMINAR	6,410	5,965	-445
100 - 531 - 75100 EMPLOYEE TRAINING	2,945	380	-2,565
100 - 531 - 75500 CAPITAL EQUIPMENT	3,000	3,000	0
100 - 531 - 77400 MAINTENANCE, EQUIPMENT ET	1,800	1,560	-240
100 - 531 - 78500 PRINTING, RECORDS, SUPPLI	3,452	4,452	1,000
100 - 531 - 78900 MISCELLANEOUS	750	300	-450
100 - 531 - 82100 TELEPHONE	1,800	2,500	700
TAX ASSESSOR COLLECTOR	230,009	245,356	15,346

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>COUNTY TREASURER</u>			
100 - 535 - 70000 ELECTED OFFICIAL SALARY	52,853	56,853	4,000
100 - 535 - 70300 PERSONNEL SALARIES	27,270	37,446	10,176
100 - 535 - 70400 SALARIES-PART TIME & TEMP	0	0	0
100 - 535 - 71000 FICA TAXES	6,129	7,214	1,084
100 - 535 - 71100 TCDRS RETIREMENT EXPENSE	9,463	11,118	1,655
100 - 535 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 535 - 71400 HEALTH CARE PLAN	0	0	0
100 - 535 - 72100 ASSOCIATION DUES	500	500	0
100 - 535 - 73100 CONFERENCE FEES & SEMINAR	3,000	3,000	0
100 - 535 - 75100 EMPLOYEE TRAINING	1,000	1,000	0
100 - 535 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 535 - 77400 MAINTENANCE, EQUIPMENT ET	3,000	3,000	0
100 - 535 - 78500 PRINTING, RECORDS, SUPPLI	3,000	3,000	0
100 - 535 - 78900 MISCELLANEOUS EXPENSE	300	300	0
100 - 535 - 82100 TELEPHONE	1,650	1,200	-450
COUNTY TREASURER	110,165	126,631	16,466
<u>COUNTY AUDITOR</u>			
100 - 541 - 70100 APPOINTED OFFICIAL SALARY	55,303	59,423	4,120
100 - 541 - 71000 FICA TAXES	4,231	4,546	315
100 - 541 - 71100 TCDRS RETIREMENT EXPENSE	6,531	7,006	475
100 - 541 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 541 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 541 - 72100 ASSOCIATION DUES	425	425	0
100 - 541 - 73100 CONFERENCE FEES & SEMINAR	3,700	3,700	0
100 - 541 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 541 - 77400 MAINTENANCE, EQUIPMENT ET	3,000	3,000	0
100 - 541 - 78500 PRINTING, RECORDS, SUPPLI	1,000	1,000	0
100 - 541 - 78900 MISCELLANEOUS EXPENSE	100	100	0
100 - 541 - 82100 TELEPHONE	625	500	-125
COUNTY AUDITOR	81,055	85,840	4,785

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY SHERIFF			
100 - 545 - 70000 ELECTED OFFICIAL SALARY	73,770	77,770	4,000
100 - 545 - 70300 PERSONNEL SALARIES	924,503	996,143	71,640
100 - 545 - 70500 SALARIES-OVERTIME	40,000	40,000	0
100 - 545 - 71000 FICA TAXES	79,428	85,214	5,786
100 - 545 - 71100 TCDRS RETIREMENT EXPENSE	122,620	131,330	8,710
100 - 545 - 71300 SEC 125 CAFETERIA PLAN	216	216	0
100 - 545 - 71400 HEALTH CARE PLAN	82,800	82,800	0
100 - 545 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
100 - 545 - 71800 EMPLOYEE TRAVEL ETC	22,000	22,000	0
100 - 545 - 71900 UNIFORMS	33,000	33,000	0
100 - 545 - 72100 ASSOCIATION DUES	240	240	0
100 - 545 - 73100 CONFERENCE FEES & SEMINAR	1,000	1,000	0
100 - 545 - 74000 DEBT & LEASE SERVICE	0	0	0
100 - 545 - 74500 DRUG ENFORCEMENT	4,000	4,000	0
100 - 545 - 75100 EMPLOYEE TRAINING	5,000	5,000	0
100 - 545 - 75500 CAPITAL EQUIPMENT	35,000	35,000	0
100 - 545 - 76600 WORKERS COMP INSURANCE	0	0	0
100 - 545 - 76700 NOTICES & PUBLICATIONS	4,000	4,000	0
100 - 545 - 77400 MAINTENANCE, EQUIPMENT ET	8,500	8,500	0
100 - 545 - 78500 PRINTING, RECORDS, SUPPLI	10,000	10,000	0
100 - 545 - 78900 MISCELLANEOUS EXPENSE	2,600	2,600	0
100 - 545 - 79200 RESERVE UNIT	1,000	1,000	0
100 - 545 - 82100 TELEPHONE	22,000	23,000	1,000
100 - 545 - 82300 TELETYPE & RADIO COMMUNIC	1,900	1,900	0
100 - 545 - 83300 FUEL	70,000	70,000	0
100 - 545 - 83500 VEHICLE MAINTENANCE	18,000	18,000	0
100 - 545 - 88800 K-9 VET & MAINT	3,000	3,000	0
100 - 545 - 89100 COMPUTER SOFTWARE	22,000	22,000	0
COUNTY SHERIFF	1,586,577	1,677,714	91,137

**DEAF SMITH COUNTY
ANNUAL BUDGET
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GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY CORRECTIONAL FACILITIES			
100 - 551 - 70300 PERSONNEL SALARIES	1,927,032	2,138,903	211,870
100 - 551 - 70500 SALARIES-OVERTIME	40,051	40,000	-51
100 - 551 - 71000 FICA TAXES	150,482	166,686	16,204
100 - 551 - 71100 TCDRS RETIREMENT EXPENSE	232,313	256,893	24,580
100 - 551 - 71300 SEC 125 CAFETERIA PLAN	216	216	0
100 - 551 - 71400 HEALTH CARE PLAN	186,395	186,395	0
100 - 551 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
100 - 551 - 71900 UNIFORMS	43,500	43,500	0
100 - 551 - 72500 GENERAL & LIAB. INSURANCE	0	0	0
100 - 551 - 72700 BUILDING REPAIRS & SUPPLI	41,500	41,500	0
100 - 551 - 74000 DEBT & LEASE SERVICE	0	0	0
100 - 551 - 75000 EMPLOYEE TESTING	8,000	8,000	0
100 - 551 - 75100 EMPLOYEE TRAINING	13,000	13,000	0
100 - 551 - 75500 CAPITAL EQUIPMENT	15,500	15,500	0
100 - 551 - 76000 FOOD & BOARD	113,300	133,300	20,000
100 - 551 - 76200 INMATE MEDICAL	80,000	80,000	0
100 - 551 - 76600 WORKERS COMP INSURANCE	0	0	0
100 - 551 - 77400 MAINTENANCE, EQUIPMENT ET	22,160	22,160	0
100 - 551 - 78500 PRINTING, RECORDS, SUPPLI	8,000	8,000	0
100 - 551 - 78700 PROFESSIONAL FEES	2,500	2,500	0
100 - 551 - 78900 MISCELLANEOUS EXPENSE	2,850	2,850	0
100 - 551 - 82100 TELEPHONE	2,400	2,500	100
100 - 551 - 82300 TELETYPE & RADIO	11,000	11,000	0
100 - 551 - 82500 UTILITES	130,000	110,000	-20,000
100 - 551 - 83300 FUEL	1,500	1,500	0
100 - 551 - 83500 VEHICLE MAINTENANCE	5,000	5,000	0
100 - 551 - 86100 INMATE HOUSING-CONTRACT	15,000	15,000	0
100 - 551 - 86200 S C A A P EXPENDITURES	13,859	13,859	0
COUNTY CORRECTIONAL FACILITIES	3,065,558	3,318,261	252,703

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY LIBRARY			
100 - 555 - 70300 PERSONNEL SALARIES	175,095	193,603	18,508
100 - 555 - 70400 SALARIES-PART TIME & TEMP	22,543	26,543	4,000
100 - 555 - 71000 FICA TAXES	15,119	16,841	1,722
100 - 555 - 71100 TCDRS RETIREMENT EXPENSE	23,341	25,955	2,614
100 - 555 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 555 - 71400 HEALTH CARE PLAN	20,700	20,700	0
100 - 555 - 71800 EMPLOYEE TRAVEL ETC	1,000	7,500	6,500
100 - 555 - 72500 BOOKS & MATERIALS	72,517	70,017	-2,500
100 - 555 - 72700 BUILDING REPAIR & MAINT	4,000	4,000	0
100 - 555 - 73100 CONFERENCE FEES & SEMINAR	2,500	0	-2,500
100 - 555 - 73300 CONTRACT SERVICES	0	0	0
100 - 555 - 75100 EMPLOYEE TRN & DEV.	1,200	0	-1,200
100 - 555 - 75500 CAPITAL EQUIPMENT/COMPUTE	18,700	18,700	0
100 - 555 - 77400 MAINTENANCE, EQUIPMENT ET	4,260	4,260	0
100 - 555 - 78300 READING PROGRAM	2,500	4,000	1,500
100 - 555 - 78500 PRINTING, RECORDS, SUPPLI	4,300	5,000	700
100 - 555 - 82100 TELEPHONE	2,350	4,800	2,450
100 - 555 - 82500 UTILITIES	21,500	24,000	2,500
COUNTY LIBRARY	391,697	425,991	34,294

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY MUSEUM			
100 - 561 - 70300 PERSONNEL SALARIES	69,865	77,985	8,120
100 - 561 - 71000 FICA TAXES	5,345	5,966	621
100 - 561 - 71100 TCDRS RETIREMENT EXPENSE	8,251	9,194	943
100 - 561 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 561 - 71400 HEALTH CARE PLAN	8,280	8,280	0
100 - 561 - 72000 ALARM SYSTEM	1,700	1,700	0
100 - 561 - 73100 CONFERENCE FEES & SEMINAR	150	150	0
100 - 561 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 561 - 77400 MAINTENANCE, EQUIPMENT ET	6,000	6,000	0
100 - 561 - 78500 PRINTING, RECORDS, SUPPLI	350	350	0
100 - 561 - 82100 TELEPHONE	2,500	1,000	-1,500
100 - 561 - 82500 UTILITIES	16,500	16,500	0
COUNTY MUSEUM	120,940	129,125	8,185
COUNTY SOCIAL SERVICES			
100 - 565 - 70000 ELECTED OFFICIAL SALARY	10,000	10,000	0
100 - 565 - 70300 PERSONNEL SALARIES	33,889	37,889	4,000
100 - 565 - 71000 FICA TAXES	3,357	3,663	306
100 - 565 - 71100 TCDRS RETIREMENT EXPENSE	5,183	5,646	463
100 - 565 - 71300 SEC 125 CAFETERIA PLAN	42	42	0
100 - 565 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 565 - 71800 EMPLOYEE TRAVEL ETC	2,600	2,600	0
100 - 565 - 75100 EMPLOYEE TRAINING	450	450	0
100 - 565 - 76000 FOOD & MEDICAL	3,000	3,000	0
100 - 565 - 77000 INDIGENT CHILD CARE	20,000	20,000	0
100 - 565 - 77400 MAINTENANCE, EQUIPMENT ET	1,000	1,000	0
100 - 565 - 78500 PRINTING, RECORDS, SUPPLI	350	350	0
100 - 565 - 81000 MISCELLANEOUS ASSISTANCE	23,500	23,500	0
100 - 565 - 82100 TELEPHONE	700	200	-500
100 - 565 - 83300 FUEL	1,500	1,500	0
COUNTY SOCIAL SERVICES	109,711	113,980	4,269

