

Colorado County, Texas



2021 Proposed Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$421,334, which is a 3.39 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$248,655.

The members of the commissioners court voting on the adoption of the 2021 budget.

FOR:

AGAINST:

	<u>2019</u>	<u>2020</u>
Property Tax Rate	\$0.52000	\$0.52000
No-New Revenue Tax Rate	\$0.48484	\$0.51514
Voter-Approval Tax Rate*	\$0.51857	\$0.52350
Debt Rate	\$0.02651	\$0.02466

*adjusted for sales tax

The total net outstanding bond debt on January 1, 2021 will be \$4,995,000.

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STATISTICAL DATA

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

ACTUAL ASSESSED VALUATION \$ 2,521,316,802

The above assessed valuation shows an increase of \$ 2,679,397 from that of the preceding year. Total assessed valuation in Colorado County for 2020 is based on approximately 100% of the true or market value of property assessed.

THE PROPOSED COUNTY TAX LEVY contained in this PROPOSED BUDGET is \$0.52 per \$100 valuation. This tax levy generates \$421,334 more tax revenue than the levy for 2019 due to an increase of the appraisal roll for the current year 2019 (\$2,467,194,873), including all appraisal roll supplements and corrections as of the date of the effective and rollback tax rate calculation.

The Commissioners' Court agreed to finance a new courthouse annex, courthouse roof repairs, and road improvements through certificates of obligation, series 2008 which were re-financed at the end of 2019, series 2019; and a courthouse interior restoration project through certificates of obligation, series 2012 which were partially re-financed, series 2019. Commissioners' Court agreed to finance the projects through the sale of 20-year bonds. A little less than three cents of the above tax levy is to pay the debts.

STATISTICAL DATA
CONTINUED

For this budget year, 2021, Commissioners Court granted budget requests from various departments including, but not limited to, \$234,000 in the Sheriff's budget for (5) five new patrol vehicles; \$150,000 in the EMS budget for a new ambulance unit; \$25,000 is included in the Jail Budget for jailers performing courtroom security in district court; \$28,000 in the Courthouse Security Fund for additional compensation when the Constables bailiff for county, district, and justice courts.

This budget contains no pay increases for officials or employees.

Commissioners' Court also included \$250,000 for outside legal services and \$100,000 for autopsies. Also, included in the 2021 Budget is \$30,000 for overtime pay for any department which has met the 240 hour maximum accrual; \$5,000 for vacation pay for those employees who leave employment; \$125,000 as a one-time payment to the County's retirement system; \$100,000 as a contingency item for unexpected expenses in general; \$30,000 for matching grant funds for the emergency medical service; and \$40,000 for matching grant funds for emergency management.

STATISTICAL DATA
CONTINUED

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax levy, is \$13,110,847.37. Of this amount, it is estimated that 98%, or \$12,848,630.42 will be collected within the current year, and that approximately \$262,216.95 of said taxes will probably be delinquent on July 1, 2021. DELINQUENT COUNTY TAXES due Colorado County on July 1, 2020 amounted to \$764,682. Of this amount it is estimated that \$119,000 will be collected during the current tax year.

FROM COUNTY TAXES it is estimated that:

\$13,110,847 will be assessed.

\$12,848,630 will be collected.

THE TOTAL NET OUTSTANDING BOND DEBT of Colorado County, on January 1, 2021 will be \$4,995,000.

SUMMARY OF PROPOSED BUDGET FOR 2021 AND COMPARISON WITH 2018, 2019, AND 2020 FIGURES						
ITEMS	PRECEDING YEAR	PRECEDING YEAR	BUDGET YEAR	BUDGET YEAR	BUDGET YEAR	BUDGET YEAR
	2018 ACTUAL	2019 ACTUAL	2019 ADOPTED	2020 ADOPTED	2021 ESTIMATES	
CURRENT						
AD VALOREM TAXES	11,337,067	11,613,563	11,593,399	12,427,296		12,848,630
DELINQUENT						
AD VALOREM TAXES	140,764	124,862	119,000	119,000		119,000
OTHER RECEIPTS	7,475,184	7,918,575	6,255,651	6,239,704		5,922,370
TOTAL RECEIPTS	18,953,015	19,532,138	17,968,050	18,786,000		18,890,000
BEGINNING BALANCES	7,650,533	8,220,516	7,000,000	8,082,000		8,335,000
TOTAL RESOURCES	26,603,548	28,277,516	24,968,050	26,868,000		27,225,000
TOTAL EXPENDITURES	17,110,596	19,412,613	17,944,350	19,165,025		19,985,600
ENDING BALANCES	7,650,532	8,864,903	6,923,700	5,803,025		7,239,400
TOTAL EXPENDITURES AND ENDING BALANCES	24,761,128	28,277,516	23,865,750	24,968,050		27,225,000

DRAFT

ITEMS	ROAD&BRIDGE	GENERAL	SPECIAL	TOTAL ALL
	FUNDS	FUND	FUNDS	FUNDS
TOTAL RECEIPTS	4,157,000	13,726,000	1,007,000	18,890,000
BEGINNING BALANCE	4,600,000	2,650,000	1,085,000	8,335,000
TOTAL AVAILABLE	8,757,000	16,376,000	2,092,000	27,225,000
ESTIMATED BUDGET				
EXPENDITURES	4,157,000	14,780,600	1,048,000	19,985,600
ENDING BALANCES	4,600,000	1,595,400	1,044,000	7,239,400
TOTAL EXPENDITURES				
AND BALANCES	8,757,000	16,376,000	2,092,000	27,225,000

PROPOSED

CURRENT TAX COLLECTION HISTORY						
TAX YEAR	CERTIFIED VALUATION	TOTAL TAX RATE	TOTAL TAXES LEVIED (2)	DELINQUENT TAXES OUTSTANDING	COLLECTIONS CURRENT YEAR (1)	PERCENT COLLECTED
2010	1,610,732,004	48.206	7,767,519.31	247,517.66	7,520,001.65	0.9681
2011	1,631,847,545	48.206	7,866,484.27	232,182.17	7,634,302.10	0.9705
2012	1,716,225,401	48.206	8,273,818.79	231,021.61	8,042,797.18	0.9721
2013	1,759,081,087	48.206	8,512,460.38	215,753.70	8,296,706.68	0.9747
2014	1,891,281,659	48.206	9,108,398.39	215,431.48	8,892,966.91	0.9763
2015	2,055,892,422	48.206	10,232,204.45	285,000.11	9,948,595.34	0.9723
2016	2,093,759,781	51.000	10,807,470.44	278,039.44	10,529,031.40	0.9742
2017	2,254,228,624	51.000	11,500,140.56	224,916.91	11,275,228.65	0.9804
2018	2,319,607,751	51.000	11,794,038.72	255,737.56	11,538,601.16	0.9783
2019	2,438,637,405	52.000	12,682,115.42	293,298.24	12,488,817.18	0.9771
2020	2,521,316,800	52.000	13,110,847.37	262,216.95	12,848,630.42	0.9800
(1) CURRENT TAX COLLECTIONS COLLECTED THROUGH JUNE 30TH INCLUDING ADJUSTMENTS						
(2) TOTAL TAXES LEVIED THROUGH JUNE 30TH INCLUDING SUPPLEMENTS & ADJUSTMENTS						
THE CURRENT TAX COLLECTIONS BUDGETED FOR EACH FUND ARE FIGURED AT 98 PERCENT OF THE TAXES LEVIED FOR EACH FUND.						

2020 Tax Rate Calculation Worksheet

Form 50-856

Taxing Units Other Than School Districts or Water Districts

Colorado County

979-732-2604

Taxing Unit Name

Phone (area code and number)

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

www.co.colorado.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two tax rates together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal election from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$ 2,464,194,573
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter zero total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,464,194,573
4.	2019 total adopted tax rate.	\$ 0.00520 /\$100
5.	2019 taxable value loss from court appeals of ARB decisions reduced 2019 appraised value:	
	A. Original 2019 ARB values:.....	\$ 0
	B. 2019 values resulting from final court decisions:.....	-\$ 0
	C. 2019 value loss. Subtract B from A. ³	\$ 0
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:.....	\$ 2,366,290
	B. 2019 disputed value:.....	-\$ 866,290
	C. 2019 undisputed value. Subtract B from A. ⁴	\$ 1,500,000
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ 1,500,000

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,465,694,573
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ 0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value:..... \$ 1,294,401 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ 12,250,264 C. Value loss. Add A and B. ⁶	\$ 13,544,665
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1); timber appraisal; recreational/special appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time. Do not use properties that qualified in 2019. A. 2019 market value:..... \$ 2,957,654 B. 2020 productivity or special appraised value:..... - \$ 75,740 C. Value loss. Subtract B from A. ⁷	\$ 2,883,914
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 16,428,579
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ 2,449,265,994
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 12,736,183.00
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Sections 5.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ 5,671.00
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ 154.00
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ 12,741,700.00
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads and tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:..... \$ 2,521,316,802 B. Counties; include road rolling stock values certified by the Comptroller's office:..... + \$ Included in A C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 63,890 E. Total 2020 value. Add A and B, then subtract C and D.	\$ 2,521,252,912

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012; 26.04(c-2)
¹² Tex. Tax Code § 26.03(c).

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ +\$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,521,252,912</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>47,818,273</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23	\$ <u>47,818,273</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,473,434,639</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by 100. ²⁰	\$ <u>0.51514</u> /100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ <u>0.51514</u> /100

SECTION 2: Voter-Approval Tax Rate

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

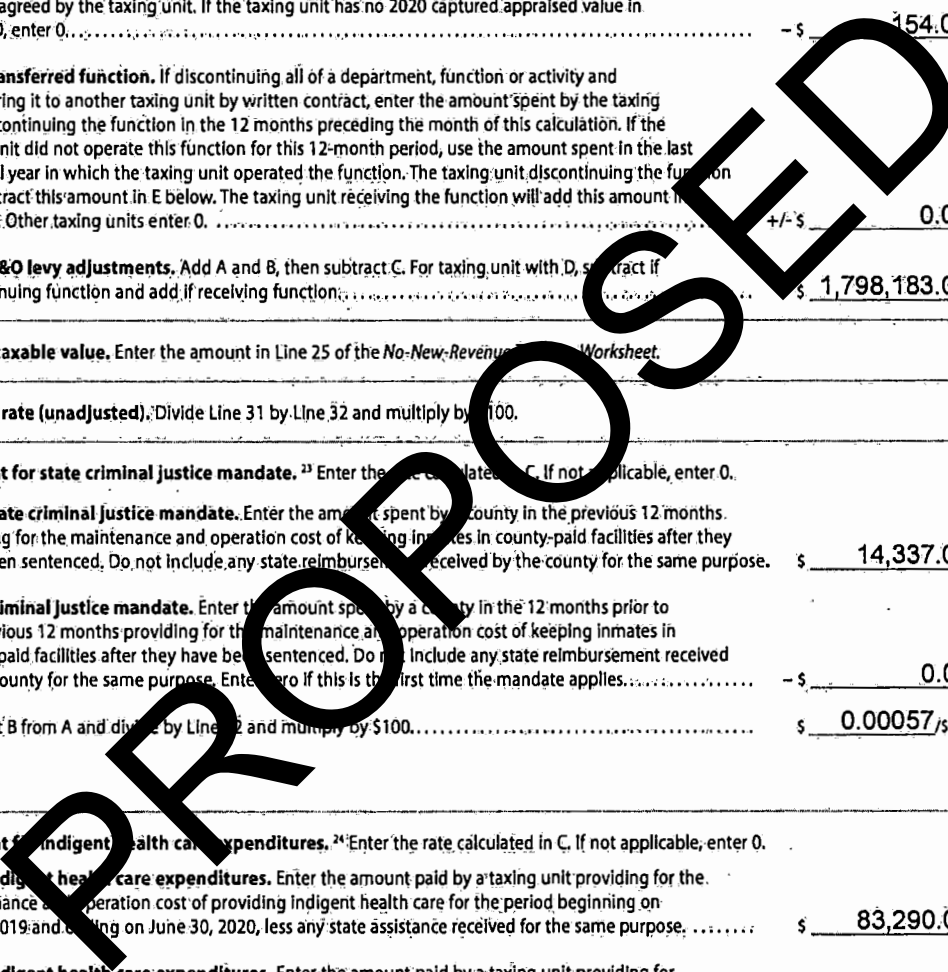
- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.49349</u> /100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,465,694,573</u>

