

**Commissioners' Court
Aransas County, Texas**

Ray A. Garza, County Judge

Jack Chaney
Commissioner, Pct 1-1A

Leslie Casterline
Commissioner, Pct 2



Pat Rousseau
Commissioner, Pct 3

Robert Dupnik
Commissioner, Pct 4

WORKSHOP AGENDA

Notice is hereby given that a **Workshop Meeting** of the above named Commissioners Court *V.T.C.A. Government Code, Section 551.001(4)*, will be held on the **1st** day of **August, 2023 at 9:00AM, in the Justice of the Peace Courtroom in the Aransas County Courthouse, 2840 HWY. 35 N., Rockport, Texas**. Persons with disabilities who plan to attend this meeting and who may need assistance should contact the County Judge's office at 361-790-0100 two working days prior to the meeting so that appropriate arrangements can be made. **To watch the meeting, visit here:** <https://www.youtube.com/channel/UCTxprR-CFvaZfapOVcLeDWQ/live> The following subjects will be discussed:

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **DECLARE QUORUM**
- IV. **ITEMS FOR DELIBERATION AND/OR DISCUSSION**
 1. General discussion of 2024 Budget with elected officials and department heads – Jacky Cockerham/Judge Garza
- V. **ADJOURNMENT**

ARANSAS COUNTY COMMISSIONERS' COURT

By: 

Ray A. Garza
Aransas County Judge

**CERTIFICATION
COMMISSIONERS COURT, ARANSAS COUNTY, TEXAS**

It is hereby affirmed that this NOTICE OF MEETING was duly posted at the Aransas County Courthouse at least seventy-two (72) hours preceding the scheduled time of said meeting, on the bulletin boards that are readily accessible to the general public during normal business hours and also on the Aransas County website, in compliance with the Texas Open Meetings Act and Texas Government Code 551.043.

FILED FOR RECORD

AT 2:27 P. M.

JUL 24 2023

MISTY KIMBROUGH
COUNTY CLERK, ARANSAS CO., TEXAS

posted By 2:40p

MINUTES

Aransas County Commissioners Court Budget Workshop



AM – Tuesday, August 1, 2023

The Aransas County Commissioners Court met on Tuesday, August 1, 2023, at 9:00 AM, in the Aransas County Courthouse, 2840 Hwy 35 N, Rockport, Texas. Aransas County Commissioner's Court meeting video recordings are available by following this link: [Commissioners Court Minutes and Agendas \(aransascountytexas.gov\)](https://aransascountytexas.gov/CommissionersCourtMinutesandAgendas), then scroll to the bottom of the page and select the date you wish to view.

Present: **Ray A. Garza**, County Judge
Jack Chaney, Commissioner Precinct 1-1A
Leslie Casterline, Commissioner, Precinct 2
Pat Rousseau, Commissioner, Precinct 3
Robert Dupnik, Commissioner, Precinct 4

Called to order at 9:01AM

Roll call all present had have a quorum

Auditor Jacky Cockerham

- **Discussion about revenues**
 - Tax Levy, prepared by Tax Assessor Collector Anna Marshall

2023 Governing Body Summary #1A* Benchmark 2023 Tax Rates County of Aransas

Date: 07/31/2023 08:05 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.300028	\$14,275,095	
One Percent \$100 Tax Increase***	\$0.303028	\$14,417,833	\$142,738
One Cent per \$100 Tax Increase***	\$0.310028	\$14,750,887	\$475,792
De Minimis Rate	\$0.316128	\$15,041,120	\$766,025
VAR NOT adjusted for Unused Increment Rate	\$0.317674	\$15,114,678	\$839,583
VAR adjusted for Unused Increment Rate	\$0.365803	\$17,404,617	\$3,129,522
Last Year's Tax Rate	\$0.350411	\$17,052,912	\$2,777,617
Proposed Tax Rate	\$0	\$0	\$-14,275,095

