

ANDERSON COUNTY

PROPOSED BUDGET

2020

This budget will raise more total property taxes than last year's budget by \$350,291 which is a 2.2% increase, and of that amount \$194,289 is tax revenue to be raised from new property added to the tax roll this year.

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND

		(----- 2019 -----)				(----- 2020 -----)	
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
100-4110	TAXES CURRENT	11,802,748	12,042,142	11,368,642	12,971,600	8,759,840	13,892,570
100-4112	TAXES DELINQUENT	281,404	265,681	208,012	250,000	132,001	250,000
100-4115	PENALTY & INTEREST	203,226	239,824	246,712	250,000	147,184	250,000
100-4160	AUTO CTYCOMGEN & CNTYCOMR&B	451,715	463,882	106,312	446,000	55,598	446,000
100-4161	AUTO LICENSE FEE	53,830	53,205	53,040	55,000	27,605	55,000
100-4162	BOAT REGISTRATION	0	0	0	10,000	0	10,000
100-4163	BEER LICENSE & LIQUOR PERMITS	6,575	10,220	6,929	5,000	3,320	5,000
100-4164	VEHICLE INVENTORY TAX	0	0	0	0	0	0
100-4165	MISC RECEIPTS-TAX OFFICE	40,879	41,513	40,222	37,000	17,220	37,000
100-4166	STATE FEE-GROSS & AXLE WEIGHT	90,224	90,110	100,931	80,000	49,383	80,000
100-4167	VEHICLE TERP AND SALES TAX	295,065	305,386	287,420	295,000	327,082	295,000
100-4169	TPW REFUGE REVENUE SHARING	0	0	3,259	0	0	0
100-4170	AUTO REG R&B - 100%	446,358	432,288	800,587	440,000	588,365	440,000
100-4171	IN LIEU OF TAXES	0	0	0	0	3,735	0
	TOTAL TAXES	13,672,023	13,944,252	13,222,066	14,839,600	10,111,333	15,760,570
FEES OF OFFICE							
100-4400	COUNTY JUDGE	838	892	788	800	364	800
100-4401	SHERIFF	142,158	189,281	154,356	155,000	66,557	150,000
100-4402	MISDEMEANOR DA	3,828	3,362	3,950	3,500	2,141	3,500
100-4403	COUNTY CLERK	344,934	337,550	337,895	340,000	153,377	340,000
100-4405	DISTRICT CLERK	197,087	220,919	208,841	220,000	89,698	210,000
100-4406	DIST CLERK TDCJ PROSC REIMB	1,218	7	0	0	0	0
100-4407	JP PREC 1	74,932	70,019	61,915	93,000	30,127	63,000
100-4408	JP PREC 2	86,263	89,282	97,844	100,000	46,427	100,000
100-4409	JP PREC 3	101,723	115,666	118,541	118,000	47,554	110,000
100-4410	JP PREC 4	104,719	84,858	100,581	100,000	44,842	100,000
100-4411	CONSTABLE PREC 1	4,937	9,160	10,654	13,000	3,390	10,000
100-4412	CONSTABLE PREC 2	11,730	10,005	11,230	9,000	4,980	9,000
100-4413	CONSTABLE PREC 3	8,645	7,135	5,939	6,500	2,940	6,500
100-4414	CONSTABLE PREC 4	9,010	9,510	7,190	8,000	4,185	8,000
100-4415	DISTRICT ATTORNEY	0	0	0	0	0	0
100-4416	BOND SUPERVISION	52,876	49,997	56,373	50,000	19,507	50,000
100-4417	\$2 TRANSACTION FEE	1,719	1,363	866	1,300	447	1,300
100-4418	PROCEEDS FROM SALE OF PROP	52,192	0	0	0	0	0
100-4419	VITAL STATISTICS FEE	2,332	2,361	3,416	2,500	1,418	2,500
100-4421	R & B PRECINCT 1	126	187	9,149	500	0	0
100-4422	R & B PRECINCT 2	1,232	357	731	500	381	0
100-4423	R & B PRECINCT 3	0	0	4,037	500	0	0
100-4424	R & B PRECINCT 4	0	0	2,083	500	396	0
	TOTAL FEES OF OFFICE	1,202,499	1,201,910	1,196,380	1,222,600	518,733	1,164,600

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND

		(----- 2019 -----)			(----- 2020 -----)		
REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
100-4500	LATERAL ROAD RECEIPTS	53,423	53,423	53,348	53,000	0	53,000
100-4501	COURT APPT ATTORNEYS	72,221	56,467	44,218	67,000	26,612	67,000
100-4502	BAIL BONDSMEN LICENSE FEES	1,500	0	2,000	1,000	0	1,000
100-4503	OMNI FTA FEES	0	0	0	0	0	0
100-4504	BAIL BOND SERVICE FEE	0	0	0	0	500	0
100-4507	JURY FEES	33,194	28,689	36,286	33,000	18,533	33,000
100-4508	STATE SERVICE FEES	85,995	84,112	83,329	100,000	40,274	90,000
100-4509	VISUAL RECORDING FEE	15	2	0	0	0	0
	TOTAL COMMISSIONS AND FEES	246,348	222,694	219,182	254,000	85,919	244,000
RECEIPTS FROM STATE							
100-4601	STATE SALES TAX	2,523,703	2,570,394	2,561,142	2,670,000	1,008,868	2,670,000
100-4602	MIXED BEVERAGE TAX	32,139	58,424	41,381	40,000	13,325	40,000
100-4603	REFUND CC&L	84,000	84,000	84,000	84,000	42,000	84,000
100-4604	EMERGENCY MGMT GRANT	37,092	25,686	22,587	30,000	7,529	30,000
100-4605	COUNTY JUDGE SALARY SUPPLEMENT	25,641	25,478	26,136	25,200	10,100	25,200
100-4606	AMERICAN TOBACCO CO SETTLEMENT	7,558	9,068	7,458	7,500	7,557	7,500
100-4607	TITLE 4E-LEGAL SERV CONTRACT	0	0	0	0	0	0
100-4608	FEMA FLOOD REVENUE	0	296,785	131,701	0	0	0
100-4611	CHAPTER 19 FUNDS	0	0	0	0	0	0
100-4612	TDCJ RIDER 78	15,000	12,000	12,000	12,000	4,000	12,000
100-4613	DISTRICT ATTY STATE SUPPLEMENT	3,830	4,178	4,178	23,000	2,089	4,178
100-4614	CAPITAL MURDER ESSENTIAL GRANT	38,188	108,327	27,247	0	0	0
100-4615	INDIGENT DEFENSE GRANT	0	0	0	0	0	36,200
	TOTAL RECEIPTS FROM STATE	2,767,151	3,194,339	2,917,830	2,891,700	1,095,468	2,909,078
MISCELLANEOUS							
100-4701	CITY OF PALESTINE INMATE FUNDS	51,860	56,575	56,575	56,575	28,287	56,575
100-4703	CASH BOND FORFEITURE RECEIPTS	10,350	7,800	25,969	10,000	6,250	10,000
100-4704	SEPTIC TANK RECEIPTS	5,515	26,280	36,740	27,000	8,845	27,000
100-4706	REIMB SALARY EXPENSES	50,213	51,031	51,277	50,000	24,659	50,000
100-4712	ILA FRANKSTON DISPATCHING	12,000	12,000	12,000	27,000	6,000	12,000
100-4713	COLL FEE FROM PAL ISD	15,886	15,712	15,619	15,886	7,698	15,886
100-4714	COLL FEE FROM SLOCUM ISD	3,538	3,390	3,403	3,538	4,735	3,538
100-4715	COLL FEE FROM NECHES ISD	3,505	4,071	3,356	3,505	1,634	3,505
100-4716	COLL FEE FROM CITY PALESTINE	11,350	11,320	11,204	11,350	5,540	11,350
100-4718	JUDGEMENT NISI-DISTRICT COURT	0	0	0	0	0	0
100-4719	COLL FEE FROM WISD	4,473	7,365	5,946	5,964	2,944	5,964
100-4720	OTHER REVENUE	110,506	43,149	182,490	30,000	20,454	30,000
100-4721	SALE OF EQUIPMENT/PROPERTY	59,266	125	149,680	0	0	0
100-4722	JUDGE'S EDUCATIONAL FUND	2,080	1,629	970	1,600	405	1,600
100-4723	COPIES/NOTARIES	0	0	0	0	0	0
100-4724	HOSPITAL AGREEMENT	60,647	0	0	0	0	0
100-4725	ESTRAY FEES	5,151	2,027	1,459	2,000	756	2,000
100-4726	COLL FEE FROM ELKHART ISD	5,382	4,551	5,376	5,382	2,713	5,382
100-4727	CONTRACT LEGAL SERVICES	0	0	0	0	0	0

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND

					(----- 2019 -----) (----- 2020 -----)			
REVENUES		2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
100-4728	COLL FEE FROM CITY OF ELKHART	3,400	1,200	1,200	1,200	500	1,200	
100-4729	CITY OF PALESTINE-EMERG MGMT	0	0	0	0	0	0	
100-4730	INMATE PHONE SYSTEM REFUNDS	84,628	78,977	73,895	75,000	32,714	75,000	
100-4732	DOGWOOD PARK FEES	700	500	750	600	400	600	
100-4733	COLL FEE FROM FRANKSTON ISD	3,540	4,219	4,291	4,714	1,980	4,714	
100-4734	COLL FEE FROM TVCC	35,653	9,086	9,314	7,766	5,595	7,766	
100-4735	VENDING / EMPLOYEE RECOG	129	42	139	1,000	657	2,000	
100-4736	COLL FEE FROM CAYUGA ISD	0	1,154	4,733	2,500	2,347	2,500	
100-4742	RESIDENTIAL CARE OF INMATES	0	0	0	0	0	0	
100-4743	SALE OF SCRAP	0	0	0	0	0	0	
100-4745	INSURANCE PROCEEDS	22,071	55,084	23,219	0	0	0	
100-4746	LEASES/RENTALS	0	0	0	0	0	0	
100-4750	INTEREST	42,318	69,189	244,449	200,000	149,991	300,000	
	TOTAL MISCELLANEOUS	604,160	466,475	924,053	542,580	315,104	628,580	
TOTAL REVENUES		18,492,181	19,029,670	18,479,511	19,750,480	12,126,556	20,706,828	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 AUDITOR

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-100-1010 SALARY ELECTED/APPOINTED	87,707	87,707	87,707	92,093	45,537	96,698	_____
100-5-100-1030 SALARY OTHER	198,013	202,152	218,387	239,651	93,124	251,634	_____
100-5-100-1035 LONGEVITY	4,046	4,825	5,396	6,375	2,322	5,200	_____
100-5-100-1041 STEP PAY	11,792	13,522	13,938	15,100	4,661	11,050	_____
100-5-100-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	210	1,260	_____
100-5-100-1060 OVERTIME	35	0	68	0	0	1	_____
100-5-100-1210 SOCIAL SECURITY	18,143	19,039	19,501	21,982	8,272	22,682	_____
100-5-100-1211 MEDICARE	4,243	4,453	4,561	5,145	1,935	5,305	_____
100-5-100-1220 HEALTH INSURANCE	54,600	67,200	59,632	67,200	14,736	67,200	_____
100-5-100-1230 RETIREMENT	38,294	36,681	41,735	45,461	16,455	49,937	_____
100-5-100-1240 UNEMPLOYMENT	1,065	1,057	583	1,750	200	0	_____
TOTAL SALARIES & BENEFITS	419,198	437,897	452,770	496,016	187,452	510,967	_____
OTHER EXPENSES							
100-5-100-3100 SUPPLIES	5,705	6,478	5,611	5,000	632	5,000	_____
100-5-100-3700 CONFERENCE	5,598	14,927	6,348	7,250	2,772	7,250	_____
100-5-100-4201 DUES & SUBSCRIPTIONS	0	0	1,008	1,000	780	1,000	_____
100-5-100-6500 OTHER	4,572	1,401	0	0	0	1	_____
100-5-100-6510 FURN/EQUIP (LESS THAN 1,000)	0	2,410	24	1,000	0	1,000	_____
TOTAL OTHER EXPENSES	15,875	25,216	12,991	14,250	4,184	14,251	_____
TOTAL AUDITOR	435,073	463,113	465,761	510,266	191,636	525,218	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 COUNTY JUDGE

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(- - - - - 2019 - - - - -)		(- - - - - 2020 - - - - -)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-101-1010 SALARY ELECTED/APPOINTED	62,207	62,207	62,207	65,317	32,658	70,158	_____
100-5-101-1011 SALARY STATE SUPPLEMENT	25,500	25,500	25,500	26,775	13,388	25,200	_____
100-5-101-1030 SALARY OTHER	33,241	33,114	33,241	34,904	15,914	36,650	_____
100-5-101-1035 LONGEVITY	1,250	1,500	1,750	2,000	1,000	2,250	_____
100-5-101-1040 SALARY HOURLY	2,841	1,890	2,352	3,000	528	3,000	_____
100-5-101-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	_____
100-5-101-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-101-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-101-1210 SOCIAL SECURITY	8,082	8,222	7,972	8,495	3,634	8,960	_____
100-5-101-1211 MEDICARE	1,890	1,922	1,865	1,990	850	2,096	_____
100-5-101-1220 HEALTH INSURANCE	15,600	19,200	17,852	19,200	4,881	19,200	_____
100-5-101-1230 RETIREMENT	16,464	15,806	16,563	17,470	7,322	19,727	_____
100-5-101-1240 UNEMPLOYMENT	155	145	85	205	33	0	_____
TOTAL SALARIES & BENEFITS	174,490	176,765	176,646	186,616	83,836	194,502	
OTHER EXPENSES							
100-5-101-3100 SUPPLIES	1,603	399	1,229	1,500	570	1,500	_____
100-5-101-3700 CONFERENCE	5,329	6,452	8,126	10,000	5,490	10,000	_____
100-5-101-4201 DUES & SUBSCRIPTIONS	0	0	575	300	175	300	_____
100-5-101-6500 OTHER	571	375	36	0	0	1	_____
100-5-101-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	700	0	700	_____
TOTAL OTHER EXPENSES	7,502	7,226	9,967	12,500	6,235	12,501	
TOTAL COUNTY JUDGE	181,992	183,992	186,613	199,116	90,071	207,003	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 TREASURER

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-102-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676	_____
100-5-102-1030 SALARY OTHER	30,785	30,668	30,786	32,325	14,738	33,941	_____
100-5-102-1035 LONGEVITY	1,625	1,875	2,375	2,650	1,325	2,925	_____
100-5-102-1040 SALARY HOURLY	1,940	360	128	1,000	240	1,000	_____
100-5-102-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	_____
100-5-102-1050 TRAVEL ALLOWANCE	1,200	1,200	1,200	1,200	600	1,200	_____
100-5-102-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-102-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-102-1210 SOCIAL SECURITY	5,285	5,532	5,356	6,102	2,584	6,386	_____
100-5-102-1211 MEDICARE	1,236	1,294	1,252	1,427	604	1,494	_____
100-5-102-1220 HEALTH INSURANCE	15,600	19,200	17,498	19,200	4,836	19,200	_____
100-5-102-1230 RETIREMENT	11,322	10,914	11,473	12,350	5,102	14,060	_____
100-5-102-1240 UNEMPLOYMENT	127	117	62	187	23	0	_____
TOTAL SALARIES & BENEFITS	127,787	129,827	128,797	137,678	60,671	144,142	_____
OTHER EXPENSES							
100-5-102-3100 SUPPLIES	3,191	2,974	2,222	3,500	1,336	3,500	_____
100-5-102-3700 CONFERENCE	1,161	1,049	1,084	3,000	1,367	3,000	_____
100-5-102-4201 DUES & SUBSCRIPTIONS	0	0	175	500	175	500	_____
100-5-102-6500 OTHER	381	283	0	0	0	1	_____
100-5-102-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	1,730	1,000	0	1,000	_____
TOTAL OTHER EXPENSES	4,733	4,306	5,212	8,000	2,878	8,001	_____
TOTAL TREASURER	132,521	134,133	134,009	145,678	63,549	152,143	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 TAX ASSESSOR-COLLECTOR

EXPENDITURES			(----- 2019 -----)		(----- 2020 -----)		
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-103-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676	_____
100-5-103-1030 SALARY OTHER	321,873	317,126	316,785	365,597	167,298	383,877	_____
100-5-103-1035 LONGEVITY	17,324	17,900	19,694	21,575	10,687	23,000	_____
100-5-103-1037 TSA SUPPLEMENT	21,275	21,861	21,387	22,000	11,001	24,000	_____
100-5-103-1040 SALARY HOURLY	10,385	6,068	8,784	0	0	1	_____
100-5-103-1041 STEP PAY	29,145	30,599	31,199	32,400	15,599	32,450	_____
100-5-103-1050 TRAVEL ALLOWANCE	8,000	8,000	8,000	7,500	3,750	7,500	_____
100-5-103-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-103-1060 OVERTIME	2,065	2,545	2,434	0	0	2,500	_____
100-5-103-1210 SOCIAL SECURITY	27,761	27,276	27,190	29,135	13,789	32,938	_____
100-5-103-1211 MEDICARE	6,493	6,380	6,358	6,815	3,225	7,703	_____
100-5-103-1220 HEALTH INSURANCE	93,600	115,200	105,717	115,200	31,483	115,200	_____
100-5-103-1230 RETIREMENT	57,517	53,234	57,162	59,285	26,130	72,517	_____
100-5-103-1240 UNEMPLOYMENT	1,385	1,325	707	2,001	279	0	_____
TOTAL SALARIES & BENEFITS	649,489	660,179	658,084	716,745	310,859	759,623	
OTHER EXPENSES							
100-5-103-3100 SUPPLIES	13,941	11,348	13,203	18,000	8,626	18,000	_____
100-5-103-3700 CONFERENCE	5,350	9,023	8,139	10,000	7,723	10,000	_____
100-5-103-4201 DUES & SUBSCRIPTIONS	0	0	305	8,000	56	8,000	_____
100-5-103-6500 OTHER	13,909	14,956	4,268	500	718	500	_____
100-5-103-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	2,558	2,000	1,137	2,000	_____
TOTAL OTHER EXPENSES	33,201	35,327	28,473	38,500	18,259	38,500	
TOTAL TAX ASSESSOR-COLLECTOR	682,690	695,506	686,557	755,245	329,119	798,123	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 COUNTY CLERK

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
SALARIES & BENEFITS						
100-5-104-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676
100-5-104-1030 SALARY OTHER	221,107	204,982	215,835	236,935	103,609	248,782
100-5-104-1035 LONGEVITY	4,550	5,580	5,775	6,850	3,413	8,175
100-5-104-1041 STEP PAY	15,138	17,791	16,776	18,150	8,700	21,400
100-5-104-1050 TRAVEL ALLOWANCE	1,400	1,400	1,400	1,400	700	1,400
100-5-104-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260
100-5-104-1060 OVERTIME	0	0	0	0	0	1
100-5-104-1210 SOCIAL SECURITY	16,356	16,762	17,252	19,760	8,185	20,937
100-5-104-1211 MEDICARE	3,825	3,920	4,035	4,622	1,914	4,897
100-5-104-1220 HEALTH INSURANCE	70,200	86,400	75,826	86,400	16,040	86,400
100-5-104-1230 RETIREMENT	36,900	34,014	36,500	40,671	16,765	46,095
100-5-104-1240 UNEMPLOYMENT	826	782	429	1,264	159	0
TOTAL SALARIES & BENEFITS	422,968	424,298	426,494	471,289	187,104	496,023
OTHER EXPENSES						
100-5-104-3100 SUPPLIES	12,474	7,437	11,675	15,000	4,950	15,000
100-5-104-3700 CONFERENCE	7,194	7,763	5,433	7,000	2,520	7,000
100-5-104-4201 DUES & SUBSCRIPTIONS	0	0	430	2,000	0	2,000
100-5-104-6414 STATE BIRTH CERTIFICATES	1,418	1,071	1,049	1,000	712	1,000
100-5-104-6415 VITAL STATISTICS TRAINING	3,550	1,747	4,091	2,000	495	2,000
100-5-104-6500 OTHER	2,650	5,440	444	0	0	1
100-5-104-6510 FURN/EQUIP (LESS THAN 1,000)	0	418	1,671	3,000	1,427	3,000
TOTAL OTHER EXPENSES	27,285	23,874	24,792	30,000	10,104	30,001
TOTAL COUNTY CLERK	450,253	448,172	451,286	501,289	197,207	526,024

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 COMMISSIONERS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-105-1010 SALARY ELECTED/APPOINTED	205,628	205,628	205,628	215,909	107,954	226,705	_____
100-5-105-1030 SALARY OTHER	17,465	17,331	17,397	18,304	8,329	19,219	_____
100-5-105-1035 LONGEVITY	3,959	4,763	5,468	5,050	3,161	5,600	_____
100-5-105-1041 STEP PAY	11,789	11,789	13,451	12,000	6,795	12,000	_____
100-5-105-1055 CELL PHONE ALLOWANCE	5,040	5,040	5,040	5,040	2,520	5,040	_____
100-5-105-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-105-1210 SOCIAL SECURITY	13,814	14,100	14,043	15,891	6,777	16,651	_____
100-5-105-1211 MEDICARE	3,231	3,298	3,284	3,717	1,585	3,894	_____
100-5-105-1220 HEALTH INSURANCE	31,200	38,400	34,996	38,400	8,478	38,400	_____
100-5-105-1230 RETIREMENT	22,595	21,926	23,065	32,338	10,386	36,659	_____
100-5-105-1240 UNEMPLOYMENT	0	0	0	92	0	0	_____
TOTAL SALARIES & BENEFITS	314,721	322,275	322,372	346,742	155,984	364,170	_____
OTHER EXPENSES							
100-5-105-3600 TRAVEL	0	0	0	200	0	200	_____
100-5-105-4201 DUES & SUBSCRIPTIONS	1,975	1,800	1,800	3,000	1,800	3,000	_____
100-5-105-6500 OTHER	0	0	0	0	0	1	_____
100-5-105-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	1,975	1,800	1,800	3,200	1,800	3,202	_____
TOTAL COMMISSIONERS	316,696	324,075	324,172	349,942	157,784	367,372	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 DISTRICT CLERK

