

# VICTORIA COUNTY

## Fiscal Year 2021 Adopted Budget



### Victoria County Commissioners Court

#### County Judge

Ben Zeller

#### Commissioners

Precinct 1 - Danny Garcia

Precinct 2 - Kevin Janak

Precinct 3 - Gary Burns

Precinct 4 - Clint Ives



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# VICTORIA COUNTY 2021 ADOPTED BUDGET COVER PAGE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$312,661, which is a 1.24 percent (%) increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is 275,007.

Property Tax Rate Comparison	<u>2020 Tax Rate</u> <u>2021 Budget</u>	<u>2019 Tax Rate</u> <u>2020 Budget</u>
Property Tax Rate	\$0.3959/100	\$0.3959/100
No New Revenue/Effective Tax Rate	\$0.3946/100	\$0.3713/100
No New Revenue/Effective	\$0.3755/100	\$0.3544/100
Maintenance & Operations Tax Rate		
Voter Approval/Rollback Tax Rate	\$0.4208/100	\$0.4153/100
Debt Rate	\$0.0272/100	\$0.0213/100

Total debt obligation for County of Victoria secured by property taxes:  
\$1,878,592

	<b>Record Vote</b>	<b>Date</b>
Ben Zeller	For	September 14, 2020
Danny Garcia	For	September 14, 2020
Kevin Janak	For	September 14, 2020
Gary Burns	For	September 14, 2020
Clint Ives	For	September 14, 2020

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**BUDGET CERTIFICATE  
VICTORIA COUNTY, TEXAS**

**Budget Year from January 1, 2021 to December 31, 2021**

**THE STATE OF TEXAS       §  
COUNTY OF VICTORIA       §**

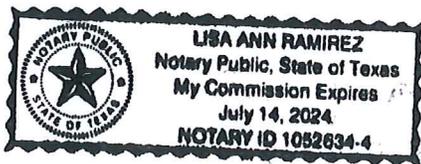
**WE, BEN ZELLER, County Judge, HEIDI EASLEY, County Clerk, and MICHELLE SAMFORD, County Auditor, of Victoria County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Victoria County, Texas, as passed and approved by the Commissioners' Court of Victoria County, Texas on the 14<sup>th</sup> day of September, 2020, as the same appears on file in the office of the County Clerk of said County.**

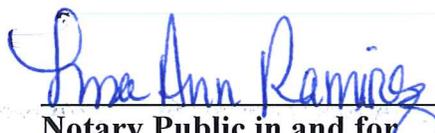
  
\_\_\_\_\_  
**Ben Zeller, County Judge**

  
\_\_\_\_\_  
**Heidi Easley, County Clerk**

  
\_\_\_\_\_  
**Michelle Samford, County Auditor**

**SWORN TO AND SUBSCRIBED before me on the 14<sup>th</sup> day of September, 2020.**



  
\_\_\_\_\_  
**Notary Public in and for  
The State of Texas**

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ORDER NO. 2020-0084

THE STATE OF TEXAS §  
COUNTY OF VICTORIA §

ON THIS, the 14<sup>th</sup> day of September, 2020, the Commissioners' Court of Victoria County, Texas, at a regularly scheduled meeting, which was open to the public, and with the following members of said Court being present, namely:

BEN ZELLER, County Judge,  
DANNY GARCIA, Commissioner, Precinct 1  
KEVIN M. JANAK, Commissioner, Precinct 2  
GARY BURNS, Commissioner, Precinct 3  
CLINT C. IVES, Commissioner, Precinct 4

and the following proceedings were had, to-wit:

AN ORDER ADOPTING THE 2021 BUDGET

BE IT ORDERED, ADJUDGED AND DECREED BY THE COMMISSIONERS' COURT OF VICTORIA COUNTY, TEXAS, being in Regular Session, with all members present and participating, that the following record vote was taken

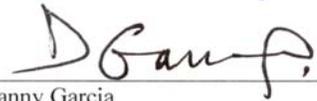
AYE: BEN ZELLER, County Judge,  
DANNY GARCIA, Commissioner, Precinct 1  
KEVIN M. JANAK, Commissioner, Precinct 2  
GARY BURNS, Commissioner, Precinct 3  
CLINT C. IVES, Commissioner, Precinct 4

NAY: NONE

ABSTAIN: NONE

PASSED AND ADOPTED this the 14<sup>th</sup> day of September, 2020.

  
Ben Zeller, County Judge

  
Danny Garcia  
Commissioner, Pct. 1

  
Kevin M. Janak  
Commissioner, Pct. 2

  
Gary Burns  
Commissioner, Pct. 3

  
Clint C. Ives  
Commissioner, Pct. 4

ATTEST:  
  
County Clerk





ORDER NO. 2020-0085

THE STATE OF TEXAS §  
COUNTY OF VICTORIA §

ON THIS, the 14<sup>th</sup> day of September, 2020, the Commissioners' Court of Victoria County, Texas, at a regularly scheduled meeting, which was open to the public, and with the following members of said Court being present, namely:

BEN ZELLER, County Judge,  
DANNY GARCIA, Commissioner, Precinct 1,  
KEVIN M. JANAK, Commissioner, Precinct 2,  
GARY BURNS, Commissioner, Precinct 3,  
CLINT C. IVES, Commissioner, Precinct 4,

and the following proceedings were had, to-wit:

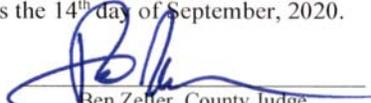
AN ORDER LEVYING TAXES FOR THE YEAR 2020

BE IT ORDERED, ADJUDGED AND DECREED BY THE COMMISSIONERS' COURT OF VICTORIA COUNTY, TEXAS, being in Regular Session, with all members present and participating, that the following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars (\$100.00) assessed valuation of all property (not exempt from taxation by the laws of the State of Texas), for the year 2020.

MAINTENANCE & OPERATING FUNDS	
General Fund	\$0.3164
Farm-to-Market Lateral Road Tax <i>(Except the first \$3,000 value of residential Homesteads under Art. VIII, Sec. 1—a State Constitution) Election August 1957</i>	\$0.0523
<b>TOTAL MAINTENANCE AND OPERATING FUNDS TAX RATE</b>	<b>\$0.3687</b>
 <i>DEBT SERVICE FUNDS</i>	 \$0.0272
<hr/>	
<b>TOTAL COUNTY TAX RATE PER \$100 VALUATION</b>	<b>\$0.3959</b>

**THIS TAX RATE IS EFFECTIVELY A 0.33 PERCENT INCREASE IN THE TAX RATE.**

PASSED AND ADOPTED this the 14<sup>th</sup> day of September, 2020.