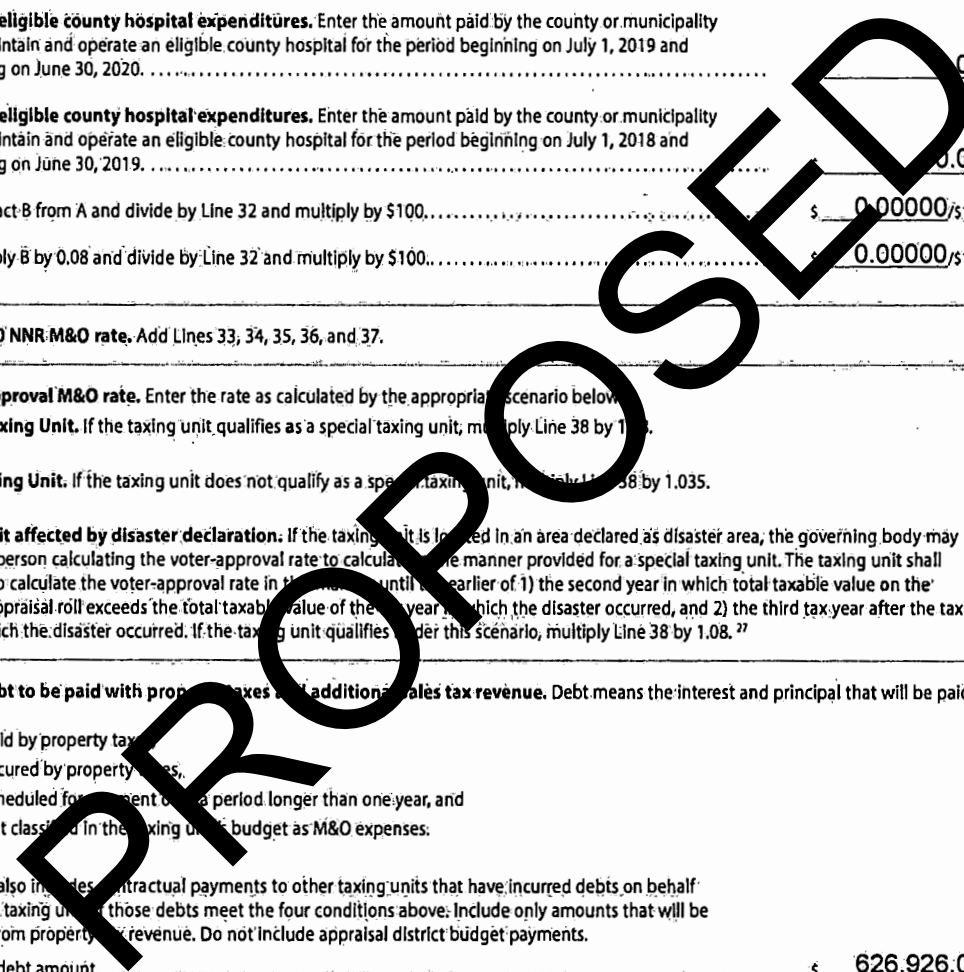
¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Amount/Rate
30. Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 12,167,956.00
31. Adjusted 2019 levy for calculating NNR M&O rate. Add Line 31E to Line 30.	\$ 13,966,139.00
A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019. If any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	+ \$ 1,792,985.00
B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.....	+ \$ 5,352.00
C. 2019 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.....	- \$ 154.00
D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.....	+/- \$ 0.00
E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.....	\$ 1,798,183.00
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the No-New-Revenue Worksheet.	\$ 2,473,434,639
33. 2020 NNR M&O rate (unadjusted). Divide Line 31 by Line 32 and multiply by \$100.	\$ 0.56464 /\$100
34. Rate adjustment for state criminal justice mandate. ²³ Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00057 /\$100
A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.....	\$ 14,337.00
2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0.00
B. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00057 /\$100
35. Rate adjustment for indigent health care expenditures. ²⁴ Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.....	\$ 83,290.00
B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.....	- \$ 106,089.00
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.00000 /\$100



²³ (Reserved for expansion)
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0442

Line	Water Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ Enter the lessor of C and D. If not applicable, enter 0.</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$ <u>195,253.00</u></p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ <u>190,778.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00018</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.00038</u>/\$100</p>	\$ <u>0.00018</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ <u>0.00</u></p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. \$ <u>0.00</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u>/\$100</p>	\$ <u>0.00000</u> /\$100
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34, 35, 36, and 37.	\$ <u>0.56539</u> /\$100
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.58517</u> /\$100
40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ <u>626,926.00</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0.00</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0.00</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0.00</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>626,926.00</u>
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ <u>0.00</u>



²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ <u>626,926.00</u>
43.	2020 anticipated collection rate. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁹ A. Enter the 2020 anticipated collection rate certified by the collector. ³⁰ <u>100.83</u> % B. Enter the 2019 actual collection rate. <u>101.30</u> % C. Enter the 2018 actual collection rate. <u>100.83</u> % D. Enter the 2017 actual collection rate. <u>101.94</u> %	<u>100.83</u> %
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>621,765.00</u>
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,521,252,912</u> /\$100
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.02466</u> /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ <u>0.60983</u> /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. If the total is the 2020 county voter-approval tax rate.	\$ <u>0.60983</u> /\$100

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

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

Line	Additional Sales Tax and Other Adjustments	Amount/Rate
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019 skip this line.	\$ _____
50.	Estimated sales tax revenue. Counties exclude any amount that will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>2,176,619.00</u>
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,521,252,912</u>
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ <u>0.08633</u> /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.51514</u> /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ _____ /\$100
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.60983</u> /\$100

²⁹ Tex. Tax Code § 26.04(h), (h-1) and (h-2)
³⁰ Tex. Tax Code § 26.04(b)
³¹ (Reserved for expansion)
³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ <u>0.52350</u> /s100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

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

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution:

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,521,252,912</u>
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ <u>0.00000</u> /s100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ <u>0.52350</u> /s100

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

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero. Therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2019, enter zero.	\$ <u>0.00000</u> /s100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2018, enter zero.	\$ <u>0.00000</u> /s100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2017, enter zero.	\$ <u>0.00000</u> /s100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ <u>0.00000</u> /s100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ <u>0.52350</u> /s100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate: Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.56539</u> /s100
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,521,252,912</u>
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$ <u>.01983</u> /s100

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(f)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(b-2)
⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
69.	2020 debt rate. Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet.	\$ 0.02466/\$100
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ 0.60988/\$100

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.51514/\$100
As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).

Voter-approval tax rate. \$ 0.52350/\$100
As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax),
Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).

De minimis rate. \$ 0.60988/\$100
If applicable, enter the de minimis rate from Line 70.

SECTION 8: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

PROPOSED

⁴⁴ Tex. Tax Code § 26.04(c)

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until the 2021 Budget is adopted

PROPOSED

**COLORADO COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
CERTIFICATES OF OBLIGATION
AS OF JULY 31, 2020**

Certificates of Obligation

Series 2019 – Refunding Bonds – Courthouse Renovations & Annex Construction

Issue Date: December 30, 2019

MATURITY DATE	COUPON RATE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE REQUIREMENT	PRINCIPAL BALANCE
					4,640,000
08-15-20	2.23%	395,000	64,670.00	39,670.00	4,245,000
08-15-21	2.23%	365,000	94,833.50	45,633.50	3,880,000
08-15-22	2.23%	375,000	86,924.00	61,524.00	3,505,000
08-15-23	2.23%	385,000	78,161.50	63,161.50	3,120,000
08-15-24	2.23%	395,000	69,376.00	464,576.00	2,725,000
08-15-25	2.23%	405,000	60,767.50	465,767.50	2,320,000
08-15-26	2.23%	585,000	51,736.00	636,736.00	1,735,000
08-15-27	2.23%	395,000	58,690.50	633,690.50	1,140,000
08-15-28	2.23%	500,000	25,422.00	625,422.00	540,000
08-15-29	2.23%	180,000	12,042.00	192,042.00	360,000
08-15-30	2.23%	180,000	8,028.00	184,014.00	180,000
08-15-31	2.23%	180,000	4,014.00	184,014.00	0

**COLORADO COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
CERTIFICATES OF OBLIGATION
AS OF JULY 31, 2020**

Certificates of Obligation

Series 2012 – Courthouse Restoration

Issue Date: June 19, 2012

MATURITY DATE	COUPON RATE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE REQUIREMENT	PRINCIPAL BALANCE
					900,000
08-15-20	2.00%	150,000	19,762.50	169,762.50	750,000
08-15-21	2.00%	150,000	16,762.50	166,762.50	600,000
08-15-22	2.125%	100,000	13,762.50	163,762.50	450,000
08-15-23	2.25%	100,000	10,575.00	160,575.00	300,000
08-15-24	2.40%	150,000	7,200.00	157,200.00	150,000
08-15-25	2.40%	150,000	3,600.00	153,600.00	0
Years 2026 to 2031 included in Series 2019, Refunding Bonds					

COLORADO COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
AS OF SEPTEMBER 1, 2020