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

- Last year's tax rate would be still be under the voter approval rate with the unused increments it was stated at a conference that the unused increments were going away so there is a possibility if we don't use it we may lose it. Legislature gave us a 3.5% increase, if you don't use all of that you can up the increment to meet that without a vote. We can go slightly over that because we have been "banking" it over the last 3 years. After 3 years it drops off. This means is we have the ability to increase our tax rate up to 36 cents, with the unused increments. It is not verified that we would lose the increments but in several workshops that has been stated.
- We are currently going into our fund balance by over \$4,000,000 and that will reduce our fund balance to \$2,000,000. That is reflected on the very first page of the budget. Our revenues are down, we reduced what we collect for Federal Prisoner by \$1,500,000, as we are not anticipating even \$1,000,000 this year from that. We had \$2,500,000 budgeted.
- *See attachments* - What we have presented is several scenarios for tax rates with the revenue we generate. At the bottom of each page it tells you the additional revenue that would be generated from it.
- Auditor Jacky Cockerham is for the extra tax rate that is under the voter approval rate with the use of increments.
- Judge Garza – with everything we discussed and talked about yesterday it's going into the fund balance by \$4,500,000? Auditor said maybe even more. This does include that additional requested for Animal Control and all of the step increases but no COLA.
- Judge Garza – how much did we go into fund balance last year? Auditor \$3,000,000. Currently we have not gone into the fund balance year to date, but we do anticipate that we will. 2022 we went into it by \$1,500,000. We budgeted to go into it by \$3,000,000 this year. People are being conservative so maybe we won't go over that \$3,000,000 budgeted.
- We have some options Anna Marshall did and increase by increments of 50 cents what the revenue would be. Even if we go as high as we can we will still be going into the fund balance. There is a new grant that could help with purchasing equipment for the Sheriff's Officers that is close to \$400,000 and few other things that could help us bring down our budget.

2023 Governing Body Summary #2A*
Tax Increase Compared to No New Revenue Tax Rate
County of Aransas

Date: 07/31/2023 08:06 AM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY***	ADDITIONAL TAX LEVY***
0.00	\$0.300028	\$14,275,095	
0.50	\$0.305028	\$14,512,991	\$237,896
1.00	\$0.310028	\$14,750,887	\$475,792
1.50	\$0.315028	\$14,988,783	\$713,688
2.00	\$0.320028	\$15,226,679	\$951,584
2.50	\$0.325028	\$15,464,575	\$1,189,480
3.00	\$0.330028	\$15,702,471	\$1,427,376
3.50	\$0.335028	\$15,940,367	\$1,665,272
4.00	\$0.340028	\$16,178,263	\$1,903,168
4.50	\$0.345028	\$16,416,159	\$2,141,064
5.00	\$0.350028	\$16,654,055	\$2,378,960
5.50	\$0.355028	\$16,891,951	\$2,616,856
6.00	\$0.360028	\$17,129,847	\$2,854,752
6.50	\$0.365028	\$17,367,744	\$3,092,649
7.00	\$0.370028	\$17,605,640	\$3,330,545
7.50	\$0.375028	\$17,843,536	\$3,568,441
8.00	\$0.380028	\$18,081,432	\$3,806,337
8.50	\$0.385028	\$18,319,328	\$4,044,233
9.00	\$0.390028	\$18,557,224	\$4,282,129
9.50	\$0.395028	\$18,795,120	\$4,520,025
10.00	\$0.400028	\$19,033,016	\$4,757,921
10.50	\$0.405028	\$19,270,912	\$4,995,817
11.00	\$0.410028	\$19,508,808	\$5,233,713
11.50	\$0.415028	\$19,746,704	\$5,471,609
12.00	\$0.420028	\$19,984,600	\$5,709,505
12.50	\$0.425028	\$20,222,496	\$5,947,401
13.00	\$0.430028	\$20,460,392	\$6,185,297
13.50	\$0.435028	\$20,698,288	\$6,423,193
14.00	\$0.440028	\$20,936,184	\$6,661,089
14.50	\$0.445028	\$21,174,080	\$6,898,985
15.00	\$0.450028	\$21,411,976	\$7,136,881
15.50	\$0.455028	\$21,649,872	\$7,374,777
16.00	\$0.460028	\$21,887,768	\$7,612,673
16.50	\$0.465028	\$22,125,664	\$7,850,569
17.00	\$0.470028	\$22,363,560	\$8,088,465
17.50	\$0.475028	\$22,601,457	\$8,326,362
18.00	\$0.480028	\$22,839,353	\$8,564,258
18.50	\$0.485028	\$23,077,249	\$8,802,154
19.00	\$0.490028	\$23,315,145	\$9,040,050
19.50	\$0.495028	\$23,553,041	\$9,277,946
20.00	\$0.500028	\$23,790,937	\$9,515,842

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

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***Tax increase compared to no-new-revenue tax rate.

