

Colorado County, Texas



2022 Proposed Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,172,353, which is a 9.12 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 \$247,192.

The members of the Commissioners' Court voted on the adoption of the 2022 budget as follows:

FOR:

	<u>2020</u>	<u>2021</u>
Proposed Property Tax Rate	\$0.52000	\$0.499599
No-New Revenue Tax Rate	\$0.51514	\$0.462075
No-New Revenue M&O Tax Rate	\$0.49534	\$0.446178
Voter-Approval Tax Rate	\$0.52350	\$0.499599
Debt Rate	\$0.02466	\$0.021665
De Minimis Rate	\$0.60988	\$0.485303

The total net outstanding bond debt on January 1, 2022 will be \$4,480,000.

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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 \$ 2,863,721,816

The above assessed valuation shows an increase of \$ 342,405,014 from that of the preceding year. Total assessed valuation in Colorado County for 2021 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 \$0.499599 per \$100 valuation. This tax levy generates \$1,172,353 more tax revenue than the levy for 2020 due to an increase of the appraisal roll for the current year 2020 (\$2,517,937.178), 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 more than two cents of the above tax levy is to pay the debts.

STATISTICAL DATA
CONTINUED

For this budget year, 2022, Commissioners Court granted budget requests from various departments including, but not limited to, \$302,000 in the Sheriff's budget for (6) six new patrol vehicles; \$200,000 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 a 5% pay increase (2.5% for 2020 and 2.5% for 2021) for all elected officials and employees except the Maintenance Director whose position and duties were combined with the Housekeeping Director; shall receive an additional 1% increase. Added a new motor vehicle deputy clerk and an additional assistant county auditor. Increased the 911RA/Permit/Floodplain Administrator's salary to \$54,766 for handling the County's subdivision regulations.

Commissioners' Court also included \$250,000 for outside legal services and \$100,000 for autopsies. Also, included in the 2022 Budget is \$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 \$14,307,125.56. Of this amount, it is estimated that 98%, or \$14,020,983.04, will be collected within the current year, and that approximately \$286,142.52 of said taxes will probably be delinquent on July 1, 2022. DELINQUENT COUNTY TAXES due Colorado County on July 1, 2021 amounted to \$796,866. Of this amount, it is estimated that \$119,000 will be collected during the current tax year.

PROPOSED

FROM COUNTY TAXES it is estimated that:

\$14,307,126 will be assessed.

\$14,020,983 will be collected.

THE TOTAL NET OUTSTANDING BOND DEBT of Colorado County, on January 1, 2022 will be \$4,480,000.

SUMMARY OF PROPOSED BUDGET FOR 2022 AND COMPARISON WITH 2020, 2021, AND 2022 FIGURES						
ITEMS	PRECEDING YEAR	PRECEDING YEAR	BUDGET YEAR	BUDGET YEAR	BUDGET YEAR	BUDGET YEAR
	2020 ACTUAL	2021 ACTUAL	2020 ADOPTED	2021 ADOPTED	2022 ESTIMATES	
CURRENT						
AD VALOREM TAXES	11,613,563	12,597,191	12,427,296	12,848,630	14,020,983	
DELINQUENT AD VALOREM TAXES	124,862	124,862	119,000	119,000	119,000	
OTHER RECEIPTS	7,918,575	7,677,040	6,239,704	5,922,370	5,952,717	
TOTAL RECEIPTS	19,657,000	20,399,095	18,786,000	18,890,000	20,092,700	
BEGINNING BALANCES	8,620,516	8,864,903	8,082,000	8,335,000	9,970,000	
TOTAL RESOURCES	28,277,516	29,258,731	26,868,000	27,225,000	30,062,700	
TOTAL EXPENDITURES	19,412,613	19,144,536	19,700,000	19,985,600	21,146,000	
ENDING BALANCES	8,864,903	10,114,195	7,168,000	7,239,400	8,916,700	
TOTAL EXPENDITURES AND ENDING BALANCES	28,277,516	29,258,731	26,868,000	27,225,000	30,062,700	

PROPOSED

RECAPITULATION OF BUDGET BY FUNDS FOR YEAR 2022				
ITEMS	ROAD&BRIDGE FUNDS	GENERAL FUND	SPECIAL FUNDS	TOTAL ALL FUNDS
TOTAL RECEIPTS	4,735,000	14,354,200	1,003,500	20,092,700
BEGINNING BALANCE	4,500,000	4,500,000	970,000	9,970,000
TOTAL AVAILABLE	9,235,000	18,854,200	1,973,500	30,062,700
ESTIMATED BUDGET EXPENDITURES	4,735,000	15,393,200	1,017,800	2,114,600
ENDING BALANCES	4,500,000	3,461,000	955,700	8,916,700
TOTAL EXPENDITURES AND BALANCES	9,235,000	18,854,200	1,973,500	30,062,700

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
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	283,609.11	9,948,595.34	0.9723
2016	2,093,759,781	51.000	10,807,470.84	278,439.44	10,529,031.40	0.9742
2017	2,254,228,624	51.000	11,500,145.56	224,916.91	11,275,228.65	0.9804
2018	2,319,607,751	51.000	11,767,950.72	255,837.56	11,512,113.16	0.9783
2019	2,428,637,005	52.000	12,702,115.42	263,298.24	12,438,817.18	0.9771
2020	12,316,800	52.000	13,112,364.32	298,269.66	12,796,723.50	0.9772
2021	2,863,721,816	49.960	14,307,125.56	286,142.52	14,020,983.04	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.						

PROPOSED

2021 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Colorado County

979-732-2604

Taxing Unit Name

Phone (area code and number)

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 would calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 appraisal roll to pay. Include any adjustments to increase last year's certified value; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal correction 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 tax features of homesteads with tax ceilings (will deduct in Line 2) and the reduced value of tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,517,937,178
2.	2020 tax ceilings. Counties, cities, and junior college districts: 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,517,937,178
4.	2020 total adopted tax rate.	\$ 0.520000 /\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
	A. Original 2020 ARB values:.....	\$ 0
	B. 2020 values resulting from final court decisions:.....	- \$ 0
	C. 2020 value loss. Subtract B from A. ³	\$ 0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2020 ARB certified value:	\$ 0
	B. 2020 disputed value:.....	- \$ 0
	C. 2020 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2020 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>2,517,937,178</u>
9.	2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$ _____ <u>0</u>
10.	2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2020 market value: \$ <u>837,812</u> B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$ <u>12,833,730</u> C. Value loss. Add A and B. ⁶	\$ <u>13,671,542</u>
11.	2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. A. 2020 market value:\$ <u>7,224,217</u> B. 2021 productivity or special appraised value: - \$ <u>166,020</u> C. Value loss. Subtract B from A. ⁷	\$ <u>7,058,197</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>20,729,739</u>
13.	2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>63,890</u>
14.	2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>2,497,143,549.00</u>
15.	Adjusted 2020 total value. Multiply Line 14 by line 4 and divide by \$100.	\$ <u>12,985,146.00</u>
16.	Taxes refunded for tax years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁹	\$ <u>13,399.00</u>
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>12,998,545.00</u>
18.	Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:\$ <u>2,863,721,816</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>included in A</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>154,000</u> E. Total 2021 value. Add A and B, then subtract C and D.	\$ <u>2,863,567,816</u>

PROPOSED

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 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. 2021 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.	2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,863,567,816</u>
22.	Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020 and be located in a new improvement. New improvements include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$ <u>50,487,827</u>
24.	Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$ <u>50,487,827</u>
25.	Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,813,079,989</u>
26.	2021 NNR tax rate. Divide Line 25 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.462075</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$ _____ /\$100

PROPOSED

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.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$ <u>0.495340</u> /\$100
29.	2020 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>2,517,937,178</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>12,472,350.00</u>
31.	Adjusted 2020 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. + \$ <u>12,705.00</u>	
	B. 2020 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 2021 captured appraised value in Line 18D, enter 0. - \$ <u>332.00</u>	
	C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0.00</u>	
	D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>12,373.00</u>	
	E. Add Line 30 to 31D.	\$ <u>12,484,723.00</u>
32.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,813,079,989.00</u>
33.	2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.443809</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2021 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>14,392.00</u>	
	B. 2020 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>14,337.00</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>.000001</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000001</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. \$ <u>147,293.00</u>	
	B. 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. - \$ <u>83,290.00</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.002275</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.002275</u> /\$100

PROPOSED

²³ [Reserved for expansion]
²⁴ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.....	\$ <u>197,889.00</u>
B.	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>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>.000093</u> /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>.000347</u> /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000093</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2021 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, 2020 and ending on June 30, 2021.	\$ <u>0.00</u>
B.	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>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code § 6.044 for more information.	
A.	Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ <u>0.00</u>
B.	Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ <u>0.00</u>
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.00000</u> /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
39.	Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.446178</u> /\$100
40.	Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ <u>2,139,267.00</u>
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ <u>.076047</u> /\$100
C.	Add Line 40B to Line 39.	\$ <u>0.522225</u> /\$100
41.	2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.540502</u> /\$100

PROPOSED

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.00000 /\$100
42.	<p>Total 2021 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount.....\$ <u>625,786.00</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>	\$ 625,786.00
43.	<p>Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ 221.00
44.	<p>Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$ 625,565.00
45.	<p>2021 anticipated collection rate</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector. ³⁰..... <u>100.83</u> %</p> <p>B. Enter the 2020 actual collection rate. <u>100.86</u> %</p> <p>C. Enter the 2019 actual collection rate. <u>101.30</u> %</p> <p>D. Enter the 2018 actual collection rate. <u>100.83</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	<u>100.83</u> %
46.	<p>2021 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 620,415.00
47.	<p>2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 2,863,567,816
48.	<p>2021 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.021665 /\$100
49.	<p>2021 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.562167 /\$100
D49.	<p>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.00000 /\$100

PROPOSED

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

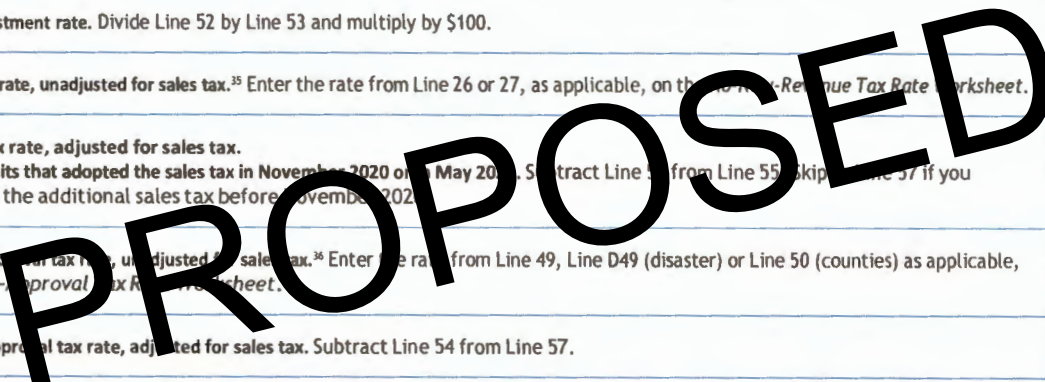
Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$ <u>0.562167</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, 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 2020, enter 0.	\$ <u>0.00</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,791,697.00</u>
53.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,863,567,816.00</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	.062568
55.	2021 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> .	.462075
56.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip Line 57 if you adopted the additional sales tax before November 2020.	\$ _____ /\$100
57.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	.562167
58.	2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	.499599



SECTION 4: Voter-Approval Tax 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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0.00</u>
60.	2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,863,567,816.00</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.00000</u> /\$100
62.	2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.499599</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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

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.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.003500</u> /\$100
64.	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 2020, enter zero.	\$ <u>0.000000</u> /\$100
65.	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 2020, enter zero.	\$ <u>0.000000</u> /\$100
66.	2021 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.003500</u> /\$100
67.	2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.503099</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 for a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.446178</u> /\$100
69.	2021 total taxable value. Enter the amount on Line 5 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>2,863,567,816.00</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>.017460</u> /\$100
71.	2021 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.021665</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.485303</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)
⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code § 26.063(a)(1)
⁴⁴ Tex. Tax Code § 26.012(f-a)
⁴⁵ Tex. Tax Code § 26.063(a)(1)
⁴⁶ Tex. Tax Code § 26.042(b)
⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
74.	Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ / \$100
75.	Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ / \$100
76.	Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ / \$100
80.	2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines, as applicable: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____ / \$100

PROPOSED

SECTION 8: Total Tax Rate

Indicate the applicable tax rates as calculated above.