**DEAF SMITH COUNTY
ANNUAL BUDGET
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GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY EXTENSION SERVICE			
100 - 571 - 70300 PERSONNEL SALARIES	77,102	89,222	12,120
100 - 571 - 70400 SALARIES-PART TIME & TEMP	0	0	0
100 - 571 - 71000 FICA TAXES	5,898	6,825	927
100 - 571 - 71100 TCDRS RETIREMENT EXPENSE	3,550	4,030	480
100 - 571 - 71300 SEC 125 CAFETERIA PLAN	0	0	0
100 - 571 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 571 - 71800 EMPLOYEE TRAVEL ETC	17,000	17,000	0
100 - 571 - 72100 ASSOCIATION DUES	700	700	0
100 - 571 - 73100 CONFERENCE FEES & SEMINAR	5,000	5,000	0
100 - 571 - 74000 DEBT & LEASE SERVICE	0	0	0
100 - 571 - 75500 CAPITAL EQUIPMENT	5,730	5,730	0
100 - 571 - 75600 TECHNOLOGY EQUIPMENT	2,000	2,000	0
100 - 571 - 77400 MAINTENANCE, EQUIPMENT ET	6,000	6,000	0
100 - 571 - 78500 PRINTING, RECORDS, SUPPLI	6,500	6,500	0
100 - 571 - 78900 MISCELLANEOUS EXPENSE	0	0	0
100 - 571 - 82100 TELEPHONE	4,000	4,000	0
100 - 571 - 82500 UTILITIES	10,000	10,000	0
100 - 571 - 83300 FUEL	4,500	4,500	0
100 - 571 - 83500 VEHICLE MAINTENANCE	1,500	1,500	0
100 - 571 - 89200 REIMBURSED TRAVEL	0	0	0
COUNTY EXTENSION SERVICE	153,620	167,147	13,527

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COUNTY WIDE SERVICES			
100 - 575 - 59100 APPRAISAL DISTRICT FUNDIN	205,000	225,000	20,000
100 - 575 - 59500 STATE FEES	250,000	250,000	0
100 - 575 - 70000 ELECTED OFFICIAL SALARY	9,398	9,398	0
100 - 575 - 70100 APPOINTED OFFICIAL SALARY	90,622	94,622	4,000
100 - 575 - 70300 PERSONNEL SALARIES	22,105	21,705	-400
100 - 575 - 71000 FICA TAXES	9,342	9,618	275
100 - 575 - 71100 TCDERS RETIREMENT EXPENSE	14,423	14,823	400
100 - 575 - 71300 SEC 125 CAFETERIA PLAN	48	48	0
100 - 575 - 71400 HEALTH CARE PLAN	4,140	4,140	0
100 - 575 - 71500 UNEMPLOYMENT INSURANCE/TA	19,000	19,000	0
100 - 575 - 71800 EMPLOYEE TRAVEL ETC	500	500	0
100 - 575 - 72100 ASSOCIATION DUES	11,000	11,000	0
100 - 575 - 72200 AUDIT FEES & EXPENSE	25,000	25,000	0
100 - 575 - 72300 BONDS & NOTARY	7,000	7,000	0
100 - 575 - 72600 CIVIL DEFENSE	0	0	0
100 - 575 - 72800 COFFEE ROOM SUPPLIES	5,000	5,000	0
100 - 575 - 73000 COMMUNITY SERVICE	10,500	10,500	0
100 - 575 - 73100 CONFERENCE & SEMINARS	4,000	4,000	0
100 - 575 - 73500 COPY MACHINE	0	0	0
100 - 575 - 73700 COURT REPORTER	24,000	24,000	0
100 - 575 - 73800 JUVENILE PEACE OFFICE	13,500	13,500	0
100 - 575 - 73900 SUPPLEMENT LAW LIBRARY	25,000	25,000	0
100 - 575 - 74700 ELECTION EXPENSES	31,000	31,000	0
100 - 575 - 74900 ELEVATOR INSPECTION & REP	2,000	2,000	0
100 - 575 - 75500 CAPITAL EQUIPMENT	50,000	128,000	78,000
101 - 575 - 75600 TECHNOLOGY EQUIPMENT	5,000	5,000	0
100 - 575 - 75800 FIRE PROTECTION-CITY	286,000	286,000	0
100 - 575 - 75900 FIRE PROTECTION-RURAL DEP	20,000	30,000	10,000
100 - 575 - 76400 HEALTH CARE PLAN SHORTAGE	998,977	1,064,007	65,030
100 - 575 - 76500 GENERAL INSURANCE	190,000	190,000	0
100 - 575 - 76600 WORKERS COMP INSURANCE	60,000	60,000	0
100 - 575 - 76700 NOTICES & PUBLICATIONS	2,000	2,000	0
100 - 575 - 77200 INSECT CONTROL	750	750	0
100 - 575 - 77400 MAINTENANCE, EQUIPMENT ET	3,500	3,500	0
100 - 575 - 77600 HAIL DAMAGE REPAIR	0	0	0
100 - 575 - 77700 LEGAL EXPENSE	20 55,000	55,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
100 - 575 - 78000 POSTAGE & SHIPPING	24,000	24,000	0
100 - 575 - 78500 PRINTING, RECORDS, SUPPLI	7,500	7,500	0
100 - 575 - 78700 PROFESSIONAL FEES	74,500	100,000	25,500
100 - 575 - 78900 MISCELLANEOUS EXPENSE	30,068	56,956	26,888
100 - 575 - 79000 RENT-STATE HEALTH DEPT	0	0	0
100 - 575 - 79100 RENT-COUNTY	7,650	7,650	0
100 - 575 - 79300 SAFETY	1,500	1,500	0
100 - 575 - 82100 TELEPHONE	4,000	3,000	-1,000
100 - 575 - 82500 UTILITIES	50,000	60,000	10,000
100 - 575 - 84500 JUVENILE MANAGEMENT	0	0	0
100 - 575 - 85100 INDIGENT DEFENSE-JP COURT	2,000	2,000	0
100 - 575 - 85200 INDIGENT DEFENSE-COUNTY C	24,000	49,000	25,000
100 - 575 - 85300 INDIGENT DEFENSE-DISTRICT	165,000	255,000	90,000
100 - 575 - 85400 ATTORNEYS-FAMILY COURT	80,000	80,000	0
100 - 575 - 86100 JURORS-ALL COURTS	20,000	20,000	0
100 - 575 - 86600 SENIOR CITIZENS MEALS	865	865	0
100 - 575 - 89100 COMPUTER SOFTWARE	86,000	86,000	0
100 - 575 - 89300 LEGISLATIVE EXPENSE	0	0	0
COUNTY WIDE SERVICES	3,030,887	3,384,580	353,694

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

GENERAL FUND	Budget Year 2022-2023	Budget Year 2023-2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>COUNTY MAINTENANCE DEPT</u>			
100 - 578 - 70300 PERSONNEL SALARIES	122,482	136,926	14,444
100 - 578 - 71000 FICA TAXES	9,370	10,475	1,105
100 - 578 - 71100 TCDRS RETIREMENT	14,465	16,144	1,678
100 - 578 - 71300 SEC 125 CAFETERIA PLAN	72	72	0
100 - 578 - 71400 HEALTH CARE PLAN	12,420	12,420	0
100 - 578 - 71900 UNIFORMS	4,200	4,200	0
100 - 578 - 72700 BUILDING MAINTENANCE & RE	129,000	150,000	21,000
101 - 578 - 72701 BUILDING MAINT & REP INS	702,858	0	-702,858
100 - 578 - 77400 MAINTENANCE, EQUIPMENT ET	10,000	10,000	0
100 - 578 - 77500 JANITOR SUPPLIES & MAINT.	25,500	25,500	0
100 - 578 - 83300 FUEL	2,500	2,500	0
COUNTY MAINTENANCE DEPT	1,032,867	368,237	-664,630
<u>222ND COMMUNITY SUPERVISION</u>			
100 - 581 - 58100 222ND COMMUNITY SUPERVISI	0	0	0
100 - 581 - 72700 BUILDING REPAIR, SUPPLIES	5,980	5,980	0
100 - 581 - 76200 INMATE MEDICAL	5,000	5,000	0
100 - 581 - 82100 TELEPHONE	4,025	4,025	0
222ND COMMUNITY SUPERVISION	15,005	15,005	0
<u>JUVENILE SERVICES</u>			
100 - 585 - 58500 JUVENILE SERVICES-COUNTY	245,228	287,198	41,970
JUVENILE SERVICES	245,228	287,198	41,970
<u>GENERAL FUND</u>			
Income Budget Totals	11,666,540	11,965,387	298,848
Expense Budget Totals	11,666,540	11,965,387	298,848
Excess of Revenue over Expenditures	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
ROAD & BRIDGE FUND			
<u>FUND BALANCE</u>			
150 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND BALANCE	0	0	0
<u>TAX REVENUE</u>			
150 - 400 - 40100 ADVALOREM TAXES	995,030	1,090,272	95,243
150 - 400 - 40200 MOTOR VEHICLE REGISTRATION	324,000	324,000	0
150 - 400 - 40300 DELINQUENT ADVALOREM TAXE	15,000	15,000	0
150 - 400 - 40400 ROAD & BRIDGE SPECIAL ASSESSMENT	200,000	200,000	0
TAX REVENUE	1,534,030	1,629,272	95,243
<u>OTHER REVENUE</u>			
150 - 480 - 48100 STATE COMPTROLLER-WEIGHTS	80,000	80,000	0
150 - 480 - 48200 BOND FORFEITURES	0	0	0
150 - 480 - 48300 CAPITAL CREDITS - DEAF SMITH REC	700	700	0
150 - 480 - 48400 RENTAL INCOME-PCT 3 AND 4	6,000	6,000	0
150 - 480 - 48900 MISCELLANEOUS REVENUE	3,600	3,600	0
OTHER REVENUE	90,300	90,300	0
<u>REIMBURSED EXPENSES</u>			
150 - 489 - 48100 CULVERT & TILE PCT 1	1,500	1,500	0
150 - 489 - 48200 CULVERT & TILE PCT 2	1,500	1,500	0
150 - 489 - 48300 CULVERT & TILE PCT 3	1,500	1,500	0
150 - 489 - 48400 CULVERT & TILE PCT 4	1,500	1,500	0
REIMBURSED EXPENSES	6,000	6,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>INVESTMENT REVENUE</u>			
150 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>INTER FUND TRANSFERS</u>			
150 - 499 - 41800 LATERAL ROAD FUND	29,500	29,500	0
150 - 499 - 41900 RIGHT OF WAY FUND	35,500	35,500	0
INTER FUND TRANSFERS	65,000	65,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

		Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
PRECINCT ONE				
150 - 601 - 70000	ELECTED OFFICIAL SALARY	20,689	19,999	(690)
150 - 601 - 70300	PERSONNEL SALARIES	219,660	239,780	20,120
150 - 601 - 70500	SALARIES-OVERTIME	3,000	3,000	0
150 - 601 - 71000	FICA TAXES	18,616	20,103	1,486
150 - 601 - 71100	TCDRS RETIREMENT EXP	28,740	30,982	2,242
150 - 601 - 71300	SEC 125 CAFETERIA PLAN	72	72	0
150 - 601 - 71400	HEALTH CARE PLAN	24,840	24,840	0
150 - 601 - 71500	UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 601 - 71800	COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 601 - 71900	UNIFORMS	5,000	5,000	0
150 - 601 - 72100	ASSOCIATION DUES	0	0	0
150 - 601 - 72500	MATERIALS & SUPPLIES	42,000	42,000	0
150 - 601 - 72700	REPAIR & MAINT, PARTS	0	0	0
150 - 601 - 73100	CONFERENCE FEES & SEMINAR	0	0	0
150 - 601 - 74000	DEBT & LEASE SERVICE	0	0	0
150 - 601 - 75500	FUNDING FOR M & E FUND	0	0	0
150 - 601 - 76600	WORKERS COMP INSURANCE	0	0	0
150 - 601 - 76800	TIRES & TUBES	6,000	6,000	0
150 - 601 - 76900	CULVERTS, TILES, SEALING	2,900	2,900	0
150 - 601 - 79500	SHOP SUPPLIES	2,500	2,500	0
150 - 601 - 82100	TELEPHONE	2,200	2,200	0
150 - 601 - 82500	UTILITIES	6,200	8,000	1,800
150 - 601 - 83300	FUEL	52,400	52,400	0
PRECINCT ONE		434,817	459,776	24,959

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

		Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>PRECINCT TWO</u>				
150 - 602 - 70000	ELECTED OFFICIAL SALARY	21,499	21,499	0
150 - 602 - 70300	PERSONNEL SALARIES	221,700	241,700	20,000
150 - 602 - 70500	SALARIES-OVERTIME	3,000	3,000	0
150 - 602 - 71000	FICA TAXES	18,834	20,364	1,530
150 - 602 - 71100	TCDRS RETIREMENT EXP	29,076	31,385	2,309
150 - 602 - 71300	SEC 125 CAFETERIA PLAN	72	72	0
150 - 602 - 71400	HEALTH CARE PLAN	24,840	24,840	0
150 - 602 - 71500	UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 602 - 71800	COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 602 - 71900	UNIFORMS	5,000	5,000	0
150 - 602 - 72100	ASSOCIATION DUES	0	0	0
150 - 602 - 72500	MATERIALS & SUPPLIES	35,000	35,000	0
150 - 602 - 72700	REPAIRS, MAINT, & PARTS	0	0	0
150 - 602 - 74000	DEBT & LEASE SERVICE	0	0	0
150 - 602 - 75500	FUNDING FOR M & E FUND	0	0	0
150 - 602 - 76600	WORKERS COMP INSURANCE	0	0	0
150 - 602 - 76800	TIRES & TUBES	4,000	4,000	0
150 - 602 - 76900	CULVERTS, TILES, SEALING	2,900	2,900	0
150 - 602 - 79500	SHOP SUPPLIES	2,500	2,500	0
150 - 602 - 82100	TELEPHONE	2,200	3,600	1,400
150 - 602 - 82500	UTILITIES	7,000	7,500	500
150 - 602 - 83300	FUEL	52,400	52,400	0
PRECINCT TWO		430,022	455,760	25,739

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

		Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
PRECINCT THREE				
150 - 603 - 70000	ELECTED OFFICIAL SALARY	21,499	21,499	0
150 - 603 - 70300	PERSONNEL SALARIES	176,959	193,079	16,120
150 - 603 - 70500	SALARIES-OVERTIME	3,000	3,000	0
150 - 603 - 71000	FICA TAXES	15,412	16,645	1,233
150 - 603 - 71100	TCDRS RETIREMENT EXP	23,792	25,652	1,860
150 - 603 - 71300	SEC 125 CAFETERIA PLAN	108	108	0
150 - 603 - 71400	HEALTH CARE PLAN	20,700	20,700	0
150 - 603 - 71500	UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 603 - 71800	COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 603 - 71900	UNIFORMS	4,500	4,500	0
150 - 603 - 72100	ASSOCIATION DUES	0	0	0
150 - 603 - 72500	MATERIALS & SUPPLIES	37,000	37,000	0
150 - 603 - 72700	REPAIR, MAINT & PARTS	0	0	0
150 - 603 - 74000	DEBT & LEASE SERVICE	0	0	0
150 - 603 - 75500	FUNDING FOR M & E FUND	0	0	0
150 - 603 - 76600	WORKERS COMP INSURANCE	0	0	0
150 - 603 - 76800	TIRES & TUBES	5,000	5,000	0
150 - 603 - 76900	CULVERTS, TILES, SEALING	3,000	3,000	0
150 - 603 - 79500	SHOP SUPPLIES	3,000	3,000	0
150 - 603 - 82100	TELEPHONE	3,000	3,200	200
150 - 603 - 82500	UTILITIES	6,900	6,900	0
150 - 603 - 83300	FUEL	58,600	58,600	0
PRECINCT THREE		382,470	401,883	19,413