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
SALARIES & BENEFITS						
100-5-106-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676
100-5-106-1030 SALARY OTHER	192,724	187,923	190,245	208,488	95,055	218,912
100-5-106-1035 LONGEVITY	6,679	6,868	6,282	7,775	2,550	6,025
100-5-106-1040 SALARY HOURLY	33,581	33,642	26,256	30,000	9,784	30,000
100-5-106-1041 STEP PAY	16,568	13,476	12,369	11,700	5,561	12,600
100-5-106-1050 TRAVEL ALLOWANCE	500	500	500	500	250	500
100-5-106-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260
100-5-106-1060 OVERTIME	0	0	16	0	0	1
100-5-106-1210 SOCIAL SECURITY	17,783	17,850	17,185	19,464	8,309	20,210
100-5-106-1211 MEDICARE	4,159	4,174	4,020	4,553	1,943	4,727
100-5-106-1220 HEALTH INSURANCE	62,400	76,800	68,553	76,800	9,886	76,800
100-5-106-1230 RETIREMENT	37,106	34,766	36,345	40,176	15,866	44,495
100-5-106-1240 UNEMPLOYMENT	843	769	410	1,275	155	0
TOTAL SALARIES & BENEFITS	425,010	429,435	414,847	455,969	176,980	472,207
OTHER EXPENSES						
100-5-106-3100 SUPPLIES	11,711	11,810	13,886	12,000	7,633	12,000
100-5-106-3700 CONFERENCE	3,843	7,445	4,940	4,500	509	4,500
100-5-106-4201 DUES & SUBSCRIPTIONS	0	0	225	1,000	0	1,000
100-5-106-6500 OTHER	930	1,007	121	0	0	1
100-5-106-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	1,392	3,000	2,408	3,000
TOTAL OTHER EXPENSES	16,484	20,262	20,564	20,500	10,549	20,501
TOTAL DISTRICT CLERK	441,494	449,697	435,411	476,469	187,529	492,708

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 MISC LEGAL

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-107-4105 INSURANCE DEDUCTIBLE	14,724	60,317	45,993	35,000	11,832	0	_____
100-5-107-4825 AUTOPSIES	164,824	143,621	151,460	160,000	56,510	0	_____
TOTAL OTHER EXPENSES	179,548	203,938	197,453	195,000	68,342	0	_____
TOTAL MISC LEGAL	179,548	203,938	197,453	195,000	68,342	0	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 COURTHOUSE/ANNEXES

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-109-1030 SALARY OTHER	0	0	0	28,500	22,093	112,500	_____
100-5-109-1040 SALARY HOURLY	75,527	83,560	69,664	60,918	28,334	60,918	_____
100-5-109-1060 OVERTIME	0	0	0	0	53	1	_____
100-5-109-1210 SOCIAL SECURITY	4,683	5,181	4,319	5,544	3,063	10,752	_____
100-5-109-1211 MEDICARE	1,095	1,211	1,010	1,297	716	2,515	_____
100-5-109-1220 HEALTH INSURANCE	0	0	0	9,600	6,972	9,600	_____
100-5-109-1230 RETIREMENT	9,267	9,881	9,121	11,542	4,986	23,672	_____
100-5-109-1240 UNEMPLOYMENT	262	309	125	443	70	0	_____
TOTAL SALARIES & BENEFITS	90,834	100,141	84,240	117,843	66,286	219,957	_____
OTHER EXPENSES							
100-5-109-3100 SUPPLIES	12,977	16,481	10,054	20,000	6,455	20,000	_____
100-5-109-3300 UTILITIES	185,988	187,459	161,612	250,000	86,952	465,000	_____
100-5-109-3500 GAS & OIL	0	46	794	500	426	500	_____
100-5-109-3502 VEHICLE/EQUIP PARTS & REPAIR	0	0	1,360	5,500	50	5,500	_____
100-5-109-3901 BUILDING REPAIRS	28,896	28,334	59,402	50,000	26,481	50,000	_____
100-5-109-3902 CONTRACT JANITORIAL	84,124	82,824	83,379	84,000	10,963	0	_____
100-5-109-6412 UNIFORM EXPENSE	0	0	11,212	10,000	7,111	14,000	_____
100-5-109-6500 OTHER	22,144	15,147	590	0	0	1	_____
100-5-109-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	4,000	974	4,000	_____
TOTAL OTHER EXPENSES	334,129	330,291	328,404	424,000	139,411	559,001	_____
TOTAL COURTHOUSE/ANNEXES	424,963	430,432	412,644	541,843	205,697	778,958	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 ELECTION

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----)		(----- 2020 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-110-1030 SALARY OTHER	58,707	58,354	58,579	63,757	29,069	66,945	_____
100-5-110-1035 LONGEVITY	3,400	3,650	3,900	4,150	2,075	4,525	_____
100-5-110-1040 HOURLY ELECTION WORKERS	14,899	8,140	24,367	19,500	(3,764)	19,500	_____
100-5-110-1041 STEP PAY	3,600	4,200	4,200	6,000	2,100	6,000	_____
100-5-110-1060 OVERTIME	0	0	74	0	0	1	_____
100-5-110-1210 SOCIAL SECURITY	4,091	3,992	4,786	5,515	1,911	6,012	_____
100-5-110-1211 MEDICARE	957	934	1,119	1,290	447	1,406	_____
100-5-110-1220 HEALTH INSURANCE	15,600	19,200	17,863	19,200	4,948	19,200	_____
100-5-110-1230 RETIREMENT	8,416	7,839	8,562	11,443	3,824	13,236	_____
100-5-110-1240 UNEMPLOYMENT	285	237	143	435	47	0	_____
TOTAL SALARIES & BENEFITS	109,954	106,546	123,593	131,289	40,658	136,826	
OTHER EXPENSES							
100-5-110-3100 SUPPLIES	21,454	13,430	20,664	17,000	1,240	17,000	_____
100-5-110-3105 ELEC. VOTING MACHINES/HAVA	8,475	8,475	8,475	8,500	8,475	8,500	_____
100-5-110-3600 TRAVEL	30	462	242	300	251	450	_____
100-5-110-3700 CONFERENCE	3,047	3,958	2,100	2,400	741	2,400	_____
100-5-110-3803 EQUIPMENT RENTAL/LEASE	0	0	365	2,000	0	2,000	_____
100-5-110-6500 OTHER	901	1,464	3,107	0	0	1	_____
100-5-110-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	8	1,000	0	1,000	_____
TOTAL OTHER EXPENSES	33,907	27,789	34,961	31,200	10,707	31,351	
TOTAL ELECTION	143,861	134,336	158,554	162,489	51,365	168,177	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 CAPITAL OUTLAY

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) (----- 2020 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-111-6901 EQUIPMENT	49,698	39,835	30,523	100,000	48,412	100,000	_____
100-5-111-6904 VEHICLES	218,661	0	165,540	154,000	168,074	137,000	_____
TOTAL OTHER EXPENSES	268,359	39,835	196,064	254,000	216,486	237,000	_____
5-111-6904 VEHICLES							
				PERMANENT NOTES: Sher - \$137,000 (5 VEHICLES)			
TOTAL CAPITAL OUTLAY	268,359	39,835	196,064	254,000	216,486	237,000	

100-GENERAL FUND
GENERAL GOVERNMENT
MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-112-1037 SALARY BAIL BOND SUPPLEMENT	2,400	2,400	2,400	2,400	1,200	2,400	_____
100-5-112-1038 SALARY CITY SUPPLEMENT	1,200	1,200	1,200	1,200	600	1,200	_____
100-5-112-1039 SALARY INDIGENT DEFENSE SUPPL	0	0	0	0	0	2,148	_____
100-5-112-1210 SOCIAL SECURITY	233	206	233	223	92	356	_____
100-5-112-1211 MEDICARE	46	48	46	52	22	83	_____
100-5-112-1220 HEALTH INS CONTINGENCY	0	0	(61,704)	48,497	1,447	0	_____
100-5-112-1230 RETIREMENT	456	441	457	500	196	785	_____
100-5-112-1240 UNEMPLOYMENT	0	0	0	10	0	0	_____
TOTAL SALARIES & BENEFITS	4,335	4,295	(57,368)	52,882	3,556	6,973	_____
OTHER EXPENSES							
100-5-112-3110 POSTAGE	62,969	60,526	76,882	65,000	27,981	75,000	_____
100-5-112-3801 COPIER RENTAL	24,071	18,765	9,717	35,000	4,450	35,000	_____
100-5-112-3810 COUNTY COMPUTER SERVICE	126,838	146,495	108,559	300,000	123,980	0	_____
100-5-112-3904 CONTRACT SERVICE	13,360	15,509	17,172	15,000	10,146	15,000	_____
100-5-112-4100 INSURANCE & BONDING	141,230	141,325	129,936	200,000	158,771	288,000	_____
100-5-112-4101 WORKMANS COMPENSATION	68,855	68,174	85,959	100,000	47,266	170,000	_____
100-5-112-4102 UNEMPLOYMENT	0	0	0	0	0	8,500	_____
100-5-112-4105 INSURANCE DEDUCTIBLE	0	0	0	0	0	35,000	_____
100-5-112-4120 CO. EMPLOYEE LIFE INSURANCE	5,117	5,204	5,085	8,000	3,561	8,000	_____
100-5-112-4202 TEXAS ASSOC. OF COUNTIES	1,560	1,560	1,560	1,560	1,560	1,560	_____
100-5-112-4701 AUDITING	44,820	45,820	52,170	45,000	33,450	52,000	_____
100-5-112-4710 CENTRAL APPRAISAL	251,184	265,776	283,060	291,000	214,983	283,529	_____
100-5-112-4825 AUTOPSIES	0	0	0	0	0	160,000	_____
100-5-112-4922 HISTORICAL COMMISSION	1,630	1,320	3,088	2,500	1,627	2,500	_____
100-5-112-6500 OTHER	16,248	10,128	36,133	15,000	12,896	15,000	_____
100-5-112-6550 CONTINGENCY	0	0	0	118,631	0	170,000	_____
100-5-112-6815 RADIO TOWER RENTAL	45,821	50,368	60,000	50,000	30,407	65,000	_____
100-5-112-7000 TRANSFER TO OTHER FUNDS	750,000	398,049	252,575	260,000	0	267,000	_____
TOTAL OTHER EXPENSES	1,553,703	1,229,020	1,121,897	1,506,691	671,078	1,651,089	_____
5-112-7000 TRANSFER TO OTHER FUNDS							
							PERMANENT NOTES: \$230,000 Juv \$ 37,000 Fund 255 Security
TOTAL MISCELLANEOUS	1,558,038	1,233,315	1,064,528	1,559,573	674,635	1,658,062	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 INFORMATION TECHNOLOGY

EXPENDITURES			(----- 2019 -----)		(----- 2020 -----)		
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-115-1030 SALARY OTHER	84,773	85,311	85,639	99,733	40,998	104,720	_____
100-5-115-1035 LONGEVITY	600	800	1,250	1,500	750	1,750	_____
100-5-115-1041 STEP PAY	4,200	4,477	6,000	6,000	3,000	6,000	_____
100-5-115-1050 TRAVEL ALLOWANCE	2,500	2,500	2,500	2,500	1,250	2,500	_____
100-5-115-1055 CELL PHONE ALLOWANCE	2,520	2,520	2,520	2,520	1,260	2,520	_____
100-5-115-1060 OVERTIME	516	844	466	2,500	0	2,500	_____
100-5-115-1210 SOCIAL SECURITY	5,332	5,265	5,315	7,115	2,534	7,439	_____
100-5-115-1211 MEDICARE	1,247	1,231	1,243	1,665	593	1,740	_____
100-5-115-1220 HEALTH INSURANCE	15,600	19,200	17,863	19,200	4,972	19,200	_____
100-5-115-1230 RETIREMENT	11,369	10,778	11,801	14,125	5,208	16,379	_____
100-5-115-1240 UNEMPLOYMENT	332	328	176	550	66	0	_____
TOTAL SALARIES & BENEFITS	128,989	133,253	134,774	157,408	60,630	164,747	_____
OTHER EXPENSES							
100-5-115-3100 SUPPLIES	2,130	1,644	1,959	3,500	1,202	3,500	_____
100-5-115-3700 CONFERENCE	3,330	0	92	2,000	0	2,000	_____
100-5-115-3810 COUNTY COMPUTER SERVICE	0	0	0	0	0	300,000	_____
100-5-115-4201 DUES & SUBSCRIPTIONS	0	0	0	500	0	500	_____
100-5-115-6500 OTHER	895	8,679	4,544	0	0	1	_____
100-5-115-6510 FURN/EQUIP (LESS THAN 1,000)	0	943	2,738	1,000	752	1,000	_____
TOTAL OTHER EXPENSES	6,356	11,266	9,333	7,000	1,955	307,001	_____
5-115-3810 COUNTY COMPUTER SERVICE							
							PERMANENT NOTES: Tyler Tech \$108,000, Internet \$24,000, ShoreTel \$7000, CAD&Financial \$140,000, Web hosting \$1,000, Firewall \$2,000 Spam/Anti-Virus \$3,500, Cisco \$5,500, VMware \$5,000, EMC \$3000, Unitends \$1,000
TOTAL INFORMATION TECHNOLOGY	135,345	144,520	144,107	164,408	62,584	471,748	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 GENERAL GOVERNMENT
 COLLECTIONS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-116-1030 SALARY OTHER	32,792	32,666	32,792	34,431	15,699	36,152	_____
100-5-116-1035 LONGEVITY	625	750	875	1,000	500	1,125	_____
100-5-116-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	_____
100-5-116-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-116-1210 SOCIAL SECURITY	2,077	2,083	2,157	2,383	1,033	2,497	_____
100-5-116-1211 MEDICARE	486	487	505	558	242	584	_____
100-5-116-1220 HEALTH INSURANCE	7,800	9,600	8,749	9,600	2,407	9,600	_____
100-5-116-1230 RETIREMENT	4,583	4,306	4,636	4,948	2,055	5,498	_____
100-5-116-1240 UNEMPLOYMENT	127	124	66	193	25	0	_____
TOTAL SALARIES & BENEFITS	51,489	53,016	52,779	56,113	23,461	58,458	_____
OTHER EXPENSES							
100-5-116-3100 SUPPLIES	210	190	507	1,500	0	1,500	_____
100-5-116-3700 CONFERENCE	1,012	1,573	1,099	1,500	255	1,500	_____
100-5-116-3810 SOFTWARE SUPPORT	5,650	5,650	5,650	5,650	5,650	5,650	_____
100-5-116-6500 OTHER	152	50	0	0	0	1	_____
100-5-116-6510 FURN/EQUIP (LESS RGAN 1,000)	0	0	637	500	0	500	_____
TOTAL OTHER EXPENSES	7,023	7,463	7,894	9,150	5,905	9,151	_____
TOTAL COLLECTIONS	58,512	60,479	60,673	65,263	29,365	67,609	
TOTAL GENERAL GOVERNMENT	5,409,346	4,945,544	4,917,831	5,880,582	2,525,368	6,450,144	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 COUNTY COURT

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-200-3100 SUPPLIES	0	0	0	0	0	1	
100-5-200-4801 COURT APPOINTED ATTORNEYS	0	0	0	33,600	350	33,600	
100-5-200-4801.1 INDIGENT ATTY - AD MISDEMEAN	0	0	0	0	0	0	
100-5-200-4806 INTERPRETOR	1,575	1,375	1,325	2,000	425	2,000	
100-5-200-4810 COUNTY COURT EXPENSE	437	0	0	1,200	0	1,200	
100-5-200-4830 COURT REPORTER FEES	295	0	0	0	0	1	
100-5-200-4835 PETIT JURORS	886	2,158	1,300	2,000	952	2,000	
100-5-200-4850 INDIGENT ATTY- AD MISDEMEANOR	46,866	42,032	38,755	0	36,338	0	
100-5-200-4853 INDIGENT ATTY- AD MISD APPEAL	0	0	1,000	0	0	0	
100-5-200-4880 OTHER LITIGATION EXP - AD MISD	16,671	21,558	1,925	17,000	4,025	17,000	
100-5-200-6500 OTHER	0	1,027	0	0	0	1	
TOTAL OTHER EXPENSES	66,730	68,150	44,305	55,800	42,090	55,803	
TOTAL COUNTY COURT	66,730	68,150	44,305	55,800	42,090	55,803	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 COUNTY COURT AT LAW

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-201-1010 SALARY ELECTED/APPOINTED	137,350	137,350	137,350	140,000	70,000	183,590	_____
100-5-201-1030 SALARY OTHER	33,241	33,114	33,241	34,904	15,914	36,649	_____
100-5-201-1031 SALARY-COURT REPORTER	50,883	48,999	49,187	51,646	24,027	54,228	_____
100-5-201-1035 LONGEVITY	3,900	4,300	4,825	5,250	2,625	5,675	_____
100-5-201-1040 SALARY HOURLY	0	0	1,245	1,000	290	1,000	_____
100-5-201-1041 STEP PAY	7,200	7,615	9,000	9,000	4,500	9,000	_____
100-5-201-1055 CELL PHONE ALLOWANCE	0	0	0	1,260	630	1,260	_____
100-5-201-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-201-1210 SOCIAL SECURITY	11,980	12,799	12,943	17,348	6,640	18,067	_____
100-5-201-1211 MEDICARE	3,178	3,138	3,176	4,058	1,553	4,225	_____
100-5-201-1220 HEALTH INSURANCE	23,400	28,800	26,547	28,800	7,007	28,800	_____
100-5-201-1230 RETIREMENT	29,399	27,931	29,599	36,009	12,976	39,776	_____
100-5-201-1240 UNEMPLOYMENT	309	302	165	482	63	0	_____
TOTAL SALARIES & BENEFITS	300,840	304,348	307,278	329,756	146,224	382,272	
OTHER EXPENSES							
100-5-201-3100 SUPPLIES	1,701	1,990	1,457	1,500	1,330	1,500	_____
100-5-201-3700 CONFERENCE	0	0	912	2,000	0	2,000	_____
100-5-201-4801 COURT APPOINTED ATTORNEYS	0	0	1,050	72,407	2,070	72,407	_____
100-5-201-4802 COURT APPT ATTORNEY - CIVIL	62,773	41,726	138,257	8,711	49,321	8,711	_____
100-5-201-4803 COURT APPT ATTORNEY - JUVENILE	15,831	28,000	23,913	25,000	8,350	25,000	_____
100-5-201-4804 COURT APPT ATTORNEY-MENTAL	34,316	9,084	20,158	0	7,050	0	_____
100-5-201-4806 INTERPRETOR	1,800	2,075	1,450	2,500	350	2,500	_____
100-5-201-4820 INDIGENT ATTY - AD MISD APPEAL	0	0	0	0	0	0	_____
100-5-201-4830 COURT REPORTER FEES	0	1,180	4,700	0	1,115	0	_____
100-5-201-4835 PETIT JURORS	5,288	7,368	10,934	5,500	1,068	5,500	_____
100-5-201-4850 INDIGENT ATTY - AD MISDEMEANOR	31,013	29,319	31,140	0	11,931	0	_____
100-5-201-4851 INDIGENT ATTY - NONCAP FELONY	4,750	4,731	5,513	0	1,900	0	_____
100-5-201-4880 OTHER LITIGATION - AD MISD	13,204	3,863	2,738	0	2,000	0	_____
100-5-201-6500 OTHER	0	259	1,704	2,000	0	2,000	_____
TOTAL OTHER EXPENSES	170,676	129,594	243,924	119,618	86,485	119,618	
TOTAL COUNTY COURT AT LAW	471,516	433,941	551,202	449,374	232,709	501,890	

100-GENERAL FUND
 JUDICIAL
 DISTRICT COURT

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-202-1030 SALARY OTHER	76,341	78,137	79,482	80,850	36,862	84,893	_____
100-5-202-1031 SALARY-COURT REPORTER	143,316	138,008	139,944	152,620	66,996	160,251	_____
100-5-202-1035 LONGEVITY	20,308	15,883	12,410	10,826	5,664	6,825	_____
100-5-202-1040 SALARY HOURLY	0	0	0	0	0	1	_____
100-5-202-1041 STEP PAY	26,999	24,968	24,005	22,200	11,919	16,650	_____
100-5-202-1055 ADMINISTRATIVE SUPPLEMENT	4,740	4,135	5,040	5,292	2,646	5,292	_____
100-5-202-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-202-1210 SOCIAL SECURITY	16,527	15,961	15,842	17,285	7,470	16,982	_____
100-5-202-1211 MEDICARE	3,865	3,733	3,704	4,043	1,747	3,972	_____
100-5-202-1220 HEALTH INSURANCE	46,800	57,600	45,932	57,600	7,245	57,600	_____
100-5-202-1230 RETIREMENT	31,103	29,509	31,709	35,880	13,817	37,389	_____
100-5-202-1240 UNEMPLOYMENT	845	837	443	1,394	162	0	_____
TOTAL SALARIES & BENEFITS	370,844	368,770	358,511	387,990	154,527	389,855	_____
OTHER EXPENSES							
100-5-202-3100 SUPPLIES	5,425	5,144	5,343	5,550	3,596	5,550	_____
100-5-202-3600 TRAVEL	1,577	9,177	741	2,500	2,051	2,500	_____
100-5-202-4801 COURT APPOINTED ATTORNEYS	0	0	0	0	0	0	_____
100-5-202-4802 COUT APPT ATTORNEY - CIVIL	33,884	9,094	36,575	45,000	7,063	45,000	_____
100-5-202-4803 COURT APPT ATTORNEY - JUVENILE	3,488	150	0	0	0	0	_____
100-5-202-4804 INVESTIGATION EXPENSE	0	0	2,406	2,000	1,425	2,500	_____
100-5-202-4805 MENTAL EVALUATIONS	4,000	11,050	13,300	10,000	7,438	13,500	_____
100-5-202-4806 INTERPRETOR	4,451	2,213	2,672	2,000	1,799	3,000	_____
100-5-202-4807 EXPERT WITNESS	0	0	1,500	4,000	0	4,000	_____
100-5-202-4808 COUT APPT ATTORNEY - CAPITAL	0	0	0	0	0	0	_____
100-5-202-4809 CAPITAL MURDER EXPENDITURES	35,124	189,824	71,228	200,000	4,558	200,000	_____
100-5-202-4815 VISITING JUDGE	354	2,180	443	1,000	106	1,000	_____
100-5-202-4830 COURT REPORTER FEES	23,145	25,359	25,952	15,806	19,437	15,806	_____
100-5-202-4835 PETIT JURORS	45,585	47,862	39,660	47,000	25,151	47,000	_____
100-5-202-4836 GRAND JURORS	7,338	6,986	7,796	7,750	3,982	7,750	_____
100-5-202-4837 MEALS FOR JURORS	4,661	3,449	2,933	5,000	1,856	5,000	_____
100-5-202-6500 OTHER	5,784	7,677	4,949	8,000	7,460	8,000	_____
100-5-202-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	174,816	320,164	215,499	355,606	85,920	360,607	_____
TOTAL DISTRICT COURT	545,660	688,934	574,010	743,596	240,447	750,462	

