

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

				2020		2021	
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
REVENUES							PROPOSED
							BUDGET
TAXES							
100-4110	TAXES CURRENT	12,042,142	12,413,786	8,055,225	13,742,631	8,427,971	13,806,090
100-4112	TAXES DELINQUENT	265,681	208,012	5,087,381	250,000	140,736	250,000
100-4115	PENALTY & INTEREST	239,824	246,712	256,210	250,000	138,711	250,000
100-4160	AUTO CTYCOMGEN & CNTYCOMR&B	463,882	106,312	110,521	446,000	49,555	105,000
100-4161	AUTO LICENSE FEE	53,205	53,040	55,155	55,000	28,620	55,000
100-4162	BOAT REGISTRATION	0	0	96	10,000	226	500
100-4163	BEER LICENSE & LIQUOR PERMITS	10,220	6,929	8,090	5,000	3,595	7,000
100-4165	MISC RECEIPTS-TAX OFFICE	41,513	40,222	36,733	37,000	14,782	34,000
100-4166	STATE FEE-GROSS & AXLE WEIGHT	90,110	100,931	105,305	80,000	51,341	100,000
100-4167	VEHICLE TERP AND SALES TAX	305,386	287,420	327,082	295,000	358,176	330,000
100-4169	TPW REFUGE REVENUE SHARING	0	3,259	0	0	0	0
100-4170	AUTO REG R&B - 100%	432,288	800,587	812,415	440,000	569,349	825,000
100-4171	IN LIEU OF TAXES	0	0	3,735	0	0	0
TOTAL TAXES		13,944,252	14,267,210	14,857,947	15,610,631	9,783,061	15,762,590
FEES OF OFFICE							
100-4400	COUNTY JUDGE	892	788	874	800	314	800
100-4401	SHERIFF	189,281	154,356	170,913	150,000	67,134	150,000
100-4402	MISDEMEANOR DA	3,362	3,950	6,858	3,500	2,125	3,500
100-4403	COUNTY CLERK	337,550	337,895	395,547	340,000	151,279	340,000
100-4405	DISTRICT CLERK	220,919	208,841	205,498	210,000	80,828	205,000
100-4406	DIST CLERK TDCJ PROSC REIMB	7	0	0	0	0	0
100-4407	JP PREC 1	70,019	61,915	58,853	63,000	28,716	50,000
100-4408	JP PREC 2	89,282	97,844	102,669	100,000	32,361	70,000
100-4409	JP PREC 3	115,666	118,541	95,960	110,000	42,084	70,000
100-4410	JP PREC 4	84,858	100,581	92,894	100,000	31,463	70,000
100-4411	CONSTABLE PREC 1	9,160	10,654	9,545	10,000	2,150	7,000
100-4412	CONSTABLE PREC 2	10,005	11,230	10,320	9,000	3,625	7,000
100-4413	CONSTABLE PREC 3	7,135	5,939	8,405	6,500	3,240	7,000
100-4414	CONSTABLE PREC 4	9,510	7,190	11,055	8,000	3,690	7,000
100-4416	BOND SUPERVISION	49,997	56,373	46,599	50,000	22,766	50,000
100-4417	\$2 TRANSACTION FEE	1,363	866	1,180	1,300	349	1,000
100-4419	VITAL STATISTICS FEE	2,361	3,416	3,446	2,500	1,137	2,500
100-4421	R & B PRECINCT 1	187	9,149	0	0	0	0
100-4422	R & B PRECINCT 2	357	731	52	0	0	0
100-4423	R & B PRECINCT 3	0	4,037	0	0	2,168	0
100-4424	R & B PRECINCT 4	0	2,083	0	0	0	0
TOTAL FEES OF OFFICE		1,201,910	1,196,380	1,220,668	1,164,600	475,429	1,040,800
COMMISSIONS AND FEES							
100-4500	LATERAL ROAD RECEIPTS	53,423	53,348	53,349	53,000	0	53,000
100-4501	COURT APPT ATTORNEYS	56,467	44,218	49,087	67,000	19,995	50,000
100-4502	BAIL BONDSMEN LICENSE FEES	0	2,000	0	1,000	0	1,000
100-4504	BAIL BOND SERVICE FEE	0	0	1,000	0	0	0
100-4507	JURY FEES	28,689	36,286	34,170	33,000	12,773	30,000

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

		(----- 2020 -----)(----- 2021 -----)					
REVENUES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
100-4508	STATE SERVICE FEES	84,112	83,329	77,696	90,000	36,022	90,000
100-4509	VISUAL RECORDING FEE	2	0	0	0	0	0
100-4510	CHILD SAFETY FEE	0	0	6,615	40,000	17,172	0
TOTAL COMMISSIONS AND FEES		222,694	219,182	221,918	284,000	85,961	224,000
<u>RECEIPTS FROM STATE</u>							
100-4601	STATE SALES TAX	2,570,394	2,810,709	2,515,898	2,670,000	890,420	2,670,000
100-4602	MIXED BEVERAGE TAX	58,424	41,381	44,616	40,000	9,823	30,000
100-4603	REFUND CC&L	84,000	84,000	84,000	84,000	42,000	84,000
100-4604	EMERGENCY MGMT GRANT	25,686	22,587	7,529	30,000	22,083	30,000
100-4605	COUNTY JUDGE SALARY SUPPLEMENT	25,478	26,136	26,571	25,200	10,100	25,200
100-4606	AMERICAN TOBACCO CO SETTLEMENT	9,068	7,458	7,557	7,500	11,227	7,500
100-4608	FEMA FLOOD REVENUE	296,785	131,701	0	0	0	0
100-4612	TDCJ RIDER 78	12,000	12,000	13,000	12,000	5,000	12,000
100-4613	DISTRICT ATTY STATE SUPPLEMENT	4,178	4,178	2,786	4,178	0	0
100-4614	CAPITAL MURDER ESSENTIAL GRANT	108,327	27,247	0	0	0	0
100-4615	INDIGENT DEFENSE GRANT	0	0	0	36,200	26,793	36,200
TOTAL RECEIPTS FROM STATE		3,194,339	3,167,397	2,701,957	2,909,078	1,017,446	2,894,900
<u>MISCELLANEOUS</u>							
100-4701	CITY OF PALESTINE INMATE FUNDS	56,575	56,575	61,290	56,575	23,573	56,575
100-4703	CASH BOND FORFEITURE RECEIPTS	7,800	25,969	13,388	10,000	1,500	7,500
100-4704	SEPTIC TANK RECEIPTS	26,280	36,740	26,320	27,000	15,800	27,000
100-4706	REIMB SALARY EXPENSES	51,031	51,277	57,704	50,000	28,617	50,000
100-4712	ILA FRANKSTON DISPATCHING	12,000	12,000	12,000	12,000	6,000	12,000
100-4713	COLL FEE FROM PAL ISD	15,712	15,619	15,396	15,886	7,761	16,000
100-4714	COLL FEE FROM SLOCUM ISD	3,390	3,403	6,469	3,538	8,147	7,000
100-4715	COLL FEE FROM NECHES ISD	4,071	3,356	3,267	3,505	856	3,000
100-4716	COLL FEE FROM CITY PALESTINE	11,320	11,204	11,079	11,350	5,551	11,000
100-4719	COLL FEE FROM WISD	7,365	5,946	5,888	5,964	2,988	6,000
100-4720	OTHER REVENUE	43,149	182,490	63,018	30,000	14,762	30,000
100-4721	SALE OF EQUIPMENT/PROPERTY	125	149,680	0	0	125,173	0
100-4722	JUDGE'S EDUCATIONAL FUND	1,629	970	950	1,600	385	900
100-4725	ESTRAY FEES	2,027	1,459	3,037	2,000	2,901	2,000
100-4726	COLL FEE FROM ELKHART ISD	4,551	5,376	5,426	5,382	2,722	5,400
100-4728	COLL FEE FROM CITY OF ELKHART	1,200	1,200	1,335	1,200	500	1,200
100-4730	INMATE PHONE SYSTEM REFUNDS	78,977	73,895	95,635	75,000	38,663	75,000
100-4732	DOGWOOD PARK FEES	500	750	750	600	300	600
100-4733	COLL FEE FROM FRANKSTON ISD	4,219	4,291	3,960	4,714	2,014	4,000
100-4734	COLL FEE FROM TVCC	9,086	9,314	9,349	7,766	5,949	9,000
100-4735	VENDING / EMPLOYEE RECOG	42	139	1,579	2,000	495	1,000
100-4736	COLL FEE FROM CAYUGA ISD	1,154	4,733	3,521	2,500	1,418	3,000
100-4737	COLL FEE FRM CITY OF FRANKSTON	0	0	1,024	0	577	1,000
100-4743	SALE OF SCRAP	0	0	2,336	0	181	0
100-4745	INSURANCE PROCEEDS	55,084	23,219	41,939	0	7,691	0
100-4750	INTEREST	69,189	244,449	318,199	300,000	69,713	175,000
100-4774	PROCEEDS FROM NOTES PAYABLE	0	0	137,569	0	0	0
TOTAL MISCELLANEOUS		466,475	924,053	902,427	628,580	374,234	504,175

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
REVENUES							
TRANSFERS							
TOTAL REVENUES	19,029,670	19,774,222	19,904,917	20,596,889	11,736,131	20,426,465	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
AUDITOR

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-100-1010 SALARY ELECTED/APPOINTED	87,707	87,707	92,093	96,698	48,349	96,698	_____
100-5-100-1030 SALARY OTHER	202,152	218,387	204,246	253,167	96,749	253,167	_____
100-5-100-1035 LONGEVITY	4,825	5,396	4,510	5,200	2,600	6,150	_____
100-5-100-1041 STEP PAY	13,522	13,938	9,517	11,050	5,492	13,200	_____
100-5-100-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-100-1060 OVERTIME	0	68	0	1	0	1	_____
100-5-100-1210 SOCIAL SECURITY	19,039	19,501	17,821	22,777	8,799	22,970	_____
100-5-100-1211 MEDICARE	4,453	4,561	4,168	5,327	2,058	5,372	_____
100-5-100-1220 HEALTH INSURANCE	67,200	59,632	59,782	57,600	28,312	67,200	_____
100-5-100-1230 RETIREMENT	36,681	41,735	40,774	50,147	22,352	49,977	_____
100-5-100-1240 UNEMPLOYMENT	1,057	583	403	0	0	0	=====
TOTAL SALARIES & BENEFITS	437,897	452,770	434,573	503,228	215,341	515,996	
OTHER EXPENSES							
100-5-100-3100 SUPPLIES	6,478	5,611	4,030	5,000	572	5,000	_____
100-5-100-3700 CONFERENCE	14,927	6,348	3,912	7,250	656	7,250	_____
100-5-100-4201 DUES & SUBSCRIPTIONS	0	1,008	960	1,000	470	1,000	_____
100-5-100-6500 OTHER	1,401	0	0	1	0	1	_____
100-5-100-6510 FURN/EQUIP (LESS THAN 1,000)	2,410	24	0	1,000	84	1,000	=====
TOTAL OTHER EXPENSES	25,216	12,991	8,902	14,251	1,782	14,251	
TOTAL AUDITOR	463,113	465,761	443,475	517,479	217,123	530,247	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
COUNTY JUDGE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
100-5-101-1010 SALARY ELECTED/APPOINTED	62,207	62,207	65,317	70,158	35,079	70,158	
100-5-101-1011 SALARY STATE SUPPLEMENT	25,500	25,500	26,775	25,200	12,600	25,200	
100-5-101-1030 SALARY OTHER	33,114	33,241	34,903	36,649	16,506	36,649	
100-5-101-1035 LONGEVITY	1,500	1,750	2,000	2,250	1,125	3,000	
100-5-101-1040 SALARY HOURLY	1,890	2,352	2,295	3,000	0	3,000	
100-5-101-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	
100-5-101-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-101-1060 OVERTIME	0	0	0	1	0	1	
100-5-101-1210 SOCIAL SECURITY	8,222	7,972	7,747	8,960	3,955	9,007	
100-5-101-1211 MEDICARE	1,922	1,865	1,812	2,096	925	2,106	
100-5-101-1220 HEALTH INSURANCE	19,200	17,852	20,756	19,200	9,406	19,200	
100-5-101-1230 RETIREMENT	15,806	16,563	17,770	19,727	9,954	19,597	
100-5-101-1240 UNEMPLOYMENT	145	85	65	0	0	0	
TOTAL SALARIES & BENEFITS	176,765	176,646	186,699	194,501	93,180	195,178	
OTHER EXPENSES							
100-5-101-3100 SUPPLIES	399	1,229	1,219	1,500	278	1,500	
100-5-101-3700 CONFERENCE	6,452	8,126	7,148	10,000	1,418	10,000	
100-5-101-4201 DUES & SUBSCRIPTIONS	0	575	175	300	175	300	
100-5-101-6500 OTHER	375	36	0	1	0	1	
100-5-101-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	48	700	253	700	
TOTAL OTHER EXPENSES	7,226	9,967	8,590	12,501	2,124	12,501	
TOTAL COUNTY JUDGE	183,992	186,613	195,289	207,002	95,304	207,679	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
TREASURER

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
100-5-102-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	
100-5-102-1030 SALARY OTHER	30,668	30,786	31,955	33,941	15,286	33,941	
100-5-102-1035 LONGEVITY	1,875	2,375	2,623	2,925	1,100	2,575	
100-5-102-1040 SALARY HOURLY	360	128	240	1,000	0	1,000	
100-5-102-1041 STEP PAY	6,000	6,000	5,931	6,000	2,100	6,000	
100-5-102-1050 TRAVEL ALLOWANCE	1,200	1,200	1,200	1,200	600	1,200	
100-5-102-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-102-1060 OVERTIME	0	0	0	1	0	1	
100-5-102-1210 SOCIAL SECURITY	5,532	5,356	5,438	6,386	2,768	6,364	
100-5-102-1211 MEDICARE	1,294	1,252	1,272	1,494	647	1,488	
100-5-102-1220 HEALTH INSURANCE	19,200	17,498	20,714	19,200	9,438	19,200	
100-5-102-1230 RETIREMENT	10,914	11,473	12,365	14,060	6,774	13,848	
100-5-102-1240 UNEMPLOYMENT	117	62	46	0	0	0	
TOTAL SALARIES & BENEFITS	129,827	128,797	137,019	144,142	67,681	143,553	
OTHER EXPENSES							
100-5-102-3100 SUPPLIES	2,974	2,222	2,942	3,500	73	3,500	
100-5-102-3700 CONFERENCE	1,049	1,084	1,524	3,000	0	3,000	
100-5-102-4201 DUES & SUBSCRIPTIONS	0	175	175	500	262	500	
100-5-102-6500 OTHER	283	0	0	1	0	1	
100-5-102-6510 FURN/EQUIP (LESS THAN 1,000)	0	1,730	861	1,000	0	1,000	
TOTAL OTHER EXPENSES	4,306	5,212	5,502	8,001	334	8,001	
TOTAL TREASURER	134,133	134,009	142,521	152,143	68,015	151,554	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
TAX ASSESSOR-COLLECTOR

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-103-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	
100-5-103-1030 SALARY OTHER	317,126	316,785	366,490	383,877	170,614	385,351	
100-5-103-1035 LONGEVITY	17,900	19,694	21,375	23,000	10,692	18,700	
100-5-103-1037 TSA SUPPLEMENT	21,861	21,387	22,002	25,200	11,312	25,200	
100-5-103-1038 SALARY - VIT SUPPLEMENT	0	0	0	0	(392)	0	
100-5-103-1040 SALARY HOURLY	6,068	8,784	0	1	0	1	
100-5-103-1041 STEP PAY	30,599	31,199	31,199	32,450	13,176	26,300	
100-5-103-1050 TRAVEL ALLOWANCE	8,000	8,000	7,500	7,500	3,750	7,500	
100-5-103-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-103-1060 OVERTIME	2,545	2,434	0	2,500	838	2,500	
100-5-103-1210 SOCIAL SECURITY	27,276	27,190	29,828	33,013	14,313	32,456	
100-5-103-1211 MEDICARE	6,380	6,358	6,976	7,721	3,347	7,591	
100-5-103-1220 HEALTH INSURANCE	115,200	105,717	132,181	124,800	56,834	124,800	
100-5-103-1230 RETIREMENT	53,234	57,162	64,865	72,681	34,508	70,619	
100-5-103-1240 UNEMPLOYMENT	1,325	707	562	0	0	0	
TOTAL SALARIES & BENEFITS	660,179	658,084	738,216	770,679	347,961	758,954	
OTHER EXPENSES							
100-5-103-3100 SUPPLIES	11,348	13,203	17,041	18,000	5,579	18,000	
100-5-103-3700 CONFERENCE	9,023	8,139	10,012	10,000	0	10,000	
100-5-103-4201 DUES & SUBSCRIPTIONS	0	305	56	8,000	375	8,000	
100-5-103-6500 OTHER	14,956	4,268	5,975	500	434	500	
100-5-103-6510 FURN/EQUIP (LESS THAN 1,000)	0	2,558	1,137	2,000	1,083	2,000	
TOTAL OTHER EXPENSES	35,327	28,473	34,220	38,500	7,471	38,500	
TOTAL TAX ASSESSOR-COLLECTOR							
	695,506	686,557	772,436	809,179	355,431	797,454	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
COUNTY CLERK

				(----- 2020 -----)	(----- 2021 -----)		
				CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES				BUDGET	ACTUAL	BUDGET	BUDGET
2017	2018	2019					
ACTUAL	ACTUAL	ACTUAL					
SALARIES & BENEFITS							
100-5-104-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	
100-5-104-1030 SALARY OTHER	204,982	215,835	228,286	248,782	110,121	248,782	
100-5-104-1035 LONGEVITY	5,580	5,775	6,838	8,175	3,999	9,450	
100-5-104-1041 STEP PAY	17,791	16,776	18,184	21,400	10,984	22,600	
100-5-104-1050 TRAVEL ALLOWANCE	1,400	1,400	1,400	1,400	700	1,400	
100-5-104-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-104-1060 OVERTIME	0	0	0	1	0	1	
100-5-104-1210 SOCIAL SECURITY	16,762	17,252	17,850	20,937	8,864	21,090	
100-5-104-1211 MEDICARE	3,920	4,035	4,175	4,897	2,073	4,932	
100-5-104-1220 HEALTH INSURANCE	86,400	75,826	74,698	86,400	37,509	86,400	
100-5-104-1230 RETIREMENT	34,014	36,500	40,511	46,095	22,428	45,889	
100-5-104-1240 UNEMPLOYMENT	782	429	318	0	0	0	
TOTAL SALARIES & BENEFITS	424,298	426,494	447,496	496,023	225,647	498,480	
OTHER EXPENSES							
100-5-104-3100 SUPPLIES	7,437	11,675	10,913	15,000	3,430	15,000	
100-5-104-3700 CONFERENCE	7,763	5,433	5,378	7,000	1,356	7,000	
100-5-104-4201 DUES & SUBSCRIPTIONS	0	430	125	2,000	0	2,000	
100-5-104-6414 STATE BIRTH CERTIFICATES	1,071	1,049	1,874	1,000	648	1,000	
100-5-104-6415 VITAL STATISTICS TRAINING	1,747	4,091	1,830	2,000	0	2,000	
100-5-104-6500 OTHER	5,440	444	0	1	0	1	
100-5-104-6510 FURN/EQUIP (LESS THAN 1,000)	418	1,671	2,971	3,000	2,943	3,000	
TOTAL OTHER EXPENSES	23,874	24,792	23,091	30,001	8,378	30,001	
TOTAL COUNTY CLERK							
	448,172	451,286	470,587	526,024	234,024	528,481	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 GENERAL GOVERNMENT
 COMMISSIONERS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-105-1010 SALARY ELECTED/APPOINTED	205,628	205,628	215,908	226,705	113,352	226,704	_____
100-5-105-1030 SALARY OTHER	17,331	17,397	18,290	19,219	8,616	19,219	_____
100-5-105-1035 LONGEVITY	4,763	5,468	6,322	5,600	3,476	7,831	_____
100-5-105-1041 STEP PAY	11,789	13,451	13,589	12,000	6,795	13,590	_____
100-5-105-1055 CELL PHONE ALLOWANCE	5,040	5,040	5,040	5,040	2,520	5,040	_____
100-5-105-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-105-1210 SOCIAL SECURITY	14,100	14,043	14,157	16,651	7,633	16,888	_____
100-5-105-1211 MEDICARE	3,298	3,284	3,311	3,894	1,785	3,950	_____
100-5-105-1220 HEALTH INSURANCE	38,400	34,996	38,141	38,400	16,639	43,488	_____
100-5-105-1230 RETIREMENT	21,926	23,065	24,845	36,659	14,688	36,745	=====
TOTAL SALARIES & BENEFITS	322,275	322,372	339,603	364,170	175,504	373,456	=====
OTHER EXPENSES							
100-5-105-3600 TRAVEL	0	0	0	200	0	200	_____
100-5-105-4201 DUES & SUBSCRIPTIONS	1,800	1,800	1,800	3,000	1,800	3,000	_____
100-5-105-6500 OTHER	0	0	0	1	0	1	_____
100-5-105-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	=====
TOTAL OTHER EXPENSES	1,800	1,800	1,800	3,202	1,800	3,202	=====
TOTAL COMMISSIONERS	324,075	324,172	341,403	367,372	177,304	376,658	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
DISTRICT CLERK

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-106-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	
100-5-106-1030 SALARY OTHER	187,923	190,245	206,216	218,912	95,757	218,912	
100-5-106-1035 LONGEVITY	6,868	6,282	5,012	6,025	2,089	4,700	
100-5-106-1040 SALARY HOURLY	33,642	26,256	23,747	30,000	19,856	30,000	
100-5-106-1041 STEP PAY	13,476	12,369	10,892	12,600	3,300	8,100	
100-5-106-1050 TRAVEL ALLOWANCE	500	500	500	500	250	500	
100-5-106-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-106-1060 OVERTIME	0	16	0	1	0	1	
100-5-106-1210 SOCIAL SECURITY	17,850	17,185	17,986	20,210	9,042	19,849	
100-5-106-1211 MEDICARE	4,174	4,020	4,206	4,727	2,115	4,642	
100-5-106-1220 HEALTH INSURANCE	76,800	68,553	44,311	76,800	22,357	76,800	
100-5-106-1230 RETIREMENT	34,766	36,345	39,279	44,495	21,330	43,188	
100-5-106-1240 UNEMPLOYMENT	769	410	302	0	0	0	
TOTAL SALARIES & BENEFITS	429,435	414,847	407,688	472,207	205,063	464,628	
OTHER EXPENSES							
100-5-106-3100 SUPPLIES	11,810	13,886	15,223	12,000	4,417	12,000	
100-5-106-3700 CONFERENCE	7,445	4,940	2,513	4,500	0	4,500	
100-5-106-4201 DUES & SUBSCRIPTIONS	0	225	125	1,000	0	1,000	
100-5-106-6500 OTHER	1,007	121	0	1	0	1	
100-5-106-6510 FURN/EQUIP (LESS THAN 1,000)	0	1,392	2,561	3,000	639	3,000	
TOTAL OTHER EXPENSES	20,262	20,564	20,422	20,501	5,056	20,501	
TOTAL DISTRICT CLERK	449,697	435,411	428,110	492,708	210,119	485,129	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
COURTHOUSE/ANNEXES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-109-1030 SALARY OTHER	0	0	50,757	74,542	30,903	74,542	_____
100-5-109-1035 LONGEVITY	0	0	0	0	0	200	_____
100-5-109-1040 SALARY HOURLY	83,560	69,664	60,445	60,918	22,866	60,918	_____
100-5-109-1041 STEP PAY	0	0	0	0	0	1,000	_____
100-5-109-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-109-1210 SOCIAL SECURITY	5,181	4,319	6,756	8,399	3,224	8,473	_____
100-5-109-1211 MEDICARE	1,211	1,010	1,580	1,964	754	1,982	_____
100-5-109-1220 HEALTH INSURANCE	0	0	20,248	28,800	12,335	28,800	_____
100-5-109-1230 RETIREMENT	9,881	9,121	14,127	18,490	8,005	18,436	_____
100-5-109-1240 UNEMPLOYMENT	309	125	142	0	0	0	=====
TOTAL SALARIES & BENEFITS	100,141	84,240	154,055	193,114	78,087	194,352	=====
OTHER EXPENSES							
100-5-109-3100 SUPPLIES	16,481	10,054	11,339	20,000	3,960	20,000	_____
100-5-109-3300 UTILITIES	187,459	161,612	229,905	465,000	179,567	496,100	_____
100-5-109-3500 GAS & OIL	46	794	900	500	510	500	_____
100-5-109-3502 VEHICLE/EQUIP PARTS & REPAIR	0	1,360	192	5,500	622	5,500	_____
100-5-109-3901 BUILDING REPAIRS	28,334	59,402	37,919	50,000	32,277	50,000	_____
100-5-109-3902 CONTRACT JANITORIAL	82,824	83,379	10,963	0	0	0	_____
100-5-109-6412 UNIFORM EXPENSE	0	11,212	13,952	14,000	3,816	14,000	_____
100-5-109-6500 OTHER	15,147	590	0	1	0	1	_____
100-5-109-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	1,758	4,000	80	4,000	=====
TOTAL OTHER EXPENSES	330,291	328,404	306,927	559,001	220,832	590,101	=====
TOTAL COURTHOUSE/ANNEXES							
	430,432	412,644	460,982	752,115	298,919	784,453	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
ELECTION