No-new-revenue tax rate \$ 0.462075 / \$100
 As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 1

Voter-approval tax rate \$ 0.503099 / \$100
 As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 0

De minimis rate \$ 0.485303 / \$100
 If applicable, enter the 2021 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here  _____
 Printed Name of Taxing Unit Representative

sign here  _____
 Taxing Unit Representative

Date 7-26-2021

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

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until the 2022 Budget is adopted

PROPOSED

TAX RATES BY FUNDS	TAX RATE 2014	TAX RATE 2015	TAX RATE 2016	TAX RATE 2017	TAX RATE 2018	TAX RATE 2019	TAX RATE 2020	PROPOSED TAX RATE 2021
ROAD & BRIDGE	0.14006	0.14006	0.13000	0.14000	0.13605	0.12941	0.13000	0.135000
GENERAL	0.31296	0.31706	0.32856	0.34079	0.34576	0.36408	0.36534	0.342934
INTEREST & SINKING	0.02904	0.025	0.03166	0.02921	0.02819	0.02651	0.02466	0.021665
TOTAL TAX RATE	0.48206	0.48206	0.51000	0.51000	0.51000	0.52000	0.52000	0.499599

PROPOSED

**COLORADO COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
CERTIFICATES OF OBLIGATION
AS OF SEPTEMBER 1, 2021**

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
					3,880,000
08-15-22	2.23%	375,000	86,524.00	461,524.00	3,505,000
08-15-23	2.23%	385,000	78,161.50	463,161.50	3,120,000
08-15-24	2.23%	395,000	69,576.00	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%	415,000	51,735.00	466,735.00	1,905,000
08-15-27	2.23%	425,000	42,480.50	467,480.50	1,480,000
08-15-28	2.23%	435,000	32,995.00	468,015.00	1,045,000
08-15-29	2.23%	445,000	23,277.50	468,277.50	600,000
08-15-30	2.23%	455,000	13,328.00	468,328.00	150,000
08-15-31	2.23%	465,000	3,144.00	468,144.00	0

**COLORADO COUNTY, TEXAS
STATEMENT OF INDEBTEDNESS
CERTIFICATES OF OBLIGATION
AS OF SEPTEMBER 1, 2021**

Certificates of Obligation

Series 2012 – Courthouse Restoration

Issue Date: June 19, 2012

MATURITY DATE	COUPON RATE	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE REQUIREMENT	PRINCIPAL BALANCE
					600,000
08-15-22	2.125%	150,000	13,762.50	163,762.50	450,000
08-15-23	2.25%	150,000	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					

PROPOSED

COLORADO COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
AS OF SEPTEMBER 1, 2021

Elected Officials

County Judge	Daniel "Ty" Prause
Commissioners	
Precinct No. 1	Doug Wessels
Precinct No. 2	Darrell Kubesch
Precinct No. 3	Keith Neuendorff
Precinct No. 4	Darrell Gertson
25 th Judicial District Judge	William Old III
2 nd 25 th Judicial District Judge	Jessica Crawford
Tax Assessor-Collector	Erica Kollaja
County Clerk	Kimberly Menke
County/District Attorney	Jay 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

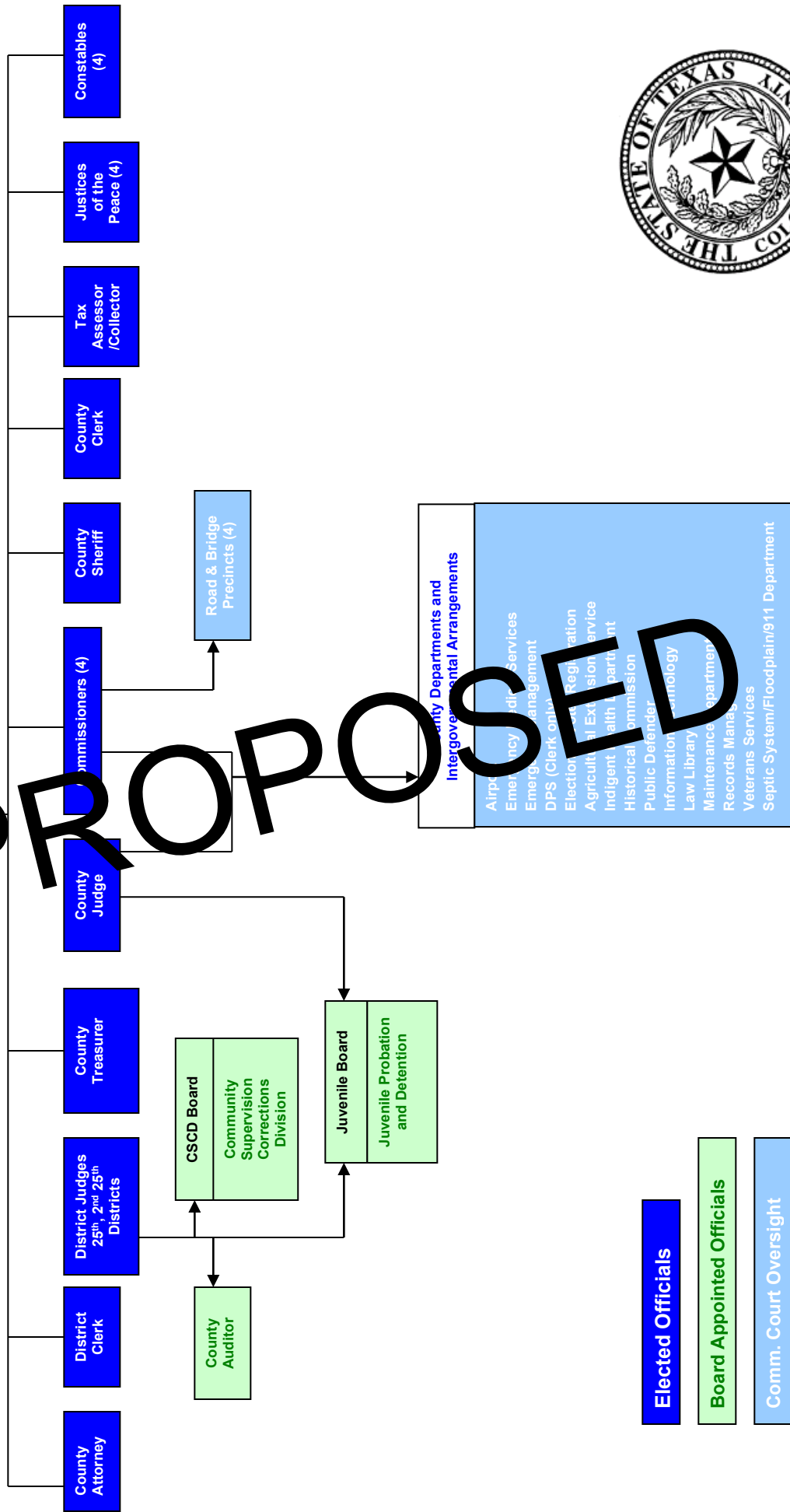
PROPOSED

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 Sewell
Local Health Authority	Alyssa Molina, M.D.
County Extension Office	
County Ag Agent	Loraine Neumann
Consumer and Family Science	Ja'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 Citizens



Elected Officials

Board Appointed Officials

Comm. Court Oversight

Direction of Authority →

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
RECEIPTS	RECEIPTS	BUDGET	BUDGET
	2020	2021	2022
AD VALOREM TAX	8,819,242.92	9,027,151.00	9,624,262.00
DELINQUENT AD VALOREM TAX	83,907.64	77,260.00	77,260.00
PENALTY & INTEREST	79,613.43	73,098.00	73,098.00
BEER & LIQUOR LICENSES	9,115.25	5,000.00	5,000.00
MIXED DRINK TAX	22,923.73	15,000.00	20,000.00
AMUSEMENT TAX	-	50.00	50.00
AMBULANCE FEES COLLECTED	1,523,534.20	1,400,000.00	1,400,000.00
DONATIONS/CONTRIBUTIONS	7,132.14	2,500.00	2,500.00
INTEREST INCOME	120,231.02	124,391.00	124,030.00
MOTOR VEHICLE SALES TX COMM	138,471.27	140,000.00	150,000.00
INMATE PHONE COMMISSIONS	11,192.00	7,000.00	10,000.00
SALE OF POLICE REPORTS	1,192.25	750.00	750.00
JUDICIAL EDUCATION FEES	555.05	500.00	500.00
SALES-VENDING & SCAP METALS	24.83	150.00	150.00
V.I.T. OVERAGES (TAX A/C)	12,530.10	1,500.00	20,000.00
SALES TAX	2,139,267.76	1,500,000.00	1,500,000.00
OIL & GAS ROYALTY	22.75	200.00	200.00
JUROR DONATIONS-CHILD WEL	40.00	200.00	100.00
JUROR DONATIONS-CASA	12.00	100.00	100.00
JURY FEES	3,977.25	4,000.00	4,000.00
STENOGRAPHER FEES	3,235.44	3,000.00	3,000.00
RENTAL INCOME-TVA & EXAMA	40,502.19	40,500.00	40,500.00
PUBLIC DEFENDER FEES	14,257.05	20,000.00	12,000.00
INTERPRETOR FEES	339.17	500.00	500.00
STATE SUPPLEMENT-CO JUDGE	25,200.00	25,200.00	25,200.00
PRISONER TRANSPORT REIMB	5,135.00	7,500.00	5,000.00
BOND FORFEITURES	31,829.00	25,000.00	25,000.00
UNCLAIMED PROPERTY-UNCASH	1,191.14	500.00	500.00
MISCELLANEOUS INCOME	349,664.06	100,000.00	100,000.00
FEES OF OFFICE:			
TAX ASSESSOR/COLLECTOR	113,115.30	115,000.00	115,000.00
DISTRICT CLERK	38,737.55	40,000.00	40,000.00
COUNTY CLERK	175,940.39	150,000.00	160,000.00
SHERIFF	30,524.66	30,000.00	30,000.00
COUNTY JUDGE	902.02	750.00	750.00
COUNTY ATTORNEY	9,026.01	7,500.00	10,000.00
CONSTABLE	12,174.42	10,000.00	10,000.00
JUSTICE OF PEACE PCT #1	95,735.53	115,000.00	115,000.00
JUSTICE OF PEACE PCT #2	58,850.44	50,000.00	60,000.00
JUSTICE OF PEACE PCT #3	93,506.66	110,000.00	110,000.00
JUSTICE OF PEACE PCT #4	53,457.71	50,000.00	50,000.00