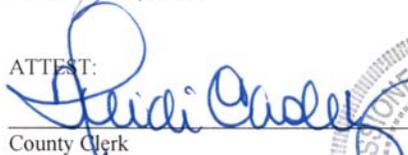
  
Ben Zeller, County Judge

  
Danny Garcia  
Commissioner, Pct. 1

  
Kevin M. Janak  
Commissioner, Pct. 2

  
Gary Burns  
Commissioner, Pct. 3

  
Clint C. Ives  
Commissioner, Pct. 4

ATTEST:  
  
County Clerk





**BEN ZELLER**  
VICTORIA COUNTY  
COUNTY JUDGE

Dear Neighbors,

After much careful work and listening to county residents, Victoria County Commissioners' Court is pleased to present this 2021 County Budget.

Preparing an annual budget is one of the many responsibilities of your Commissioners' Court, and one of my duties as Victoria County Judge is to serve as Chief Budget Officer for the county to help lead and guide our budgeting work.

We faced many challenges in preparing a balanced budget for 2021 that does not increase the tax rate. This included maintaining a high level of services for our residents in areas such as public safety and public health, while facing unexpected shortfalls in revenue.

In successfully overcoming these challenges, we kept it a priority to maintain a rainy day fund that would be sufficient to protect our county from loss of services in the event of major disasters such as hurricanes.

We took a strong stance against increasing the property tax burden on county residents as a way to make up for decreases in sales tax and other revenues. Victoria County has a long tradition of taking a conservative approach to budgeting and finances, and our county currently has one of the lower property tax rates in Texas. In addition, county debt has been consistently paid down in recent years. This conservative belief in keeping taxes and debt as low as possible has helped our county achieve an AA+ credit rating, which is one of the highest credit ratings possible for a community our size.

As you can see in this adopted 2021 County Budget, the majority of spending is targeted toward law enforcement and public safety. Providing for law and order was one of the original purposes of county government when Texas counties began forming in the 1830s, and it continues to be one of our highest purposes today. The final approved 2021 General Fund Budget for Victoria County is \$40,720,230 and \$59,158,912 total for all funds.

Thank you for taking an interest in your county government, and please reach out to me with any questions about this budget. It's an honor to serve you, and may God Bless Victoria County!

Ben Zeller  
Victoria County Judge

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## **VICTORIA COUNTY, TEXAS**

### **2021 BUDGET SYNOPSIS**

#### **FOR THE PERIOD JANUARY 1 THROUGH DECEMBER 31**

Victoria County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners' Court in accordance with the Texas Constitution. Commissioners serve four-year staggered terms, and the County Judge is elected at large to serve a four-year term. The County Judge serves as the budget officer and conducts budget hearings in July and August, with the final calendar year budget approved by the Commissioners' Court following the hearings.

The 2021 budget is based on a 2020 tax rate of \$0.3959 (39.59 cents) per \$100 of assessed taxable valuation. The adopted tax rate has been \$0.3959 since 2016. The 2020 tax rate is 0.33% (0.13 cents) over the County's effective tax rate. The taxable valuation increased for the 2021 year by \$126,188,142. The County budget covers 43 funds in total and includes revenues of \$58,572,056 and expenditures of \$59,158,912.

The County provides a full range of services. The County provides many services not ordinarily provided by any other entity of government and provides additional services in cooperation with other local governmental units. A primary service is the administration of justice, which includes the civil and criminal county and district courts, justices of the peace, constables, district attorney, investigators, clerks of the courts, sheriff, jail, security and emergency management and grand jury bailiffs. Other functions performed by the County include the construction and maintenance of roads and bridges, either independently or in cooperation with other entities; administration of public health services; assistance to indigents; and the provision of juvenile, health, education and welfare services involving the care and correction of dependent or delinquent children as well as property tax collections for multiple agencies. Citizens Medical Center, the County's hospital, operates as a County department under a separate budget, approved by its Board of Managers. Citizens Medical Center continues to operate without taxpayer dollars.

The County also provides many benefits to the employees of the County, and these are determined annually for each budget year.

Victoria County continues to operate in a business-like and conservative manner, while striving to meet the needs of its citizens in the fields of government that have been assigned to counties under the Texas Constitution and statutes. The budget is produced in an easy-to-understand format, for the convenience of all concerned. Input from citizens is welcome at each meeting of the Court, which meets weekly on Monday at 10:00 o'clock a.m. in the Commissioners' Courtroom on the second floor of the 1967 Courthouse.

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# HOW TO USE THIS BOOK

As a Victoria County resident, we encourage you to review and understand where your tax dollars are going. We understand it may be difficult to find what you're looking for in such a complex document, so we have worked to make navigating this budget as easy and convenient as possible.

The Victoria County's Annual Budget is divided into the following sections:

## **County Profile**

This section provides our organizational chart, the County's demographics, history and information about Victoria County today.

## **Elected Officials and Personnel**

This section provides information on the County's Elected Officials and department staffing levels. Financial implications of each position can be found within each respective department's budget.

## **Budget Synopsis**

This section provides an overview of the county's budget, including a summary of county wide revenue and expenditures, breakdown of Victoria County property taxes, and Victoria County's debt at a glance. It also provides the estimated year end balances by fund, the county wide expenditure comparison to the prior year, and statement of revenues in all funds and comparison to prior year revenues.

## **General Fund**

The General Fund is the general operating fund of the County. This section provides summary and detailed information for budgeted revenue and expenditures.

## **Road and Bridge Funds**

The Road and Bridge Funds are used to support maintenance and improvements of public roads or building bridges within Victoria County. This section provides summary and detailed information for budgeted revenue and expenditures.

## **Special Revenue Funds**

This section includes special revenues such as the Emergency Management, Records Management and other Funds. These special revenue funds are legally restricted for certain purposes. This section provides summary and detailed information for budgeted revenue and expenditures.

## **Enterprise Funds**

This section includes funds that provide goods or services to the public for a fee that makes the entity self-supporting such as Airport and Commissary Funds. This section provides summary and detailed information for budgeted revenue and expenditures.

## **Internal Service Funds**

This section includes those funds for good or services shifted between departments on a reimbursement basis such as the Health Insurance Fund. This section provides summary and detailed information for budgeted revenue and expenditures.

## **Debt Service Funds**

This section provides summary and detailed information on all debt issued and each annual debt service obligation by fund.

## **Appendix**

This section provides the County's budgetary and financial policies, glossary of terms and statistical and historical information for the last ten years.