100-GENERAL FUND
 JUDICIAL
 DISTRICT ATTORNEY

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-204-1030 SALARY OTHER	530,675	513,293	496,454	546,663	220,485	573,996	_____
100-5-204-1035 LONGEVITY	6,725	8,112	9,246	10,350	5,075	11,475	_____
100-5-204-1037 SALARY-SUPPLEMENT (STATE \$3500)	16,351	15,880	15,319	12,240	6,800	12,240	_____
100-5-204-1039 CERTIFICATION PAY	3,000	3,000	3,000	3,600	1,500	3,600	_____
100-5-204-1040 SALARY HOURLY	10,548	11,026	39,918	57,600	36,659	57,600	_____
100-5-204-1041 STEP PAY	12,000	18,322	20,191	17,400	9,300	22,200	_____
100-5-204-1050 TRAVEL ALLOWANCE	9,600	5,169	5,354	9,600	4,800	9,600	_____
100-5-204-1055 CELL PHONE ALLOWANCE	10,080	9,030	8,610	10,080	4,410	10,080	_____
100-5-204-1060 OVERTIME	43	0	0	0	0	1	_____
100-5-204-1210 SOCIAL SECURITY	35,788	34,685	36,036	42,361	17,378	43,449	_____
100-5-204-1211 MEDICARE	8,353	8,128	8,428	9,910	4,064	10,161	_____
100-5-204-1220 HEALTH INSURANCE	85,800	105,600	86,023	105,600	18,645	105,600	_____
100-5-204-1230 RETIREMENT	73,332	66,542	73,021	85,400	32,086	95,658	_____
100-5-204-1240 UNEMPLOYMENT	2,131	2,147	1,142	3,318	427	0	_____
TOTAL SALARIES & BENEFITS	804,424	800,935	802,743	914,122	361,629	955,660	_____
5-204-1050 TRAVEL ALLOWANCE							PERMANENT NOTES: 2 positions @ \$4,800.
5-204-1055 CELL PHONE ALLOWANCE							PERMANENT NOTES: 8 cell phones @ \$1,260
OTHER EXPENSES							
100-5-204-3100 SUPPLIES	11,255	10,677	8,829	12,000	5,278	12,000	_____
100-5-204-3600 TRAVEL & WITNESS	146	111	4,896	5,000	0	5,000	_____
100-5-204-3700 CONFERENCE	14,172	10,611	8,216	15,000	3,520	15,000	_____
100-5-204-4201 DUES & SUBSCRIPTIONS	0	0	1,859	2,000	1,781	2,000	_____
100-5-204-4820 CONTRACT APPELLATE LEGAL	0	0	0	30,000	0	30,000	_____
100-5-204-4880 PROFESSIONAL SERVICES	0	0	55	9,000	3,989	9,000	_____
100-5-204-6420 CASH MATCH-VAWA	31,242	31,242	38,442	53,200	0	53,200	_____
100-5-204-6500 OTHER	6,219	8,746	2,019	0	0	1	_____
100-5-204-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	4,303	2,000	1,979	2,000	_____
TOTAL OTHER EXPENSES	63,034	61,388	68,619	128,200	16,546	128,201	_____
5-204-6420 CASH MATCH-VAWA							PERMANENT NOTES: Cell phone and travel for this position is included in base salary under VAWA grant fund 274.
TOTAL DISTRICT ATTORNEY	867,458	862,323	871,363	1,042,322	378,175	1,083,861	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 JP PCT 1

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-205-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676	_____
100-5-205-1030 SALARY OTHER	30,785	30,668	29,097	32,325	14,738	33,941	_____
100-5-205-1035 LONGEVITY	3,675	4,200	4,500	4,800	2,400	5,100	_____
100-5-205-1040 SALARY HOURLY	3,332	1,664	4,920	2,500	384	2,500	_____
100-5-205-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	_____
100-5-205-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	4,000	2,000	5,000	_____
100-5-205-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-205-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-205-1210 SOCIAL SECURITY	5,632	5,405	5,344	6,502	2,526	6,850	_____
100-5-205-1211 MEDICARE	1,317	1,264	1,250	1,521	591	1,602	_____
100-5-205-1220 HEALTH INSURANCE	15,600	19,200	17,498	19,200	4,866	19,200	_____
100-5-205-1230 RETIREMENT	11,784	11,105	12,092	12,819	5,243	15,080	_____
100-5-205-1240 UNEMPLOYMENT	128	125	61	199	24	0	_____
TOTAL SALARIES & BENEFITS	134,920	136,297	137,429	145,103	63,390	153,210	_____
OTHER EXPENSES							
100-5-205-3100 SUPPLIES	1,010	309	921	1,500	72	1,500	_____
100-5-205-3700 CONFERENCE	175	868	548	1,500	713	1,500	_____
100-5-205-4201 DUES & SUBSCRIPTIONS	0	0	192	200	0	200	_____
100-5-205-4835 PETIT JURORS	0	0	0	0	0	1	_____
100-5-205-6500 OTHER	318	1,021	0	0	0	1	_____
100-5-205-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	360	525	0	525	_____
TOTAL OTHER EXPENSES	1,503	2,198	2,021	3,725	785	3,727	_____
TOTAL JP PCT 1	136,423	138,496	139,450	148,828	64,175	156,937	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 JP PCT 2

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-206-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676	_____
100-5-206-1030 SALARY OTHER	31,955	28,022	31,955	33,552	15,298	35,230	_____
100-5-206-1035 LONGEVITY	3,675	4,142	4,500	4,800	2,400	5,100	_____
100-5-206-1040 SALARY HOURLY	2,430	5,405	1,670	2,500	576	2,500	_____
100-5-206-1041 STEP PAY	6,000	5,884	6,000	6,000	3,000	6,000	_____
100-5-206-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	4,000	2,000	5,000	_____
100-5-206-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-206-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-206-1210 SOCIAL SECURITY	5,792	6,256	6,059	6,578	2,900	6,929	_____
100-5-206-1211 MEDICARE	1,355	1,463	1,417	1,539	678	1,621	_____
100-5-206-1220 HEALTH INSURANCE	15,600	19,200	17,498	19,200	4,815	19,200	_____
100-5-206-1230 RETIREMENT	11,966	11,455	12,092	12,977	5,333	15,256	_____
100-5-206-1240 UNEMPLOYMENT	126	130	70	205	25	0	_____
TOTAL SALARIES & BENEFITS	135,565	138,624	137,928	146,588	64,643	154,773	_____
OTHER EXPENSES							
100-5-206-3100 SUPPLIES	715	561	876	1,500	230	1,500	_____
100-5-206-3700 CONFERENCE	1,606	2,074	2,125	2,500	2,184	2,500	_____
100-5-206-4201 DUES & SUBSCRIPTIONS	0	0	360	300	150	300	_____
100-5-206-4835 PETIT JURORS	180	144	168	0	0	1	_____
100-5-206-6500 OTHER	60	451	0	0	0	1	_____
100-5-206-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	314	75	0	275	_____
TOTAL OTHER EXPENSES	2,562	3,230	3,843	4,375	2,564	4,577	_____
TOTAL JP PCT 2	138,127	141,854	141,770	150,963	67,207	159,350	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 JP PCT 3

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(- - - - - 2019 - - - - -)		(- - - - - 2020 - - - - -)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-207-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676	_____
100-5-207-1030 SALARY OTHER	32,109	31,986	32,109	33,716	15,372	35,402	_____
100-5-207-1035 LONGEVITY	6,750	7,050	7,350	7,650	3,825	7,950	_____
100-5-207-1040 SALARY HOURLY	3,048	3,210	2,790	2,500	1,503	2,500	_____
100-5-207-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	_____
100-5-207-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	4,000	2,000	5,000	_____
100-5-207-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-207-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-207-1210 SOCIAL SECURITY	5,938	6,059	6,285	6,765	3,032	7,117	_____
100-5-207-1211 MEDICARE	1,389	1,417	1,470	1,582	709	1,664	_____
100-5-207-1220 HEALTH INSURANCE	15,600	19,200	17,498	19,200	4,815	19,200	_____
100-5-207-1230 RETIREMENT	12,538	11,981	12,687	13,365	5,559	15,669	_____
100-5-207-1240 UNEMPLOYMENT	130	127	68	210	25	0	_____
TOTAL SALARIES & BENEFITS	140,168	143,697	142,924	150,225	67,459	158,439	_____
OTHER EXPENSES							
100-5-207-3100 SUPPLIES	1,640	1,205	1,110	2,500	289	3,000	_____
100-5-207-3700 CONFERENCE	656	636	537	1,000	816	1,500	_____
100-5-207-4201 DUES & SUBSCRIPTIONS	0	0	150	100	0	100	_____
100-5-207-4835 PETIT JURORS	0	0	0	0	0	1	_____
100-5-207-6500 OTHER	0	4	0	0	0	1	_____
100-5-207-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	264	125	0	125	_____
TOTAL OTHER EXPENSES	2,297	1,845	2,061	3,725	1,105	4,727	_____
TOTAL JP PCT 3	142,465	145,542	144,986	153,950	68,564	163,166	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 JP PCT 4

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-208-1010 SALARY ELECTED/APPOINTED	51,407	51,407	51,407	53,977	26,989	56,676	_____
100-5-208-1030 SALARY OTHER	29,376	29,264	29,376	30,845	13,984	32,387	_____
100-5-208-1035 LONGEVITY	1,950	2,200	2,575	750	375	875	_____
100-5-208-1040 SALARY HOURLY	1,758	2,284	1,632	2,500	2,688	2,500	_____
100-5-208-1041 STEP PAY	4,200	5,100	6,000	3,000	1,500	3,000	_____
100-5-208-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	4,000	2,000	4,000	_____
100-5-208-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-208-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-208-1210 SOCIAL SECURITY	5,514	5,808	5,823	5,973	2,774	6,243	_____
100-5-208-1211 MEDICARE	1,290	1,358	1,362	1,397	649	1,460	_____
100-5-208-1220 HEALTH INSURANCE	15,600	19,200	18,229	19,200	5,068	19,200	_____
100-5-208-1230 RETIREMENT	11,052	10,608	11,362	11,721	5,130	13,745	_____
100-5-208-1240 UNEMPLOYMENT	112	116	63	186	23	0	_____
TOTAL SALARIES & BENEFITS	127,518	132,604	133,088	134,809	61,809	141,348	_____
OTHER EXPENSES							
100-5-208-3100 SUPPLIES	1,921	1,316	1,315	2,500	1,537	2,000	_____
100-5-208-3700 CONFERENCE	2,053	1,861	2,015	2,750	2,075	2,750	_____
100-5-208-4201 DUES & SUBSCRIPTIONS	0	0	526	150	0	150	_____
100-5-208-4835 PETIT JURORS	0	0	0	0	0	1	_____
100-5-208-6500 OTHER	191	400	0	0	0	1	_____
100-5-208-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	75	0	75	_____
TOTAL OTHER EXPENSES	4,165	3,577	3,856	5,475	3,612	4,977	_____
TOTAL JP PCT 4	131,684	136,180	136,944	140,284	65,421	146,325	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 3RD DISTRICT COURT

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-211-4801 COURT APPOINTED ATTORNEYS	0	0	0	0	0	72,200	
100-5-211-4804 INVESTIGATION EXPENSE	0	0	0	0	0	1	
100-5-211-4807 EXPERT WITNESS	0	0	0	0	0	1	
100-5-211-4850 INDIGENT ATTY - ADULT MISDEMEA	2,431	450	50	0	0	0	
100-5-211-4851 INDIGENT ATTY - NONCAP FELONY	70,284	67,416	75,484	72,200	50,173	0	
100-5-211-4852 INDIGENT ATTY - CAPITAL MURDER	45,332	189,967	0	0	0	0	
100-5-211-4853 INDIGENT ATTY-MISDEM APPEALS	0	0	0	0	0	0	
100-5-211-4854 INDIGENT ATTY - FELONY APPEALS	4,147	1,500	1,500	0	3,500	0	
100-5-211-4862 INVESTIGATION - CAPITAL MURDER	0	0	0	0	0	0	
100-5-211-4871 EXPERT WITNESS - NONCAP FELONY	0	1,420	3,100	0	0	0	
100-5-211-4872 EXPERT WITNESS-CAPITAL MURDER	0	0	0	0	0	0	
100-5-211-4874 EXPERT WITNESS-FELONY APPEALS	0	0	0	0	0	0	
100-5-211-4880 OTHER LITIGATION EXP - AD MISD	4,219	0	500	0	0	0	
100-5-211-4881 OTHER LITIG EXP-NONCAP FELONY	1,766	663	745	0	0	0	
100-5-211-4882 OTHER LITIG EXP-CAPITAL MURDER	0	0	0	0	0	0	
100-5-211-4884 OTHER LITIG EXP- FELONY APPEAL	0	0	0	0	9	0	
TOTAL OTHER EXPENSES	128,179	261,416	81,378	72,200	53,681	72,202	
TOTAL 3RD DISTRICT COURT	128,179	261,416	81,378	72,200	53,681	72,202	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 87TH DISTRICT COURT

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-212-4801 COURT APPOINTED ATTORNEYS	0	0	0	0	0	72,200	_____
100-5-212-4804 INVESTIGATION EXPENSE	0	0	0	0	0	1	_____
100-5-212-4807 EXPERT WITNESS	0	0	0	0	0	1	_____
100-5-212-4850 INDIG ATTY-ADULT MISD	638	50	38	0	0	0	_____
100-5-212-4851 INDIGENT ATTY - NONCAP FELONY	75,388	59,451	87,408	72,200	33,256	0	_____
100-5-212-4852 INDIGENT ATTY- CAPITAL MURDER	6,534	75	0	0	0	0	_____
100-5-212-4854 INDIGENT ATTY - FELONY APPEALS	7,000	6,500	13,000	0	1,000	0	_____
100-5-212-4862 INVESTIGATION - CAPITAL MURDER	0	0	0	0	0	0	_____
100-5-212-4871 EXPERT WITNESS - NONCAP FELONY	1,050	0	32,022	0	0	0	_____
100-5-212-4872 EXPERT WITNESS-CAPITAL MURD	0	0	0	0	0	0	_____
100-5-212-4880 OTHER LITIGATION EXP - AD MISD	0	638	0	0	0	0	_____
100-5-212-4881 OTHER LITIG EXP-NONCAP FELONY	0	766	10,822	0	79	0	_____
100-5-212-4882 OTHER LITIG EXP-CAPITAL MURDER	0	0	0	0	0	0	_____
100-5-212-4884 OTHER LITIG EXP- FELONY APPEAL	0	0	0	0	16	0	_____
TOTAL OTHER EXPENSES	90,609	67,479	143,289	72,200	34,351	72,202	_____
TOTAL 87TH DISTRICT COURT	90,609	67,479	143,289	72,200	34,351	72,202	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 349TH DISTRICT COURT

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) (----- 2020 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-213-4801 COURT APPOINTED ATTORNEYS	0	0	0	0	0	72,200	_____
100-5-213-4804 INVESTIGATION EXPENSE	0	0	0	0	0	1	_____
100-5-213-4807 EXPERT WITNESS	0	0	0	0	0	1	_____
100-5-213-4850 INDIG ATTY-ADULT MISD	1,350	0	350	0	350	0	_____
100-5-213-4851 INDIGENT ATTY - NONCAP FELONY	81,883	66,308	95,621	72,200	45,794	0	_____
100-5-213-4852 INDIG ATTY - CAPITAL MURDER	0	38	0	0	0	0	_____
100-5-213-4854 INDIGENT ATTY - FELONY APPEALS	0	3,500	1,500	0	3,000	0	_____
100-5-213-4861 INVESTIGATON - NONCAP FELONY	0	0	0	0	0	0	_____
100-5-213-4871 EXPERT WITNESS - NONCAP FELONY	1,650	3,765	0	0	0	0	_____
100-5-213-4880 OTHER LITIGATION EXP - AD MISD	0	0	0	0	0	0	_____
100-5-213-4881 OTHER LITIG EXP-NONCAP FELONY	630	500	1,850	0	220	0	_____
100-5-213-4884 OTHER LITIG EXP- FELONY APPEAL	1,500	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	87,013	74,110	99,321	72,200	49,364	72,202	_____
TOTAL 349TH DISTRICT COURT	87,013	74,110	99,321	72,200	49,364	72,202	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 JUDICIAL
 369TH DISTRICT COURT

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-214-4801 COURT APPOINTED ATTORNEYS	0	0	0	0	0	72,200	
100-5-214-4804 INVESTIGATION EXPENSE	0	0	0	0	0	1	
100-5-214-4807 EXPERT WITNESS	0	0	0	0	0	1	
100-5-214-4850 INDIGENT ATTY - ADULT MISD	150	0	151	0	0	0	
100-5-214-4851 INDIGENT ATTY - NONCAP FELONY	88,875	66,206	76,034	72,200	38,649	0	
100-5-214-4852 INDIGENT ATTY - CAPITAL MURDER	0	56	0	0	0	0	
100-5-214-4854 INDIGENT ATTY - FELONY APPEALS	4,000	6,725	3,000	0	3,500	0	
100-5-214-4871 EXPERT WITNESS-NONCAP FELONY	2,000	0	3,415	0	0	0	
100-5-214-4880 OTHER LITIGATION EXP - AD MISD	0	100	0	0	0	0	
100-5-214-4881 OTHER LITIG EXP-NONCAP FELONY	600	500	567	0	0	0	
100-5-214-4884 OTHER LITIG EXP-FELONY APPEALS	1,500	1,500	3,500	0	0	0	
TOTAL OTHER EXPENSES	97,125	75,087	86,666	72,200	42,149	72,202	
TOTAL 369TH DISTRICT COURT	97,125	75,087	86,666	72,200	42,149	72,202	
TOTAL JUDICIAL	2,902,988	3,093,511	3,014,685	3,173,917	1,338,334	3,306,602	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 EMERGENCY MANAGEMENT

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-300-1030 SALARY OTHER	41,712	34,865	34,999	65,250	28,068	68,513	_____
100-5-300-1035 LONGEVITY	2,769	0	100	200	100	300	_____
100-5-300-1041 STEP PAY	2,769	0	92	1,200	600	3,000	_____
100-5-300-1055 CELL PHONE ALLOWANCE	1,155	1,260	1,260	1,260	630	1,260	_____
100-5-300-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-300-1210 SOCIAL SECURITY	3,890	3,112	2,587	4,211	1,543	4,531	_____
100-5-300-1211 MEDICARE	910	728	605	985	361	1,060	_____
100-5-300-1220 HEALTH INSURANCE	7,800	9,600	8,749	19,200	3,670	19,200	_____
100-5-300-1230 RETIREMENT	7,496	6,421	6,351	8,578	3,134	9,974	_____
100-5-300-1240 UNEMPLOYMENT	229	176	92	328	41	0	_____
TOTAL SALARIES & BENEFITS	68,730	56,162	54,836	101,212	38,147	107,838	
OTHER EXPENSES							
100-5-300-3100 SUPPLIES	1,211	1,693	1,483	1,700	171	1,700	_____
100-5-300-3500 GAS & OIL	1,432	1,935	2,387	3,000	1,079	3,000	_____
100-5-300-3501 TIRES & TUBES	0	276	0	700	445	700	_____
100-5-300-3700 CONFERENCE	5,268	2,795	2,141	4,000	1,755	4,000	_____
100-5-300-4201 DUES & SUBSCRIPTIONS	0	0	745	500	0	500	_____
100-5-300-6412 UNIFORM EXPENSE	0	0	0	0	0	1	_____
100-5-300-6500 OTHER	2,491	3,485	276	0	0	1	_____
100-5-300-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	675	1,000	512	2,500	_____
TOTAL OTHER EXPENSES	10,402	10,184	7,707	10,900	3,963	12,402	
TOTAL EMERGENCY MANAGEMENT	79,132	66,346	62,544	112,112	42,110	120,240	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 CONSTABLE PREC 1

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-301-1010 SALARY ELECTED/APPOINTED	46,013	44,243	46,013	48,314	24,157	50,730	_____
100-5-301-1035 LONGEVITY	3,450	3,323	0	100	50	200	_____
100-5-301-1039 CERTIFICATION PAY	0	0	0	2,400	1,200	2,400	_____
100-5-301-1041 STEP PAY	3,000	2,769	0	0	0	1,200	_____
100-5-301-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-301-1060 OVERTIME	0	0	0	0	0	0	_____
100-5-301-1210 SOCIAL SECURITY	3,245	3,215	2,942	3,230	1,490	3,459	_____
100-5-301-1211 MEDICARE	759	752	688	755	348	809	_____
100-5-301-1220 HEALTH INSURANCE	7,800	9,600	8,020	9,600	2,267	9,600	_____
100-5-301-1230 RETIREMENT	6,620	6,442	5,623	6,540	2,714	7,615	_____
TOTAL SALARIES & BENEFITS	72,147	71,605	64,546	72,199	32,857	77,274	
OTHER EXPENSES							
100-5-301-3100 SUPPLIES	83	0	482	400	123	400	_____
100-5-301-3500 GAS & OIL	497	852	2,285	4,000	1,179	4,000	_____
100-5-301-3501 TIRES & TUBES	0	0	660	500	446	500	_____
100-5-301-3502 PARTS & REPAIRS	176	0	8	1,000	0	1,000	_____
100-5-301-3700 CONFERENCE	15	40	791	700	465	700	_____
100-5-301-6412 UNIFORM EXPENSE	0	0	0	0	0	1	_____
100-5-301-6500 OTHER	112	339	1,249	500	56	500	_____
TOTAL OTHER EXPENSES	883	1,232	5,475	7,100	2,269	7,101	
TOTAL CONSTABLE PREC 1	73,030	72,836	70,021	79,299	35,126	84,375	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 CONSTABLE PREC 2

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-302-1010 SALARY ELECTED/APPOINTED	46,013	46,013	46,013	48,314	24,157	50,730	_____
100-5-302-1035 LONGEVITY	1,650	1,800	1,950	2,100	1,050	2,250	_____
100-5-302-1039 CERTIFICATION PAY	0	0	0	2,400	1,200	2,400	_____
100-5-302-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	_____
100-5-302-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-302-1060 OVERTIME	0	0	0	0	0	0	_____
100-5-302-1210 SOCIAL SECURITY	3,130	3,267	3,101	3,540	1,566	3,698	_____
100-5-302-1211 MEDICARE	732	764	725	828	366	865	_____
100-5-302-1220 HEALTH INSURANCE	7,800	9,600	8,749	9,600	2,407	9,600	_____
100-5-302-1230 RETIREMENT	6,392	6,222	6,466	7,185	2,986	8,141	_____
TOTAL SALARIES & BENEFITS	69,976	71,926	71,263	78,227	35,862	81,944	_____
OTHER EXPENSES							
100-5-302-3100 SUPPLIES	941	33	283	500	0	500	_____
100-5-302-3500 GAS & OIL	3,617	4,061	4,012	5,000	1,980	5,000	_____
100-5-302-3502 PARTS & REPAIRS	1,349	1,013	5,466	0	0	1	_____
100-5-302-3700 CONFERENCE	195	655	1,658	700	16	700	_____
100-5-302-6412 UNIFORM EXPENSE	0	0	0	0	0	1	_____
100-5-302-6500 OTHER	1,120	617	259	1,000	3,161	1,000	_____
TOTAL OTHER EXPENSES	7,221	6,379	11,677	7,200	5,157	7,202	_____
TOTAL CONSTABLE PREC 2	77,198	78,304	82,941	85,427	41,019	89,146	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 CONSTABLE PREC 3