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-110-1030 SALARY OTHER	58,354	58,579	63,757	66,945	30,150	66,945	_____
100-5-110-1035 LONGEVITY	3,650	3,900	4,150	4,525	2,263	4,800	_____
100-5-110-1040 HOURLY ELECTION WORKERS	8,140	24,367	6,220	19,500	6,467	19,500	_____
100-5-110-1041 STEP PAY	4,200	4,200	5,031	6,000	3,000	6,000	_____
100-5-110-1060 OVERTIME	0	74	0	1	0	1	_____
100-5-110-1210 SOCIAL SECURITY	3,992	4,786	4,500	6,012	2,587	6,029	_____
100-5-110-1211 MEDICARE	934	1,119	1,052	1,406	605	1,410	_____
100-5-110-1220 HEALTH INSURANCE	19,200	17,863	20,690	19,200	9,187	19,200	_____
100-5-110-1230 RETIREMENT	7,839	8,562	9,762	13,236	5,076	13,118	_____
100-5-110-1240 UNEMPLOYMENT	237	143	98	0	0	0	=====
TOTAL SALARIES & BENEFITS	106,546	123,593	115,260	136,826	59,335	137,003	=====
OTHER EXPENSES							
100-5-110-3100 SUPPLIES	13,430	20,664	24,953	20,000	344	20,000	_____
100-5-110-3105 ELEC. VOTING MACHINES/HAVA	8,475	8,475	8,475	8,500	8,475	8,500	_____
100-5-110-3600 TRAVEL	462	242	364	450	62	450	_____
100-5-110-3700 CONFERENCE	3,958	2,100	2,376	2,400	1,256	2,400	_____
100-5-110-3803 EQUIPMENT RENTAL/LEASE	0	365	200	2,000	725	2,000	_____
100-5-110-6500 OTHER	1,464	3,107	0	1	0	1	_____
100-5-110-6510 FURN/EQUIP (LESS THAN 1,000)	0	8	18,624	1,000	436	1,000	=====
TOTAL OTHER EXPENSES	27,789	34,961	54,991	34,351	11,297	34,351	=====
TOTAL ELECTION	134,336	158,554	170,251	171,177	70,632	171,354	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 GENERAL GOVERNMENT
 CAPITAL OUTLAY

CAPITAL OUTLAY			(----- 2020 -----)		(----- 2021 -----)				
EXPENDITURES			2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES									
100-5-111-6901	EQUIPMENT		39,835	30,523	86,630	600,000	12,883	600,000	
100-5-111-6904	VEHICLES		<u>0</u>	<u>165,540</u>	<u>168,074</u>	<u>137,000</u>	<u>169,450</u>	<u>137,000</u>	<u> </u>
TOTAL OTHER EXPENSES			39,835	196,064	254,704	737,000	182,333	737,000	
5-111-6901	EQUIPMENT		PERMANENT NOTES:						
			VOTING MACHINES - \$500,000						
5-111-6904	VEHICLES		PERMANENT NOTES:						
			Sher - \$137,000 (5 VEHICLES)						
TOTAL CAPITAL OUTLAY			39,835	196,064	254,704	737,000	182,333	737,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
MISCELLANEOUS

				(----- 2020 -----)	(----- 2021 -----)		
				CURRENT	Y-T-D	REQUESTED	PROPOSED
				BUDGET	ACTUAL	BUDGET	BUDGET
EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL				
SALARIES & BENEFITS							
100-5-112-1037 SALARY BAIL BOND SUPPLEMENT	2,400	2,400	2,400	2,400	1,200	2,400	
100-5-112-1038 SALARY CITY SUPPLEMENT	1,200	1,200	1,200	1,200	600	1,200	
100-5-112-1039 SALARY INDIGENT DEFENSE SUPPL	0	0	0	2,148	1,019	2,038	
100-5-112-1210 SOCIAL SECURITY	206	233	199	356	167	350	
100-5-112-1211 MEDICARE	48	46	46	83	39	82	
100-5-112-1220 HEALTH INSURANCE	0	(61,704)	222,724	0	580	182,400	
100-5-112-1230 RETIREMENT	441	457	463	785	391	761	
TOTAL SALARIES & BENEFITS	4,295	(57,368)	227,032	6,973	3,996	189,231	
OTHER EXPENSES							
100-5-112-3110 POSTAGE	60,526	76,882	54,981	75,000	27,433	75,000	
100-5-112-3801 COPIER RENTAL	18,765	9,717	9,337	35,000	4,671	35,000	
100-5-112-3810 COUNTY COMPUTER SERVICE	146,495	108,559	212,448	0	0	0	
100-5-112-3904 CONTRACT SERVICE	15,509	17,172	18,558	15,000	11,380	15,000	
100-5-112-4100 INSURANCE & BONDING	141,325	129,936	165,534	288,000	247,516	288,000	
100-5-112-4101 WORKMANS COMPENSATION	68,174	85,959	63,201	170,000	92,169	170,000	
100-5-112-4102 UNEMPLOYMENT	0	0	0	8,506	3,568	4,903	
100-5-112-4105 INSURANCE DEDUCTIBLE	0	0	0	35,000	14,005	50,000	
100-5-112-4120 CO. EMPLOYEE LIFE INSURANCE	5,204	5,085	7,114	8,000	3,003	8,000	
100-5-112-4202 TEXAS ASSOC. OF COUNTIES	1,560	1,560	1,560	1,560	1,560	1,560	
100-5-112-4203 LEGISLATIVE ACTIVITIES	0	0	0	1	0	1	
100-5-112-4701 AUDITING	45,820	52,170	37,650	52,000	33,000	52,000	
100-5-112-4710 CENTRAL APPRAISAL	265,776	283,060	286,644	283,529	222,115	283,529	
100-5-112-4825 AUTOPSIES	0	0	0	160,000	100,551	160,000	
100-5-112-4922 HISTORICAL COMMISSION	1,320	3,088	1,989	2,500	0	2,500	
100-5-112-6500 OTHER	10,128	36,133	47,880	15,000	11,447	15,000	
100-5-112-6550 CONTINGENCY	0	0	0	218,815	0	218,815	
100-5-112-6815 RADIO TOWER RENTAL	50,368	60,000	60,250	65,000	33,286	65,000	
100-5-112-7000 TRANSFER TO OTHER FUNDS	398,049	252,575	260,000	1,289,000	0	334,536	
TOTAL OTHER EXPENSES	1,229,020	1,121,897	1,227,146	2,721,910	805,704	1,778,844	
5-112-7000 TRANSFER TO OTHER FUNDS							
PERMANENT NOTES:							
\$ 22,000 FUND 245 CHILD WELFARE BOARD							
\$ 37,536 FUND 274 VAWA/VOCA CASH MATCH							
\$ 45,000 FUND 255 SECURITY							
\$ 230,000 FUND 290 JUVENILE							
TOTAL MISCELLANEOUS	1,233,315	1,064,528	1,454,177	2,728,883	809,700	1,968,075	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
INFORMATION TECHNOLOGY

				2020		2021	
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
EXPENDITURES							PROPOSED
							BUDGET
SALARIES & BENEFITS							
100-5-115-1030	SALARY OTHER	85,311	85,639	89,920	104,720	42,523	104,720
100-5-115-1035	LONGEVITY	800	1,250	1,500	1,750	875	2,000
100-5-115-1041	STEP PAY	4,477	6,000	6,000	6,000	3,000	6,000
100-5-115-1050	TRAVEL ALLOWANCE	2,500	2,500	2,500	2,500	1,250	2,500
100-5-115-1055	CELL PHONE ALLOWANCE	2,520	2,520	2,520	2,520	1,260	2,520
100-5-115-1060	OVERTIME	844	466	448	2,500	1,358	2,500
100-5-115-1210	SOCIAL SECURITY	5,265	5,315	5,576	7,439	2,738	7,455
100-5-115-1211	MEDICARE	1,231	1,243	1,304	1,740	640	1,743
100-5-115-1220	HEALTH INSURANCE	19,200	17,863	20,819	19,200	9,437	19,200
100-5-115-1230	RETIREMENT	10,778	11,801	12,999	16,379	6,986	16,220
100-5-115-1240	UNEMPLOYMENT	328	176	133	0	0	0
TOTAL SALARIES & BENEFITS		133,253	134,774	143,719	164,747	70,068	164,858
OTHER EXPENSES							
100-5-115-3100	SUPPLIES	1,644	1,959	2,088	3,500	354	3,500
100-5-115-3700	CONFERENCE	0	92	237	2,000	0	2,000
100-5-115-3810	COUNTY COMPUTER SERVICE	0	0	0	300,000	120,891	300,000
100-5-115-4201	DUES & SUBSCRIPTIONS	0	0	0	500	0	500
100-5-115-6500	OTHER	8,679	4,544	0	1	0	1
100-5-115-6510	FURN/EQUIP (LESS THAN 1,000)	943	2,738	18,086	1,000	6,037	1,000
TOTAL OTHER EXPENSES		11,266	9,333	20,412	307,001	127,282	307,001
5-115-3810	COUNTY COMPUTER SERVICE	PERMANENT NOTES: Tyler Tech \$108,000, Internet \$24,000, ShoreTel \$7000, CAD&Financial \$140,000, Web hosting \$1,000, Firewall \$2,000 Spam/Anti-Virus \$3,500, Cisco \$5,500, VMware \$5,000, EMC \$3000, Unitends \$1,000					
TOTAL INFORMATION TECHNOLOGY		144,520	144,107	164,131	471,748	197,349	471,859

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
GENERAL GOVERNMENT
COLLECTIONS

EXPENDITURES

SALARIES & BENEFITS

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
100-5-116-1030 SALARY OTHER	32,666	32,792	34,431	36,152	16,282	36,152	
100-5-116-1035 LONGEVITY	750	875	1,000	1,125	563	1,500	
100-5-116-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	
100-5-116-1060 OVERTIME	0	0	0	1	0	1	
100-5-116-1210 SOCIAL SECURITY	2,083	2,157	2,258	2,497	1,073	2,520	
100-5-116-1211 MEDICARE	487	505	528	584	251	589	
100-5-116-1220 HEALTH INSURANCE	9,600	8,749	10,366	9,600	4,719	9,600	
100-5-116-1230 RETIREMENT	4,306	4,636	5,103	5,498	2,685	5,484	
100-5-116-1240 UNEMPLOYMENT	124	66	49	0	0	0	
TOTAL SALARIES & BENEFITS	53,016	52,779	56,735	58,458	27,072	58,846	

OTHER EXPENSES

100-5-116-3100 SUPPLIES	190	507	199	1,500	301	1,500	
100-5-116-3700 CONFERENCE	1,573	1,099	255	1,500	0	1,500	
100-5-116-3810 SOFTWARE SUPPORT	5,650	5,650	5,650	5,650	5,650	5,650	
100-5-116-6500 OTHER	50	0	0	1	0	1	
100-5-116-6510 FURN/EQUIP (LESS RGAN 1,000)	0	637	0	500	0	500	
TOTAL OTHER EXPENSES	7,463	7,894	6,103	9,151	5,951	9,151	

TOTAL COLLECTIONS	60,479	60,673	62,839	67,609	33,023	67,997
-------------------	--------	--------	--------	--------	--------	--------

TOTAL GENERAL GOVERNMENT	4,741,605	4,720,378	5,360,904	8,000,437	2,949,276	7,277,940
--------------------------	-----------	-----------	-----------	-----------	-----------	-----------

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 JUDICIAL
 COUNTY COURT

					(----- 2020 -----)		(----- 2021 -----)	
COUNTY COURT		2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
OTHER EXPENSES								
100-5-200-3100	SUPPLIES	0	0	0	1	0	1	_____
100-5-200-4801	COURT APPOINTED ATTORNEYS	0	0	1,050	33,600	1,250	33,600	_____
100-5-200-4806	INTERPRETOR	1,375	1,325	1,200	2,000	0	2,000	_____
100-5-200-4810	COUNTY COURT EXPENSE	0	0	0	1,200	792	1,200	_____
100-5-200-4830	COURT REPORTER FEES	0	0	0	1	2,629	1	_____
100-5-200-4835	PETIT JURORS	2,158	1,300	2,246	2,000	814	2,000	_____
100-5-200-4850	INDIGENT ATTY- AD MISDEMEANOR	42,032	38,755	64,469	0	33,138	0	_____
100-5-200-4853	INDIGENT ATTY- AD MISD APPEAL	0	1,000	0	0	0	0	_____
100-5-200-4880	OTHER LITIGATION EXP - AD MISD	21,558	1,925	4,025	17,000	1,649	17,000	_____
100-5-200-6500	OTHER	1,027	0	0	1	0	1	=====
TOTAL OTHER EXPENSES		68,150	44,305	72,990	55,803	40,271	55,803	=====
TOTAL COUNTY COURT		68,150	44,305	72,990	55,803	40,271	55,803	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
JUDICIAL
COUNTY COURT AT LAW

				(----- 2020 -----)	(----- 2021 -----)	
	2017	2018	2019	CURRENT	Y-T-D	REQUESTED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
						PROPOSED
						BUDGET
SALARIES & BENEFITS						
100-5-201-1010 SALARY ELECTED/APPOINTED	137,350	137,350	140,000	183,590	91,795	183,590
100-5-201-1030 SALARY OTHER	33,114	33,241	34,903	36,649	16,506	36,649
100-5-201-1031 SALARY-COURT REPORTER	48,999	49,187	52,126	54,229	24,423	54,229
100-5-201-1035 LONGEVITY	4,300	4,825	5,250	5,675	2,838	6,100
100-5-201-1040 SALARY HOURLY	0	1,245	3,245	1,000	1,535	1,000
100-5-201-1041 STEP PAY	7,615	9,000	9,000	9,000	4,500	9,000
100-5-201-1055 CELL PHONE ALLOWANCE	0	0	1,260	1,260	630	1,260
100-5-201-1060 OVERTIME	0	0	0	1	0	1
100-5-201-1210 SOCIAL SECURITY	12,799	12,943	13,363	18,067	8,528	18,093
100-5-201-1211 MEDICARE	3,138	3,176	3,344	4,225	1,994	4,232
100-5-201-1220 HEALTH INSURANCE	28,800	26,547	30,474	28,800	13,781	28,800
100-5-201-1230 RETIREMENT	27,931	29,599	31,458	39,776	20,060	39,368
100-5-201-1240 UNEMPLOYMENT	302	165	128	0	0	0
TOTAL SALARIES & BENEFITS	304,348	307,278	324,551	382,272	186,590	382,322
OTHER EXPENSES						
100-5-201-3100 SUPPLIES	1,990	1,457	2,235	1,500	495	1,500
100-5-201-3700 CONFERENCE	0	912	899	2,000	0	2,000
100-5-201-4801 COURT APPOINTED ATTORNEYS	0	1,050	3,875	72,407	0	72,407
100-5-201-4802 COURT APPT ATTORNEY - CIVIL	41,726	138,257	99,602	8,711	62,881	8,711
100-5-201-4803 COURT APPT ATTORNEY - JUVENILE	28,000	23,913	16,426	25,000	6,563	25,000
100-5-201-4804 COURT APPT ATTORNEY-MENTAL	9,084	20,158	7,050	0	0	0
100-5-201-4806 INTERPRETOR	2,075	1,450	925	2,500	0	2,500
100-5-201-4830 COURT REPORTER FEES	1,180	4,700	0	0	0	1
100-5-201-4835 PETIT JURORS	7,368	10,934	2,864	5,500	3,684	5,500
100-5-201-4850 INDIGENT ATTY - AD MISDEMEANOR	29,319	31,140	22,991	0	8,838	0
100-5-201-4851 INDIGENT ATTY - NONCAP FELONY	4,731	5,513	4,400	0	500	0
100-5-201-4880 OTHER LITIGATION - AD MISD	3,863	2,738	2,000	0	0	0
100-5-201-6500 OTHER	259	1,704	6,059	2,000	963	2,000
TOTAL OTHER EXPENSES	129,594	243,924	169,326	119,618	83,923	119,619
TOTAL COUNTY COURT AT LAW						
	433,941	551,202	493,876	501,890	270,513	501,941

100-GENERAL FUND
JUDICIAL
DISTRICT COURT

				(----- 2020 -----)	(----- 2021 -----)		
				CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
SALARIES & BENEFITS							
100-5-202-1030 SALARY OTHER	78,137	79,482	80,849	84,893	38,234	84,893	
100-5-202-1031 SALARY-COURT REPORTER	138,008	139,944	146,941	154,288	69,488	154,288	
100-5-202-1035 LONGEVITY	15,883	12,410	12,243	13,850	6,554	14,975	
100-5-202-1040 SALARY HOURLY	0	0	0	1	0	1	
100-5-202-1041 STEP PAY	24,968	24,005	23,837	26,850	11,919	29,400	
100-5-202-1055 ADMINISTRATIVE SUPPLEMENT	4,135	5,040	5,293	5,292	2,646	5,292	
100-5-202-1060 OVERTIME	0	0	0	1	0	1	
100-5-202-1210 SOCIAL SECURITY	15,961	15,842	16,336	17,681	7,831	17,909	
100-5-202-1211 MEDICARE	3,733	3,704	3,820	4,135	1,831	4,188	
100-5-202-1220 HEALTH INSURANCE	57,600	45,932	30,278	57,600	14,129	57,600	
100-5-202-1230 RETIREMENT	29,509	31,709	34,328	38,926	18,530	38,966	
100-5-202-1240 UNEMPLOYMENT	837	443	325	0	0	0	
TOTAL SALARIES & BENEFITS	368,770	358,511	354,249	403,516	171,161	407,512	
OTHER EXPENSES							
100-5-202-3100 SUPPLIES	5,144	5,343	6,409	5,550	1,415	5,550	
100-5-202-3600 TRAVEL	9,177	741	2,331	2,500	0	2,500	
100-5-202-4802 COUT APPT ATTORNEY - CIVIL	9,094	36,575	35,922	45,000	34,174	45,000	
100-5-202-4803 COURT APPT ATTORNEY - JUVENILE	150	0	0	0	0	0	
100-5-202-4804 INVESTIGATION EXPENSE	0	2,406	1,975	2,500	0	2,500	
100-5-202-4805 MENTAL EVALUATIONS	11,050	13,300	23,121	13,500	8,113	13,500	
100-5-202-4806 INTERPRETOR	2,213	2,672	2,469	3,000	172	3,000	
100-5-202-4807 EXPERT WITNESS	0	1,500	0	4,000	0	4,000	
100-5-202-4809 CAPITAL MURDER EXPENDITURES	189,824	71,228	18,571	200,000	17,131	200,000	
100-5-202-4815 VISITING JUDGE	2,180	443	312	1,000	0	1,000	
100-5-202-4830 COURT REPORTER FEES	25,359	25,952	39,348	15,806	2,311	15,806	
100-5-202-4835 PETIT JURORS	47,862	39,660	40,785	47,000	10,178	47,000	
100-5-202-4836 GRAND JURORS	6,986	7,796	8,814	7,750	3,708	7,750	
100-5-202-4837 MEALS FOR JURORS	3,449	2,933	3,552	5,000	345	5,000	
100-5-202-6500 OTHER	7,677	4,949	9,516	8,000	7,714	8,000	
100-5-202-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
TOTAL OTHER EXPENSES	320,164	215,499	193,123	360,607	85,260	360,607	
TOTAL DISTRICT COURT	688,934	574,010	547,372	764,123	256,421	768,120	

100-GENERAL FUND
JUDICIAL
DISTRICT ATTORNEY

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-204-1030 SALARY OTHER	513,293	496,454	474,344	573,996	226,209	573,996	
100-5-204-1035 LONGEVITY	8,112	9,246	10,158	11,875	5,622	12,875	
100-5-204-1037 SALARY-SUPPLEMENT (STATE \$3500	15,880	15,319	11,498	12,240	6,120	12,240	
100-5-204-1038 SALARY DA LONGEVITY SUPPLEMENT	0	0	0	0	3,261	0	
100-5-204-1039 CERTIFICATION PAY	3,000	3,000	3,000	3,600	1,500	3,600	
100-5-204-1040 SALARY HOURLY	11,026	39,918	73,891	57,600	28,824	64,000	
100-5-204-1041 STEP PAY	18,322	20,191	18,599	25,050	11,469	24,450	
100-5-204-1050 TRAVEL ALLOWANCE	5,169	5,354	9,600	9,600	4,800	9,600	
100-5-204-1055 CELL PHONE ALLOWANCE	9,030	8,610	8,715	10,080	4,410	10,080	
100-5-204-1060 OVERTIME	0	0	0	1	0	1	
100-5-204-1210 SOCIAL SECURITY	34,685	36,036	36,806	43,651	17,630	44,072	
100-5-204-1211 MEDICARE	8,128	8,428	8,608	10,209	4,123	10,307	
100-5-204-1220 HEALTH INSURANCE	105,600	86,023	80,519	105,600	35,220	105,600	
100-5-204-1230 RETIREMENT	66,542	73,021	78,159	96,102	42,342	95,893	
100-5-204-1240 UNEMPLOYMENT	2,147	1,142	838	0	0	0	
TOTAL SALARIES & BENEFITS	800,935	802,743	814,735	959,602	391,529	966,714	
5-204-1050 TRAVEL ALLOWANCE							PERMANENT NOTES: 2 positions @ \$4,800.
5-204-1055 CELL PHONE ALLOWANCE							PERMANENT NOTES: 8 cell phones @ \$1,260
OTHER EXPENSES							
100-5-204-3100 SUPPLIES	10,677	8,829	12,504	12,000	3,201	12,000	
100-5-204-3600 TRAVEL & WITNESS	111	4,896	1,408	5,000	0	5,000	
100-5-204-3700 CONFERENCE	10,611	8,216	10,591	15,000	1,692	15,000	
100-5-204-4201 DUES & SUBSCRIPTIONS	0	1,859	1,941	2,000	1,433	2,000	
100-5-204-4820 CONTRACT APPELLATE LEGAL	0	0	0	30,000	0	30,000	
100-5-204-4880 PROFESSIONAL SERVICES	0	55	7,704	9,000	1,119	9,000	
100-5-204-6420 CASH MATCH-VAWA	31,242	38,442	53,200	53,200	0	0	
100-5-204-6500 OTHER	8,746	2,019	0	1	4,241	1	
100-5-204-6510 FURN/EQUIP (LESS THAN 1,000)	0	4,303	2,128	2,000	300	2,000	
TOTAL OTHER EXPENSES	61,388	68,619	89,476	128,201	11,986	75,001	
TOTAL DISTRICT ATTORNEY	862,323	871,363	904,210	1,087,803	403,516	1,041,715	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
JUDICIAL
JP PCT 1