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
PRECINCT FOUR			
150 - 604 - 70000 ELECTED OFFICIAL SALARY	20,929	19,999	(930)
150 - 604 - 70300 PERSONNEL SALARIES	218,640	239,480	20,840
150 - 604 - 70500 SALARIES-OVERTIME	3,000	3,000	0
150 - 604 - 71000 FICA TAXES	18,557	20,080	1,523
150 - 604 - 71100 TCDRS RETIREMENT EXP	28,647	30,946	2,299
150 - 604 - 71300 SEC 125 CAFETERIA PLAN	108	108	0
150 - 604 - 71400 HEALTH CARE PLAN	24,840	24,840	0
150 - 604 - 71500 UNEMPLOYMENT INSURANCE/TA	0	0	0
150 - 604 - 71800 COMMISSIONERS TRAVEL ALLO	0	0	0
150 - 604 - 71900 UNIFORMS	4,500	4,500	0
150 - 604 - 72500 MATERIALS & SUPPLIES	47,400	47,400	0
150 - 604 - 72700 REPAIR, MAINT. & PARTS	0	0	0
150 - 604 - 74000 DEBT & LEASE SERVICE	0	0	0
150 - 604 - 75500 FUNDING FOR M & E FUND	0	0	0
150 - 604 - 76600 WORKERS COMP INSURANCE	0	0	0
150 - 604 - 76800 TIRES & TUBES	4,000	4,000	0
150 - 604 - 76900 CULVERTS, TILES, SEALING	2,900	2,900	0
150 - 604 - 79500 SHOP SUPPLIES	2,500	2,500	0
150 - 604 - 82100 TELEPHONE	2,100	3,000	900
150 - 604 - 82500 UTILITIES	9,500	10,000	500
150 - 604 - 83300 FUEL	60,400	60,400	0
PRECINCT FOUR	448,021	473,153	25,132
ROAD & BRIDGE FUND			
Income Budget Totals	1,695,330	1,790,572	95,243
Expense Budget Totals	1,695,330	1,790,572	95,243
Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
ROAD & BRIDGE MACHINERY FUND			
<i>PRIOR YEAR CARRYOVER CAPITAL EQUIPMENT</i>	172,458	258,098	85,640
<i>PRIOR YEAR CARRYOVER NOXIOUS WEEDS</i>	0	0	0
	172,458	258,098	85,640
 <u>TAX REVENUE</u>			
160 - 400 - 40100 ADVALOREM TAXES	805,715	654,354	(151,361)
160 - 400 - 40300 DELINQUENT ADVALOREM TAXES	6,000	6,000	0
160 - 400 - 40800 WIND PROJECTS	201,000	201,000	0
TAX REVENUE	1,012,715	861,354	(151,361)
 <u>OTHER REVENUE</u>			
160 - 480 - 46300 NOXIOUS WEED DISTRICT	20,000	20,000	0
160 - 480 - 46400 SALE OF EQUIPMENT	0	0	0
160 - 480 - 49900 FINANCING OF EQUIPMENT	0	0	0
OTHER REVENUE	20,000	20,000	0
 <u>INVESTMENT INCOME</u>			
160 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>COUNTY WIDE SERVICES</u>			
160 - 575 - 75500 CAPITAL EQUIP-SINKING	0	0	0
COUNTY WIDE SERVICES	0	0	0
<u>COMBINED R&B</u>			
160 - 600 - 74000 DEBT & LEASE PAYMENTS	0	0	0
160 - 600 - 75400 UNBUDGETED EQUIPMENT COSTS	0	0	0
160 - 600 - 75500 CAPITAL EXPENDITURE(ROAD)	120,000	120,000	0
160 - 600 - 99600 MOTORGRADERS	543,212	551,252	8,040
160 - 600 - 99700 TRACTORS	229,503	70,102	(159,401)
COMBINED R&B	892,715	741,354	(151,361)
<u>PCT 1</u>			
160 - 601 - 74000 DEBT & LEASE PAYMENTS	0	0	0
160 - 601 - 75500 CAPITAL EQUIPMENT	89,636	85,276	(4,360)
PCT 1	89,636	85,276	(4,360)
<u>PCT 2</u>			
160 - 602 - 74000 DEBT & LEASE PAYMENTS			
160 - 602 - 75500 CAPITAL EQUIPMENT	88,344	118,344	30,000
PCT 2	88,344	118,344	30,000
<u>PCT 3</u>			
160 - 603 - 74000 DEBT & LEASE PAYMENTS			
160 - 603 - 75500 CAPITAL EQUIPMENT	73,228	103,228	30,000
PCT 3	73,228	103,228	30,000
<u>PCT 4</u>			
160 - 604 - 74000 DEBT & LEASE PAYMENTS			
160 - 604 - 75500 CAPITAL EQUIPMENT	41,250	71,250	30,000
PCT 4	41,250	71,250	30,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
<u>NOXIOUS WEED PCT 1</u>			
160 - 661 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 1	5,000	5,000	0
<u>NOXIOUS WEED PCT 2</u>			
160 - 662 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 2	5,000	5,000	0
<u>NOXIOUS WEED PCT 3</u>			
160 - 663 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 3	5,000	5,000	0
<u>NOXIOUS WEED PCT 4</u>			
160 - 664 - 72500 MATERIALS-NOXIOUS WEED	5,000	5,000	0
NOXIOUS WEED PCT 4	5,000	5,000	0
 ROAD & BRIDGE MACHINERY FUND			
Income Budget Totals	1,205,173	1,139,452	(65,721)
Expense Budget Totals	1,205,173	1,139,452	(65,721)
 Excess of Revenue over Expense	 0	 0	 0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
LATERAL ROAD FUND			
<u>REVENUES</u>			
180 - 400 - 40000 STATE COMPTROLLER	29,500	29,500	0
REVENUES	29,500	29,500	0
<u>INVESTMENT REVENUE</u>			
180 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>INTERFUND TRANSFERS</u>			
180 - 699 - 61500 ROAD & BRIDGE OPERATING	29,500	29,500	0
180 - 699 - 61600 ROAD & BRIDGE MACHINERY	0	0	0
INTERFUND TRANSFERS	29,500	29,500	0
LATERAL ROAD FUND			
Income Budget Totals	29,500	29,500	0
Expense Budget Totals	29,500	29,500	0
Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-2023	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
RIGHT OF WAY FUND			
<u>TAX REVENUE</u>			
190 - 400 - 40200 MOTOR VEHICHL E REGISTRATI	35,500	35,500	0
TAX REVENUE	35,500	35,500	0
<u>INVESTMENT REVENUE</u>			
190 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>INTER FUND TRANSFERS</u>			
190 - 699 - 61500 ROAD & BRIDGE OPERATING	35,500	35,500	0
190 - 699 - 61600 ROAD & BRIDGE MACHINERY	0	0	0
INTER FUND TRANSFERS	35,500	35,500	0
RIGHT OF WAY FUND			
Income Budget Totals	35,500	35,500	0
Expense Budget Totals	35,500	35,500	0
Excess of Revenue over Expense	0	0	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT CLERK-SDU FUND			
<u>FUND CARRYOVER USED</u>			
410 - 300 - 39900 PRIOR YR CARRYOVER USED	32,691	32,691	0
FUND CARRYOVER USED	32,691	32,691	0
<u>REVENUES</u>			
410 - 400 - 45100 DISTRICT CLERK SDU FEES	0	0	0
REVENUES	0	0	0
<u>INVESTMENT REVENUE</u>			
410 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>EXPENSES</u>			
410 - 700 - 70400 SALARIES-PART TIME & TEMP	0	0	0
410 - 700 - 71000 FICA TAXES	0	0	0
410 - 700 - 72100 ASSOCIATION DUES	0	0	0
410 - 700 - 73100 CONFERENCE & SEMINARS	3,000	3,000	0
410 - 700 - 75500 CAPITAL EQUIPMENT	5,000	5,000	0
410 - 700 - 77400 MAINTENANCE & EQUIPMENT	3,000	3,000	0
410 - 700 - 78500 PRINTING RECORDS & SUPPLI	1,500	1,500	0
410 - 700 - 78900 MISCELLANEOUS	500	500	0
410 - 700 - 79900 RESERVE FOR ADDED EXP	19,691	19,691	0
EXPENSES	32,691	32,691	0
DISTRICT CLERK-SDU FUND			
Income Budget Totals	32,691	32,691	0
Expense Budget Totals	32,691	32,691	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
LAW LIBRARY			
REVENUES			
450 - 450 - 45100 DISTRICT CLERK FEES	5,000	5,000	0
450 - 450 - 50500 COUNTY CLERK	2,500	2,500	0
FEES	7,500	7,500	0
INTER FUND TRANSFERS			
450 - 499 - 41000 GENERAL FUND	15,000	15,000	0
INTER FUND TRANSFERS	15,000	15,000	0
EXPENSES			
450 - 700 - 72500 BOOKS & SUBSCRIPTIONS	22,500	22,500	0
450 - 700 - 75500 CAPITAL EQUIPMENT	0	0	0
450 - 700 - 82100 TELEPHONE	0	0	0
EXPENSES	22,500	22,500	0
LAW LIBRARY			
Income Budget Totals	22,500	22,500	0
Expense Budget Totals	22,500	22,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
JUVENILE MANAGEMENT FUND			
<u>REVENUES</u>			
480 - 450 - 45200 JUVENILE MANAGEMENT FEE	300	300	0
REVENUES 00	300	300	0
<u>INTER FUND TRANSFERS</u>			
480 - 499 - 41000 GENERAL FUND	0	0	0
INTER FUND TRANSFERS	0	0	0
<u>EXPENSES</u>			
480 - 700 - 70300 PERSONNEL SALARIES	0	0	0
480 - 700 - 71000 FICA TAXES	0	0	0
480 - 700 - 71100 TCDRS	0	0	0
480 - 700 - 71400 HEALTH CARE	0	0	0
480 - 700 - 78900 MISCELLANEOUS	300	300	0
EXPENSES	300	300	0
JUVENILE MANAGEMENT FUND			
Income Budget Totals	300	300	0
Expense Budget Totals	300	300	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
RECORDS MANAGEMENT			
<u>REVENUES</u>			
500 - 400 - 48900 COUNTY CLERK ARCHIVE FEE	0	0	0
500 - 400 - 45000 COUNTY CLERK FEES	20,000	20,000	0
REVENUES	20,000	20,000	0
<u>INVESTMENT REVENUE</u>			
500 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>EXPENSES</u>			
500 - 700 - 72500 BOOKS, MATERIALS, RESTORA	0	0	0
500 - 700 - 75500 CAPITAL EQUIPMENT	6,700	6,700	0
500 - 700 - 77400 EQUIPMENT MAINTENANCE ETC	9,300	9,300	0
500 - 700 - 78500 RESTORATION & CONVERSION	4,000	4,000	0
EXPENSES	20,000	20,000	0
RECORDS MANAGEMENT			
Income Budget Totals	20,000	20,000	0
Expense Budget Totals	20,000	20,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COURT HOUSE RECORDS PRESERVATION			
<u>REVENUES</u>			
520 - 400 - 45000 FEES-COUNTY CLERK	2,500	2,500	0
520 - 400 - 45100 FEES-DISTRICT CLERK	7,000	7,000	0
520 - 400 - 46000 CC COURT TECHNOLOGY FEE	250	250	0
520 - 400 - 46100 DC COURT TECH FEE	300	300	0
REVENUES	10,050	10,050	0
<u>INVESTMENT INCOME</u>			
520 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
520 - 700 - 78500 PRINTING RECORDS & SUPPLI	4,000	4,000	0
520 - 700 - 77400 MAINTENANCE, EQUIPMENT ET	6,050	6,050	0
EXPENSES	10,050	10,050	0
COURT HOUSE RECORDS PRESE			
Income Budget Totals	10,050	10,050	0
Expense Budget Totals	10,050	10,050	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
VITAL RECORDS PRESERVATION BUDGET			
<u>REVENUES</u>			
530 - 400 - 45000 FEES-COUNTY CLERK	1,000	1,000	0
REVENUES	1,000	1,000	0
<u>EXPENSES</u>			
530 - 700 - 77400 PRESERVATION PROJECTS	1,000	1,000	0
EXPENSES	1,000	1,000	0
VITAL RECORDS PRESERVATION BUDGET			
Income Budget Totals	1,000	1,000	0
Expense Budget Totals	1,000	1,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT CLERK-RECORD PRESERVATION			
<u>REVENUES</u>			
540 - 400 - 45100 DISTRICT CLERK FEES	2,500	2,500	0
REVENUES	2,500	2,500	0
<u>EXPENSES</u>			
540 - 700 - 77400 EQUIPMENT & MAINT.	2,500	2,500	0
EXPENSES	2,500	2,500	0
DISTRICT CLERK-RECORDS PR			
Income Budget Totals	2,500	2,500	0
Expense Budget Totals	2,500	2,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
RECORDS ARCHIVE FUND			
<u>REVENUES</u>			
550 - 400 - 45000 COUNTY CLERK FEE	20,000	20,000	0
550 - 400 - 45100 DISTRICT CLERK FEE	500	500	0
550 - 400 - 49000 INTEREST INCOME	0	0	0
REVENUES	20,500	20,500	0
<u>EXPENSES</u>			
550 - 700 - 75500 CAPITAL EQUIPMENT	8,500	8,500	0
550 - 700 - 78500 RESTORATION CONSERVATION S	12,000	12,000	0
EXPENSES	20,500	20,500	0
Income Budget Totals	20,500	20,500	0
Expense Budget Totals	20,500	20,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
COURTHOUSE SECURITY			
<u>REVENUES</u>			
560 - 400 - 45000 FEES-COUNTY CLERK	3,500	3,500	0
560 - 400 - 45100 FEES-DISTRICT CLERK	1,500	1,500	0
560 - 400 - 45200 FEES-JUSTICE OF PEACE	500	500	0
REVENUES	5,500	5,500	0
<u>INVESTMENT INCOME</u>			
560 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
560 - 700 - 75500 CAPITAL EQUIPMENT	3,500	3,500	0
560 - 700 - 77400 EQUIPMENT & MAINT.	1,000	1,000	0
560 - 700 - 78900 MISCELLANEOUS	1,000	1,000	0
EXPENSES	5,500	5,500	0
COURTHOUSE SECURITY			
Income Budget Totals	5,500	5,500	0
Expense Budget Totals	5,500	5,500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
INTEREST AND SINKING			
REVENUES			
599 - 400 - 40100 ADVALOREM TAXES	1,902,994	1,907,619	4,625
599 - 400 - 49000 INTEREST INCOME	0	0	0
599 - 400 - 99910 OPERATING TRANSFERS IN	0	0	0
	0	0	0
REVENUES	1,902,994	1,907,619	4,625
EXPENSES			
599 700 - 78700 PROFESSIONAL SERVICES	250	250	0
599 - 700 - 89500 BOND PAYMENT	980,000	1,035,000	55,000
599 - 700 - 89600 INTEREST EXPENSE	922,744	872,369	-50,375
	0	0	0
EXPENSES	1,902,994	1,907,619	4,625
INTEREST AND SINKING			
Income Budget Totals	1,902,994	1,907,619	4,625
Expense Budget Totals	1,902,994	1,907,619	4,625

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
VOTER REG-CONTRACTS			
REVENUES			
600 - 400 - 49000 INTEREST INCOME	0	0	0
600 - 400 - 80000 CITY OF HEREFORD CONTRACT	1,000	1,000	0
600 - 400 - 80100 SCHOOL CONTRACT	1,000	1,000	0
600 - 400 - 80200 HOSPITAL CONTRACT	1,000	1,000	0
600 - 400 - 80300 DEMOCRATIC PARTY CONTRACT	2,000	2,000	0
600 - 400 - 80400 REPUBLICAN PARTY CONTRACT	2,000	2,000	0
600 - 400 - 80500 STATE V. R. FUNDING	0	0	0
REVENUES	7,000	7,000	0
EXPENSES			
600 - 700 - 73100 CONFERENCE FEES, SEMINAR	2,400	2,400	0
600 - 700 - 75500 CAPITAL EQUIPMENT	2,000	2,000	0
600 - 700 - 77400 EQUIPMENT MAINTAINENCE	1,000	1,000	0
600 - 700 - 82100 TELEPHONE	600	600	0
600 - 700 - 78500 PRINTING, RECORDS, & SUPP	1,000	1,000	0
EXPENSES	7,000	7,000	0
VOTER REG-CONTRACTS			
Income Budget Totals	7,000	7,000	0
Expense Budget Totals	7,000	7,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
CONSTRUCTION WORK IN PROGRESS			
<u>FUND CARRYOVER USED</u>			
650 - 399 - 39900 PRIOR YR CARRYOVER USED	0	3,035,057	3,035,057
FUND CARRYOVER USED	0	3,035,057	3,035,057
<u>REVENUES</u>			
650 - 400 - 69500 BOND PROCEEDS	0	0	0
650 - 400 - 49000 INTEREST INCOME	0	0	0
650 - 400 - 99910 OPERATING TRANSFERS IN	0	0	0
	0	0	0
REVENUES	0	0	0
<u>EXPENSES</u>			
650 - 700 - 75500 CAPITAL EQUIPMENT	0	3,035,057	3,035,057
600 - 700 - 99200 OPERATING TRANSFERS OUT	0	0	0
			0
			0
EXPENSES	0	3,035,057	3,035,057
CONSTRUCTION WORK IN PROGRESS			
Income Budget Totals	0	3,035,057	3,035,057
Expense Budget Totals	0	3,035,057	3,035,057