GENERAL FUND			
RECEIPTS	ACTUAL RECEIPTS 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
COURT COSTS PRIOR TO 2004	147.08	150.00	150.00
COURT COSTS PRIOR TO 2020	1,024.29	3,500.00	1,000.00
DRUG COURT COST FEES	218.88	150.00	150.00
EMS/TRAUMA FUND FEES	358.57	500.00	500.00
CONSOLIDATED COURT COSTS	13,871.98	15,000.00	15,000.00
STATE TRAFFIC FINES	3,063.65	4,500.00	3,000.00
ARREST FEES	5,787.77	750.00	5,000.00
CIVIL FILING FEES	114.50	100.00	100.00
JUVENILE PROBATION DIVERSION	14.00	50.00	50.00
INDIGENT DEFENSE FUND FEES	250.01	750.00	250.00
WARRANT/CAPIAS FEES	2,280.71	3,000.00	2,500.00
APPELLATE COURT FEES	1,696.59	1,500.00	1,500.00
FINES & TRIAL FEES-COUNTY CRT	57,045.16	50,000.00	50,000.00
FINES & TRIAL FEES-DIST CRT	56,033.12	60,000.00	60,000.00
TRAFFIC FEES	4,891.97	7,500.00	5,000.00
CHILD SAFETY FEES	143.70	50.00	50.00
SEPTIC SYSTEM FEES	55,870.00	50,000.00	50,000.00
DEVELOPMENT FEES	20,930.00	20,000.00	20,000.00
TIME PAYMENT FEES	1,338.76	2,000.00	2,000.00
MOVING VIOLATION FEES	1,035.50	50.00	50.00
BIRTH CERTIFICATES FEES	168.80	150.00	150.00
BEASON PARK PERMIT FEES	200.00	500.00	500.00
CO RECORDS PRESERVATION	1,342.50	1,500.00	1,500.00
COURT RECORDS PRESERVATION	2,367.83	2,500.00	2,500.00
TAX ABATEMENT APPL FEES	725.00	1,000.00	1,000.00
DNA TESTING	159.04	250.00	200.00
CRT INITIATED GUARDIAN FEES	2,220.14	1,500.00	2,000.00
VISUAL RECORDING FEE	308.00	500.00	300.00
CERTIFICATION OF DISCOVERY FEES	504.45	1,500.00	500.00
BAIL BOND FEES	576.00	750.00	500.00
TRUANCY PREVENTION FEES	6,580.21	7,500.00	7,500.00
CHILD ABUSE PREVENTION FEES	123.68	100.00	100.00
SALE OF 911 ADDRESS SIGNS	3,245.00	2,500.00	2,500.00
MATCHING FUNDS/SCH RES OFC	36,800.00	37,700.00	37,700.00
FAMILY PROTECTION FEE	1,609.73	1,200.00	1,000.00
CLERK'S VITAL STATISTICS FEE	1,060.00	1,000.00	1,000.00
FTA/OMNIBASE	3,956.84	3,000.00	5,000.00
COUNTY SPECIALITY COURT ACCT	1,219.41	1,000.00	1,500.00

PROPOSED

GENERAL FUND

	ACTUAL RECEIPTS 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
JUROR PMTS-STATE COMPTROLLER	4,590.00	7,000.00	7,000.00
GRANT - TITLE IV-E	-	1,000.00	1,000.00
FED'L FUNDS-FEMA HARVEY DISASTI	146,394.73	-	-
GRANT PROCEEDS	61,991.22	75,000.00	75,000.00
GRANT - STATE COMPTROLLER	64,427.67	50,000.00	50,000.00
GRANT- HOMELAND SECURITY	5,608.56	35,000.00	25,000.00
GRANT-JUVENILE JUSTICE	21,158.28	-	-
TRANSFER FROM R&B PCT FUNDS	-	-	-
TOTAL RECEIPTS	<u>14,719,372.79</u>	<u>13,726,000.00</u>	<u>14,354,200.00</u>
BEGINNING BALANCE JAN 1ST	3,113,814.23	2,650,000.00	4,500,000.00
TOTAL AVAILABLE RESOURCES	<u>17,833,187.02</u>	<u>16,376,000.00</u>	<u>18,854,200.00</u>

