



McMULLEN COUNTY PROPOSED BUDGET For the Year 2024

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-256,221, which is a -1.30 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,209.00.

PROPERTY TAX RATE COMPARISON

	2023 for 2024 budget	2022 for 2023 budget
Property Tax Rate	\$0.480000/100	\$0.520000/100
No New Revenue Rate	\$0.486369/100	\$0.392736/100
No New Revenue M&O Tax Rate	\$0.486450/100	\$0.392736/100
Voter Approval Tax Rate	\$0.576766/100	\$0.448017/100
Debt Rate	\$0.000000/100	\$0.000000/100

Estimated Outstanding Debt Principal on January 1, 2024 \$2,905,000.00

Filed in the Office of McMullen County-District Clerk on August 1, 2023

MCMULLEN COUNTY, TEXAS
2024 PROPOSED BUDGET
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MCMULLEN COUNTY, TEXAS
 AD VALOREM TAX RATE HISTORY
 FOR THE 6 YEARS ENDING WITH THE 2023 TAX YEAR

TAX ROLL YEAR	2018	2019	2020	2021	2022	2023
General Ad Valorem Tax:						
Maintenance & Oper.	0.57000	0.57000	0.52000	0.52000	0.52000	0.48000
Debt Service Funds	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Total General Ad Valorem Tax	0.57000	0.57000	0.52000	0.52000	0.52000	0.48000
ADOPTED TOTAL TAX RATE	0.57000	0.57000	0.52000	0.52000	0.52000	0.48000
ASSESSED VALUATION	2,527,269,078	3,025,047,202	3,196,370,612	2,828,699,036	3,746,565,030	4,052,616,732
AD VALOREM TAXES LEVIED	14,405,434	17,242,769	16,621,127	14,709,235	19,482,138	19,452,560

*Revenues are budgeted at 90% collection

MCMULLEN COUNTY, TEXAS
SUPPLEMENTARY TAX DATA

GET FROM CERTIFIED NUMBERS FROM BLAINE

BREAKDOWN OF PROPERTY VALUATIONS BY CATEGORY

FOR THE 2023 TAX ROLL YEAR

Category:	Acres	Market Value	Taxable Value
Oil & Gas Minerals		2,806,803,118	2,806,803,118
Rural/Ag Land & Improvements	717,872	1,052,268,246	115,715,164
Commercial & Industrial	1,029	275,782,865	271,115,244
Utilities/Pipelines		557,683,996	534,335,425
Personal Real & Other Property	252	20,648,009	18,596,079
Totally Exempt Property	7,960	18,764,446	
TOTAL VALUATIONS	727,113	4,731,950,680	3,746,565,030

PRINCIPAL TAXPAYERS - 2022

Rank	Name	Assessed Value
1	Chesapeake Operating LLC	\$363,118,326
2	EOG Resources Inc.	\$310,591,797
3	BPX Operating Company	\$124,107,186
4	Murphy Exploration & Prod	\$109,503,258
5	ETC Texas Pipeline LTD	\$88,798,598
6	Silverbow Resources Oper LLC	\$73,295,069
7	Gray Oak Pipeline LLC	\$51,277,401
8	Eagle Ford Pipeline LLC	\$47,963,740
9	Petrohawk Energy Corp	\$45,771,597
10	Sea Eagle Ford LLC	\$43,174,603
	TOTAL	\$1,257,601,575

MCMULLEN COUNTY, TEXAS
 STATEMENT OF LONG-TERM INDEBTEDNESS
 December 31, 2023

Tax Notes, Series 2018

Original Debt	9,000,000
Interest Rate	3.01%
Estimated Outstanding Balance as of 12/31/2023	2,905,000

The annual requirements for the Certificates of Obligation for years subsequent to December 31, 2023 are as follows:

Fiscal Year Ending December 31 st	Principal	Interest	Total
2024	1,430,000	65,919	1,495,919
2025	1,475,000	22,199	1,497,199
TOTALS	2,905,000	88,118	2,993,118