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
CHECK COLLECTION FUND			
<u>FUND CARRYOVER USED</u>			
700 - 399 - 39900 PRIOR YR CARRYOVER USED	4,550	5,250	700
FUND CARRYOVER USED	4,550	5,250	700
<u>REVENUES</u>			
700 - 400 - 45000 FEE INCOME	2,500	2,500	0
REVENUES	2,500	2,500	0
<u>INVESTMENT INCOME</u>			
700 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
700 - 700 - 70300 PERSONNEL SALARIES	800	1,500	700
700 - 700 - 71000 FICA TAXES	0	0	0
700 - 700 - 71100 TCDRS RETIREMENT	0	0	0
700 - 700 - 71300 CAFETERIA PLAN	0	0	0
700 - 700 - 73100 CONFERENCE & SEMINARS	0	0	0
700 - 700 - 73400 COMMUNITY AWARENESS	250	250	0
700 - 700 - 75500 CAPITAL EQUIPMENT	1,000	1,000	0
700 - 700 - 77400 MAINTENANCE-EQUIPMENT ETC	4,000	4,000	0
700 - 700 - 78500 PRINTING, RECORDS, SUPPLI	500	500	0
700 - 700 - 78900 MISCELLANEOUS	500	500	0
EXPENSES	7,050	7,750	700
CHECK COLLECTION FUND			
Income Budget Totals	7,050	7,750	700
Expense Budget Totals	7,050	7,750	700

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
DSC SHERIFF- O N S FUND			
<u>FUND CARRYOVER USED</u>			
710 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
710 - 400 - 67100 SHERIFF ONS SEIZURES	5,000	5,000	0
REVENUES	5,000	5,000	0
<u>INVESTMENT REVENUE</u>			
710 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT REVENUE	0	0	0
<u>EXPENSES</u>			
710 - 700 - 75500 CAPITAL EQUIPMENT	0	0	0
710 - 700 - 77400 EQUIPMENT MAINTENANCE	0	0	0
710 - 700 - 78900 MISCELLANEOUS	5,000	5,000	0
EXPENSES	5,000	5,000	0
DSC SHERIFF- O N S FUND			
Income Budget Totals	5,000	5,000	0
Expense Budget Totals	5,000	5,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
DISTRICT ATTY-SEIZURE			
<u>REVENUES</u>			
720 - 400 - 47400 CDA SEIZURES	500	500	0
REVENUES	500	500	0
<u>INVESTMENT INCOME</u>			
720 - 490 - 49000 INTEREST INCOME	0	0	0
INVESTMENT INCOME	0	0	0
<u>EXPENSES</u>			
720 - 700 - 75500 CAPITAL EQUIPMENT	0	0	0
720 - 700 - 78900 MISCELLANEOUS	500	500	0
EXPENSES	500	500	0
DISTRICT ATTY-SEIZURE FUND			
Income Budget Totals	500	500	0
Expense Budget Totals	500	500	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	<u>Budget Year 2022-23</u>	<u>Budget Year 2023- 2024</u>	<u>NET CHANGE IN BUDGET INCREASE (DECREASE)</u>
DISTRICT ATTY-FORFEITURE			
<u>FUND CARRYOVER USED</u>			
730 - 399 - 39900 PRIOR YR CARRYOVER USED	3,940	3,940	0
FUND CARRYOVER USED	3,940	3,940	0
REVENUES			
730 - 400 - 47300 FORFEITURES	0	0	0
REVENUES	0	0	0
<u>INVESTMENT REVENUE</u>			
730 - 490 - 49000 INTEREST INCOME	60	60	0
INVESTMENT REVENUE	60	60	0
<u>EXPENSES</u>			
730 - 700 - 70300 PERSONNEL SALAIRES-SUPP	0	0	0
730 - 700 - 71000 FICA TAXES	0	0	0
730 - 700 - 71100 TCDRS RETIREMENT	0	0	0
730 - 700 - 71400 HEALTH INSURANCE	0	0	0
730 - 700 - 75500 CAPITAL EQUIPMENT	4,000	4,000	0
730 - 700 - 75700 EXPERT WITNESS	0	0	0
730 - 700 - 78900 MISCELLANEOUS	0	0	0
EXPENSES	4,000	4,000	0
DISTRICT ATTY-FORFEITURE			
Income Budget Totals	4,000	4,000	0
Expense Budget Totals	4,000	4,000	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
DSC EMPLOYEE HOLDING			
<u>EMPLOYEE HOLDING REVENUE</u>			
750 - 475 - 35100 CONTRIBUTIONS-HEALTH CARE	622,008	622,008	0
750 - 475 - 35200 STOP LOSS PAYMENTS	0	0	0
750 - 475 - 35300 MISCELLANEOUS REFUNDS	1,000	1,000	0
750 - 475 - 49000 INTEREST INCOME	50	50	0
EMPLOYEE HOLDING REVENUE	623,058	623,058	0
<u>INTER FUND TRANSFERS</u>			
750 - 499 - 61000 GENERAL FUND TRANSFERS	998,977	1,064,007	65,030
INTER FUND TRANSFERS	998,977	1,064,007	65,030
<u>EXPENSES-DSC EMPLOYEE HOL</u>			
750 - 675 - 60100 ADMINISTRATIVE EXPENSE	572,684	559,760	(12,924)
750 - 675 - 60200 HEALTH CARE BENEFIT CLAIM	1,049,351	1,127,305	77,954
EXPENSES-DSC EMPLOYEE HOL	1,622,035	1,687,065	65,030
DSC EMPLOYEE HOLDING			
Income Budget Totals	1,622,035	1,687,065	65,030
Expense Budget Totals	1,622,035	1,687,065	65,030

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
VICTIM COORDINATOR AND LIASON GRANT			
<u>FUND CARRYOVER USED</u>			
810 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
810 - 470 - 47000 GRANT REVENUE	41,995	41,995	0
REVENUES	41,995	41,995	0
<u>EXPENSES</u>			
810 - 526 - 70300 PERSONNEL SALAIRES-SUPP	30,236	30,236	0
810 - 526 - 71000 FICA TAXES	2,317	2,317	0
810 - 526 - 71100 TCDRS RETIREMENT	3,219	3,219	0
810 - 526 - 71400 HEALTH INSURANCE	4,140	4,140	0
810 - 526 - 71800 EMPLOYEE TRAVEL	1,433	1,433	0
810 - 526 - 78500 PRINTING, RECORDS, SUPPLIES	250	250	0
810 - 526 - 78900 MISCELLANEOUS	400	400	0
EXPENSES	41,995	41,994	0
VICTIM COORDINATOR AND LIASON GRANT			
Income Budget Totals	41,995	41,995	0
Expense Budget Totals	41,995	41,994	0

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
SB 22 SHERIFF GRANT PENDING			
<u>FUND CARRYOVER USED</u>			
870 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
870 - 470 - 47000 GRANT REVENUE	0	350,000	350,000
REVENUES	0	350,000	350,000
<u>EXPENSES</u>			
870 - 545 - 70300 PERSONNEL SALARIES	0	58,000	58,000
870 - 545 - 75100 EMPLOYEE TRAINING	0	20,000	20,000
870 - 545 - 75500 CAPITAL EXPENDITURES		272,000	272,000
EXPENSES	0	350,000	350,000
SB 22 SHERIFF GRANT PENDING			
Income Budget Totals	0	350,000	350,000
Expense Budget Totals	0	350,000	350,000

**DEAF SMITH COUNTY
ANNUAL BUDGET
FYE 2023-2024**

	Budget Year 2022-23	Budget Year 2023- 2024	NET CHANGE IN BUDGET INCREASE (DECREASE)
SB 22 CDA GRANT PENDING			
<u>FUND CARRYOVER USED</u>			
880 - 399 - 39900 PRIOR YR CARRYOVER USED	0	0	0
FUND CARRYOVER USED	0	0	0
<u>REVENUES</u>			
880 - 470 - 47000 GRANT REVENUE	0	175,000	175,000
REVENUES	0	175,000	175,000
<u>EXPENSES</u>			
880 - 525 - 70300 PERSONNEL SALAIRES	0	175,000	175,000
880 - 525 - 71000 FICA TAXES	0	0	0
880 - 525 - 71100 TCDRS RETIREMENT	0	0	0
880 - 525 - 71400 HEALTH INSURANCE	0	0	0
880 - 525 - 71800 EMPLOYEE TRAVEL	0	0	0
880 - 525 - 78500 PRINTING, RECORDS, SUPPLIES	0	0	0
880 - 525 - 78900 MISCELLANEOUS	0	0	0
EXPENSES	0	175,000	175,000
SB 22 CDA GRANT PENDING			
Income Budget Totals	0	175,000	175,000
Expense Budget Totals	0	175,000	175,000

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Raise 0.00%
Flat \$4,000.00
Sheriff/Jail

Salary Levels

County Judge #501											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	.0765 FICA	0.1179 Retirement	Health	TOTAL
1/1/2015	Judge	65,797.43	4,000.00	69,797.43	1,050.00		70,847.43	5,419.83	8,352.91	4,140.00	88,760.17
	State Supplement	25,200.00		25,200.00			25,200.00	1,927.80	2,971.08		30,098.88
6/20/2001	Secretary	33,982.70	4,000.00	37,982.70	1,500.00	0.00	39,482.70	3,020.43	4,655.01	4,140.00	51,298.14
	Juvenile Dept	7,452.81		7,452.81			7,452.81	570.14	878.69	0.00	8,901.64
	DEPARTMENT COST	132,432.94	8,000.00	140,432.94	2,550.00	0.00	142,982.94	10,938.19	16,857.69	8,280.00	179,058.82
									Prior Year		169,387.27
									Total Increase		9,671.55

County Clerk #505											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2019	Elected Official	52,853.03	4,000.00	56,853.03	450.00		57,303.03	4,383.68	6,756.03	4,140.00	72,582.74
7/16/2009	Chief Deputy	33,445.39	4,000.00	37,445.39	1,500.00	0.00	38,945.39	2,979.32	4,591.66	4,140.00	50,656.37
	Deputy	28,080.00	4,000.00	32,080.00	0.00	0.00	32,080.00	2,454.12	3,782.23	4,140.00	42,456.35
7/25/2019	Deputy	29,459.98	4,000.00	33,459.98	0.00	0.00	33,459.98	2,559.69	3,944.93	4,140.00	44,104.60
9/10/2019	Deputy	29,459.98	4,000.00	33,459.98	0.00	0.00	33,459.98	2,559.69	3,944.93	4,140.00	44,104.60
9/16/2019	Deputy	29,459.98	4,000.00	33,459.98	0.00	0.00	33,459.98	2,559.69	3,944.93	4,140.00	44,104.60
	DEPARTMENT COST	202,758.36	24,000.00	226,758.36	1,950.00	0.00	228,708.36	17,496.19	26,964.72	24,840.00	298,009.27
									Prior Year		268,847.04
									Total Increase		29,162.23