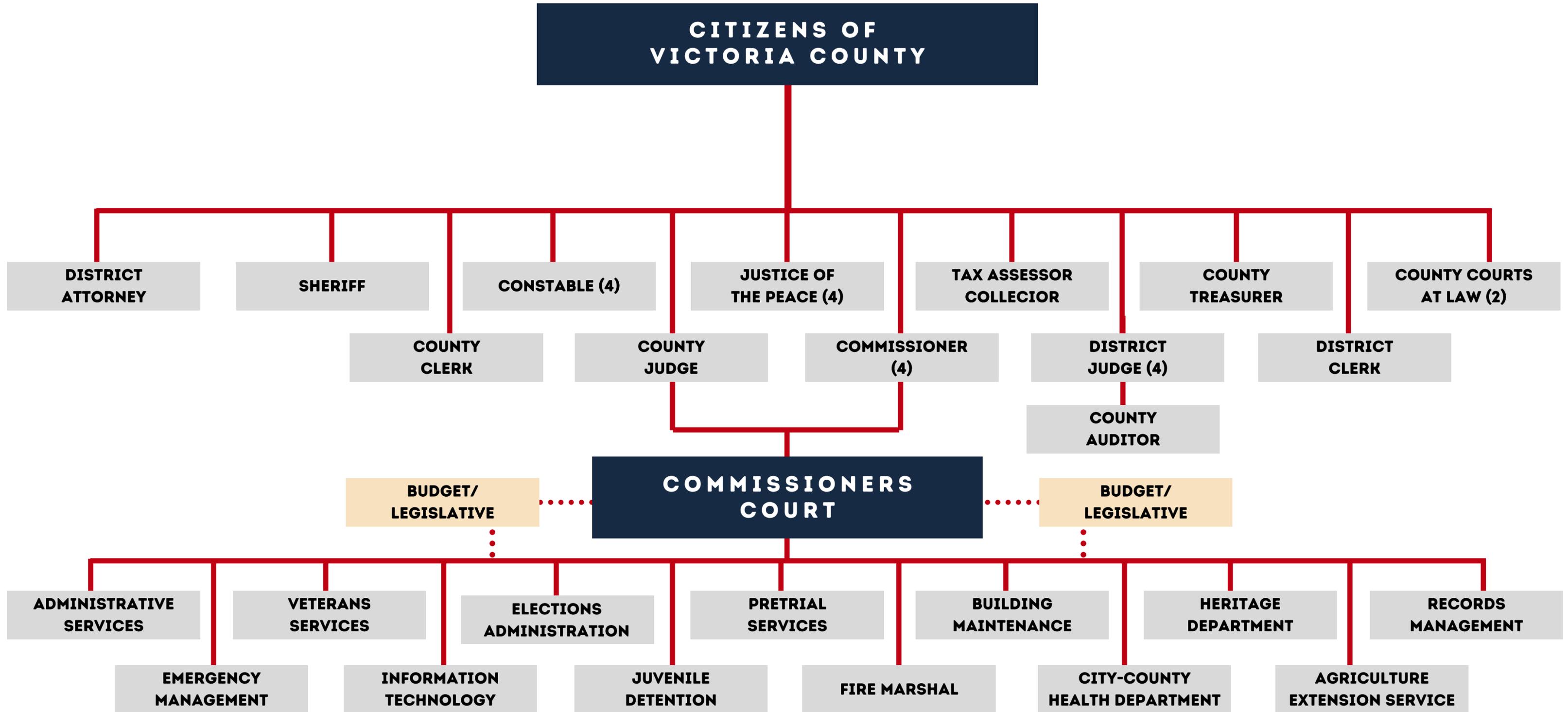
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# COUNTY PROFILE

**This section provides our organizational chart, the County's demographics, history and information about Victoria County today.**

# VICTORIA COUNTY ORGANIZATIONAL CHART



# County Profile and Demographics

Victoria County is located in southeastern Texas on the Coastal Plain about midway between the southern and eastern extremities of the Texas Gulf Coast. Victoria, the county's largest town, is the county seat. There roads converge 120 miles from Houston, 102 miles from San Antonio, 110 miles from Austin, and 75 miles from Corpus Christi; hence the town's nickname, the "crossroads of South Texas."

Victoria County comprises 887 square miles of nearly level to gently rolling coastal prairie, surfaced primarily with dark clay loams and clays that support bluestems and tall grasses, oak forest, huisache, mesquite, prickly pear, and other vegetation. The northwestern part of the county lies in the Post Oak Belt and thus marks the southernmost extension of the East Texas timberlands.

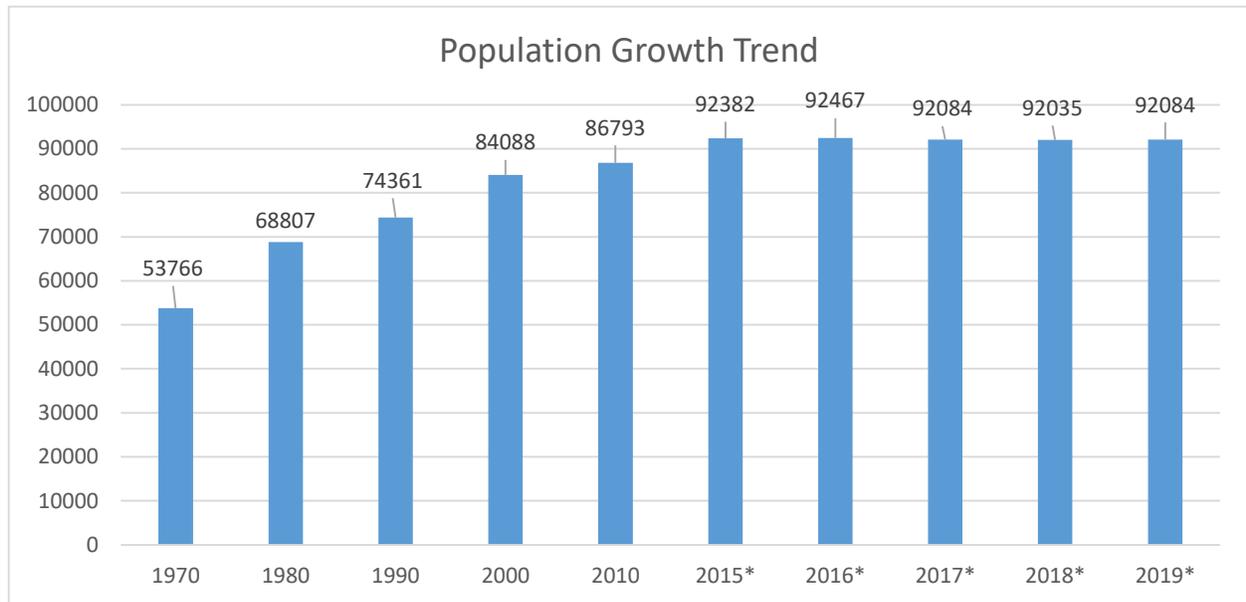
Victoria is the county's largest town and its seat of government. Other communities include Bloomington, Inez, Telferner, Placedo, and McFaddin. The county hosts a Czech Heritage Festival in October.

Source: Texas State Historical Association, Handbook of Texas Online, Craig H. Roell, "VICTORIA COUNTY," accessed June 02, 2020, <http://www.tshaonline.org/handbook/online/articles/hcv03>



Victoria County Map  
Victoria County Map. Courtesy of the Texas Almanac. Image available on the Internet and included in accordance with Title 17 U.S.C. Section 107.

## Population



Victoria County's population has stayed relatively consistent with minimal growth. The population estimate for 2018 shows a 6% growth since the 2010 Census, according to the United States Census Bureau. This corresponds to an average annual growth of 1%.