- Some of Elle Moralez's needs probably won't be able to be funded within the next 1-2 years.
- Just trying to provide information to help think about the options we have available to us. Whether we go to 32 cents or to 36 cents we need some kind of an increase. Not just the fund balance issue, but overall expenses have gone up.
- What is the new construction dollar amount in the tax base? The projections is based certified values. \$156,102,000.
- Do we have a dollar value what the salary increases would be if we decide to do them? \$289,400 for salary & about \$100,000 for benefits totaling about \$389,000, this does not include a COLA raise.
- Jennifer O'Steen – may I speak as a tax payer and not a county employee.
 - Going into the fund balance and leaving it at \$2,000,000 scares me as a tax payer, we need to either reduce services or to increase taxes. Providing more but not collecting more.
 - Discussion about our costs going up, especially insurance it's the cost of doing business. Yes salaries are part of it but those people are paying more too.
- The tax rate needs be set by the 14th so we can set in motion all that has to be done, it will not be adopting it but we have to propose it. Post the budget in the County Clerk's office, put it on the website, advertise anything we increase, and schedule public hearings. The public hearing on the 5th of September and adopting on the 11th of September.
- Does this include the value of new construction? Yes. The Appraisal District sets the values as of January 1, so any construction not completed on January 1 its tax is based on the value of the property on the 1st for the whole year.
- We did a 1 cent increase last year and that is one reason we are where we are.

Hotel / Motel Fund

- Page 63 Discussion about the following:

	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	YTD 2023	PROJECTED 2023	PROPOSED 2024	Variance	Comments	REQUESTED 2024
300-115 Hotel Motel Tax	\$ 457,587	\$ 733,299	\$ 771,872	\$ 785,000	\$ 344,552	\$ 785,000	\$ 800,000	15,000		
300-140 Penalty & Interest	2,453	1,382	5,014	-	633	-	-	-		
Other Taxes	460,040	734,681	776,885	785,000	345,185	785,000	800,000	15,000		
300-700 Interest on Investments	-	-	-	-	-	-	-	-		
Investment Earnings	-	-	-	-	-	-	-	-		
TOTAL REVENUES	\$ 460,040	\$ 734,681	\$ 776,885	\$ 785,000	\$ 345,185	\$ 785,000	\$ 800,000	\$ 15,000		
660 Hotel Motel Tax										
755 Rockport Center for the Arts	\$ 15,589	\$ 33,605	\$ 30,875	\$ 39,400	\$ 18,421	\$ 39,400	\$ 32,000	(7,400)	4% of Collections	32,000
Rockport Center for the Arts - Conv Center										8,000
758 Maritime Museum	15,589	33,605	30,875	31,400	10,421	31,400	32,000	600	4% of Collections	35,000
760 Aquarium	-	-	-	78,500	-	78,500	80,000	1,500	10% of Collections	
761 Tourism - R-F Chamber of Commerce	50,000	-	50,000	60,000	30,000	60,000	66,650	6,650		66,650
762 Tourism - Friends of the Fulton Mansion	15,000	15,000	15,000	31,400	31,400	31,400	32,000	600	4% of Collections	35,000
763 Tourism - LaMarda Gras	4,454	-	5,000	8,000	4,286	8,000	8,000			8,000
764 Tourism - Wings Rescue	3,185	4,235	2,660	3,500	1,890	3,500	3,500			
765 Tourism - Rockport Cultural Arts District	10,000	10,000	10,000	10,000	10,000	10,000	10,000		Requested \$20,000	20,000
766 Tourism - Oysterfest	-	-	-	8,000	8,000	8,000	8,000			
767 Keep Aransas County Beautiful	-	-	-	3,000	3,000	3,000	5,000	2,000		5,000
R-F Chamber of Commerce SeaFair										2,500
R-F C of C Hummerbird Festival										2,500
ACOA - Bountiful Bowl Pottery Fair										5,000
Other Services & Charges	113,817	96,446	144,410	273,280	117,419	273,280	277,150	3,869		
912 Transfer to General Fund	26,483	19,720	-	-	-	-	-	-		
927 Transfer to Waterway Restoration	-	-	-	250,000	145,833	250,000	250,000	-		
995 Transfer to Venue Projects	-	-	-	-	-	-	-	-		
Transfers Out	26,483	19,720	-	250,000	145,833	250,000	250,000	-		
HOTEL MOTEL TAX	\$ 140,300	\$ 116,166	\$ 144,410	\$ 523,280	\$ 263,252	\$ 523,280	\$ 527,150	\$ 3,950		