PROPOSED

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
1. COUNTY JUDGE			
SALARY, COUNTY JUDGE	63,456.00	63,456.00	66,630.00
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	38,328.00	38,328.00	40,242.00
SALARY, LONGEVITY	-	-	-
SOCIAL SECURITY TAXES	11,574.68	11,627.00	12,014.00
GROUP MEDICAL INSURANCE	20,399.72	20,600.00	20,800.00
RETIREMENT	18,238.37	18,239.00	20,734.00
SUPPLIES/EQUIP UNDER \$500	3,567.92	3,000.00	3,000.00
COMMUNICATIONS EXPENSE	2,728.44	3,000.00	3,000.00
COPIER USAGE EXPENSE	2,004.51	1,550.00	1,550.00
SEMINARS/DUES/MEETINGS	776.59	2,150.00	2,150.00
TRAVEL EXPENSES	82.80	1,500.00	1,500.00
EQUIPMENT OVER \$500	699.99	2,500.00	2,500.00
TOTAL COUNTYJUDGE	212,637.02	216,700.00	224,320.00
2. COMMISSIONERS' COURT			
SALARY, COMMISSIONERS	251,520.00	251,520.00	264,096.00
SOCIAL SECURITY TAXES	19,043.52	19,250.00	20,203.00
GROUP MEDICAL INSURANCE	40,870.00	41,200.00	41,600.00
RETIREMENT	30,182.67	30,180.00	34,861.00
WORKER'S COMP INSURANCE	74,641.00	75,000.00	75,000.00
COMM TRAINING/CONFERENCE	3,167.55	6,000.00	6,000.00
APPRAISAL DISTRICT FEES	315,486.79	377,900.00	381,350.00
OUTSIDE LEGAL SERVICES	457,102.16	250,000.00	250,000.00
LIBRARIES	22,000.00	22,000.00	22,000.00
RURAL FIRE FIGHTING AIDE	203,250.00	108,750.00	112,750.00
FIREFIGHTER'S ASSOC	-	4,000.00	4,000.00
GENERAL LIABILITY INS	7,993.00	10,000.00	10,000.00
PUBLIC OFFICIALS LIAB INS	27,928.00	30,000.00	30,000.00
SOIL & WATER CONSERVATION	7,500.00	7,500.00	7,500.00
TOTAL COMMISSIONERS' COURT	1,460,684.69	1,233,300.00	1,259,360.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
3. COUNTY CLERK			
SALARY, COUNTY CLERK	56,556.00	56,556.00	59,400.00
SALARY, DEPUTIES	165,805.29	168,306.00	177,900.00
SALARY, LONGEVITY	2,745.00	2,889.00	-
SOCIAL SECURITY TAXES	16,160.33	17,410.00	18,153.00
GROUP MEDICAL INSURANCE	59,357.68	61,800.00	62,400.00
RETIREMENT	27,012.77	27,314.00	31,322.00
SUPPLIES/EQUIP UNDER \$500	10,731.19	14,000.00	14,000.00
COMMUNICATIONS EXPENSE	1,017.41	2,500.00	2,500.00
COPIER USAGE EXPENSE	2,433.18	4,000.00	4,000.00
SEMINARS/DUES/MEETINGS	(58.82)	3,500.00	3,500.00
EQUIPMENT OVER \$500	670.24	5,000.00	5,000.00
TOTAL COUNTY CLERK	342,430.27	363,275.00	378,175.00
4. ELECTIONS			
SALARY, ELECTION ADMINISTRAT	46,302.00	46,302.00	46,618.00
SALARY, EARLY VOTING PERSON	36,789.71	29,400.00	30,870.00
SOCIAL SECURITY TAXES	5,932.13	6,711.00	6,081.00
GROUP MEDICAL INSURANCE	14,156.51	20,600.00	20,800.00
RETIREMENT	8,300.00	9,082.00	10,491.00
VOTING SUPPLIES/PRINTING	25,914.94	13,000.00	15,000.00
VOTERS REGISTRATION EXP	878.42	2,000.00	3,000.00
ELECTION JUDGES & CLERKS	9,380.00	9,500.00	9,500.00
COMMUNICATIONS EXPENSE	5,991.03	5,500.00	6,000.00
COPIER USAGE EXPENSE	1,745.00	2,500.00	2,500.00
SEMINARS & MEETINGS	1,524.39	3,500.00	3,500.00
PUBLICATIONS	2,686.00	1,500.00	1,500.00
MAINTAINING EQUIPMENT	3,191.83	15,000.00	15,000.00
BUILDING RENT	460.00	500.00	500.00
EQUIPMENT & SOFTWARE	160,986.35	-	-
HAVA GRANT MATCH	-	16,000.00	16,000.00
TOTAL ELECTIONS	324,008.36	180,175.00	189,360.00
5. COUNTY COURT			
VISITING JUDGE EXPENSES	-	5,000.00	5,000.00
COURT APPOINTED ATTYS	5,707.71	5,000.00	5,000.00
INTERPRETER	3,600.00	10,000.00	10,000.00
JUROR EXPENSE	-	3,500.00	3,500.00
PROFESSIONAL SVCS-N.S.	570.00	2,500.00	2,500.00
COURT REPORTERS	1,545.24	6,000.00	6,000.00
TOTAL COUNTY COURT	11,422.95	32,000.00	32,000.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
6. PUBLIC DEFENDER			
SALARY, PUBLIC DEFENDERS	94,824.00	94,824.00	103,056.00
SALARY, SECRETARY	34,824.00	34,824.00	38,136.00
SALARY, LONGEVITY	4,848.00	5,064.00	-
SOCIAL SECURITY TAXES	9,593.60	10,248.00	10,800.00
GROUP MEDICAL INSURANCE	30,588.28	30,900.00	31,200.00
RETIREMENT	16,139.52	16,140.00	18,638.00
SUPPLIES/EQUIP UNDER \$500	1,424.41	3,000.00	3,000.00
COMMUNICATIONS EXPENSE	1,131.14	2,000.00	2,000.00
LAW BOOKS/ON-LINE SUBSCR	3,135.53	3,000.00	3,000.00
SEMINARS/DUES/MEETINGS	805.00	3,000.00	3,000.00
EQUIPMENT OVER \$500	-	1,000.00	1,000.00
TOTAL PUBLIC DEFENDER	197,313.48	204,000.00	216,830.00
7. 25TH JUDICIAL DISTRICT			
OFFICE SUPPLIES	-	500.00	300.00
TRAVEL & EDUCATION	1,000.00	1,000.00	1,000.00
COURT REPORTER(SAL&FRG)	12,374.00	13,350.00	13,350.00
COURT REPORTERS EXP	790.97	3,000.00	3,000.00
COURT COORD(SAL&FRG)	8,841.00	9,000.00	9,000.00
COURT COORD EXPENSE	-	250.00	250.00
TOTAL 25TH JUDICIAL DISTRICT	22,170.21	27,100.00	26,900.00
8. 2ND 25TH JUDICIAL DISTRICT			
OFFICE SUPPLIES	-	500.00	300.00
TRAVEL & EDUCATION	-	1,000.00	1,000.00
COURT REPORTER(SAL&FRG)	12,482.00	13,350.00	13,350.00
COURT REPORTERS EXP	539.50	3,000.00	3,000.00
COURT COORD(SAL&FRG)	8,697.75	9,000.00	9,000.00
COURT COORD EXPENSE	-	250.00	250.00
TOTAL 2ND 25TH JUDICIAL DIST	21,719.25	27,100.00	26,900.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
9. DISTRICT COURT-COMBINED			
THIRD ADM JUDICIAL EXP	964.46	1,500.00	1,500.00
COURT OF APPEALS EXP	3,040.00	4,000.00	4,000.00
VISITING JUDGES EXPENSE	101.20	2,000.00	4,000.00
PROF SVCS-NON SPECIFIED	6,601.60	10,000.00	10,000.00
COURT APPOINTED ATTYS	12,848.36	20,000.00	20,000.00
INTERPRETORS	10,418.42	20,000.00	20,000.00
PRINTED FORMS	809.75	1,500.00	1,500.00
REPORTERS RECORD	280.00	2,000.00	2,000.00
JUROR EXPENSE	7,437.87	20,000.00	20,000.00
COURT REPORTERS	5,330.16	5,000.00	7,000.00
TOTAL DISTRICT COURT-COMBINED	47,831.82	86,000.00	90,000.00
10. DISTRICT CLERK			
SALARY, DISTRICT CLERK	56,536.00	56,536.00	59,400.00
SALARY, DEPUTIES	70,860.00	7,800.00	75,270.00
SALARY, PART-TIME	15,510.68	15,000.00	15,000.00
SALARY, LONGEVITY	714.00	870.00	-
SOCIAL SECURITY TAXES	10,872.71	11,000.00	11,450.00
GROUP MEDICAL INSURANCE	30,521.39	30,900.00	31,200.00
RETIREMENT	17,291.65	17,264.00	19,755.00
SUPPLIES/EQUIP UNDER \$500	2,309.12	7,000.00	7,000.00
COMMUNICATIONS EXPENSE	828.37	2,250.00	2,250.00
COPIER USAGE EXPENSE	2,768.38	2,500.00	2,500.00
SEMINARS/DUES/MEETINGS	707.04	2,000.00	2,000.00
EQUIPMENT OVER \$500	699.99	5,000.00	5,000.00
TOTAL DISTRICT CLERK	209,799.33	221,200.00	230,825.00
11. JUSTICE OF PEACE PCT #1			
SALARY, JUSTICE OF PEACE	42,012.00	42,012.00	44,112.00
SALARY, CLERKS	66,792.00	66,792.00	73,872.00
SALARY, LONGEVITY	3,594.00	3,738.00	-
SOCIAL SECURITY TAXES	8,488.77	8,595.00	9,026.00
GROUP MEDICAL INSURANCE	20,688.84	30,900.00	31,200.00
RETIREMENT	13,535.76	13,488.00	15,575.00
SUPPLIES/EQUIP UNDER \$500	4,049.70	4,000.00	4,000.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
11. JUSTICE OF PEACE(CONT)			
COMMUNICATIONS EXPENSE	1,400.66	1,500.00	1,500.00
COPIER LEASE/USAGE EXP	1,500.00	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	361.00	1,750.00	1,000.00
TRAVEL EXPENSE	1,346.88	2,500.00	2,000.00
JUROR EXPENSE	-	1,000.00	1,000.00
EQUIPMENT	1,903.14	2,000.00	2,000.00
TOTAL JUSTICE OF PEACE #1	165,672.75	180,275.00	187,285.00
12. JUSTICE OF PEACE PCT #2			
SALARY, JUSTICE OF PEACE	42,012.00	42,012.00	44,112.00
SALARY, CLERKS	62,220.00	62,220.00	66,438.00
SALARY, LONGEVITY	1,012.00	1,108.00	-
SOCIAL SECURITY TAXES	6,700.83	8,636.00	8,636.00
GROUP MEDICAL INSURANCE	30,513.14	30,900.00	31,200.00
RETIREMENT	12,629.25	12,600.00	14,593.00
SUPPLIES/EQUIP UNDER \$500	2,851.65	3,000.00	4,000.00
COMMUNICATIONS EXPENSE	3,813.32	3,500.00	3,500.00
COPIER LEASE/USAGE EXP	1,500.00	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	727.52	2,500.00	2,500.00
TRAVEL EXPENSE	1,114.77	4,000.00	4,000.00
JUROR EXPENSE	168.00	1,000.00	1,000.00
EQUIPMENT OVER \$500	1,250.00	2,000.00	2,000.00
TOTAL JUSTICE OF PEACE #2	165,880.52	175,920.00	183,800.00
13. JUSTICE OF PEACE PCT #3			
SALARY, JUSTICE OF PEACE	42,012.00	42,012.00	44,112.00
SALARY, CLERKS	63,300.00	63,300.00	68,778.00
SALARY, LONGEVITY	2,197.00	2,317.00	-
SOCIAL SECURITY TAXES	8,224.63	8,220.00	8,636.00
GROUP MEDICAL INSURANCE	30,436.72	30,900.00	31,200.00
RETIREMENT	12,901.07	12,901.00	14,904.00
SUPPLIES/EQUIP UNDER \$500	3,804.34	5,500.00	5,500.00
COMMUNICATIONS EXPENSE	887.49	2,000.00	2,000.00
COPIER LEASE/USAGE EXP	1,500.00	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	60.00	1,750.00	1,750.00
TRAVEL EXPENSE	-	750.00	750.00
JUROR EXPENSE	-	1,000.00	1,000.00
EQUIPMENT OVER \$500	-	3,000.00	3,000.00
TOTAL JUSTICE OF PEACE #3	165,323.25	175,650.00	183,630.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
14. JUSTICE OF PEACE PCT #4			
SALARY, JUSTICE OF PEACE	42,012.00	42,012.00	44,112.00
SALARY, CLERK	32,136.00	32,136.00	34,236.00
SALARY, PART-TIME	18,283.98	18,507.00	20,124.00
SALARY, LONGEVITY	611.60	688.00	-
SOCIAL SECURITY TAXES	7,118.10	7,135.00	7,533.00
GROUP MEDICAL INSURANCE	16,662.06	26,780.00	27,040.00
RETIREMENT	11,165.24	11,192.00	12,995.00
SUPPLIES/EQUIP UNDER \$500	3,065.16	3,500.00	3,500.00
COMMUNICATIONS EXPENSE	1,580.32	3,250.00	3,250.00
SEMINARS/DUES/MEETINGS	528.70	1,750.00	1,750.00
TRAVEL EXPENSE	2,583.48	3,500.00	3,500.00
OFFICE RENT	4,680.00	5,000.00	5,000.00
JUROR EXPENSE	616.00	1,500.00	1,500.00
EQUIPMENT OVER \$500	-	2,000.00	2,000.00
TOTAL JUSTICE OF PEACE #4	141,042.64	152,900.00	166,540.00
15. COUNTY/DISTRICT ATTORNEY			
SALARY, COUNTY ATTORNEY STATE	-	-	-
SALARY, JUSTICE ATTORNEYS	137,574.00	137,574.00	146,298.00
SALARY, INVESTIGATOR	54,246.00	54,246.00	57,360.00
SALARY, SECRETARIES	100,866.00	137,458.00	147,460.00
SALARY, LONGEVITY	10,170.00	5,362.00	-
SOCIAL SECURITY TAXES	23,045.15	25,550.00	26,860.00
GROUP MEDICAL INSURANCE	61,053.80	72,100.00	72,800.00
RETIREMENT	36,341.63	40,120.00	46,347.00
OFFICE EXPENSES	24,878.84	28,500.00	28,500.00
EQUIPMENT	5,089.98	2,400.00	2,400.00
TOTAL COUNTY/DIST ATTORNEY	453,265.40	503,310.00	528,025.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
16. COUNTY AUDITOR			
SALARY, COUNTY AUDITOR	73,272.00	73,272.00	79,440.00
SALARY, ASSISTANTS	77,808.00	77,808.00	127,398.00
SALARY, LONGEVITY	4,146.00	4,290.00	-
SOCIAL SECURITY TAXES	10,360.21	11,873.00	15,823.00
GROUP MEDICAL INSURANCE	30,564.00	30,900.00	41,600.00
RETIREMENT	18,627.16	18,627.00	27,304.00
SUPPLIES/EQUIP UNDER \$500	2,392.84	3,250.00	3,250.00
COMMUNICATIONS EXPENSE	831.12	1,600.00	1,100.00
COPIER LEASE/COPIES	1,500.00	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	1,655.76	1,500.00	2,000.00
EQUIPMENT OVER \$500	1,711.36	2,000.00	2,000.00
TOTAL COUNTY AUDITOR	222,868.45	227,120.00	301,915.00
17. COUNTY TREASURER			
SALARY, TREASURER	56,556.00	56,556.00	59,400.00
SOCIAL SECURITY TAXES	3,479.94	3,392.00	4,544.00
GROUP MEDICAL INSURANCE	10,217.40	10,300.00	10,400.00
RETIREMENT	6,786.72	6,787.00	7,841.00
SUPPLIES/EQUIP UNDER \$500	2,496.35	2,500.00	2,500.00
COMMUNICATIONS EXPENSE	188.32	1,000.00	1,000.00
TRAVEL EXPENSE	218.39	500.00	500.00
SEMINARS/DUES/MEETINGS	300.00	2,500.00	2,500.00
EQUIPMENT OVER \$500	814.36	1,000.00	1,000.00
TOTAL COUNTY TREASURER	81,057.48	85,465.00	89,685.00
18. TAX ASSESSOR/COLLECTOR			
SALARY, TAX A/C	56,556.00	56,556.00	59,400.00
SALARY, DEPUTIES	106,249.92	107,716.00	148,266.00
SALARY, LONGEVITY	4,074.00	4,194.00	-
SOCIAL SECURITY TAXES	12,503.85	12,877.00	15,886.00
GROUP MEDICAL INSURANCE	39,804.22	41,200.00	52,000.00
RETIREMENT	20,025.59	20,207.00	27,413.00
SUPPLIES/EQUIP UNDER \$500	1,483.10	4,250.00	4,250.00
COMMUNICATIONS EXPENSE	896.11	2,500.00	2,500.00
COPIER LEASE/COPIES	-	-	3,000.00
SEMINARS/DUES/MEETINGS	1,163.80	2,000.00	2,000.00
EQUIPMENT OVER \$500	569.00	2,500.00	2,500.00
TOTAL TAX A/C	243,325.59	254,000.00	317,215.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
19. MAINTENANCE OF BUILDINGS			
SALARY, PART TIME HELP	17,872.88	35,124.00	16,640.00
SALARY, MAINT DIRECTOR	39,306.00	39,306.00	43,596.00
SALARY, YARD MAN	34,752.00	34,752.00	36,888.00
SALARY, HOUSEKEEPERS	48,708.84	50,590.00	53,360.00
SALARY, LONGEVITY	948.00	508.00	-
SOCIAL SECURITY TAXES	10,798.73	12,385.00	11,512.00
GROUP MEDICAL INSURANCE	43,193.70	51,500.00	41,600.00
RETIREMENT	17,019.39	19,450.00	19,864.00
CLEANING SUPPLIES	11,209.06	20,000.00	20,000.00
HAND TOOLS & EQUIPMENT	820.88	3,000.00	3,000.00
REPAIR MATERIALS	5,064.09	10,000.00	10,000.00
MISCELLANEOUS SUPPLIES	8,248.70	15,000.00	15,000.00
COMMUNICATIONS EXPENSE	484.87	1,750.00	1,750.00
UTILITIES	95,384.53	115,000.00	115,000.00
MAINT/INS/FUEL&OIL ON TRKS	-	-	9,000.00
REPAIRS TO BUILDINGS	23,881.76	55,000.00	55,000.00
REPAIRS TO EQUIPMENT	29,907.84	40,000.00	40,000.00
ELEVATOR MAINTENANCE	9,514.25	10,000.00	10,000.00
BUILDING/PROPERTY INS	74,374.55	55,000.00	55,000.00
GROUNDS MAINTENANCE	14,296.67	7,500.00	7,500.00
PEST CONTROL	2,041.00	4,000.00	4,000.00
COVID-19 EXPENSES	8,017.58	-	-
MISCELLANEOUS	639.66	5,000.00	5,000.00
EQUIPMENT OVER \$500	539.95	10,000.00	10,000.00
TOTAL MAINTENANCE OF BLDGS	496,504.30	594,865.00	583,710.00
20. PARKS & RECREATION			
UTILITIES	535.04	2,500.00	2,500.00
MAINTENANCE	2,943.57	2,500.00	2,500.00
TOTAL PARKS & RECREATION	3,478.61	5,000.00	5,000.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
21. SEPTIC SYSTEM/FLOODPLAIN			
SALARY, COORDINATOR	26,766.00	26,766.00	28,104.00
SOCIAL SECURITY TAXES	2,058.39	2,047.00	2,150.00
RETIREMENT	3,228.72	3,212.00	3,706.00
CONTRACT SERVICES	-	8,250.00	8,250.00
SUPPLIES/EQUIP UNDER \$500	1,010.67	1,400.00	1,400.00
TRAVEL EXPENSE	-	500.00	500.00
COMMUNICATIONS EXPENSE	727.00	1,000.00	1,000.00
SEMINARS/DUES/MEETINGS	614.00	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	34,404.78	48,675.00	50,610.00
22. EMERGENCY MANAGEMENT			
SALARY, COORDINATOR	45,000.00	45,000.00	47,250.00
SALARY, ASST COORDINATOR	19,284.00	19,884.00	20,244.00
SOCIAL SECURITY	4,784.91	4,917.00	5,163.00
GROUP MEDICAL INSURANCE	7,633.44	10,300.00	10,400.00
RETIREMENT	7,714.08	7,714.00	8,903.00
RADIO REPAIRS & MAINT	32,284.00	30,000.00	30,000.00
SEMINARS/DUES/MEETINGS	172.75	750.00	750.00
SUPPLIES/EQUIP UNDER \$500	2,101.24	3,000.00	3,000.00
COMMUNICATIONS EXPENSE	3,257.71	4,500.00	4,500.00
COVID-19 EXPENSES	95,384.98	-	-
REPAIRS & MAINTENANCE	3,812.21	4,500.00	4,500.00
EQUIPMENT OVER \$500	7,190.73	20,000.00	20,000.00
CONTINGENCY - GRANTS	-	40,000.00	40,000.00
MOTOR VEHICLE	155,881.75	-	-
TOTAL EMERGENCY MNGMENT	384,002.45	189,965.00	194,710.00
23. EMERGENCY MEDICAL SVC			
SALARY, EMS DIRECTOR	70,286.50	70,344.00	73,860.00
SALARY, ASST EMS DIRECTOR	3,781.25	12,000.00	20,964.00
SALARY, FLEET MAINTENANCE	45,228.00	46,080.00	47,484.00
SALARY, AMBULANCE ACCT	30,992.50	40,000.00	41,994.00
SALARY, LONGEVITY	3,578.00	1,940.00	-
SALARY, FULL-TIME EMT's	631,056.00	620,776.00	676,640.00
SALARY, PART-TIME EMT's	246,570.27	175,680.00	250,000.00
SALARY, OVERTIME	395,563.69	412,100.00	413,816.00
SALARY, HOLIDAY TIME	11,864.44	40,355.00	40,355.00
SALARY, EXTRA JOBS	40,075.75	-	-
SOCIAL SECURITY TAXES	111,286.20	108,250.00	119,731.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2019	2020	2021
23. EMERGENCY SVC(CONT)			
GROUP MEDICAL INSURANCE	222,799.62	236,900.00	239,200.00
RETIREMENT	178,424.56	169,800.00	206,596.00
SUPPLIES/EQUIP UNDER \$500	15,001.16	15,000.00	15,000.00
AMBULANCE SUPPLIES	100,987.12	90,000.00	100,000.00
FIRST RESPONDER SUPPLIES	-	7,500.00	7,500.00
FUEL & OIL	49,553.90	65,000.00	65,000.00
TRAINING COURSES	7,638.84	15,000.00	15,000.00
MEDICAL DIRECTOR EXPS	8,750.00	15,000.00	15,000.00
DRUG & ALCOHOL TESTING	2,622.25	3,500.00	3,500.00
COMMUNICATIONS EXPENSE	20,511.21	17,500.00	17,500.00
COPIER LEASE PAYMENT	1,800.00	2,000.00	2,000.00
SEMINARS/DUES/MEETINGS	2,003.46	3,000.00	3,000.00
BILLING SERVICES	12,612.35	25,000.00	25,000.00
MEDICAL WASTE SERVICES	947.51	1,500.00	1,500.00
LICENSING FEES & eDISPATCH	14,703.30	15,000.00	15,000.00
INSURANCE	9,615.00	12,500.00	12,500.00
UNIFORMS	15,729.82	12,000.00	12,000.00
REPAIRS TO AMB/EQUIP	77,671.24	6,000.00	80,000.00
RADIOS & RADIO REPAIRS	14,541.51	10,000.00	10,000.00
COVID-19 EXPENSES	58,464.52	-	-
MISCELLANEOUS	609.46	5,000.00	5,000.00
EQUIPMENT OVER \$500	228,405.91	30,000.00	30,000.00
AMBULANCE UNITS	105,646.00	200,000.00	200,000.00
CONTINGENCY-GRANT FUNDS	-	30,000.00	30,000.00
TOTAL EMERGENCY MEDICAL SVC	2,738,921.14	2,568,725.00	2,795,140.00
24. CONSTABLE, PCT #1			
SALARY, CONSTABLE	19,680.00	19,680.00	20,664.00
SOCIAL SECURITY TAXES	1,315.59	1,506.00	1,581.00
GROUP MEDICAL INSURANCE	10,119.46	10,300.00	10,400.00
RETIREMENT	2,397.60	2,364.00	2,725.00
CELL PHONE EXPENSE	300.00	300.00	300.00
TRAVEL/VEHICLE MAINT	1,716.96	1,800.00	1,800.00
SEMINARS/DUES/MEETINGS	137.47	600.00	600.00
MISCELLANEOUS	1,190.17	1,250.00	1,250.00
TOTAL CONSTABLE, PCT #1	36,857.25	37,800.00	39,320.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
25. CONSTABLE, PCT #2			
SALARY, CONSTABLE	19,680.00	19,680.00	20,664.00
SOCIAL SECURITY TAXES	947.64	1,506.00	1,581.00
GROUP MEDICAL INSURANCE	10,119.44	10,300.00	10,400.00
RETIREMENT	2,361.59	2,364.00	2,725.00
TRAVEL EXPENSE	1,932.64	5,000.00	5,000.00
SEMINARS/DUES/MEETINGS	25.00	600.00	600.00
CELL PHONE EXPENSE	491.54	600.00	600.00
MISCELLANEOUS	1,246.72	1,250.00	1,250.00
TOTAL CONSTABLE, PCT #2	36,804.57	41,300.00	42,820.00
26. CONSTABLE, PCT #3			
SALARY, CONSTABLE	19,680.00	19,680.00	20,664.00
SOCIAL SECURITY TAXES	1,526.59	1,506.00	1,581.00
GROUP MEDICAL INSURANCE	10,119.46	10,300.00	10,400.00
RETIREMENT	2,394.60	2,364.00	2,725.00
TRAVEL EXPENSE	329.91	1,200.00	1,200.00
SEMINARS/DUES/MEETINGS	85.00	600.00	600.00
CELL PHONE EXPENSE	275.00	300.00	300.00
MISCELLANEOUS	106.00	1,250.00	1,250.00
TOTAL CONSTABLE, PCT #3	34,500.58	37,200.00	38,720.00
27. CONSTABLE, PCT #4			
SALARY, CONSTABLE	19,680.00	19,680.00	20,664.00
SOCIAL SECURITY TAXES	921.12	1,506.00	1,581.00
GROUP MEDICAL INSURANCE	10,119.44	10,300.00	10,400.00
RETIREMENT	2,361.60	2,364.00	2,725.00
TRAVEL EXPENSE	-	500.00	500.00
SEMINARS/DUES/MEETINGS	-	600.00	600.00
MISCELLANEOUS	-	1,250.00	1,250.00
TOTAL CONSTABLE, PCT #4	33,082.16	36,200.00	37,720.00