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-303-1010 SALARY ELECTED/APPOINTED	46,013	46,013	46,013	48,314	24,157	50,730	_____
100-5-303-1035 LONGEVITY	1,950	2,100	2,250	2,400	1,200	2,550	_____
100-5-303-1039 CERTIFICATION PAY	0	0	0	2,400	1,200	2,400	_____
100-5-303-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	_____
100-5-303-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-303-1060 OVERTIME	0	0	0	0	0	0	_____
100-5-303-1210 SOCIAL SECURITY	3,077	3,312	3,170	3,558	1,586	3,716	_____
100-5-303-1211 MEDICARE	720	775	741	832	371	869	_____
100-5-303-1220 HEALTH INSURANCE	7,800	9,600	8,749	9,600	2,414	9,600	_____
100-5-303-1230 RETIREMENT	6,430	6,259	6,504	7,222	3,002	8,182	_____
TOTAL SALARIES & BENEFITS	70,250	72,319	71,686	78,586	36,059	82,308	
OTHER EXPENSES							
100-5-303-3100 SUPPLIES	400	299	143	400	219	400	_____
100-5-303-3500 GAS & OIL	840	1,119	1,141	2,000	506	2,000	_____
100-5-303-3501 TIRES & TUBES	865	0	0	900	0	900	_____
100-5-303-3502 PARTS & REPAIRS	0	50	200	800	0	800	_____
100-5-303-3700 CONFERENCE	3,188	785	2,099	1,100	60	1,100	_____
100-5-303-6412 UNIFORM EXPENSE	0	0	0	0	0	1	_____
100-5-303-6500 OTHER	411	757	615	1,000	8	1,000	_____
TOTAL OTHER EXPENSES	5,704	3,011	4,199	6,200	793	6,201	
TOTAL CONSTABLE PREC 3	75,954	75,330	75,885	84,786	36,852	88,509	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 CONSTABLE PREC 4

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-304-1010 SALARY ELECTED/APPOINTED	46,013	46,013	46,013	48,314	24,157	50,730	_____
100-5-304-1035 LONGEVITY	1,650	0	100	200	100	300	_____
100-5-304-1039 CERTIFICATION PAY	0	0	0	2,400	1,200	2,400	_____
100-5-304-1041 STEP PAY	3,000	0	0	1,100	508	1,200	_____
100-5-304-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-304-1060 OVERTIME	0	0	0	0	0	0	_____
100-5-304-1210 SOCIAL SECURITY	3,185	2,378	2,318	3,453	1,366	3,465	_____
100-5-304-1211 MEDICARE	745	556	542	808	319	810	_____
100-5-304-1220 HEALTH INSURANCE	7,800	9,600	9,076	9,600	2,426	9,600	_____
100-5-304-1230 RETIREMENT	6,392	5,681	5,851	7,004	2,761	7,629	_____
TOTAL SALARIES & BENEFITS	70,045	65,488	65,160	74,138	33,467	77,395	
OTHER EXPENSES							
100-5-304-3100 SUPPLIES	79	200	79	500	106	500	_____
100-5-304-3500 GAS & OIL	999	2,802	2,887	4,000	1,414	3,500	_____
100-5-304-3501 TIRES & TUBES	0	715	0	1,000	86	1,000	_____
100-5-304-3502 PARTS & REPAIRS	327	0	8	500	0	500	_____
100-5-304-3700 CONFERENCE	799	10	788	500	0	500	_____
100-5-304-6412 UNIFORM EXPENSE	0	0	0	0	0	1	_____
100-5-304-6500 OTHER	177	1,405	293	1,000	196	1,000	_____
TOTAL OTHER EXPENSES	2,381	5,132	4,053	7,500	1,802	7,001	
TOTAL CONSTABLE PREC 4	72,426	70,620	69,213	81,638	35,269	84,396	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 SHERIFF

EXPENDITURES			----- 2019 -----		----- 2020 -----		
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-305-1010 SALARY ELECTED/APPOINTED	59,976	59,976	59,976	62,975	31,488	66,124	_____
100-5-305-1030 SALARY OTHER	1,249,920	1,229,123	1,157,696	1,337,657	558,975	1,443,253	_____
100-5-305-1035 LONGEVITY	28,458	30,885	32,494	35,225	15,474	31,700	_____
100-5-305-1039 CERTIFICATION PAY	28,819	24,492	27,597	32,400	12,853	32,400	_____
100-5-305-1040 SALARY HOURLY	44,529	82,944	68,246	41,280	20,274	41,280	_____
100-5-305-1041 STEP PAY	58,405	61,970	56,420	64,450	27,322	63,400	_____
100-5-305-1042 SUPERVISOR PAY	9,346	7,027	7,800	9,600	2,400	9,600	_____
100-5-305-1060 OVERTIME	47,412	51,760	60,105	25,000	33,840	25,000	_____
100-5-305-1210 SOCIAL SECURITY	90,109	92,033	86,197	99,868	40,890	106,191	_____
100-5-305-1211 MEDICARE	21,074	21,525	20,158	23,357	9,563	24,835	_____
100-5-305-1220 HEALTH INSURANCE	296,400	374,400	307,042	374,400	68,616	374,400	_____
100-5-305-1230 RETIREMENT	193,299	180,955	188,757	207,306	80,907	233,791	_____
100-5-305-1240 UNEMPLOYMENT	5,170	5,087	2,531	7,707	932	0	_____
TOTAL SALARIES & BENEFITS	2,132,916	2,222,177	2,075,019	2,321,225	903,533	2,451,974	_____
OTHER EXPENSES							
100-5-305-3100 SUPPLIES	19,399	22,252	19,976	20,000	11,411	20,000	_____
100-5-305-3300 CELL PHONE	12,595	12,089	10,072	15,000	6,338	15,000	_____
100-5-305-3500 GAS & OIL	89,661	95,987	94,210	125,000	39,549	100,000	_____
100-5-305-3501 TIRES & TUBES	22,994	24,447	25,165	20,000	6,931	20,000	_____
100-5-305-3502 VEHICLE/EQUIP PARTS & REPAIRS	33,136	55,867	33,035	35,000	15,510	35,000	_____
100-5-305-3510 SHOP	2,017	3,798	1,496	7,000	1,418	7,000	_____
100-5-305-3700 CONFERENCE	2,380	17,473	2,088	4,000	350	4,000	_____
100-5-305-3710 TRAINING SCHOOL	2,525	1,591	3,993	6,000	4,544	6,000	_____
100-5-305-3720 CONFIDENTIAL FUNDS	0	0	0	0	0	2,000	_____
100-5-305-3805 RADIO EQUIPMENT REPAIR	18,583	15,692	7,678	12,000	17,374	18,000	_____
100-5-305-6409 ESTRAYS	7,792	3,885	9,123	8,000	1,247	8,000	_____
100-5-305-6412 UNIFORM EXPENSE	8,378	14,059	5,748	12,500	4,895	12,500	_____
100-5-305-6500 OTHER	9,436	7,758	4,800	9,908	2,754	9,908	_____
TOTAL OTHER EXPENSES	228,896	274,899	217,383	274,408	112,321	257,408	_____
TOTAL SHERIFF	2,361,812	2,497,075	2,292,403	2,595,633	1,015,854	2,709,382	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 COUNTY JAIL

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-306-1030 SALARY OTHER	974,156	899,205	884,387	1,147,988	454,536	1,207,577	_____
100-5-306-1035 LONGEVITY	8,935	9,859	11,440	14,500	6,609	15,775	_____
100-5-306-1039 CERTIFICATION PAY	0	0	0	35,000	8,445	35,000	_____
100-5-306-1040 SALARY HOURLY	73,294	64,001	64,404	30,215	8,244	30,215	_____
100-5-306-1041 STEP PAY	23,353	25,222	29,744	38,550	14,492	43,200	_____
100-5-306-1060 OVERTIME	86,057	86,149	71,743	13,500	27,706	13,500	_____
100-5-306-1210 SOCIAL SECURITY	69,372	65,177	64,144	81,743	31,237	83,407	_____
100-5-306-1211 MEDICARE	16,224	15,243	15,001	19,119	7,305	19,506	_____
100-5-306-1220 HEALTH INSURANCE	304,200	374,400	244,554	355,200	52,079	355,200	_____
100-5-306-1230 RETIREMENT	147,821	128,137	132,283	169,608	61,834	183,629	_____
100-5-306-1240 UNEMPLOYMENT	3,888	3,654	1,880	6,604	705	0	_____
TOTAL SALARIES & BENEFITS	1,707,300	1,671,047	1,519,581	1,912,027	673,193	1,987,008	_____
OTHER EXPENSES							
100-5-306-3100 SUPPLIES	22,847	17,419	19,137	15,500	5,669	15,500	_____
100-5-306-3150 GROCERIES & SUPPLIES	337,266	293,799	276,113	300,000	132,607	300,000	_____
100-5-306-3151 BEDDING & UNIFORM	1,046	0	1,116	5,500	4,593	5,500	_____
100-5-306-3300 UTILITIES	210,176	212,418	178,960	215,000	48,589	0	_____
100-5-306-3600 TRAVEL	6,271	8,351	13,047	7,500	4,864	10,000	_____
100-5-306-3710 TRAINING SCHOOL	2,449	2,832	2,657	3,000	1,533	3,000	_____
100-5-306-3901 BUILDING REPAIRS	87,018	83,550	44,659	90,000	31,861	90,000	_____
100-5-306-6403 MEDICAL	156,715	155,310	112,096	232,000	255,739	232,000	_____
100-5-306-6500 OTHER	33,685	29,212	178,126	35,000	6,118	35,000	_____
TOTAL OTHER EXPENSES	857,473	802,890	825,911	903,500	491,573	691,000	_____
TOTAL COUNTY JAIL	2,564,773	2,473,937	2,345,492	2,815,527	1,164,766	2,678,008	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 BAILIFF

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-307-1030 SALARY OTHER	91,709	88,914	83,974	101,672	49,319	113,400	_____
100-5-307-1035 LONGEVITY	1,037	931	1,000	850	425	1,175	_____
100-5-307-1039 CERTIFICATION PAY	3,900	5,492	5,077	2,400	3,000	6,000	_____
100-5-307-1041 STEP PAY	4,177	4,061	4,500	3,600	1,500	2,500	_____
100-5-307-1042 SUPERVISOR PAY	2,400	2,400	2,308	2,400	1,200	2,400	_____
100-5-307-1060 OVERTIME	736	2,448	384	0	0	1	_____
100-5-307-1210 SOCIAL SECURITY	5,783	6,058	5,487	7,137	3,234	7,779	_____
100-5-307-1211 MEDICARE	1,352	1,417	1,283	1,669	756	1,819	_____
100-5-307-1220 HEALTH INSURANCE	23,400	28,800	21,872	28,800	7,209	28,800	_____
100-5-307-1230 RETIREMENT	13,198	12,290	12,262	14,814	6,409	17,127	_____
100-5-307-1240 UNEMPLOYMENT	357	340	165	576	78	0	_____
TOTAL SALARIES & BENEFITS	148,048	153,152	138,312	163,918	73,131	181,002	_____
TOTAL BAILIFF	148,048	153,152	138,312	163,918	73,131	181,002	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 STATE HIGHWAY PATROL

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-309-1030 SALARY OTHER	29,706	29,592	28,036	31,190	10,920	32,750	_____
100-5-309-1035 LONGEVITY	0	100	192	300	0	0	_____
100-5-309-1041 STEP PAY	0	1,108	1,154	1,200	0	0	_____
100-5-309-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-309-1210 SOCIAL SECURITY	1,782	1,887	1,795	2,027	651	2,030	_____
100-5-309-1211 MEDICARE	417	441	420	475	152	475	_____
100-5-309-1220 HEALTH INSURANCE	7,800	9,600	8,347	9,600	2,407	9,600	_____
100-5-309-1230 RETIREMENT	3,764	3,621	3,932	4,208	1,057	4,470	_____
100-5-309-1240 UNEMPLOYMENT	104	105	55	164	14	0	_____
TOTAL SALARIES & BENEFITS	43,573	46,453	43,930	49,164	15,202	49,327	_____
OTHER EXPENSES							
100-5-309-3100 SUPPLIES	530	714	1,503	2,000	1,770	2,000	_____
100-5-309-6409 TEXAS RANGER	500	0	277	500	0	500	_____
100-5-309-6500 OTHER	1,553	1,728	107	0	0	1	_____
100-5-309-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	453	0	0	1	_____
TOTAL OTHER EXPENSES	2,583	2,441	2,340	2,500	1,770	2,502	_____
TOTAL STATE HIGHWAY PATROL	46,156	48,894	46,270	51,664	16,973	51,829	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 PUBLIC SAFETY
 PERSONAL BOND OFFICE

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-312-1030 SALARY OTHER	70,209	50,356	33,001	38,650	15,798	40,583	_____
100-5-312-1035 LONGEVITY	500	435	200	300	150	400	_____
100-5-312-1041 STEP PAY	2,400	2,261	1,200	1,200	600	1,950	_____
100-5-312-1055 CELL PHONE ALLOWANCE	1,260	735	0	1,260	0	1,260	_____
100-5-312-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-312-1210 SOCIAL SECURITY	4,070	3,224	2,092	2,567	984	2,740	_____
100-5-312-1211 MEDICARE	952	754	489	600	230	641	_____
100-5-312-1220 HEALTH INSURANCE	15,600	19,200	9,076	9,600	2,410	9,600	_____
100-5-312-1230 RETIREMENT	9,238	6,715	4,348	5,167	1,931	6,032	_____
100-5-312-1240 UNEMPLOYMENT	259	184	62	201	23	0	_____
TOTAL SALARIES & BENEFITS	104,487	83,865	50,468	59,545	22,128	63,207	
OTHER EXPENSES							
100-5-312-3100 SUPPLIES	1,511	1,537	1,392	2,050	1,451	2,050	_____
100-5-312-4201 DUES & SUBSCRIPTIONS	0	0	2,750	3,000	500	3,000	_____
100-5-312-6500 OTHER	4,037	3,697	386	0	0	1	_____
100-5-312-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	650	_____
100-5-312-6900 CAPITAL OUTLAY	0	0	0	650	0	0	_____
TOTAL OTHER EXPENSES	5,548	5,234	4,528	5,700	1,951	5,701	
5-312-4201 DUES & SUBSCRIPTIONS							
							PERMANENT NOTES: Software \$250/mo
TOTAL PERSONAL BOND OFFICE	110,035	89,099	54,995	65,245	24,079	68,908	
TOTAL PUBLIC SAFETY	5,608,563	5,625,593	5,238,076	6,135,249	2,485,179	6,155,794	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 SOCIAL SERVICES
 EXTENSION SERVICE

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-400-1030 SALARY OTHER	71,187	71,637	71,913	75,510	34,428	79,285	_____
100-5-400-1035 LONGEVITY	2,100	2,250	2,400	2,550	1,275	2,700	_____
100-5-400-1040 SALARY HOURLY	1,160	1,240	2,240	1,500	290	2,000	_____
100-5-400-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	_____
100-5-400-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-400-1210 SOCIAL SECURITY	4,771	4,814	4,880	3,978	2,268	5,393	_____
100-5-400-1211 MEDICARE	1,115	1,126	1,141	921	531	1,261	_____
100-5-400-1220 HEALTH INSURANCE	7,800	9,600	8,749	9,600	2,407	9,600	_____
100-5-400-1230 RETIREMENT	4,437	3,673	4,249	4,626	1,882	5,288	_____
100-5-400-1240 UNEMPLOYMENT	265	268	144	410	53	0	_____
TOTAL SALARIES & BENEFITS	95,836	97,609	98,716	102,095	44,635	108,529	
OTHER EXPENSES							
100-5-400-3100 SUPPLIES	2,501	2,331	2,652	3,200	1,613	3,200	_____
100-5-400-3600 TRAVEL	15,845	16,200	16,200	16,200	6,750	16,200	_____
100-5-400-3700 CONFERENCE	1,624	1,614	2,470	3,000	1,869	4,000	_____
100-5-400-6401 DEMONSTRATION	501	850	562	700	236	1,500	_____
100-5-400-6402 4-H	1,328	775	1,414	1,790	141	2,000	_____
100-5-400-6500 OTHER	697	1,410	841	1,500	420	1,800	_____
100-5-400-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	593	0	0	1	_____
TOTAL OTHER EXPENSES	22,495	23,180	24,730	26,390	11,029	28,701	
5-400-3600 TRAVEL							PERMANENT NOTES: \$450/mo for 3 ext. agents
5-400-3700 CONFERENCE							PERMANENT NOTES: \$1,000 each for 3 extension agents.
TOTAL EXTENSION SERVICE	118,331	120,789	123,446	128,485	55,664	137,230	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 SOCIAL SERVICES
 DOGWOOD PARK

EXPENDITURES			2019		2020		
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-401-1030 SALARY OTHER	72,919	70,871	73,118	76,774	35,004	80,612	_____
100-5-401-1035 LONGEVITY	4,350	4,562	4,650	4,900	2,450	5,150	_____
100-5-401-1041 STEP PAY	3,000	3,415	3,000	3,300	1,500	4,200	_____
100-5-401-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-401-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-401-1210 SOCIAL SECURITY	5,012	4,879	4,883	5,403	2,341	5,656	_____
100-5-401-1211 MEDICARE	1,172	1,141	1,142	1,264	547	1,323	_____
100-5-401-1220 HEALTH INSURANCE	7,800	9,600	9,965	9,600	4,930	9,600	_____
100-5-401-1230 RETIREMENT	10,139	9,312	10,212	11,052	4,527	12,452	_____
100-5-401-1240 UNEMPLOYMENT	284	278	147	430	55	0	_____
TOTAL SALARIES & BENEFITS	105,936	105,318	108,377	113,983	51,986	120,254	
OTHER EXPENSES							
100-5-401-3300 UTILITIES	118	120	107	100	57	100	_____
100-5-401-3500 GAS & OIL	2,052	2,316	1,716	3,000	653	3,000	_____
100-5-401-3502 VEHICLE/EQUIP PARTS & REPAIRS	3,131	2,593	1,027	2,500	1,007	2,500	_____
100-5-401-6412 UNIFORM EXPENSE	0	0	1,304	0	0	1	_____
100-5-401-6500 OTHER	0	2,701	1,386	2,500	2,051	2,500	_____
TOTAL OTHER EXPENSES	5,302	7,730	5,539	8,100	3,768	8,101	
TOTAL DOGWOOD PARK	111,239	113,047	113,916	122,083	55,753	128,355	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 SOCIAL SERVICES
 INDIGENT HEALTHCARE

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-403-1030 SALARY OTHER	15,360	15,369	15,428	16,162	7,386	16,970	_____
100-5-403-1035 LONGEVITY	917	987	1,057	2,400	564	2,550	_____
100-5-403-1041 STEP PAY	1,410	1,410	1,410	3,000	705	3,000	_____
100-5-403-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-403-1210 SOCIAL SECURITY	942	1,028	1,050	1,337	503	1,396	_____
100-5-403-1211 MEDICARE	220	240	246	313	118	327	_____
100-5-403-1220 HEALTH INSURANCE	7,800	9,600	8,749	9,600	1,153	9,600	_____
100-5-403-1230 RETIREMENT	2,227	2,103	2,263	2,776	1,002	3,074	_____
100-5-403-1240 UNEMPLOYMENT	132	129	68	108	26	0	_____
TOTAL SALARIES & BENEFITS	29,008	30,866	30,271	35,696	11,456	36,918	_____
OTHER EXPENSES							
100-5-403-3100 SUPPLIES	1,053	265	1,387	1,200	321	1,200	_____
100-5-403-3600 TRAVEL	0	0	0	200	0	200	_____
100-5-403-3700 CONFERENCE	0	(83)	0	1,000	0	1,000	_____
100-5-403-3810 SOFTWARE	12,708	12,708	11,649	12,708	7,413	12,708	_____
100-5-403-6403 MEDICAL	963	0	4,638	30,000	0	30,000	_____
100-5-403-6500 OTHER	200	0	440	1,000	0	1,000	_____
100-5-403-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	14,924	12,890	18,114	46,108	7,734	46,109	_____

5-403-6403 MEDICAL PERMANENT NOTES:
 Indigent Inmate medical budgeted in dept. 306

TOTAL INDIGENT HEALTHCARE	43,932	43,755	48,385	81,804	19,190	83,027	
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ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 SOCIAL SERVICES
 COUNTY SERVICES

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-404-4901 SHERIFF'S RESERVE	2,494	2,288	1,486	2,500	2,067	2,500	_____
100-5-404-4902 VOLUNTEER FIRE DEPTS	169,000	169,000	169,000	196,300	151,000	196,300	_____
100-5-404-4904 ALCOHOL & DRUG ABUSE	3,000	3,000	3,000	3,000	3,000	3,000	_____
100-5-404-4906 COUNTY LIBRARY-PALESTINE	75,000	75,000	75,000	75,000	75,000	75,000	_____
100-5-404-4907 ANDERSON CTY HUMANE SOCIETY	25,700	25,700	25,700	28,200	28,200	28,200	_____
100-5-404-4909 ETCOG	8,769	15,769	12,658	12,000	8,769	12,000	_____
100-5-404-4910 COUNTY LIBRARY - FRANKSTON	16,000	16,000	16,000	16,000	16,000	16,000	_____
100-5-404-4911 MUSEUM FOR EAST TEXAS CULTURE	7,500	7,500	7,500	7,500	7,500	7,500	_____
100-5-404-4914 ANDERSON-CHEROKEE CTY CRISIS	5,000	0	5,000	8,000	0	8,000	_____
100-5-404-4916 MEALS ON WHEELS	7,500	9,500	9,500	12,000	0	12,000	_____
100-5-404-4917 ACCESS	25,000	25,000	25,000	25,000	0	25,000	_____
100-5-404-4919 FRANKSTON MUSEUM	2,500	2,500	2,500	2,500	2,500	2,500	_____
100-5-404-4923 SOIL & WATER DUES	1,760	500	500	1,500	1,250	1,500	_____
100-5-404-4925 WOMEN'S HEALTH CLINIC	14,000	15,413	15,000	16,650	15,000	16,650	_____
100-5-404-4927 DEMOLITION OF OLD HOSPITAL	0	0	0	50,000	0	0	_____
100-5-404-4928 YMCA	0	0	0	0	0	10,000	_____
100-5-404-4930 BURIAL EXPENSE	500	0	500	2,000	500	2,000	_____
TOTAL OTHER EXPENSES	363,723	367,170	368,344	458,150	310,786	418,150	_____
TOTAL COUNTY SERVICES	363,723	367,170	368,344	458,150	310,786	418,150	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 SOCIAL SERVICES
 VETERAN'S SERVICE OFF.