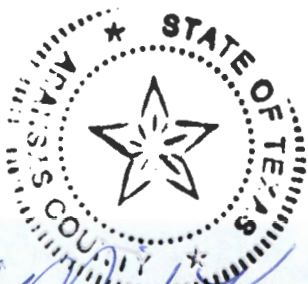
- Nothing is in this budget for building the Aquarium, we could use the fund balance
 - Put it in a separate line with capital outlay
- Are these entities confined to use these funds for only advertising? Yes.
- We did not get a request from 764 Wings Rescue, this is just showing a continuation from last year.
- It was noted that most everything on this list is inside the City limits. Maybe we could find entities outside the City limits that we could help as well.
 - Possibly fund more to Keep Aransas Beautiful, they requested more this year from \$3,000 to \$5,000
 - What about the Airport? They have plans for an airshow/fly in in December. We did give them some funds for advertising for the last fly-in, we can add them to this list. They have spent about \$8,000 so we can put it at \$10,000
- Council on Aging requested \$5,000 for advertising the Pottery Fair, agreed

Request List from Elle Moralez – Transfer Station and Environmental Health

- The carport for the mechanic and radios seems like safety issues. She has a fund so it's not going to affect the General Fund. We should go ahead. Do we want to put those in next year's budget or do a budget amendment this year? We will get this on the next available agenda.
- What about a vehicle? With the pictures of the mechanics truck looks like he needs one. We need verify her plan for that need. She has the fund balance to do this but it will almost wipe it out to do this. Discussion followed. TCEQ require containers to be covered at night, she is looking at using tarps, and we should consider a structure. Discussion followed.

Motion to adjourn by Commissioner Rousseau & seconded by Commissioner Dupnik; Vote 5-0, it is so ordered. Adjourned at 9:45 AM.

ARANSAS COUNTY COMMISSIONERS' COURT



Ray A. Garza

Ray A. Garza, County Judge

Misty Kimbrough

**Misty Kimbrough,
Ex-Officio Clerk of the Commissioners Court**



2023 Governing Body Summary #1A*

Benchmark 2023 Tax Rates

County of Aransas

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COUNTY AD VALOREM ESTIMATED 2023 LEVIES
(WITH UPDATED DEBT PAYMENT INFORMATION)
**USING CALCULATED NO-
NEW-REVENUE RATE AND &
CERTIFIED VALUES**

FOR AUG 1 COMM COURT WORKSHOP

2023 Income
98% Collect
Rate

FREEZE ADJUSTABLE TAXABLE	4,945,552,810			
X	0.250966			
WITHOUT				
ROAD/FLOOD	=	12,411,656.07	12,411,656.07	This area is for the TOTAL NNR
ESTIMATED OA & DP CEILINGS	+	2,080,478.27	2,080,478.27	tax rate with all components (General Fund/Mosquito/Debt)
		99.55147628% OF CERTIFIED=1,740,075.15		

ESTIMATED TOTAL LEVY - GENERAL FUND, I&S FUND **14,492,134.34** 14,202,291.65

DEBT LEVY CALCULATIONS

FREEZE ADJUSTABLE TAXABLE	4,945,552,810			Then I calculate a debt rate that will give us the ACTUAL funds needed for debt payments. I take that rate out of the overall NNR rate (above) & work backwards to achieve all of the actual components that make up our total rate. When you see the projections on my spreadsheet it is already broken out into the individual components.
DEBT TAX RATE	X	0.039815		
=		1,969,071.85	1,969,071.85	
ESTIMATED OA & DP CEILINGS	+	269,625.73	269,625.73	ESTIMATED @ 12.959796%