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-205-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	
100-5-205-1030 SALARY OTHER	30,668	29,097	32,324	33,941	15,286	33,941	
100-5-205-1035 LONGEVITY	4,200	4,500	4,800	5,100	2,550	5,400	
100-5-205-1040 SALARY HOURLY	1,664	4,920	1,872	2,500	896	2,500	
100-5-205-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	
100-5-205-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	5,000	2,000	5,000	
100-5-205-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-205-1060 OVERTIME	0	0	0	1	0	1	
100-5-205-1210 SOCIAL SECURITY	5,405	5,344	5,420	6,850	2,803	6,868	
100-5-205-1211 MEDICARE	1,264	1,250	1,267	1,602	656	1,606	
100-5-205-1220 HEALTH INSURANCE	19,200	17,498	20,938	19,200	9,418	19,200	
100-5-205-1230 RETIREMENT	11,105	12,092	12,806	15,080	7,334	14,944	
100-5-205-1240 UNEMPLOYMENT	125	61	48	0	0	0	
TOTAL SALARIES & BENEFITS	136,297	137,429	144,713	153,210	72,910	153,396	
OTHER EXPENSES							
100-5-205-3100 SUPPLIES	309	921	1,007	1,500	407	1,500	
100-5-205-3700 CONFERENCE	868	548	723	1,500	315	1,500	
100-5-205-4201 DUES & SUBSCRIPTIONS	0	192	0	200	0	200	
100-5-205-4835 PETIT JURORS	0	0	0	1	0	1	
100-5-205-6500 OTHER	1,021	0	0	1	0	1	
100-5-205-6510 FURN/EQUIP (LESS THAN 1,000)	0	360	307	525	479	525	
TOTAL OTHER EXPENSES	2,198	2,021	2,037	3,727	1,201	3,727	
TOTAL JP PCT 1	138,496	139,450	146,750	156,937	74,112	157,123	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
JUDICIAL
JP PCT 2

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-206-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	_____
100-5-206-1030 SALARY OTHER	28,022	31,955	33,552	35,230	15,867	35,230	_____
100-5-206-1035 LONGEVITY	4,142	4,500	4,800	5,100	2,550	5,400	_____
100-5-206-1040 SALARY HOURLY	5,405	1,670	1,144	2,500	112	2,500	_____
100-5-206-1041 STEP PAY	5,884	6,000	6,000	6,000	3,000	6,000	_____
100-5-206-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	5,000	2,000	5,000	_____
100-5-206-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-206-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-206-1210 SOCIAL SECURITY	6,256	6,059	6,138	6,929	3,152	6,948	_____
100-5-206-1211 MEDICARE	1,463	1,417	1,435	1,621	737	1,625	_____
100-5-206-1220 HEALTH INSURANCE	19,200	17,498	20,732	19,200	9,438	19,200	_____
100-5-206-1230 RETIREMENT	11,455	12,092	12,919	15,256	7,266	15,118	_____
100-5-206-1240 UNEMPLOYMENT	130	70	50	0	0	0	=====
TOTAL SALARIES & BENEFITS	138,624	137,928	146,007	154,773	73,089	154,958	=====
OTHER EXPENSES							
100-5-206-3100 SUPPLIES	561	876	1,411	1,500	64	1,500	_____
100-5-206-3700 CONFERENCE	2,074	2,125	2,239	2,500	360	2,500	_____
100-5-206-4201 DUES & SUBSCRIPTIONS	0	360	150	300	224	300	_____
100-5-206-4835 PETIT JURORS	144	168	0	1	0	1	_____
100-5-206-6500 OTHER	451	0	0	1	0	1	_____
100-5-206-6510 FURN/EQUIP (LESS THAN 1,000)	0	314	50	275	0	275	=====
TOTAL OTHER EXPENSES	3,230	3,843	3,850	4,577	647	4,577	=====
TOTAL JP PCT 2							
	141,854	141,770	149,857	159,350	73,737	159,535	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
JUDICIAL
JP PCT 3

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-207-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,338	56,676	
100-5-207-1030 SALARY OTHER	31,986	32,109	34,931	35,401	15,944	35,401	
100-5-207-1035 LONGEVITY	7,050	7,350	7,585	7,950	3,112	6,750	
100-5-207-1040 SALARY HOURLY	3,210	2,790	3,479	2,500	616	2,500	
100-5-207-1041 STEP PAY	6,000	6,000	6,000	6,000	3,000	6,000	
100-5-207-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	5,000	2,000	5,000	
100-5-207-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-207-1060 OVERTIME	0	0	0	1	0	1	
100-5-207-1210 SOCIAL SECURITY	6,059	6,285	6,510	7,117	3,202	7,042	
100-5-207-1211 MEDICARE	1,417	1,470	1,523	1,664	749	1,647	
100-5-207-1220 HEALTH INSURANCE	19,200	17,498	20,732	19,200	9,438	19,200	
100-5-207-1230 RETIREMENT	11,981	12,687	13,599	15,668	7,600	15,323	
100-5-207-1240 UNEMPLOYMENT	127	68	62	0	0	0	
TOTAL SALARIES & BENEFITS	143,697	142,924	153,657	158,438	74,629	156,800	
OTHER EXPENSES							
100-5-207-3100 SUPPLIES	1,205	1,110	1,244	3,000	286	3,000	
100-5-207-3700 CONFERENCE	636	537	816	1,500	855	1,500	
100-5-207-4201 DUES & SUBSCRIPTIONS	0	150	0	100	77	100	
100-5-207-4835 PETIT JURORS	0	0	0	1	0	1	
100-5-207-6500 OTHER	4	0	0	1	0	1	
100-5-207-6510 FURN/EQUIP (LESS THAN 1,000)	0	264	16	125	50	125	
TOTAL OTHER EXPENSES	1,845	2,061	2,077	4,727	1,267	4,727	
TOTAL JP PCT 3	145,542	144,986	155,734	163,165	75,896	161,527	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND

JUDICIAL

JP PCT 4

EXPENDITURES

SALARIES & BENEFITS

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
100-5-208-1010 SALARY ELECTED/APPOINTED	51,407	51,407	53,977	56,676	28,234	56,676	
100-5-208-1030 SALARY OTHER	29,264	29,376	30,765	32,387	14,587	32,387	
100-5-208-1035 LONGEVITY	2,200	2,575	750	975	541	1,100	
100-5-208-1040 SALARY HOURLY	2,284	1,632	3,037	2,500	616	2,500	
100-5-208-1041 STEP PAY	5,100	6,000	3,000	3,000	1,500	4,100	
100-5-208-1050 TRAVEL ALLOWANCE	4,000	4,000	4,000	4,000	2,000	6,000	
100-5-208-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-208-1060 OVERTIME	0	0	0	1	0	1	
100-5-208-1210 SOCIAL SECURITY	5,808	5,823	5,712	6,249	2,879	6,449	
100-5-208-1211 MEDICARE	1,358	1,362	1,336	1,462	673	1,508	
100-5-208-1220 HEALTH INSURANCE	19,200	18,229	20,585	19,200	9,437	19,200	
100-5-208-1230 RETIREMENT	10,608	11,362	11,917	13,759	6,622	14,033	
100-5-208-1240 UNEMPLOYMENT	116	63	47	0	0	0	
TOTAL SALARIES & BENEFITS	132,604	133,088	136,385	141,469	67,721	145,214	

OTHER EXPENSES

100-5-208-3100 SUPPLIES	1,316	1,315	2,164	2,000	556	2,000	
100-5-208-3700 CONFERENCE	1,861	2,015	2,795	2,750	(2,150)	2,750	
100-5-208-4201 DUES & SUBSCRIPTIONS	0	526	112	150	35	150	
100-5-208-4835 PETIT JURORS	0	0	0	1	270	1	
100-5-208-6500 OTHER	400	0	0	1	0	1	
100-5-208-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	75	0	75	
TOTAL OTHER EXPENSES	3,577	3,856	5,072	4,977	(1,289)	4,977	

TOTAL JP PCT 4

136,180 136,944 141,457 146,446 66,431 150,191

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 JUDICIAL
 3RD DISTRICT COURT

				(----- 2020 -----)	(----- 2021 -----)		
				CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES				BUDGET	ACTUAL	BUDGET	BUDGET
				ACTUAL			
OTHER EXPENSES							
100-5-211-4801	COURT APPOINTED ATTORNEYS	0	0	0	72,200	0	72,200
100-5-211-4804	INVESTIGATION EXPENSE	0	0	0	1	0	1
100-5-211-4807	EXPERT WITNESS	0	0	0	1	0	1
100-5-211-4850	INDIGENT ATTY - ADULT MISDEMEA	450	50	700	0	350	0
100-5-211-4851	INDIGENT ATTY - NONCAP FELONY	67,416	75,484	95,069	0	31,930	0
100-5-211-4852	INDIGENT ATTY - CAPITAL MURDER	189,967	0	0	0	0	0
100-5-211-4854	INDIGENT ATTY - FELONY APPEALS	1,500	1,500	5,000	0	1,500	0
100-5-211-4871	EXPERT WITNESS - NONCAP FELONY	1,420	3,100	0	0	0	0
100-5-211-4880	OTHER LITIGATION EXP - AD MISD	0	500	0	0	0	0
100-5-211-4881	OTHER LITIG EXP-NONCAP FELONY	663	745	111	0	0	0
100-5-211-4884	OTHER LITIG EXP- FELONY APPEAL	0	0	24	0	15	0
TOTAL OTHER EXPENSES		261,416	81,378	100,904	72,202	33,795	72,202
TOTAL 3RD DISTRICT COURT		261,416	81,378	100,904	72,202	33,795	72,202

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
JUDICIAL
87TH DISTRICT COURT

				2020		2021	
		2017	2018	2019	(----- CURRENT	Y-T-D	(----- REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
EXPENDITURES							PROPOSED
							BUDGET
OTHER EXPENSES							
100-5-212-4801	COURT APPOINTED ATTORNEYS	0	0	0	72,200	0	72,200
100-5-212-4804	INVESTIGATION EXPENSE	0	0	0	1	0	1
100-5-212-4807	EXPERT WITNESS	0	0	0	1	0	1
100-5-212-4850	INDIG ATTY-ADULT MISD	50	38	50	0	0	0
100-5-212-4851	INDIGENT ATTY - NONCAP FELONY	59,451	87,408	59,200	0	21,213	0
100-5-212-4852	INDIGENT ATTY- CAPITAL MURDER	75	0	0	0	0	0
100-5-212-4854	INDIGENT ATTY - FELONY APPEALS	6,500	13,000	3,000	0	4,000	0
100-5-212-4871	EXPERT WITNESS - NONCAP FELONY	0	32,022	0	0	0	0
100-5-212-4880	OTHER LITIGATION EXP - AD MISD	638	0	202	0	0	0
100-5-212-4881	OTHER LITIG EXP-NONCAP FELONY	766	10,822	154	0	0	0
100-5-212-4884	OTHER LITIG EXP- FELONY APPEAL	0	0	16	0	0	0
TOTAL OTHER EXPENSES		67,479	143,289	62,622	72,202	25,213	72,202
TOTAL 87TH DISTRICT COURT		67,479	143,289	62,622	72,202	25,213	72,202

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

JUDICIAL

349TH DISTRICT COURT

EXPENDITURES

OTHER EXPENSES

		2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)	
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
100-5-213-4801	COURT APPOINTED ATTORNEYS	0	0	0	72,200	0	72,200
100-5-213-4804	INVESTIGATION EXPENSE	0	0	0	1	0	1
100-5-213-4807	EXPERT WITNESS	0	0	0	1	0	1
100-5-213-4850	INDIG ATTY-ADULT MISD	0	350	350	0	550	0
100-5-213-4851	INDIGENT ATTY - NONCAP FELONY	66,308	95,621	73,956	0	37,419	0
100-5-213-4852	INDIG ATTY - CAPITAL MURDER	38	0	0	0	0	0
100-5-213-4854	INDIGENT ATTY - FELONY APPEALS	3,500	1,500	4,000	0	0	0
100-5-213-4871	EXPERT WITNESS - NONCAP FELONY	3,765	0	0	0	0	0
100-5-213-4881	OTHER LITIG EXP-NONCAP FELONY	500	1,850	220	0	0	0
TOTAL OTHER EXPENSES		74,110	99,321	78,527	72,202	37,969	72,202
TOTAL 349TH DISTRICT COURT		74,110	99,321	78,527	72,202	37,969	72,202

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
JUDICIAL
369TH DISTRICT COURT

		(----- 2020 -----)(----- 2021 -----)					
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
							PROPOSED
							BUDGET
OTHER EXPENSES							
100-5-214-4801	COURT APPOINTED ATTORNEYS	0	0	0	72,200	0	72,200
100-5-214-4804	INVESTIGATION EXPENSE	0	0	0	1	0	1
100-5-214-4807	EXPERT WITNESS	0	0	0	1	0	1
100-5-214-4850	INDIGENT ATTY - ADULT MISD	0	151	0	0	0	0
100-5-214-4851	INDIGENT ATTY - NONCAP FELONY	66,206	76,034	65,568	0	30,031	0
100-5-214-4852	INDIGENT ATTY - CAPITAL MURDER	56	0	0	0	0	0
100-5-214-4854	INDIGENT ATTY - FELONY APPEALS	6,725	3,000	4,500	0	7,500	0
100-5-214-4871	EXPERT WITNESS-NONCAP FELONY	0	3,415	0	0	0	0
100-5-214-4880	OTHER LITIGATION EXP - AD MISD	100	0	0	0	0	0
100-5-214-4881	OTHER LITIG EXP-NONCAP FELONY	500	567	0	0	9	0
100-5-214-4884	OTHER LITIG EXP-FELONY APPEALS	1,500	3,500	7	0	48	0
TOTAL OTHER EXPENSES		75,087	86,666	70,074	72,202	37,588	72,202
TOTAL 369TH DISTRICT COURT		75,087	86,666	70,074	72,202	37,588	72,202
TOTAL JUDICIAL		3,093,511	3,014,685	2,924,373	3,324,325	1,395,461	3,284,761

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
PUBLIC SAFETY
EMERGENCY MANAGEMENT

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-300-1030 SALARY OTHER	34,865	34,999	63,505	68,513	30,377	68,513	_____
100-5-300-1035 LONGEVITY	0	100	200	300	150	500	_____
100-5-300-1041 STEP PAY	0	92	1,200	3,000	600	3,900	_____
100-5-300-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-300-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-300-1210 SOCIAL SECURITY	3,112	2,587	3,494	4,531	1,636	4,599	_____
100-5-300-1211 MEDICARE	728	605	817	1,060	383	1,076	_____
100-5-300-1220 HEALTH INSURANCE	9,600	8,749	17,736	19,200	9,438	19,200	_____
100-5-300-1230 RETIREMENT	6,421	6,351	8,431	9,974	4,565	10,006	_____
100-5-300-1240 UNEMPLOYMENT	176	92	85	0	0	0	=====
TOTAL SALARIES & BENEFITS	56,162	54,836	96,727	107,838	47,777	109,055	_____
OTHER EXPENSES							
100-5-300-3100 SUPPLIES	1,693	1,483	1,695	1,700	572	1,700	_____
100-5-300-3500 GAS & OIL	1,935	2,387	2,222	3,000	913	3,000	_____
100-5-300-3501 TIRES & TUBES	276	0	786	700	40	700	_____
100-5-300-3502 PARTS & REPAIRS	852	68	0	0	0	1,000	_____
100-5-300-3700 CONFERENCE	2,795	2,141	4,678	4,000	60	4,000	_____
100-5-300-4201 DUES & SUBSCRIPTIONS	0	745	440	500	0	500	_____
100-5-300-6412 UNIFORM EXPENSE	0	0	0	1	0	1	_____
100-5-300-6500 OTHER	3,485	276	0	1	(3,428)	1	_____
100-5-300-6510 FURN/EQUIP (LESS THAN 1,000)	0	675	616	2,500	580	2,500	=====
TOTAL OTHER EXPENSES	11,036	7,775	10,436	12,402	(1,263)	13,402	_____
TOTAL EMERGENCY MANAGEMENT							
	67,198	62,612	107,164	120,240	46,514	122,457	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
PUBLIC SAFETY
CONSTABLE PREC 1

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
100-5-301-1010 SALARY ELECTED/APPOINTED	44,243	46,013	48,314	50,730	25,365	50,730	
100-5-301-1035 LONGEVITY	3,323	0	100	200	100	300	
100-5-301-1039 CERTIFICATION PAY	0	0	2,400	2,400	1,200	2,400	
100-5-301-1041 STEP PAY	2,769	0	0	1,200	0	1,200	
100-5-301-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-301-1210 SOCIAL SECURITY	3,215	2,942	3,102	3,459	1,680	3,465	
100-5-301-1211 MEDICARE	752	688	725	809	393	810	
100-5-301-1220 HEALTH INSURANCE	9,600	8,020	9,761	9,600	4,469	9,600	
100-5-301-1230 RETIREMENT	6,442	5,623	6,487	7,615	3,863	7,540	
TOTAL SALARIES & BENEFITS	71,605	64,546	72,150	77,274	37,699	77,305	
OTHER EXPENSES							
100-5-301-3100 SUPPLIES	0	482	384	400	0	400	
100-5-301-3500 GAS & OIL	852	2,285	2,486	4,000	1,088	4,000	
100-5-301-3501 TIRES & TUBES	0	660	771	500	0	500	
100-5-301-3502 PARTS & REPAIRS	0	8	16	1,000	362	1,000	
100-5-301-3700 CONFERENCE	40	791	535	700	0	700	
100-5-301-6412 UNIFORM EXPENSE	0	0	0	1	0	1	
100-5-301-6500 OTHER	339	1,249	118	500	64	500	
TOTAL OTHER EXPENSES	1,232	5,475	4,310	7,101	1,514	7,101	
TOTAL CONSTABLE PREC 1	72,836	70,021	76,459	84,375	39,214	84,406	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 PUBLIC SAFETY
 CONSTABLE PREC 2

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-302-1010 SALARY ELECTED/APPOINTED	46,013	46,013	48,314	50,730	25,365	50,730	_____
100-5-302-1035 LONGEVITY	1,800	1,950	2,100	2,250	1,125	2,400	_____
100-5-302-1039 CERTIFICATION PAY	0	0	2,400	2,400	1,200	2,400	_____
100-5-302-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	_____
100-5-302-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-302-1210 SOCIAL SECURITY	3,267	3,101	3,259	3,698	1,770	3,707	_____
100-5-302-1211 MEDICARE	764	725	762	865	414	867	_____
100-5-302-1220 HEALTH INSURANCE	9,600	8,749	10,466	9,600	4,719	9,600	_____
100-5-302-1230 RETIREMENT	6,222	6,466	7,130	8,141	4,230	8,066	=====
TOTAL SALARIES & BENEFITS	71,926	71,263	78,691	81,944	40,954	82,030	=====
OTHER EXPENSES							
100-5-302-3100 SUPPLIES	33	283	433	500	100	500	_____
100-5-302-3500 GAS & OIL	4,061	4,012	4,142	5,000	1,465	5,000	_____
100-5-302-3501 TIRES & TUBES	896	825	0	0	0	1,250	_____
100-5-302-3502 PARTS & REPAIRS	1,013	5,466	0	1	0	500	_____
100-5-302-3700 CONFERENCE	655	1,658	26	700	315	700	_____
100-5-302-6412 UNIFORM EXPENSE	0	0	0	1	0	1	_____
100-5-302-6500 OTHER	617	259	4,626	1,000	23	1,000	=====
TOTAL OTHER EXPENSES	7,275	12,503	9,227	7,202	1,903	8,951	=====
TOTAL CONSTABLE PREC 2	79,200	83,766	87,918	89,146	42,856	90,981	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
PUBLIC SAFETY
CONSTABLE PREC 3

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
100-5-303-1010 SALARY ELECTED/APPOINTED	46,013	46,013	48,314	50,730	25,365	50,730	
100-5-303-1035 LONGEVITY	2,100	2,250	2,400	2,550	1,275	2,700	
100-5-303-1039 CERTIFICATION PAY	0	0	2,400	2,400	1,200	2,400	
100-5-303-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	
100-5-303-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-303-1210 SOCIAL SECURITY	3,312	3,170	3,263	3,716	1,747	3,726	
100-5-303-1211 MEDICARE	775	741	763	869	409	871	
100-5-303-1220 HEALTH INSURANCE	9,600	8,749	10,462	9,600	4,719	9,600	
100-5-303-1230 RETIREMENT	6,259	6,504	7,168	8,182	4,252	8,106	
TOTAL SALARIES & BENEFITS	72,319	71,686	79,031	82,308	41,096	82,393	
OTHER EXPENSES							
100-5-303-3100 SUPPLIES	299	143	320	400	10	400	
100-5-303-3500 GAS & OIL	1,119	1,141	1,119	2,000	511	2,000	
100-5-303-3501 TIRES & TUBES	0	0	709	900	0	900	
100-5-303-3502 PARTS & REPAIRS	50	200	2,745	800	16	800	
100-5-303-3700 CONFERENCE	785	2,099	70	1,100	375	1,100	
100-5-303-6412 UNIFORM EXPENSE	0	0	0	1	0	1	
100-5-303-6500 OTHER	757	615	326	1,000	0	1,000	
TOTAL OTHER EXPENSES	3,011	4,199	5,289	6,201	912	6,201	
TOTAL CONSTABLE PREC 3	75,330	75,885	84,320	88,509	42,008	88,594	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 PUBLIC SAFETY
 CONSTABLE PREC 4

				(----- 2020 -----)		(----- 2021 -----)		
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
SALARIES & BENEFITS								
100-5-304-1010	SALARY ELECTED/APPOINTED	46,013	46,013	48,314	50,730	25,365	50,730	
100-5-304-1035	LONGEVITY	0	100	200	300	150	400	
100-5-304-1039	CERTIFICATION PAY	0	0	2,400	2,400	1,200	2,400	
100-5-304-1041	STEP PAY	0	0	1,108	1,200	600	1,200	
100-5-304-1055	CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-304-1210	SOCIAL SECURITY	2,378	2,318	2,847	3,465	1,559	3,471	
100-5-304-1211	MEDICARE	556	542	666	810	365	812	
100-5-304-1220	HEALTH INSURANCE	9,600	9,076	10,451	9,600	4,719	9,600	
100-5-304-1230	RETIREMENT	<u>5,681</u>	<u>5,851</u>	<u>6,631</u>	<u>7,629</u>	<u>3,958</u>	<u>7,553</u>	
TOTAL SALARIES & BENEFITS		65,488	65,160	73,877	77,395	38,545	77,426	
OTHER EXPENSES								
100-5-304-3100	SUPPLIES	200	79	106	500	73	500	
100-5-304-3500	GAS & OIL	2,802	2,887	2,295	3,500	993	3,500	
100-5-304-3501	TIRES & TUBES	715	0	86	1,000	116	1,000	
100-5-304-3502	PARTS & REPAIRS	0	8	0	500	0	500	
100-5-304-3700	CONFERENCE	10	788	10	500	60	500	
100-5-304-6412	UNIFORM EXPENSE	0	0	0	1	0	1	
100-5-304-6500	OTHER	<u>1,405</u>	<u>293</u>	<u>196</u>	<u>1,000</u>	<u>8</u>	<u>1,000</u>	
TOTAL OTHER EXPENSES		5,132	4,053	2,693	7,001	1,249	7,001	
TOTAL CONSTABLE PREC 4		70,620	69,213	76,570	84,396	39,795	84,427	