PROPOSED

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
28. SHERIFF DEPARTMENT			
SALARY, SHERIFF	68,340.00	68,340.00	71,760.00
SALARY, DEPUTIES	955,994.79	1,056,966.00	1,120,925.00
SALARY, SECRETARY	42,612.00	42,960.00	45,204.00
SALARY, DISPATCHERS	370,445.22	373,776.00	396,312.00
SALARY, HOLIDAY PAY	34,666.91	34,000.00	34,000.00
SALARY, LONGEVITY	13,846.00	14,796.00	-
SALARY, CERTIFICATE PAY	24,200.00	28,000.00	28,000.00
SOCIAL SECURITY TAXES	110,955.45	123,822.00	129,759.00
GROUP MEDICAL INSURANCE	309,913.44	350,200.00	353,600.00
RETIREMENT	181,212.44	194,240.00	223,900.00
SUPPLIES/EQUIP UNDER \$500	16,541.01	20,000.00	20,000.00
FEDERAL EXPRESS CHGS	930.60	1,500.00	1,500.00
FUEL & OIL	68,938.55	85,000.00	85,000.00
PHOTO/RIFLE SUPPLIES	1,608.94	2,500.00	2,500.00
BATTERIES, TIRES & TUBES	13,897.80	15,000.00	15,000.00
FINGERPRINT/EVIDENCE	1,468.76	2,000.00	2,000.00
DRUG TESTING	180.00	500.00	500.00
COMMUNICATIONS EXPENSE	41,870.00	40,000.00	40,000.00
SCHOOLS FOR DEPUTIES	1,963.56	6,000.00	6,000.00
SEMINARS/DUJIS/METINGS	419.00	1,500.00	1,500.00
911 OPERATING EXPENSES	3,785.00	45,000.00	45,000.00
COPIER/PRINTER LEASE	-	1,500.00	3,000.00
MAINTAINING OFFICE EQUIP	40,779.98	35,000.00	35,000.00
DOCUMENT IMAGING	-	10,000.00	10,000.00
RADIO REPAIRS	1,099.46	4,000.00	4,000.00
REPAIRS OF VEHICLES	65,990.77	50,000.00	50,000.00
AUTO LIABILITY INSURANCE	18,950.00	20,000.00	20,000.00
EMPLOYEE UNIFORMS	2,631.32	5,000.00	5,000.00
CONTRACT IT SERVICES	30,300.50	25,000.00	25,000.00
ESTRAY EXPENSES	-	-	5,000.00
EMERGENCY EQUIP/DETAIL	4,860.00	12,500.00	12,500.00
MISCELLANEOUS	13,288.92	7,500.00	12,500.00
OFFICE EQUIP OVER \$500	42,451.56	40,000.00	40,000.00
RADIO EQUIPMENT	-	5,000.00	5,000.00
MOTOR VEHICLES	224,653.50	234,000.00	302,000.00
SHORT-TERM FINANCIING	7,440.00	-	-
TOTAL SHERIFF DEPARTMENT	2,716,536.39	2,955,600.00	3,151,460.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
29. JAIL			
SALARY, JAIL ADMINISTRATOR	58,164.00	58,164.00	62,640.00
SALARY, JAILERS	770,661.14	830,100.00	875,988.00
SALARY, BAILIFFS	5,811.25	35,000.00	25,000.00
SALARY, HOLIDAY PAY	20,757.12	24,000.00	24,000.00
SALARY, LONGEVITY	5,051.00	6,483.00	-
SALARY, CERTIFICATE PAY	8,725.00	8,000.00	8,500.00
SOCIAL SECURITY TAXES	65,170.55	73,586.00	76,204.00
GROUP MEDICAL INSURANCE	182,060.48	226,600.00	228,800.00
RETIREMENT	104,300.18	115,267.00	131,488.00
FOOD/MEAT FOR INMATES	99,935.59	160,000.00	160,000.00
CLEANING SUPPLIES	6,962.04	6,000.00	6,000.00
BEDDING & LINENS	-	1,000.00	1,000.00
JAIL LAUNDRY	4,990.37	8,000.00	8,000.00
JAIL SUPPLIES	4,920.61	15,000.00	15,000.00
MISCELLANEOUS SUPPLIES	-	1,500.00	1,500.00
JAIL INMATE INDIGENT SUPPLIES	-	-	10,000.00
REQUIRED TESTING & PHYSICAL	3,000.00	3,000.00	3,000.00
OUT OF COUNTY HOUSING INMATE	57,915.00	5,000.00	5,000.00
PRISONER MEDICAL/MEDICINE	58,861.24	175,000.00	175,000.00
SCHOOLS FOR JAILERS	2,000.00	2,000.00	2,000.00
PRISONER TRANSPORT	-	5,000.00	5,000.00
UTILITIES	66,571.66	110,000.00	110,000.00
JAIL REPAIRS	57,037.32	100,000.00	100,000.00
COVID-19 EXPENSES	7,695.64	-	-
COPIER LEASE EXPENSE	3,386.87	3,500.00	3,500.00
LAW ENFORCEMENT LIAB	28,067.00	25,000.00	25,000.00
GROUNDS MAINTENANCE	1,718.49	2,500.00	2,500.00
PEST CONTROL	792.00	1,000.00	1,000.00
JAIL INMATE UNIFORMS	-	1,500.00	1,500.00
JAILER UNIFORMS	4,534.32	2,000.00	2,000.00
EQUIPMENT OVER \$500	8,250.00	5,000.00	5,000.00
TOTAL JAIL	1,736,025.86	2,009,200.00	2,074,620.00
30. CORRECTION & PROBATION			
SALARY, JUVENILE JUDGES	11,600.00	11,600.00	11,600.00
SOCIAL SECURITY TAXES	885.04	888.00	888.00
RETIREMENT	1,391.66	1,400.00	1,530.00
JUVENILE PROBATION DEPT	119,052.00	125,052.00	125,052.00
ADULT PROBATION DEPT	7,000.00	7,000.00	7,000.00
JUV DETENTION SERVICES	28,490.00	25,000.00	25,000.00
TOTAL CORRECTION/PROBATION	168,418.70	170,940.00	171,070.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
31. MENTAL HEALTH			
MENTAL SERVICES(TEXANA)	14,180.00	14,180.00	14,180.00
MENTAL ILL FEES	2,127.50	5,000.00	5,000.00
TOTAL MENTAL HEALTH	16,307.50	19,180.00	19,180.00
32. VETERAN SERVICE OFFICER			
SALARY, VETERAN SVC OFC	17,664.00	17,664.00	18,552.00
SOCIAL SECURITY TAXES	1,351.21	1,351.00	1,419.00
RETIREMENT	2,119.68	2,120.00	2,449.00
OFFICE SUPPLIES	302.07	750.00	750.00
COMMUNICATIONS EXPENSE	569.44	1,000.00	1,000.00
SEMINARS/DUES	-	750.00	750.00
TOTAL VETERAN SERVICE OFC	22,036.40	23,635.00	24,920.00
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	2,900.00	6,000.00	6,000.00
AUTOPSIES	119,740.90	100,000.00	100,000.00
INDIGENT BURIAL EXPENSE	6,703.50	3,000.00	3,000.00
BOYS & GIRLS CLUB	26,158.28	5,000.00	5,000.00
CASA - FOSTER CHILDREN	5,500.00	5,500.00	5,500.00
COLO CO HISTORICAL COMM	-	2,500.00	2,500.00
TOTAL CONTRACT SERVICES	208,882.68	169,880.00	169,880.00
34. INDIGENT HEALTH CARE			
SALARY, IHC COORDINATOR	12,098.40	12,340.00	13,087.00
SALARY, LONGEVITY	-	130.00	-
SOCIAL SECURITY TAXES	925.49	944.00	1,001.00
GROUP MEDICAL INSURANCE	4,028.52	4,120.00	4,160.00