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

District Judge #511		FYE 2023-2024									
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
4/7/1993	District Judge #511			0.00		6,240.00	6,240.00	477.36	735.70	0.00	7,453.06
	Secretary/Clerk	36,200.00	4,000.00	40,200.00	1,500.00	0.00	41,700.00	3,190.05	4,916.43	4,140.00	53,946.48
	DEPARTMENT COST	36,200.00	4,000.00	40,200.00	1,500.00	6,240.00	47,940.00	3,667.41	5,652.13	4,140.00	61,399.54
									Prior Year		52,698.10
									Total Increase		8,701.44

District Clerk #515		FYE 2023-2024									
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
10/16/2008	Elected Official	52,853.03	4,000.00	56,853.03	1,500.00		58,353.03	4,464.01	6,879.82	4,140.00	73,836.86
4/25/2022	Deputy	27,270.00	4,000.00	31,270.00		0.00	31,270.00	2,392.16	3,686.73	4,140.00	41,488.89
4/1/2020	Chief Deputy	33,445.34	4,000.00	37,445.34		0.00	37,445.34	2,864.57	4,414.81	4,140.00	48,864.71
7/24/2023	Deputy	28,080.00	4,000.00	32,080.00		0.00	32,080.00	2,454.12	3,782.23	4,141.00	42,457.35
	DEPARTMENT COST	141,648.37	20,000.00	161,648.37	1,500.00	0.00	163,148.37	12,480.85	19,235.19	16,561.00	211,425.41
									Prior Year		187,566.04
									Total Increase		23,859.37

Justice of the Peace #521		FYE 2023-2024									
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2007	Elected Official	52,853.03	4,000.00	56,853.03	1,500.00	1,800.00	60,153.03	4,601.71	7,092.04	4,140.00	75,986.78
9/1/2007	Chief Deputy	33,445.89	4,000.00	37,445.89	1,500.00	0.00	38,945.89	2,979.36	4,591.72	4,140.00	50,656.97
5/13/2019	Deputy	29,458.00	4,000.00	33,458.00	0.00	0.00	33,458.00	2,559.54	3,944.70	4,140.00	44,102.24
100/1/22	Deputy	27,270.00	4,000.00	31,270.00	0.00	0.00	31,270.00	2,392.16	3,686.73	4,140.00	41,488.89
	DEPARTMENT COST	143,026.92	16,000.00	159,026.92	3,000.00	1,800.00	163,826.92	12,532.76	19,315.19	16,560.00	212,234.87
									Prior Year		192,046.64
									Total Increase		20,188.23

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Hire Date	DISTRICT ATTORNEY #525				Other		TOTAL	FICA	Retirement	Health	TOTAL
	Position	Salary	Raise	Subtotal	Longevity	Supplement					
8/19/2002	District Attorney state	0.00		0.00			0.00	0.00	0.00		0.00
	Assistant DA	66,476.80	4,000.00	70,476.80	0.00		70,476.80	5,391.48	8,309.21	4,140.00	88,317.49
4/1/2019	Assistant DA	64,464.24	4,000.00	68,464.24	0.00		68,464.24	5,237.51	8,071.93	4,140.00	85,913.69
2/11/2013	Investigator	55,760.34	4,000.00	59,760.34	1,320.00		61,080.34	4,672.65	7,201.37	4,140.00	77,094.36
10/1/2014	Office	36,440.00	4,000.00	40,440.00	1,200.00		41,640.00	3,185.46	4,909.36	4,140.00	53,874.82
9/2/1999	Office	35,979.48	4,000.00	39,979.48	1,500.00		41,479.48	3,173.18	4,890.43	4,140.00	53,683.09
6/6/2022	Office	27,270.00	4,000.00	31,270.00	0.00		31,270.00	2,392.16	3,686.73	4,140.00	41,488.89
3/9/2020	Office	28,970.08	4,000.00	32,970.08	0.00		32,970.08	2,522.21	3,887.17	4,140.00	43,519.46
				0.00			0.00	0.00	0.00		0.00
	DEPARTMENT COST	315,360.94	28,000.00	343,360.94	4,020.00	0.00	347,380.94	26,574.64	40,956.21	28,980.00	443,891.79
									Prior Year		415,386.44
									Total Increase		28,505.35
	EXCESS STATE	6,920.00		6,920.00			6,920.00	529.38	815.87		8,265.25
	EXCESS STATE	2,515.94		2,515.94			2,515.94	192.47	296.63		3,005.04
	EXCESS STATE	1,228.20		1,228.20			1,228.20	93.96	144.80		1,466.96
	EXCESS STATE	1,000.00		1,000.00			1,000.00	76.50	117.90		1,194.40
	EXCESS STATE	3,657.96		3,657.96			3,657.96	279.83	431.27		4,369.07
	EXCESS STATE	1,230.00		1,230.00			1,230.00	94.10	145.02		1,469.11
	EXCESS STATE	1,190.00		1,190.00			1,190.00	91.04	140.30		1,421.34
	DEPARTMENT COST	17,742.10	0.00	17,742.10	0.00	0.00	17,742.10	1,357.27	2,091.79	0.00	21,191.16
									Prior Year		21,194.71
									Total Increase		-3.55
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	CHECK COLLEC	100.00		100.00			100.00	7.65	11.79		119.44
	DEPARTMENT COST	800.00	0.00	800.00	0.00	0.00	800.00	61.20	94.32	0.00	955.52
									Prior Year		955.68
									Total Increase		-0.16

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Tax Assessor Collector #531											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
7/9/2023	Elected	52,853.03	4,000.00	56,853.03	1,500.00		58,353.03	4,464.01	6,879.82	4,140.00	73,836.86
3/16/2016	Chief Deputy	33,445.89	4,000.00	37,445.89	960.00	0.00	38,405.89	2,938.05	4,528.05	4,140.00	50,012.00
6/26/2023	Deputy	27,270.00	4,000.00	31,270.00		0.00	31,270.00	2,392.16	3,686.73	4,140.00	41,488.89
2/16/2012	Deputy	30,044.21	4,000.00	34,044.21	1,320.00		35,364.21	2,705.36	4,169.44	4,140.00	46,379.01
	Part-Time (\$12.18/hour 1040/year)	10,671.44	2,000.00	12,671.44			12,671.44	969.37	1,493.96		15,134.77
	DEPARTMENT COST	154,284.57	18,000.00	172,284.57	3,780.00	0.00	176,064.57	13,468.94	20,758.01	16,560.00	226,851.52
									Prior Year		209,505.15
									Total Increase		17,346.37

Treasurer #535											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
2/1/2021	Elected Official	52,853.03	4,000.00	56,853.03			56,853.03	4,349.26	6,702.97	0.00	67,905.26
1/3/2022	Chief Deputy	33,445.89	4,000.00	37,445.89		0.00	37,445.89	2,864.61	4,414.87	0.00	44,725.37
	Part Time	0.00	0.00	0.00			0.00	0.00	0.00		0.00
	DEPARTMENT COST	86,298.92	8,000.00	94,298.92	0.00	0.00	94,298.92	7,213.87	11,117.84	0.00	112,630.63
									Prior Year		95,714.97
									Total Increase		16,915.66

Auditor #541											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
10/1/2012	Appointed	54,103.32	4,000.00	58,103.32	1,320.00		59,423.32	4,545.88	7,006.01	4,140.00	75,115.21
	DEPARTMENT COST	54,103.32	4,000.00	58,103.32	1,320.00	0.00	59,423.32	4,545.88	7,006.01	4,140.00	75,115.21
									Prior Year		70,205.35
									Total Increase		4,909.86

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Sheriff's Office #545											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
10/1/2006	Sheriff	67,269.95	4,000.00	71,269.95	1,500.00	5,000.00	77,769.95	5,949.40	9,169.08	4,140.00	97,028.43
2/1/2013	Chief Deputy	58,749.65	4,000.00	62,749.65	1,320.00	5,000.00	69,069.65	5,283.83	8,143.31	4,140.00	86,636.79
9/1/2001	Investigator	50,788.28	4,000.00	54,788.28	1,500.00	5,000.00	61,288.28	4,688.55	7,225.89	4,140.00	77,342.72
4/15/2016	Deputy	50,191.25	4,000.00	54,191.25	960.00	3,000.00	58,151.25	4,448.57	6,856.03	4,140.00	73,595.85
6/17/2020	Deputy	50,191.25	4,000.00	54,191.25	0.00	2,000.00	56,191.25	4,298.63	6,624.95	4,140.00	71,254.83
10/29/2020	Deputy	50,191.25	4,000.00	54,191.25	0.00	4,000.00	58,191.25	4,451.63	6,860.75	4,140.00	73,643.63
10/27/2020	Deputy	50,191.25	4,000.00	54,191.25	0.00	2,000.00	56,191.25	4,298.63	6,624.95	4,140.00	71,254.83
3/1/2001	Deputy/Task Force	50,191.25	4,000.00	54,191.25	1,500.00	5,000.00	60,691.25	4,642.88	7,155.50	4,140.00	76,629.63
1/12/2022	Deputy	50,191.25	4,000.00	54,191.25	0.00	0.00	54,191.25	4,145.63	6,389.15	4,140.00	68,866.03
8/18/2021	Deputy	50,191.25	4,000.00	54,191.25	0.00	2,000.00	56,191.25	4,298.63	6,624.95	4,140.00	71,254.83
3/6/2023	Deputy	50,191.25	4,000.00	54,191.25	0.00	0.00	54,191.25	4,145.63	6,389.15	4,140.00	68,866.03
	Deputy	50,191.25	4,000.00	54,191.25	0.00	2,000.00	56,191.25	4,298.63	6,624.95	4,140.00	71,254.83
	Deputy	50,191.25	4,000.00	54,191.25	0.00	2,000.00	56,191.25	4,298.63	6,624.95	4,140.00	71,254.83
11/27/2002	Admin. Assistant	34,699.30	4,000.00	38,699.30	1,500.00	0.00	40,199.30	3,075.25	4,739.50	4,140.00	52,154.04
6/11/2015	Records Clerk	31,160.11	4,000.00	35,160.11	960.00	0.00	36,120.11	2,763.19	4,258.56	4,140.00	47,281.86
8/16/2013	Communications Supervisor	43,297.78	4,000.00	47,297.78	1,200.00	5,000.00	53,497.78	4,092.58	6,307.39	4,140.00	68,037.75
2/1/2023	Dispatcher	36,769.48	4,000.00	40,769.48	0.00	0.00	40,769.48	3,118.87	4,806.72	4,140.00	52,835.07
5/4/2020	Dispatcher	37,286.88	4,000.00	41,286.88	0.00	4,000.00	45,286.88	3,464.45	5,339.32	4,140.00	58,230.65
4/15/2021	Dispatcher	36,769.48	4,000.00	40,769.48	0.00	2,000.00	42,769.48	3,271.87	5,042.52	4,140.00	55,223.87
8/22/2022	Dispatcher	36,769.48	4,000.00	40,769.48	0.00	0.00	40,769.48	3,118.87	4,806.72	4,140.00	52,835.07
	Overtime	40,000.00		40,000.00			40,000.00	3,060.00	4,716.00	0.00	47,776.00
	DEPARTMENT COST	975,472.89	80,000.00	1,055,472.89	10,440.00	48,000.00	1,113,912.89	85,214.34	131,330.33	82,800.00	1,413,257.56
									Prior Year		1,323,120.79
									Total Increase		90,136.77