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-405-1040 SALARY HOURLY	21,941	21,915	21,999	22,000	10,030	22,000	_____
100-5-405-1210 SOCIAL SECURITY	1,411	1,359	1,364	1,364	622	1,364	_____
100-5-405-1211 MEDICARE	330	318	319	319	145	319	_____
100-5-405-1230 RETIREMENT	2,787	2,581	2,781	2,801	1,191	3,003	_____
100-5-405-1240 UNEMPLOYMENT	88	75	39	110	14	0	_____
TOTAL SALARIES & BENEFITS	26,557	26,247	26,503	26,594	12,003	26,686	
OTHER EXPENSES							
100-5-405-3100 SUPPLIES	107	236	173	1,000	0	1,000	_____
100-5-405-3300 UTILITIES	2,916	2,791	2,936	1,000	1,473	3,000	_____
100-5-405-3802 OFFICE LEASE	9,000	9,666	0	10,200	0	10,200	_____
100-5-405-6500 OTHER	0	0	0	500	0	500	_____
TOTAL OTHER EXPENSES	12,023	12,693	3,109	12,700	1,473	14,700	
TOTAL VETERAN'S SERVICE OFF.	38,581	38,940	29,612	39,294	13,476	41,386	
TOTAL SOCIAL SERVICES	675,805	683,701	683,703	829,816	454,869	808,147	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 ROAD & BRIDGE
 R & B PCT 1

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-611-1030 SALARY OTHER	342,735	354,694	346,903	377,919	168,419	396,815	_____
100-5-611-1035 LONGEVITY	4,489	5,350	7,121	8,450	3,975	9,200	_____
100-5-611-1040 SALARY HOURLY	13,804	40,710	38,422	25,000	16,162	25,000	_____
100-5-611-1041 STEP PAY	14,491	18,599	20,491	25,550	10,615	22,600	_____
100-5-611-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	_____
100-5-611-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-611-1060 OVERTIME	515	227	630	1,000	0	1,000	_____
100-5-611-1210 SOCIAL SECURITY	23,601	26,401	25,777	28,532	12,257	29,566	_____
100-5-611-1211 MEDICARE	5,519	6,174	6,029	6,673	2,867	6,915	_____
100-5-611-1220 HEALTH INSURANCE	78,000	96,000	86,331	96,000	25,118	96,000	_____
100-5-611-1230 RETIREMENT	49,157	49,956	52,062	56,361	21,882	65,093	_____
100-5-611-1240 UNEMPLOYMENT	1,316	1,435	746	2,190	278	0	_____
TOTAL SALARIES & BENEFITS	555,888	621,807	606,772	649,935	272,703	674,449	_____
OTHER EXPENSES							
100-5-611-3300 UTILITIES	6,590	5,928	5,873	5,500	2,851	5,500	_____
100-5-611-3400 CONSTRUCTION MATERIALS	303,533	136,297	180,032	330,424	79,243	330,424	_____
100-5-611-3700 CONFERENCE	5,318	3,077	3,435	5,500	3,043	5,500	_____
100-5-611-3803 EQUIPMENT LEASE/RENTAL	0	0	1,750	0	0	1	_____
100-5-611-6412 UNIFORM EXPENSE	0	0	8,235	0	0	1	_____
100-5-611-6500 OTHER	10,319	11,126	1,072	10,000	4,816	10,000	_____
100-5-611-6900 CAPITAL OUTLAY	71,015	312,542	49,418	78,049	71,700	78,049	_____
TOTAL OTHER EXPENSES	396,775	468,969	249,816	429,473	161,653	429,475	_____
TOTAL R & B PCT 1	952,663	1,090,776	856,588	1,079,408	434,356	1,103,924	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 ROAD & BRIDGE
 R & B PCT 2

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(- - - - - 2019 - - - - -)		(- - - - - 2020 - - - - -)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-612-1030 SALARY OTHER	275,687	279,578	299,396	328,128	149,367	344,535	_____
100-5-612-1035 LONGEVITY	8,107	8,435	9,300	10,200	4,996	7,850	_____
100-5-612-1040 SALARY - HOURLY	32,364	21,003	23,274	20,000	19,642	20,000	_____
100-5-612-1041 STEP PAY	15,345	12,138	13,199	15,600	7,084	11,700	_____
100-5-612-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	_____
100-5-612-1055 CELL PHONE ALLOWANCE	1,155	1,260	1,260	1,260	630	1,260	_____
100-5-612-1060 OVERTIME	4,086	4,374	3,743	1,000	5,446	1,000	_____
100-5-612-1210 SOCIAL SECURITY	20,650	19,571	20,522	24,626	10,916	25,255	_____
100-5-612-1211 MEDICARE	4,830	4,577	4,799	5,760	2,553	5,907	_____
100-5-612-1220 HEALTH INSURANCE	70,950	86,400	72,506	86,400	21,938	86,400	_____
100-5-612-1230 RETIREMENT	44,109	38,827	42,890	48,254	20,309	55,603	_____
100-5-612-1240 UNEMPLOYMENT	1,172	1,093	625	1,875	262	0	_____
TOTAL SALARIES & BENEFITS	499,455	498,257	512,515	564,103	253,643	580,509	_____
OTHER EXPENSES							
100-5-612-3400 CONSTRUCTION MATERIALS	265,708	105,114	230,744	179,210	98,372	179,210	_____
100-5-612-3700 CONFERENCE	3,822	7,794	5,239	5,500	4,056	5,500	_____
100-5-612-3803 EQUIP LEASE/RENTAL	0	8,811	1,585	0	0	1	_____
100-5-612-6412 UNIFORM EXPENSE	0	0	13,285	0	0	1	_____
100-5-612-6500 OTHER	12,690	15,402	2,538	7,500	10,254	7,500	_____
100-5-612-6900 CAPITAL OUTLAY	0	71,716	0	60,000	86,064	60,000	_____
TOTAL OTHER EXPENSES	282,219	208,837	253,390	252,210	198,746	252,212	_____
TOTAL R & B PCT 2	781,674	707,094	765,905	816,313	452,389	832,721	_____

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 ROAD & BRIDGE
 R & B PCT 3

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-613-1030 SALARY OTHER	366,872	375,830	384,048	408,256	169,087	428,668	_____
100-5-613-1035 LONGEVITY	9,444	8,863	9,612	10,875	4,550	10,500	_____
100-5-613-1040 SALARY HOURLY	19,504	27,381	24,937	17,720	10,720	17,720	_____
100-5-613-1041 STEP PAY	18,715	17,999	17,261	20,500	9,000	22,200	_____
100-5-613-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	_____
100-5-613-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-613-1060 OVERTIME	2,205	590	0	1,000	0	1,000	_____
100-5-613-1210 SOCIAL SECURITY	25,569	26,242	26,615	28,593	11,915	31,146	_____
100-5-613-1211 MEDICARE	5,980	6,137	6,224	6,687	2,787	7,284	_____
100-5-613-1220 HEALTH INSURANCE	85,800	105,600	97,912	105,600	20,477	105,600	_____
100-5-613-1230 RETIREMENT	54,831	51,841	56,530	55,873	22,665	68,571	_____
100-5-613-1240 UNEMPLOYMENT	1,459	1,477	785	2,190	273	0	_____
TOTAL SALARIES & BENEFITS	612,638	644,220	646,183	679,553	262,602	714,949	_____
OTHER EXPENSES							
100-5-613-3300 UTILITIES	7,569	7,095	8,453	5,000	3,398	5,000	_____
100-5-613-3400 CONSTRUCTION MATERIALS	426,096	87,776	139,608	308,869	86,763	308,869	_____
100-5-613-3700 CONFERENCE	4,235	2,891	3,407	5,500	2,472	5,500	_____
100-5-613-3803 EQUIP LEASE/RENTAL	0	0	2,238	0	0	1	_____
100-5-613-6412 UNIFORM EXPENSE	0	0	5,836	0	0	1	_____
100-5-613-6500 OTHER	7,920	8,623	1,121	12,500	4,637	12,500	_____
100-5-613-6900 CAPITAL OUTLAY	10,630	168,871	172,041	50,000	64,677	50,000	_____
TOTAL OTHER EXPENSES	456,450	275,256	332,704	381,869	161,946	381,871	_____
TOTAL R & B PCT 3	1,069,089	919,476	978,887	1,061,422	424,548	1,096,820	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 ROAD & BRIDGE
 R & B PCT 4

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-614-1030 SALARY OTHER	343,427	334,273	372,478	391,110	178,325	410,665	_____
100-5-614-1035 LONGEVITY	6,253	7,700	8,925	8,925	5,150	1,700	_____
100-5-614-1040 SALARY HOURLY	37,381	64,275	54,378	20,000	21,624	20,000	_____
100-5-614-1041 STEP PAY	19,499	20,837	23,191	23,250	13,361	28,100	_____
100-5-614-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	_____
100-5-614-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-614-1060 OVERTIME	0	5,583	4,265	1,000	2,517	1,000	_____
100-5-614-1210 SOCIAL SECURITY	25,922	27,578	29,180	29,278	13,822	29,991	_____
100-5-614-1211 MEDICARE	6,062	6,450	6,825	6,848	3,232	7,014	_____
100-5-614-1220 HEALTH INSURANCE	78,000	96,000	85,552	96,000	20,207	96,000	_____
100-5-614-1230 RETIREMENT	53,939	51,310	58,621	57,910	26,227	66,028	_____
100-5-614-1240 UNEMPLOYMENT	1,433	1,470	831	2,111	311	0	_____
TOTAL SALARIES & BENEFITS	594,176	637,736	666,507	658,692	295,906	682,759	_____
OTHER EXPENSES							
100-5-614-3300 UTILITIES	3,527	3,311	4,051	5,000	1,433	5,000	_____
100-5-614-3400 CONSTRUCTION MATERIALS	210,766	124,086	57,448	215,865	136,128	225,865	_____
100-5-614-3700 CONFERENCE	5,476	2,702	3,596	5,500	5,208	5,500	_____
100-5-614-3803 EQUIP LEASE/RENTAL	0	0	1,988	0	0	1	_____
100-5-614-6412 UNIFORM EXPENSE	0	0	4,893	0	0	1	_____
100-5-614-6500 OTHER	9,433	11,539	1,513	7,500	5,866	7,500	_____
100-5-614-6900 CAPITAL OUTLAY	39,473	87,092	45,092	52,000	84,300	52,000	_____
TOTAL OTHER EXPENSES	268,676	228,731	118,581	285,865	232,936	295,867	_____
TOTAL R & B PCT 4	862,852	866,467	785,087	944,557	528,841	978,626	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 ROAD & BRIDGE
 SHOP

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-615-1030 SALARY OTHER	74,872	74,585	74,872	78,617	34,036	82,548	_____
100-5-615-1035 LONGEVITY	625	850	1,075	1,075	615	1,125	_____
100-5-615-1041 STEP PAY	3,000	3,877	4,200	3,000	1,961	3,000	_____
100-5-615-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-615-1060 OVERTIME	0	0	0	0	(22)	1	_____
100-5-615-1210 SOCIAL SECURITY	4,421	4,419	4,420	4,895	2,010	5,452	_____
100-5-615-1211 MEDICARE	1,034	1,033	1,034	1,145	470	1,275	_____
100-5-615-1220 HEALTH INSURANCE	15,600	19,200	17,863	19,200	3,402	19,200	_____
100-5-615-1230 RETIRMENT	9,914	9,350	10,132	10,050	4,496	12,003	_____
100-5-615-1240 UNEMPLOYMENT	278	274	146	399	52	0	_____
TOTAL SALARIES & BENEFITS	111,004	114,847	115,001	119,641	47,651	125,864	
OTHER EXPENSES							
100-5-615-3100 SUPPLIES	85	903	828	1,000	128	1,000	_____
100-5-615-3300 UTILITIES	9,562	9,821	13,937	9,500	3,472	9,500	_____
100-5-615-3500 GAS & OIL	849	1,307	1,524	5,000	484	2,000	_____
100-5-615-3502 VEHICLE/EQUIP PARTS & REPAIRS	8,498	4,032	4,667	16,465	807	9,000	_____
100-5-615-6412 UNIFORM EXPENSE	0	0	1,370	0	0	1	_____
100-5-615-6500 OTHER	3,391	3,433	2,107	5,364	1,594	5,364	_____
100-5-615-6815 RADIO TOWER RENTAL	3,397	2,495	4,331	3,500	1,107	0	_____
TOTAL OTHER EXPENSES	25,782	21,990	28,763	40,829	7,592	26,865	
TOTAL SHOP	136,785	136,837	143,765	160,469	55,243	152,728	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

100-GENERAL FUND
 ROAD & BRIDGE
 DOGWOOD PARK

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2019 -----) Y-T-D ACTUAL	(----- 2020 -----) REQUESTED BUDGET	(-----) PROPOSED BUDGET
OTHER EXPENSES							
100-5-616-3400 CONSTRUCTION MAT/RD IMP	2,736	26	409	10,000	371	0	
TOTAL OTHER EXPENSES	2,736	26	409	10,000	371	0	
TOTAL DOGWOOD PARK	2,736	26	409	10,000	371	0	
TOTAL ROAD & BRIDGE	3,805,799	3,720,676	3,530,641	4,072,170	1,895,749	4,164,819	
TOTAL EXPENDITURES	18,402,501	18,069,025	17,384,936	20,091,733	8,699,499	20,885,507	
REVENUE OVER/(UNDER) EXPENDITURES	89,679	960,645	1,094,574	(341,253)	3,427,057	(178,679)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

210-FARM TO MARKET AND LAT RD

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
210-4110 TAXES CURRENT	548,622	556,340	526,791	591,536	405,276	625,598	_____
210-4112 TAXES DELINQUENT	14,858	13,651	9,487	25,000	7,090	14,000	_____
210-4115 PENALTY & INTEREST	11,703	13,497	13,097	0	7,950	0	_____
TOTAL TAXES	575,183	583,488	549,375	616,536	420,316	639,598	_____
TOTAL REVENUES	575,183	583,488	549,375	616,536	420,316	639,598	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

210-FARM TO MARKET AND LAT RD
 ROAD & BRIDGE
 PRECINCT 1

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
210-5-611-3400 CONSTRUCTION MATERIALS	188,097	114,732	69,669	176,441	40,065	191,927	_____
210-5-611-3803 EQUIPMENT LEASE/RENTAL	0	40,901	62,960	0	0	0	_____
210-5-611-5100 PRINCIPAL PAYMENTS	0	0	517,904	0	0	0	_____
210-5-611-5101 INTEREST PAYMENTS	0	0	12,136	0	0	0	_____
210-5-611-6550 PROIR YR CONTINGENCY	0	0	0	10,025	0	0	_____
TOTAL OTHER EXPENSES	188,097	155,632	662,669	186,466	40,065	191,927	_____
5-611-3400 CONSTRUCTION MATERIALS							
			PERMANENT NOTES: 30.01%				
TOTAL PRECINCT 1	188,097	155,632	662,669	186,466	40,065	191,927	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

210-FARM TO MARKET AND LAT RD
 ROAD & BRIDGE
 PRECINCT 2

EXPENDITURES			2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES									
210-5-612-3400	CONSTRUCTION MATERIALS		175,040	81,759	67,804	103,989	16,923	113,129	_____
210-5-612-3803	EQUIPMENT LEASE/RENTAL		0	9,125	26,593	0	0	0	_____
210-5-612-5100	PRINCIPAL PAYMENTS		0	0	129,476	0	0	0	_____
210-5-612-5101	INTEREST PAYMENTS		0	0	3,034	0	0	0	_____
TOTAL OTHER EXPENSES			175,040	90,884	226,907	103,989	16,923	113,129	_____
5-612-3400	CONSTRUCTION MATERIALS	PERMANENT NOTES: 17.69%							
TOTAL PRECINCT 2			175,040	90,884	226,907	103,989	16,923	113,129	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

210-FARM TO MARKET AND LAT RD
 ROAD & BRIDGE
 PRECINCT 3

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
210-5-613-3400 CONSTRUCTION MATERIALS	319,896	196,249	105,489	181,574	31,638	197,492	_____
210-5-613-3803 EQUIPMENT LEASE/RENTAL	0	29,760	44,060	0	0	0	_____
210-5-613-5100 PRINCIPAL PAYMENTS	0	0	388,428	0	0	0	_____
210-5-613-5101 INTEREST PAYMENTS	0	0	9,102	0	0	0	_____
210-5-613-6550 PRIOR YR CONTINGENCY	0	0	0	35,492	0	0	_____
TOTAL OTHER EXPENSES	319,896	226,008	547,079	217,066	31,638	197,492	_____
5-613-3400 CONSTRUCTION MATERIALS							
							PERMANENT NOTES: 30.88%
TOTAL PRECINCT 3	319,896	226,008	547,079	217,066	31,638	197,492	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

210-FARM TO MARKET AND LAT RD
 ROAD & BRIDGE
 PRECINCT 4

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
210-5-614-3400 CONSTRUCTION MATERIALS	157,972	108,152	47,464	125,995	29,253	137,050	_____
210-5-614-3803 EQUIPMENT LEASE/RENTAL	0	31,095	58,783	0	0	0	_____
210-5-614-5100 PRINCIPAL PAYMENTS	0	0	258,952	0	0	0	_____
210-5-614-5101 INTEREST PAYMENTS	0	0	6,068	0	0	0	_____
TOTAL OTHER EXPENSES	157,972	139,248	371,268	125,995	29,253	137,050	_____
5-614-3400 CONSTRUCTION MATERIALS							
			PERMANENT NOTES:				
			21.43%				
TOTAL PRECINCT 4	157,972	139,248	371,268	125,995	29,253	137,050	
TOTAL ROAD & BRIDGE	841,006	611,773	1,807,923	633,516	117,879	639,598	
TOTAL EXPENDITURES	841,006	611,773	1,807,923	633,516	117,879	639,598	=====
REVENUE OVER/(UNDER) EXPENDITURES	(265,823)	(28,285)	(1,258,548)	(16,980)	302,437	0	=====

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2019

240-FAMILY PROTECTION FUND

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
240-4405 DISTRICT CLERK	0	0	0	4,000	0	4,000	
TOTAL FEEES OF OFFICE	0	0	0	4,000	0	4,000	
TOTAL REVENUES	0	0	0	4,000	0	4,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

240-FAMILY PROTECTION FUND
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
OTHER EXPENSES						
240-5-112-6500 OTHER	0	0	0	4,000	0	4,000
240-5-112-6550 CONTINGENCY	0	0	0	0	0	316
TOTAL OTHER EXPENSES	0	0	0	4,000	0	4,316
TOTAL MISCELLANEOUS	0	0	0	4,000	0	4,316
TOTAL GENERAL GOVERNMENT	0	0	0	4,000	0	4,316
TOTAL EXPENDITURES	0	0	0	4,000	0	4,316
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	(316)

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

241-LAW LIBRARY

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
241-4505 COUNTY CLERK	10,401	9,046	9,476	10,000	4,375	10,000	_____
241-4506 DISTRICT CLERK	11,087	12,103	13,063	10,000	5,337	10,000	_____
TOTAL COMMISSIONS AND FEES	21,488	21,150	22,538	20,000	9,712	20,000	_____
TOTAL REVENUES	21,488	21,150	22,538	20,000	9,712	20,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

241-LAW LIBRARY JUDICIAL LAW LIBRARY	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
241-5-210-3115 LEGAL REFERENCE MATERIALS	18,152	19,272	20,048	20,000	8,519	20,000	_____
241-5-210-6550 CONTINGENCY	0	0	0	0	0	42,531	_____
TOTAL OTHER EXPENSES	18,152	19,272	20,048	20,000	8,519	62,531	
TOTAL LAW LIBRARY	18,152	19,272	20,048	20,000	8,519	62,531	
TOTAL JUDICIAL	18,152	19,272	20,048	20,000	8,519	62,531	
TOTAL EXPENDITURES	18,152	19,272	20,048	20,000	8,519	62,531	=====
REVENUE OVER/(UNDER) EXPENDITURES	3,336	1,878	2,490	0	1,194	(42,531)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

243-JCT FEE

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----)		(----- 2020 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
243-4510 JCT FEES	14,550	14,268	14,733	14,000	6,126	14,000	_____
TOTAL COMMISSIONS AND FEES	14,550	14,268	14,733	14,000	6,126	14,000	
TOTAL REVENUES	14,550	14,268	14,733	14,000	6,126	14,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

243-JCT FEE
 JUDICIAL
 JP 1

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
243-5-205-6500 OTHER	3,289	3,026	4,028	5,676	1,225	5,676	_____
243-5-205-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
243-5-205-6900 CAPITAL OUTLAY	3,634	595	0	0	0	1	_____
TOTAL OTHER EXPENSES	6,923	3,621	4,028	5,676	1,225	5,678	_____
TOTAL JP 1	6,923	3,621	4,028	5,676	1,225	5,678	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

243-JCT FEE
 JUDICIAL
 JP 2

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
243-5-206-6500 OTHER	3,188	2,551	2,769	4,811	164	4,811	_____
243-5-206-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
243-5-206-6900 CAPITAL OUTLAY	1,386	600	4,789	0	0	1	_____
TOTAL OTHER EXPENSES	4,574	3,151	7,557	4,811	164	4,813	_____
TOTAL JP 2	4,574	3,151	7,557	4,811	164	4,813	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

243-JCT FEE
 JUDICIAL
 JP 3

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
243-5-207-6500 OTHER	3,821	3,627	3,884	32,900	2,088	32,900	_____
243-5-207-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
243-5-207-6900 CAPITAL OUTLAY	0	4,327	0	0	0	1	_____
TOTAL OTHER EXPENSES	3,821	7,954	3,884	32,900	2,088	32,902	_____
TOTAL JP 3	3,821	7,954	3,884	32,900	2,088	32,902	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

243-JCT FEE
 JUDICIAL
 JP 4

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
243-5-208-6500 OTHER	5,815	4,635	4,306	3,000	442	3,000	_____
243-5-208-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
243-5-208-6900 CAPITAL OUTLAY	0	6,349	0	0	0	1	_____
TOTAL OTHER EXPENSES	5,815	10,983	4,306	3,000	442	3,002	_____
TOTAL JP 4	5,815	10,983	4,306	3,000	442	3,002	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

243-JCT FEE

JUDICIAL

JCT FEE CONTINGENCY

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
243-5-209-6550 CONTINGENCY	0	0	0	0	0	14,668	_____
TOTAL OTHER EXPENSES	0	0	0	0	0	14,668	
TOTAL JCT FEE CONTINGENCY	0	0	0	0	0	14,668	
TOTAL JUDICIAL	21,132	25,710	19,775	46,387	3,919	61,063	
TOTAL EXPENDITURES	<u>21,132</u>	<u>25,710</u>	<u>19,775</u>	<u>46,387</u>	<u>3,919</u>	<u>61,063</u>	<u>=====</u>
REVENUE OVER/(UNDER) EXPENDITURES	<u>(6,583)</u>	<u>(11,441)</u>	<u>(5,042)</u>	<u>(32,387)</u>	<u>2,207</u>	<u>(47,063)</u>	<u>=====</u>

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

245-CHILD WELFARE BOARD

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
245-4750 INTEREST - NOW	187	147	0	0	12	0	_____
TOTAL MISCELLANEOUS	187	147	0	0	12	0	_____
INTERGOVERNMENTAL							
245-4800 GRANT REVENUE	3,067	2,556	4,239	6,000	1,920	4,000	_____
TOTAL INTERGOVERNMENTAL	3,067	2,556	4,239	6,000	1,920	4,000	_____
TOTAL REVENUES	3,253	2,702	4,239	6,000	1,931	4,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