Elected Officials

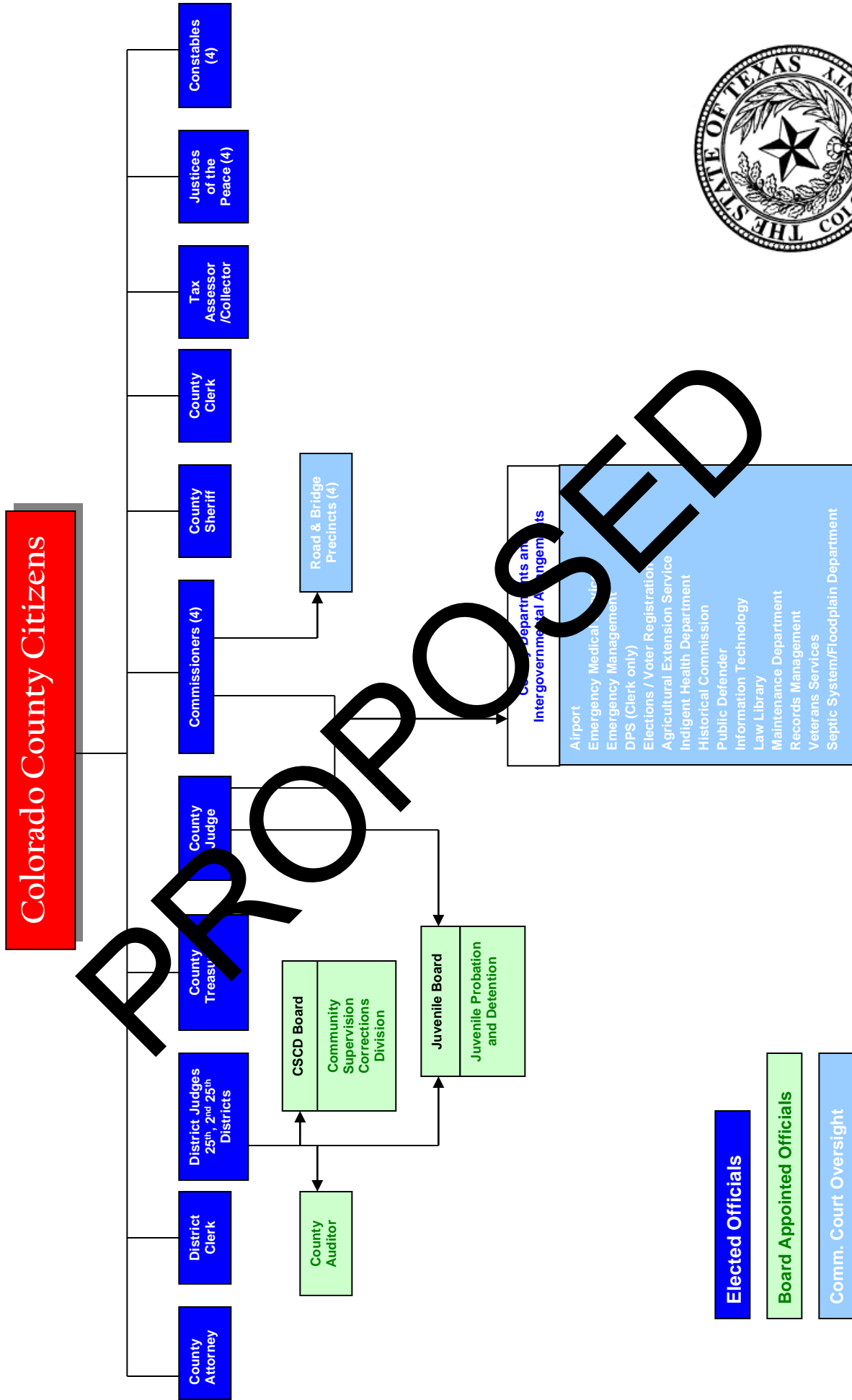
County Judge	Daniel "Ty" Prause
Commissioners	
Precinct No. 1	Doug Wessels
Precinct No. 2	Darrell Kubesch
Precinct No. 3	Tommy Hahn
Precinct No. 4	Darrell Gertson
25 th Judicial District Judge	William Old
2 nd 25 th Judicial District Judge	Jessica Crawford
Tax Assessor-Collector	Mary Jane Boenitzsch
County Clerk	Kimberly Menke
County/District Attorney	Way Johannes
District Clerk	Linda Holman
County Treasurer	Joyce Guthmann
County Sheriff	R.H. "Curly" Wied, III
Justices of Peace	
Precinct No. 1	Billy Hefner
Precinct No. 2	Boe Reeves
Precinct No. 3	Francis Truchard
Precinct No. 4	Stan Warfield
Constable No. 1	Richard J. LaCourse Jr
Constable No. 2	Lonnie Hinze
Constable No. 3	Ivan Menke
Constable No. 4	Darrell Stancik
County Surveyor	Matthew Loessin
County Engineer	Kirk Lowe

Appointed Officials

Veterans' Service Officer	Eddie Hernandez
Public Defenders	Kevin Dunn Louis Gimbert
County Auditor	Raymie Kana
Adult Probation District Director	Rosann Mikes
Juvenile Probation District Director	Keith Garner
Adult Probation Officer	Roderick James
Juvenile Probation Officer	Sarah Fisher
Juvenile Probation Officer	Trenessa Sewer
Local Health Authority	Alyssa Molina, M.D.
County Extension Office	
County Ag Agent	Laramie Naumann
Consumer and Family Science	La'Shae Horn
Medical Director	Alyssa Molina, M.D.
Asst Medical Director	Raymond Russell Thomas, Jr., M.D.
Asst Medical Director	Curtis Van Houten, M.D.
Asst Medical Director	Ray Cantu, M.D.

PROPOSED

Colorado County Organization Chart



GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
RECEIPTS	RECEIPTS	BUDGET	BUDGET
	2019	2020	2021
AD VALOREM TAX	7,873,995.86	8,701,019.00	9,027,151.00
DELINQUENT AD VALOREM TAX	82,607.04	77,260.00	77,260.00
PENALTY & INTEREST	71,018.13	73,098.00	73,098.00
BEER & LIQUOR LICENSES	8,013.25	5,000.00	5,000.00
MIXED DRINK TAX	28,483.48	15,000.00	15,000.00
AMUSEMENT TAX	35.62	100.00	50.00
AMBULANCE FEES COLLECTED	1,573,990.58	1,400,000.00	1,400,000.00
DONATIONS/CONTRIBUTIONS	24,715.64	2,500.00	2,500.00
INTEREST INCOME	177,273.76	124,923.00	124,391.00
MOTOR VEHICLE SALES TX COMM	137,584.31	135,000.00	140,000.00
INMATE PHONE COMMISSIONS	13,737.20	14,000.00	7,000.00
SALE OF POLICE REPORTS	1,036.69	750.00	750.00
JUDICIAL EDUCATION FEES	555.00	500.00	500.00
SALES-VENDING & SCAP METALS	109.40	150.00	150.00
V.I.T. OVERAGES (TAX A/C)	4,528.36	1,000.00	1,500.00
SALES TAX	1,792,985.90	1,500,000.00	1,500,000.00
OIL & GAS ROYALTY	210.02	200.00	200.00
JUROR DONATIONS-CHILD WEL	168.00	200.00	200.00
JUROR DONATIONS-CASA	104.00	100.00	100.00
JURY FEES	1,226.99	1,000.00	4,000.00
STENOGRAPHER FEES	4,227.67	3,000.00	3,000.00
RENTAL INCOME-TCA & TEXAS	46,197.43	40,500.00	40,500.00
PUBLIC DEFENDER FEES	16,319.60	20,000.00	20,000.00
INTERPRETOR FEES	497.41	500.00	500.00
STATE SUPPLEMENT-COUNTY	25,200.00	25,200.00	25,200.00
PRISONER TRANSPORT REIMB	7,184.12	7,500.00	7,500.00
BOND FORFEITURES	55,094.00	25,000.00	25,000.00
UNCLAIMED PROPERTY UNLCASH	28,490.84	500.00	500.00
MISCELLANEOUS INCOME	135,638.12	100,000.00	100,000.00
FEES OF OFFICE:			
TAX ASSESSOR COLLECTOR	121,055.67	120,000.00	115,000.00
DISTRICT CLERK	56,826.17	45,000.00	40,000.00
COUNTY CLERK	197,941.52	175,000.00	150,000.00
SHERIFF	52,241.61	50,000.00	30,000.00
COUNTY JUDGE	1,246.00	1,000.00	750.00
COUNTY ATTORNEY	1,343.66	1,000.00	7,500.00
CONSTABLE	18,149.73	15,000.00	10,000.00
JUSTICE OF PEACE PCT #1	118,754.84	125,000.00	115,000.00
JUSTICE OF PEACE PCT #2	68,935.53	75,000.00	50,000.00
JUSTICE OF PEACE PCT #3	135,461.64	125,000.00	110,000.00
JUSTICE OF PEACE PCT #4	78,970.88	55,000.00	50,000.00