MCMULLEN COUNTY, TEXAS
SUMMARY OF BUDGET PROJECTIONS
JANUARY 1, 2023 through DECEMBER 31, 2024

Fund Description	ACTUAL	Estimated Budget Year 2023				Available Cash
	Balance 12/31/2022	Revenues	Transfers In	Expenditures	Transfers Out	Estimated Balance 12/31/2023
12 General	\$ 13,179,911	\$ 19,261,200	\$ 10,000	\$ (13,952,153)	\$ (9,700,000)	\$ 8,798,958
20 R&B, Right-of-Way	91,551	9,000				100,551
21 R&B, Precint No. 1	3,807,237	23,500	625,000	(2,024,411)		2,431,326
22 R&B, Precint No. 2	2,741,686	23,500	1,125,000	(1,936,722)		1,953,464
23 R&B, Precint No. 3	3,786,651	23,500	625,000	(1,890,660)		2,544,491
24 R&B, Precint No. 4	2,833,431	23,500	1,125,000	(2,249,081)		1,732,850
26 Tilden Water & Sewer	-	-	150,000	(150,000)		-
27 Calliham Water & Sewer	39,960		500,000	(500,000)		39,960
28 Elections, Ch. 19	14,739		-	(100)		14,639
32 Records Management	22,669	5,000			(5,000)	22,669
34 Court Technology	10,687	5,000				15,687
36 Law Library	840	100				940
38 Courthouse Security	24,279	100			(5,000)	19,379
40 Jury Fund	496					496
52 Abandoned Vehicle	258,283	18,000		(40,000)		236,283
53 Sheriff Federal Forfeiture	189,378	300		(50,000)		139,678
54 State Forfeiture, Chpt 59	9,313	10,000		(10,000)		9,313
65 Debt Service	12,436		1,500,000	(1,500,000)		12,436
70 Construction	4,659,881		3,900,000	(3,900,000)		4,659,881
	<u>\$ 31,683,428</u>	<u>\$ 19,402,700</u>	<u>\$ 9,560,000</u>	<u>\$ (28,203,127)</u>	<u>\$ (9,710,000)</u>	<u>\$ 22,733,001</u>

MCMULLEN COUNTY, TEXAS
SUMMARY OF BUDGET PROJECTIONS
JANUARY 1, 2023 through DECEMBER 31, 2024

Fund	Description	Available Cash	Estimated Budget Year 2024				Available Cash
		Estimated Balance 12/31/2023	Revenues	Transfers In	Expenditures	Transfers Out	Estimated Balance 12/31/2024
12	General	\$ 8,798,958	\$ 19,483,170	\$ 10,000	\$ (14,425,579)	\$ (13,200,000)	666,549
20	R&B, Right-of-Way	100,551	9,000				109,551
21	R&B, Precint No. 1	2,431,326	23,500	1,750,000	(2,058,495)		2,146,331
22	R&B, Precint No. 2	1,953,464	23,500	1,750,000	(1,983,643)		1,743,321
23	R&B, Precint No. 3	2,544,491	23,500	1,750,000	(1,917,986)		2,400,005
24	R&B, Precint No. 4	1,732,850	23,500	1,750,000	(2,333,501)		1,172,849
26	Tilden Water & Sewer	-	200,000	-	(166,000)		34,000
27	Calliham Water & Sewer	39,960	525,000		(550,000)		14,960
28	Elections, Ch. 19	14,639	-	-	-		14,639
32	Records Management	22,669	5,000	-		(5,000)	22,669
34	Court Technology	15,687	5,000	-			20,687
36	Law Library	940	100				1,040
38	Courthouse Security	19,379	100			(5,000)	14,479
40	Jury Fund	496					496
52	Abandoned Vehicle	236,283	18,000		(18,000)		236,283
53	Sheriff Federal Forfeiture	139,678	300		(50,000)		89,978
54	State Forfeiture, Chpt 59	9,313	10,000		(10,000)		9,313
65	Debt Service	12,436		1,500,000	(1,500,000)		12,436
70	Construction	4,659,881	-	3,900,000	(8,150,000)		409,881
		<u>\$ 22,733,001</u>	<u>\$ 20,349,670</u>	<u>\$ 12,410,000</u>	<u>\$ (33,163,204)</u>	<u>\$ (13,210,000)</u>	<u>9,119,467</u>