245-CHILD WELFARE BOARD
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
245-5-112-6500 MISCELLANEOUS	0	0	0	1,075	0	500	_____
245-5-112-6520 ADMINISTRATIVE	2,400	2,400	2,400	250	1,200	4,800	_____
245-5-112-6521 ALLOWANCES - BIRTHDAY	1,570	1,665	1,905	500	835	500	_____
245-5-112-6522 ALLOWANCES - CHRISTMAS GIFTS	800	0	0	3,400	111	2,400	_____
245-5-112-6523 ALLOWANCES - CLOTHING	4,936	3,311	661	4,500	317	3,000	_____
245-5-112-6524 ALLOWANCES - DIAPERS	80	360	137	2,000	65	2,000	_____
245-5-112-6525 ALLOWANCES - SCHOOL SUPPLIES	0	138	0	600	0	600	_____
245-5-112-6526 ALLOWANCES - CHILD SPENDING	10,825	10,704	12,605	8,750	5,035	8,750	_____
245-5-112-6527 EDUCATION/WELL BEING	0	0	0	1,000	0	1,000	_____
245-5-112-6528 RAINBOW ROOM	0	0	0	600	0	500	_____
245-5-112-6529 PUBLIC INFORMATION	0	0	0	500	0	500	_____
245-5-112-6530 CASE SERVICES & INVESTIGATIONS	0	0	0	1,250	0	775	_____
245-5-112-6531 RECOGNITION & HOSPITALITY	0	0	0	625	0	625	_____
245-5-112-6532 MEDICAL ALLOWANCE	0	0	0	50	0	50	_____
245-5-112-6533 TRAINING/CPS STAFF & BOARD	0	0	0	900	0	500	_____
TOTAL OTHER EXPENSES	20,611	18,578	17,708	26,000	7,564	26,500	_____
TOTAL MISCELLANEOUS	20,611	18,578	17,708	26,000	7,564	26,500	_____
TOTAL GENERAL GOVERNMENT	20,611	18,578	17,708	26,000	7,564	26,500	_____
TOTAL EXPENDITURES	20,611	18,578	17,708	26,000	7,564	26,500	=====
REVENUE OVER/(UNDER) EXPENDITURES	(17,358)	(15,876)	(13,469)	(20,000)	(5,632)	(22,500)	=====

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2019

248-CC RECORDS ARCHIVE

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
248-4404 CO CLERK RECORDS ARCHIVE	94,503	93,918	91,780	80,000	39,774	80,000	
TOTAL FEES OF OFFICE	94,503	93,918	91,780	80,000	39,774	80,000	
TOTAL REVENUES	94,503	93,918	91,780	80,000	39,774	80,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

248-CC RECORDS ARCHIVE
 GENERAL GOVERNMENT
 COUNTY CLERK

EXPENDITURES			2019		2020		
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
248-5-104-1030 SALARY OTHER	0	0	28,242	29,660	13,473	31,143	_____
248-5-104-1035 LONGEVITY	0	0	300	400	200	625	_____
248-5-104-1040 SALARY HOURLY	8,878	38,093	36,571	26,000	11,819	26,000	_____
248-5-104-1041 STEP PAY	0	0	1,200	2,100	600	3,000	_____
248-5-104-1060 OVERTIME	0	0	0	0	0	1	_____
248-5-104-1210 SOCIAL SECURITY	550	2,362	3,811	3,550	1,444	3,768	_____
248-5-104-1211 MEDICARE	129	553	891	820	338	881	_____
248-5-104-1220 HEALTH INSURANCE	7,800	9,600	8,749	9,600	2,516	9,600	_____
248-5-104-1230 RETIREMENT	648	3,848	6,959	7,500	2,604	8,295	_____
248-5-104-1240 UNEMPLOYMENT	17	118	112	290	36	55	_____
TOTAL SALARIES & BENEFITS	18,022	54,574	86,835	79,920	33,031	83,367	_____
5-104-1040 SALARY HOURLY							
			PERMANENT NOTES:				
			Part-time employee for scanning				
OTHER EXPENSES							
248-5-104-3100 SUPPLIES	0	6,109	0	15,000	0	15,000	_____
248-5-104-6415 RECORDS PRESERVATION	63,513	132,732	78,692	90,000	9,147	90,000	_____
248-5-104-6500 OTHER	0	106	0	0	0	1	_____
248-5-104-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
248-5-104-6550 CONTINGENCY	0	0	0	0	0	13,532	_____
248-5-104-6900 CAPITAL OUTLAY	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	63,513	138,947	78,692	105,000	9,147	118,535	_____
5-104-6415 RECORDS PRESERVATION							
			PERMANENT NOTES:				
			Book/record preservation				
5-104-6500 OTHER							
			PERMANENT NOTES:				
			LGS Property Records Online Index Project				
TOTAL COUNTY CLERK	81,535	193,521	165,527	184,920	42,178	201,902	
TOTAL GENERAL GOVERNMENT	81,535	193,521	165,527	184,920	42,178	201,902	
TOTAL EXPENDITURES	81,535	193,521	165,527	184,920	42,178	201,902	=====
REVENUE OVER/(UNDER) EXPENDITURES	12,968	(99,603)	(73,747)	(104,920)	(2,404)	(121,902)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

249-DC RECORDS MGT & PRES

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) (----- 2020 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
249-4405 DISTRICT CLERK	4,232	4,215	4,355	4,000	1,685	4,000	_____
TOTAL FEEES OF OFFICE	4,232	4,215	4,355	4,000	1,685	4,000	
TOTAL REVENUES	4,232	4,215	4,355	4,000	1,685	4,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

249-DC RECORDS MGT & PRES
 GENERAL GOVERNMENT
 DISTRICT CLERK

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
249-5-106-6500 OTHER	1,206	5,560	0	10,000	0	10,000	_____
249-5-106-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
249-5-106-6550 CONTINGENCY	0	0	0	0	0	8,458	_____
249-5-106-6900 CAPITAL OUTLAY	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	1,206	5,560	0	10,000	0	18,460	_____
TOTAL DISTRICT CLERK	1,206	5,560	0	10,000	0	18,460	
TOTAL GENERAL GOVERNMENT	1,206	5,560	0	10,000	0	18,460	
TOTAL EXPENDITURES	1,206	5,560	0	10,000	0	18,460	=====
REVENUE OVER/(UNDER) EXPENDITURES	3,026	(1,345)	4,355	(6,000)	1,685	(14,460)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

250-CC RECORDS MGT & PRES

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
250-4403 COUNTY CLERK	84,687	77,503	81,873	78,000	34,140	78,000	_____
TOTAL FEEES OF OFFICE	84,687	77,503	81,873	78,000	34,140	78,000	
TOTAL REVENUES	84,687	77,503	81,873	78,000	34,140	78,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

250-CC RECORDS MGT & PRES
 GENERAL GOVERNMENT
 COUNTY CLERK

EXPENDITURES				----- 2019 -----)		----- 2020 -----)	
	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
250-5-104-1030 SALARY OTHER	28,178	27,990	0	28,500	0	29,925	_____
250-5-104-1060 OVERTIME	0	0	0	0	0	1	_____
250-5-104-1210 SOCIAL SECURITY	3,167	1,511	623	1,692	0	1,855	_____
250-5-104-1211 MEDICARE	741	354	146	398	0	434	_____
250-5-104-1220 HEALTH INSURANCE	7,800	9,600	0	9,600	0	9,600	_____
250-5-104-1230 RETIREMENT	5,834	3,692	882	3,470	117	4,085	_____
250-5-104-1240 UNEMPLOYMENT	194	100	25	130	0	27	_____
TOTAL SALARIES & BENEFITS	45,913	43,247	1,676	43,790	117	45,927	_____
OTHER EXPENSES							
250-5-104-3100 SUPPLIES	3,195	0	0	5,000	2,377	5,000	_____
250-5-104-3810 COMPUTER SERVICE	23,674	31,444	34,930	50,000	19,867	50,000	_____
250-5-104-6415 RECORDS PRESERVATION	0	33,803	6,653	50,000	0	50,000	_____
250-5-104-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
250-5-104-6550 CONTINGENCY	0	0	0	0	0	88,840	_____
250-5-104-6900 CAPITAL OUTLAY	4,246	3,720	5,403	0	0	1	_____
TOTAL OTHER EXPENSES	31,115	68,967	46,986	105,000	22,244	193,842	_____
5-104-3810 COMPUTER SERVICE							
		PERMANENT NOTES: Records management and automation.					
TOTAL COUNTY CLERK	77,028	112,214	48,662	148,790	22,362	239,769	
TOTAL GENERAL GOVERNMENT	77,028	112,214	48,662	148,790	22,362	239,769	
TOTAL EXPENDITURES	77,028	112,214	48,662	148,790	22,362	239,769	=====
REVENUE OVER/(UNDER) EXPENDITURES	7,659	(34,711)	33,211	(70,790)	11,778	(161,769)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

251-COURT REPORTER SERVICES

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>							
FEEES OF OFFICE							
251-4403 COUNTY CLERK	4,381	4,122	4,140	4,000	1,710	4,000	<u> </u>
251-4405 DISTRICT CLERK	7,394	7,248	7,858	8,000	3,186	8,000	<u> </u>
TOTAL FEES OF OFFICE	11,775	11,370	11,999	12,000	4,897	12,000	
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TOTAL REVENUES	11,775	11,370	11,999	12,000	4,897	12,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

251-COURT REPORTER SERVICES
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
251-5-112-3100 SUPPLIES	0	0	0	0	0	1	_____
251-5-112-4830 COURT REPORTER FEES	33,441	26,454	13,125	25,000	9,797	12,000	_____
251-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
251-5-112-6900 CAPITAL OUTLAY	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	33,441	26,454	13,125	25,000	9,797	12,003	_____
TOTAL MISCELLANEOUS	33,441	26,454	13,125	25,000	9,797	12,003	
TOTAL GENERAL GOVERNMENT	33,441	26,454	13,125	25,000	9,797	12,003	
TOTAL EXPENDITURES	33,441	26,454	13,125	25,000	9,797	12,003	=====
REVENUE OVER/(UNDER) EXPENDITURES	(21,666)	(15,084)	(1,126)	(13,000)	(4,901)	(3)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

252-DARE PROGRAM

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(- - - - - 2019 - - - - -)		(- - - - - 2020 - - - - -)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
252-4720 OTHER REVENUE	0	0	0	0	0	0	_____
252-4725 DONATIONS	9,398	9,563	11,285	0	1,313	3,000	_____
252-4750 INTEREST	18	30	0	0	9	0	_____
TOTAL MISCELLANEOUS	9,416	9,593	11,285	0	1,322	3,000	_____
TOTAL REVENUES	9,416	9,593	11,285	0	1,322	3,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

252-DARE PROGRAM
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
252-5-112-6500 OTHER	7,971	4,275	6,250	0	3,112	6,500	
TOTAL OTHER EXPENSES	7,971	4,275	6,250	0	3,112	6,500	
TOTAL MISCELLANEOUS	7,971	4,275	6,250	0	3,112	6,500	
TOTAL GENERAL GOVERNMENT	7,971	4,275	6,250	0	3,112	6,500	
TOTAL EXPENDITURES	7,971	4,275	6,250	0	3,112	6,500	
REVENUE OVER/(UNDER) EXPENDITURES	1,445	5,318	5,034	0	(1,790)	(3,500)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

254-CO RECORDS MGT & PRES

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
<hr/>							
FEEES OF OFFICE							
254-4403 COUNTY CLERK	3,505	12,113	4,888	13,000	2,510	5,000	_____
254-4405 DISTRICT CLERK	8,516	8,254	8,158	8,000	3,116	8,000	_____
TOTAL FEES OF OFFICE	12,021	20,367	13,046	21,000	5,626	13,000	_____
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TOTAL REVENUES	12,021	20,367	13,046	21,000	5,626	13,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

254-CO RECORDS MGT & PRES
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
254-5-112-6500 OTHER	6,624	5,644	8,795	22,000	7,142	22,000	_____
254-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
254-5-112-6550 CONTINGENCY	0	0	0	0	0	25,397	_____
254-5-112-6900 CAPITAL OUTLAY	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	6,624	5,644	8,795	22,000	7,142	47,399	_____
5-112-6500 OTHER							
							PERMANENT NOTES: Expenses related to the records building on Poplar and various department records management and preservation efforts.
TOTAL MISCELLANEOUS	6,624	5,644	8,795	22,000	7,142	47,399	
TOTAL GENERAL GOVERNMENT	6,624	5,644	8,795	22,000	7,142	47,399	
TOTAL EXPENDITURES	6,624	5,644	8,795	22,000	7,142	47,399	=====
REVENUE OVER/(UNDER) EXPENDITURES	5,398	14,723	4,251	(1,000)	(1,516)	(34,399)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

255-SECURITY SERVICE FEE

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
255-4403 COUNTY CLERK	9,549	13,677	10,529	8,000	4,513	8,000	_____
255-4405 DISTRICT CLERK	4,279	4,196	4,387	4,000	1,682	4,000	_____
255-4407 JP 1	2,029	1,924	1,562	1,600	745	1,600	_____
255-4408 JP 2	2,371	2,715	2,914	2,800	1,261	2,800	_____
255-4409 JP 3	3,312	3,712	3,571	3,400	1,417	3,400	_____
255-4410 JP 4	3,201	2,351	3,003	2,700	1,189	2,700	_____
TOTAL FEES OF OFFICE	24,740	28,574	25,966	22,500	10,808	22,500	_____
TRANSFERS							
255-4901 TRANSFERS FROM OTHER FUNDS	20,000	20,000	20,000	30,000	0	37,000	_____
TOTAL TRANSFERS	20,000	20,000	20,000	30,000	0	37,000	_____
TOTAL REVENUES	44,740	48,574	45,966	52,500	10,808	59,500	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

255-SECURITY SERVICE FEE
 PUBLIC SAFETY
 BAILIFF

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
255-5-307-1030 SALARY OTHER	32,267	29,731	32,269	33,891	16,422	37,801	_____
255-5-307-1035 LONGEVITY	300	46	0	100	50	200	_____
255-5-307-1039 CERTIFICATION PAY	600	1,108	1,200	1,800	600	1,800	_____
255-5-307-1041 STEP PAY	1,200	46	0	1,100	508	1,200	_____
255-5-307-1060 OVERTIME	0	1,390	388	0	0	1	_____
255-5-307-1210 SOCIAL SECURITY	1,899	1,990	2,116	2,180	1,089	2,542	_____
255-5-307-1211 MEDICARE	444	466	494	510	255	595	_____
255-5-307-1220 HEALTH INSURANCE	7,800	7,800	8,749	9,600	50	9,600	_____
255-5-307-1230 RETIREMENT	4,353	3,792	4,302	4,520	2,062	5,597	_____
255-5-307-1240 UNEMPLOYMENT	120	108	63	171	25	37	_____
TOTAL SALARIES & BENEFITS	48,983	46,476	49,581	53,872	21,061	59,372	_____
TOTAL BAILIFF	48,983	46,476	49,581	53,872	21,061	59,372	
TOTAL PUBLIC SAFETY	48,983	46,476	49,581	53,872	21,061	59,372	
TOTAL EXPENDITURES	48,983	46,476	49,581	53,872	21,061	59,372	=====
REVENUE OVER/(UNDER) EXPENDITURES	(4,242)	2,098	(3,615)	(1,372)	(10,253)	128	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

256-JUSTICE CRT BLDG SEC FUND

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
256-4743 JUSTICE CRT BLDG SEC REVENUE	3,615	3,541	3,660	4,000	1,525	4,000	_____
256-4750 INTEREST	0	0	0	0	0	0	_____
TOTAL MISCELLANEOUS	3,615	3,541	3,660	4,000	1,525	4,000	_____
TOTAL REVENUES	3,615	3,541	3,660	4,000	1,525	4,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

256-JUSTICE CRT BLDG SEC FUND
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
256-5-112-6500 OTHER	113	0	0	15,000	0	15,000	_____
256-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
256-5-112-6550 CONTINGENCY	0	0	0	0	0	16,283	_____
256-5-112-6900 CAPITAL OUTLAY	7,900	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	8,013	0	0	15,000	0	31,285	_____
TOTAL MISCELLANEOUS	8,013	0	0	15,000	0	31,285	
TOTAL GENERAL GOVERNMENT	8,013	0	0	15,000	0	31,285	
TOTAL EXPENDITURES	8,013	0	0	15,000	0	31,285	=====
REVENUE OVER/(UNDER) EXPENDITURES	(4,398)	3,541	3,660	(11,000)	1,525	(27,285)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

257-HISTORICAL COMMISSION

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
257-4720 OTHER REVENUE	0	0	0	0	0	0	
257-4725 DONATIONS	0	0	0	100	0	100	
257-4750 INTEREST	3	3	0	0	0	0	
TOTAL MISCELLANEOUS	3	3	0	100	0	100	
4725 DONATIONS							
				PERMANENT NOTES: Decrease due to formation of the Friends on the Historical Commission.			
TOTAL REVENUES	3	3	0	100	0	100	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

257-HISTORICAL COMMISSION
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
257-5-112-6500 OTHER	0	0	168	100	0	100	_____
257-5-112-6550 CONTINGENCY	0	0	0	0	0	635	_____
257-5-112-7000 TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	0	0	168	100	0	735	_____
TOTAL MISCELLANEOUS	0	0	168	100	0	735	
TOTAL GENERAL GOVERNMENT	0	0	168	100	0	735	
TOTAL EXPENDITURES	0	0	168	100	0	735	=====
REVENUE OVER/(UNDER) EXPENDITURES	3	3	(168)	0	0	(635)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

259-PRE-TRIAL DIVERSION

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
259-4720 OTHER REVENUE	77,100	75,825	65,275	30,000	33,560	60,000	_____
259-4750 INTEREST-NOW	0	0	0	0	0	0	_____
TOTAL MISCELLANEOUS	77,100	75,825	65,275	30,000	33,560	60,000	_____
TOTAL REVENUES	77,100	75,825	65,275	30,000	33,560	60,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

259-PRE-TRIAL DIVERSION
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
259-5-112-1030 SALARY OTHER	34,563	39,968	44,889	37,562	21,644	39,440	_____
259-5-112-1035 LONGEVITY	300	400	625	625	375	875	_____
259-5-112-1041 STEP PAY	1,200	2,238	3,000	3,000	1,500	3,000	_____
259-5-112-1060 OVERTIME	0	0	0	0	0	1	_____
259-5-112-1210 SOCIAL SECURITY	2,197	2,588	2,932	2,190	1,400	2,686	_____
259-5-112-1211 MEDICARE	514	605	686	550	327	628	_____
259-5-112-1220 HEALTH INSURANCE	0	0	12	0	2,697	9,600	_____
259-5-112-1230 RETIREMENT	4,556	4,952	6,042	4,265	2,729	5,913	_____
259-5-112-1240 UNEMPLOYMENT	126	135	74	0	28	39	_____
TOTAL SALARIES & BENEFITS	43,456	50,887	58,259	48,192	30,700	62,181	_____
OTHER EXPENSES							
259-5-112-3100 SUPPLIES	0	0	0	0	0	1	_____
259-5-112-6500 OTHER	0	1,074	0	0	0	1	_____
259-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
259-5-112-6550 CONTINGENCY	0	0	0	0	0	20,000	_____
259-5-112-6900 CAPITAL OUTLAY	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	0	1,074	0	0	0	20,004	_____
TOTAL MISCELLANEOUS	43,456	51,961	58,259	48,192	30,700	82,185	_____
TOTAL GENERAL GOVERNMENT	43,456	51,961	58,259	48,192	30,700	82,185	_____
TOTAL EXPENDITURES	43,456	51,961	58,259	48,192	30,700	82,185	=====
REVENUE OVER/(UNDER) EXPENDITURES	33,644	23,864	7,016	(18,192)	2,860	(22,185)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

262-CO & DIST COURT TECH FUND

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----)		(----- 2020 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
262-4403 COUNTY CLERK	601	521	616	1,000	320	1,000	_____
262-4405 DISTRICT CLERK	783	738	728	300	280	300	_____
TOTAL FEES OF OFFICE	1,385	1,260	1,344	1,300	600	1,300	_____
TOTAL REVENUES	1,385	1,260	1,344	1,300	600	1,300	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

262-CO & DIST COURT TECH FUND
 GENERAL GOVERNMENT
 CO&DIST COURT TECH FUND

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
262-5-112-6500 OTHER	36	0	3,500	3,500	566	3,500	_____
262-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
262-5-112-6550 CONTINGENCY	0	0	0	0	0	246	_____
262-5-112-6900 CAPITAL OUTLAY	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	36	0	3,500	3,500	566	3,748	_____
5-112-6500 OTHER							
PERMANENT NOTES: For Court Technological Enhancements (CCP 102.0169)							
TOTAL CO&DIST COURT TECH FUND	36	0	3,500	3,500	566	3,748	
TOTAL GENERAL GOVERNMENT	36	0	3,500	3,500	566	3,748	
TOTAL EXPENDITURES	36	0	3,500	3,500	566	3,748	=====
REVENUE OVER/(UNDER) EXPENDITURES	1,349	1,260	(2,156)	(2,200)	34	(2,448)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

264-COURT RECORDS PRES

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
264-4403 COUNTY CLERK	4,150	(88)	3,890	3,000	1,790	3,000	_____
264-4404 DISTRICT CLERK	6,189	6,247	6,765	7,000	2,691	7,000	_____
TOTAL FEES OF OFFICE	10,339	6,159	10,655	10,000	4,481	10,000	_____
TOTAL REVENUES	10,339	6,159	10,655	10,000	4,481	10,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

264-COURT RECORDS PRES
 GENERAL GOVERNMENT
 COURT REC PRESERVATION

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
264-5-112-3300 UTILITIES	5,955	5,860	4,825	8,000	1,706	8,000	_____
264-5-112-6500 OTHER	2,135	50	0	5,000	0	5,000	_____
264-5-112-6550 CONTINGENCY	0	0	0	0	0	15,926	_____
TOTAL OTHER EXPENSES	8,090	5,910	4,825	13,000	1,706	28,926	_____
5-112-6500 OTHER							
PERMANENT NOTES: To digitize court records and preserve from natural disasters. (811 Mallard Court Records Bldg)							
TOTAL COURT REC PRESERVATION	8,090	5,910	4,825	13,000	1,706	28,926	
TOTAL GENERAL GOVERNMENT	8,090	5,910	4,825	13,000	1,706	28,926	
TOTAL EXPENDITURES	8,090	5,910	4,825	13,000	1,706	28,926	=====
REVENUE OVER/(UNDER) EXPENDITURES	2,249	249	5,830	(3,000)	2,774	(18,926)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

265-DISTRICT CLERK TECHNOLOGY

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) (----- 2020 -----)			
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
265-4405 DISTRICT CLERK TECHNOLOGY FEE	7,066	7,133	7,564	4,000	2,995	4,000	_____
TOTAL FEEES OF OFFICE	7,066	7,133	7,564	4,000	2,995	4,000	
TOTAL REVENUES	7,066	7,133	7,564	4,000	2,995	4,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

265-DISTRICT CLERK TECHNOLOGY
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
265-5-112-3100 SUPPLIES	0	0	0	0	0	1	_____
265-5-112-6500 OTHER	0	0	0	4,000	0	4,000	_____
265-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	_____
265-5-112-6550 CONTINGENCY	0	0	0	0	0	39,728	_____
265-5-112-6900 CAPITAL OUTLAY	0	4,327	0	0	0	1	_____
TOTAL OTHER EXPENSES	0	4,327	0	4,000	0	43,731	_____
TOTAL MISCELLANEOUS	0	4,327	0	4,000	0	43,731	
TOTAL GENERAL GOVERNMENT	0	4,327	0	4,000	0	43,731	
TOTAL EXPENDITURES	0	4,327	0	4,000	0	43,731	=====
REVENUE OVER/(UNDER) EXPENDITURES	7,066	2,806	7,564	0	2,995	(39,731)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