The American Community Survey for the U.S. Census Bureau estimates for Victoria County show a population composition as follows:

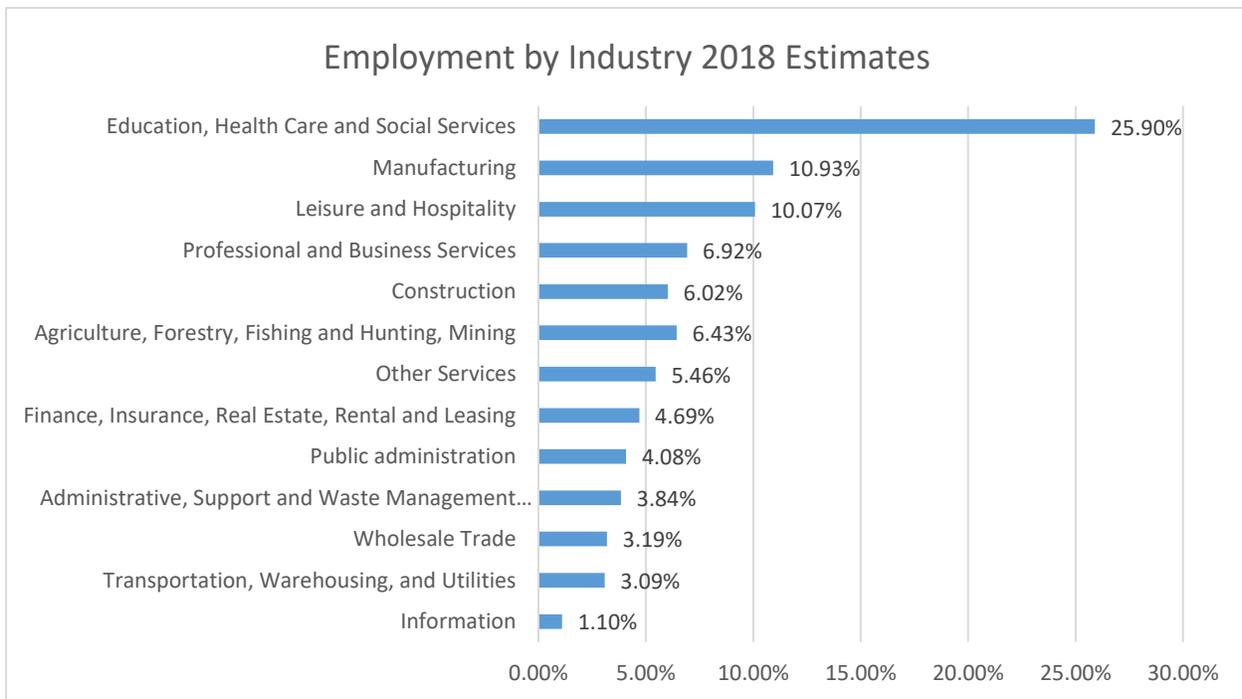
### *Population Composition by Age*

VICTORIA COUNTY		
AGE BREAKDOWN	2018	2010
Under 5 years	6.70%	7.70%
5 to 24	27.90%	27.90%
25 to 44	25.10%	24.60%
45 to 64	24.00%	26.50%
65 and over	16.30%	13.40%

*Population Composition by Race and Ethnic Group*

VICTORIA COUNTY		
Race	2018	2010
White alone	87%	82%
Black or African American alone	6%	5%
American Indian and Alaska Native alone	0%	1%
Asian alone	1%	1%
Native Hawaiian and Other Pacific Islander alone	0%	0%
Some other race alone	2%	6%
Two or more races	3%	5%
Ethnicity		
Hispanic or Latino origin (of any race)	47%	44%
Not Hispanic or Latino	53%	56%

Economy



Estimated in 2018, for the employed population sixteen years and older, the leading industries in Victoria County were Education, Health Care and Social Services (25.9%), with the next industry being Manufacturing (10.93%) at less than half the percentage.

Of those employed, it is estimated that 81.7% of Victoria County workers drove to work alone, 9.4% carpooled, 1.4% took public transportation, 3% walked and less than 1% used other means. The remaining 3.7% worked at home.

## Brief History of Victoria

*Courtesy of the Victoria County Heritage Department*



*Courtesy of Victoria Preservation, Inc., Victoria County Historical Commission, and the Victoria County Heritage Department.*

This favored bit of Texas, known today as Victoria County, is the very place where the history of Texas began. The area has been inhabited for millennia, but our first recorded history began in the early 1500's with Spanish exploration. The French explorer, La Salle, arrived in 1685 and established a colony, known today as Fort St. Louis, in present day Victoria County on Garcitas Creek. La Salle's intrusion into Spanish territory triggered the settlement of Texas.

Not until 1721, however, did the first permanent Spanish structures appear here, with the construction of the first Presidio La Bahia - directly atop the remains of Fort St. Louis. La Bahia and its accompanying mission, Espiritu Santo, were moved multiple times before finally locating on the San Antonio River, in present day Goliad County, in 1749.

It would be 140 years from La Salle's arrival before the Republic of Mexico approved Don Martin De Leon's request for a land grant in Texas on the lower Guadalupe River. De Leon established the village of Nuestra Señora de Guadalupe de Jesús Victoria. The town was known as Guadalupe Victoria until Texas gained its independence from Mexico in 1836; at that time the name was shortened to Victoria.

Victoria was among the original 23 counties established by the First Congress of the Republic of Texas on March 17, 1836. Its modern boundaries were defined by the Texas legislature on March 31, 1846. The City of Victoria was chartered in 1839.

Despite the typical problems of Texas settlements during this era - Indians, disease, and war with Mexico - Victoria prospered. Its principle sources of livelihood were agriculture and ranching. The town grew rapidly during the 1840s and 1850s. Victoria became a cosmopolitan community in the latter part of the nineteenth century.

During the calendar year 1892, Victoria County built its Richardsonian Romanesque courthouse. It was designed by an architect of national fame, J. Riely Gordon. Situated just to the west of De Leon Plaza, on the city block set aside for government buildings, it was brilliantly restored and rededicated on March 24, 2001.

Beginning in the 1930s the oil and gas industry emerged as a vital force in Victoria's economy. With the coming of WW2 and rapid militarization, Foster and Aloe Fields were constructed in Victoria, leading to rapid growth during the 1940s. After the war, petrochemical plants and other international businesses located in the region, and are still in operation today. The Victoria of today is a modern city, but one which has not lost its small town atmosphere.



# **ELECTED OFFICIALS & PERSONNEL**

**This section provides information on the County's Elected Officials and department staffing levels. Financial implications of each position can be found within each respective department's budget.**

# Your Governing Body

The Commissioners Court is the governing body of Victoria County. The Texas Constitution specifies that Commissioners Court consist of the County Judge, who is elected at-large within the county, and four County Commissioners, each elected within their respective precincts. The County Judge is the presiding officer of Commissioners Court.

Commissioners Court assumes wide-ranging responsibilities over county business as provided by Texas law. Examples of these responsibilities include establishing a budget for all offices and departments, adoption a tax rate, setting policy for employment and benefits, regulatory matters, appointment of non-elected departments heads and county board/commissions, supervision and control of the county courthouse facilities, and property acquisition.