MCMULLEN COUNTY, TEXAS
 PROPOSED BUDGET
 For the Year Ending December 31, 2024

	2022 Actual	2023 ESTIMATED BUDGET	2024 PROPOSED BUDGET
ESTIMATED BEGINNING CASH BALANCES	\$ 35,421,116	\$ 31,683,428	\$ 22,733,001
GENERAL FUND REVENUES:			
Taxes	\$ 15,660,932	\$ 17,533,000	\$ 17,507,304
Intergovernmental	572,840	1,009,200	1,256,866
Charges for Services	481,453	408,000	408,000
Fines & Forfeitures	377,230	300,000	300,000
Interest Income	129,370	10,000	10,000
Oil & Gas Revenue	3,322	1,000	1,000
Miscellaneous Revenue	155,929		
Transfers In	42,189	10,000	10,000
TOTAL GENERAL FUND REVENUES	17,423,265	19,271,200	19,493,170
RIGHT-OF-WAY REVENUES			
Intergovernmental	10,198	9,000	9,000
Miscellaneous Revenue	205		
TOTAL RIGHT-OF-WAY REVENUES	10,403	9,000	9,000
PRECINCT NO. 1 REVENUES			
Licenses & Permits	18,242	15,000	15,000
Intergovernmental	7,138	6,000	6,000
Interest Income	27,170	2,500	2,500
Miscellaneous Revenue	4,397	-	-
Transfers In, from General Fund	-	625,000	1,750,000
TOTAL PRECINCT NO. 1 REVENUES	56,947	648,500	1,773,500
PRECINCT NO. 2 REVENUES			
Licenses & Permits	18,242	15,000	15,000
Intergovernmental	7,138	6,000	6,000
Interest Income	20,910	2,500	2,500
Miscellaneous Revenue	6,182	-	-
Transfers In, from General Fund	-	1,125,000	1,750,000
TOTAL PRECINCT NO. 2 REVENUES	52,472	1,148,500	1,773,500
PRECINCT NO. 3 REVENUES			
Licenses & Permits	18,242	15,000	15,000
Intergovernmental	7,138	6,000	6,000
Interest Income	28,865	2,500	2,500
Miscellaneous Revenue	14,087	-	-
Transfers In, from General Fund	-	625,000	1,750,000
TOTAL PRECINCT NO. 3 REVENUES	68,332	648,500	1,773,500

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MCMULLEN COUNTY, TEXAS
 PROPOSED BUDGET
 For the Year Ending December 31, 2024

<u>REVENUES (Continued):</u>	2022 Actual	2023 ESTIMATED BUDGET	2024 PROPOSED BUDGET
PRECINCT NO. 4 REVENUES			
Licenses & Permits	\$ 18,242	\$ 15,000	\$ 15,000
Intergovernmental	7,138	6,000	6,000
Interest Income	26,161	2,500	2,500
Miscellaneous Revenue	2,237	-	-
Transfers In, from General Fund	-	1,125,000	1,750,000
TOTAL PRECINCT NO. 4 REVENUES	53,778	1,148,500	1,773,500
TILDEN WATER & SEWER FUND			
	-	150,000	200,000
CALLIHAM WATER & SEWER FUND			
	60,956	500,000	525,000
ELECTIONS FUND			
	11,988	-	-
RECORDS MANAGEMENT FUND			
	21,573	5,000	5,000
COUNTY SPECIALTY COURT			
	80	-	-
COURT TECHNOLOGY FUND			
	10,687	5,000	5,000
CLERK OF THE COURT			
	160	-	-
LAW LIBRARY FUND			
	840	100	100
ACCOUNT FOR THE PROSECUTOR			
	80	-	-
COURTHOUSE SECURITY			
	11,326	100	100
COURT REPORTER			
	9	-	-
JURY FUND			
	500	-	-
ABANDONDED VEHICLE FUND			
Charges for Services	76,196	15,000	15,000
Fines & Forfeitures	84,786	3,000	3,000
Interest Income	1,201	-	-
TOTAL ABANDONDED VEHICLE REVENUES	162,183	18,000	18,000
FEDERAL FORFEITURE FUND			
Miscellaneous Revenue	473	300	300
STATE FORFEITURE FUND			
Fines & Forfeitures	9,714	10,000	10,000
Interest Income	26	-	-
TOTAL STATE FORFEITURE REVENUES	9,740	10,000	10,000
DEBT SERVICE REVENUES			
Miscellaneous Revenue	361	-	-
Transfers In, from General Fund	1,500,000	1,500,000	1,500,000
TOTAL DEBT SERVICE REVENUES	1,500,361	1,500,000	1,500,000

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MCMULLEN COUNTY, TEXAS
 PROPOSED BUDGET
 For the Year Ending December 31, 2024