100-GENERAL FUND
PUBLIC SAFETY
SHERIFF

				(- - - - - 2020 - - - - -)		(- - - - - 2021 - - - - -)	
	2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
SALARIES & BENEFITS							
100-5-305-1010 SALARY ELECTED/APPOINTED	59,976	59,976	62,975	66,124	33,062	66,123	
100-5-305-1030 SALARY OTHER	1,229,123	1,157,696	1,221,854	1,443,253	609,474	1,441,749	
100-5-305-1035 LONGEVITY	30,885	32,494	28,877	31,700	13,976	28,575	
100-5-305-1039 CERTIFICATION PAY	24,492	27,597	24,090	32,400	11,722	32,400	
100-5-305-1040 SALARY HOURLY	82,944	68,246	41,388	41,280	9,072	41,280	
100-5-305-1041 STEP PAY	61,970	56,420	53,144	63,400	25,845	65,900	
100-5-305-1042 SUPERVISOR PAY	7,027	7,800	6,462	9,600	5,262	12,000	
100-5-305-1060 OVERTIME	51,760	60,105	77,168	25,000	33,908	25,000	
100-5-305-1210 SOCIAL SECURITY	92,033	86,197	89,139	106,191	43,232	106,208	
100-5-305-1211 MEDICARE	21,525	20,158	20,847	24,835	10,111	24,839	
100-5-305-1220 HEALTH INSURANCE	374,400	307,042	302,443	374,400	152,448	374,400	
100-5-305-1230 RETIREMENT	180,955	188,757	200,050	233,791	107,804	231,087	
100-5-305-1240 UNEMPLOYMENT	5,087	2,531	1,869	0	0	0	
TOTAL SALARIES & BENEFITS	2,222,177	2,075,019	2,130,305	2,451,974	1,055,917	2,449,561	
OTHER EXPENSES							
100-5-305-3100 SUPPLIES	22,252	19,976	19,280	20,000	13,215	20,000	
100-5-305-3300 CELL PHONE	12,089	10,072	14,029	15,000	6,345	15,000	
100-5-305-3500 GAS & OIL	95,987	94,210	86,805	100,000	35,158	100,000	
100-5-305-3501 TIRES & TUBES	24,447	25,165	22,657	20,000	7,421	20,000	
100-5-305-3502 VEHICLE/EQUIP PARTS & REPAIRS	55,867	33,035	37,350	35,000	16,227	35,000	
100-5-305-3510 SHOP	3,798	1,496	2,112	7,000	1,250	7,000	
100-5-305-3700 CONFERENCE	17,473	2,088	3,026	4,000	350	4,000	
100-5-305-3710 TRAINING SCHOOL	1,591	3,993	7,976	6,000	1,224	6,000	
100-5-305-3720 CONFIDENTIAL FUNDS	0	0	0	2,000	0	2,000	
100-5-305-3805 RADIO EQUIPMENT REPAIR	15,692	7,678	18,393	18,000	4,056	18,000	
100-5-305-6409 ESTRAYS	3,885	9,123	33,828	8,000	3,084	8,000	
100-5-305-6412 UNIFORM EXPENSE	14,059	5,748	12,721	12,500	9,303	12,500	
100-5-305-6500 OTHER	7,758	4,800	7,847	9,908	7,797	9,908	
TOTAL OTHER EXPENSES	274,899	217,383	266,023	257,408	105,430	257,408	
TOTAL SHERIFF	2,497,075	2,292,403	2,396,328	2,709,382	1,161,347	2,706,969	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
PUBLIC SAFETY
COUNTY JAIL

				2020		2021	
		2017	2018	2019	(----- CURRENT	Y-T-D	(----- REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
EXPENDITURES							PROPOSED
							BUDGET
SALARIES & BENEFITS							
100-5-306-1030	SALARY OTHER	899,205	884,387	983,144	1,207,577	450,076	1,209,080
100-5-306-1035	LONGEVITY	9,859	11,440	13,027	15,775	7,618	18,375
100-5-306-1039	CERTIFICATION PAY	0	0	16,590	35,000	9,114	35,000
100-5-306-1040	SALARY HOURLY	64,001	64,404	19,221	30,215	6,591	30,215
100-5-306-1041	STEP PAY	25,222	29,744	31,244	43,200	17,538	50,500
100-5-306-1060	OVERTIME	86,149	71,743	69,205	13,500	42,218	13,500
100-5-306-1210	SOCIAL SECURITY	65,177	64,144	68,180	83,407	32,016	84,114
100-5-306-1211	MEDICARE	15,243	15,001	15,945	19,506	7,487	19,672
100-5-306-1220	HEALTH INSURANCE	374,400	244,554	249,378	336,000	94,945	336,000
100-5-306-1230	RETIREMENT	128,137	132,283	151,315	183,629	77,911	183,015
100-5-306-1240	UNEMPLOYMENT	3,654	1,880	1,413	0	0	0
TOTAL SALARIES & BENEFITS		1,671,047	1,519,581	1,618,663	1,967,808	745,513	1,979,471
OTHER EXPENSES							
100-5-306-3100	SUPPLIES	17,419	19,137	16,835	15,500	11,790	15,500
100-5-306-3150	GROCERIES & SUPPLIES	293,799	276,113	297,492	300,000	136,526	300,000
100-5-306-3151	BEDDING & UNIFORM	0	1,116	4,593	5,500	3,954	5,500
100-5-306-3300	UTILITIES	212,418	178,960	105,277	0	0	0
100-5-306-3600	TRAVEL	8,351	13,047	6,472	10,000	205	10,000
100-5-306-3710	TRAINING SCHOOL	2,832	2,657	1,718	3,000	205	3,000
100-5-306-3901	BUILDING REPAIRS	83,550	44,659	75,783	90,000	49,879	90,000
100-5-306-6403	MEDICAL	155,310	112,096	394,822	232,000	168,511	490,000
100-5-306-6500	OTHER	29,212	178,126	18,220	35,000	10,771	35,000
TOTAL OTHER EXPENSES		802,890	825,911	921,211	691,000	381,840	949,000
TOTAL COUNTY JAIL							
		2,473,937	2,345,492	2,539,874	2,658,808	1,127,353	2,928,471

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 PUBLIC SAFETY
 BAILIFF

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-307-1030 SALARY OTHER	88,914	83,974	108,072	113,400	51,078	113,400	_____
100-5-307-1035 LONGEVITY	931	1,000	850	1,175	587	1,500	_____
100-5-307-1039 CERTIFICATION PAY	5,492	5,077	6,000	6,000	3,300	6,000	_____
100-5-307-1041 STEP PAY	4,061	4,500	3,554	2,500	2,100	5,400	_____
100-5-307-1042 SUPERVISOR PAY	2,400	2,308	2,400	2,400	1,200	2,400	_____
100-5-307-1060 OVERTIME	2,448	384	0	1	0	1	_____
100-5-307-1210 SOCIAL SECURITY	6,058	5,487	7,068	7,779	3,380	7,979	_____
100-5-307-1211 MEDICARE	1,417	1,283	1,653	1,819	791	1,866	_____
100-5-307-1220 HEALTH INSURANCE	28,800	21,872	31,752	28,800	14,014	28,800	_____
100-5-307-1230 RETIREMENT	12,290	12,262	16,004	17,127	8,524	17,362	_____
100-5-307-1240 UNEMPLOYMENT	340	165	158	0	0	0	=====
TOTAL SALARIES & BENEFITS	153,152	138,312	177,511	181,002	84,973	184,708	
TOTAL BAILIFF							
	153,152	138,312	177,511	181,002	84,973	184,708	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND

PUBLIC SAFETY

STATE HIGHWAY PATROL

EXPENDITURES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-309-1030 SALARY OTHER	29,592	28,036	27,222	32,750	14,769	32,750	_____
100-5-309-1035 LONGEVITY	100	192	0	0	0	100	_____
100-5-309-1041 STEP PAY	1,108	1,154	0	0	0	1,000	_____
100-5-309-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-309-1210 SOCIAL SECURITY	1,887	1,795	1,611	2,030	863	2,099	_____
100-5-309-1211 MEDICARE	441	420	377	475	202	491	_____
100-5-309-1220 HEALTH INSURANCE	9,600	8,347	7,200	9,600	4,719	9,600	_____
100-5-309-1230 RETIREMENT	3,621	3,932	3,451	4,470	2,152	4,566	_____
100-5-309-1240 UNEMPLOYMENT	105	55	34	0	0	0	=====
TOTAL SALARIES & BENEFITS	46,453	43,930	39,894	49,327	22,705	50,607	=====
OTHER EXPENSES							
100-5-309-3100 SUPPLIES	714	1,503	3,154	2,000	281	2,000	_____
100-5-309-6409 TEXAS RANGER	0	277	0	500	0	500	_____
100-5-309-6500 OTHER	1,728	107	0	1	150	1	_____
100-5-309-6510 FURN/EQUIP (LESS THAN 1,000)	0	453	0	1	0	1	=====
TOTAL OTHER EXPENSES	2,441	2,340	3,154	2,502	431	2,502	=====
TOTAL STATE HIGHWAY PATROL	48,894	46,270	43,048	51,829	23,135	53,109	

100-GENERAL FUND
 PUBLIC SAFETY
 PERSONAL BOND OFFICE

PERSONAL BOND OFFICE			(----- 2020 -----)		(----- 2021 -----)		
EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-312-1030 SALARY OTHER	50,356	33,001	34,537	36,383	16,386	36,383	_____
100-5-312-1035 LONGEVITY	435	200	300	400	200	625	_____
100-5-312-1041 STEP PAY	2,261	1,200	1,200	1,950	600	3,000	_____
100-5-312-1055 CELL PHONE ALLOWANCE	735	0	0	1,260	0	0	_____
100-5-312-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-312-1210 SOCIAL SECURITY	3,224	2,092	2,151	2,480	1,022	2,559	_____
100-5-312-1211 MEDICARE	754	489	503	580	239	598	_____
100-5-312-1220 HEALTH INSURANCE	19,200	9,076	10,377	9,600	4,719	9,600	_____
100-5-312-1230 RETIREMENT	6,715	4,348	4,796	5,459	2,517	5,567	_____
100-5-312-1240 UNEMPLOYMENT	184	62	47	0	0	0	=====
TOTAL SALARIES & BENEFITS	83,865	50,468	53,910	58,112	25,682	58,333	
OTHER EXPENSES							
100-5-312-3100 SUPPLIES	1,537	1,392	3,747	2,050	1,140	2,050	_____
100-5-312-4201 DUES & SUBSCRIPTIONS	0	2,750	1,305	3,000	1,750	3,000	_____
100-5-312-6500 OTHER	3,697	386	0	1	0	1	_____
100-5-312-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	650	0	650	=====
TOTAL OTHER EXPENSES	5,234	4,528	5,052	5,701	2,890	5,701	
5-312-4201 DUES & SUBSCRIPTIONS	PERMANENT NOTES: Software \$250/mo						
TOTAL PERSONAL BOND OFFICE	89,099	54,995	58,963	63,813	28,573	64,034	
TOTAL PUBLIC SAFETY	5,627,341	5,238,969	5,648,154	6,131,499	2,635,768	6,408,156	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
SOCIAL SERVICES
EXTENSION SERVICE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-400-1030 SALARY OTHER	71,637	71,913	75,510	79,285	35,709	79,285	
100-5-400-1035 LONGEVITY	2,250	2,400	2,550	2,700	1,350	2,850	
100-5-400-1040 SALARY HOURLY	1,240	2,240	1,650	2,000	0	2,000	
100-5-400-1041 STEP PAY	3,000	3,000	3,000	3,000	1,500	3,000	
100-5-400-1060 OVERTIME	0	0	0	1	0	1	
100-5-400-1210 SOCIAL SECURITY	4,814	4,880	5,038	5,393	2,452	5,402	
100-5-400-1211 MEDICARE	1,126	1,141	1,178	1,261	574	1,263	
100-5-400-1220 HEALTH INSURANCE	9,600	8,749	10,366	9,600	4,719	9,600	
100-5-400-1230 RETIREMENT	3,673	4,249	4,998	5,288	2,128	5,254	
100-5-400-1240 UNEMPLOYMENT	268	144	107	0	0	0	
TOTAL SALARIES & BENEFITS	97,609	98,716	104,398	108,529	48,431	108,655	
OTHER EXPENSES							
100-5-400-3100 SUPPLIES	2,331	2,652	3,146	3,200	425	3,200	
100-5-400-3600 TRAVEL	16,200	16,200	15,750	16,200	5,831	16,200	
100-5-400-3700 CONFERENCE	1,614	2,470	3,000	4,000	221	4,000	
100-5-400-6401 DEMONSTRATION	850	562	679	1,500	126	1,500	
100-5-400-6402 4-H	775	1,414	1,251	2,000	830	2,000	
100-5-400-6500 OTHER	1,410	841	2,097	1,800	450	1,800	
100-5-400-6510 FURN/EQUIP (LESS THAN 1,000)	0	593	0	1	0	1	
TOTAL OTHER EXPENSES	23,180	24,730	25,924	28,701	7,882	28,701	
5-400-3600 TRAVEL							
PERMANENT NOTES: \$450/mo for 3 ext. agents							
TOTAL EXTENSION SERVICE	120,789	123,446	130,322	137,230	56,313	137,356	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
SOCIAL SERVICES
DOGWOOD PARK

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-401-1030 SALARY OTHER	70,871	73,118	76,774	80,612	36,306	80,612	_____
100-5-401-1035 LONGEVITY	4,562	4,650	4,900	5,150	2,575	5,400	_____
100-5-401-1041 STEP PAY	3,415	3,000	3,369	4,200	2,100	4,200	_____
100-5-401-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	_____
100-5-401-1060 OVERTIME	0	0	0	1	0	1	_____
100-5-401-1210 SOCIAL SECURITY	4,879	4,883	5,134	5,656	2,475	5,671	_____
100-5-401-1211 MEDICARE	1,141	1,142	1,201	1,323	579	1,326	_____
100-5-401-1220 HEALTH INSURANCE	9,600	9,965	20,653	19,200	9,437	19,200	_____
100-5-401-1230 RETIREMENT	9,312	10,212	11,283	12,452	6,000	12,340	_____
100-5-401-1240 UNEMPLOYMENT	278	147	112	0	0	0	=====
TOTAL SALARIES & BENEFITS	105,318	108,377	124,684	129,854	60,101	130,010	
OTHER EXPENSES							
100-5-401-3300 UTILITIES	120	107	125	100	0	0	_____
100-5-401-3500 GAS & OIL	2,316	1,716	1,457	3,000	554	3,000	_____
100-5-401-3502 VEHICLE/EQUIP PARTS & REPAIRS	2,593	1,027	1,995	2,500	1,098	2,500	_____
100-5-401-6412 UNIFORM EXPENSE	0	1,304	0	1	50	1	_____
100-5-401-6500 OTHER	2,701	1,386	3,339	2,500	2,043	2,500	=====
TOTAL OTHER EXPENSES	7,730	5,539	6,916	8,101	3,745	8,001	
TOTAL DOGWOOD PARK	113,047	113,916	131,600	137,955	63,846	138,011	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
SOCIAL SERVICES
INDIGENT HEALTHCARE

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
--	----------------	----------------	----------------	---	-----------------	---	--------------------

EXPENDITURES

SALARIES & BENEFITS

100-5-403-1030 SALARY OTHER	15,369	15,428	16,220	17,647	7,640	17,647	
100-5-403-1035 LONGEVITY	987	1,057	1,128	2,550	599	1,269	
100-5-403-1041 STEP PAY	1,410	1,410	1,410	3,000	705	1,410	
100-5-403-1060 OVERTIME	0	0	0	1	0	1	
100-5-403-1210 SOCIAL SECURITY	1,028	1,050	1,099	1,438	523	1,260	
100-5-403-1211 MEDICARE	240	246	257	336	122	295	
100-5-403-1220 HEALTH INSURANCE	9,600	8,749	6,609	9,600	2,250	4,512	
100-5-403-1230 RETIREMENT	2,103	2,263	2,487	3,166	1,309	2,742	
100-5-403-1240 UNEMPLOYMENT	129	68	52	0	0	0	
TOTAL SALARIES & BENEFITS	30,866	30,271	29,261	37,739	13,150	29,136	

OTHER EXPENSES

100-5-403-3100 SUPPLIES	265	1,387	1,359	1,200	523	1,200	
100-5-403-3600 TRAVEL	0	0	0	200	0	200	
100-5-403-3700 CONFERENCE	(83)	0	0	1,000	0	1,000	
100-5-403-3810 SOFTWARE	12,708	11,649	12,708	12,708	7,413	12,708	
100-5-403-6403 MEDICAL	0	4,638	3,962	30,000	0	30,000	
100-5-403-6500 OTHER	0	440	595	1,000	0	1,000	
100-5-403-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
TOTAL OTHER EXPENSES	12,890	18,114	18,624	46,109	7,936	46,109	

5-403-6403 MEDICAL

PERMANENT NOTES:
Indigent Inmate medical budgeted in dept. 306

TOTAL INDIGENT HEALTHCARE	43,755	48,385	47,884	83,848	21,085	75,245
---------------------------	--------	--------	--------	--------	--------	--------

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 SOCIAL SERVICES
 COUNTY SERVICES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
100-5-404-4901 SHERIFF'S RESERVE	2,288	1,486	2,500	2,500	0	2,500	
100-5-404-4902 VOLUNTEER FIRE DEPTS	169,000	169,000	196,300	196,300	135,900	196,300	
100-5-404-4904 ALCOHOL & DRUG ABUSE	3,000	3,000	3,000	3,000	0	3,000	
100-5-404-4906 COUNTY LIBRARY-PALESTINE	75,000	75,000	75,000	75,000	75,000	75,000	
100-5-404-4907 ANDERSON CTY HUMANE SOCIETY	25,700	25,700	28,200	28,200	28,200	28,200	
100-5-404-4909 ETCOG	15,769	12,658	12,658	12,000	13,959	14,000	
100-5-404-4910 COUNTY LIBRARY - FRANKSTON	16,000	16,000	16,000	16,000	16,000	16,000	
100-5-404-4911 MUSEUM FOR EAST TEXAS CULTURE	7,500	7,500	7,500	7,500	7,500	7,500	
100-5-404-4914 ANDERSON-CHEROKEE CTY CRISIS	0	5,000	8,000	8,000	0	8,000	
100-5-404-4916 MEALS ON WHEELS	9,500	9,500	12,000	12,000	12,000	12,000	
100-5-404-4917 ACCESS	25,000	25,000	25,000	25,000	0	25,000	
100-5-404-4919 FRANKSTON MUSEUM	2,500	2,500	2,500	2,500	2,500	2,500	
100-5-404-4923 SOIL & WATER DUES	500	500	2,068	1,500	2,068	2,450	
100-5-404-4925 WOMEN'S HEALTH CLINIC	15,413	15,000	15,000	16,650	15,000	15,000	
100-5-404-4928 YMCA	0	0	0	10,000	0	0	
100-5-404-4929 CHILD SAFETY SERVICES	0	0	0	40,000	0	0	
100-5-404-4930 BURIAL EXPENSE	0	500	500	2,000	0	2,000	
TOTAL OTHER EXPENSES	367,170	368,344	406,226	458,150	308,127	409,450	
TOTAL COUNTY SERVICES	367,170	368,344	406,226	458,150	308,127	409,450	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

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

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-405-1040 SALARY HOURLY	21,915	21,999	21,999	22,000	9,908	22,000	_____
100-5-405-1210 SOCIAL SECURITY	1,359	1,364	1,364	1,364	614	1,364	_____
100-5-405-1211 MEDICARE	318	319	319	319	144	319	_____
100-5-405-1230 RETIREMENT	2,581	2,781	2,948	3,003	1,463	2,968	_____
100-5-405-1240 UNEMPLOYMENT	75	39	28	0	0	0	=====
TOTAL SALARIES & BENEFITS	26,247	26,503	26,658	26,686	12,129	26,651	_____
OTHER EXPENSES							
100-5-405-3100 SUPPLIES	236	173	0	1,000	0	1,000	_____
100-5-405-3300 UTILITIES	2,791	2,936	2,981	3,000	0	0	_____
100-5-405-3802 OFFICE LEASE	9,666	0	0	10,200	0	10,200	_____
100-5-405-6500 OTHER	0	0	0	500	0	500	=====
TOTAL OTHER EXPENSES	12,693	3,109	2,981	14,700	0	11,700	_____
TOTAL VETERAN'S SERVICE OFF.	38,940	29,612	29,639	41,386	12,129	38,351	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 SOCIAL SERVICES
 EXPO CENTER

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-406-1030 SALARY OTHER	0	0	0	0	0	16,675	_____
100-5-406-1040 SALARY HOURLY	0	0	0	0	0	1	_____
100-5-406-1060 OVERTIME	0	0	0	0	0	1	_____
100-5-406-1210 SOCIAL SECURITY	0	0	0	0	0	1,034	_____
100-5-406-1211 MEDICARE	0	0	0	0	0	242	_____
100-5-406-1220 HEALTH INSURANCE	0	0	0	0	0	4,800	_____
100-5-406-1230 RETIREMENT	0	0	0	0	0	2,250	=====
TOTAL SALARIES & BENEFITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	25,003	=====
OTHER EXPENSES							
100-5-406-3100 SUPPLIES	0	0	0	0	0	1	_____
100-5-406-6500 OTHER	0	0	0	0	0	1	_____
100-5-406-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	0	0	1	=====
TOTAL OTHER EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	3	=====
TOTAL EXPO CENTER	0	0	0	0	0	25,006	
TOTAL SOCIAL SERVICES	683,701	683,703	745,671	858,569	461,500	823,420	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