277-INDIGENT DEFENSE GRANT
 JUDICIAL
 INDIGENT DEFENSE

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
SALARIES & BENEFITS						
277-5-209-1011 SALARY STATE SUPPLEMENT	0	0	0	2,148	933	0
277-5-209-1030 SALARY OTHER	2,038	2,038	2,124	0	0	0
277-5-209-1210 SOCIAL SECURITY	123	123	127	135	56	0
277-5-209-1211 MEDICARE	29	28	30	35	13	0
277-5-209-1220 HEALTH INSURANCE	0	0	0	0	110	0
277-5-209-1230 RETIREMENT	269	230	269	300	111	0
277-5-209-1240 UNEMPLOYMENT	0	0	0	10	0	0
TOTAL SALARIES & BENEFITS	2,458	2,419	2,550	2,628	1,224	0
OTHER EXPENSES						
277-5-209-4801 COURT APPOINTED ATTORNEYS	0	0	0	34,000	0	0
277-5-209-7000 TRANSFER TO OTHER FUNDS	0	0	0	0	0	183,726
TOTAL OTHER EXPENSES	0	0	0	34,000	0	183,726
TOTAL INDIGENT DEFENSE	2,458	2,419	2,550	36,628	1,224	183,726
TOTAL JUDICIAL	2,458	2,419	2,550	36,628	1,224	183,726
TOTAL EXPENDITURES	2,458	2,419	2,550	36,628	1,224	183,726
REVENUE OVER/(UNDER) EXPENDITURES	(2,458)	(2,419)	(2,550)	(36,628)	(1,224)	(183,726)

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

281-GUARDIANSHIP

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
281-4505 GUARDIANSHIP FEE	3,559	3,880	3,681	0	1,700	3,500	
TOTAL COMMISSIONS AND FEES	3,559	3,880	3,681	0	1,700	3,500	
TOTAL REVENUES	3,559	3,880	3,681	0	1,700	3,500	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

281-GUARDIANSHIP
 GENERAL GOVERNMENT
 GUARDIANSHIP

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
281-5-112-4801 COURT APPOINTED ATTORNEYS	0	0	0	0	0	1	_____
281-5-112-6500 OTHER	0	0	0	0	0	1	_____
281-5-112-6550 CONTINGENCY	0	0	0	0	0	40,280	_____
TOTAL OTHER EXPENSES	0	0	0	0	0	40,282	_____
TOTAL GUARDIANSHIP	0	0	0	0	0	40,282	
TOTAL GENERAL GOVERNMENT	0	0	0	0	0	40,282	
TOTAL EXPENDITURES	0	0	0	0	0	40,282	=====
REVENUE OVER/(UNDER) EXPENDITURES	3,559	3,880	3,681	0	1,700	(36,782)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

400-PERMANENT IMPROVEMENT

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
400-4110 TAXES CURRENT	(60)	0	82	0	0	0	_____
400-4112 TAXES DELINQUENT	396	393	140	500 (39)	500	_____
400-4115 PENALTY & INTEREST	475	542	306	0	0	0	_____
400-4164 VEHICLE INVENTORY TAX	0	0	0	0	0	0	_____
TOTAL TAXES	811	935	529	500 (38)	500	_____
TOTAL REVENUES	811	935	529	500 (38)	500	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

400-PERMANENT IMPROVEMENT
 GENERAL GOVERNMENT
 COURTHOUSE/ANNEXES

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
400-5-109-6550 CONTINGENCY	0	0	0	500,000	0	500,000	_____
400-5-109-6910 CAPITAL IMPROVEMENTS	0	0	0	500,000	6,197	500,000	_____
400-5-109-6911 REPAIRS	0	0	0	0	0	1	_____
400-5-109-6924 CRTHOUSE 2ND/3RD FLOOR RENOVAT	96,429	235,994	180,524	0	2,303	0	_____
TOTAL OTHER EXPENSES	96,429	235,994	180,524	1,000,000	8,500	1,000,001	_____
TOTAL COURTHOUSE/ANNEXES	96,429	235,994	180,524	1,000,000	8,500	1,000,001	
TOTAL GENERAL GOVERNMENT	96,429	235,994	180,524	1,000,000	8,500	1,000,001	
TOTAL EXPENDITURES	96,429	235,994	180,524	1,000,000	8,500	1,000,001	=====
REVENUE OVER/(UNDER) EXPENDITURES	(95,618)	(235,059)	(179,995)	(999,500)	(8,538)	(999,501)	=====
TOTAL GENERAL GOVERNMENT	0	0	0	0	0	0	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

411-SERIES18 R&B CONSTRUCTION
 ROAD & BRIDGE
 R&B PRCT 1

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
411-5-611-3400 R&B #1 CONSTRUCTION MATERIALS	0	0	439,126	2,094,743	30,000	1,523,371	
411-5-611-3803 EQUIP LEASE/RENTAL	0	0	27,200	0	0	0	
TOTAL OTHER EXPENSES	0	0	466,326	2,094,743	30,000	1,523,371	
TOTAL R&B PRCT 1	0	0	466,326	2,094,743	30,000	1,523,371	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

411-SERIES18 R&B CONSTRUCTION
 ROAD & BRIDGE
 R&B PRCT 2

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	----- 2019 -----		----- 2020 -----	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
411-5-612-3400 R&B #2 CONSTRUCTION MATERIALS	0	0	888,040	1,250,598	289,917	35,347	_____
411-5-612-3803 EQUIP LEASE/RENTAL	0	0	2,926	0	0	0	_____
TOTAL OTHER EXPENSES	0	0	890,966	1,250,598	289,917	35,347	_____
TOTAL R&B PRCT 2	0	0	890,966	1,250,598	289,917	35,347	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

411-SERIES18 R&B CONSTRUCTION
 ROAD & BRIDGE
 R&B PRCT 3

EXPENDITURES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
411-5-613-3400 R&B #3 CONSTRUCTION MATERIALS	0	0	1,133,212	2,158,820	429,462	514,283	_____
411-5-613-3803 EQUIP LEASE/RENTAL	0	0	0	0	0	0	_____
TOTAL OTHER EXPENSES	0	0	1,133,212	2,158,820	429,462	514,283	_____
TOTAL R&B PRCT 3	0	0	1,133,212	2,158,820	429,462	514,283	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

411-SERIES18 R&B CONSTRUCTION
 ROAD & BRIDGE
 R&B PRCT 4

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	(----- 2019 -----) CURRENT BUDGET	(----- 2020 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
411-5-614-3400 R&B #4 CONSTRUCTION MATERIALS	0	0	948,106	1,495,839	78,209	385,701	
411-5-614-3803 EQUIP LEASE/RENTAL	0	0	69,772	0	0	0	
TOTAL OTHER EXPENSES	0	0	1,017,878	1,495,839	78,209	385,701	
TOTAL R&B PRCT 4	0	0	1,017,878	1,495,839	78,209	385,701	
TOTAL ROAD & BRIDGE	0	0	3,508,382	7,000,000	827,589	2,458,702	
TOTAL EXPENDITURES	0	0	3,508,382	7,000,000	827,589	2,458,702	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	(3,508,382)	(7,000,000)	(827,589)	(2,458,702)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

500-INTEREST & SINKING

REVENUES	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019		2020	
				CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES							
500-4110 TAXES - CURRENT	1,097,423	1,130,328	1,300,368	1,747,657	1,183,402	1,601,493	
500-4112 TAXES DELINQUENT	24,517	24,828	17,444	15,000	11,762	15,000	
TOTAL TAXES	1,121,940	1,155,156	1,317,812	1,762,657	1,195,164	1,616,493	
TOTAL REVENUES	1,121,940	1,155,156	1,317,812	1,762,657	1,195,164	1,616,493	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

500-INTEREST & SINKING
 GENERAL GOVERNMENT
 DEBT SERVICE

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
500-5-120-5100 PRINCIPAL PAYMENTS	905,000	935,000	950,000	970,000	970,000	995,000	_____
500-5-120-5101 INTEREST PAYMENTS	159,200	125,049	488,167	665,960	357,735	606,500	_____
500-5-120-5110 BOND ISSUANCE COSTS	0	0	0	0	0	0	_____
500-5-120-7100 PAYMENT TO ESCROW AGENT	0	0	500	0	0	0	_____
TOTAL OTHER EXPENSES	1,064,200	1,060,049	1,438,667	1,635,960	1,327,735	1,601,500	_____
TOTAL DEBT SERVICE	1,064,200	1,060,049	1,438,667	1,635,960	1,327,735	1,601,500	
TOTAL GENERAL GOVERNMENT	1,064,200	1,060,049	1,438,667	1,635,960	1,327,735	1,601,500	
TOTAL EXPENDITURES	1,064,200	1,060,049	1,438,667	1,635,960	1,327,735	1,601,500	=====
REVENUE OVER/(UNDER) EXPENDITURES	57,740	95,107	(120,855)	126,697	(132,571)	14,993	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2019

600-INSURANCE 501(C) TRUST
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2016	2017	2018	(----- 2019 -----)	(----- 2020 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
600-5-112-4100 INSURANCE	515,469	2,160,428	0	0	570,361	1	_____
600-5-112-6403 MEDICAL CLAIMS	3,011,144	215,441	(150,859)	0	0	1	_____
600-5-112-6550 CONTINGENCY	0	0	0	0	0	306,000	_____
600-5-112-7000 TRANSFER TO OTHER FUNDS	0	0	0	0	0	1	_____
TOTAL OTHER EXPENSES	3,526,613	2,375,870	(150,859)	0	570,361	306,003	_____
TOTAL MISCELLANEOUS	3,526,613	2,375,870	(150,859)	0	570,361	306,003	
TOTAL GENERAL GOVERNMENT	3,526,613	2,375,870	(150,859)	0	570,361	306,003	
TOTAL EXPENDITURES	3,526,613	2,375,870	(150,859)	0	570,361	306,003	=====
REVENUE OVER/(UNDER) EXPENDITURES	(3,526,613)	(2,375,870)	150,859	0	(570,361)	(306,003)	=====

**BASIC
FINANCIAL STATEMENTS**

ANDERSON COUNTY

Statement of Net Position

For the Year Ended December 31, 2018

	Governmental Activities
Assets	
Cash and investments	\$ 21,446,690
Receivables (net of allowances for uncollectible):	
Accounts	749,829
Property taxes	10,925,791
Other taxes	220,886
Due from other governments	35,633
Due from other entities	162
Prepaid expenses	388,297
Fixed Assets	103,852,806
Accumulated depreciation	<u>(62,405,026)</u>
Total assets	<u>75,215,068</u>
 Deferred Outflows of Resources	
Deferred outflows related to pensions	3,822,081
Differed loss on bond refunding	263,481
Total deferred outflows of resources	<u>4,085,562</u>
 Liabilities	
Accounts payable	582,731
Accrued liabilities	365,519
Due to other governments	119,046
Due to other entities	15,579
Other payables	48,247
Bonds payable	18,180,000
Premium on bonds	1,259,678
Notes payable	33,455
Capital Leases	1,555,829
Net OPEB obligation	4,368,252
Net pension liability	6,988,727
Compensated absences	255,758
Interest payable	389,927
Total liabilities	<u>34,162,748</u>
 Deferred Inflows of Resources	
Advance property tax collections	5,623,491
Deferred inflows related to pensions	207,036
Total deferred inflows of resources	<u>5,830,527</u>
 Net Position	
Net investment in capital assets	18,071,575
Restricted for:	
General government	336,719
Judicial operations	659,668
Public safety operations	439,328
Social services operations	61,424
Roads and bridges	60,088
Debt service	528,440
Capital Projects	5,698,559
Unrestricted	17,029,432
Prior period adjustment	<u>(3,577,879)</u>
Total net position	<u>\$ 39,307,354</u>

ANDERSON COUNTY

Statement of Activities

For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental activities:					
General government	\$ 6,185,866	\$ 2,018,168	\$ 165,374	\$ -	\$ (4,002,324)
Judicial	3,287,967	576,109	384,340	-	(2,327,518)
Public safety	6,297,323	348,841	379,348	120,963	(5,448,171)
Social Services	719,661	4,431	33,935	-	(681,295)
Roads and bridges	5,121,775	16,000	53,348	131,700	(4,920,727)
Interest on long-term debt	691,170	-	-	-	(691,170)
Total governmental activities	\$ 22,303,762	\$ 2,963,549	\$ 1,016,345	\$ 252,663	\$ (18,071,205)
General revenues:					
Taxes:					
Property					23,267,450
Sales					2,561,142
Other					41,381
Unrestricted investment earnings					272,376
Gain on sale of capital assets					340,451
Miscellaneous					282,963
Total general revenues					26,765,763
Change in net position					8,694,558
Net position, beginning					34,190,675
Prior period adjustment					(3,577,879)
Net position, ending					\$ 39,307,354

ANDERSON COUNTY, TEXAS

Balance Sheet

Governmental Funds

December 31, 2018

	General	Capital Projects	Other Governmental	Total Governmental Funds
Assets:				
Cash and Investments	\$ 11,966,488	\$ 5,577,326	\$ 3,177,414	\$ 20,721,228
Receivables (net of allowances for estimated uncollectibles):				
Accounts	749,829	-	-	749,829
Property Taxes	9,263,034	5,415	1,657,342	10,925,791
Other Taxes	220,886	-	-	220,886
Prepaid Assets	388,297	-	-	388,297
Due from Other Governments	-	-	35,632	35,632
Due from Other Funds	2,602,243	397,793	5,024	3,005,060
Total Assets	\$ 25,190,777	\$ 5,980,534	\$ 4,875,412	\$ 36,046,723
Liabilities:				
Accounts Payable	\$ 315,957	\$ 233,550	\$ 33,224	\$ 582,731
Accrued Liabilities	353,248	-	12,271	365,519
Due to Other Governments	119,046	-	-	119,046
Due to Other Funds	2,337,769	43,049	205,119	2,585,937
Due to Other Entities	15,579	-	-	15,579
Other Payables	30,186	-	18,061	48,247
Total Liabilities	3,171,785	276,599	268,675	3,717,059
Deferred Inflows of Resources:				
Advanced property tax collections	4,758,115	-	865,376	5,623,491
Unavailable Revenue - property taxes	9,237,077	5,376	1,653,444	10,895,897
Unavailable Revenue - grants	-	-	2,250	2,250
Unavailable Revenue - court fines & fees	747,044	-	-	747,044
Total Deferred Inflows of Resources	14,742,236	5,376	2,521,070	17,268,682
Fund Balances:				
Nonspendable				
Prepaid Items	388,297	-	-	388,297
Restricted for:				
General Government	-	-	336,719	336,719
Judicial operations	-	-	659,668	659,668
Public Safety operations	-	-	439,328	439,328
Social Services operations	-	-	61,424	61,424
Roads & Bridges	-	-	60,088	60,088
Debt Service	-	-	528,440	528,440
Capital acquisition and construction	-	5,698,559	-	5,698,559
Unassigned	6,888,459	-	-	6,888,459
Total Fund Balances	7,276,756	5,698,559	2,085,667	15,060,982
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 25,190,777	\$ 5,980,534	\$ 4,875,412	\$ 36,046,723

ANDERSON COUNTY, TEXAS

Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position

December 31, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds:		\$ 15,060,982
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	103,852,806	
Less: accumulated depreciation	(62,405,026)	
		41,447,780
An Internal Service Fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the Statement of Net Position.		
		306,501
Some of the County's revenue will be collected after year-end, but are not available soon enough to pay current year's expenditures and therefore are not reported in the governmental funds.		
Grants	2,250	
Property taxes	10,895,897	
Court fines	747,044	
		11,645,191
Certain long-term liabilities reported in governmental activities do not require current financial resources and therefore are not reported in the governmental funds balance sheet. A summary of these items are as follows:		
Long-term liabilities:		
Bonds payable	(18,180,000)	
Premium on bond	(1,259,678)	
Notes payable	(33,455)	
Capital leases	(1,555,829)	
Net OPEB obligation	(4,368,252)	
Net pension liability	(6,988,727)	
Compensated absences	(255,758)	
		(32,641,699)
Certain deferred inflows and deferred outflows of resources are only reported in the government-wide financial statements:		
Deferred outflows of resources:		
Related to pensions	3,822,081	
Deferred loss on bond refunding	263,481	
Deferred inflows of resources:		
Related to pensions	(207,036)	
		3,878,526
Interest payable used in County's governmental activities are not payable from current resources and therefore are not reported in governmental funds.		
		(389,927)
Net position of governmental activities		\$ 39,307,354

The notes to the financial statements are an integral part of this statement.

ANDERSON COUNTY, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

For the Year Ended December 31, 2018

	General	Capital Projects	Other Governmental	Total Governmental Funds
Revenues:				
Taxes				
Property	11,823,366	\$ 529	\$ 1,892,824	\$ 13,716,719
Sales	2,561,142	-	-	2,561,142
Mixed Beverage	41,381	-	-	41,381
Intergovernmental	634,561	-	771,351	1,405,912
Fees of Office	2,323,695	-	8,874	2,332,569
Fines and Forfeitures	492,129	-	297,012	789,141
Investment Earnings	244,449	25,844	2,083	272,376
Miscellaneous	201,109	-	81,857	282,966
Total Revenues	18,321,832	26,373	3,054,001	21,402,206
Expenditures:				
Current:				
General Government	4,485,747	-	306,108	4,791,855
Judicial	2,977,677	-	283,937	3,261,614
Public Safety	5,261,608	-	654,963	5,916,571
Social Services	683,703	-	31,709	715,412
Roads & Bridges	3,744,060	-	302,211	4,046,271
Debt Service:				
Principal	43,606	-	2,363,290	2,406,896
Interest and other charges	1,487	-	580,588	582,075
Capital Outlay	658,642	4,910,287	1,691,333	7,260,262
Total Expenditures	17,856,530	4,910,287	6,214,139	28,980,956
Excess (Deficiency) of				
Revenue over Expenditures	465,302	(4,883,914)	(3,160,138)	(7,578,750)
Other Financing Sources (Uses):				
Issuance of Bonds	-	6,635,000	-	6,635,000
Premium on issuance of debt	-	516,014	-	516,014
Proceeds from capital lease	-	-	1,555,829	1,555,829
Sale of capital assets	149,680	-	1,205,002	1,354,682
Insurance recoveries	23,218	-	-	23,218
Transfers In	-	-	294,428	294,428
Transfers Out	(291,201)	(3,227)	-	(294,428)
Total Other Financing Sources (Uses)	(118,303)	7,147,787	3,055,259	10,084,743
Net Change in Fund Balance				
	346,999	2,263,873	(104,879)	2,505,993
Fund Balance at Beginning of Year	6,929,757	3,434,686	2,190,546	12,554,989
Fund Balance at End of Year	7,276,756	\$ 5,698,559	\$ 2,085,667	\$ 15,060,982

ANDERSON COUNTY, TEXAS

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities

For the Year Ended December 31, 2018

Net change in fund balances - total governmental funds:	\$	2,505,993
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.</p>		
Expenditures for capital assets	5,485,728	
Less: current year depreciation	<u>(3,145,811)</u>	2,339,917
<p>Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.</p>		
		135,440
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Grants	(136,904)	
Property taxes	9,550,731	
Court fines	<u>(181,380)</u>	9,232,447
<p>The issuance of long-term debt (e.g., certificates of obligation, leases) provides current financial resources to governmental funds, while repayment of the principal of long-term debt is an expenditure in the governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Repayment of long-term liabilities	2,406,896	
Issuance of bonds	(6,635,000)	
Premium on issue of debt	(516,016)	
Amortization of:		
Deferred loss on bond refunding	(52,700)	
Premium on bond issuance	<u>79,305</u>	(4,717,515)
<p>Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.</p>		
Compensated absences	(47,164)	
OPEB obligation	(41,282)	
Net pension liability	<u>(728,436)</u>	(816,882)
<p>Interest expense reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.</p>		
		(135,701)
<p>Internal Service Funds are used by management to charge the costs of certain activities, such as health insurance, to individual funds. The net revenue (expense) of certain Internal Service Funds is reported with governmental activities.</p>		
		<u>150,859</u>
Change in net position of governmental activities	\$	<u><u>8,694,558</u></u>

The notes to the financial statements are an integral part of this statement.

ANDERSON COUNTY, TEXAS

Statement of Net Position

Proprietary Fund

December 31, 2018

	<u>Governmental Activities - Self-Insurance</u>
Assets	
Cash and Investments	\$ 725,462
Due from Other Entities	162
Due from Other Funds	<u>377</u>
Total Assets	<u>726,001</u>
Liabilities	
Due to Other Funds	<u>419,501</u>
Total Liabilities	<u>419,501</u>
Net Position	
Unrestricted	<u>306,501</u>
Total Net Position	<u><u>\$ 306,501</u></u>

ANDERSON COUNTY, TEXAS

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Fund

For the Year Ended December 31, 2018

	<u>Governmental Activities - Self-Insurance</u>
Operating Revenues	
Total Operating Revenues	<u>-</u>
Operating Expenses	
Insurance claims	<u>(150,859)</u>
Total Operating Expenses	<u>(150,859)</u>
Operating Income	150,859
Non-Operating Revenues (Expenses)	
Total Non-Operating Revenues (Expenses)	<u>-</u>
Change in Net Position	150,859
Total Net Position, Beginning	<u>155,642</u>
Total Net Position, Ending	<u><u>\$ 306,501</u></u>

ANDERSON COUNTY, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2018

	<u>Governmental Activities - Self-Insurance</u>
Cash Flows From Operating Activities	
Cash received from Customers	\$ 418,865
Net cash provided by operating activities	<u>418,865</u>
Cash Flows From Noncapital Financing Activities	
Net cash from by noncapital financing activities	<u>-</u>
Cash Flows From Investing Activities	
Net cash from by investing activities	<u>-</u>
Net Decrease in Cash and Cash Equivalents	418,865
Cash and Cash Equivalents, Beginning	<u>306,596</u>
Cash and Cash Equivalents, Ending	<u><u>725,461</u></u>
Reconciliation of operating loss to net cash used by operating activities:	
Operating income	150,859
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
Decrease (increase) in assets:	
Due from other funds	(539)
(Decrease) increase in liabilities:	
Due to other funds	419,404
Claims payable	<u>(150,859)</u>
Net cash provided by operating activities	<u><u>\$ 418,865</u></u>

ANDERSON COUNTY, TEXAS

Statement of Assets and Liabilities All Agency Funds

December 31, 2018

Assets	
Cash and Investments	<u>\$ 3,651,126</u>
Total Assets	<u><u>\$ 3,651,126</u></u>
Liabilities	
Due to Others	<u>\$ 3,651,126</u>
Total Liabilities	<u><u>\$ 3,651,126</u></u>

**NOTES TO
FINANCIAL STATEMENTS**

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ANDERSON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to the accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in Governmental Accounting and Financial Reporting Standards. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

Anderson County, Texas was created in 1846 with Palestine as the County seat. The County is governed by an elected Commissioners Court consisting of four precinct commissioners and the County Judge. The County provides the following services as authorized by the statutes of the State of Texas: general government (e.g., tax collection), judicial (e.g., courts, juries, district attorney, etc.), public safety (e.g., sheriff, jail, etc.), roads and bridges and social services (e.g., assistance to indigents).