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Jail #551		Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
4/1/1990	Jail Administrator/Captain	56,230.55	4,000.00	60,230.55	1,500.00	5,000.00	66,730.55	5,104.89	7,867.53	4,140.00	83,842.97
7/16/2001	Lieutenant	52,603.31	4,000.00	56,603.31	1,500.00	5,000.00	63,103.31	4,827.40	7,439.88	4,140.00	79,510.59
4/4/2012	Sergeant	49,243.90	4,000.00	53,243.90	1,200.00	5,000.00	59,443.90	4,547.46	7,008.44	4,140.00	75,139.79
7/6/2021	Corporal	46,157.28	4,000.00	50,157.28	0.00	2,000.00	52,157.28	3,990.03	6,149.34	4,142.00	66,438.66
8/28/2017	Corporal	46,157.28	4,000.00	50,157.28	840.00	2,000.00	52,997.28	4,054.29	6,248.38	4,140.00	67,439.95
1/7/2008	Corporal	47,705.04	4,000.00	51,705.04	1,500.00	4,000.00	57,205.04	4,376.19	6,744.47	4,140.00	72,465.70
12/2/2012	Corporal	46,160.64	4,000.00	50,160.64	1,320.00	5,000.00	56,480.64	4,320.77	6,659.07	4,140.00	71,600.48
1/18/2009	Corporal	46,157.28	4,000.00	50,157.28	1,500.00	5,000.00	56,657.28	4,334.28	6,679.89	4,140.00	71,811.46
5/25/2022	Corporal	46,157.28	4,000.00	50,157.28	0.00	2,000.00	52,157.28	3,990.03	6,149.34	4,140.00	66,436.66
1/14/2021	Senior Jailer	43,297.92	4,000.00	47,297.92	0.00	2,000.00	49,297.92	3,771.29	5,812.22	4,140.00	63,021.44
11/17/2021	Senior Jailer	43,297.92	4,000.00	47,297.92	0.00	2,000.00	49,297.92	3,771.29	5,812.22	4,140.00	63,021.44
2/8/2022	Senior Jailer	43,297.92	4,000.00	47,297.92	0.00	3,000.00	50,297.92	3,847.79	5,930.12	4,140.00	64,215.84
8/12/2020	Jailer Level 2	41,965.20	4,000.00	45,965.20	0.00	2,000.00	47,965.20	3,669.34	5,655.10	4,140.00	61,429.63
6/23/2021	Jailer Level 2	41,964.48	4,000.00	45,964.48	0.00	2,000.00	47,964.48	3,669.28	5,655.01	4,145.00	61,433.77
8/9/2022	Jailer Level 2	41,964.59	4,000.00	45,964.59	0.00	0.00	45,964.59	3,516.29	5,419.23	4,145.00	59,045.11
9/6/2022	Jailer Level 2	41,965.04	4,000.00	45,965.04	0.00	0.00	45,965.04	3,516.33	5,419.28	4,140.00	59,040.64
8/1/2022	Jailer	40,110.04	4,000.00	44,110.04	0.00	0.00	44,110.04	3,374.42	5,200.57	4,140.00	56,825.03
3/25/2021	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
7/16/2021	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,143.00	56,829.23
12/6/2022	Jailer	40,110.04	4,000.00	44,110.04	0.00	0.00	44,110.04	3,374.42	5,200.57	4,140.00	56,825.03
2/22/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
3/15/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
8/9/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
3/24/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	2,000.00	46,111.04	3,527.49	5,436.49	4,140.00	59,215.03
8/9/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
9/20/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,144.00	56,830.23
5/10/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
5/11/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
11/1/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,140.00	56,826.23
5/24/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,141.00	56,827.23
2/9/2023	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
5/16/2023	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
11/15/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
11/15/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
5/1/2023	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
11/7/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
1/3/2023	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
11/1/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
2/27/2023	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
9/6/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
12/21/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
12/13/2022	Jailer	40,111.04	4,000.00	44,111.04	0.00	0.00	44,111.04	3,374.49	5,200.69	4,145.00	56,831.23
5/18/2023	Jailer	40,110.04	4,000.00	44,110.04	0.00	0.00	44,110.04	3,374.42	5,200.57	4,140.00	56,825.03
	Jailer	40,111.04	4,000.00	44,111.04	0.00	2,000.00	46,111.04	3,527.49	5,436.49	4,147.00	59,222.03
	Jailer	40,111.04	4,000.00	44,111.04	0.00	2,000.00	46,111.04	3,527.49	5,436.49	4,148.00	59,223.03
	Overtime	40,000.00	0.00	40,000.00			40,000.00	3,060.00	4,716.00		47,776.00
	DEPARTMENT COST	1,937,542.79	180,000.00	2,117,542.79	9,360.00	52,000.00	2,178,902.79	166,686.06	256,892.64	186,395.00	2,788,876.49
									Prior Year		2,536,273.37
									Total Increase		252,603.12

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

LIBRARY #555											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
6/20/2022	Librarian	42,000.00	4,000.00	46,000.00	0.00	0.00	46,000.00	3,519.00	5,423.40	4,140.00	59,082.40
6/25/2018	Staff	30,044.21	4,000.00	34,044.21	600.00	0.00	34,644.21	2,650.28	4,084.55	4,140.00	45,519.04
8/22/2022	Assistant Librarian	37,750.08	4,000.00	41,750.08	840.00		42,590.08	3,258.14	5,021.37	4,140.00	55,009.59
8/20/2012	Staff	30,044.21	4,000.00	34,044.21	1,320.00	0.00	35,364.21	2,705.36	4,169.44	4,140.00	46,379.01
12/1/22	Staff	30,044.21	4,000.00	34,044.21	960.00	0.00	35,004.21	2,677.82	4,127.00	4,140.00	45,949.03
10/7/2014	(part time \$12.18/hr 1040 hrs per year)	10,671.44	2,000.00	12,671.44	0.00		12,671.44	969.37	1,493.96		15,134.77
1/23/2023	(part time \$12.18/hr 1040 hrs per year)	10,671.44	2,000.00	12,671.44	0.00		12,671.44	969.37	1,493.96	0.00	15,134.77
	part time	1,200.00		1,200.00			1,200.00	91.80	141.48	0.00	1,433.28
	DEPARTMENT COST	192,425.59	24,000.00	216,425.59	3,720.00	0.00	220,145.59	16,841.14	25,955.17	20,700.00	283,641.89
									Prior Year		256,798.19
									Total Increase		26,843.70

MUSEUM #561											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
2/2/2015	Director	37,480.33	4,000.00	41,480.33	960.00		42,440.33	3,246.69	5,003.71	4,140.00	54,830.73
1/1/2007	Assistant	30,044.21	4,000.00	34,044.21	1,500.00	0.00	35,544.21	2,719.13	4,190.66	4,140.00	46,594.00
	DEPARTMENT COST	67,524.54	8,000.00	75,524.54	2,460.00	0.00	77,984.54	5,965.82	9,194.38	8,280.00	101,424.73
									Prior Year		91,740.18
									Total Increase		9,684.55

Social Services #565											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
2/25/2008	Director	32,388.69	4,000.00	36,388.69	1,500.00	0.00	37,888.69	2,898.48	4,467.08	4,140.00	49,394.25
1/1/2015	Judge	10,000.00		10,000.00			10,000.00	765.00	1,179.00		11,944.00
	DEPARTMENT COST	42,388.69	4,000.00	46,388.69	1,500.00	0.00	47,888.69	3,663.48	5,646.08	4,140.00	61,338.25
									Prior Year		56,569.43
									Total Increase		4,768.82

EXTENSION #571											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
8/1/2005	Extension Agent	22,452.61	4,000.00	26,452.61	1,500.00	0.00	27,952.61	2,138.37		0.00	30,090.98
		29,460.04	4,000.00	33,460.04	720.00	0.00	34,180.04	2,614.77	4,029.83	4,140.00	44,964.64
9/1/2010	Extension Agent	21,589.05	4,000.00	25,589.05	1,500.00	0.00	27,089.05	2,072.31			29,161.36
		0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00
	Part Time	0.00		0.00			0.00	0.00	0.00	0.00	0.00
	DEPARTMENT COST	73,501.70	12,000.00	85,501.70	3,720.00	0.00	89,221.70	6,825.46	4,029.83	4,140.00	104,216.99
									Prior Year		90,690.07
									Total Increase		13,526.92

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Maintenance #578											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
7/6/1995	Maint Supervisor	42,945.45	4,000.00	46,945.45	1,500.00		48,445.45	3,706.08	5,711.72	4,140.00	62,003.25
11/28/2005	Maintenance	33,939.18	4,000.00	37,939.18	1,500.00		39,439.18	3,017.10	4,649.88	4,140.00	51,246.16
9/28/2015	Maintenance	29,459.86	4,000.00	33,459.86	960.00		34,419.86	2,633.12	4,058.10	4,140.00	45,251.08
9/7/2021	Part-time (\$14.06 1040 hrs per year)	12,621.96	2,000.00	14,621.96			14,621.96	1,118.58	1,723.93	0.00	17,464.47
	DEPARTMENT COST	118,966.45	14,000.00	132,966.45	3,960.00	0.00	136,926.45	10,474.87	16,143.63	12,420.00	175,964.95
									Prior Year		158,737.08
									Total Increase		17,227.87

Non Departmental											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
11/1/2005	Court Reporter	89,121.61	4,000.00	93,121.61	1,500.00		94,621.61	7,238.55	11,155.89	4,140.00	117,156.05
12/1/2017	Veteran Svc Officer	17,104.50	4,000.00	21,104.50	600.00		21,704.50	1,660.39	2,558.96	0.00	25,923.85
1/1/2019	Elections & VR	0.00		0.00	0.00	9,397.62	9,397.62	718.92	1,107.98	0.00	11,224.52
		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT COST	106,226.11	8,000.00	114,226.11	2,100.00	9,397.62	125,723.73	9,617.87	14,822.83	4,140.00	154,304.42
									Prior Year Gen Fund		150,029.01
									Total Increase		4,275.41

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Road & Bridge Pct 1											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
5/23/2023	Elected Official	18,999.00		18,999.00	0.00	1,000.00	19,999.00	1,529.92	2,357.88	4,140.00	28,026.81
	Foreman	45,434.72	4,000.00	49,434.72	1,500.00		50,934.72	3,896.51	6,005.20	4,140.00	64,976.43
6/22/2022	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
2/22/2023	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
10/1/2014	Operator	42,941.40	4,000.00	46,941.40	1,080.00		48,021.40	3,673.64	5,661.72	4,140.00	61,496.76
	Operator	42,941.40	4,000.00	46,941.40			46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
	Overtime	3,000.00		3,000.00	0.00		3,000.00	229.50	353.70		3,583.20
	DEPARTMENT COST	239,199.32	20,000.00	259,199.32	2,580.00	1,000.00	262,779.32	20,102.62	30,981.68	24,840.00	338,703.62
									Prior Year		315,545.10
									Total Increase		23,158.52