Commissioners Court meets on Mondays at 10:00am in the county courthouse in Downtown Victoria. These meetings are open to the public and all are welcome to attend in person or to view remotely via the County's social media services or on our website [www.VCTX.org](http://www.VCTX.org).



**BEN ZELLER**  
**COUNTY JUDGE**



**DANNY GARCIA**  
**COMMISSIONER, PRECINCT 1**



**KEVIN JANAK**  
**COMMISSIONER, PRECINCT 2**



**GARY BURNS**  
**COMMISSIONER, PRECINCT 3**



**CLINT IVES**  
**COMMISSIONER, PRECINCT 4**

# Other Elected Officials

HEIDI EASLEY	COUNTY CLERK
CATHY STUART	DISTRICT CLERK
TRAVIS ERNST	COUNTY COURT AT LAW 1 JUDGE
DANIEL F GILLIAM	COUNTY COURT AT LAW 2 JUDGE
JACK MARR	24TH DISTRICT COURT JUDGE
STEPHEN WILLIAMS	135TH DISTRICT COURT JUDGE
ROBERT E BELL	267TH DISTRICT COURT JUDGE
ELI GARZA	37TH DISTRICT COURT JUDGE
SEAN KENNEDY	TREASURER
RENA SCHERER	TAX ASSESSOR-COLLECTOR
GARY SMEJKAL	CONSTABLE PRECINCT 1
JAMES CALAWAY	CONSTABLE PRECINCT 2
KENNETH EASLEY	CONSTABLE PRECINCT 3
AARON BURLESON	CONSTABLE PRECINCT 4
JUSTIN MARR	COUNTY SHERIFF
MARY ANN RIVERA	JUSTICE OF THE PEACE PRECINCT 1
STUART POSEY	JUSTICE OF THE PEACE PRECINCT 2
ROBERT WHITAKER	JUSTICE OF THE PEACE PRECINCT 3
JOHN MILLER	JUSTICE OF THE PEACE PRECINCT 4

## Staffing Levels

### COUNTY JUDGE

1	County Judge
1	Chief of Staff
<hr/>	
2	

### COMMISSIONERS COURT

1	Administrative Assistant
1	Administrative Assistant
<hr/>	
2	

### RECORDS MANAGEMENT

1	Records Manager
1	RM Tech
<hr/>	
2	

### COUNTY CLERK

1	County Clerk
1	Chief Deputy
1	Asst Chief Deputy
1	Asst Chief Deputy
1	System Analyst
6	Clerk III
1	Clerk III
2	Clerk III
1	Clerk III
<hr/>	
15	

### PRETRIAL SERVICES

1	Pre Trial Services Officer
1	Probation Assistant
<hr/>	
2	

### VETERAN SERVICES

1	Veteran's Officer
<hr/>	
1	

### HERITAGE DEPARTMENT

1	Heritage Director
<hr/>	
1	

### COUNTY COURT AT LAWS

1	Court at Law Judge 1
1	Court at Law Judge 2
2	Court Reporter

1	Senior Court Coordinator
1	Visiting Judge
<hr/>	
6	

### DISTRICT COURT

4	District Judges
5	Court Reporter
1	Senior Court Coordinator
1	Senior Court Coordinator
1	Visiting Judges
<hr/>	
12	

### DISTRICT CLERK

1	District Clerk
1	Chief Deputy
2	Asst. Chief Deputy
1	Clerk III
6	Clerk III
1	Collections Supervisor
2	Collections Clerk
<hr/>	
14	

### JUSTICE OF THE PEACE PCT #1

1	Justice of the Peace
1	Asst. Chief Clerk
1	Clerk III
1	Clerk III/Warrants
<hr/>	
4	

### JUSTICE OF THE PEACE PCT #2

1	Justice of the Peace
1	Asst. Chief Clerk
1	Clerk III
<hr/>	
3	

### JUSTICE OF THE PEACE PCT #3

1	Justice of the Peace
1	Chief Clerk
1	Asst. Chief Clerk
1	Clerk III
<hr/>	
4	

### JUSTICE OF THE PEACE PCT #4

1	Justice of the Peace
1	Asst. Chief Clerk
1	Clerk III

1 PT Clerk III  
4

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3 Asst. Chief Deputy  
11 Clerk III  
16

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CRIMINAL DISTRICT ATTORNEY

1 District Attorney/CDA  
1 First Assistant /Appellate CDA  
3 Felony Assistant CDA  
3 Misd. Assistant CDA  
1 P/T JP CDA  
1 Administration Chief  
3 Investigator  
2 Chief Clerk  
4 Asst. Chief Clerk  
4 Clerk III  
1 Clerk II  
1 Misd Victim/Witness Coordinator  
1 P/T Legal Assistant  
1 Victim Assistance Coordinator

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27

ADMINISTRATIVE SERVICES

1 Engineer/Project Manager  
1 Compliance Specialist  
1 Grant Administrator

---

3

INFORMATION TECHNOLOGY

1 Director  
1 Assistant Director  
2 Computer Technician  
1 System Administrator  
1 Senior Tech  
1 Network Engineer

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7

ELECTIONS OFFICE

1 Elections Administrator  
1 Asst. Elect. Admn.  
1 Clerk III  
1 P/T Clerk II

---

4

HUMAN RESOURCES

1 HR Director  
1 Clerk III

---

2

COUNTY AUDITOR

1 County Auditor  
1 Ist Asst. Auditor  
2 Internal Auditor  
3 Accounting Clerk II  
1 Audit Manager

---

8

FACILITY MANAGEMENT

1 Facilities Manager  
8 Maintenance I  
1 Facilities Tech  
1 Facilities Tech I  
1 Facilities Tech II

---

12

COUNTY TREASURER

1 County Treasurer  
1 Chief Deputy  
1 Payroll Coordinator  
1 Payroll Assistant  
1 Accounting Clerk II

---

5

FIRE MARSHAL

1 Fire Marshal  
1 Clerk III  
1 Lt. ARFF  
1 ARFF Specialist I  
3 ARFF Specialist

---

7

COUNTY TAX OFFICE

1 Tax Assessor Collector  
1 Chief Deputy

CONSTABLE PCT 1

1 Constable #1

---

1

CONSTABLE PCT 2	
1	Constable #2
<hr/>	
1	
CONSTABLE PCT 3	
1	Constable #3
<hr/>	
1	
CONSTABLE PCT 4	
1	Constable #4
<hr/>	
1	
SHERIFFS OFFICE - ADMINISTRATION	
1	Sheriff
1	Chief Deputy
1	Executive Assistant
1	Financial Officer
1	Asst. Financial Officer
1	Captain, Administration
1	Lt. Training Officer
1	Lt. Administration
1	Quartermaster
1	LE Technologist
1	System Specialist
1	Records Administrator
4	Clerk III Records
<hr/>	
12	
SHERIFFS OFFICE - ENFORCEMENT	
1	Captain, Enforcement
3	Lt., Enforcement
7	Investigator
1	Crime Scene Tech
8	Sgt., Enforcement
19	Sr. Patrol Deputies
1	Civil Deputy
4	Patrol Corporal
1	Civil Corporal
1	Captain, Investigations
8	Telecomm. Operators
1	PT Telecomm. Operator
2	Warrants Officer
1	Clerk III
1	Asst. Chief Clerk
1	Crime Victim Liason
<hr/>	
83	