GENERAL FUND			
RECEIPTS	ACTUAL RECEIPTS 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
COURT COSTS PRIOR TO 2004	80.28	150.00	150.00
DRUG COURT COST FEES	414.59	500.00	150.00
EMS/TRAUMA FUND FEES	424.31	500.00	500.00
CONSOLIDATED COURT COSTS	14,525.64	15,000.00	15,000.00
STATE TRAFFIC FINES	3,766.41	4,500.00	4,500.00
ARREST FEES	8,443.45	10,000.00	750.00
JUDICIAL SUPPORT FEES	1,907.08	2,500.00	2,500.00
JURY SERVICE REIMB FEES	1,432.26	1,500.00	750.00
INDIGENT LEGAL SERVICES FEES	307.59	250.00	250.00
CIVIL FILING FEES	154.50	100.00	100.00
JUVENILE PROBATION DIVERSION	30.00	50.00	50.00
INDIGENT DEFENSE FUND FEES	710.67	750.00	750.00
WARRANT/CAPIAS FEES	2,963.50	5,000.00	3,000.00
APPELLATE COURT FEES	2,234.30	1,500.00	1,500.00
FINES & TRIAL FEES-COUNTY CRT	65,266.00	5,000.00	50,000.00
FINES & TRIAL FEES-DIST CRT	48,082.00	60,000.00	60,000.00
TRAFFIC FEES	9,695.04	7,500.00	7,500.00
CHILD SAFETY FEES	-	50.00	50.00
SEPTIC SYSTEM FEES	46,875.00	30,000.00	50,000.00
DEVELOPMENT FEES	21,730.00	15,000.00	15,000.00
TIME PAYMENT FEES	1,739.29	4,500.00	2,000.00
MOVING VIOLATION FEES	23.50	50.00	50.00
BIRTH CERTIFICATES FEES	233.60	150.00	150.00
BEASON PARK PERMIT FEES	550.00	500.00	500.00
CO RECORDS PRESERVATION	3,636.50	5,000.00	1,500.00
COURT RECORDS PRESERVATION	3,235.04	2,500.00	2,500.00
TAX ABATEMENT APPL FEES	-	1,000.00	1,000.00
DNA TESTING	243.51	250.00	250.00
CRT INITIATED GUARDIAN FEES	2,240.00	2,000.00	1,500.00
VISUAL RECORDING FEE	315.00	500.00	500.00
CERTIFICATION OF DISCOVERY FEES	1,106.11	1,500.00	1,500.00
BAIL BOND FEES	726.00	750.00	750.00
TRUANCY PREVENTION FEES	-	50.00	7,500.00
CHILD ABUSE PREVENTION FEES	139.06	100.00	100.00
SALE OF 911 ADDRESS SIGNS	2,765.00	2,500.00	2,500.00
MATCHING FUNDS/SCH RES OFC	35,700.00	36,800.00	37,700.00
FAMILY PROTECTION FEE	1,073.54	1,500.00	1,000.00
CLERK'S VITAL STATISTICS FEE	1,390.00	1,000.00	1,200.00
FTA/OMNIBASE	3,285.72	5,000.00	3,000.00
COUNTY SPECIALITY COURT ACCT	-	-	1,000.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
1. COUNTY JUDGE			
SALARY, COUNTY JUDGE	61,608.00	63,456.00	63,456.00
SALARY, CO JUDGE STATE	25,200.00	25,200.00	25,200.00
SALARY, CO JUDGE -ATTORNEY	25,000.00	25,000.00	25,000.00
SALARY, SECRETARY	36,120.00	38,328.00	38,328.00
SALARY, LONGEVITY	-	-	-
SOCIAL SECURITY TAXES	11,295.15	11,627.00	11,627.00
GROUP MEDICAL INSURANCE	20,995.92	20,600.00	20,600.00
RETIREMENT	17,750.93	18,239.00	18,239.00
SUPPLIES/EQUIP UNDER \$500	1,964.14	3,000.00	3,000.00
COMMUNICATIONS EXPENSE	2,760.49	3,000.00	3,000.00
COPIER USAGE EXPENSE	2,063.43	1,550.00	1,550.00
SEMINARS/DUES/MEETINGS	1,485.00	2,150.00	2,150.00
TRAVEL EXPENSES	583.40	1,500.00	1,500.00
EQUIPMENT OVER \$500	650.10	2,500.00	2,500.00
TOTAL COUNTYJUDGE	217,479.64	216,150.00	216,150.00
2. COMMISSIONERS' COURT			
SALARY, COMMISSIONERS	244,176.00	251,520.00	251,520.00
SOCIAL SECURITY TAXES	18,478.98	19,250.00	19,250.00
GROUP MEDICAL INSURANCE	42,073.92	41,200.00	41,200.00
RETIREMENT	29,300.91	30,180.00	30,180.00
WORKER'S COMP INSURANCE	59,939.00	75,000.00	75,000.00
COMM TRAINING/CONFERENCE	5,135.97	6,000.00	6,000.00
APPRAISAL DISTRICT FEES	341,424.45	335,000.00	377,900.00
OUTSIDE LEGAL FEES	581,748.64	200,000.00	250,000.00
LIBRARIES	22,000.00	22,000.00	22,000.00
RURAL FIRE FIGHTING AIDE	91,750.00	103,250.00	108,750.00
FIREFIGHTER'S ASSOC	-	4,000.00	4,000.00
GENERAL LIABILITY INS	7,777.00	10,000.00	10,000.00
PUBLIC OFFICIALS LIAB INS	27,075.00	30,000.00	30,000.00
SOIL & WATER CONSERVATION	7,500.00	7,500.00	7,500.00
TOTAL COMMISSIONERS' COURT	1,478,379.87	1,134,900.00	1,233,300.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
3. COUNTY CLERK			
SALARY, COUNTY CLERK	54,912.00	56,556.00	56,556.00
SALARY, DEPUTIES	192,469.92	168,306.00	168,306.00
SALARY, LONGEVITY	3,945.00	2,745.00	2,889.00
SOCIAL SECURITY TAXES	18,302.76	17,410.00	17,410.00
GROUP MEDICAL INSURANCE	69,765.26	61,800.00	61,800.00
RETIREMENT	30,159.23	27,314.00	27,314.00
SUPPLIES/EQUIP UNDER \$500	12,085.69	14,000.00	14,000.00
COMMUNICATIONS EXPENSE	1,118.93	2,500.00	2,500.00
COPIER USAGE EXPENSE	2,708.34	4,000.00	4,000.00
SEMINARS/DUES/MEETINGS	2,745.48	3,500.00	3,500.00
EQUIPMENT OVER \$500	721.05	5,000.00	5,000.00
TOTAL COUNTY CLERK	388,933.66	333,130.00	363,275.00
4. ELECTIONS			
SALARY, ELECTION ADMINISTRAT	-	46,302.00	46,302.00
SALARY, EARLY VOTING PERSON	1,549.00	29,400.00	29,400.00
SOCIAL SECURITY TAXES	3,118.93	5,791.00	5,791.00
GROUP MEDICAL INSURANCE	3,493.57	10,300.00	20,600.00
RETIREMENT	1,477.98	9,082.00	9,082.00
VOTING SUPPLIES/PRINTING	2,032.05	15,000.00	13,000.00
VOTER'S REGISTRATION EXP	-	-	2,000.00
ELECTION JUDGES & CLERKS	1,910.00	7,500.00	9,500.00
COMMUNICATIONS EXPENSE	4,024.22	5,500.00	5,500.00
COPIER USAGE EXPENSE	-	-	2,500.00
SEMINARS & MEETINGS	2,458.01	1,500.00	3,500.00
PUBLICATION	218.75	2,500.00	1,500.00
MAINTAINING EQUIPMENT	5,709.88	25,000.00	15,000.00
BUILDING RENT	210.00	500.00	500.00
EQUIPMENT/ SOFTWARE	-	155,000.00	16,000.00
TOTAL ELECTIONS	36,031.66	313,375.00	180,175.00
5. COUNTY COURT			
VISITING JUDGE EXPENSES	4,972.35	5,000.00	5,000.00
COURT APPOINTED ATTYS	5,900.00	5,000.00	5,000.00
INTERPRETER	4,600.00	10,000.00	10,000.00
JUROR EXPENSE	904.00	3,500.00	3,500.00
PROFESSIONAL SVCS-N.S.	-	2,500.00	2,500.00
COURT REPORTERS	2,815.74	6,000.00	6,000.00
TOTAL COUNTY COURT	19,192.09	32,000.00	32,000.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
6. PUBLIC DEFENDER			
SALARY, PUBLIC DEFENDERS	92,064.00	94,824.00	94,824.00
SALARY, SECRETARY	33,810.00	34,824.00	34,824.00
SALARY, LONGEVITY	4,632.00	4,848.00	5,064.00
SOCIAL SECURITY TAXES	9,084.48	10,260.00	10,248.00
GROUP MEDICAL INSURANCE	31,479.72	30,900.00	30,900.00
RETIREMENT	15,660.72	16,140.00	16,140.00
SUPPLIES/EQUIP UNDER \$500	1,091.59	3,000.00	3,000.00
COMMUNICATIONS EXPENSE	1,184.53	2,000.00	2,000.00
LAW BOOKS/ON-LINE SUBSCR	2,979.89	3,000.00	3,000.00
SEMINARS/DUES/MEETINGS	575.00	3,000.00	3,000.00
EQUIPMENT OVER \$500	-	1,000.00	1,000.00
TOTAL PUBLIC DEFENDER	192,561.93	203,800.00	204,000.00
7. 25TH JUDICIAL DISTRICT			
OFFICE SUPPLIES	14.00	500.00	500.00
TRAVEL & EDUCATION	591.91	1,000.00	1,000.00
COURT REPORTER(SAL&FRG)	12,810.50	13,350.00	13,350.00
COURT REPORTERS EXP	1,245.84	3,000.00	3,000.00
COURT COORD(SAL&FRG)	8,603.75	9,000.00	9,000.00
COURT COORD EXPENSE	-	250.00	250.00
TOTAL 25TH JUDICIAL DISTRICT	23,396.04	27,100.00	27,100.00
8. 2ND 25TH JUDICIAL DISTRICT			
OFFICE SUPPLIES	-	500.00	500.00
TRAVEL & EDUCATION	-	1,000.00	1,000.00
COURT REPORTER(SAL&FRG)	11,968.50	13,350.00	13,350.00
COURT REPORTERS EXP	1,972.00	3,000.00	3,000.00
COURT COORD(SAL&FRG)	8,448.75	9,000.00	9,000.00
COURT COORD EXPENSE	-	250.00	250.00
TOTAL 2ND 25TH JUDICIAL DIST	22,389.25	27,100.00	27,100.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
9. DISTRICT COURT-COMBINED			
THIRD ADM JUDICIAL EXP	1,324.77	1,500.00	1,500.00
COURT OF APPEALS EXP	2,807.00	4,000.00	4,000.00
VISITING JUDGES EXPENSE	1,082.32	1,000.00	2,000.00
PROF SVCS-NON SPECIFIED	10,657.10	10,000.00	10,000.00
COURT APPOINTED ATTYS	13,252.50	20,000.00	20,000.00
INTERPRETORS	20,818.00	20,000.00	20,000.00
PRINTED FORMS	270.60	1,500.00	1,500.00
REPORTERS RECORD	275.00	2,000.00	2,000.00
JUROR EXPENSE	17,253.70	14,000.00	20,000.00
COURT REPORTERS	5,443.02	3,500.00	5,000.00
TOTAL DISTRICT COURT-COMBINED	73,184.00	77,500.00	86,000.00
10. DISTRICT CLERK			
SALARY, DISTRICT CLERK	4,912.00	56,556.00	56,556.00
SALARY, DEPUTIES	65,796.00	70,860.00	70,860.00
SALARY, PART-TIME	15,276.00	15,000.00	15,000.00
SALARY, LONGEVITY	678.00	774.00	870.00
SOCIAL SECURITY TAXES	10,356.03	10,954.00	11,000.00
GROUP MEDICAL INSURANCE	31,457.64	30,900.00	30,900.00
RETIREMENT	16,759.44	17,181.00	17,264.00
SUPPLIES/EQUIP UNDER \$500	3,745.35	7,000.00	7,000.00
COMMUNICATIONS EXPENSE	1,114.34	2,250.00	2,250.00
COPIER USAGE EXPENSE	3,496.54	2,500.00	2,500.00
SEMINARS/DUES/MEALS	546.36	2,000.00	2,000.00
EQUIPMENT OVER \$500	653.10	5,000.00	5,000.00
TOTAL DISTRICT CLERK	207,790.80	220,975.00	221,200.00
11. JUSTICE OF PEACE PCT #1			
SALARY, JUSTICE OF PEACE	40,792.00	42,012.00	42,012.00
SALARY, CLERKS	64,848.00	66,792.00	66,792.00
SALARY, LONGEVITY	3,450.00	3,594.00	3,738.00
SOCIAL SECURITY TAXES	8,214.58	8,594.00	8,595.00
GROUP MEDICAL INSURANCE	21,017.94	30,900.00	30,900.00
RETIREMENT	13,114.80	13,488.00	13,488.00
SUPPLIES/EQUIP UNDER \$500	5,105.72	4,000.00	4,000.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
11. JUSTICE OF PEACE(CONT)			
COMMUNICATIONS EXPENSE	1,167.55	1,500.00	1,500.00
COPIER LEASE/USAGE EXP	1,433.27	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	375.00	1,750.00	1,750.00
TRAVEL EXPENSE	1,442.91	2,500.00	2,500.00
JUROR EXPENSE	948.00	1,000.00	1,000.00
EQUIPMENT	653.10	2,000.00	2,000.00
TOTAL JUSTICE OF PEACE #1	162,562.87	180,130.00	180,275.00
12. JUSTICE OF PEACE PCT #2			
SALARY, JUSTICE OF PEACE	40,792.00	42,012.00	42,012.00
SALARY, CLERKS	60,408.00	62,220.00	62,220.00
SALARY, LONGEVITY	916.00	1,012.00	1,108.00
SOCIAL SECURITY TAXES	6,828.02	8,051.00	8,050.00
GROUP MEDICAL INSURANCE	28,765.38	30,900.00	30,900.00
RETIREMENT	2,253.92	12,630.00	12,630.00
SUPPLIES/EQUIP UNDER \$500	331.51	4,000.00	4,000.00
COMMUNICATIONS EXPENSE	3,500.00	3,500.00	3,500.00
COPIER LEASE/USAGE EXP	1,501.75	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	2,517.55	1,750.00	2,500.00
TRAVEL EXPENSE	1,088.40	4,000.00	4,000.00
JUROR EXPENSE	-	1,000.00	1,000.00
EQUIPMENT OVER \$500	-	2,000.00	2,000.00
TOTAL JUSTICE OF PEACE #2	162,777.23	175,075.00	175,920.00
13. JUSTICE OF PEACE PCT #3			
SALARY, JUSTICE OF PEACE	40,792.00	42,012.00	42,012.00
SALARY, CLERKS	61,458.00	63,300.00	63,300.00
SALARY, LONGEVITY	1,845.00	2,197.00	2,317.00
SOCIAL SECURITY TAXES	7,963.11	8,224.00	8,220.00
GROUP MEDICAL INSURANCE	31,332.81	30,900.00	30,900.00
RETIREMENT	12,491.40	12,902.00	12,901.00
SUPPLIES/EQUIP UNDER \$500	5,098.27	5,500.00	5,500.00
COMMUNICATIONS EXPENSE	951.51	2,000.00	2,000.00
COPIER LEASE/USAGE EXP	1,327.14	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	1,598.23	1,750.00	1,750.00
TRAVEL EXPENSE	-	750.00	750.00
JUROR EXPENSE	204.00	1,000.00	1,000.00
EQUIPMENT OVER \$500	466.64	3,000.00	3,000.00
TOTAL JUSTICE OF PEACE #3	165,528.11	175,535.00	175,650.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
14. JUSTICE OF PEACE PCT #4			
SALARY, JUSTICE OF PEACE	40,792.00	42,012.00	42,012.00
SALARY, CLERK	31,200.00	32,136.00	32,136.00
SALARY, PART-TIME	17,454.00	18,507.00	18,507.00
SALARY, LONGEVITY	398.00	612.00	688.00
SOCIAL SECURITY TAXES	6,836.85	7,135.00	7,135.00
GROUP MEDICAL INSURANCE	16,828.74	26,780.00	26,780.00
RETIREMENT	10,781.28	11,192.00	11,192.00
SUPPLIES/EQUIP UNDER \$500	3,685.35	3,500.00	3,500.00
COMMUNICATIONS EXPENSE	2,047.23	3,250.00	3,250.00
SEMINARS/DUES/MEETINGS	1,138.32	1,750.00	1,750.00
TRAVEL EXPENSE	3,429.45	3,500.00	3,500.00
OFFICE RENT	4,680.00	5,000.00	5,000.00
JUROR EXPENSE	288.00	1,500.00	1,500.00
EQUIPMENT OVER \$500	-	2,000.00	2,000.00
TOTAL JUSTICE OF PEACE #4	151,559.25	158,870.00	158,950.00
15. COUNTY/DISTRICT ATTORNEY			
SALARY, CO ATTORNEY-STATE	2,426.64	-	-
SALARY, ASST CO ATTYS	133,566.00	137,574.00	137,574.00
SALARY, INVESTIGATOR	52,668.00	54,246.00	54,246.00
SALARY, SECRETARIES	100,249.45	137,458.00	137,458.00
SALARY, LONGEVITY	9,618.00	5,050.00	5,362.00
SOCIAL SECURITY TAXES	22,693.11	25,551.00	25,550.00
GROUP MEDICAL INSURANCE	63,755.12	72,100.00	72,100.00
RETIREMENT	35,823.48	40,121.00	40,120.00
OFFICE EXPENSES	24,433.04	28,500.00	28,500.00
EQUIPMENT	1,237.98	2,400.00	2,400.00
TOTAL COUNTY/DIST ATTORNEY	446,470.82	503,000.00	503,310.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
16. COUNTY AUDITOR			
SALARY, COUNTY AUDITOR	71,136.00	73,272.00	73,272.00
SALARY, ASSISTANTS	74,822.24	77,808.00	77,808.00
SALARY, CPA SUPPLEMENT	5,414.50	-	-
SALARY, LONGEVITY	4,002.00	4,146.00	4,290.00
SOCIAL SECURITY TAXES	10,573.93	11,872.00	11,873.00
GROUP MEDICAL INSURANCE	28,863.31	30,900.00	30,900.00
RETIREMENT	18,644.98	18,627.00	18,627.00
SUPPLIES/EQUIP UNDER \$500	2,714.60	3,250.00	3,250.00
COMMUNICATIONS EXPENSE	861.60	1,600.00	1,100.00
COPIER LEASE/COPIES	1,635.50	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	1,618.93	2,000.00	2,000.00
EQUIPMENT OVER \$500	2,457.67	2,000.00	2,000.00
TOTAL COUNTY AUDITOR	222,745.26	226,975.00	227,120.00
17. COUNTY TREASURER			
SALARY, TREASURER	56,912.00	56,556.00	56,556.00
SOCIAL SECURITY TAXES	3,394.93	4,322.00	4,322.00
GROUP MEDICAL INSURANCE	10,518.36	10,300.00	10,300.00
RETIREMENT	6,589.44	6,787.00	6,787.00
SUPPLIES/EQUIP UNDER \$500	1,845.28	2,500.00	2,500.00
COMMUNICATIONS EXPENSE	243.62	1,000.00	1,000.00
TRAVEL EXPENSE	-	500.00	500.00
SEMINARS/DUES/MEETINGS	2,133.44	2,500.00	2,500.00
EQUIPMENT OVER \$500	-	1,000.00	1,000.00
TOTAL COUNTY TREASURER	79,574.00	85,465.00	85,465.00
18. TAX ASSESSOR/COLLECTOR			
SALARY, TAX A/C	54,912.00	56,556.00	56,556.00
SALARY, DEPUTIES	104,224.66	107,716.00	107,716.00
SALARY, LONGEVITY	3,954.00	4,074.00	4,194.00
SOCIAL SECURITY TAXES	12,230.41	12,877.00	12,877.00
GROUP MEDICAL INSURANCE	41,055.28	41,200.00	41,200.00
RETIREMENT	19,570.88	20,202.00	20,207.00
SUPPLIES/EQUIP UNDER \$500	1,964.88	3,500.00	4,250.00
COMMUNICATIONS EXPENSE	1,012.69	2,500.00	2,500.00
VOTER REGISTRATION EXP	3,566.58	-	-
SEMINARS/DUES/MEETINGS	-	1,500.00	2,000.00
EQUIPMENT OVER \$500	-	1,200.00	2,500.00
TOTAL TAX A/C	242,491.38	251,325.00	254,000.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
21. SEPTIC SYSTEM/FLOODPLAIN			
SALARY, COORDINATOR	25,986.00	26,766.00	26,766.00
SOCIAL SECURITY TAXES	1,998.63	2,047.00	2,047.00
RETIREMENT	3,135.12	3,212.00	3,212.00
CONTRACT SERVICES	-	8,250.00	8,250.00
SUPPLIES/EQUIP UNDER \$500	652.97	1,400.00	1,400.00
TRAVEL EXPENSE	334.17	500.00	500.00
COMMUNICATIONS EXPENSE	743.53	1,000.00	1,000.00
SEMINARS/DUES/MEETINGS	190.00	1,500.00	1,500.00
DOCUMENT IMAGING	-	2,000.00	2,000.00
EQUIPMENT OVER \$500	-	2,000.00	2,000.00
TOTAL SEPTIC SYSTEM	33,040.42	48,675.00	48,675.00
22. EMERGENCY MANAGEMENT			
SALARY, COORDINATOR	20,000.00	45,000.00	45,000.00
SALARY, ASST COORDINATOR	19,720.00	19,284.00	19,284.00
SOCIAL SECURITY	2,962.05	4,917.00	4,917.00
GROUP MEDICAL INSURANCE	-	10,300.00	10,300.00
RETIREMENT	4,816.83	7,714.00	7,714.00
RADIO REPAIRS & MAINT	29,538.75	30,000.00	30,000.00
SEMINARS/DUES/MEETINGS	-	750.00	750.00
SUPPLIES/EQUIP UNDER \$500	912.79	3,000.00	3,000.00
COMMUNICATIONS EXPENSE	2,091.61	4,500.00	4,500.00
REPAIRS & MAINTENANCE	3,145.89	4,500.00	4,500.00
EQUIPMENT OVER \$500	83,358.05	20,000.00	20,000.00
CONTINGENCY GRANTS	-	40,000.00	40,000.00
MOTOR VEHICLE	-	50,000.00	-
TOTAL EMERGENCY MANAGEMENT	165,375.53	239,965.00	189,965.00
23. EMERGENCY MEDICAL SVC			
SALARY, EMS DIRECTOR	68,292.00	70,344.00	70,344.00
SALARY, FIELD TRAINING OFC	5,812.50	12,000.00	12,000.00
SALARY, FLEET MAINTENANCE	-	46,080.00	46,080.00
SALARY, AMBULANCE ACCT	32,826.00	33,810.00	40,000.00
SALARY, LONGEVITY	2,946.00	3,914.00	1,940.00
SALARY, FULL-TIME EMT's	626,823.83	620,776.00	620,776.00
SALARY, PART-TIME EMT's	247,986.08	175,680.00	175,680.00
SALARY, OVERTIME	369,468.66	412,100.00	412,100.00
SALARY, HOLIDAY TIME	39,590.96	40,320.00	40,355.00
SOCIAL SECURITY TAXES	105,269.44	108,251.00	108,250.00
GROUP MEDICAL INSURANCE	215,406.62	236,900.00	236,900.00
RETIREMENT	168,044.66	169,800.00	169,800.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
23. EMERGENCY SVC(CONT)			
SUPPLIES/EQUIP UNDER \$500	16,185.31	15,000.00	15,000.00
AMBULANCE SUPPLIES	86,738.35	80,000.00	90,000.00
FIRST RESPONDER SUPPLIES	2,250.00	7,500.00	7,500.00
FUEL & OIL	63,820.89	65,000.00	65,000.00
TRAINING COURSES	6,438.99	15,000.00	15,000.00
MEDICAL DIRECTOR EXPS	8,750.00	9,500.00	15,000.00
DRUG & ALCOHOL TESTING	2,476.50	3,500.00	3,500.00
COMMUNICATIONS EXPENSE	16,277.04	17,500.00	17,500.00
COPIER LEASE PAYMENT	1,828.50	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	3,286.81	3,000.00	3,000.00
BILLING SERVICES	29,006.02	25,000.00	25,000.00
MEDICAL WASTE SERVICES	761.67	1,500.00	1,500.00
LICENSING FEES & eDISPATCH	14,194.21	15,000.00	15,000.00
INSURANCE	8,286.00	12,500.00	12,500.00
UNIFORMS	3,586.92	12,000.00	12,000.00
REPAIRS TO AMB/EQUIP	1,174.38	60,000.00	60,000.00
RADIOS & RADIO REPAIRS	960.60	10,000.00	10,000.00
MISCELLANEOUS	3,828.63	5,000.00	5,000.00
EQUIPMENT OVER \$500	65,119.68	30,000.00	30,000.00
AMBULANCE UNITS	209,080.84	50,000.00	200,000.00
CONTINGENCY-GRANT FUNDS	6,625.00	30,000.00	30,000.00
TOTAL EMERGENCY MEDICAL SVC	2,492,962.40	2,398,975.00	2,568,725.00
24. CONSTABLE, PCT #1			
SALARY, CONSTABLE	17,880.00	19,680.00	19,680.00
SOCIAL SECURITY TAXES	1,169.72	1,506.00	1,506.00
GROUP MEDICAL INSURANCE	10,417.54	10,300.00	10,300.00
RETIREMENT	2,178.60	2,364.00	2,364.00
CELL PHONE EXPENSE	275.00	300.00	300.00
TRAVEL/VEHICLE MAINT	1,854.35	1,800.00	1,800.00
SEMINARS/DUES/MEETINGS	60.00	600.00	600.00
MISCELLANEOUS	637.02	1,250.00	1,250.00
TOTAL CONSTABLE, PCT #1	34,472.23	37,800.00	37,800.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
28. SHERIFF DEPARTMENT			
SALARY, SHERIFF	66,354.00	68,340.00	68,340.00
SALARY, DEPUTIES	911,686.10	1,056,966.00	1,056,966.00
SALARY, SECRETARY	32,968.75	42,960.00	42,960.00
SALARY, DISPATCHERS	363,516.67	373,776.00	373,776.00
SALARY, HOLIDAY PAY	30,331.30	34,000.00	34,000.00
SALARY, LONGEVITY	12,046.00	14,546.00	14,796.00
SALARY, CERTIFICATE PAY	26,750.00	28,000.00	28,000.00
SOCIAL SECURITY TAXES	105,200.51	123,822.00	123,822.00
GROUP MEDICAL INSURANCE	316,428.74	350,200.00	350,200.00
RETIREMENT	173,238.40	194,240.00	194,240.00
SUPPLIES/EQUIP UNDER \$500	30,223.04	20,000.00	20,000.00
FEDERAL EXPRESS CHGS	1,257.76	1,500.00	1,500.00
FUEL & OIL	97,519.60	85,000.00	85,000.00
PHOTO/RIFLE SUPPLIES	519.70	2,500.00	2,500.00
BATTERIES, TIRES & TUBES	7,207.08	15,000.00	15,000.00
FINGERPRINT/EVIDENCE	594.10	2,000.00	2,000.00
DRUG TESTING	1,619.00	500.00	500.00
COMMUNICATIONS EXPENSE	40,128.65	40,000.00	40,000.00
SCHOOLS FOR DEPUTIES	2,500.00	6,000.00	6,000.00
SEMINARS/DUES/MEETINGS	1,375.00	1,500.00	1,500.00
911 OPERATING EXPENSES	37,259.00	45,000.00	45,000.00
COPIER/PRINTER LEASE	-	1,500.00	1,500.00
MAINTAINING OFFICE EQUIP	16,813.79	35,000.00	35,000.00
DOCUMENT IMAGING	-	10,000.00	10,000.00
RADIO REPAIRS	3,859.70	4,000.00	4,000.00
REPAIRS OF VEHICLES	74,802.12	50,000.00	50,000.00
AUTO LIABILITY INSURANCE	16,722.00	20,000.00	20,000.00
EMPLOYEE UNIFORMS	2,096.64	5,000.00	5,000.00
CONTRACT IT SERVICES	25,256.25	25,000.00	25,000.00
EMERGENCY EQUIP/DETAIL	2,625.57	12,500.00	12,500.00
MISCELLANEOUS	7,019.86	7,500.00	7,500.00
OFFICE EQUIP OVER \$500	33,030.71	40,000.00	40,000.00
RADIO EQUIPMENT	-	5,000.00	5,000.00
MOTOR VEHICLES	194,083.20	226,500.00	234,000.00
SHORT-TERM FINANCING	7,440.00	7,500.00	-
TOTAL SHERIFF DEPARTMENT	2,644,946.21	2,955,350.00	2,955,600.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
29. JAIL			
SALARY, JAIL ADMINISTRATOR	56,472.00	58,164.00	58,164.00
SALARY, JAILERS	758,852.47	830,100.00	830,100.00
SALARY, BAILIFFS	22,767.83	35,000.00	25,000.00
SALARY, HOLIDAY PAY	22,699.86	24,000.00	24,000.00
SALARY, LONGEVITY	4,715.00	5,295.00	6,483.00
SALARY, CERTIFICATE PAY	7,425.00	8,000.00	8,000.00
SOCIAL SECURITY TAXES	64,862.82	73,576.00	73,586.00
GROUP MEDICAL INSURANCE	200,170.12	226,600.00	226,600.00
RETIREMENT	104,631.88	115,267.00	115,267.00
FOOD/MEAT FOR INMATES	115,102.51	160,000.00	160,000.00
CLEANING SUPPLIES	3,509.73	6,000.00	6,000.00
BEDDING & LINENS	-	1,000.00	1,000.00
JAIL LAUNDRY	7,987.30	8,000.00	8,000.00
JAIL SUPPLIES	6,377.70	15,000.00	15,000.00
MISCELLANEOUS SUPPLIES	285.00	1,500.00	1,500.00
JAIL INMATE INDIGENT SUPPLIES	-	-	10,000.00
REQUIRED TESTING & PHYSICAL	2,473.00	3,000.00	3,000.00
OUT OF COUNTY HOUSING INMATE	5,720.00	5,000.00	5,000.00
PRISONER MEDICAL/MEDICINE	13,894.41	175,000.00	175,000.00
SCHOOLS FOR JAILERS	296.77	2,000.00	2,000.00
PRISONER TRANSPORT	3,093.00	5,000.00	5,000.00
UTILITIES	81,360.78	110,000.00	110,000.00
JAIL REPAIRS	85,560.63	100,000.00	100,000.00
COPIER LEASE EXPENSE	2,697.05	3,500.00	3,500.00
LAW ENFORCEMENT TAB	26,761.00	25,000.00	25,000.00
GROUNDS MAINTENANCE	1,754.32	2,500.00	2,500.00
PEST CONTROL	600.00	1,000.00	1,000.00
JAIL INMATE UNIFORMS	-	1,500.00	1,500.00
JAILER UNIFORMS	596.85	2,000.00	2,000.00
EQUIPMENT OVER \$500	4,071.66	5,000.00	5,000.00
TOTAL JAIL	1,813,778.51	2,008,000.00	2,009,200.00
30. CORRECTION & PROBATION			
SALARY, JUVENILE JUDGES	11,600.00	11,600.00	11,600.00
SOCIAL SECURITY TAXES	886.89	888.00	888.00
RETIREMENT	1,392.48	1,400.00	1,400.00
JUVENILE PROBATION DEPT	115,052.00	119,052.00	125,052.00
ADULT PROBATION DEPT	4,000.00	7,000.00	7,000.00
JUV DETENTION SERVICES	24,860.00	18,000.00	25,000.00
TOTAL CORRECTION/PROBATION	157,791.37	157,940.00	170,940.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
31. MENTAL HEALTH			
MENTAL SERVICES(TEXANA)	14,180.00	14,180.00	14,180.00
MENTAL ILL FEES	1,642.25	5,000.00	5,000.00
TOTAL MENTAL HEALTH	15,822.25	19,180.00	19,180.00
32. VETERAN SERVICE OFFICER			
SALARY, VETERAN SVC OFC	17,148.00	17,664.00	17,664.00
SOCIAL SECURITY TAXES	1,311.84	1,351.00	1,351.00
RETIREMENT	2,057.76	2,120.00	2,120.00
OFFICE SUPPLIES	203.95	750.00	750.00
COMMUNICATIONS EXPENSE	564.10	1,000.00	1,000.00
SEMINARS/DUES	769.20	750.00	750.00
TOTAL VETERAN SERVICE OFC	22,054.95	23,885.00	23,635.00
33. CONTRACT SERVICES			
SENIOR CITIZENS SERVICE	24,880.00	24,880.00	24,880.00
COLORADO VALLEY TRANSIT	5,000.00	5,000.00	5,000.00
COMBINED COMM ACTION	5,000.00	5,000.00	5,000.00
ADULT CORE SERVICES	9,500.00	9,500.00	9,500.00
FAMILY CRISIS CENTER	3,500.00	3,500.00	3,500.00
FOSTER CHILD CARE	173.40	6,000.00	6,000.00
AUTOPSIES	87,014.05	100,000.00	100,000.00
INDIGENT BURIAL EXPENSE	2,145.40	3,000.00	3,000.00
BOYS & GIRLS CLUB	5,000.00	5,000.00	5,000.00
CASA - FOSTER CHILDREN	5,500.00	5,500.00	5,500.00
AMERICAN RED CROSS	-	-	-
COLO CO HISTORICAL COMM	-	2,500.00	2,500.00
TOTAL CONTRACT SERVICES	147,712.85	169,880.00	169,880.00
34. INDIGENT HEALTH CARE			
SALARY, IHC COORDINATOR	11,640.00	12,340.00	12,340.00
SALARY, LONGEVITY	-	-	130.00
SOCIAL SECURITY TAXES	866.28	944.00	944.00
GROUP MEDICAL INSURANCE	4,181.94	4,120.00	4,120.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
34. INDIGENT HEALTH CARE(CONT)			
RETIREMENT	1,396.80	1,481.00	1,481.00
SUPPLIES/EQUIP UNDER \$500	985.52	750.00	750.00
COMMUNICATIONS EXPENSE	243.44	750.00	750.00
EQUIPMENT OVER \$500	-	1,000.00	1,000.00
SEMINARS/DUES/MEETINGS	-	750.00	750.00
HOSPITAL CONTRACT	-	-	-
SOFTWARE LICENSE	11,649.00	16,000.00	16,000.00
UTMB CONTRACT	203.04	80,000.00	80,000.00
HOSPITALIZATION, IHC	69,109.20	109,000.00	109,000.00
MEDICAL, IHC	12,925.37	85,000.00	85,000.00
MEDICINES, IHC	5,388.79	60,000.00	60,000.00
TOTAL INDIGENT HEALTH CARE	118,589.38	372,135.00	372,265.00
35. EXTENSION SERVICE			
SALARY, AG AGENT	17,352.00	17,874.00	17,874.00
SALARY, FCS AGENT	19,022.00	20,022.00	20,022.00
SALARY, SECRETARIES	62,784.00	66,568.00	66,568.00
SALARY, LONGEVITY	3,753.00	3,897.00	2,064.00
SOCIAL SECURITY TAXES	7,746.85	8,293.00	8,291.00
GROUP MEDICAL INSURANCE	20,877.68	20,600.00	20,600.00
RETIREMENT	7,984.44	8,456.00	8,456.00
SUPPLIES/EQUIP UNDER \$500	1,438.10	3,000.00	3,000.00
POSTAGE	990.00	1,000.00	1,000.00
SUPPLIES - AG MEMO ACCT	-	600.00	600.00
SUPPLIES - HOME MEMO	477.98	600.00	600.00
SUPPLIES - OLIVER TEXAN	381.82	400.00	400.00
SUPPLIES - 4-H TEAM ACCT	97.52	400.00	400.00
LEADERSHIP ADVISORY EXPS	221.74	500.00	500.00
COMMUNICATIONS EXPENSE	2,150.51	4,000.00	4,000.00
XEROX USAGE EXPENSE	5,567.80	8,000.00	8,000.00
SEMINARS/DUES/MEETINGS	1,888.19	2,000.00	2,000.00
TRAVEL EXPENSES	5,835.59	9,500.00	9,500.00
REPAIRS TO VEHICLE	878.82	1,250.00	1,250.00
AUTO LIABILITY INSURANCE	301.00	400.00	400.00
EQUIPMENT	1,122.00	2,000.00	2,000.00
TOTAL EXTENSION SERVICE	161,288.54	179,360.00	177,525.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
36. DEPT OF PUBLIC SAFETY			
SALARY, SECRETARY	31,992.00	32,952.00	32,952.00
SALARY, LONGEVITY	1,224.00	1,296.00	1,368.00
SOCIAL SECURITY TAXES	1,999.90	2,642.00	2,640.00
GROUP MEDICAL INSURANCE	10,461.72	10,300.00	10,300.00
RETIREMENT	3,985.92	4,110.00	4,110.00
SUPPLIES/EQUIP UNDER \$500	1,383.14	1,200.00	1,200.00
CELLULAR PHONE EXPENSE	1,521.56	2,500.00	2,500.00
TOTAL DEPT OF PUBLIC SAFETY	52,568.24	55,000.00	55,070.00
37. 911 RURAL ADDRESSING			
SALARY, COORDINATOR	40,662.00	41,880.00	41,880.00
SALARY, ASST COORDINATOR	25,801.50	30,900.00	30,900.00
SALARY, LONGEVITY	1,104.00	1,176.00	1,248.00
SOCIAL SECURITY TAXES	5,098.49	5,657.00	5,655.00
GROUP MEDICAL INSURANCE	1,440.50	20,600.00	20,600.00
RETIREMENT	7,520.39	8,887.00	8,887.00
SUPPLIES/EQUIP UNDER \$500	1,378.50	5,000.00	5,000.00
COMMUNICATIONS EXPENSE	1,250.00	1,250.00	1,250.00
SEMINARS/DUES/MEETINGS	1,165.00	1,500.00	1,500.00
911 OPERATING EXPENSES	1,699.00	5,000.00	5,000.00
TRAVEL/VAN MAINT	312.45	2,500.00	2,500.00
FLOODPLAIN EXPENSES	-	1,000.00	1,000.00
FLOODPLAIN CONSULTANT	-	10,000.00	10,000.00
MAINTENANCE & REPAIRS	4,227.48	6,000.00	6,000.00
EQUIPMENT	5,126.78	12,500.00	12,500.00
TOTAL 911 RURAL ADDRESSING	116,495.45	153,850.00	153,920.00
38. INFORMATION TECHNOLOGY			
SALARY, COORDINATOR	49,920.00	51,420.00	51,420.00
SALARY, LONGEVITY	-	-	250.00
SOCIAL SECURITY TAXES	3,818.88	3,934.00	3,934.00
GROUP MEDICAL INSURANCE	10,518.36	10,300.00	10,300.00
RETIREMENT	5,990.40	6,171.00	6,171.00
SUPPLIES/EQUIP UNDER \$500	2,022.28	4,000.00	4,000.00
COMMUNICATIONS EXPENSE	1,211.84	1,000.00	1,000.00
TRAINING EXPENSES	175.00	2,000.00	2,000.00
SOFTWARE/HARDWARD MAINT	98,309.31	90,000.00	110,000.00
COMPUTER UPGRADES	4,780.00	35,000.00	35,000.00
EQUIPMENT OVER \$500	1,635.91	2,000.00	2,000.00
TOTAL INFORMATION TECHNOLOGY	178,381.98	205,825.00	226,075.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
40. MISCELLANEOUS			
SALARY, TEMPORARY	624.00	5,800.00	5,800.00
SALARY, VACATION-TERM EMPL	-	5,000.00	5,000.00
SALARY, OVERTIME	-	30,000.00	30,000.00
SOCIAL SECURITY TAXES	150.69	3,229.00	3,244.00
GROUP MEDICAL INSURANCE	-	-	-
RETIREMENT/ONE-TIME PMT	17.28	4,890.00	129,896.00
UNEMPLOYMENT TAXES	5,365.35	15,000.00	15,000.00
POSTAGE & BOX RENT	23,874.49	30,000.00	30,000.00
COPIER SUPPLIES	6,876.29	8,500.00	8,500.00
ACCOUNTING/AUDITING FEES	41,480.00	45,000.00	45,000.00
ASSOCIATION DUES	5,919.96	7,500.00	7,500.00
PROF/CONSULTANT SVCS	95,753.50	25,000.00	25,000.00
BOUNTIES	920.00	1,000.00	1,000.00
COMMUNICATIONS EXP (DSL)	9,225.34	10,000.00	10,000.00
OUT-OF-COUNTY CITATIONS	691.00	500.00	500.00
SEMINARS/CONF/NONDEPT	2,364.32	3,000.00	3,000.00
PUBLISHING & SUBSCRIPTIONS	10,674.27	10,150.00	10,150.00
RECORDS MNGMNT/ARCHIVIST	4,000.00	10,000.00	10,000.00
SAFETY/HEALTH & WELLNESS	220.31	1,500.00	1,500.00
EMPLOYEE RECOGNITION	1,500.00	2,000.00	2,000.00
PRINTED CHECKS/FORMS	1,801.80	3,000.00	3,000.00
TRAVEL EXP-ALL DEPTS	671.20	3,000.00	3,000.00
BONDS	2,941.59	5,000.00	5,000.00
VAN MAINTENANCE/REPAIRS	6,384.25	6,000.00	6,000.00
UNIFORMS	-	1,500.00	1,500.00
MISCELLANEOUS	2,189.48	5,000.00	5,000.00
SHORT-TERM FINANCING PMT	10,789.68	11,000.00	-
CONTINGENCIES	-	100,000.00	100,000.00
HHW GRANT EXPENSES	61,635.90	-	-
TRANSFER TO CRTHSE SEC	60,000.00	70,000.00	70,000.00
TOTAL MISCELLANEOUS	360,549.26	422,575.00	536,590.00
TOTAL EXPENDITURES	13,421,598.64	14,537,000.00	14,780,600.00
CASH BALANCE END OF YEAR	3,113,814.23	1,588,000.00	1,595,400.00
TOTAL EXPENDITURES & BALANCE	16,535,412.87	16,125,000.00	16,376,000.00