GENERAL FUND			
EXPENDITURES	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
34. INDIGENT HEALTH CARE(CONT)			
RETIREMENT	1,451.80	1,481.00	1,727.00
SUPPLIES/EQUIP UNDER \$500	201.26	750.00	750.00
COMMUNICATIONS EXPENSE	188.32	750.00	750.00
EQUIPMENT OVER \$500	-	1,000.00	1,000.00
SEMINARS/DUES/MEETINGS	-	750.00	750.00
SOFTWARE LICENSE	12,708.00	16,000.00	16,000.00
UTMB HOSPITAL CONTRACT	4,039.29	80,000.00	80,000.00
HOSPITALIZATION, IHC	70,140.49	109,000.00	109,000.00
MEDICAL, IHC	17,333.31	85,000.00	85,000.00
MEDICINES, IHC	16,643.18	60,000.00	60,000.00
TOTAL INDIGENT HEALTH CARE	139,758.06	372,265.00	373,225.00
35. EXTENSION SERVICE			
SALARY, AG AGENT	17,874.00	17,874.00	18,768.00
SALARY, FCS AGENT	20,022.00	20,022.00	21,024.00
SALARY, SECRETARIES	38,028.56	36,568.00	32,064.00
SALARY, LONGEVITY	1,999.00	2,064.00	-
SOCIAL SECURITY TAXES	5,897.55	8,291.00	5,497.00
GROUP MEDICAL INSURANCE	10,991.90	20,600.00	10,400.00
RETIREMENT	4,632.75	8,456.00	4,232.00
SUPPLIES/EQUIP UNDER \$500	1,497.80	3,000.00	3,000.00
POSTAGE	935.00	1,000.00	1,000.00
SUPPLIES - AG DEMO ACCT	-	600.00	600.00
SUPPLIES - HOME DEMO	157.86	600.00	600.00
SUPPLIES - OLDER TEXAN	-	400.00	-
SUPPLIES - 4-H TEAM ACCT	307.00	400.00	600.00
LEADERSHIP ADVISORY EXPS	-	500.00	500.00
COMMUNICATIONS EXPENSE	3,950.35	4,000.00	4,000.00
XEROX USAGE EXPENSE	5,805.57	8,000.00	8,000.00
SEMINARS/DUES/MEETINGS	285.00	2,000.00	2,000.00
TRAVEL EXPENSES	3,296.28	9,500.00	9,500.00
REPAIRS TO VEHICLE	2,168.40	1,250.00	1,250.00
AUTO LIABILITY INSURANCE	-	400.00	400.00
EQUIPMENT	-	2,000.00	2,000.00
TOTAL EXTENSION SERVICE	117,842.02	177,525.00	125,435.00

PROPOSED

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
36. DEPT OF PUBLIC SAFETY			
SALARY, SECRETARY	32,952.00	32,952.00	35,964.00
SALARY, LONGEVITY	1,296.00	1,368.00	-
SOCIAL SECURITY TAXES	2,092.58	2,640.00	2,751.00
GROUP MEDICAL INSURANCE	10,163.62	10,300.00	10,400.00
RETIREMENT	4,109.76	4,110.00	4,745.00
SUPPLIES/EQUIP UNDER \$500	198.00	1,200.00	1,200.00
CELLULAR PHONE EXPENSE	2,198.68	2,500.00	2,500.00
TOTAL DEPT OF PUBLIC SAFETY	53,010.64	55,070.00	57,560.00
37. 911 RURAL ADDRESSING			
SALARY, COORDINATOR	42,000.00	41,880.00	57,480.00
SALARY, ASST COORDINATOR	30,900.00	30,900.00	32,448.00
SALARY, LONGEVITY	1,176.00	1,248.00	-
SOCIAL SECURITY TAXES	5,506.38	5,000.00	6,880.00
GROUP MEDICAL INSURANCE	20,301.10	20,000.00	20,800.00
RETIREMENT	8,889.15	8,887.00	7,587.00
SUPPLIES/EQUIP UNDER \$500	4,207.86	5,000.00	5,000.00
COMMUNICATIONS EXPENSE	1,127.38	1,250.00	1,250.00
SEMINARS/DUES/MEETINGS	-	1,500.00	1,500.00
911 OPERATING EXPENSES	2,100.00	5,000.00	5,000.00
TRAVEL/TRUCK MAINT	357.49	2,500.00	2,500.00
FLOODPLAIN EXPENSES	-	1,000.00	1,000.00
FLOODPLAIN CONSULTANT	-	10,000.00	10,000.00
MAINTENANCE & REPAIRS	2,180.63	6,000.00	6,000.00
EQUIPMENT	887.01	12,500.00	12,500.00
TOTAL 911 RURAL ADDRESSING	119,632.98	153,920.00	169,945.00
38. INFORMATION TECHNOLOGY			
SALARY, COORDINATOR	51,420.00	51,420.00	54,240.00
SALARY, LONGEVITY	-	250.00	-
SOCIAL SECURITY TAXES	3,926.70	3,934.00	4,150.00
GROUP MEDICAL INSURANCE	10,217.40	10,300.00	10,400.00
RETIREMENT	6,170.40	6,171.00	7,160.00
SUPPLIES/EQUIP UNDER \$500	1,676.67	4,000.00	4,000.00
COMMUNICATIONS EXPENSE	775.98	1,000.00	1,000.00
TRAINING EXPENSES	175.00	2,000.00	2,000.00
SOFTWARE/HARDWARD MAINT	104,678.89	110,000.00	110,000.00
COMPUTER UPGRADES	17,716.04	35,000.00	35,000.00
EQUIPMENT OVER \$500	3,348.38	2,000.00	2,000.00
TOTAL INFORMATION TECHNOLOGY	200,105.46	226,075.00	229,950.00

GENERAL FUND			
	ACTUAL	ADOPTED	PROPOSED
EXPENDITURES	EXPENSES	BUDGET	BUDGET
	2020	2021	2022
40. MISCELLANEOUS			
SALARY, TEMPORARY	2,252.61	5,800.00	5,800.00
SALARY, VACATION-TERM EMPL	3,712.58	5,000.00	5,000.00
SALARY, OVERTIME	7,361.21	30,000.00	30,000.00
SOCIAL SECURITY TAXES	988.99	3,244.00	3,120.00
GROUP MEDICAL INSURANCE	-	-	-
RETIREMENT/ONE-TIME PMT	1,385.18	129,896.00	5,370.00
UNEMPLOYMENT TAXES	5,933.37	15,000.00	15,000.00
POSTAGE & BOX RENT	20,190.01	30,000.00	30,000.00
COPIER SUPPLIES	4,729.94	8,500.00	8,500.00
ACCOUNTING/AUDITING FEES	32,280.00	45,000.00	45,000.00
ASSOCIATION DUES	4,219.96	7,500.00	7,500.00
PROF/CONSULTANT SVCS	6,800.00	25,000.00	25,000.00
BOUNTIES	520.00	1,000.00	1,000.00
COMMUNICATIONS EXP (DSL)	8,955.66	10,000.00	10,000.00
OUT-OF-COUNTY CITATIONS	250.00	500.00	500.00
SEMINARS/CONF/NONDEPT	1,712.96	3,000.00	3,000.00
PUBLISHING & SUBSCRIPTIONS	4,317.08	10,150.00	10,150.00
RECORDS MNGMNT/ARCHIVIST	4,744.50	10,000.00	10,000.00
SAFETY/HEALTH & WELLNESS	(567.45)	1,500.00	1,500.00
EMPLOYEE RECOGNITION	-	2,000.00	2,000.00
PRINTED CHECKS/FORMS	1,761.64	3,000.00	3,000.00
TRAVEL EXP-ALL DEPTS	485.75	3,000.00	3,000.00
BONDS	4,156.34	5,000.00	5,000.00
VAN MAINTENANCE/GAS	6,151.41	6,000.00	2,500.00
UNIFORMS	-	1,500.00	1,500.00
MISCELLANEOUS	555.80	5,000.00	5,000.00
SHORT-TERM FINANCING PMT	10,789.68	-	-
CONTINGENCIES	-	100,000.00	100,000.00
TRANSFER TO R&B PCT #3	14,000.00	-	-
TRANSFER TO CRTHSE SEC	35,000.00	70,000.00	70,000.00
TOTAL MISCELLANEOUS	182,087.21	536,590.00	408,440.00
TOTAL EXPENDITURES	13,967,043.20	14,780,600.00	15,393,200.00
CASH BALANCE END OF YEAR	3,866,143.82	1,595,400.00	3,461,000.00
TOTAL EXPENDITURES & BALANCE	17,833,187.02	16,376,000.00	18,854,200.00