A financial reporting entity consists of the primary government and its component units. Component units are legally separate organization for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are in substance, part of the County's operations and so data from these units are combined with data of the County. Each discretely presented component unit on the other hand, is reported in a separate column under component unit on the government-wide statements to emphasize that is legally separate from the primary government.

The County had no component units during the fiscal year ended December 31, 2018.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are the elimination of interfund services provided and used that would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities* are supported by taxes, intergovernmental revenues and other non-exchange transactions.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds include Special Revenue and Debt Service Funds. The combined amounts of these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for nonmajor funds are presented within combining and individual fund statements and schedules.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting their assets and liabilities.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxes, grants, fines and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Capital Projects Fund** is used to account for the resources used for the construction and acquisition of capital facilities by the County.

Additionally, the County reports the following fund types:

The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The **Debt Service Fund** accounts for the resources accumulated and payments made for principal and interest on general long-term debt associated with the acquisition and/or construction of facilities and equipment for the County.

The **Internal Service Fund**, commonly known as the Self-Insurance Fund, is used to account for insurance coverage and administrative services provided to other departments or agencies of the County. This fund is funded by quasi-external transfers from other funds and charges to employees for extended benefits at their option. Charges are determined on a cost-reimbursement basis.

Agency Funds are used to account for situations where the County's role is strictly custodial in nature. These funds are held for various reasons being legal, contractual, or operational. Example of this include times where the courts are required to hold funds in trust by the County, the tax office collects funds on behalf of local governments and the state, and the Sheriff collects funds on behalf of inmates. As a result, all assets reported in an Agency Fund are offset by a liability to the party or entity whose behalf the assets are held.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenue. Likewise, general revenue includes all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's Internal Service Fund are charges to participants for services. Operating expenses for the Internal Service Fund include the cost of services and administrative expenses. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. State statutes authorize the County to invest in bank certificates of deposits, obligations of the United States or its agencies, obligations of the State of Texas, obligations of other political subdivisions having at least an "A" credit rating, commercial paper, repurchase agreements and local government investment pools.

Investments for the County are reported at fair value, except for the position in investment pools. The County's investments in these pools are reported at the net asset value per share (which approximates fair value) even though they are calculated using the amortized cost method.

Time deposits of all funds are stated at cost, which approximates fair value.

All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

For purposes of the statement of cash flows, proprietary fund types consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds. Interfund activity reflected in "due to" or "due from" other funds is eliminated in the government-wide statements.

The Anderson County Tax Assessor/Collector collects property taxes for the County. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable on or before January 31st of the following year. Property tax receivables are shown net of an allowance for uncollectible amounts.

Accounts receivables from other governments include amounts due from grantor agencies for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

Prepaid Items

Payments made to vendors for items or services for a future period beyond December 31, are recorded as prepaid items. The County uses the consumption method to account for prepaid items. This means that expenditures are recognized proportionately over the periods that services are provided. The fund balances in the affected funds have been classified as nonspendable for amounts equal to the prepayments since these amounts are not available for appropriation.

Capital Assets

Capital assets, which include property, plant, equipment, infrastructure (e.g. roads, bridges and similar items), are reported in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment is depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-50
Improvements	5-50
Equipment	5-20
Infrastructure (roads and bridges)	20-50

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences

County employees earn vacation in varying amounts and earn sick leave at the rate of one day per month. Employees do not earn vacation leave until the completion of one year of service for the County. Employees earn vacation based on the following table:

<u>Years of Employment</u>	<u>Vacation Days</u>
1-2 years	80 hours per year
3-9 years	96 hours per year
10-19 years	120 hours per year
20+ years	160 hours per year

Vacation leave may not be accrued in excess of the maximum amount of 200 hours. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, non-exempt County employees are granted compensatory time for hours worked beyond their regular working hours. Vacation and compensatory time is paid upon termination of employment. Accrued sick time is not paid out per the policy of the Commissioners Court.

The County has recognized a liability for accumulated vacation leave where the employees' rights to receive benefits are attributable to services already rendered, and it is probable that the County will compensate the employees through either paid time off or cash payments at termination.

All vacation pay and compensatory time is accrued when incurred in the government-wide financial statements. A liability for these payments is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- *Deferred losses on debt refundings in the government-wide Statement of Net Position* – A deferred loss on a bond refunding results when the reacquisition price of the refunded debt exceeds the carrying value. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- *Difference in projected and actual earnings on pension assets* – This difference is deferred and amortized over a closed five year period.
- *Difference in expected and actual pension experience* – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.
- *Pension contributions after the measurement date* – These contributions are deferred and recognized in the following fiscal year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and, therefore, will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category.

- Under the modified accrual basis of accounting, unavailable revenue is reported in the governmental funds balance sheet as a deferred inflow of resources.
- Property taxes collected before the period for which they were levied.

In addition, the County has deferred inflows of resources which are required to be reported on the Statements of Net Position under the full accrual basis of accounting. Deferred inflows of resources reported in the Statements of Net Position are as follows:

- *Differences between expected and actual economic experience for the County's pension* – This difference is deferred and recognized over the estimated average remaining lives of all members
- *Changes of economic and demographic actuarial assumptions or of other inputs included in determining the pension liability* – These effects on the total pension liability are deferred and amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees).

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by ordinance of the Commissioners Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent is determined by the Commissioners Court or County Auditor.
- **Unassigned:** This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

The County will strive to maintain a minimum unassigned fund balance in its General Fund ranging from 18 to 25% of the subsequent year's budgeted expenditures and outgoing

transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts.

If it is determined that the County is below this minimum established fund balance level, the governing body will be informed of this condition and take necessary budgetary steps to bring fund balance level into compliance with this policy through budgetary actions.

Net Position

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

New Accounting Principles

Significant new accounting standards not yet implemented by the County include the following:

GASB Statement No. 83, "*Certain Asset Retirement Obligations*" is effective for reporting periods beginning after June 15, 2018. This statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this statement.

GASB Statement No. 84, "*Fiduciary Activities*" is effective for reporting periods beginning after December 15, 2018. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

GASB Statement No. 87, "*Leases*", is effective for reporting periods beginning after December 15, 2019. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

Prior Year Adjustment

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" which became effective for fiscal year 2018. This statement establishes accounting and financial reporting requirements for state and local government employers that provide their employees with postemployment benefits other than pensions. The implementation of Statement No. 75 resulted in a restatement of the beginning OPEB liability for fiscal year 2018 and a prior period adjustment of \$3,577,879.

2. DETAILED NOTES ON ALL FUNDS

Cash and Investments

As of December 31, 2018, the County had the following investment:

<u>Investment Type</u>	<u>Net Asset Value</u>	<u>Weighted Average Maturity (Days)</u>
TexPool	\$ <u>12,121,874</u>	36

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U. S. Treasury, certain U. S. agencies, and the State of Texas; (2) certificates of deposit; (3) certain municipal securities; (4) money market savings accounts; (5) repurchase agreements; (6) bankers acceptances; (7) Mutual Funds; (8) investment pools; (9) guaranteed investment contracts; and (10) common trust funds. The Act also requires the County to have independent auditors perform tests procedures related to investment practices as provide by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of December 31, 2018, the carrying value of the County's deposit balance was collateralized with securities held by the pledging financial institution or by FDIC insurance.

Credit Risk. It is the County's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. TexPool was rated AAAM by Standard & Poor's Investors Service.

Property Taxes and Other Receivables

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Property taxes are levied by October 1 of the year in which assessed, or as soon thereafter as practicable. Taxes are due and payable, without penalty and interest, from October 1 of the year in which levied on or before January 31 of the following year. Taxes become delinquent February 1 of each year and are subject to simple interest and penalties.

The County's taxes on real property represent a lien against such property until paid. The County may foreclose on real property upon which it has a lien for unpaid taxes. The exception is homestead property belonging to persons 65 years of age or older who file for deferral or abatement. Delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title of the property.

Property taxes are collected for the General, Capital Projects, Debt Service, and Farm to Market and Lateral Road funds. This distribution is based on the tax rate established for each fund by order of the Commissioners Court for the tax year for which collections are made.

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Property taxes	\$ 9,750,563	\$ 5,700	\$ 1,744,570	\$ 11,500,833
Other taxes	220,886	-	-	220,886
Court fines and fees	4,910,958	-	-	4,910,958
Accounts	<u>13,185</u>	<u>-</u>	<u>-</u>	<u>13,185</u>
Gross receivables	14,895,592	5,700	1,744,570	16,645,862
Less: allowance for uncollectibles	<u>(4,661,843)</u>	<u>(285)</u>	<u>(87,229)</u>	<u>(4,749,356)</u>
Net total receivables	\$ <u>10,233,750</u>	\$ <u>5,415</u>	\$ <u>1,657,342</u>	\$ <u>11,896,506</u>

Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,810,032	\$ 175,000	\$ -	\$ 1,985,032
Construction in progress	390,147	-	(390,147)	-
Total capital assets not being depreciated	<u>2,200,179</u>	<u>175,000</u>	<u>(390,147)</u>	<u>1,985,032</u>
Capital assets, being depreciated:				
Roads and bridges	57,588,824	5,365,129	(33,160)	62,920,793
Buildings and improvements	24,668,556	668,593	-	25,337,149
Machinery and equipment	12,226,430	2,408,615	(1,025,214)	13,609,832
Total capital assets being depreciated	<u>94,483,810</u>	<u>8,442,337</u>	<u>(1,058,374)</u>	<u>101,867,774</u>
Less accumulated depreciation:				
Roads and bridges	41,858,198	1,262,323	(33,160)	43,087,361
Buildings and improvements	8,821,846	617,993	-	9,439,839
Machinery and equipment	9,918,076	984,963	(1,025,214)	9,877,825
Total accumulated depreciation	<u>60,598,120</u>	<u>2,865,279</u>	<u>(1,058,374)</u>	<u>62,405,025</u>
Total capital assets, being depreciated, net	<u>33,885,690</u>	<u>5,577,058</u>	<u>-</u>	<u>39,462,748</u>
Governmental activities capital assets, net	<u>\$ 36,085,869</u>	<u>\$ 5,752,058</u>	<u>\$ (390,147)</u>	<u>\$ 41,447,781</u>

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:	
General government	\$ 727,988
Judicial	26,355
Public safety Social services	380,752
Roads and bridges	4,249
	<u>1,725,935</u>
Total depreciation expense - governmental activities	<u>\$ 2,865,279</u>

Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2018, is as follows:

Due to/from Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General	Capital Projects Capital	\$ 194,953
FMC	Projects Nonmajor	186,709
General	Governmental General	2,735
Proprietary	Nonmajor Governmental	419,018
Proprietary		<u>11</u>
Total General		<u>\$ 803,426</u>

All balances of due to/due from resulted from short-term loans that are to be reimbursed within the next year.

Interfund Transfers:	Transfers out:			Total
	General Fund	Capital Projects	Other Governmental Funds	
Transfers in:				
Other Governmental	\$ <u>291,017</u>	\$ <u>3,228</u>	\$ <u>183</u>	\$ <u>294,428</u>
Total transfers out	\$ <u>291,017</u>	\$ <u>3,228</u>	\$ <u>183</u>	\$ <u>294,428</u>

During the year, transfers were used to move General Fund resources to provide annual subsidies to the Farm to Market and Lateral Road Fund, Grant Fund, Juvenile Probation Fund, Court Technology and Security Fund and District Attorney Fund.

Long-term Debt

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities or equipment.

On July 15, 2012, the County issued \$8,660,000 of general obligation refunding bonds to provide resources to purchase U. S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$5,390,000 for the General Obligation Bonds, Series 2005 and \$2,735,000 for the Certificates of Obligation, Series 2003. As of December 31, 2018, the refunded debt has been paid and the County has no defeased debt outstanding.

In February 2017, the County issued \$6,450,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$350,000 to \$590,000 through February 15, 2037.

In June 2018, the County issued \$6,635,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$330,000 to \$575,000 through February 15, 2038.

General obligation bonds are direct obligations and pledge the full faith and credit of the County.

	<u>Interest Rates</u>	<u>Amount</u>
\$8,660,000 General Obligation Refunding Bonds, Series 2012	2.0%-2.5%	\$ 5,095,000
\$6,450,000 Unlimited Tax Road Bonds, Series 2017	4%	6,450,000
\$6,635,000 Unlimited Tax Road Bonds, Series 2018	4%	6,635,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 970,000	\$ 665,960
2020	995,000	606,500
2021	1,020,000	586,350
2022	1,040,000	563,150
2023	1,070,000	536,775
2024-2028	3,685,000	2,259,900
2029-2033	4,510,000	1,442,800
2034-2038	<u>4,890,000</u>	<u>457,400</u>
Total	<u>\$ 18,180,000</u>	<u>\$ 7,118,835</u>

Annual debt service requirements to maturity for **Notes Payable** are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ <u>33,455</u>	\$ <u>363</u>
Total	<u>\$ 33,455</u>	<u>\$ 363</u>

Annual debt service requirements to maturity for **Capital Leases** are as follows:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ <u>1,555,829</u>	\$ <u>22,101</u>
Total	<u>\$ 1,555,829</u>	<u>\$ 22,101</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities					
Bonds payable:					
General obligation	\$ 1 2,495,000	\$ 6,635,000	\$ 950,000	\$ 18,180,000	\$ 970,000
Premium on	822,966	516,014	79,305	1,259,678	-
bonds Notes Payable	77,061	-	43,606	33,455	33,455
Capital leases	-	1,555,829	-	1,555,829	1,555,829
Net OPEB obligation	4,409,534	303,698	344,980	4,368,252	-
Net pension liability	5,569,136	3,781,182	2,361,592	6,988,726	-
Claims payable	150,859	-	150,859	-	-
Compensated absences	208,594	229,984	182,820	255,758	63,939
Governmental activity					
Long-term liabilities	<u>\$ 23,733,690</u>	<u>\$ 13,021,709</u>	<u>\$ 4,113,162</u>	<u>\$ 32,641,698</u>	<u>\$ 2,623,223</u>

The compensated absences, net pension liability, and OPEB liabilities attributable to the governmental activities are primarily liquidated by the General Fund.

Risk Management

The County is a member of the Texas Association of Counties Risk Pool (“Pool”). The Pool was created for the purpose of providing coverage against risks which are inherent in operating a political subdivision. The County pays annual premiums to the Pool for unemployment and workers’ compensation coverage. The County’s agreement with the Pool provides that the Pool will be self-sustaining through member premiums and will provide coverage through commercial reinsurance contracts. The Pool agrees to handle all unemployment and workers’ compensation claims and provide any defense as is necessary. The Pool makes available to the County loss control services to assist the County in following a plan of loss control that may result in reduced losses. The County agrees that it will cooperate in instituting any and all reasonable loss control recommendations made by the Pool. The County also carries commercial insurance on all other risks of loss, including liability, property, and accident insurance.

The County has experienced no significant reductions in coverage through the Pool over the past year. There have been no insurance settlements exceeding Pool and commercial coverage for any of the past three years.

Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS Act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee’s contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer’s commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee’s accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms

At the December 31, 2018, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	184
Inactive employees entitled to but not yet receiving benefits	381
Active employees	263
	<hr/>
	828
	<hr/> <hr/>

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer’s governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer’s plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly

manner for each participate over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 13.41% and 12.65% in calendar years 2017 and 2018, respectively. The County's contributions to TCDRS for the year ended December 31, 2018, were \$1,199,985, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.75% per year
Overall payroll growth	3.25% per year
Investment rate of return	8.0%, net of pension plan investment expense, including inflation

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale after that, with no age adjustment for males and a two-year set-forward for females.

The actuarial assumptions that determined the total pension liability as of December 31, 2018, were based on the results of an actuarial experience study for the period January 1, 2013 through December 31, 2016, except for mortality assumptions. Mortality assumptions were updated for the 2017 valuation to reflect projected improvements.

The long-term expected rate of return on pension plan investments is 8.1%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The application of the investment return assumption was changed for

purposes of determining plan liabilities in the 2019 actuarial valuation. All plan liabilities are now valued using an 8% discount rate. Previously, some liabilities were valued using a 7% discount rate and others were valued using a 9% discount rate.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2019 information for a 7 to 10 year time horizon. The valuation assumption for long-term expected return is reassessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation⁽¹⁾	Geometric Real Rate of Return⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds Strategic	Bloomberg Barclays U.S. Aggregates Bond Index	3.00%	1.60%
Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities	2.00%	7.20%
Reit Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnership (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (FRI.) Fund of Funds Composite Index	13.00%	3.90%

(1) Target asset allocation adopted at the April 2019 TUDORS Board meeting.

(2) Geometric real rates of return equal the expected return minus the assumed inflation rate of 1.70%, per Cliff water's 2019 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon Errs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon Errs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon Errs.

Discount Rate

The discount rate used to measure the total pension liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2017	\$ 44,134,532	\$ 41,412,977	\$ 2,721,555
Changes for the year:			
Service cost	1,217,743	-	1,217,743
Interest on total pension liability ⁽¹⁾	3,576,496	-	3,576,494
Effect of plan changes ⁽²⁾	379,754	-	379,754
Effect of economic/demographic gains or losses	141,310	-	141,310
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(150,314)	(150,314)	-
Benefit payments	(2,293,279)	(2,293,279)	-
Administrative expenses	-	(32,142)	32,142
Member contributions	-	671,460	(671,460)
Net investment income	-	(777,910)	777,910
Employer contributions	-	1,199,985	(1,199,985)
Other ⁽³⁾	-	(13,263)	13,263
Balance at 12/31/18	\$ 47,006,242	\$ 40,017,515	\$ 6,988,727

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) Reflects plan changes adopted effective in 2019.

(3) Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1%) or 1-percentage-higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
	Total pension liability	\$ 52,593,369	\$ 47,006,242
Fiduciary net position	40,017,515	40,017,515	40,017,515
Net pension liability/(asset)	\$ 12,575,854	\$ 6,988,727	\$ 2,263,643

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in a separately-issued TCDRS financial report. The report may be obtained at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2018, the County recognized pension expense of \$2,108,661.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 94,207	\$ 207,036
Changes in actuarial assumptions	71,211	-
Net difference between projected and actual investment earnings	2,456,678	-
Contributions made subsequent to the measurement date	1,199,985	-
Total	<u>\$ 3,822,081</u>	<u>\$ 207,036</u>

\$1,199,985 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year Ended December 31,</u>	
2019	\$ 814,507
2020	437,846
2021	341,846
2022	821,569

Postemployment Benefits Other than Pension Benefits (OPEB)

1. Plan Description

The County's OPEB provides health benefits to eligible retired employees of the County and is a single employer plan administered by the County. Separately issued financial statements are not available for the plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. Anderson County Commissioners Court has the authority to establish and amend the benefits of the plan.

2. Plan Participants

Members are eligible for retirement with TCDRS at age 60 with 8 years of service, or at any age with 20 years of service, or when age plus years of service equals 75.

3. Health Care Benefits Eligibility Conditions

Health insurance benefits are provided to eligible retirees of the County in accordance with policies and procedures approved by Commissioners Court. All employees who were hired prior to January 1, 2012, will have the option of retaining the County's group health insurance coverage upon their retirement. If they are vested and eligible for retirement with the Texas County and District Retirement System ("TCDRS") at the time they leave employment, they will be required to make the same employee contribution as is required of active employees with similar dependent elections. Employees who are vested in TCDRS and who are hired subsequent to January 1, 2012, will have the option of retaining the County's group health insurance coverage upon their retirement, provided that the retired employee pays 100% of the required monthly premium for their coverage elections.

All group insurance will cease when retired employees reach age 65, provided however, that if the retired employee's spouse has not reached the age of 65 and/or the retired employee's children have not reached the age of 26, the spouse and/or children will be eligible for group health coverage until they reach the age of 65 and 26 respectively. The County, annually, will stipulate the required contribution from the retired employee needed to extend the coverage of their eligible dependents after the retired employee has reached age 65.

4. Employees Covered by Benefits Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently	28
Receiving Benefits Active Plan Members	<u>191</u>
Total Plan Members	219

5. Total OPEB Liability

The County's total OPEB liability of \$4,368,252 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumption and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	3.5%
Discount Rate	4.10% as of December 31, 2018 The discount rate changed from 4.5% as of December 31, 2017 to 4.10% as of December 31, 2018
Healthcare Cost Trend Rates	Level 5.00%
Mortality	RPH-2014 Total Table with Projection MP-2018
Demographic Assumptions	The retirement rates were developed from the assumption used in the 2017 actuarial report for the TCDRS retirement plans.
Participation Rates	90% of future retirees who are eligible for a County subsidy were assumed to receive retiree health care benefits through the County. Alternatively, only 10% of retirees who are not eligible for benefits were assumed to elect coverage.

Changes in the Total OPEB Liability

	Total OPEB
Balance as of 01/01/2018	\$ 4,409,534
Service Cost	124,860
Interest on total OPEB Liability	178,838
Benefit payments	<u>(344,980)</u>
Net change in total OPEB Liability	(41,282)
Balance as of 12/31/2018	<u>\$ 4,368,252</u>

Funded Status and Funding Progress

The funding status of the post-employment benefit plan as of the most recent actuarial valuation date is as follows

Measurement Date	Fiduciary Net Position	Total OPEB Liability	Net OPEB Liability	Funded Ratio	Covered Payroll	Net OPEB Liability as a % Of Covered Payroll
	(a)	(b)	(b) – (a)	(a) / (b)	(c)	[(b) – (a)] / (c)
12/31/2018	0	4,368,252	4,368,252	0.00%	7,119,201	61.36%

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

Regarding the sensitivity of the total OPEB liability to changes in the discount rate, the following presents the plan's total OPEB liability, calculated using a discount rate of 4.10%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher.

1% Decrease 3 10%	Current Discount Rate Assumption	1% Increase 5.10%
\$4,727,294	\$4,368,252	\$4,042,529

Sensitivity of Total OPEB Liability to the Healthcare Cost Trend Rate Assumption

Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher.

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$3,964,242	\$4,368,252	\$4,840,148

6. Deferred Outflows Related to OPEB

	Deferred Outflow of Resources
Changes in assumptions	\$ -
Contributions subsequent to the measurement date	-
Total	<u>\$ -</u>

Deferred Outflows to be Recognized in Future OPEB Expense

Year Ended December 31,	Deferred Outflows
2019	\$ -
2020	-
2021	-
2022	-
2023	-
Thereafter	-
Total	<u>\$ -</u>

Commitments and Contingencies

- a. Grants – The County has received Federal and State financial assistance in the form of grants that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of County management, such disallowances, if any, will not be significant to the County’s financial position.

- b. Litigation – The evaluation of County management is that any liability to the County relating to lawsuits will not have a material impact on the County’s financial position. Historically, the County has not incurred significant losses from claims or lawsuits which arise during the ordinary course of business.