ROAD & BRIDGE PCT. #1			
ITEM	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
CURRENT TAX COLLECTIONS	774,024.59	772,872.00	802,718.00
DELINQUENT TAX COLLECTIONS	8,763.28	8,819.00	8,819.00
PENALTY & INTEREST	7,437.29	6,894.00	6,894.00
AUTO LICENSE SALES	89,970.23	89,964.00	89,964.00
AUTO LICENSE FEES	63,217.25	62,475.00	62,475.00
ROAD CROSSING PERMITS	4,700.00	1,000.00	1,000.00
GROSS WEIGHT FEES	31,235.85	29,988.00	29,988.00
ROW ROYALTY FEES (HB2521-9/17)	1,099.15	1,250.00	1,250.00
INTEREST INCOME	42,167.25	24,445.00	24,445.00
MISCELLANEOUS INCOME	10,383.15	5,000.00	5,000.00
FED'L FUNDS-FEMA DISASTER ASST	-	-	-
LATERAL ROAD REFUND ACCT	7,447.16	7,447.00	7,447.00
TOTAL RECEIPTS	1,040,443.15	1,026,000.00	1,040,000.00
CASH BALANCE JANUARY 1ST	1,200,000.00	1,200,000.00	1,200,000.00
TOTAL AVAILABLE RESOURCES	2,365,662.02	2,226,000.00	2,240,000.00
EXPENDITURES			
SALARIES, PCT EMPLOYEES	285,895.60	345,556.00	345,556.00
SALARY, LONGEVITY	5,656.00	6,584.00	6,584.00
SOCIAL SECURITY TAXES	21,757.42	26,097.00	26,097.00
GROUP MEDICAL INSURANCE	75,172.48	82,400.00	82,400.00
RETIREMENT	34,136.77	40,938.00	40,938.00
WORKERS' COMPENSATION INSURANCE	7,189.00	9,000.00	9,000.00
OFFICE SUPPLIES	-	425.00	425.00
SHOP SUPPLIES	859.78	2,000.00	2,000.00
SAFETY/FIRST AIDE SUPPLIES	-	1,000.00	1,000.00
FUEL & LUBRICANTS	47,881.95	55,000.00	55,000.00
HERBICIDES	-	5,000.00	5,000.00
ROAD & BRIDGE MATERIALS	93,664.27	150,000.00	150,000.00
SIGNS	2,255.82	3,000.00	3,000.00
BATTERIES, TIRES & TUBES	17,396.01	8,000.00	8,000.00
REPAIR MATERIALS	30,711.15	40,000.00	40,000.00
HAND TOOLS & EQUIPMENT	1,627.01	2,000.00	2,000.00