ROAD & BRIDGE PCT. #1			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
CURRENT TAX COLLECTIONS	783,542.20	802,718.00	946,797.00
DELINQUENT TAX COLLECTIONS	8,455.11	8,819.00	8,819.00
PENALTY & INTEREST	7,622.68	6,894.00	6,894.00
AUTO LICENSE SALES	89,964.02	89,964.00	89,964.00
AUTO LICENSE FEES	63,776.94	62,475.00	62,475.00
ROAD CROSSING PERMITS	7,600.00	1,000.00	1,000.00
GROSS WEIGHT FEES	28,217.61	29,988.00	29,988.00
ROW ROYALTY FEES (HB2521-9/17)	446.89	1,250.00	1,250.00
INTEREST INCOME	25,321.41	24,445.00	24,366.00
MISCELLANEOUS INCOME	45,498.97	5,000.00	5,000.00
FED'L FUNDS-FEMA DISASTER ASST	27,713.13	-	-
LATERAL ROAD REFUND ACCT	7,431.17	7,447.00	7,447.00
TOTAL RECEIPTS	1,095,500.13	1,040,000.00	1,114,000.00
CASH BALANCE JANUARY 1ST	1,297,124.43	1,200,000.00	1,200,000.00
TOTAL AVAILABLE RESOURCES	2,393,014.56	2,240,000.00	2,384,000.00
EXPENDITURES			
SALARIES, PCT EMPLOYEES	292,191.07	345,556.00	369,360.00
SALARY, LONGEVITY	6,270.00	6,584.00	-
SOCIAL SECURITY TAXES	22,230.82	26,097.00	28,256.00
GROUP MEDICAL INSURANCE	71,337.77	82,400.00	83,200.00
RETIREMENT	35,563.83	40,938.00	48,759.00
WORKERS' COMP INSURANCE	6,762.00	9,000.00	9,000.00
OFFICE SUPPLIES	78.17	425.00	425.00
SHOP SUPPLIES	1,740.76	2,000.00	2,000.00
SAFETY/FIRST AIDE SUPPLIES	-	1,000.00	1,000.00
FUEL & LUBRICANTS	46,388.22	55,000.00	55,000.00
HERBICIDES	4,302.00	5,000.00	5,000.00
ROAD & BRIDGE MATERIALS	75,278.51	150,000.00	150,000.00
SIGNS	3,957.97	3,000.00	3,000.00
BATTERIES, TIRES & TUBES	10,479.93	8,000.00	8,000.00
REPAIR MATERIALS	47,236.55	40,000.00	45,000.00
HAND TOOLS & EQUIPMENT	2,688.32	2,000.00	2,000.00

ROAD & BRIDGE PCT. #1			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
EXPENDITURES (CONTINUED)			
ENGINEERING & SURVEYING	-	3,000.00	3,000.00
CDL TESTING	560.00	500.00	500.00
COMMUNICATIONS EXPENSE	3,233.27	3,500.00	3,500.00
UTILITIES	3,751.69	4,500.00	4,500.00
REPAIR OF EQUIPMENT/VEH	13,882.37	34,000.00	34,000.00
MACHINE HIRE	-	2,500.00	2,500.00
AUTO LIABILITY INSURANCE	3,592.00	5,000.00	5,000.00
ROAD & BRIDGE CONSTRUCTION	89,789.84	100,000.00	200,000.00
UNIFORMS	4,299.84	3,500.00	4,500.00
MISCELLANEOUS	2,494.44	1,500.00	1,500.00
SHOP EQUIPMENT	1,299.98	5,000.00	5,000.00
ROAD EQUIPMENT	276,756.20	100,000.00	110,000.00
TOTAL EXPENDITURES	1,026,165.55	1,040,000.00	1,184,000.00
BALANCE END OF YEAR	1,366,849.00	1,200,000.00	1,200,000.00
TOTAL EXPENDITURES & BALANCE	2,393,014.56	2,240,000.00	2,384,000.00

PROPOSED

ROAD & BRIDGE PCT. #2			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
CURRENT TAX COLLECTIONS	791,694.28	811,070.00	956,648.00
DELINQUENT TAX COLLECIONS	8,534.27	8,911.00	8,911.00
PENALTY & INTEREST	7,690.35	6,966.00	6,966.00
AUTO LICENSE SALES	90,899.99	90,900.00	90,900.00
AUTO LICENSE FEES	64,440.76	63,125.00	63,125.00
ROAD CROSSING PERMITS	-	1,000.00	1,000.00
GROSS WEIGHT FEES	28,511.18	30,300.00	30,300.00
INTEREST INCOME	14,445.99	14,750.00	14,172.00
MISCELLANEOUS INCOME	45,619.88	7,000.00	7,000.00
ROW ROYALTY FEES (HB2521-9/17)	451.54	1,454.00	1,454.00
FED'L FUNDS-FEMA DISASTER ASST	210,310.45	-	-
LATERAL ROAD REFUND ACCT	7,508.48	7,524.00	7,524.00
TOTAL RECEIPTS	1,270,107.17	1,543,000.00	1,688,000.00
CASH BALANCE JANUARY 1ST	503,996.48	500,000.00	500,000.00
TOTAL AVAILABLE RESOURCES	2,074,103.65	1,543,000.00	1,688,000.00
EXPENDITURES			
SALARIES PCT EMPLOYEES	288,522.94	315,376.00	335,796.00
SALARY, LONGEVITY	6,849.00	6,933.00	-
SOCIAL SECURITY TAXES	22,581.66	24,654.00	25,688.00
GROUP MEDICAL INSURANCE	72,197.27	82,400.00	83,200.00
RETIREMENT	35,528.52	38,677.00	44,356.00
WORKERS' COMP INSURANCE	7,135.00	9,000.00	9,000.00
OFFICE SUPPLIES	236.84	360.00	360.00
SHOP SUPPLIES	2,485.88	1,600.00	2,600.00
SAFETY/FIRST AIDE SUPPLIES	-	1,500.00	1,500.00
FUEL & LUBRICANTS	30,520.15	54,000.00	57,000.00
HERBICIDES	2,063.50	4,000.00	4,000.00
ROAD & BRIDGE MATERIALS	331,560.64	150,000.00	200,000.00
SIGNS	3,335.00	5,000.00	5,000.00
BATTERIES, TIRES & TUBES	6,964.37	10,000.00	10,000.00
REPAIR MATERIALS	23,548.85	25,000.00	30,000.00

PROPOSED

ROAD & BRIDGE PCT. #2			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
EXPENDITURES (CONTINUED)			
HAND TOOLS & EQUIPMENT	280.29	1,250.00	1,250.00
ENGINEERING & SURVEYING	-	2,000.00	2,000.00
CDL TESTING	180.00	550.00	550.00
COMMUNICATIONS EXPENSE	2,293.99	3,500.00	3,500.00
UTILITIES	3,354.35	4,000.00	4,000.00
REPAIRS OF EQUIP/VEHICLES	40,466.45	50,000.00	55,000.00
MACHINE HIRE	-	2,500.00	2,500.00
AUTO LIABILITY INSURANCE	2,272.00	2,500.00	2,500.00
ROAD & BRIDGE CONSTRUCTION	451,902.66	150,000.00	200,000.00
UNIFORMS	5,258.03	4,000.00	4,000.00
MISCELLANEOUS	-	200.00	200.00
SHOP EQUIPMENT	-	4,000.00	4,000.00
ROAD EQUIPMENT	96,170.00	90,000.00	110,000.00
TOTAL EXPENDITURES	1,435,787.35	1,043,000.00	1,688,000.00
BALANCE END OF YEAR	388,996.26	500,000.00	500,000.00
TOTAL EXPENDITURES & BALANCE	2,074,103.65	1,543,000.00	1,688,000.00

PROPOSED

ROAD & BRIDGE PCT. #3			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
CURRENT TAX COLLECTIONS	911,153.88	933,453.00	1,100,997.00
DELINQUENT TAX COLLECTIONS	9,845.02	10,256.00	10,256.00
PENALTY & INTEREST	8,876.79	8,017.00	8,017.00
AUTO LICENSE SALES	104,615.99	104,616.00	104,616.00
AUTO LICENSE FEES	74,163.90	72,650.00	72,650.00
ROAD CROSSING PERMITS	-	1,000.00	1,000.00
GROSS WEIGHT FEES	32,813.27	34,872.00	34,872.00
ROW ROYALTY FEES (HB2521-9/17)	519.67	1,226.00	1,226.00
INTEREST INCOME	26,066.57	23,750.00	25,206.00
MISCELLANEOUS INCOME	174.79	2,500.00	2,500.00
TRANSFER FROM GENERAL FUND	14,000.00	-	-
LATERAL ROAD REFUND ACCT	8,641.45	8,660.00	8,660.00
TOTAL RECEIPTS	1,190,871.33	1,201,000.00	1,300,000.00
CASH BALANCE JANUARY 1ST	1,238,837.33	1,300,000.00	1,200,000.00
TOTAL AVAILABLE RESOURCES	2,429,708.68	2,501,000.00	2,670,000.00
EXPENDITURES			
SALARIES, PO, EMPLOYEES	322,722.13	345,820.00	367,850.00
SALARY, LONGEVITY	6,568.00	6,568.00	-
SOCIAL SECURITY TAXES	22,663.41	26,925.00	28,140.00
GROUP MEDICAL INSURANCE	61,189.50	82,400.00	83,200.00
RETIREMENT	37,404.21	42,287.00	48,560.00
WORKERS' COMP INSURANCE	7,111.00	10,000.00	10,000.00
OFFICE SUPPLIES	249.99	450.00	450.00
SHOP SUPPLIES	3,168.17	3,000.00	3,000.00
SAFETY/FIRST AIDE SUPPLIES	40.81	1,500.00	1,500.00
FUEL & LUBRICANTS	33,882.01	73,000.00	73,000.00
HERBICIDES	36.49	5,000.00	5,000.00
ROAD & BRIDGE MATERIALS	108,827.70	250,000.00	250,000.00
SIGNS	5,007.00	6,500.00	6,500.00
BATTERIES, TIRES & TUBES	9,521.49	13,500.00	13,500.00
REPAIR MATERIALS	30,496.27	30,000.00	35,000.00
HAND TOOLS & EQUIPMENT	888.64	1,500.00	1,500.00

ROAD & BRIDGE PCT. #3

ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
EXPENDITURES (CONTINUED)			
ENGINEERING & SURVEYING	-	1,200.00	1,200.00
CDL TESTING	340.00	600.00	600.00
COMMUNICATIONS EXPENSE	2,816.61	3,750.00	3,750.00
UTILITIES	3,593.00	3,750.00	3,750.00
REPAIRS OF EQUIP/VEHICLES	68,168.66	20,000.00	70,000.00
TRAVEL EXPENSE	-	3,000.00	-
MACHINE HIRE	625.00	2,500.00	2,500.00
AUTO LIABILITY INSURANCE	5,367.00	4,500.00	4,500.00
ROAD & BRIDGE CONSTRUCTION	137,061.76	150,000.00	210,000.00
UNIFORMS	8,740.20	7,000.00	7,000.00
MISCELLANEOUS	2,494.44	1,250.00	2,500.00
RIGHT-OF-WAY ACQUISITION	2,200.00	-	-
SHOP EQUIPMENT	10,430.28	5,000.00	5,000.00
ROAD EQUIPMENT	141,450.82	100,000.00	152,000.00
TOTAL EXPENDITURES	1,033,634.53	1,201,000.00	1,220,000.00
BALANCE END OF YEAR	1,396,544.09	1,300,000.00	1,300,000.00
TOTAL EXPENDITURES & BALANCE	2,429,708.68	2,501,000.00	2,670,000.00

PROPOSED

ROAD & BRIDGE PCT. #4			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
CURRENT TAX COLLECTIONS	649,032.54	664,917.00	784,261.00
DELINQUENT TAX COLLECTIONS	6,984.34	7,305.00	7,305.00
PENALTY & INTEREST	6,297.49	5,711.00	5,711.00
AUTO LICENSE SALES	74,520.00	74,520.00	74,520.00
AUTO LICENSE FEES	52,828.40	51,750.00	51,750.00
ROAD CROSSING PERMITS	3,000.00	2,000.00	2,000.00
GROSS WEIGHT FEES	23,373.53	24,840.00	24,840.00
INTEREST INCOME	29,944.26	28,753.00	29,409.00
MISCELLANEOUS INCOME	22,694.18	2,500.00	2,500.00
ROW ROYALTY FEES (HB2521-9/17)	370.17	1,035.00	1,035.00
ATTWATER PRAIRIE CKN MONEY	3,534.88	3,500.00	3,500.00
FED'L FUNDS-FEMA DISASTER ASST	260,314.97	-	-
TRANSFER FROM AIRPORT FUND	10,000.00	-	-
LATERAL ROAD REFUND ACCT	6,155.47	6,169.00	6,169.00
TOTAL RECEIPTS	1,490,502.23	877,000.00	993,000.00
CASH BALANCE JANUARY 1ST	1,456,055.91	1,600,000.00	1,500,000.00
TOTAL AVAILABLE RESOURCES	2,605,066.14	2,473,000.00	2,493,000.00
EXPENDITURES			
SALARIES, PCT EMPLOYEES	254,051.23	288,150.00	317,125.00
SALARY, LONGEVITY	2,776.00	2,776.00	-
SOCIAL SECURITY TAXES	18,766.65	22,213.00	24,265.00
GROUP MEDICAL INSURANCE	71,179.08	72,100.00	72,800.00
RETIREMENT	30,819.27	34,911.00	41,860.00
WORKERS' COMP INSURANCE	5,634.00	8,600.00	8,600.00
OFFICE SUPPLIES	229.93	1,000.00	1,000.00
SHOP SUPPLIES	2,733.14	6,000.00	6,000.00
SAFETY/FIRST AIDE SUPPLIES	212.93	2,000.00	2,000.00
FUEL & LUBRICANTS	45,199.34	64,000.00	64,000.00
HERBICIDES	-	5,000.00	5,000.00
ROAD & BRIDGE MATERIALS	141,871.60	100,000.00	150,000.00
SIGNS	2,786.80	3,000.00	3,000.00
BATTERIES, TIRES & TUBES	13,813.23	12,500.00	13,500.00