100-GENERAL FUND
 ROAD & BRIDGE
 R & B ADMIN

EXPENDITURES

OTHER EXPENSES

100-5-610-4100 INSURANCE & BONDING
 100-5-610-4101 WORKERS COMPENSATION
 TOTAL OTHER EXPENSES

TOTAL R & B ADMIN

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
100-5-610-4100 INSURANCE & BONDING	88,000	88,000	88,000	0	0	0	
100-5-610-4101 WORKERS COMPENSATION	60,457	47,473	56,525	0	0	0	
TOTAL OTHER EXPENSES	148,457	135,473	144,525	0	0	0	
TOTAL R & B ADMIN	148,457	135,473	144,525	0	0	0	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-611-1030 SALARY OTHER	354,694	346,903	373,358	396,815	178,192	396,815	
100-5-611-1035 LONGEVITY	5,350	7,121	7,950	9,200	4,566	10,450	
100-5-611-1040 SALARY HOURLY	40,710	38,422	49,694	25,000	21,966	25,000	
100-5-611-1041 STEP PAY	18,599	20,491	21,714	22,600	10,984	25,150	
100-5-611-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	
100-5-611-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	525	1,260	
100-5-611-1060 OVERTIME	227	630	0	1,000	0	1,000	
100-5-611-1210 SOCIAL SECURITY	26,401	25,777	27,911	29,566	13,311	29,802	
100-5-611-1211 MEDICARE	6,174	6,029	6,528	6,915	3,113	6,970	
100-5-611-1220 HEALTH INSURANCE	96,000	86,331	102,474	96,000	47,745	96,000	
100-5-611-1230 RETIREMENT	49,956	52,062	59,235	65,093	32,252	62,010	
100-5-611-1240 UNEMPLOYMENT	1,435	746	586	0	0	0	
TOTAL SALARIES & BENEFITS	621,807	606,772	671,710	674,450	323,154	675,457	
OTHER EXPENSES							
100-5-611-3300 UTILITIES	5,928	5,873	6,360	5,500	0	0	
100-5-611-3400 CONSTRUCTION MATERIALS	136,297	180,032	152,589	330,424	78,287	308,136	
100-5-611-3502 VEHICLE/EQUIP PARTS & REPAIRS	0	118,878	0	0	0	1	
100-5-611-3700 CONFERENCE	3,077	3,435	5,554	5,500	972	5,500	
100-5-611-3803 EQUIPMENT LEASE/RENTAL	0	1,750	0	1	0	1	
100-5-611-5100 PRINCIPAL PAYMENTS	0	0	0	0	0	16,504	
100-5-611-5101 INTEREST PAYMENTS	0	0	0	0	0	5,783	
100-5-611-6412 UNIFORM EXPENSE	0	8,235	0	1	415	1	
100-5-611-6500 OTHER	11,126	1,072	13,914	10,000	3,986	10,000	
100-5-611-6900 CAPITAL OUTLAY	312,542	49,418	193,093	78,049	82,840	78,049	
TOTAL OTHER EXPENSES	468,969	368,694	371,510	429,475	166,500	423,975	
TOTAL R & B PCT 1	1,090,776	975,466	1,043,220	1,103,925	489,654	1,099,432	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-612-1030 SALARY OTHER	279,578	299,396	301,898	344,535	138,377	344,535	
100-5-612-1035 LONGEVITY	8,435	9,300	8,554	7,850	3,810	8,800	
100-5-612-1040 SALARY - HOURLY	21,003	23,274	31,836	20,000	4,114	20,000	
100-5-612-1041 STEP PAY	12,138	13,199	11,630	11,700	4,846	13,200	
100-5-612-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	
100-5-612-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	525	1,260	
100-5-612-1060 OVERTIME	4,374	3,743	6,964	1,000	1,040	1,000	
100-5-612-1210 SOCIAL SECURITY	19,571	20,522	21,210	25,255	8,917	25,407	
100-5-612-1211 MEDICARE	4,577	4,799	4,960	5,907	2,085	5,942	
100-5-612-1220 HEALTH INSURANCE	86,400	72,506	90,734	86,400	28,825	86,400	
100-5-612-1230 RETIREMENT	38,827	42,890	46,086	55,603	25,814	52,448	
100-5-612-1240 UNEMPLOYMENT	1,093	625	472	0	0	0	
TOTAL SALARIES & BENEFITS	498,257	512,515	546,603	580,509	228,853	579,992	
OTHER EXPENSES							
100-5-612-3400 CONSTRUCTION MATERIALS	105,114	230,744	146,863	195,629	179,641	195,626	
100-5-612-3502 VEHICLE/EQUIP PARTS & REPAIRS	0	65,600	0	0	0	1	
100-5-612-3700 CONFERENCE	7,794	5,239	4,176	5,500	772	5,500	
100-5-612-3803 EQUIP LEASE/RENTAL	8,811	1,585	0	1	0	1	
100-5-612-5100 PRINCIPAL PAYMENTS	0	0	0	0	0	1	
100-5-612-5101 INTEREST PAYMENTS	0	0	0	0	0	1	
100-5-612-6412 UNIFORM EXPENSE	0	13,285	0	1	3,490	1	
100-5-612-6500 OTHER	15,402	2,538	17,883	7,500	1,568	7,500	
100-5-612-6900 CAPITAL OUTLAY	71,716	0	86,064	60,000	70,365	60,000	
TOTAL OTHER EXPENSES	208,837	318,990	254,985	268,631	255,837	268,631	
TOTAL R & B PCT 2	707,094	831,505	801,589	849,140	484,690	848,623	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-613-1030 SALARY OTHER	375,830	384,048	396,665	465,318	208,391	465,318	
100-5-613-1035 LONGEVITY	8,863	9,612	9,100	10,500	5,250	12,150	
100-5-613-1040 SALARY HOURLY	27,381	24,937	28,696	17,720	19,841	17,720	
100-5-613-1041 STEP PAY	17,999	17,261	19,407	22,200	11,607	24,550	
100-5-613-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	
100-5-613-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-613-1060 OVERTIME	590	0	0	1,000	986	1,000	
100-5-613-1210 SOCIAL SECURITY	26,242	26,615	28,017	33,418	15,222	33,666	
100-5-613-1211 MEDICARE	6,137	6,224	6,553	7,815	3,560	7,873	
100-5-613-1220 HEALTH INSURANCE	105,600	97,912	85,755	115,200	48,400	115,200	
100-5-613-1230 RETIREMENT	51,841	56,530	59,392	73,573	36,560	70,418	
100-5-613-1240 UNEMPLOYMENT	1,477	785	584	0	0	0	
TOTAL SALARIES & BENEFITS	644,220	646,183	656,428	769,005	360,947	770,155	
OTHER EXPENSES							
100-5-613-3300 UTILITIES	7,095	8,453	7,115	8,000	0	0	
100-5-613-3400 CONSTRUCTION MATERIALS	87,776	139,608	283,054	308,869	243,045	299,868	
100-5-613-3502 VEHICLE/EQUIP PARTS & REPAIRS	0	80,117	0	0	0	1	
100-5-613-3700 CONFERENCE	2,891	3,407	3,751	5,500	972	5,500	
100-5-613-3803 EQUIP LEASE/RENTAL	0	2,238	0	1	0	1	
100-5-613-5100 PRINCIPAL PAYMENTS	0	0	0	0	0	6,666	
100-5-613-5101 INTEREST PAYMENTS	0	0	0	0	0	2,334	
100-5-613-6412 UNIFORM EXPENSE	0	5,836	0	1	122	1	
100-5-613-6500 OTHER	8,623	1,121	15,144	12,500	1,175	12,500	
100-5-613-6900 CAPITAL OUTLAY	168,871	172,041	202,246	50,000	6,169	50,000	
TOTAL OTHER EXPENSES	275,256	412,821	511,311	384,871	251,483	376,871	
TOTAL R & B PCT 3	919,476	1,059,004	1,167,739	1,153,876	612,430	1,147,026	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
SALARIES & BENEFITS							
100-5-614-1030 SALARY OTHER	334,273	372,478	390,816	410,665	167,318	410,665	
100-5-614-1035 LONGEVITY	7,700	8,925	10,300	1,700	4,944	10,900	
100-5-614-1040 SALARY HOURLY	64,275	54,378	45,840	20,000	9,792	20,000	
100-5-614-1041 STEP PAY	20,837	23,191	26,860	28,100	12,115	25,200	
100-5-614-1050 TRAVEL ALLOWANCE	21,000	21,000	21,000	21,000	10,500	21,000	
100-5-614-1055 CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260	
100-5-614-1060 OVERTIME	5,583	4,265	3,888	1,000	33	1,000	
100-5-614-1210 SOCIAL SECURITY	27,578	29,180	30,052	29,991	12,358	30,382	
100-5-614-1211 MEDICARE	6,450	6,825	7,028	7,014	2,890	7,105	
100-5-614-1220 HEALTH INSURANCE	96,000	85,552	87,617	96,000	34,850	96,000	
100-5-614-1230 RETIREMENT	51,310	58,621	65,911	66,028	29,943	63,271	
100-5-614-1240 UNEMPLOYMENT	1,470	831	623	0	0	0	
TOTAL SALARIES & BENEFITS	637,736	666,507	691,194	682,759	285,372	686,783	
OTHER EXPENSES							
100-5-614-3300 UTILITIES	3,311	4,051	3,628	5,000	0	0	
100-5-614-3400 CONSTRUCTION MATERIALS	124,086	57,448	144,912	225,865	124,644	207,864	
100-5-614-3401 DOGWOOD PARK	0	0	0	250,000	0	0	
100-5-614-3502 VEHICLE/EQUIP PARTS & REPAIRS	0	73,625	0	0	0	1	
100-5-614-3700 CONFERENCE	2,702	3,596	5,219	5,500	225	5,500	
100-5-614-3803 EQUIP LEASE/RENTAL	0	1,988	0	1	0	1	
100-5-614-5100 PRINCIPAL PAYMENTS	0	0	0	0	0	13,329	
100-5-614-5101 INTEREST PAYMENTS	0	0	0	0	0	4,671	
100-5-614-6412 UNIFORM EXPENSE	0	4,893	0	1	386	1	
100-5-614-6500 OTHER	11,539	1,513	15,301	7,500	3,386	7,500	
100-5-614-6900 CAPITAL OUTLAY	87,092	45,092	85,500	52,000	52,795	52,000	
TOTAL OTHER EXPENSES	228,731	192,206	254,561	545,867	181,436	290,867	
TOTAL R & B PCT 4	866,467	858,713	945,755	1,228,626	466,808	977,650	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
ROAD & BRIDGE
SHOP

				2020		2021	
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
EXPENDITURES							PROPOSED
							BUDGET
SALARIES & BENEFITS							
100-5-615-1030	SALARY OTHER	74,585	74,872	76,809	82,548	37,178	82,548
100-5-615-1035	LONGEVITY	850	1,075	1,115	1,125	563	1,600
100-5-615-1041	STEP PAY	3,877	4,200	3,461	3,000	1,500	3,600
100-5-615-1055	CELL PHONE ALLOWANCE	1,260	1,260	1,260	1,260	630	1,260
100-5-615-1060	OVERTIME	0	0	(22)	1	0	1
100-5-615-1210	SOCIAL SECURITY	4,419	4,420	4,314	5,452	1,653	5,519
100-5-615-1211	MEDICARE	1,033	1,034	1,009	1,275	387	1,291
100-5-615-1220	HEALTH INSURANCE	19,200	17,863	19,912	19,200	9,438	19,200
100-5-615-1230	RETIRMENT	9,350	10,132	10,845	12,003	5,748	12,007
100-5-615-1240	UNEMPLOYMENT	274	146	107	0	0	0
TOTAL SALARIES & BENEFITS		114,847	115,001	118,810	125,864	57,095	127,026
OTHER EXPENSES							
100-5-615-3100	SUPPLIES	903	828	312	1,000	106	1,000
100-5-615-3300	UTILITIES	9,821	13,937	8,839	9,500	0	0
100-5-615-3500	GAS & OIL	1,307	1,524	1,030	2,000	223	2,000
100-5-615-3502	VEHICLE/EQUIP PARTS & REPAIRS	4,032	4,667	1,790	9,000	1,156	9,000
100-5-615-6412	UNIFORM EXPENSE	0	1,370	0	1	899	1
100-5-615-6500	OTHER	3,433	2,107	3,205	5,364	1,137	5,364
100-5-615-6815	RADIO TOWER RENTAL	2,495	4,331	3,500	0	0	0
TOTAL OTHER EXPENSES		21,990	28,763	18,676	26,865	3,521	17,365
TOTAL SHOP							
		136,837	143,765	137,485	152,728	60,617	144,391

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

100-GENERAL FUND
ROAD & BRIDGE
DOGWOOD PARK

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
100-5-616-3400 CONSTRUCTION MAT/RD IMP	26	409	371	0	0	0	
TOTAL OTHER EXPENSES	26	409	371	0	0	0	
TOTAL DOGWOOD PARK	26	409	371	0	0	0	
TOTAL ROAD & BRIDGE	3,869,133	4,004,334	4,240,684	4,488,294	2,114,198	4,217,122	
TOTAL EXPENDITURES	18,015,291	17,662,070	18,919,786	22,803,125	9,556,203	22,011,398	
REVENUE OVER/(UNDER) EXPENDITURES	1,014,379	2,112,152	985,132	(2,206,236)	2,179,928	(1,584,933)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

210-FARM TO MARKET AND LAT RD

				(----- 2020 -----)		(----- 2021 -----)		
REVENUES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES								
210-4110	TAXES CURRENT	556,340	575,589	367,856	625,598	385,604	626,895	_____
210-4112	TAXES DELINQUENT	13,651	10,000	242,398	14,000	6,775	14,000	_____
210-4115	PENALTY & INTEREST	13,497	13,285	12,861	0	6,907	12,000	=====
TOTAL TAXES		583,488	598,874	623,116	639,598	399,286	652,895	
MISCELLANEOUS								
210-4721	SALE OF EQUIPMENT/PROPERTY	0	1,205,000	1,436,663	0	0	0	_____
210-4750	INTEREST	0	0	3,499	0	5,866	8,000	=====
TOTAL MISCELLANEOUS		0	1,205,000	1,440,162	0	5,866	8,000	
TRANSFERS								
210-4900	OTHER FIN SRCS-CAPITAL LEASE	0	1,555,829	1,572,628	0	0	0	_____
210-4901	TRANSFER FROM OTHER FUNDS	148,049	0	0	0	0	0	=====
TOTAL TRANSFERS		148,049	1,555,829	1,572,628	0	0	0	
TOTAL REVENUES		731,537	3,359,703	3,635,906	639,598	405,153	660,895	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

210-FARM TO MARKET AND LAT RD
ROAD & BRIDGE
R&B MISCELLANEOUS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
210-5-610-6550 CONTINGENCY	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,108</u>	<u>0</u>	<u>43,108</u>	<u></u>
TOTAL OTHER EXPENSES	0	0	0	43,108	0	43,108	
TOTAL R&B MISCELLANEOUS	0	0	0	43,108	0	43,108	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

PRECINCT 1			(----- 2020 -----)		(----- 2021 -----)				
			2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES			ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
OTHER EXPENSES									
210-5-611-3400	CONSTRUCTION MATERIALS		114,732	69,669	121,648	191,925	0	191,925	
210-5-611-3803	EQUIPMENT LEASE/RENTAL		40,901	62,960	0	1	32,252	1	
210-5-611-5100	PRINCIPAL PAYMENTS		0	517,904	518,610	0	0	0	
210-5-611-5101	INTEREST PAYMENTS		0	12,136	19,372	0	0	0	
210-5-611-6900	CAPITAL OUTLAY		0	518,610	524,209	1	0	1	
TOTAL OTHER EXPENSES			155,632	1,181,279	1,183,840	191,927	32,252	191,927	
5-611-3400	CONSTRUCTION MATERIALS	PERMANENT NOTES:							
			30.01%						
TOTAL PRECINCT 1			155,632	1,181,279	1,183,840	191,927	32,252	191,927	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

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

PRECINCT 2			(----- 2020 -----)		(----- 2021 -----)				
			2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES			ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
OTHER EXPENSES									
210-5-612-3400	CONSTRUCTION MATERIALS		81,759	67,804	73,701	113,128	57,778	113,128	
210-5-612-3803	EQUIPMENT LEASE/RENTAL		9,125	26,593	0	1	13,521	1	
210-5-612-5100	PRINCIPAL PAYMENTS		0	129,476	259,305	0	0	0	
210-5-612-5101	INTEREST PAYMENTS		0	3,034	9,686	0	0	0	
210-5-612-6900	CAPITAL OUTLAY		44,000	259,305	262,105	1	0	1	
TOTAL OTHER EXPENSES			134,884	486,211	604,796	113,130	71,299	113,130	
5-612-3400	CONSTRUCTION MATERIALS	PERMANENT NOTES:							
		17.69%							
TOTAL PRECINCT 2			134,884	486,211	604,796	113,130	71,299	113,130	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

PRECINCT 3			(----- 2020 -----)		(----- 2021 -----)				
			2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
			ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
EXPENDITURES									
OTHER EXPENSES									
210-5-613-3400	CONSTRUCTION MATERIALS		196,249	105,489	51,665	197,489	0	197,489	
210-5-613-3803	EQUIPMENT LEASE/RENTAL		29,760	44,060	0	1	23,048	1	
210-5-613-5100	PRINCIPAL PAYMENTS		0	388,428	518,610	0	137,569	0	
210-5-613-5101	INTEREST PAYMENTS		0	9,102	19,372	0	1,490	0	
210-5-613-6900	CAPITAL OUTLAY		0	518,610	524,209	1	0	1	
TOTAL OTHER EXPENSES			226,008	1,065,689	1,113,856	197,491	162,108	197,491	
5-613-3400	CONSTRUCTION MATERIALS	PERMANENT NOTES: 30.88%							
TOTAL PRECINCT 3			226,008	1,065,689	1,113,856	197,491	162,108	197,491	

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

PRECINCT 4			(----- 2020 -----)			(----- 2021 -----)			
			2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES			ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
OTHER EXPENSES									
210-5-614-3400	CONSTRUCTION MATERIALS		108,152	47,464	96,448	137,048	0	137,048	
210-5-614-3803	EQUIPMENT LEASE/RENTAL		31,095	58,783	0	1	24,651	1	
210-5-614-5100	PRINCIPAL PAYMENTS		0	258,952	259,305	0	0	0	
210-5-614-5101	INTEREST PAYMENTS		0	6,068	9,686	0	0	0	
210-5-614-6900	CAPITAL OUTLAY		0	259,305	262,105	1	0	1	
TOTAL OTHER EXPENSES			139,248	630,572	627,544	137,050	24,651	137,050	
5-614-3400	CONSTRUCTION MATERIALS	PERMANENT NOTES: 21.43%							
TOTAL PRECINCT 4			139,248	630,572	627,544	137,050	24,651	137,050	
TOTAL ROAD & BRIDGE			655,773	3,363,752	3,530,036	682,706	290,309	682,706	
TOTAL EXPENDITURES			655,773	3,363,752	3,530,036	682,706	290,309	682,706	
			=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES			75,764	(4,049)	105,870	(43,108)	114,843	(21,811)	
			=====	=====	=====	=====	=====	=====	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

240-FAMILY PROTECTION FUND

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
240-4405 DISTRICT CLERK	<u>0</u>	<u>0</u>	<u>3,035</u>	<u>4,000</u>	<u>1,203</u>	<u>3,000</u>	<u> </u>
TOTAL FEEES OF OFFICE	0	0	3,035	4,000	1,203	3,000	
TOTAL REVENUES	0	0	3,035	4,000	1,203	3,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

240-FAMILY PROTECTION FUND
GENERAL GOVERNMENT
MISCELLANEOUS

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
240-5-112-6500 OTHER	0	0	0	4,000	0	4,000	
240-5-112-6550 CONTINGENCY	0	0	0	316	0	2,352	
TOTAL OTHER EXPENSES	0	0	0	4,316	0	6,352	
TOTAL MISCELLANEOUS	0	0	0	4,316	0	6,352	
TOTAL GENERAL GOVERNMENT	0	0	0	4,316	0	6,352	
TOTAL EXPENDITURES	0	0	0	4,316	0	6,352	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	3,035	(316)	1,203	(3,352)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

241-LAW LIBRARY

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
241-4505 COUNTY CLERK	9,046	9,476	9,625	10,000	3,250	7,000	=====
241-4506 DISTRICT CLERK	12,103	13,063	12,994	10,000	5,476	10,000	=====
TOTAL COMMISSIONS AND FEES	21,150	22,538	22,620	20,000	8,726	17,000	
TOTAL REVENUES	21,150	22,538	22,620	20,000	8,726	17,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

241-LAW LIBRARY
JUDICIAL
LAW LIBRARY

EXPENDITURES

OTHER EXPENSES

241-5-210-3115 LEGAL REFERENCE MATERIALS

241-5-210-6550 CONTINGENCY

TOTAL OTHER EXPENSES

TOTAL LAW LIBRARY

TOTAL JUDICIAL

TOTAL EXPENDITURES

REVENUE OVER/(UNDER) EXPENDITURES

(----- 2020 -----)(----- 2021 -----)

2017
ACTUAL

2018
ACTUAL

2019
ACTUAL

CURRENT
BUDGET

Y-T-D
ACTUAL

REQUESTED
BUDGET

PROPOSED
BUDGET

19,272

20,048

20,000

20,000

8,897

24,000

0

0

0

42,531

0

33,151

19,272

20,048

20,000

62,531

8,897

57,151

19,272

20,048

20,000

62,531

8,897

57,151

19,272

20,048

20,000

62,531

8,897

57,151

19,272

20,048

20,000

62,531

8,897

57,151

1,878

2,490

2,620

(42,531)

(171)

(40,151)

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

242-CHILD ABUSE PREV FUND

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
REVENUES							
FEEES OF OFFICE							
242-4405 FEEES - DC	0	0	6,089	0	837	3,000	
TOTAL FEEES OF OFFICE	0	0	6,089	0	837	3,000	
TOTAL REVENUES	0	0	6,089	0	837	3,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	0	6,089	0	837	3,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

243-JCT FEE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
243-4510 JCT FEES	14,268	14,733	12,855	14,000	2,335	5,000	
243-4511 TRUANCY COURT FEE	0	0	90	0	100	0	
TOTAL COMMISSIONS AND FEES	14,268	14,733	12,945	14,000	2,435	5,000	
TOTAL REVENUES	14,268	14,733	12,945	14,000	2,435	5,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

243-JCT FEE

JUDICIAL

JP 1

EXPENDITURES

OTHER EXPENSES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
243-5-205-6500 OTHER	3,026	4,028	4,710	5,000	360	5,000	=====
243-5-205-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	=====
243-5-205-6900 CAPITAL OUTLAY	595	0	0	1	0	1	=====
TOTAL OTHER EXPENSES	3,621	4,028	4,710	5,002	360	5,002	=====

TOTAL JP 1	3,621	4,028	4,710	5,002	360	5,002	
------------	-------	-------	-------	-------	-----	-------	--

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

243-JCT FEE

JUDICIAL

JP 2

EXPENDITURES

OTHER EXPENSES

243-5-206-6500	OTHER	2,551	2,769	329	5,000	2,159	5,000	
243-5-206-6510	FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
243-5-206-6900	CAPITAL OUTLAY	600	4,789	0	1	0	1	
TOTAL OTHER EXPENSES		3,151	7,557	329	5,002	2,159	5,002	

TOTAL JP 2	3,151	7,557	329	5,002	2,159	5,002
------------	-------	-------	-----	-------	-------	-------

(----- 2020 -----)(----- 2021 -----)

2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
----------------	----------------	----------------	-------------------	-----------------	---------------------	--------------------

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

243-JCT FEE

JUDICIAL

JP 3

EXPENDITURES

OTHER EXPENSES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
243-5-207-6500 OTHER	3,627	3,884	7,092	5,000	2,470	5,000	_____
243-5-207-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	_____
243-5-207-6900 CAPITAL OUTLAY	4,327	0	0	1	0	1	=====
TOTAL OTHER EXPENSES	7,954	3,884	7,092	5,002	2,470	5,002	=====

TOTAL JP 3	7,954	3,884	7,092	5,002	2,470	5,002	
------------	-------	-------	-------	-------	-------	-------	--

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

243-JCT FEE

JUDICIAL

JP 4

EXPENDITURES

OTHER EXPENSES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
243-5-208-6500 OTHER	4,635	4,306	621	5,000	2,500	5,000	_____
243-5-208-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	_____
243-5-208-6900 CAPITAL OUTLAY	6,349	0	0	1	0	1	=====
TOTAL OTHER EXPENSES	10,983	4,306	621	5,002	2,500	5,002	=====

TOTAL JP 4	10,983	4,306	621	5,002	2,500	5,002	
------------	--------	-------	-----	-------	-------	-------	--

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

243-JCT FEE

JUDICIAL

JCT FEE CONTINGENCY

EXPENDITURES

OTHER EXPENSES

243-5-209-6550 CONTINGENCY

TOTAL OTHER EXPENSES

TOTAL JCT FEE CONTINGENCY

TOTAL JUDICIAL

TOTAL EXPENDITURES

REVENUE OVER/(UNDER) EXPENDITURES

(----- 2020 -----)(----- 2021 -----)