ROAD & BRIDGE PCT. #2			
ITEM	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
CURRENT TAX COLLECTIONS	782,077.67	780,913.00	811,070.00
DELINQUENT TAX COLLECIONS	8,843.51	8,911.00	8,911.00
PENALTY & INTEREST	7,496.12	6,966.00	6,966.00
AUTO LICENSE SALES	90,906.31	90,900.00	90,900.00
AUTO LICENSE FEES	63,875.09	63,125.00	63,125.00
ROAD CROSSING PERMITS	1,000.00	1,000.00	1,000.00
GROSS WEIGHT FEES	31,560.82	30,300.00	30,300.00
INTEREST INCOME	39,568.80	40,907.00	14,750.00
MISCELLANEOUS INCOME	20,153.26	7,000.00	7,000.00
ROW ROYALTY FEES (HB2521-9/17)	1,110.50	1,454.00	1,454.00
FED'L FUNDS-FEMA DISASTER ASST	140,885.10	-	-
LATERAL ROAD REFUND ACCT	7,524.62	7,524.00	7,524.00
TOTAL RECEIPTS	1,104,999.90	1,039,000.00	1,043,000.00
CASH BALANCE JANUARY 1ST	1,000,000.00	100,000.00	500,000.00
TOTAL AVAILABLE RESOURCES	2,495,183.27	1,139,000.00	1,543,000.00
EXPENDITURES			
SALARIES, PCT EMPLOYEES	311,900.50	315,376.00	315,376.00
SALARY, LONGEVITY	6,645.00	6,933.00	6,933.00
SOCIAL SECURITY TAXES	23,298.16	24,654.00	24,654.00
GROUP MEDICAL INSURANCE	87,331.26	82,400.00	82,400.00
RETIREMENT	38,311.96	38,677.00	38,677.00
WORKERS' COMPENSATION INSURANCE	7,333.00	9,000.00	9,000.00
OFFICE SUPPLIES	228.13	360.00	360.00
SHOP SUPPLIES	1,725.52	1,600.00	1,600.00
SAFETY/FIRST AIDE SUPPLIES	-	1,500.00	1,500.00
FUEL & LUBRICANTS	55,257.10	50,000.00	54,000.00
HERBICIDES	-	4,000.00	4,000.00
ROAD & BRIDGE MATERIALS	529,394.69	150,000.00	150,000.00
SIGNS	1,067.87	5,000.00	5,000.00
BATTERIES, TIRES & TUBES	10,471.15	10,000.00	10,000.00
REPAIR MATERIALS	36,411.72	25,000.00	25,000.00