PROPOSED

ROAD & BRIDGE PCT. #4			
ITEM	ACTUAL EXPENSES 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
EXPENDITURES (CONTINUED)			
REPAIR MATERIALS	25,936.15	30,000.00	30,000.00
HAND TOOLS & EQUIPMENT	1,084.41	1,750.00	1,750.00
ENGINEERING & SURVEYING	-	1,500.00	1,500.00
CDL TESTING	440.00	500.00	600.00
COMMUNICATIONS EXPENSE	2,154.81	2,500.00	2,500.00
UTILITIES	2,606.34	3,500.00	3,500.00
REPAIRS OF EQUIP/VEHICLES	6,994.79	20,000.00	20,000.00
TRAVEL EXPENSE	9,990.59	11,000.00	11,000.00
MACHINE HIRE	-	1,000.00	1,000.00
AUTO LIABILITY INSURANCE	2,942.00	4,500.00	4,500.00
ROAD & BRIDGE CONSTRUCTION	141,182.26	100,000.00	125,000.00
UNIFORMS	5,494.93	6,000.00	6,000.00
MISCELLANEOUS	4,774.31	1,000.00	1,000.00
SHOP EQUIPMENT	-	1,500.00	1,500.00
ROAD EQUIPMENT	17,405.82	6,000.00	74,000.00
TOTAL EXPENDITURES	911,000.00	873,000.00	993,000.00
BALANCE END OF YEAR	1,693,986.53	1,600,000.00	1,500,000.00
TOTAL EXPENDITURES & BALANCE	2,605,066.14	2,473,000.00	2,493,000.00

PROPOSED

RECORDS PRESERVATION FUND			
ITEM	ACTUAL 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
RECORDS PRESERVATION FEES	60,944.22	55,000.00	55,000.00
RECORDS ARCHIVE FEE/CC	53,357.00	50,000.00	50,000.00
RECORDS ARCHIVE FEE/DC	1,572.13	2,000.00	2,000.00
INTEREST INCOME	10,774.96	9,000.00	9,000.00
TOTAL RECEIPTS	126,648.31	116,000.00	116,000.00
CASH BALANCE JANUARY 1ST	686,998.52	750,000.00	600,000.00
TOTAL AVAILABLE RESOURCES	813,646.83	866,000.00	716,000.00
EXPENDITURES			
SALARY, RECORD SCANNER	4,137.51		
SOCIAL SECURITY TAXES	716.51		
RETIREMENT	496.50		
RECORDS PRESERVATION	3,134.36	20,000.00	20,000.00
VOLUMES/BOOKS/RES. OPERATION		100,000.00	100,000.00
EQUIPMENT	-	5,000.00	5,000.00
TOTAL EXPENDITURES	8,884.88	125,000.00	125,000.00
BALANCE END OF YEAR	804,761.95	741,000.00	591,000.00
TOTAL EXPENDITURES & BALANCE	813,646.83	866,000.00	716,000.00

PROPOSED

	AIRPORT FUND		
		ADOPTED	PROPOSED
ITEM	ACTUAL	BUDGET	BUDGET
	2020	2021	2022
RECEIPTS			
INTEREST INCOME	379.74	500.00	500.00
AIRPORT FUEL	61,970.67	75,000.00	75,000.00
AIRPORT LEASES	15,225.00	17,500.00	17,500.00
RENTAL INCOME - PHI	18,000.00	18,000.00	18,000.00
GRANT FUNDS - TxDOT	4,802.38	25,000.00	25,000.00
TRANSFER FROM GENERAL FND	-	-	-
TRANSFER FROM R&B PCT #4	-	-	-
TOTAL RECEIPTS	100,377.79	136,000.00	136,000.00
CASH BALANCE JANUARY 1ST	9,822.26	25,000.00	30,000.00
TOTAL AVAILABLE RESOURCES	109,830.06	161,000.00	186,000.00
EXPENDITURES			
COMMUNICATIONS EXPENSE	2,324.97	2,500.00	2,500.00
UTILITIES	2,543.18	3,000.00	3,000.00
AIRPORT FUEL	43,564.73	60,000.00	60,000.00
CREDIT CARD FEES	53.20	200.00	200.00
AIRPORT IMPROVEMENTS	7,215.80	50,000.00	50,000.00
TRANSFET TO R&B PCT #4	10,000.00	-	-
MISCELLANEOUS	-	300.00	300.00
MAINTENANCE	18,793.92	10,000.00	10,000.00
TOTAL AIRPORT	84,495.80	126,000.00	126,000.00
BALANCE END OF YEAR	25,334.26	35,000.00	60,000.00
TOTAL EXPENDITURES & BALANCE	109,830.06	161,000.00	186,000.00

PROPOSED

SECURITY FUND			
ITEM	ACTUAL 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
COURTHOUSE SECURITY FEES	9,225.73	10,000.00	10,500.00
JP BUILDING SECURITY FEES	10,003.27	15,000.00	15,000.00
TRANSFER FROM GENERAL FUND	35,000.00	70,000.00	70,000.00
INTEREST INCOME	340.98	300.00	300.00
TOTAL RECEIPTS	54,569.98	95,300.00	95,800.00
CASH BALANCE JANUARY 1ST	8,299.58	20,000.00	30,000.00
TOTAL AVAILABLE RESOURCES	62,869.56	115,300.00	125,800.00
EXPENDITURES			
COURTHOUSE SECURITY			
SALARY, BALIFF/CONSTABLES	3,812.50	20,000.00	20,000.00
SALARY, BALIFF	30,458.75	45,000.00	45,000.00
SOCIAL SECURITY TAXES	2,545.29	4,700.00	4,700.00
GROUP MEDICAL INSURANCE	-		
RETIREMENT	4,057.64	7,800.00	8,200.00
SECURITY EQUIPMENT	-	5,000.00	5,000.00
MISCELLANEOUS	89.00	500.00	500.00
JP BUILDINGS SECURITY	-		
SALARY, BALIFF/CONSTABLES	2,131.25	8,000.00	8,000.00
SALARY, BALIFF	910.00	2,000.00	2,000.00
SOCIAL SECURITY TAXES	217.15	700.00	700.00
GROUP MEDICAL INSURANCE	-		
RETIREMENT	375.77	1,200.00	1,300.00
MISCELLANEOUS	490.00	400.00	400.00
TOTAL EXPENDITURES	45,087.35	95,300.00	95,800.00
BALANCE END OF YEAR	17,782.21	20,000.00	30,000.00
TOTAL EXPENDITURES & BALANCE	62,869.56	115,300.00	125,800.00

LAW LIBRARY FUND			
ITEM	ACTUAL 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
LIBRARY FEES	11,876.28	12,500.00	12,500.00
TOTAL RECEIPTS	11,876.28	12,500.00	12,500.00
CASH BALANCE JANUARY 1ST	105,571.01	110,000.00	125,000.00
TOTAL AVAILABLE RESOURCES	117,447.29	122,500.00	137,500.00
EXPENDITURES			
LAW BOOKS	10,000.00	10,000.00	10,000.00
TOTAL EXPENDITURES	10,000.00	10,000.00	10,000.00
BALANCE END OF YEAR	116,775.29	112,500.00	127,500.00
TOTAL EXPENDITURES & BALANCE	117,447.29	122,500.00	137,500.00

PROPOSED

INTEREST & SINKING FUND			
ITEM	ACTUAL 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
CURRENT TAX COLLECTIONS	642,453.08	609,322.00	608,017.00
DELINQUENT TAX COLLECTIONS	6,942.50	6,487.00	6,487.00
PENALTY & INTEREST	6,238.31	7,000.00	7,000.00
PASS-THRU COST OF BOND REFND	-	-	-
INTEREST INCOME	6,959.96	10,191.00	7,496.00
TOTAL RECEIPTS	662,593.85	633,000.00	629,000.00
CASH BALANCE JANUARY 1ST	107,433.45	140,000.00	125,000.00
TOTAL AVAILABLE RESOURCES	770,027.30	773,000.00	754,000.00
EXPENDITURES			
INTEREST & SINKING SERIES, 2010			
COST OF REFUNDING BONDS SERIES, 2008	(5,836.00)	-	-
CERTIFICATES OF OBLIG, PRIN	395,000.00	320,000.00	375,000.00
CERTIFICATES OF OBLIG, INT SERIES, 2012	65,819.69	132,496.00	86,524.00
CERTIFICATES OF OBLIG, PRIN	150,000.00	150,000.00	150,000.00
CERTIFICATES OF OBLIG, INT	19,762.50	50,950.00	13,762.00
REGISTRAR FEES	500.00	554.00	514.00
TOTAL EXPENDITURES	625,246.19	654,000.00	625,800.00
BALANCE END OF YEAR	144,781.11	119,000.00	128,200.00
TOTAL EXPENDITURES & BALANCE	770,027.30	773,000.00	754,000.00

PROPOSED

JUSTICE COURT TECHNOLOGY FUND			
ITEM	ACTUAL 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
TECHNOLOGY FEES	8,740.33	9,500.00	9,500.00
INTEREST INCOME	138.39	100.00	100.00
TOTAL RECEIPTS	8,878.72	9,600.00	9,600.00
CASH BALANCE JANUARY 1ST	7,581.71	10,000.00	5,000.00
TOTAL AVAILABLE RESOURCES	16,460.43	19,600.00	14,600.00
EXPENDITURES			
TRAINING EXPENSES	-	600.00	600.00
SOFTWARE MAINTENANCE	7,090.00	15,000.00	12,500.00
COMPUTER UPGRADES	-	1,500.00	1,500.00
TECH EQUIP/SOFTWARE	-	-	-
TOTAL EXPENDITURES	7,090.00	17,100.00	14,600.00
BALANCE END OF YEAR	9,370.43	2,500.00	-
TOTAL EXPENDITURES & BALANCE	16,460.43	19,600.00	14,600.00

PROPOSED

COUNTY & DISTRICT COURT TECH FUND			
ITEM	ACTUAL 2020	ADOPTED BUDGET 2021	PROPOSED BUDGET 2022
RECEIPTS			
TECHNOLOGY FEES-CO CLK	373.62	600.00	600.00
TECHNOLOGY FEES-DC-CIVIL	311.06	400.00	400.00
TECHNOLOGY FEES-DC-CRIMINAL	2,751.30	3,000.00	3,000.00
INTEREST INCOME	455.85	600.00	600.00
TOTAL RECEIPTS	3,891.83	4,600.00	4,600.00
CASH BALANCE JANUARY 1ST	29,478.49	30,000.00	35,000.00
TOTAL AVAILABLE RESOURCES	33,370.32	34,600.00	39,600.00
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	33,370.32	14,000.00	19,000.00
TOTAL EXPENDITURES & BALANCE	33,370.32	34,600.00	39,600.00

PROPOSED