ESTIMATED DEBT LEVY - I & S FUNDS **2,238,697.58** 2,193,923.63

MOSQUITO CONTROL PORTION OF M&O

FREEZE ADJUSTABLE TAXABLE	4,945,552,810			Mosquito Control
MOSQUITO TAX RATE	X	0.000900		
=		44,509.98	44,509.98	
ESTIMATED OA & DP CEILINGS	+	5,189.87	5,189.87	ESTIMATED @ .249456%
ESTIMATED MOSQUITO PORTION OF M&O - MOSQUITO CONTROL			49,699.85	48,705.85

ESTIMATED M & O LEVY LESS MOSQUITO PORTION

FREEZE ADJUSTABLE TAXABLE	4,945,552,810			Working backwards pulling out each component, this portion is remainder for general fund (less the mosquito control portion from section above)
CO ADV TAX RATE	X	0.210251		
=		10,398,074.24	10,398,074.24	
ESTIMATED OA & DP CEILINGS	+	1,805,662.67	1,805,662.67	REMAINING CEILINGS OF ESTIMATE
ESTIMATED BALANCE OF M&O LEVY - GENERAL FUND			12,203,736.91	11,959,662.17

TOTAL OF I&S (DEBT), MOSQUITO CONTROL & GENERAL FUND **14,492,134.34** 14,202,291.65

ESTIMATED ROAD & FLOOD

FREEZE ADJUSTABLE TAXABLE	4,952,032,944			This area is strictly for Road & Flood
X	0.049062			
=		2,429,566.40	2,429,566.40	ROAD (79.11%) 2,221,766.70
ESTIMATED OA & DP CEILINGS	+	436,201.36	436,201.36	FLOOD (20.89%) 246,535.71
		98.13706543% OF CERTIFIED \$378059.24		Flood Debt 340,150.00
TOTAL ROAD & FLOOD			2,865,767.76	2,808,452.41

OVERVIEW OF ABOVE

	RATE PER \$100	2023 ESTIMATED LEVY	2024 AMT-2023 TAX 98% COLLECTED	PREVIOUS 2023 BUDGET AMOUNT	DIFFERENCE
DEBT - INTEREST & SINKING	0.039815	2,238,697.58	2,193,923.63	1,822,060.23	371,863.40
MOSQUITO CONTROL	0.000900	49,699.85	48,705.85	39,124.20	9,581.65
COUNTY M&O	0.210251	12,203,736.91	11,959,662.17	11,487,133.00	472,529.17
CO ROAD & FLOOD	0.049062	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)
TOTAL RATE	0.300028	17,357,902.10	17,010,744.06	16,211,016.55	799,727.51
CO ROAD & BRIDGE	79.11%	2,267,108.88	2,221,766.70	2,311,656.12	(89,889.42)
CO FLOOD	20.89%	258,508.89	246,535.71	210,443.00	36,092.71
CO Flood Debt Service		340,150.00	340,150.00	340,600.00	(450.00)
	1.000000	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)

COUNTY AD VALOREM ESTIMATED 2023 LEVIES
(WITH UPDATED DEBT PAYMENT INFORMATION)

FOR AUG 1 COMM COURT WORKSHOP

**USING CALCULATED VOTER
APPROVAL RATE AND
CERTIFIED VALUES**

2022 Income
98% Collect
Rate

FREEZE ADJUSTABLE TAXABLE	4,945,552,810				
	X	0.268612			
WITHOUT ROAD/FLOOD					
	=	13,284,348.31		13,284,348.31	This area is for the TOTAL NNR
ESTIMATED OA & DP CEILINGS	+	2,080,478.27	99.55147628% OF	2,080,478.27	tax rate with all components
			CERTIFIED=1,740,075.15		(General Fund/Mosquito/Debt)
ESTIMATED TOTAL LEVY - GENERAL FUND, I&S FUND				15,364,826.58	15,057,530.05

DEBT LEVY CALCULATIONS

Then I calculate a debt rate that will give us the **ACTUAL** funds needed for debt payments. I take that rate out of the overall NNR rate (above) & work backwards to achieve all of the actual components that make up our total rate. When you see the projections on my spreadsheet it is already broken out into the individual components.