SHERIFFS OFFICE - SPECIAL CRIMES UNIT	
1	Lieutenant, SCU
3	Investigator, SCU
1	Sergeant, SCU
1	Interdiction Sergeant
1	Interdiction Corporal
4	Interdiction Deputies
<hr/>	
11	
SHERIFFS OFFICE - DETENTION	
1	Captain, Detention
3	Lt., Detention
5	Sergeants
10	Corporal
17	Courts/Extradition
29	Detention Deputy
1	Maintenance Officer
21	Detention Officer Tier 3
10	Detention Officer Tier 1
9	Detention Officer Tier 2
1	Classification Officer
1	Maintenance Supervisor
1	Food Services Supervisor
4	Cook
1	Medical Clerk
4	Certified Med Aide
1	Nurse Supervisor
4	Nurse
<hr/>	
123	
SHERIFFS OFFICE - ENFORCEMENT	
1	Special Ops Commander
1	Clerk III
1	Intelligence Analyst
1	Mental Health Supervisor
4	Mental Health Officer
1	School Resource Officer
1	Corporal- School Resource Officer
1	SGT.- School Resource Officer
9	School Resource Officer
<hr/>	
20	
SHERIFFS OFFICE - COMM	
1	Inmate Services Asst.
1	Inmate Services Coordinator
<hr/>	
2	

JUVENILE - DETENTION

1	Facility Administrator
1	Compliance Officer
1	Asst. Facility Admin
1	Staff Services Coordinator
1	Clerk III
4	Supervisor
4	JSO III
6	JSO II
9	JSO I
9	JSO
1	Control Room Officer (2080)
2	Residential JPO
1	Intake Officer
1	Nurse Supervisor
1	Nurse Full Time
1	Food Service Supervisor
2	Cook
1	Maintenance II
1	Maintenance I

48

EMERGENCY MANAGEMENT

1	Emergency Mgmt Coordinator
1	Emergency Mgmt Specialist
1	Deputy Emergency Mgmt Coordinator

3

EXTENSION OFFICE

1	Agent FCS
1	Agent, AGNR
1	Agent, 4 H & YD
1	Chief Clerk
1	Asst Chief Clerk

5

ROAD AND BRIDGE PCT 1

1	Commissioner
1	Foreman
1	Asst. Foreman
6	Sr. Equipment Operator
1	Mechanic/Equip Operator
1	Road Crew Foreman
1	Courtesy Station Operator

12

ROAD AND BRIDGE PCT 2

1	Commissioner
1	Foreman
5	Sr. Equipment Operator
1	Mechanic/Equip Operator
1	Equipment Operator
1	P/T Equipment Operator

10

ROAD AND BRIDGE PCT 3

1	Commissioner
1	Foreman
1	Asst. Foreman
4	Sr. Equipment Operator
3	Equipment Operator
1	Mechanic/Equip Operator
1	Maintenance III
1	Courtesy Station #3

13

ROAD AND BRIDGE PCT 4

1	Commissioner
1	Foreman
1	Asst. Foreman
1	Mechanic/Equip Operator
4	Sr. Equipment Operator
1	Equipment Operator
1	Shop Tech
1	Courtesy Station Operator

11

JUVENILE PROBATION

8	JPO
1	Chief Juv. Prob. Officer
1	Senior Clerk
1	JPO Supervisor
1	Court Services Coordinator
1	Assistant Chief
3	Clerk III
1	Data Coordinator

17

AIRPORT

1	Airport/FBO Executive Director
1	Director of Operations
1	Maintenance Supervisor

1	Financial Assistant	1	Receptionist/Transportation Clerk
1	Oper/Maint. Spec IV	1	Medical Case Manager
1	Oper/Maint Spec. III	1	Outreach Support Coord.
2	Oper/Maint Spec. II	1	BT/ PHEP Coordinator
1	Maintenance I	1	Program Manager
1	Line Attendant Supervisor	2	Community Health Worker I
4	Line Attendant	1	Community Health Worker II
1	FBO Clerk III	43	

15

EMPLOYEE HEALTH CLINIC

1	FNP
1	Clinic Coordinator
1	Nurse
1	PT Medical Receptionist
4	

WIC DEPARTMENT

1	Program Director
1	Office Manager
1	Nurse Qual. Assur. Coord.
3	Nurse
5	Clerk III
1	Outreach Coordinator

12

HEALTH DEPARTMENT

1	Chief Animal Cntrl. Officer
1	Assistant Supervisor
3	Animal Control Officer
1	Clerk III
2	Shelter Care Tech
1	Sr. Animal Control Officer
1	Adoption Coordinator
1	Nurse
1	Director
1	Asst. Director
1	Environmental Supervisor
5	Sanitation Inspector
1	Stormwater Inspector
1	Nurse Manager
1	Env. Admin. Secretary
1	Accounting Clerk
1	Deputy Director, Finance
1	Accounting Clerk II
1	Nurse
1	CSA IV
1	CSA III
1	Prog Spec III Net Adm
1	RN Nurse
1	ADAP Eligibility Worker
1	Epidemiologist
1	Public Health Comm. Advocate
1	Program Administrator
1	Casework/Associate

**619**      **Total**

*Financial implications of each position can be found within each respective department's budget.*

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# **BUDGET SYNOPSIS**

**This section provides an overview of the county’s budget, including a summary of county wide revenue and expenditures, breakdown of Victoria County property taxes, and Victoria County’s debt at a glance. It also provides the estimated year end balances by fund, the county wide expenditure comparison to the prior year, and statement of revenues in all funds and comparison to prior year revenues.**