ROAD & BRIDGE PCT. #3			
ITEM	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
CURRENT TAX COLLECTIONS	900,086.21	898,745.00	933,453.00
DELINQUENT TAX COLLECTIONS	10,206.97	10,256.00	10,256.00
PENALTY & INTEREST	8,670.79	8,017.00	8,017.00
AUTO LICENSE SALES	104,623.26	104,616.00	104,616.00
AUTO LICENSE FEES	73,512.96	72,650.00	72,650.00
ROAD CROSSING PERMITS	4,000.00	1,000.00	1,000.00
GROSS WEIGHT FEES	36,323.08	34,872.00	34,872.00
ROW ROYALTY FEES (HB2521-9/17)	1,278.16	1,226.00	1,226.00
INTEREST INCOME	43,832.28	45,478.00	23,750.00
MISCELLANEOUS INCOME	401.19	2,500.00	2,500.00
FED'L FUNDS-FEMA DISASTER ASST	-	-	-
LATERAL ROAD REFUND ACCT	8,657.70	8,660.00	8,660.00
TOTAL RECEIPTS	1,191,508.60	1,238,000.00	1,201,000.00
CASH BALANCE JANUARY 1ST	1,303,388.64	1,150,000.00	1,300,000.00
TOTAL AVAILABLE RESOURCES	2,494,897.24	2,388,000.00	2,501,000.00
EXPENDITURES			
SALARIES, PCT EMPLOYEES	312,759.05	345,820.00	345,820.00
SALARY, LONGEVITY	6,024.00	6,568.00	6,568.00
SOCIAL SECURITY TAXES	22,335.33	26,925.00	26,925.00
GROUP MEDICAL INSURANCE	62,972.16	82,400.00	82,400.00
RETIREMENT	35,792.82	42,287.00	42,287.00
WORKERS' COMP INSURANCE	7,448.00	10,000.00	10,000.00
OFFICE SUPPLIES	-	450.00	450.00
SHOP SUPPLIES	1,594.39	3,000.00	3,000.00
SAFETY/FIRST AID SUPPLIES	24.41	1,500.00	1,500.00
FUEL & LUBRICANTS	52,570.47	60,000.00	73,000.00
HERBICIDES	1,331.25	5,000.00	5,000.00
ROAD & BRIDGE MATERIALS	193,276.19	250,000.00	250,000.00
SIGNS	3,495.50	6,500.00	6,500.00
BATTERIES, TIRES & TUBES	12,720.75	13,500.00	13,500.00
REPAIR MATERIALS	20,563.40	30,000.00	30,000.00
HAND TOOLS & EQUIPMENT	1,760.25	1,500.00	1,500.00