FREEZE ADJUSTABLE TAXABLE	4,945,552,810				
DEBT TAX RATE	X	0.039815			
	=	1,969,071.85		1,969,071.85	
ESTIMATED OA & DP CEILINGS	+	269,625.73	ESTIMATED @ 12.959796%	269,625.73	
ESTIMATED DEBT LEVY - I & S FUNDS				2,238,697.58	2,193,923.63

MOSQUITO CONTROL PORTION OF M&O

Mosquito Control

FREEZE ADJUSTABLE TAXABLE	4,945,552,810				
MOSQUITO TAX RATE	X	0.000900			
	=	44,509.98		44,509.98	
ESTIMATED OA & DP CEILINGS	+	5,189.87	ESTIMATED @ .249456%	5,189.87	
ESTIMATED MOSQUITO PORTION OF M&O - MOSQUITO CONTROL				49,699.85	48,705.85

ESTIMATED M & O LEVY LESS MOSQUITO PORTION

Working backwards pulling out each component, this portion is remainder for general fund (less the mosquito control portion from section above)

FREEZE ADJUSTABLE TAXABLE	4,945,552,810				
CO ADV TAX RATE	X	0.227897			
	=	11,270,766.49		11,270,766.49	
ESTIMATED OA & DP CEILINGS	+	1,805,662.67	REMAINING CEILINGS OF ESTIMATE	1,805,662.67	
ESTIMATED BALANCE OF M&O LEVY - GENERAL FUND				13,076,429.16	12,814,900.57

TOTAL OF I&S (DEBT), MOSQUITO CONTROL & GENERAL FUND

15,364,826.58 15,057,530.05

ESTIMATED ROAD & FLOOD

This area is strictly for Road & Flood

FREEZE ADJUSTABLE TAXABLE	4,952,032,944				
	X	0.049062			
	=	2,429,566.40		2,429,566.40	ROAD (79.11%) 2,221,766.70
ESTIMATED OA & DP CEILINGS	+	436,201.36	98.13706543% OF CERTIFIED \$378059.24	436,201.36	FLOOD (20.89%) 586,685.71
TOTAL ROAD & FLOOD				2,865,767.76	2,808,452.41

OVERVIEW OF ABOVE

	RATE PER \$100	2023 ESTIMATED LEVY	2024 AMT-2023 TAX 98% COLLECTED	PREVIOUS 2023 BUDGET AMOUNT	DIFFERENCE
DEBT - INTEREST & SINKING	0.039815	2,238,697.58	2,193,923.63	1,822,060.23	371,863.40
MOSQUITO CONTROL	0.000900	49,699.85	48,705.85	39,124.20	9,581.65
COUNTY M&O	0.227897	13,076,429.16	12,814,900.57	11,487,133.00	1,327,767.57
CO ROAD & FLOOD	0.049062	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)
TOTAL RATE	0.317674	18,230,594.35	17,865,982.46	16,211,016.55	1,654,965.91
CO ROAD & BRIDGE	79.11%	2,267,108.88	2,221,766.70	2,311,656.12	(89,889.42)
CO FLOOD	20.89%	258,508.89	246,535.71	210,443.00	36,092.71
		340,150.00	340,150.00	340,600.00	(450.00)
	1.000000	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)

FOR AUG 1 COMM COURT WORKSHOP

USING CALCULATED VOTER

APPROVAL RATE W

UNUSED INCREMENTSAND

& CERTIFIED VALUES

2022 Income

98% Collect

Rate

FREEZE ADJUSTABLE TAXABLE	4,945,552.810			
	X	0.316741		
WITHOUT ROAD/FLOOD	=	15,664,593.43	15,664,593.43	This area is for the TOTAL NNR
ESTIMATED OA & DP CEILINGS	+	2,080,478.27	2,080,478.27	tax rate with all components
		99.55147628% OF		(General Fund/Mosquito/Debt)
		CERTIFIED=1,740,075.15		
ESTIMATED TOTAL LEVY - GENERAL FUND, I&S FUND			17,745,071.70	17,390,170.26

DEBT LEVY CALCULATIONS

Then I calculate a debt rate that will give us the **ACTUAL** funds needed for debt payments. I take that rate out of the overall NNR rate (above) & work backwards to achieve all of the actual components that make up our total rate. When you see the projections on my spreadsheet it is

ESTIMATED @ 12.959796%	1,969,071.85	already broken out into the
	269,625.73	individual components.