<u>REVENUES (Continued):</u>	2022 Actual	2023 ESTIMATED BUDGET	2024 PROPOSED BUDGET
CONSTRUCTION FUND REVENUES			
Interest Income	\$ 23,816	\$ -	-
Transfers In, from General Fund	9,700,000	3,900,000	3,900,000
TAX NOTES, SERIES 2018 REVENUES			
Miscellaneous Revenue	1,881	-	-
TOTAL REVENUES	29,181,850	28,962,700	32,759,670
TOTAL RESOURCES AVAILABLE	64,602,966	60,646,128	55,492,671
LESS: TOTAL EXPENDITURES	(32,919,538)	(37,913,127)	(46,373,204)
ESTIMATED ENDING CASH BALANCES	\$ 31,683,428	\$ 22,733,001	\$ 9,119,467

MCMULLEN COUNTY, TEXAS
 PROPOSED BUDGET
 For the Year Ending December 31, 2024

<u>EXPENDITURES:</u>	2022	2023	2024
GENERAL FUND EXPENDITURES	Actual	ESTIMATED BUDGET	PROPOSED BUDGET
GENERAL ADMINISTRATION			
Commissoners' Court	\$ 325,344	\$ 442,762	\$ 481,991
County/District Clerk	386,095	431,473	557,538
Veteran's Services	3,600	3,600	3,600
Non-Departmental	1,033,950	1,854,700	2,077,000
TOTAL GENERAL ADMINISTRATION	1,748,989	2,732,535	3,120,129
JUDICIAL			
County Court	252,767	251,876	276,179
District Court	143,769	182,000	273,500
Justice of the Peace	365,101	458,313	490,941
TOTAL JUDICIAL	761,637	892,189	1,040,620
ELECTIONS	115,329	151,046	164,983
FINANCIAL ADMINISTRATION			
County Treasurer	273,249	343,526	425,901
Tax Assessor-Collector	313,326	345,795	464,968
TOTAL FINANCIAL ADMINISTRATION	586,575	689,321	890,869
PUBLIC FACILITIES			
Cemeteries	14,612	7,000	7,000
County Courthouse (Assoc. Bldgs)	555,003	1,419,560	1,287,795
Calliham Community Building	2,415	128,000	29,000
TOTAL PUBLIC FACILITIES	572,030	1,554,560	1,323,795
PUBLIC SAFETY			
Emergency Services	835,133	1,022,175	1,325,011
Constable	72,882	82,831	95,169
County Sheriff	2,696,189	3,207,098	3,352,375
Weigh Station & Heliport	4,624	23,500	23,000
Correction, Juvenile	11,787	27,400	27,400
Correction, Adult	-	5,000	5,000
TOTAL PUBLIC SAFETY	3,620,615	4,368,004	4,827,955
ENVIRONMENTAL PROTECTION			
Water Services, Tilden	14,363	50,000	50,000
Water Services, Calliham	67,619	570,000	270,000
Water Services, Fowlerton	-	55,000	55,000
Sewer Services, Tilden	31,531	212,000	51,000
Sewer Services, Calliham	300,640	217,500	184,000
Landfill	520,886	601,850	601,850
Garbage Collections	213,008	220,000	220,000
Environmental Protection	137,054	212,000	212,000
TOTAL ENVIRONMENTAL PROTECTION	1,285,101	2,138,350	1,643,850

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MCMULLEN COUNTY, TEXAS
 PROPOSED BUDGET
 For the Year Ending December 31, 2024