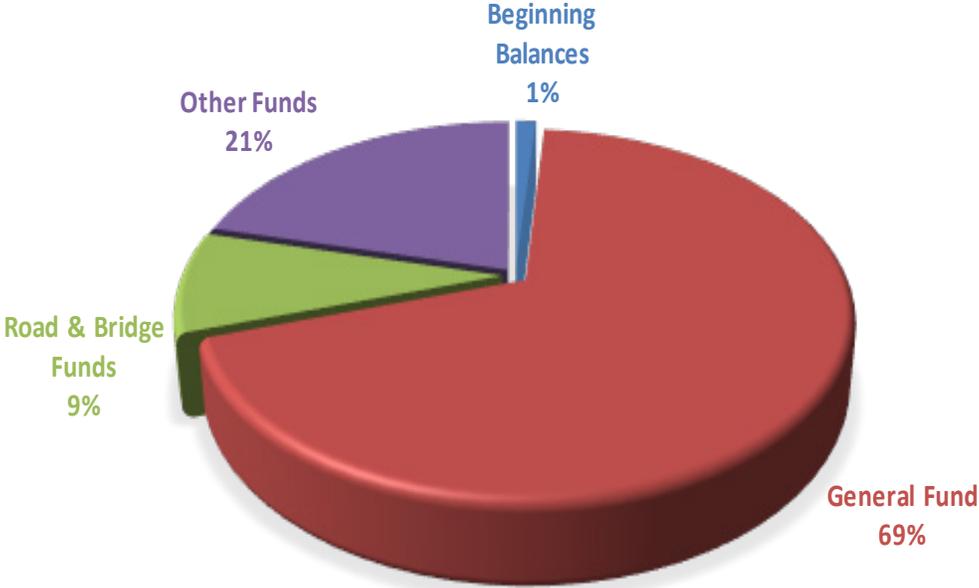
# Fiscal Year 2021 Budget Synopsis

**TOTAL PROJECTED REVENUES - ALL FUNDS**  
**\$59,158,912**

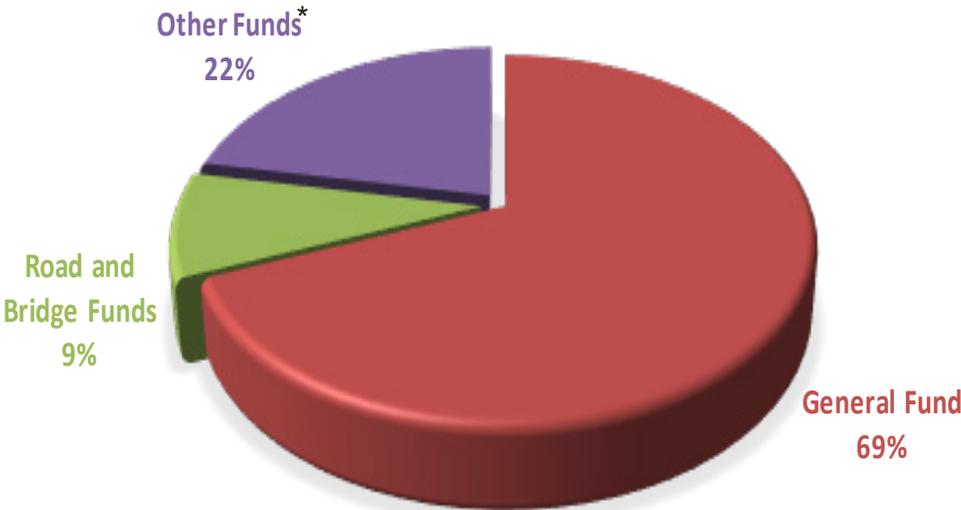
General Fund revenues are used for general county operations and services.

All Other Funds are revenues from specific tax or other restricted revenues.

## REVENUE SUMMARY - ALL FUNDS



## EXPENDITURE SUMMARY - ALL FUNDS



\*Other Funds include Special Revenue Funds, Internal Service Funds, Debt Service Funds, and Enterprise Funds.

**TOTAL BUDGET - ALL FUNDS**  
**\$59,158,912**

**General Fund**  
**\$40,720,230**

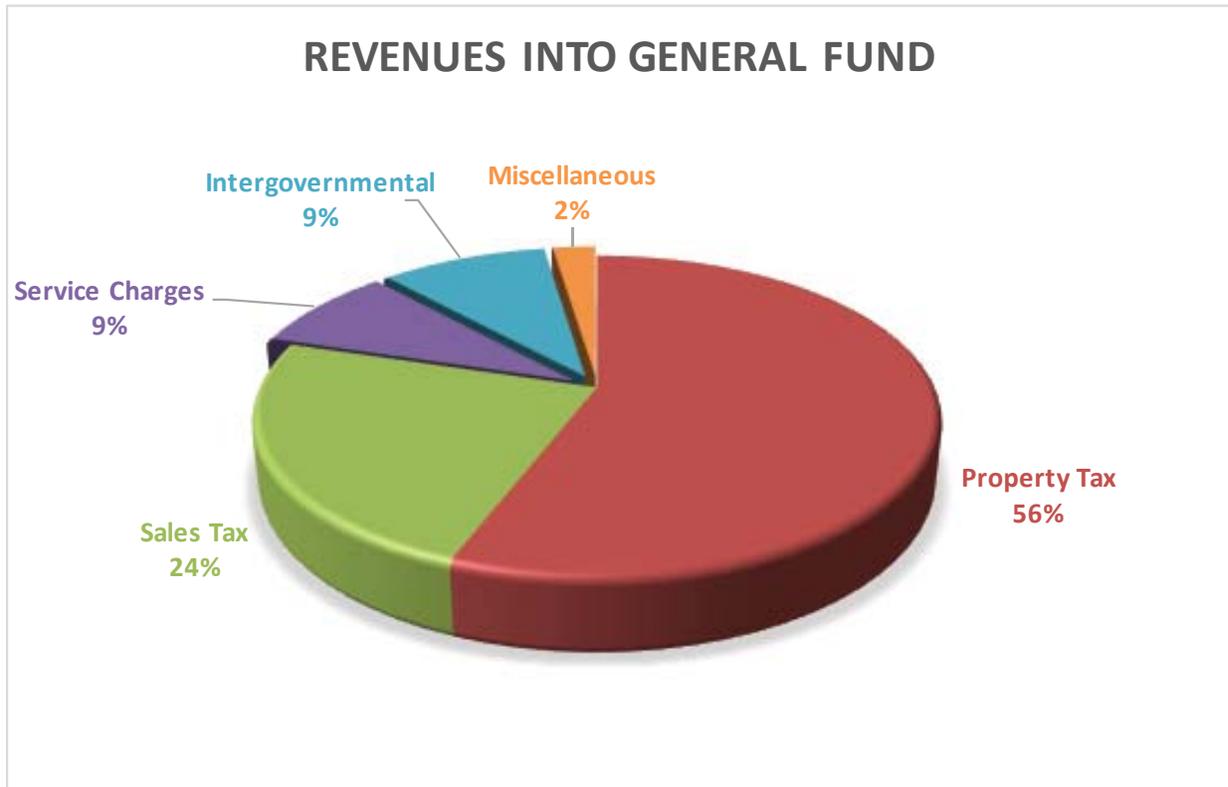
**Road & Bridge**  
**\$5,450,664**

**Other**  
**\$12,988,018**

# General Fund Breakdown

The General Fund is the primary operating account of Victoria County. It is primarily funded by property and sales tax revenues. At the end of Fiscal Year 2021, the General Fund is expected to have a \$15,400,000 fund balance.

The following chart shows the breakdown of General Fund resources.