ROAD & BRIDGE PCT. #4			
ITEM	ACTUAL EXPENSES 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
CURRENT TAX COLLECTIONS	641,148.82	640,194.00	664,917.00
DELINQUENT TAX COLLECTIONS	7,239.02	7,305.00	7,305.00
PENALTY & INTEREST	6,138.19	5,711.00	5,711.00
AUTO LICENSE SALES	74,525.20	74,520.00	74,520.00
AUTO LICENSE FEES	52,364.70	51,750.00	51,750.00
ROAD CROSSING PERMITS	9,000.00	2,000.00	2,000.00
GROSS WEIGHT FEES	25,873.63	24,840.00	24,840.00
INTEREST INCOME	46,395.45	42,476.00	28,753.00
MISCELLANEOUS INCOME	-	2,500.00	2,500.00
ROW ROYALTY FEES (HB2521-9/17)	1,510.40	1,035.00	1,035.00
ATTWATER PRAIRIE CKN MONEY	3,851.20	3,500.00	3,500.00
FED'L FUNDS-FEMA DISASTER ASST	303,975.64	-	-
TRANSFER FROM AIRPORT FUND	20,000.00	-	-
LATERAL ROAD REFUND ACCT	6,167.06	6,169.00	6,169.00
TOTAL RECEIPTS	1,987,200.41	862,000.00	873,000.00
CASH BALANCE JANUARY 1ST	1,247,132.67	1,400,000.00	1,600,000.00
TOTAL AVAILABLE RESOURCES	2,445,322.08	2,262,000.00	2,473,000.00
EXPENDITURES			
SALARIES, PCT EMPLOYEES	252,063.39	288,150.00	288,150.00
SALARY, LONGEVITY	2,560.00	2,776.00	2,776.00
SOCIAL SECURITY TAXES	18,593.32	22,213.00	22,213.00
GROUP MEDICAL INSURANCE	73,285.80	72,100.00	72,100.00
RETIREMENT	30,554.80	34,911.00	34,911.00
WORKERS' COMP INSURANCE	5,970.00	8,600.00	8,600.00
OFFICE SUPPLIES	519.65	1,000.00	1,000.00
SHOP SUPPLIES	2,572.28	6,000.00	6,000.00
SAFETY/FIRST AIDE SUPPLIES	347.87	2,000.00	2,000.00
FUEL & LUBRICANTS	59,022.14	64,000.00	64,000.00
HERBICIDES	-	5,000.00	5,000.00
ROAD & BRIDGE MATERIALS	133,831.23	100,000.00	100,000.00
SIGNS	2,601.79	3,000.00	3,000.00
BATTERIES, TIRES & TUBES	9,900.76	12,500.00	12,500.00

RECORDS PRESERVATION FUND			
ITEM	ACTUAL 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
RECORDS PRESERVATION FEES	59,815.16	55,000.00	55,000.00
RECORDS ARCHIVE FEE/CC	51,840.00	50,000.00	50,000.00
RECORDS ARCHIVE FEE/DC	2,045.23	2,000.00	2,000.00
INTEREST INCOME	15,448.92	2,000.00	9,000.00
TOTAL RECEIPTS	129,149.31	119,000.00	116,000.00
CASH BALANCE JANUARY 1ST	561,788.27	600,000.00	750,000.00
TOTAL AVAILABLE RESOURCES	690,937.54	719,000.00	866,000.00
EXPENDITURES			
RECORDS PRESERVATION	3,939.02	20,000.00	20,000.00
VOLUMES(BOOKS)RESTORATION	-	100,000.00	100,000.00
EQUIPMENT	-	5,000.00	5,000.00
TOTAL EXPENDITURES	3,939.02	125,000.00	125,000.00
BALANCE END OF YEAR	686,998.52	594,000.00	741,000.00
TOTAL EXPENDITURES & BALANCE	690,937.54	719,000.00	866,000.00

PROPOSED

AIRPORT FUND			
		ADOPTED	PROPOSED
ITEM	ACTUAL	BUDGET	BUDGET
	2019	2020	2021
RECEIPTS			
INTEREST INCOME	623.11	500.00	500.00
AIRPORT FUEL	80,148.07	75,000.00	75,000.00
AIRPORT LEASES	14,250.00	17,500.00	17,500.00
RENTAL INCOME - PHI	13,500.00	18,000.00	18,000.00
GRANT FUNDS - TxDOT	29,961.72	25,000.00	25,000.00
TRANSFER FROM GENERAL FND	-	-	-
TRANSFER FROM R&B PCT #4	-	-	-
TOTAL RECEIPTS	138,483.90	136,000.00	136,000.00
CASH BALANCE JANUARY 1ST	5,471.63	2,000.00	25,000.00
TOTAL AVAILABLE RESOURCES	153,954.53	138,000.00	161,000.00
EXPENDITURES			
COMMUNICATIONS EXPENSE	2,071.37	2,500.00	2,500.00
UTILITIES	2,668.10	3,000.00	3,000.00
AIRPORT FUEL	58,325.41	60,000.00	60,000.00
CREDIT CARD FEES	24.61	200.00	200.00
AIRPORT IMPROVEMENTS	53,643.44	50,000.00	50,000.00
TRANSFET TO R&B PCT #4	20,000.00	-	-
MISCELLANEOUS	-	300.00	300.00
MAINTENANCE	7,769.33	10,000.00	10,000.00
TOTAL AIRPORT	144,502.26	126,000.00	126,000.00
BALANCE END OF YEAR	9,452.27	12,000.00	35,000.00
TOTAL EXPENDITURES & BALANCE	153,954.53	138,000.00	161,000.00

SECURITY FUND			
ITEM	ACTUAL 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
COURTHOUSE SECURITY FEES	9,885.10	10,000.00	10,000.00
JP BUILDING SECURITY FEES	12,541.79	15,000.00	15,000.00
TRANSFER FROM GENERAL FUND	60,000.00	70,000.00	70,000.00
INTEREST INCOME	366.10	300.00	300.00
TOTAL RECEIPTS	82,792.99	95,300.00	95,300.00
CASH BALANCE JANUARY 1ST	8,299.88	2,000.00	20,000.00
TOTAL AVAILABLE RESOURCES	91,086.87	97,300.00	115,300.00
EXPENDITURES			
COURTHOUSE SECURITY			
SALARY, BALIFF/CONSTABLES	20,872.50	20,000.00	20,000.00
SALARY, BALIFF	42,740.00	45,000.00	45,000.00
SOCIAL SECURITY TAXES	4,503.95	4,700.00	4,700.00
GROUP MEDICAL INSURANCE	-	-	-
RETIREMENT	7,426.55	7,800.00	7,800.00
SECURITY EQUIPMENT	-	5,000.00	5,000.00
MISCELLANEOUS	330.35	500.00	500.00
JP BUILDING'S SECURITY	-	-	-
SALARY, BALIFF/CONSTABLES	5,366.25	8,000.00	8,000.00
SALARY, BALIFF	-	2,000.00	2,000.00
SOCIAL SECURITY TAXES	373.80	700.00	700.00
GROUP MEDICAL INSURANCE	-	-	-
RETIREMENT	643.89	1,200.00	1,200.00
MISCELLANEOUS	530.00	400.00	400.00
TOTAL EXPENDITURES	82,787.29	95,300.00	95,300.00
BALANCE END OF YEAR	8,299.58	2,000.00	20,000.00
TOTAL EXPENDITURES & BALANCE	91,086.87	97,300.00	115,300.00

INTEREST & SINKING FUND			
ITEM	ACTUAL 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
CURRENT TAX COLLECTIONS	642,230.06	633,550.00	609,322.00
DELINQUENT TAX COLLECTIONS	7,202.33	6,487.00	6,487.00
PENALTY & INTEREST	6,103.61	7,000.00	7,000.00
PASS-THRU COST OF BOND REFND	73,950.80	-	-
INTEREST INCOME	10,342.06	16,460.00	10,191.00
TOTAL RECEIPTS	739,828.86	663,497.00	633,000.00
CASH BALANCE JANUARY 1ST	91,646.59	140,000.00	140,000.00
TOTAL AVAILABLE RESOURCES	831,475.45	763,500.00	773,000.00
EXPENDITURES			
INTEREST & SINKING, CKING SERIES, 2019			
COST OF REFUNDING BONDS SERIES, 2008	70,140.00	-	-
CERTIFICATES OF OBLIG, PRIN SERIES, 2012	305,000.00	320,000.00	320,000.00
CERTIFICATES OF PUBLIC INT SERIES, 2012	144,452.00	132,496.00	132,496.00
CERTIFICATES OF OBLIG, PRIN SERIES, 2012	150,000.00	150,000.00	150,000.00
CERTIFICATES OF OBLIG, INT SERIES, 2012	53,950.00	50,950.00	50,950.00
REGISTRATION FEES	500.00	554.00	554.00
TOTAL EXPENDITURES	724,042.00	654,000.00	654,000.00
BALANCE END OF YEAR	107,433.45	109,500.00	119,000.00
TOTAL EXPENDITURES & BALANCE	831,475.45	763,500.00	773,000.00

JUSTICE COURT TECHNOLOGY FUND			
ITEM	ACTUAL 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
TECHNOLOGY FEES	12,543.92	15,000.00	9,500.00
INTEREST INCOME	146.33	100.00	100.00
TOTAL RECEIPTS	12,690.25	15,100.00	9,600.00
CASH BALANCE JANUARY 1ST	5,041.46	10,000.00	10,000.00
TOTAL AVAILABLE RESOURCES	17,731.71	17,100.00	19,600.00
EXPENDITURES			
TRAINING EXPENSES	-	600.00	600.00
SOFTWARE MAINTENANCE	10,150.00	15,000.00	15,000.00
COMPUTER UPGRADES	-	1,500.00	1,500.00
TECH EQUIP/SOFTWARE	-	-	-
TOTAL EXPENDITURES	10,150.00	17,100.00	17,100.00
BALANCE END OF YEAR	7,581.71	-	2,500.00
TOTAL EXPENDITURES & BALANCE	17,731.71	17,100.00	19,600.00

PROPOSED

COUNTY & DISTRICT COURT TECH FUND			
ITEM	ACTUAL 2019	ADOPTED BUDGET 2020	PROPOSED BUDGET 2021
RECEIPTS			
TECHNOLOGY FEES-CO CLK	580.00	600.00	600.00
TECHNOLOGY FEES-DC-CIVIL	317.42	400.00	400.00
TECHNOLOGY FEES-DC-CRIMINAL	3,756.46	3,000.00	3,000.00
INTEREST INCOME	664.48	600.00	600.00
TOTAL RECEIPTS	5,318.36	4,600.00	4,600.00
CASH BALANCE JANUARY 1ST	29,160.13	26,000.00	30,000.00
TOTAL AVAILABLE RESOURCES	29,478.49	30,600.00	34,600.00
EXPENDITURES			
TRAINING EXPENSES	-	600.00	600.00
SOFTWARE MAINTENANCE	-	5,000.00	5,000.00
COMPUTER UPGRADES	-	10,000.00	10,000.00
TECH EQUIP/SOFTWARE	-	5,000.00	5,000.00
TOTAL EXPENDITURES	-	20,600.00	20,600.00
BALANCE END OF YEAR	29,478.49	10,000.00	14,000.00
TOTAL EXPENDITURES & BALANCE	29,478.49	30,600.00	34,600.00