2017
ACTUAL

2018
ACTUAL

2019
ACTUAL

CURRENT
BUDGET

Y-T-D
ACTUAL

REQUESTED
BUDGET

PROPOSED
BUDGET

0

0

0

8,660

0

17,241

0

0

0

8,660

0

17,241

0

0

0

8,660

0

17,241

25,710

19,775

12,751

28,668

7,490

37,249

25,710

19,775

12,751

28,668

7,490

37,249

(11,441)

(5,042)

194

(14,668)

(5,054)

(32,249)

245-CHILD WELFARE BOARD

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
245-4725 DONATIONS	3,843	2,160	2,159	0	488	0	=====
245-4750 INTEREST - NOW	147	0	12	0	0	0	=====
TOTAL MISCELLANEOUS	<u>3,990</u>	<u>2,160</u>	<u>2,171</u>	<u>0</u>	<u>488</u>	<u>0</u>	
INTERGOVERNMENTAL							
245-4800 GRANT REVENUE	2,556	4,239	1,920	4,000	2,843	4,000	=====
TOTAL INTERGOVERNMENTAL	<u>2,556</u>	<u>4,239</u>	<u>1,920</u>	<u>4,000</u>	<u>2,843</u>	<u>4,000</u>	
TRANSFERS							
245-4901 TRANSFER FROM OTHER FUNDS	0	0	0	22,000	0	0	=====
TOTAL TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,000</u>	<u>0</u>	<u>0</u>	
TOTAL REVENUES	6,545	6,399	4,090	26,000	3,331	4,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

245-CHILD WELFARE BOARD
GENERAL GOVERNMENT
MISCELLANEOUS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
245-5-112-6500 MISCELLANEOUS	0	0	0	509	0	509	
245-5-112-6520 ADMINISTRATIVE	2,400	2,400	1,200	4,800	0	4,800	
245-5-112-6521 ALLOWANCES - BIRTHDAY	1,665	1,905	770	500	0	500	
245-5-112-6522 ALLOWANCES - CHRISTMAS GIFTS	0	0	111	2,400	0	2,400	
245-5-112-6523 ALLOWANCES - CLOTHING	3,311	661	317	3,000	0	3,000	
245-5-112-6524 ALLOWANCES - DIAPERS	360	137	65	2,000	0	2,000	
245-5-112-6525 ALLOWANCES - SCHOOL SUPPLIES	138	0	0	600	0	600	
245-5-112-6526 ALLOWANCES - CHILD SPENDING	10,704	12,605	4,765	8,750	0	8,750	
245-5-112-6527 EDUCATION/WELL BEING	0	0	0	1,000	0	1,000	
245-5-112-6528 RAINBOW ROOM	0	0	0	500	0	500	
245-5-112-6529 PUBLIC INFORMATION	0	0	0	500	0	500	
245-5-112-6530 CASE SERVICES & INVESTIGATIONS	0	0	0	775	0	775	
245-5-112-6531 RECOGNITION & HOSPITALITY	0	0	0	625	0	625	
245-5-112-6532 MEDICAL ALLOWANCE	0	0	0	50	0	50	
245-5-112-6533 TRAINING/CPS STAFF & BOARD	0	0	0	500	0	500	
245-5-112-6550 CONTINGENCY	0	0	0	0	0	7,862	
TOTAL OTHER EXPENSES	18,578	17,708	7,229	26,509	0	34,371	
TOTAL MISCELLANEOUS	18,578	17,708	7,229	26,509	0	34,371	
TOTAL GENERAL GOVERNMENT	18,578	17,708	7,229	26,509	0	34,371	
TOTAL EXPENDITURES	18,578	17,708	7,229	26,509	0	34,371	
REVENUE OVER/(UNDER) EXPENDITURES	(12,033)	(11,309)	(3,138)	(509)	3,331	(30,371)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

248-CC RECORDS ARCHIVE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
248-4404 CO CLERK RECORDS ARCHIVE	<u>93,918</u>	<u>91,780</u>	<u>88,314</u>	<u>90,000</u>	<u>30,455</u>	<u>80,000</u>	<u> </u>
TOTAL FEEES OF OFFICE	93,918	91,780	88,314	90,000	30,455	80,000	
TOTAL REVENUES	93,918	91,780	88,314	90,000	30,455	80,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

248-CC RECORDS ARCHIVE
GENERAL GOVERNMENT
COUNTY CLERK

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
248-5-104-1030 SALARY OTHER	0	28,242	29,611	31,143	14,026	31,143	
248-5-104-1035 LONGEVITY	0	300	400	625	313	750	
248-5-104-1040 SALARY HOURLY	38,093	36,571	26,362	26,000	15,519	26,000	
248-5-104-1041 STEP PAY	0	1,200	2,031	3,000	1,500	3,000	
248-5-104-1060 OVERTIME	0	0	0	1	0	1	
248-5-104-1210 SOCIAL SECURITY	2,362	3,811	3,265	3,768	1,759	3,775	
248-5-104-1211 MEDICARE	553	891	764	881	411	883	
248-5-104-1220 HEALTH INSURANCE	9,600	8,749	10,681	9,600	4,829	9,600	
248-5-104-1230 RETIREMENT	3,848	6,959	7,323	8,295	4,101	8,315	
248-5-104-1240 UNEMPLOYMENT	118	112	80	55	30	30	
TOTAL SALARIES & BENEFITS	54,574	86,835	80,517	83,367	42,488	83,497	
OTHER EXPENSES							
248-5-104-3100 SUPPLIES	6,109	0	0	1	0	1	
248-5-104-6415 RECORDS PRESERVATION	132,732	78,692	89,827	1	0	1	
248-5-104-6500 OTHER	106	0	0	1	0	1	
248-5-104-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
248-5-104-6550 CONTINGENCY	0	0	0	20,160	0	28,106	
248-5-104-6900 CAPITAL OUTLAY	0	0	0	1	0	1	
TOTAL OTHER EXPENSES	138,947	78,692	89,827	20,165	0	28,111	
TOTAL COUNTY CLERK	193,521	165,527	170,343	103,532	42,488	111,608	
TOTAL GENERAL GOVERNMENT	193,521	165,527	170,343	103,532	42,488	111,608	
TOTAL EXPENDITURES	193,521	165,527	170,343	103,532	42,488	111,608	
REVENUE OVER/(UNDER) EXPENDITURES	(99,603)	(73,747)	(82,029)	(13,532)	(12,033)	(31,608)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

249-DC RECORDS MGT & PRES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
249-4405 DISTRICT CLERK	<u>4,215</u>	<u>4,355</u>	<u>4,046</u>	<u>4,000</u>	<u>1,650</u>	<u>4,000</u>	<u> </u>
TOTAL FEEES OF OFFICE	4,215	4,355	4,046	4,000	1,650	4,000	
TOTAL REVENUES	4,215	4,355	4,046	4,000	1,650	4,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

249-DC RECORDS MGT & PRES
GENERAL GOVERNMENT
DISTRICT CLERK

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
249-5-106-6500 OTHER	5,560	0	0	10,000	0	10,000	
249-5-106-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
249-5-106-6550 CONTINGENCY	0	0	0	2,456	0	11,502	
249-5-106-6900 CAPITAL OUTLAY	0	0	0	1	0	1	
TOTAL OTHER EXPENSES	5,560	0	0	12,458	0	21,504	
TOTAL DISTRICT CLERK	5,560	0	0	12,458	0	21,504	
TOTAL GENERAL GOVERNMENT	5,560	0	0	12,458	0	21,504	
TOTAL EXPENDITURES	5,560	0	0	12,458	0	21,504	
REVENUE OVER/(UNDER) EXPENDITURES	(1,345)	4,355	4,046	(8,458)	1,650	(17,504)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

250-CC RECORDS MGT & PRES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
250-4403 COUNTY CLERK	<u>77,503</u>	<u>81,873</u>	<u>81,708</u>	<u>78,000</u>	<u>30,711</u>	<u>78,000</u>	<u> </u>
TOTAL FEEES OF OFFICE	77,503	81,873	81,708	78,000	30,711	78,000	
TOTAL REVENUES	77,503	81,873	81,708	78,000	30,711	78,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

250-CC RECORDS MGT & PRES
GENERAL GOVERNMENT
COUNTY CLERK

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
250-5-104-1030 SALARY OTHER	27,990	0	0	29,925	0	29,925	
250-5-104-1060 OVERTIME	0	0	0	1	0	1	
250-5-104-1210 SOCIAL SECURITY	1,511	623	0	1,855	0	1,855	
250-5-104-1211 MEDICARE	354	146	0	434	0	434	
250-5-104-1220 HEALTH INSURANCE	9,600	0	0	9,600	0	9,600	
250-5-104-1230 RETIREMENT	3,692	882	117	4,085	0	4,037	
250-5-104-1240 UNEMPLOYMENT	100	25	0	27	0	15	
TOTAL SALARIES & BENEFITS	43,247	1,676	117	45,927	0	45,867	
OTHER EXPENSES							
250-5-104-3100 SUPPLIES	0	0	2,377	5,000	0	5,000	
250-5-104-3810 COMPUTER SERVICE	31,444	34,930	60,192	50,000	9,497	50,000	
250-5-104-6415 RECORDS PRESERVATION	33,803	6,653	16,747	50,000	0	50,000	
250-5-104-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	971	1	
250-5-104-6550 CONTINGENCY	0	0	0	15,911	0	41,571	
250-5-104-6900 CAPITAL OUTLAY	3,720	5,403	0	1	0	1	
TOTAL OTHER EXPENSES	68,967	46,986	79,317	120,913	10,468	146,573	
TOTAL COUNTY CLERK	112,214	48,662	79,434	166,840	10,468	192,440	
TOTAL GENERAL GOVERNMENT	112,214	48,662	79,434	166,840	10,468	192,440	
TOTAL EXPENDITURES	112,214	48,662	79,434	166,840	10,468	192,440	
REVENUE OVER/(UNDER) EXPENDITURES	(34,711)	33,211	2,274	(88,840)	20,243	(114,440)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

251-COURT REPORTER SERVICES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
251-4403 COUNTY CLERK	4,122	4,140	4,095	4,003	1,560	4,000	_____
251-4405 DISTRICT CLERK	7,248	7,858	7,730	8,000	3,287	8,000	=====
TOTAL FEES OF OFFICE	11,370	11,999	11,825	12,003	4,847	12,000	=====
TOTAL REVENUES	11,370	11,999	11,825	12,003	4,847	12,000	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

251-COURT REPORTER SERVICES
 GENERAL GOVERNMENT
 MISCELLANEOUS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
251-5-112-3100 SUPPLIES	0	0	0	1	0	1	
251-5-112-4830 COURT REPORTER FEES	26,454	13,125	18,959	12,000	4,708	11,414	
251-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
251-5-112-6900 CAPITAL OUTLAY	0	0	0	1	0	1	
TOTAL OTHER EXPENSES	26,454	13,125	18,959	12,003	4,708	11,417	
TOTAL MISCELLANEOUS	26,454	13,125	18,959	12,003	4,708	11,417	
TOTAL GENERAL GOVERNMENT	26,454	13,125	18,959	12,003	4,708	11,417	
TOTAL EXPENDITURES	26,454 =====	13,125 =====	18,959 =====	12,003 =====	4,708 =====	11,417 =====	=====
REVENUE OVER/(UNDER) EXPENDITURES	(15,084) =====	(1,126) =====	(7,135) =====	0 =====	139 =====	583 =====	=====

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

252-DARE PROGRAM

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
252-4725 DONATIONS	9,563	11,285	5,813	3,000	39	0	_____
252-4750 INTEREST	30	0	9	0	0	0	_____
TOTAL MISCELLANEOUS	<u>9,593</u>	<u>11,285</u>	<u>5,822</u>	<u>3,000</u>	<u>39</u>	<u>0</u>	=====
TOTAL REVENUES	9,593	11,285	5,822	3,000	39	0	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

252-DARE PROGRAM
GENERAL GOVERNMENT
MISCELLANEOUS

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
252-5-112-6500 OTHER	4,275	6,250	4,628	6,500	2,425	6,500	
252-5-112-6550 CONTINGENCY	0	0	0	10,223	0	5,107	
TOTAL OTHER EXPENSES	4,275	6,250	4,628	16,723	2,425	11,607	
TOTAL MISCELLANEOUS	4,275	6,250	4,628	16,723	2,425	11,607	
TOTAL GENERAL GOVERNMENT	4,275	6,250	4,628	16,723	2,425	11,607	
TOTAL EXPENDITURES	4,275	6,250	4,628	16,723	2,425	11,607	
REVENUE OVER/(UNDER) EXPENDITURES	5,318	5,034	1,194	(13,723)	(2,386)	(11,607)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

254-CO RECORDS MGT & PRES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
254-4403 COUNTY CLERK	12,113	4,888	5,617	5,000	1,602	4,000	
254-4405 DISTRICT CLERK	8,254	8,158	7,575	8,000	3,438	8,000	
TOTAL FEES OF OFFICE	<u>20,367</u>	<u>13,046</u>	<u>13,192</u>	<u>13,000</u>	<u>5,041</u>	<u>12,000</u>	
TOTAL REVENUES	20,367	13,046	13,192	13,000	5,041	12,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

254-CO RECORDS MGT & PRES
GENERAL GOVERNMENT
MISCELLANEOUS

GENERAL GOVERNMENT MISCELLANEOUS		(----- 2020 -----)(----- 2021 -----)						
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
OTHER EXPENSES								
254-5-112-6500	OTHER	5,644	8,795	12,088	22,000	5,183	22,000	
254-5-112-6510	FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
254-5-112-6550	CONTINGENCY	0	0	0	16,395	0	19,133	
254-5-112-6900	CAPITAL OUTLAY	0	0	0	1	0	1	
TOTAL OTHER EXPENSES		5,644	8,795	12,088	38,397	5,183	41,135	
5-112-6500 OTHER		PERMANENT NOTES: Expenses related to the records building on Poplar and various department records management and preservation efforts.						
TOTAL MISCELLANEOUS		5,644	8,795	12,088	38,397	5,183	41,135	
TOTAL GENERAL GOVERNMENT		5,644	8,795	12,088	38,397	5,183	41,135	
TOTAL EXPENDITURES		5,644	8,795	12,088	38,397	5,183	41,135	
		=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		14,723	4,251	1,104	(25,397)	(143)	(29,135)	
		=====	=====	=====	=====	=====	=====	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

255-SECURITY SERVICE FEE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEES OF OFFICE							
255-4403 COUNTY CLERK	13,677	10,529	10,634	9,000	3,896	8,500	_____
255-4405 DISTRICT CLERK	4,196	4,387	4,073	4,000	1,753	4,000	_____
255-4407 JP 1	1,924	1,562	1,553	1,600	392	800	_____
255-4408 JP 2	2,715	2,914	2,785	2,800	480	800	_____
255-4409 JP 3	3,712	3,571	2,866	3,400	449	800	_____
255-4410 JP 4	2,351	3,003	2,462	2,700	431	800	_____
TOTAL FEES OF OFFICE	28,574	25,966	24,372	23,500	7,400	15,700	=====
TRANSFERS							
255-4901 TRANSFERS FROM OTHER FUNDS	20,000	20,000	30,000	37,000	0	45,000	=====
TOTAL TRANSFERS	20,000	20,000	30,000	37,000	0	45,000	=====
TOTAL REVENUES	48,574	45,966	54,372	60,500	7,400	60,700	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

255-SECURITY SERVICE FEE

PUBLIC SAFETY

BAILIFF

EXPENDITURES

SALARIES & BENEFITS

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
255-5-307-1030 SALARY OTHER	29,731	32,269	36,007	37,800	17,026	37,800	
255-5-307-1035 LONGEVITY	46	0	100	200	100	300	
255-5-307-1039 CERTIFICATION PAY	1,108	1,200	1,200	1,800	900	1,800	
255-5-307-1041 STEP PAY	46	0	1,108	1,200	600	1,200	
255-5-307-1060 OVERTIME	1,390	388	0	1	0	1	
255-5-307-1210 SOCIAL SECURITY	1,990	2,116	2,377	2,542	1,152	2,548	
255-5-307-1211 MEDICARE	466	494	556	595	269	596	
255-5-307-1220 HEALTH INSURANCE	7,800	8,749	130	9,600	50	9,600	
255-5-307-1230 RETIREMENT	3,792	4,302	5,123	5,597	2,721	5,597	
255-5-307-1240 UNEMPLOYMENT	108	63	50	37	18	21	
TOTAL SALARIES & BENEFITS	46,476	49,581	46,651	59,371	22,837	59,463	

OTHER EXPENSES

255-5-307-6550 CONTINGENCY	0	0	0	764	0	253	
TOTAL OTHER EXPENSES	0	0	0	764	0	253	

TOTAL BAILIFF	46,476	49,581	46,651	60,135	22,837	59,716	
---------------	--------	--------	--------	--------	--------	--------	--

TOTAL PUBLIC SAFETY	46,476	49,581	46,651	60,135	22,837	59,716	
---------------------	--------	--------	--------	--------	--------	--------	--

TOTAL EXPENDITURES	46,476	49,581	46,651	60,135	22,837	59,716	
--------------------	--------	--------	--------	--------	--------	--------	--

REVENUE OVER/(UNDER) EXPENDITURES	2,098	(3,615)	7,721	365	(15,436)	984	
-----------------------------------	-------	----------	-------	-----	-----------	-----	--

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

256-JUSTICE CRT BLDG SEC FUND

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
256-4743 JUSTICE CRT BLDG SEC REVENUE	<u>3,541</u>	<u>3,660</u>	<u>3,202</u>	<u>4,000</u>	<u>575</u>	<u>1,000</u>	<u> </u>
TOTAL MISCELLANEOUS	3,541	3,660	3,202	4,000	575	1,000	
TOTAL REVENUES	3,541	3,660	3,202	4,000	575	1,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

256-JUSTICE CRT BLDG SEC FUND

GENERAL GOVERNMENT

MISCELLANEOUS

EXPENDITURES

OTHER EXPENSES

256-5-112-6500	OTHER	0	0	0	15,000	0	15,000	_____
256-5-112-6510	FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	_____
256-5-112-6550	CONTINGENCY	0	0	0	5,281	0	12,483	_____
256-5-112-6900	CAPITAL OUTLAY	0	0	0	1	0	1	=====
TOTAL OTHER EXPENSES		0	0	0	20,283	0	27,485	=====

TOTAL MISCELLANEOUS		0	0	0	20,283	0	27,485	
---------------------	--	---	---	---	--------	---	--------	--

TOTAL GENERAL GOVERNMENT		0	0	0	20,283	0	27,485	
--------------------------	--	---	---	---	--------	---	--------	--

TOTAL EXPENDITURES		0	0	0	20,283	0	27,485	=====
--------------------	--	---	---	---	--------	---	--------	-------

REVENUE OVER/(UNDER) EXPENDITURES		3,541	3,660	3,202	(16,283)	575	(26,485)	=====
-----------------------------------	--	-------	-------	-------	-----------	-----	-----------	-------

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

257-HISTORICAL COMMISSION

						(----- 2020 -----)	(----- 2021 -----)
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
REVENUES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
							PROPOSED
							BUDGET
MISCELLANEOUS							
257-4725	DONATIONS	0	0	0	100	0	0
257-4750	INTEREST	3	0	0	0	0	0
TOTAL MISCELLANEOUS		3	0	0	100	0	0
4725	DONATIONS						
PERMANENT NOTES: Decrease due to formation of the Friends on the Historical Commission.							
TOTAL REVENUES		3	0	0	100	0	0

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

257-HISTORICAL COMMISSION
GENERAL GOVERNMENT
MISCELLANEOUS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
257-5-112-6500 OTHER	0	168	80	100	0	100	=====
257-5-112-6550 CONTINGENCY	0	0	0	634	0	454	=====
257-5-112-7000 TRANSFER TO OTHER FUNDS	0	0	0	1	0	1	=====
TOTAL OTHER EXPENSES	0	168	80	735	0	555	
TOTAL MISCELLANEOUS	0	168	80	735	0	555	
TOTAL GENERAL GOVERNMENT	0	168	80	735	0	555	
TOTAL EXPENDITURES	0	168	80	735	0	555	=====
REVENUE OVER/(UNDER) EXPENDITURES	3	(168)	(79)	(635)	0	(555)	=====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

259-PRE-TRIAL DIVERSION

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
259-4720 OTHER REVENUE	75,825	65,275	58,310	60,000	13,900	40,000	
TOTAL MISCELLANEOUS	75,825	65,275	58,310	60,000	13,900	40,000	
TOTAL REVENUES	75,825	65,275	58,310	60,000	13,900	40,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

259-PRE-TRIAL DIVERSION
GENERAL GOVERNMENT
MISCELLANEOUS

GENERAL GOVERNMENT				2020		2021		
MISCELLANEOUS		2017	2018	2019	CURRENT	Y-T-D	REQUESTED	PROPOSED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET
SALARIES & BENEFITS								
259-5-112-1030	SALARY OTHER	39,968	44,889	47,360	39,440	22,840	50,440	
259-5-112-1035	LONGEVITY	400	625	750	875	437	1,000	
259-5-112-1041	STEP PAY	2,238	3,000	3,000	3,000	1,500	3,000	
259-5-112-1060	OVERTIME	0	0	0	1	0	1	
259-5-112-1210	SOCIAL SECURITY	2,588	2,932	3,056	2,686	1,481	3,375	
259-5-112-1211	MEDICARE	605	686	715	628	347	789	
259-5-112-1220	HEALTH INSURANCE	0	12	11,242	9,600	5,265	9,600	
259-5-112-1230	RETIREMENT	4,952	6,042	6,767	5,913	3,603	7,344	
259-5-112-1240	UNEMPLOYMENT	135	74	56	39	21	27	
TOTAL SALARIES & BENEFITS		50,887	58,259	72,945	62,181	35,494	75,576	
OTHER EXPENSES								
259-5-112-3100	SUPPLIES	0	0	0	1	0	1	
259-5-112-6500	OTHER	1,074	0	0	1	0	1	
259-5-112-6510	FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
259-5-112-6550	CONTINGENCY	0	0	0	20,000	0	40,003	
259-5-112-6900	CAPITAL OUTLAY	0	0	0	1	0	1	
TOTAL OTHER EXPENSES		1,074	0	0	20,004	0	40,007	
TOTAL MISCELLANEOUS		51,961	58,259	72,945	82,185	35,494	115,583	
TOTAL GENERAL GOVERNMENT		51,961	58,259	72,945	82,185	35,494	115,583	
TOTAL EXPENDITURES		51,961	58,259	72,945	82,185	35,494	115,583	
REVENUE OVER/(UNDER) EXPENDITURES		23,864	7,016	(14,635)	(22,185)	(21,594)	(75,583)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

261-ELECTION SERV. CONTRACT

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
261-4720 OTHER REVENUE	<u>2,512</u>	<u>3,069</u>	<u>596</u>	<u>0</u>	<u>504</u>	<u>0</u>	<u> </u>
TOTAL MISCELLANEOUS	2,512	3,069	596	0	504	0	
INTERGOVERNMENTAL	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUES	2,512	3,069	596	0	504	0	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

261-ELECTION SERV. CONTRACT
GENERAL GOVERNMENT
ELECTION SERV CONTRACT

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	(----- 2021 -----) Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
SALARIES & BENEFITS							
261-5-112-1040 SALARY HOURLY	477	778	42	0	0	0	
261-5-112-1210 SOCIAL SECURITY	34	37	2	0	0	0	
261-5-112-1211 MEDICARE	8	9	1	0	0	0	
261-5-112-1220 HEALTH INSURANCE	0	1	0	0	0	0	
261-5-112-1230 RETIREMENT	9	22	5	0	0	0	
261-5-112-1240 UNEMPLOYMENT	0	1	0	0	0	0	
TOTAL SALARIES & BENEFITS	528	848	51	0	0	0	
OTHER EXPENSES							
261-5-112-3100 SUPPLIES	451	350	0	0	0	0	
TOTAL OTHER EXPENSES	451	350	0	0	0	0	
TOTAL ELECTION SERV CONTRACT	979	1,198	51	0	0	0	
TOTAL GENERAL GOVERNMENT	979	1,198	51	0	0	0	
TOTAL EXPENDITURES	979	1,198	51	0	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	1,533	1,871	546	0	504	0	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