<u>GENERAL FUND EXPENDITURES (continued):</u>	2022 Actual	2023 ESTIMATED BUDGET	2024 PROPOSED BUDGET
PUBLIC TRANSPORTATION			
Tilden Streets & Drainage	\$ -	\$ 100,000	\$ 100,000
Calliham Streets & Drainage	-	100,000	100,000
TOTAL PUBLIC TRANSPORTATION	-	200,000	200,000
HEALTH AND WELFARE			
Health Department	95,839	129,000	129,000
Welfare Department	46,262	730,000	730,000
TOTAL HEALTH AND WELFARE	142,101	859,000	859,000
CULTURE & RECREATION			
Museum	4,146	10,000	10,000
County Park & Memorials	-	50,000	50,000
County Fairgrounds	345	100,000	100,000
TOTAL CULTURE & RECREATION	4,491	160,000	160,000
CONSERVATION			
Agriculture Extension Service	160,986	159,148	157,878
Soil & Water Conservation	53,316	48,000	36,500
TOTAL CONSERVATION	214,302	207,148	194,378
TRANSFERS	11,250,000	9,700,000	13,200,000
TOTAL GENERAL FUND EXPENDITURES	20,301,170	23,652,153	27,625,579
ROAD & BRIDGE PRECINCT NO. 1	566,355	2,024,411	2,058,495
ROAD & BRIDGE PRECINCT NO. 2	392,104	1,936,722	1,983,643
ROAD & BRIDGE PRECINCT NO. 3	650,644	1,890,660	1,917,986
ROAD & BRIDGE PRECINCT NO. 4	1,544,623	2,249,081	2,333,501
INTEREST & SINKING (DEBT SERVICE)	1,494,522	1,500,000	1,500,000
TILDEN WATER & SEWER (026)	-	150,000	166,000
CALLIHAM WATER & SEWER (027)	28,133	500,000	550,000
SPECIAL REVENUE FUND EXPENDITURES			
Elections		100	
Records Management & Preservation	14,900	5,000	5,000
Court Technology Fund	11,030	-	
Clerk of the Court	7,969	-	
Law Library	2,290	-	
Courthouse Security Fund	5,000	5,000	5,000
Jury Fund	1,000	-	
Abandoned Vehicle Fund	42,672	40,000	18,000
Sheriff's State Forfeiture	10,888	10,000	10,000
Sheriff's Federal Forfeiture		50,000	50,000
TOTAL SPECIAL REVENUE FUNDS	95,749	110,100	88,000

MCMULLEN COUNTY, TEXAS
 PROPOSED BUDGET
 For the Year Ending December 31, 2024

<u>EXPENDITURES (Continued):</u>	2022 Actual	2023 ESTIMATED BUDGET	2024 PROPOSED BUDGET
CONSTRUCTION FUND EXPENDITURES			
Courthouse & Assoc Buildings	\$ 960,737	\$ 350,000	\$ 250,000
District Court Annex Building			500,000
Sheriff's Deputy Housing	40,134	1,200,000	-
Calliham Community Center	-	100,000	400,000
Calliham Water Well	-	-	500,000
Calliham Sewer Pipeline	-		750,000
Tilden Streets & Drainage	4,636,721	1,000,000	2,000,000
Calliham Streets & Drainage			250,000
Recreational Park	38,762	650,000	3,500,000
Veterans Memorial	145,811	600,000	-
TOTAL CONSTRUCTION FUND	5,822,165	3,900,000	8,150,000
TAX NOTES SERIES 2018 EXPENDITURES			
Courthouse Improvements	64,140		
Emergency Shelter	6,786		
Sheriff's Deputy Housing	17,191		
Landfill Improvements			
Tilden Streets & Drainage	1,620,869		
Recreational Park	85,749		
Veterans Memorial	229,338		
Health Clinic	-		
TOTAL TAX NOTES SERIES 2018	2,024,073	-	-
TOTAL BUDGETED EXPENDITURES	\$ 32,919,538	\$ 37,913,127	\$ 46,373,204

McMullen County, Texas

Total Estimated Cost of Construction Projects
2023-2026

	TOTAL	2023	2024	2025	2026
REMAINING PROJECT COST	ESTIMATED BUDGET	ADOPTED BUDGET	PROJECTED COSTS	PROJECTED COSTS	PROJECTED COSTS
GENERAL FUND PROJECTS					
1 Courthouse Security	\$ 600,000	\$ 350,000	\$ 250,000	\$ -	\$ -
2 District Court Annex	12,000,000	300,000	500,000	4,000,000	4,000,000
3 SO Housing, Duplex	1,200,000	1,200,000			
4 Calliham Community Ctr	500,000	100,000	400,000		
5 Calliham Water Well	1,000,000	0	500,000	500,000	
6 Calliham Sewer Pipeline	1,500,000	0	750,000	750,000	
7 Calliham Streets/Curbing	3,500,000		250,000	1,000,000	2,250,000
8 Veterans Memorial	600,000	600,000			
9 Recreational Park	4,500,000	1,000,000	3,500,000		
10 Shooting Sports Center	500,000		250,000	250,000	
11 Streets & Drainage, Tilden	7,000,000	1,000,000	2,000,000	2,000,000	2,000,000
GENERAL FUNDS	\$ 32,900,000	\$ 4,550,000	\$ 8,400,000	\$ 8,500,000	\$ 8,250,000

PRECINCT PROJECTS					
12 P4, San Diego Road Upgrade	\$ 7,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
13 P1, Barn Upgrade	750,000		375,000	375,000	