Road & Bridge Pct 2											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2003	Elected Official	18,999.00		18,999.00	1,500.00	1,000.00	21,499.00	1,644.67	2,534.73	4,140.00	29,818.41
7/9/2001	Operator	42,941.40	4,000.00	46,941.40	1,500.00		48,441.40	3,705.77	5,711.24	4,140.00	61,998.41
1/2/2020	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
5/16/2022	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
5/1/2001	Foreman	45,434.72	4,000.00	49,434.72	1,500.00		50,934.72	3,896.51	6,005.20	4,140.00	64,976.43
3/20/2023	Operator	42,941.40	4,000.00	46,941.40	1,500.00		48,441.40	3,705.77	5,711.24	4,140.00	61,998.41
	Overtime	3,000.00		3,000.00	0.00		3,000.00	229.50	353.70		3,583.20
	DEPARTMENT COST	239,199.32	20,000.00	259,199.32	6,000.00	1,000.00	266,199.32	20,364.25	31,384.90	24,840.00	342,788.47
									Prior Year		318,949.71
									Total Increase		23,838.76

Road & Bridge Pct 3											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2009	Elected Official	18,999.00		18,999.00	1,500.00	1,000.00	21,499.00	1,644.67	2,534.73	4,140.00	29,818.41
7/5/1994	Foreman	45,434.72	4,000.00	49,434.72	1,500.00		50,934.72	3,896.51	6,005.20	4,140.00	64,976.43
12/3/2012	Operator	42,941.40	4,000.00	46,941.40	1,320.00		48,261.40	3,692.00	5,690.02	4,140.00	61,783.42
1/31/2022	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
5/11/2020	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
	Overtime	3,000.00		3,000.00	0.00		3,000.00	229.50	353.70		3,583.20
	DEPARTMENT COST	196,257.92	16,000.00	212,257.92	4,320.00	1,000.00	217,577.92	16,644.71	25,652.44	20,700.00	280,575.07
									Prior Year		261,361.63
									Total Increase		19,213.44

DEAF SMITH COUNTY
PRELIMINARY SALARY SCHEDULE
FYE 2023-2024

Road & Bridge Pct 4											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
1/1/2023	Elected Official	18,999.00		18,999.00	0.00	1,000.00	19,999.00	1,529.92	2,357.88	4,140.00	28,026.81
6/27/2016	Foreman	45,434.72	4,000.00	49,434.72	840.00		50,274.72	3,846.02	5,927.39	4,140.00	64,188.13
10/2/2019	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
5/8/2023	Operator	42,941.40	4,000.00	46,941.40	0.00		46,941.40	3,591.02	5,534.39	4,140.00	60,206.81
6/8/2016	Operator	42,941.40	4,000.00	46,941.40	840.00		47,781.40	3,655.28	5,633.43	4,140.00	61,210.10
7/16/2018	Operator	42,941.40	4,000.00	46,941.40	600.00		47,541.40	3,636.92	5,605.13	4,140.00	60,923.45
	Overtime	0.00		0.00			0.00	0.00	0.00		0.00
	Overtime	3,000.00		3,000.00			3,000.00	229.50	353.70		3,583.20
	DEPARTMENT COST	239,199.32	20,000.00	259,199.32	2,280.00	1,000.00	262,479.32	20,079.67	30,946.31	24,840.00	338,345.30
									Prior Year		314,613.31
									Total Increase		23,731.99
	GENERAL FUND	4,797,905.20	460,000.00		56,880.00	117,437.62	5,432,222.82	415,565.05	633,969.66	443,076.00	6,924,833.52
	ROAD & BRIDGE	913,855.88	76,000.00		15,180.00	4,000.00	1,009,035.88	77,191.24	118,965.33	95,220.00	1,300,412.46
	2023-2024 ESTIMATED TOTAL	5,711,761.08	536,000.00		72,060.00	121,437.62	6,441,258.70	492,756.29	752,934.99	538,296.00	8,225,245.98
	2022-2023 BUDGET						5,879,969.19	449,817.64	688,868.74	538,324.00	7,556,979.57
	TOTAL SALARY & RETIREMENT AND INSURANCE INCREASE						561,289.51	42,938.65	64,066.25	-28.00	668,266.41

Victims Grant											
Hire Date	Position	Salary	Raise	Subtotal	Longevity	Other Supplement	TOTAL	FICA	Retirement	Health	TOTAL
11/24/2020	Victims Grant	30,235.65	0.00	30,235.65			30,235.65	2,313.03	3,564.78	4,140.00	40,253.46
	Victims Grant	1,209.43	4,000.00	5,209.43			5,209.43	398.52	614.19	0.00	6,222.14
	DEPARTMENT COST	31,445.08	4,000.00	35,445.08	0.00	0.00	35,445.08	2,711.55	4,178.97	4,140.00	46,475.60
									Prior Year		41,757.74
									Total Increase		4,717.86

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality

A tax rate of \$ _____ per \$100 valuation has been proposed by the governing body of _____.

PROPOSED TAX RATE	\$ _____	per \$100
NO-NEW-REVENUE TAX RATE	\$ _____	per \$100
VOTER-APPROVAL TAX RATE	\$ _____	per \$100
DE MINIMIS RATE	\$ _____	per \$100

The no-new-revenue tax rate is the tax rate for the _____ tax year that will raise the same amount of property tax revenue for _____ from the same properties in both the _____ tax year and the _____ tax year.

(current tax year)
(name of taxing unit)
(preceding tax year)
(current tax year)

The voter-approval rate is the highest tax rate that _____ may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for _____ exceeds the voter-approval rate for _____.

(name of taxing unit)
(name of taxing unit)
(name of taxing unit)

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

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that _____ is proposing to increase property taxes for the _____ tax year.

(name of taxing unit)
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON _____ at _____.

(date and time)
(meeting place)

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If _____ adopts the proposed tax rate, the qualified voters of the _____ may petition the _____ to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the _____ will be the voter-approval tax rate of the _____.

(name of taxing unit)
(name of taxing unit)
(name of taxing unit)
(name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

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.

The following table compares the taxes imposed on the average residence homestead by DEAF SMITH COUNTY last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by DEAF SMITH COUNTY this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.574533	\$0.541326	5.77% decrease
Average homestead taxable value	\$125,421	\$139,665	11.35% increase
Tax on average homestead	\$720	\$756	5% increase
Total tax levy on all properties	\$11,915,254	\$12,668,028	6.31% increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has spent \$ _____ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ DEAF SMITH COUNTY _____ at _____ 806-364-0625 _____ or _____ djones@deafsmithcad.org _____, or visit _____ deafsmith.truthintaxation.com _____ for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____.

Notice About 2023 Tax Rates

2023
(current year)

Property Tax Rates in DEAF SMITH COUNTY
(taxing unit's name)

This notice concerns the 2023 property tax rates for DEAF SMITH COUNTY.
(current year) (taxing unit's name)

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 \$ 0.518757 /\$100

This year's voter-approval tax rate \$ 0.535848 /\$100

To see the full calculations, please visit <https://deafsmith.countytaxrates.com> for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

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
	\$6,350,000

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
				\$1,938,012

(expand as needed on the last page)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

DEAF SMITH COUNTY

(806) 364-0625

Taxing Unit Name

Phone (area code and number)

140 E. 3rd Street

www.deafsmithcad.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.	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	\$ <u>2,074,766,434</u>
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>2,074,766,434</u>
4.	2022 total adopted tax rate.	\$ <u>0.574533</u> /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	A. Original 2022 ARB values:.....	\$ <u>0</u>
	B. 2022 values resulting from final court decisions:.....	- \$ <u>0</u>
	C. 2022 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ <u>0</u>
	B. 2022 disputed value:.....	- \$ <u>0</u>
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,074,766,434
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:..... \$ <u>72,970</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>790,957</u> C. Value loss. Add A and B. ⁶	\$ 863,927
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: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 863,927
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,073,902,507
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,915,254
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 4,464
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,919,718
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: \$ <u>2,340,184,658</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> 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:..... - \$ <u>0</u> 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 - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,340,184,658

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 \$ <u>0</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,340,184,658</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>42,441,250</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>42,441,250</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,297,743,408</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.518757</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.518757</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.482134</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,074,766,434</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>10,003,154</u>
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>2,545</u></p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0..... - \$ <u>0</u></p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>2,545</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>10,005,699</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,297,743,408</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.435457</u> /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$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.	Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	
	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.....	\$ <u>0</u>
	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.....	\$ <u>0</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	
	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.	\$ <u>0</u>
	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.	\$ <u>0</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0.000000</u> /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
38.	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.	
	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	\$ <u>0</u>
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ <u>0</u>
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ <u>0.000000</u> /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.435457</u> /\$100
40.	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.	
	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	\$ <u>1,414,179</u>
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ <u>0.061546</u> /\$100
	C. Add Line 40B to Line 39.	\$ <u>0.497003</u> /\$100
41.	2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.514398</u> /\$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): 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, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (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>1,938,012</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>1,938,012</u></p>	\$ <u>1,938,012</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>1,938,012</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>98.00</u>%</p> <p>B. Enter the 2022 actual collection rate. <u>98.00</u>%</p> <p>C. Enter the 2021 actual collection rate. <u>100.00</u>%</p> <p>D. Enter the 2020 actual collection rate. <u>100.00</u>%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>98.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>1,977,563</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>2,340,184,658</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.084504</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.598902</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)

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 2023 county voter-approval tax rate.	\$ <u>0.598902</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,475,591</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,340,184,658</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.063054</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.518757</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.598902</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.535848</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

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	\$ _____
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)

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

Not Applicable

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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).....	\$ _____ /\$100
	B. Unused increment rate (Line 66).....	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate.	\$ _____ /\$100
	E. Subtract D from C.....	\$ _____ /\$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).....	\$ _____ /\$100
	B. Unused increment rate (Line 66).....	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate.	\$ _____ /\$100
	E. Subtract D from C.....	\$ _____ /\$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).....	\$ _____ /\$100
	B. Unused increment rate (Line 64).....	\$ _____ /\$100
	C. Subtract B from A	\$ _____ /\$100
	D. Adopted Tax Rate.	\$ _____ /\$100
	E. Subtract D from C.....	\$ _____ /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____ /\$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).	\$ _____ /\$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>	\$ 0.435457/\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,340,184,658
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.021365/\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.084504/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.541326/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate Not Applicable

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

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ 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. \$ 0.518757 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.535848 /\$100

As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).

Indicate the line number used: 58

De minimis rate. \$ 0.541326 /\$100

If applicable, enter the 2023 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 ▶ Daniel C. Jones, Chief Appraiser

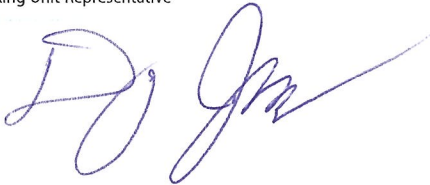
Printed Name of Taxing Unit Representative

sign here ▶ 

Taxing Unit Representative

7/28/2023

Date



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