262-CO & DIST COURT TECH FUND

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
262-4403 COUNTY CLERK	521	616	733	1,000	205	750	_____
262-4405 DISTRICT CLERK	738	728	690	300	344	500	=====
TOTAL FEES OF OFFICE	1,260	1,344	1,422	1,300	549	1,250	=====
TOTAL REVENUES	1,260	1,344	1,422	1,300	549	1,250	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

262-CO & DIST COURT TECH FUND

GENERAL GOVERNMENT

CO&DIST COURT TECH FUND

EXPENDITURES

OTHER EXPENSES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
262-5-112-6500 OTHER	0	3,500	566	1,544	0	4,800	
262-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
262-5-112-6900 CAPITAL OUTLAY	0	0	0	1	0	1	
TOTAL OTHER EXPENSES	0	3,500	566	1,546	0	4,802	

5-112-6500 OTHER

PERMANENT NOTES:
For Court Technological Enhancements (CCP 102.0169)

TOTAL CO&DIST COURT TECH FUND	0	3,500	566	1,546	0	4,802	
TOTAL GENERAL GOVERNMENT	0	3,500	566	1,546	0	4,802	
TOTAL EXPENDITURES	0	3,500	566	1,546	0	4,802	
REVENUE OVER/(UNDER) EXPENDITURES	1,260	(2,156)	856	(246)	549	(3,552)	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

264-COURT RECORDS PRES

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
264-4403 COUNTY CLERK	(88)	3,890	4,010	3,000	1,410	3,000	_____
264-4404 DISTRICT CLERK	6,247	6,765	6,342	7,000	2,542	6,000	_____
TOTAL FEEES OF OFFICE	<u>6,159</u>	<u>10,655</u>	<u>10,353</u>	<u>10,000</u>	<u>3,952</u>	<u>9,000</u>	<u>_____</u>
TOTAL REVENUES	6,159	10,655	10,353	10,000	3,952	9,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

264-COURT RECORDS PRES
GENERAL GOVERNMENT
COURT REC PRESERVATION

EXPENDITURES

OTHER EXPENSES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
264-5-112-3300 UTILITIES	5,860	4,825	4,682	8,000	2,471	8,000	=====
264-5-112-6500 OTHER	50	0	0	5,000	0	5,000	=====
264-5-112-6550 CONTINGENCY	0	0	0	12,926	0	24,596	=====
TOTAL OTHER EXPENSES	5,910	4,825	4,682	25,926	2,471	37,596	=====

5-112-6500 OTHER

PERMANENT NOTES:
To digitize court records and preserve from natural
disasters. (811 Mallard Court Records Bldg)

TOTAL COURT REC PRESERVATION	5,910	4,825	4,682	25,926	2,471	37,596	
TOTAL GENERAL GOVERNMENT	5,910	4,825	4,682	25,926	2,471	37,596	
TOTAL EXPENDITURES	5,910 =====	4,825 =====	4,682 =====	25,926 =====	2,471 =====	37,596 =====	=====
REVENUE OVER/(UNDER) EXPENDITURES	249 =====	5,830 =====	5,670 =====	(15,926) =====	1,481 =====	(28,596) =====	=====

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

265-DISTRICT CLERK TECHNOLOGY

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
FEEES OF OFFICE							
265-4405 DISTRICT CLERK TECHNOLOGY FEE	<u>7,133</u>	<u>7,564</u>	<u>7,039</u>	<u>4,000</u>	<u>2,748</u>	<u>5,000</u>	<u> </u>
TOTAL FEEES OF OFFICE	7,133	7,564	7,039	4,000	2,748	5,000	
TOTAL REVENUES	7,133	7,564	7,039	4,000	2,748	5,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

265-DISTRICT CLERK TECHNOLOGY
GENERAL GOVERNMENT
MISCELLANEOUS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
265-5-112-3100 SUPPLIES	0	0	0	1	0	1	
265-5-112-6500 OTHER	0	0	0	4,000	0	4,000	
265-5-112-6510 FURN/EQUIP (LESS THAN 1,000)	0	0	0	1	0	1	
265-5-112-6550 CONTINGENCY	0	0	0	39,725	0	48,764	
265-5-112-6900 CAPITAL OUTLAY	4,327	0	0	1	0	1	
TOTAL OTHER EXPENSES	4,327	0	0	43,728	0	52,767	
TOTAL MISCELLANEOUS	4,327	0	0	43,728	0	52,767	
TOTAL GENERAL GOVERNMENT	4,327	0	0	43,728	0	52,767	
TOTAL EXPENDITURES	4,327	0	0	43,728	0	52,767	
REVENUE OVER/(UNDER) EXPENDITURES	2,806	7,564	7,039	(39,728)	2,748	(47,767)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

268-CHILD SAFETY FEE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
268-4510 CHILD SAFETY FEE REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u></u>
TOTAL COMMISSIONS AND FEES	0	0	0	0	0	40,000	
TOTAL REVENUES	0	0	0	0	0	40,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

268-CHILD SAFETY FEE
GENERAL GOVERNMENT
CHILD SAFETY FEE

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
268-5-103-6500 OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u></u>
TOTAL OTHER EXPENSES	0	0	0	0	0	40,000	
TOTAL CHILD SAFETY FEE	0	0	0	0	0	40,000	
TOTAL GENERAL GOVERNMENT	0	0	0	0	0	40,000	
TOTAL EXPENDITURES	<u>0</u> =====	<u>0</u> =====	<u>0</u> =====	<u>0</u> =====	<u>0</u> =====	<u>40,000</u> =====	<u></u> =====

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

277-INDIGENT DEFENSE GRANT

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
INTERGOVERNMENTAL							
277-4800 GRANT REVENUE	<u>65,238</u>	<u>49,623</u>	<u>53,442</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u> </u>
TOTAL INTERGOVERNMENTAL	65,238	49,623	53,442	0	0	0	
TOTAL REVENUES	65,238	49,623	53,442	0	0	0	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

277-INDIGENT DEFENSE GRANT

JUDICIAL

INDIGENT DEFENSE

EXPENDITURES

SALARIES & BENEFITS

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
277-5-209-1011 SALARY STATE SUPPLEMENT	0	0	1,952	0	0	0	
277-5-209-1030 SALARY OTHER	2,038	2,124	0	0	0	0	
277-5-209-1210 SOCIAL SECURITY	123	127	118	0	0	0	
277-5-209-1211 MEDICARE	28	30	28	0	0	0	
277-5-209-1230 RETIREMENT	230	269	262	0	0	0	
TOTAL SALARIES & BENEFITS	2,419	2,550	2,360	0	0	0	

OTHER EXPENSES

277-5-209-4801 COURT APPOINTED ATTORNEYS	0	0	34,000	0	0	0	
277-5-209-7000 TRANSFER TO OTHER FUNDS	0	0	0	183,726	0	183,726	
TOTAL OTHER EXPENSES	0	0	34,000	183,726	0	183,726	

TOTAL INDIGENT DEFENSE	2,419	2,550	36,360	183,726	0	183,726	
TOTAL JUDICIAL	2,419	2,550	36,360	183,726	0	183,726	

TOTAL EXPENDITURES	2,419	2,550	36,360	183,726	0	183,726	
REVENUE OVER/(UNDER) EXPENDITURES	62,819	47,073	17,082	(183,726)	0	(183,726)	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

281-GUARDIANSHIP

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
COMMISSIONS AND FEES							
281-4505 GUARDIANSHIP FEE	<u>3,880</u>	<u>3,681</u>	<u>4,200</u>	<u>3,500</u>	<u>1,640</u>	<u>3,500</u>	<u> </u>
TOTAL COMMISSIONS AND FEES	3,880	3,681	4,200	3,500	1,640	3,500	
TOTAL REVENUES	3,880	3,681	4,200	3,500	1,640	3,500	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

281-GUARDIANSHIP
GENERAL GOVERNMENT
GUARDIANSHIP

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
281-5-112-4801 COURT APPOINTED ATTORNEYS	0	0	0	1	0	1	
281-5-112-6500 OTHER	0	0	0	1	0	1	
281-5-112-6550 CONTINGENCY	0	0	0	43,778	0	46,478	
TOTAL OTHER EXPENSES	0	0	0	43,780	0	46,480	
TOTAL GUARDIANSHIP	0	0	0	43,780	0	46,480	
TOTAL GENERAL GOVERNMENT	0	0	0	43,780	0	46,480	
TOTAL EXPENDITURES	0	0	0	43,780	0	46,480	
REVENUE OVER/(UNDER) EXPENDITURES	3,880	3,681	4,200	(40,280)	1,640	(42,980)	

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

400-PERMANENT IMPROVEMENT

				(----- 2020 -----)		(----- 2021 -----)		
REVENUES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES								
400-4110	TAXES CURRENT	0	82	0	0	0	0	_____
400-4112	TAXES DELINQUENT	393	140	(39)	500	0	0	_____
400-4115	PENALTY & INTEREST	542	306	0	0	0	0	=====
TOTAL TAXES		<u>935</u>	<u>529</u>	<u>(38)</u>	<u>500</u>	<u>0</u>	<u>0</u>	=====
 MISCELLANEOUS								
400-4750	INTEREST	<u>13,209</u>	<u>15,924</u>	<u>30,368</u>	<u>0</u>	<u>8,340</u>	<u>1,000</u>	=====
TOTAL MISCELLANEOUS		<u>13,209</u>	<u>15,924</u>	<u>30,368</u>	<u>0</u>	<u>8,340</u>	<u>1,000</u>	=====
 TRANSFERS								
400-4901	TRSF FROM OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	=====
TOTAL TRANSFERS		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	=====
TOTAL REVENUES		14,143	16,453	30,330	1,000,500	8,340	1,000	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

400-PERMANENT IMPROVEMENT
GENERAL GOVERNMENT
COURTHOUSE/ANNEXES

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	(----- 2020 -----) CURRENT BUDGET	Y-T-D ACTUAL	(----- 2021 -----) REQUESTED BUDGET	PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
400-5-109-6550 CONTINGENCY	0	0	0	447,680	0	447,680	
400-5-109-6910 CAPITAL IMPROVEMENTS	0	0	8,500	500,000	471	500,000	
400-5-109-6911 REPAIRS	0	0	0	1	0	1	
400-5-109-6925 AG EXTENSION PROJECT	0	0	0	1,000,000	0	1,000,000	
TOTAL OTHER EXPENSES	0	0	8,500	1,947,681	471	1,947,681	
TOTAL COURTHOUSE/ANNEXES	0	0	8,500	1,947,681	471	1,947,681	
TOTAL GENERAL GOVERNMENT	0	0	8,500	1,947,681	471	1,947,681	
TOTAL EXPENDITURES	0	0	8,500	1,947,681	471	1,947,681	
REVENUE OVER/(UNDER) EXPENDITURES	14,143	16,453	21,830	(947,181)	7,869	(1,946,681)	

411-SERIES18 R&B CONSTRUCTION

				(----- 2020 -----)(----- 2021 -----)				
REVENUES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS								
411-4750	INTEREST	0	0	1,528	0	1,406	0	
411-4775	PROCEEDS FROM SALE OF BONDS	0	6,635,000	0	0	0	0	
411-4776	BOND PREMIUM	0	516,016	0	0	0	0	
TOTAL MISCELLANEOUS		0	7,151,016	1,528	0	1,406	0	
TRANSFERS								
TOTAL REVENUES		0	7,151,016	1,528	0	1,406	0	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

		2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)	
		ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET PROPOSED BUDGET
EXPENDITURES							
OTHER EXPENSES							
411-5-611-3400	R&B #1 CONSTRUCTION MATERIALS	0	439,126	914,749	1,523,371	257,758	257,756 _____
411-5-611-3803	EQUIP LEASE/RENTAL	0	27,200	0	1	0	1 _____
411-5-611-6900	CAPITAL OUTLAY	0	0	0	1	0	1 _____
TOTAL OTHER EXPENSES		0	466,326	914,749	1,523,373	257,758	257,758 _____
TOTAL R&B PRCT 1		0	466,326	914,749	1,523,373	257,758	257,758

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

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

				(----- 2020 -----)		(----- 2021 -----)	
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
							PROPOSED
							BUDGET
OTHER EXPENSES							
411-5-612-3400	R&B #2 CONSTRUCTION MATERIALS	0	888,040	374,517	31,799	0	0
411-5-612-3803	EQUIP LEASE/RENTAL	0	2,926	0	1	0	0
411-5-612-6900	CAPITAL OUTLAY	0	0	0	1	0	0
TOTAL OTHER EXPENSES		0	890,966	374,517	31,801	0	0
TOTAL R&B PRCT 2		0	890,966	374,517	31,801	0	0

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

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

				(----- 2020 -----)		(----- 2021 -----)	
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
							PROPOSED
							BUDGET
OTHER EXPENSES							
411-5-613-3400	R&B #3 CONSTRUCTION MATERIALS	0	1,133,212	1,145,115	472,715	68,298	0
411-5-613-3803	EQUIP LEASE/RENTAL	0	0	0	1	0	0
411-5-613-6900	CAPITAL OUTLAY	0	0	0	1	0	0
TOTAL OTHER EXPENSES		0	1,133,212	1,145,115	472,717	68,298	0
TOTAL R&B PRCT 3		0	1,133,212	1,145,115	472,717	68,298	0

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

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

				(----- 2020 -----)		(----- 2021 -----)	
		2017	2018	2019	CURRENT	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
EXPENDITURES							PROPOSED
							BUDGET
OTHER EXPENSES							
411-5-614-3400	R&B #4 CONSTRUCTION MATERIALS	0	948,106	535,834	349,222	2,125	0
411-5-614-3803	EQUIP LEASE/RENTAL	0	69,772	0	1	0	0
411-5-614-6900	CAPITAL OUTLAY	0	0	0	1	0	0
TOTAL OTHER EXPENSES		0	1,017,878	535,834	349,224	2,125	0
TOTAL R&B PRCT 4		0	1,017,878	535,834	349,224	2,125	0
TOTAL ROAD & BRIDGE		0	3,508,382	2,970,214	2,377,115	328,181	257,758
TOTAL EXPENDITURES		0	3,508,382	2,970,214	2,377,115	328,181	257,758
		=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENDITURES		0	3,642,634	(2,968,686)	(2,377,115)	(326,775)	(257,758)
		=====	=====	=====	=====	=====	=====

500-INTEREST & SINKING

				(----- 2020 -----)		(----- 2021 -----)		
REVENUES		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
TAXES								
500-4110	TAXES - CURRENT	1,130,328	1,441,804	1,088,603	1,751,433	1,047,362	1,751,433	
500-4112	TAXES DELINQUENT	24,828	18,626	678,016	15,000	16,694	15,000	
500-4115	PENALTY & INTEREST	22,208	26,044	29,988	0	16,243	0	
TOTAL TAXES		1,177,364	1,486,474	1,796,607	1,766,433	1,080,299	1,766,433	
MISCELLANEOUS								
500-4750	INTEREST - NOW	1,765	2,230	4,736	0	4,613	0	
TOTAL MISCELLANEOUS		1,765	2,230	4,736	0	4,613	0	
TRANSFERS								
500-4901	TRANSFER FROM OTHER FUNDS	0	3,228	0	0	0	0	
500-4906	PREMIUM ON ISSUANCE OF BONDS	728	0	0	0	0	0	
TOTAL TRANSFERS		728	3,228	0	0	0	0	
TOTAL REVENUES		1,179,858	1,491,932	1,801,342	1,766,433	1,084,912	1,766,433	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

500-INTEREST & SINKING

GENERAL GOVERNMENT

DEBT SERVICE

EXPENDITURES

OTHER EXPENSES

500-5-120-5100 PRINCIPAL PAYMENTS	935,000	950,000	970,000	995,000	995,000	1,020,000	=====
500-5-120-5101 INTEREST PAYMENTS	125,049	488,167	665,960	606,500	308,225	808,650	=====
500-5-120-7100 PAYMENT TO ESCROW AGENT	0	500	0	0	0	0	=====
TOTAL OTHER EXPENSES	1,060,049	1,438,667	1,635,960	1,601,500	1,303,225	1,828,650	=====

TOTAL DEBT SERVICE	1,060,049	1,438,667	1,635,960	1,601,500	1,303,225	1,828,650	
--------------------	-----------	-----------	-----------	-----------	-----------	-----------	--

TOTAL GENERAL GOVERNMENT	1,060,049	1,438,667	1,635,960	1,601,500	1,303,225	1,828,650	
--------------------------	-----------	-----------	-----------	-----------	-----------	-----------	--

TOTAL EXPENDITURES	1,060,049	1,438,667	1,635,960	1,601,500	1,303,225	1,828,650	=====
--------------------	-----------	-----------	-----------	-----------	-----------	-----------	-------

REVENUE OVER/(UNDER) EXPENDITURES	119,808	53,265	165,382	164,933	(218,313)	(62,217)	=====
-----------------------------------	---------	--------	---------	---------	------------	-----------	-------

ANDERSON COUNTY, TX
 PROPOSED BUDGET WORKSHEET
 AS OF: JUNE 30TH, 2020

600-INSURANCE 501(C) TRUST

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
MISCELLANEOUS							
600-4728 INSURANCE PREMIUMS REVENUE	2,654,350	0	0	0	0	0	_____
600-4750 INTEREST	2,932	0	2,606	0	1,154	0	=====
TOTAL MISCELLANEOUS	2,657,282	0	2,606	0	1,154	0	=====
TRANSFERS	_____	_____	_____	_____	_____	_____	_____
TOTAL REVENUES	2,657,282	0	2,606	0	1,154	0	

ANDERSON COUNTY, TX
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2020

600-INSURANCE 501(C) TRUST
GENERAL GOVERNMENT
MISCELLANEOUS

	2017	2018	2019	(----- 2020 -----)	(----- 2021 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
OTHER EXPENSES							
600-5-112-4100 INSURANCE	2,160,428	0	262	1	0	1	_____
600-5-112-6403 MEDICAL CLAIMS	215,441	(150,859)	0	1	0	1	_____
600-5-112-6550 CONTINGENCY	0	0	0	306,498	0	306,498	_____
600-5-112-7000 TRANSFER TO OTHER FUNDS	0	0	0	1	0	1	=====
TOTAL OTHER EXPENSES	2,375,870	(150,859)	262	306,501	0	306,501	=====
TOTAL MISCELLANEOUS	2,375,870	(150,859)	262	306,501	0	306,501	
TOTAL GENERAL GOVERNMENT	2,375,870	(150,859)	262	306,501	0	306,501	
TOTAL EXPENDITURES	2,375,870	(150,859)	262	306,501	0	306,501	=====
REVENUE OVER/(UNDER) EXPENDITURES	281,413	150,859	2,344	(306,501)	1,154	(306,501)	=====

BASIC FINANCIAL STATEMENTS

THIS PAGE LEFT BLANK INTENTIONALLY

ANDERSON COUNTY

Statement of Net Position

For the Year Ended December 31, 2019

	<u>Governmental Activities</u>
Assets	
Cash and investments	\$ 20,496,877
Receivables (net of allowances for uncollectible):	
Accounts	1,056,685
Property taxes	11,565,674
Other taxes	457,799
Due from other governments	68,031
Prepaid expenses	346,484
Capital assets	106,814,847
Accumulated depreciation	<u>(65,689,021)</u>
Total assets	<u>75,117,376</u>
 Deferred Outflows of Resources	
Deferred outflows related to pensions	3,894,660
Deferred loss on bond refunding	<u>210,785</u>
Total deferred outflows of resources	<u>4,105,445</u>
 Liabilities	
Accounts payable	336,325
Accrued liabilities	459,290
Due to other governments	136,657
Due to other entities	118,061
Other payables	34,790
Bonds payable	17,210,000
Premium on bonds	1,168,348
Notes payable	137,569
Capital Leases	1,572,628
Total OPEB liability	4,325,277
Net pension liability	6,988,727
Compensated absences	289,561
Interest payable	<u>245,724</u>
Total liabilities	<u>33,022,957</u>
 Deferred Inflows of Resources	
Property taxes levied for future periods	10,636,039
Advance property tax collections	5,306,523
Deferred inflows related to pensions	<u>203,036</u>
Total deferred inflows of resources	<u>16,145,598</u>
 Net Position	
Net investment in capital assets	21,800,435
Restricted for:	
General government	583,272
Judicial operations	703,527
Public safety operations	763,215
Social services operations	62,406
Roads and bridges	215,456
Debt service	836,847
Assigned for:	
Budget deficit subsequent year	2,206,236
Unrestricted	<u>2,878,872</u>
 Total net position	<u><u>\$ 30,050,266</u></u>

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

THIS PAGE LEFT BLANK INTENTIONALLY

ANDERSON COUNTY

Statement of Activities

For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenue and Changes
		Services	Grants and	Grants and	in Net Position
			Contributions	Contributions	Governmental
					Activities
Governmental activities:					
General government	\$ 6,752,171	\$ 833,947	\$ 74,271	\$ -	\$ (5,843,953)
Judicial	3,283,168	1,193,151	377,276	-	(1,712,741)
Public safety	6,697,955	348,569	859,768	69,646	(5,419,972)
Social Services	756,734	3,036	4,763	-	(748,935)
Roads and bridges	7,509,552	978,142	53,349	-	(6,478,061)
Interest on long-term debt	540,601	-	-	-	(540,601)
Total governmental activities	<u>\$ 25,540,181</u>	<u>\$ 3,356,845</u>	<u>\$ 1,369,427</u>	<u>\$ 69,646</u>	<u>\$ (20,744,263)</u>
General revenues:					
Taxes:					
Property					15,764,158
Sales					2,515,898
Other					44,616
Unrestricted investment earnings					368,354
Gain on sale of capital assets					50,308
Miscellaneous					149,366
Total general revenues					<u>18,892,700</u>
Change in net position					(1,851,563)
Net position, beginning					<u>31,901,829</u>
Net position, ending					<u>\$ 30,050,266</u>

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

ANDERSON COUNTY, TEXAS

Balance Sheet

Governmental Funds

For the Year Ended December 31, 2019

	General	Capital Projects	Farm to Market & Lateral Roads	Other Governmental	Total Governmental Funds
Assets:					
Cash and Investments	\$ 13,980,324	\$ 2,520,880	\$ 422,389	\$ 3,264,439	\$ 20,188,032
Receivables (net of allowances for estimated uncollectibles):					
Accounts	1,056,685	-	-	-	1,056,685
Property Taxes	9,881,072	4,956	475,767	1,203,879	11,565,674
Other Taxes	457,799	-	-	-	457,799
Prepaid Assets	346,484	-	-	-	346,484
Due from Other Governments	27,997	-	-	40,034	68,031
Due from Other Funds	45,177	-	-	-	45,177
Total Assets	\$ 25,795,538	\$ 2,525,836	\$ 898,156	\$ 4,508,352	\$ 33,727,882
Liabilities:					
Accounts Payable	\$ 288,827	\$ 12,035	\$ 1,677	\$ 33,786	\$ 336,325
Accrued Liabilities	435,746	-	-	23,544	459,290
Due to Other Governments	136,657	-	-	-	136,657
Due to Other Funds	-	1,271	-	43,906	45,177
Due to Other Entities	118,061	-	-	-	118,061
Other Payables	16,730	-	-	18,060	34,790
Total Liabilities	996,021	13,306	1,677	119,296	1,130,300
Deferred Inflows of Resources:					
Advanced property tax collections	4,534,277	-	208,695	563,551	5,306,523
Unavailable Revenue - property taxes	9,808,135	4,956	472,328	1,194,757	11,480,176
Unavailable Revenue - grants	-	-	-	2,843	2,843
Unavailable Revenue - court fines & fees	1,056,685	-	-	-	1,056,685
Total Deferred Inflows of Resources	15,399,097	4,956	681,023	1,761,151	17,846,227
Fund Balances:					
Nonspendable					
Prepaid Items	346,484	-	-	-	346,484
Restricted for:					
General Government	-	-	-	274,427	274,427
Judicial operations	-	-	-	703,527	703,527
Public Safety operations	-	-	-	763,215	763,215
Social Services operations	-	-	-	62,406	62,406
Roads & Bridges	-	-	215,456	-	215,456
Debt Service	-	-	-	836,847	836,847
Capital acquisition and construction	-	2,507,574	-	-	2,507,574
Assigned for:					
Subsequent year's budget deficit	2,206,236	-	-	-	2,206,236
Unassigned	6,847,700	-	-	(12,517)	6,835,183
Total Fund Balances	9,400,420	2,507,574	215,456	2,627,905	14,751,355
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 25,795,538	\$ 2,525,836	\$ 898,156	\$ 4,508,352	\$ 33,727,882

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

ANDERSON COUNTY, TEXAS

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

December 31, 2019

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

Total fund balances - governmental funds:	\$	14,751,355
---	----	------------

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	106,814,847		
Less: accumulated depreciation	(65,689,021)		
			41,125,826

An Internal Service Fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the Internal Service Fund are included in the governmental activities in the Statement of Net Position.