FREEZE ADJUSTABLE TAXABLE		4,945,552.810	for debt payments. I take that rate out of the overall NNR rate (above)		
DEBT TAX RATE	X	0.039815	& work backwards to achieve all of the actual components that make up		
			our total rate. When you see the projections on my spreadsheet it is		
	=	1,969,071.85	1,969,071.85	already broken out into the	
ESTIMATED OA & DP CEILINGS	+	269,625.73	ESTIMATED @ 12.959796%	269,625.73	individual components.
ESTIMATED DEBT LEVY - I & S FUNDS				2,238,697.58	2,193,923.63

MOSQUITO CONTROL PORTION OF M&O

Mosquito Control

FREEZE ADJUSTABLE TAXABLE		4,945,552.810		
MOSQUITO TAX RATE	X	0.000900		
	=	44,509.98		44,509.98
ESTIMATED OA & DP CEILINGS	+	5,189.87	ESTIMATED @ .249456%	5,189.87
ESTIMATED MOSQUITO PORTION OF M&O - MOSQUITO CONTROL				49,699.85
				48,705.85

ESTIMATED M & O LEVY LESS MOSQUITO PORTION

Working backwards pulling out each component, this portion is remainder for general fund (less the mosquito control portion from section above)

FREEZE ADJUSTABLE TAXABLE		4,945,552.810	this portion is remainder for general fund (less the mosquito control portion from section above)	
CO ADV TAX RATE	X	0.276026		
	=	13,651,011.60		13,651,011.60
ESTIMATED OA & DP CEILINGS	+	1,805,662.67	REMAINING CEILINGS OF ESTIMATE	1,805,662.67
ESTIMATED BALANCE OF M&O LEVY - GENERAL FUND				15,456,674.27
				15,147,540.78

TOTAL OF I&S (DEBT), MOSQUITO CONTROL & GENERAL FUND	
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ESTIMATED ROAD & FLOOD

This area is strictly for Road & Flood

FREEZE ADJUSTABLE TAXABLE		4,952,032,944				
	X	0.049062				
	=	2,429,566.40		2,429,566.40	ROAD (79.11%)	2,221,766.70
ESTIMATED QA & DP CEILINGS	+	436,201.36	98.13706543% OF CERTIFIED \$378059.24	436,201.36	FLOOD (20.89%)	586,685.71
TOTAL ROAD & FLOOD					2,865,767.76	2,808,452.41

OVERVIEW OF ABOVE

OVERVIEW OF ABOVE		2023	2024	PREVIOUS	
	RATE PER \$100	ESTIMATED LEVY	AMT-2023 TAX 98% COLLECTED	2023 BUDGET AMOUNT	DIFFERENCE
DEBT - INTEREST & SINKING	0.039815	2,238,697.58	2,193,923.63	1,822,060.23	371,863.40
MOSQUITO CONTROL	0.000900	49,699.85	48,705.85	39,124.20	9,581.65
COUNTY M&O	0.276026	15,456,674.27	15,147,540.78	11,487,133.00	3,660,407.78
CO ROAD & FLOOD	0.049062	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)
TOTAL RATE	0.365803	20,610,839.46	20,198,622.67	16,211,016.55	3,987,606.12
CO ROAD & BRIDGE	79.11%	2,267,108.88	2,221,766.70	2,311,656.12	(89,889.42)
CO FLOOD	20.89%	258,508.89	246,535.71	210,443.00	36,092.71
		340,150.00	340,150.00	340,600.00	(450.00)
	1.000000	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)