308,845

Some of the County's revenue will be collected after year-end, but are not available soon enough to pay current year's expenditures and therefore are not reported in the governmental funds.

Grants	2,843		
Property taxes	844,137		
Court fines	1,056,685		
			1,903,665

Certain long-term liabilities reported in governmental activities do not require current financial resources and therefore are not reported in the governmental funds balance sheet. A summary of these items are as follows:

Long-term liabilities:			
Bonds payable	(17,210,000)		
Premium on bond	(1,168,348)		
Notes payable	(137,569)		
Capital leases	(1,572,628)		
Net OPEB obligation	(4,325,277)		
Net pension liability	(6,988,727)		
Compensated absences	(289,561)		
			(31,692,110)

Certain deferred inflows and deferred outflows of resources are only reported in the government-wide financial statements:

Deferred outflows of resources:			
Related to pensions	3,894,660		
Deferred loss on bond refunding	210,785		
Deferred inflows of resources:			
Related to pensions	(207,036)		
			3,898,409

Interest payable used in County's governmental activities are not payable from current resources and therefore are not reported in governmental funds.

(245,724)

Net position of governmental activities	\$	30,050,266
---	----	------------

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

ANDERSON COUNTY, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

For the Year Ended December 31, 2019

	General	Capital Projects	Farm to Market & Lateral Roads	Other Governmental	Total Governmental Funds
Revenues:					
Taxes					
Property	\$ 13,398,815	\$ -	\$ 623,116	\$ 1,796,607	\$ 15,818,538
Sales	2,515,898	-	-	-	2,515,898
Mixed Beverage	44,616	-	-	-	44,616
Intergovernmental	427,620	-	-	1,010,860	1,438,480
Fees of Office	2,578,973	-	-	15,843	2,594,816
Fines and Forfeitures	370,621	-	-	316,089	686,710
Investment Earnings	318,208	40,045	3,498	6,603	368,354
Miscellaneous	77,869	-	-	71,497	149,366
Total Revenues	<u>19,732,620</u>	<u>40,045</u>	<u>626,614</u>	<u>3,217,499</u>	<u>23,616,778</u>
Expenditures:					
Current:					
General Government	5,009,272	-	-	266,548	5,275,820
Judicial	2,871,173	-	-	391,533	3,262,706
Public Safety	5,648,154	-	-	729,297	6,377,451
Social Services	745,672	-	-	7,309	752,981
Roads & Bridges	3,673,780	3,222,530	343,463	-	7,239,773
Debt Service:					
Principal	32,520	-	1,555,829	970,000	2,558,349
Interest and other charges	297	-	58,116	665,960	724,373
Capital Outlay	788,791	8,500	1,572,628	41,067	2,410,986
Total Expenditures	<u>18,769,659</u>	<u>3,231,030</u>	<u>3,530,036</u>	<u>3,071,714</u>	<u>28,602,439</u>
Excess (Deficiency) of Revenue over Expenditures	<u>962,961</u>	<u>(3,190,985)</u>	<u>(2,903,422)</u>	<u>145,785</u>	<u>(4,985,661)</u>
Other Financing Sources (Uses):					
Issuance of Bonds	-	-	-	-	-
Premium on issuance of debt	-	-	-	-	-
Proceeds from notes/capital leases	137,569	-	1,572,628	-	1,710,197
Sale of capital assets	-	-	1,436,663	-	1,436,663
Insurance recoveries	41,939	-	-	-	41,939
Transfers In	-	-	-	313,516	313,516
Transfers Out	(313,516)	-	-	-	(313,516)
Total Other Financing Sources (Uses)	<u>(134,008)</u>	<u>-</u>	<u>3,009,291</u>	<u>313,516</u>	<u>3,188,799</u>
Net Change in Fund Balance	828,953	(3,190,985)	105,869	459,301	(1,796,862)
Fund Balance at Beginning of Year	<u>8,571,467</u>	<u>5,698,559</u>	<u>109,587</u>	<u>2,168,604</u>	<u>16,548,217</u>
Fund Balance at End of Year	<u>\$ 9,400,420</u>	<u>\$ 2,507,574</u>	<u>\$ 215,456</u>	<u>\$ 2,627,905</u>	<u>\$ 14,751,355</u>

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

ANDERSON COUNTY, TEXAS

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

For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds:	\$	(1,796,862)
---	----	-------------

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

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Expenditures for capital assets	4,685,493	
Less: current year depreciation	(3,621,092)	
		1,064,401

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net position differs from the change in fund balance by the cost of the asset sold.

(1,386,355)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Grants	593	
Property taxes	(54,380)	
Court fines	75,319	
		21,532

The issuance of long-term debt (e.g., certificates of obligation, leases) provides current financial resources to governmental funds, while repayment of the principal of long-term debt is an expenditure in the governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayment of long-term liabilities	2,559,284	
Issuance of bonds	-	
Premium on issue of debt	-	
Proceeds of capital lease	(1,710,197)	
Amortization of:		
Deferred loss on bond refunding	(52,696)	
Premium on bond issuance	91,330	
		887,721

Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.

Compensated absences	(33,803)	
OPEB obligation	42,975	
Net pension liability	(797,719)	
		(788,547)

Accrual interest expense reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.

144,203

Internal Service Funds are used by management to charge the costs of certain activities, such as health insurance, to individual funds. The net revenue (expense) of certain Internal Service Funds is reported with governmental activities.

2,344

Change in net position of governmental activities	\$	(1,851,563)
---	----	-------------

ANDERSON COUNTY, TEXAS

Statement of Net Position

Proprietary Fund

December 31, 2019

	<u>Governmental Activities - Self-Insurance</u>
Assets	
Cash and Investments	<u>\$ 308,845</u>
Total Assets	<u>308,845</u>
Liabilities	
Due to Other Funds	<u>-</u>
Total Liabilities	<u>-</u>
Net Position	
Unrestricted	<u>308,845</u>
Total Net Position	<u><u>\$ 308,845</u></u>

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

ANDERSON COUNTY, TEXAS

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Fund

For the Year Ended December 31, 2019

	<u>Governmental Activities - Self-Insurance</u>
Operating Revenues	
Total Operating Revenues	\$ -
Operating Expenses	
Insurance claims	<u>262</u>
Total Operating Expenses	<u>262</u>
Operating Income	(262)
Non-Operating Revenues (Expenses)	
Total Non-Operating Revenues (Expenses)	<u>2,606</u>
Change in Net Position	2,344
Total Net Position, Beginning	<u>306,501</u>
Total Net Position, Ending	<u><u>\$ 308,845</u></u>

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

ANDERSON COUNTY, TEXAS

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2019

	Governmental Activities - Self-Insurance
Cash Flows From Operating Activities	
Net cash provided (used) by operating activities	<u>\$ (419,223)</u>
Cash Flows From Noncapital Financing Activities	
Transfer to other funds	<u>-</u>
Net cash provided (used) by noncapital financing activities	<u>-</u>
Cash Flows From Investing Activities	
Net cash provided (used) by investing activities	<u>2,606</u>
Net Increase in Cash and Cash Equivalents	(416,617)
Cash and Cash Equivalents, Beginning	<u>725,462</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 308,845</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ (262)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in assets and liabilities:	
Decrease (increase) in assets:	
Due from other entities	162
(Decrease) increase in liabilities:	
Due to other funds	<u>(419,123)</u>
Net cash provided (used) by operating activities	<u><u>\$ (419,223)</u></u>

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

ANDERSON COUNTY, TEXAS

Statement of Assets and Liabilities All Agency Funds

December 31, 2019

Assets	
Cash and Investments	<u>\$ 4,772,288</u>
Total Assets	<u><u>\$ 4,772,288</u></u>
Liabilities	
Due to Others	<u>\$ 4,772,288</u>
Total Liabilities	<u><u>\$ 4,772,288</u></u>

THIS PAGE LEFT BLANK INTENTIONALLY

**NOTES TO
FINANCIAL STATEMENTS**

THIS PAGE LEFT BLANK INTENTIONALLY

ANDERSON COUNTY, TEXAS

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

The County had no component units during the fiscal year ended December 31, 2019.

B. Government-wide and Fund Financial Statements

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

The **Farm to Market & Lateral Roads Fund** is used to account for all property taxes collected pursuant to Transportation Code 256.054 for construction and maintenance of farm to market and lateral roads, for flood control purposes, or for both as determined by Commissioners County.

Additionally, the County reports the following fund types:

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

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

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

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

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

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

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

Cash and Investments

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

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

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

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

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

Receivables and Payables

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

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

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

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

Prepaid Items

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

Capital Assets

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

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

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

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

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

Long-term Obligations

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

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

Pensions

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

Compensated Absences

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

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

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

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

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

Deferred Outflows/Inflows of Resources

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

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

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

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

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

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

Fund Balance Classification

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

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

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

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

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

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

Net Position

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

Estimated

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

Deficit Fund Equity

As of December 31, 2019, the District Attorney Hot Check Fund, Court Reporter Services Fund, and VAWA/VOCA Grant Fund had a negative fund balance of \$2,444, \$7,875, and \$2,198 respectively. The fund deficit is the result of revenues falling short of levels expected when budget was approved. The year-end deficit will be rectified by providing supplemental funding from the General Fund by the County.

New Accounting Principles

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

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

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

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

2. DETAILED NOTES ON ALL FUNDS

Cash and Investments

As of December 31, 2019, the County had the following investment:

<u>Investment Type</u>	<u>Net Asset Value</u>	<u>Weighted Average Maturity (Days)</u>
TexPool	\$ <u>12,063,366</u>	36

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

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of December 31, 2019, the carrying value of the County's deposit balance was collateralized with securities held by the pledging financial institution or by FDIC insurance.

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

Property Taxes and Other Receivables

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

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

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

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

	<u>General</u>	<u>Capital Projects</u>	<u>Farm to Market & Lateral Roads</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:					
Property taxes	\$ 10,401,129	\$ 5,216	\$ 500,807	\$ 1,267,241	\$ 12,174,393
Other taxes	457,799	-	-	-	457,799
Court fines and fees	7,044,565	-	-	-	7,044,565
Accounts	27,997	-	-	-	27,997
Gross Receivables	<u>17,931,490</u>	<u>5,216</u>	<u>500,807</u>	<u>1,267,241</u>	<u>19,704,754</u>
Less: Allowance for uncollectible	<u>(6,507,936)</u>	<u>(260)</u>	<u>(25,040)</u>	<u>(63,362)</u>	<u>(6,596,598)</u>
Net total receivables	<u>\$ 11,423,554</u>	<u>\$ 4,956</u>	<u>\$ 475,767</u>	<u>\$ 1,203,879</u>	<u>\$ 13,108,156</u>

Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,985,032	\$ -	\$ -	\$ 1,985,032
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>1,985,032</u>	<u>-</u>	<u>-</u>	<u>1,985,032</u>
Capital assets, being depreciated:				
Roads and bridges	62,920,793	2,245,760	-	65,166,553
Buildings and improvements	25,337,149	24,450	-	25,361,599
Machinery and equipment	13,609,832	2,415,283	(1,723,452)	14,301,663
Total capital assets being depreciated	<u>101,867,774</u>	<u>4,685,493</u>	<u>(1,723,452)</u>	<u>104,829,815</u>
Less accumulated depreciation:				
Road and bridges	43,087,361	1,738,562	-	44,825,923
Buildings and improvements	9,439,839	641,294	-	10,081,133
Machinery and equipment	9,877,825	1,241,236	(337,096)	10,781,965
Total accumulated depreciation	<u>62,405,025</u>	<u>3,621,092</u>	<u>(337,096)</u>	<u>65,689,021</u>
Total capital assets, being depreciated, net	<u>39,462,749</u>	<u>1,064,401</u>	<u>(1,386,356)</u>	<u>39,140,794</u>
Governmental activities capital assets, net	<u>\$ 41,447,781</u>	<u>\$ 1,064,401</u>	<u>\$ (1,386,356)</u>	<u>\$ 41,125,826</u>

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

Governmental activities:	
General Government	\$ 732,087
Judicial	20,462
Public safety	320,504
Social services	3,753
Roads and bridges	<u>2,544,286</u>
Total depreciation expense - governmental activities	<u>\$ 3,621,092</u>

Interfund Receivables, Payables and Transfers

The composition of interfund balances as of December 31, 2019, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	
General	Capital Projects	\$ 1,271
General	Nonmajor Governmental	<u>43,906</u>
Total due to/from other funds		<u>\$ 45,177</u>

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

Interfund Transfers:

	<u>Transfers Out:</u> <u>General Fund</u>	<u>Total</u>
Transfers in:		
Other Governmental	<u>313,516</u>	<u>313,516</u>
 Total Transfers	 <u>\$ 313,516</u>	 <u>\$ 313,516</u>

During the year, transfers were used to move General Fund resources to provide annual subsidies to Grant Funds, Juvenile Probation Fund, Security Fund, and Family Protection Fund.

Long-term Debt

General Obligation Bonds

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

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

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

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

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

	<u>Interest Rates</u>	<u>Amount</u>
\$8,660,000 General Obligation Refunding Bonds, Series 2012	2.0%-2.5%	\$ 4,125,000
\$6,450,000 Unlimited Tax Road Bonds, Series 2017	4%	6,450,000
\$6,635,000 Unlimited Tax Road Bonds, Series 2018	4%	6,635,000

Notes Payable

The County's direct borrowings (notes payable) related to governmental activities are secured with equipment as collateral. On September 20th, 2019, the County borrowed \$137,569 with the interest rate of 2.60% for the purchase of equipment.

Capital Leases

The County's direct borrowings (capital lease) related to governmental activities are secured with equipment as collateral. On September 1st, 2019, the County entered into a capital lease contract for the purpose of leasing Road and Bridge equipment.

Lines of Credit

The County does not have any unused lines of credit.

Annual Debt Service Requirement

Annual debt service requirements to maturity for **General Obligation Bonds** are as follows:

Year Ending December 31,	Governmental Activities	
	Principal	Interest
2020	\$ 995,000	\$ 606,500
2021	1,020,000	586,350
2022	1,040,000	563,150
2023	1,070,000	536,775
2024	680,000	509,800
2025-2029	3,840,000	2,109,400
2030-2034	4,690,000	1,258,800
2035-2038	3,875,000	282,100
Total	<u>\$ 17,210,000</u>	<u>\$ 6,452,875</u>

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

Year Ending December 31,	Governmental Activities	
	Principal	Interest
2020	\$ 137,569	\$ 1,490
Total	<u>\$ 137,569</u>	<u>\$ 1,490</u>

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

Year Ending December 31,	Governmental Activities	
	Principal	Interest
2020	\$ 1,572,628	\$ 44,296
Total	<u>\$ 1,572,628</u>	<u>\$ 44,296</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Government activities					
Bonds payable:					
General obligation bonds	\$ 18,180,000	\$ -	\$ 970,000	\$ 17,210,000	\$ 995,000
Premium on bonds	1,259,678	-	91,330	1,168,348	-
Notes payable	33,455	137,569	33,455	137,569	137,569
Capital leases	1,555,829	1,572,628	1,555,829	1,572,628	1,572,628
Net OPEB obligation	4,368,252	302,005	344,980	4,325,277	-
Net pension liability	2,721,555	6,138,617	1,871,445	6,988,727	-
Compensated absences	255,758	302,297	268,494	289,561	72,390
Governmental activity					
Long-term liabilities	<u>\$ 28,374,527</u>	<u>\$ 8,453,116</u>	<u>\$ 5,135,533</u>	<u>\$ 31,692,110</u>	<u>\$ 2,777,587</u>

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

Risk Management

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

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

Defined Benefit Pension Plan

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

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

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

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

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

Employees covered by benefit terms

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

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

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

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

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 12.51% and 12.65% in calendar years 2018 and 2019, respectively. The County's contributions to TCDRS for the year ended December 31, 2019, were \$1,272,564, and were equal to the required contributions.

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

Actuarial Assumptions

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

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

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

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for female, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale for 2014.

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

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

purposes of determining plan liabilities in the 2018 actuarial valuation. All plan liabilities are now valued using an 8% discount rate. Previously, some liabilities were valued using a 7% discount rate and others were valued using a 9% discount rate.

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

Asset Class	Benchmark	Target Allocation⁽¹⁾	Geometric Real Rate of Return⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	10.50%	5.40%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	18.00%	8.40%
Global Equities	MSCI World (net) Index	2.50%	5.70%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	10.00%	5.40%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	7.00%	5.90%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregates Bond Index	3.00%	1.60%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	4.39%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.95%
Distressed Debt	Cambridge Associates Distressed Securities ⁽⁴⁾	2.00%	72.00%
Reit Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.15%
Master Limited Partnership (MLPs)	Alerian MLP Index	3.00%	5.35%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	6.30%
Hedge Funds	Hedge Fund Research, Inc. (HFRI.) Fund of Funds Composite Index	13.00%	3.90%

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

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

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

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

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

Discount Rate

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

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2017	\$ 44,134,532	\$ 41,412,977	\$ 2,721,555
Changes for the year:			
Service cost	1,217,743	-	1,217,743
Interest on total pension liability ⁽¹⁾	3,576,496	-	3,576,496
Effect of plan changes ⁽²⁾	379,754	-	379,754
Effect of economic/demographic gains or losses	141,310	-	141,310
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(150,314)	(150,314)	-
Benefit payments	(2,293,279)	(2,293,279)	-
Administrative expenses	-	(32,142)	32,142
Member contributions	-	671,460	(671,460)
Net investment income	-	(777,910)	777,910
Employer contributions	-	1,199,985	(1,199,985)
Other ⁽³⁾	-	(13,262)	13,262
Balance at 12/31/2018	\$ 47,006,242	\$ 40,017,515	\$ 6,988,727

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

⁽²⁾ No plan changes valued.

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

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.10%) or 1-percentage-higher (9.10%) than the current rate:

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 52,593,369	\$ 47,006,242	\$ 42,281,158
Fiduciary net position	40,017,515	40,017,515	40,017,515
Net pension liability / (asset)	\$ 12,575,854	\$ 6,988,727	\$ 2,263,643

Pension Plan Fiduciary Net Position

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

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

For the year ended December 31, 2019, the County recognized pension expense of \$2,108,661.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 94,207	\$ 207,036
Changes in actuarial assumptions	71,211	-
Net difference between projected and actual investment earnings	2,456,678	-
Contributions made subsequent to the measurement date	1,272,564	-
Total	\$ 3,894,660	\$ 207,036

\$1,272,564 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending December 31, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended December 31,	
2019	\$ 814,507
2020	437,846
2021	341,846
2022	821,569
2023	-

Postemployment Benefits Other than Pension Benefits (OPEB)

1. Plan Description

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

2. Plan Participants

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

3. Health Care Benefits Eligibility Conditions

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

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

4. Employees Covered by Benefits Terms

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	22
Active Plan Members	<u>178</u>
Total Plan Members	200

5. Total OPEB Liability

The County's total OPEB liability of \$4,325,277 was measured as of December 31, 2019, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumption and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary Increases	3.5%
Discount Rate	4.10% as of December 31, 2019
Healthcare Cost Trend Rates	Level 5.00%
Mortality	RPH-2014 Total Table with Projection MP-2018
Demographic Assumptions	The retirement rates were developed from the assumption used in the 2017 actuarial report for the TCDRS retirement plans.
Participation Rates	90% of future retirees who are eligible for a County subsidy were assumed to receive retiree health care benefits through the County. Alternatively, only 10% of retirees who are not eligible for benefits were assumed to elect coverage.

Changes in the Total OPEB Liability

	Total OPEB
Balance as of 01/01/2019	\$ 4,368,252
Service Cost	129,979
Interest on total OPEB Liability	172,026
Benefit payments	(344,980)
Net change in total OPEB Liability	(42,975)
Balance as of 12/31/2019	<u>\$ 4,325,277</u>

Funded Status and Funding Progress

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

Measurement Date	Fiduciary Net Position	Total OPEB Liability	Net OPEB Liability	Funded Ratio	Covered Payroll	Net OPEB Liability as a % Of Covered Payroll
	(a)	(b)	(b) – (a)	(a) / (b)	(c)	[(b) – (a)] / (c)
12/31/2019	-	4,325,277	4,325,277	0.00%	7,119,201	60.76%

Sensitivity of Total OPEB Liability to the Discount Rate Assumption

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

1% Decrease	Current Discount Rate Assumption	1% Increase
\$4,002,759	\$4,325,277	\$4,680,787

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

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

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$3,925,242	\$4,325,277	\$4,792,531

6. Deferred Outflows Related to OPEB

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

Deferred Outflows to be Recognized in Future OPEB Expense

Year Ended December 31,	Deferred Outflows
2020	\$ -
2021	-
2022	-
2023	-
2024	-
Thereafter	-
Total	<u>\$ -</u>

Commitments and Contingencies

- a. Grants – The County has received Federal and State financial assistance in the form of grants that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agencies for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of County management, such disallowances, if any, will not be significant to the County’s financial position.
- b. Litigation – The evaluation of County management is that any liability to the County relating to lawsuits will not have a material impact on the County’s financial position. Historically, the County has not incurred significant losses from claims or lawsuits which arise during the ordinary course of business.

Subsequent Event

On January 30, 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a Public Health Emergency of International Concern and on March 10, 2020, declared COVID-19 a pandemic. The impact of COVID-19 could negatively affect the County's operations, suppliers or other vendors, as well as intergovernmental entities and citizens it collects fees from. Subsequent shelter in place orders, labor shortages or other disruptions to the County's operations, or that of its supplies and vendors, may adversely affect the County's ability to provide services to citizens and taxpayers. In addition, the pandemic and its effects could result in a widespread health crisis that may lead to an economic downturn, negatively affecting tax revenues and demand for services. As of the date of this report, the impact of COVID-19 on the County's financial statements or operations cannot be determined. The extent to which COVID-19 may affect the County's results will depend on future developments, which are highly uncertain.

The Commissioners Court approved the issuance of \$5,130,000 Unlimited Tax Road Bonds, Series 2020. These bonds have an interest rate of 4.00% and will mature in December 2040. These bonds will be used for the construction, maintenance, and operation of county roads as well as payment of professional services and costs related to the bonds.