COUNTY AD VALOREM ESTIMATED 2023 LEVIES
(WITH UPDATED DEBT PAYMENT INFORMATION)

FOR AUG 1 COMM COURT WORKSHOP

**USING CALCULATED 2022
TAX RATE & CERTIFIED
VALUES**

2022 Income
98% Collect
Rate

FREEZE ADJUSTABLE TAXABLE 4,945,552.810
X 0.309349

WITHOUT

ROAD/FLOOD = 15,299,018.16

ESTIMATED OA & DP CEILINGS + 2,080,478.27

99.55147628% OF

CERTIFIED=1,740,075.15

15,299,018.16

2,080,478.27

This area is for the TOTAL NNR
tax rate with all components
(General Fund/Mosquito/Debt)

ESTIMATED TOTAL LEVY - GENERAL FUND, I&S FUND

17,379,496.43

17,031,906.50

DEBT LEVY CALCULATIONS

FREEZE ADJUSTABLE TAXABLE 4,945,552.810
DEBT TAX RATE X 0.039815

= 1,969,071.85

ESTIMATED OA & DP CEILINGS + 269,625.73

ESTIMATED @ 12.959798%

1,969,071.85

269,625.73

already broken out into the
individual components.

ESTIMATED DEBT LEVY - I & S FUNDS

2,238,697.58

2,193,923.63

MOSQUITO CONTROL PORTION OF M&O

FREEZE ADJUSTABLE TAXABLE 4,945,552.810
MOSQUITO TAX RATE X 0.000900

= 44,509.98

ESTIMATED OA & DP CEILINGS + 5,189.87

ESTIMATED @ .249456%

44,509.98

5,189.87

ESTIMATED MOSQUITO PORTION OF M&O - MOSQUITO CONTROL

49,699.85

48,705.85

ESTIMATED M & O LEVY LESS MOSQUITO PORTION

FREEZE ADJUSTABLE TAXABLE 4,945,552.810
CO ADV TAX RATE X 0.268634

= 13,285,436.34

ESTIMATED OA & DP CEILINGS + 1,805,662.67

REMAINING CEILINGS
OF ESTIMATE

13,285,436.34

1,805,662.67

Working backwards pulling out each component,
this portion is remainder for general fund (less the
mosquito control portion from section above)

ESTIMATED BALANCE OF M&O LEVY - GENERAL FUND

15,091,099.01

14,789,277.03

TOTAL OF I&S (DEBT), MOSQUITO CONTROL & GENERAL FUND

17,379,496.43

17,031,906.50

ESTIMATED ROAD & FLOOD

This area is strictly for Road & Flood

FREEZE ADJUSTABLE TAXABLE 4,952,032,944
X 0.049062

= 2,429,566.40

ESTIMATED OA & DP CEILINGS + 436,201.36

98.13706543% OF
CERTIFIED \$378059.24

2,429,566.40

436,201.36

ROAD (79.11%) 2,221,766.70
FLOOD (20.89%) 586,685.71

TOTAL ROAD & FLOOD

2,865,767.76

2,808,452.41

OVERVIEW OF ABOVE

	RATE PER \$100	2023 ESTIMATED LEVY	2024 AMT-2023 TAX 98% COLLECTED	PREVIOUS 2023 BUDGET AMOUNT	DIFFERENCE
DEBT - INTEREST & SINKING	0.039815	2,238,697.58	2,193,923.63	1,822,060.23	371,863.40
MOSQUITO CONTROL	0.000900	49,699.85	48,705.85	39,124.20	9,581.65
COUNTY M&O	0.268634	15,091,099.01	14,789,277.03	11,487,133.00	3,302,144.03
CO ROAD & FLOOD	0.049062	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)
TOTAL RATE	0.358411	20,245,264.20	19,840,358.91	16,211,016.55	3,629,342.36
CO ROAD & BRIDGE	79.11%	2,267,108.88	2,221,766.70	2,311,656.12	(89,889.42)
CO FLOOD	20.89%	258,508.89	246,535.71	210,443.00	36,092.71
		340,150.00	340,150.00	340,600.00	(450.00)
	1.000000	2,865,767.76	2,808,452.41	2,862,699.12	(54,246.71)

SEE BELOW