## HOW VICTORIA COUNTY ALLOCATES TAX DOLLARS\*



General Government Operations

\$9,809,115  
21%



Court System

\$5,353,849  
12%



Law Enforcement & Corrections

\$20,678,276  
45%



Public Health & Safety

\$4,510,015  
10%



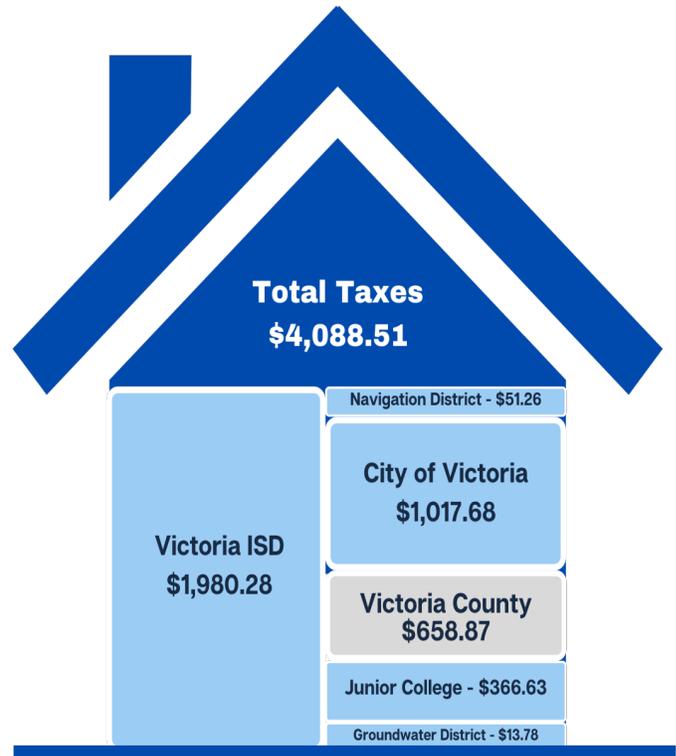
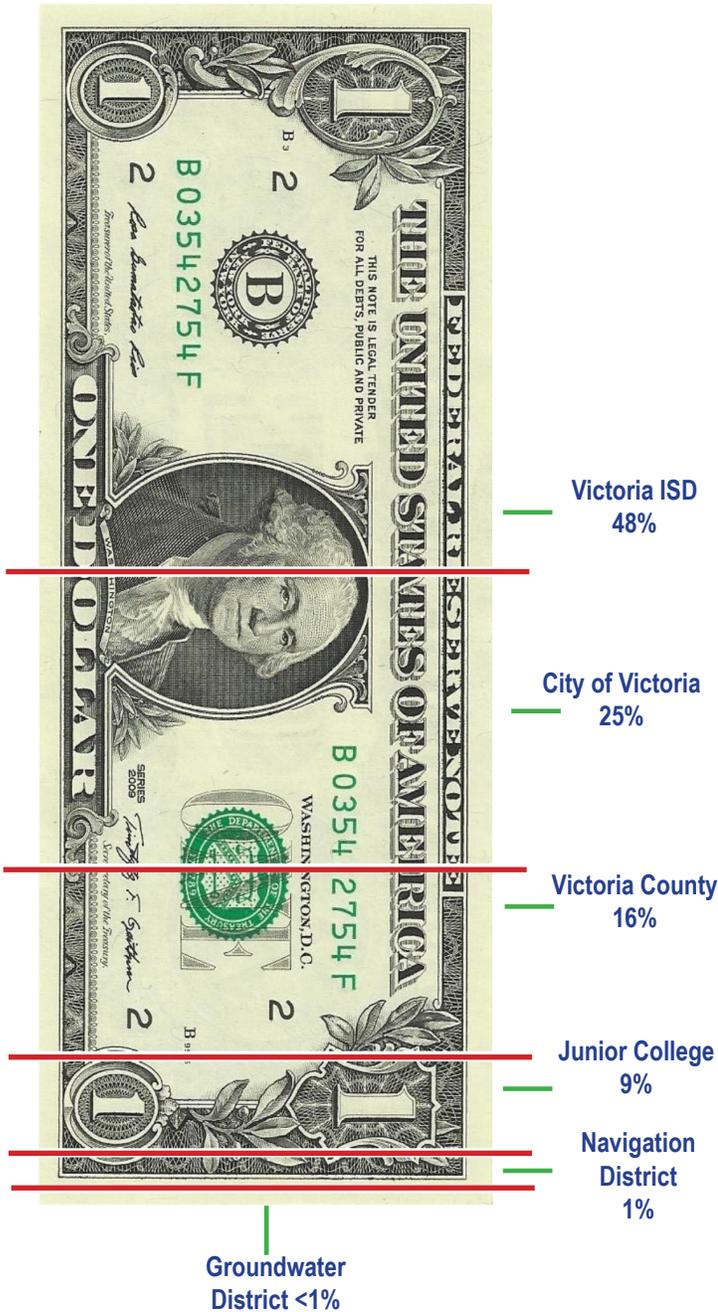
Infrastructure

\$5,819,640  
13%

\*Allocation graphic includes Road & Bridge Fund Expenditures.

# Property Tax Summary

## Distribution by Taxing Unit



The example above is a breakdown of what taxes would be owed on the average homestead taxable value of \$166,424.

Tax Rate per 100 by Jurisdiction	2019	2020
County of Victoria	0.3959	0.3959
Junior College	0.2206	0.2203
Navigation District	0.0308	0.0308
Victoria ISD	1.1935	1.1899
Groundwater District	0.00843	0.00828
City of Victoria	0.06115	0.6115
<b>Total Tax Rate per 100</b>	<b>2.46073</b>	<b>2.45668</b>

Victoria County Property Tax Rate (per \$100 Taxable Value)			
	2019	2020	Difference
Operating Rate	0.3116	0.3164	0.0048
Debt Service Rate	0.0213	0.0272	0.0059
Road & Bridge	0.0630	0.0523	-0.0107
<b>Total Tax Rate per 100</b>	<b>0.3959</b>	<b>0.3959</b>	<b>0.0000</b>

# Debt at a Glance

## Current Debt Obligations

The 2021 Adopted Budget proposes no new debt issuance.

Victoria County debt outstanding as of December 31, 2020 is shown in the table below. Detailed information can be found in the Debt Service Fund section.

Type of Debt	Amount
Tax Supported Debt - <i>Tax-supported debt is backed by a pledge of property taxes levied within the issuer's boundaries. Some tax-supported debt may be secured by a combination of property taxes and other revenue sources.</i>	21,042,414

**Of the tax supported debt, \$9,895,000 relates to the issuance of bonds for the county owned hospital, Citizens Medical Center, Emergency Room expansion in 2019. The debt payments are made by Citizens Medical Center each year.**

### Victoria County Credit Rating

**AA+**

Victoria County currently has one of the highest investment grade bond ratings for communities our size. The rating allows the County to borrow funds at favorable interest rates and saves taxpayer resources.

For comparison purposes, the State of Texas has an outstanding debt per capita of \$1,769. **Victoria County's outstanding debt per capita is \$229 based on the 2019 U.S. Census Bureau population estimate of 92,084.**

According to data on the Debt at a Glance Transparency page found on the website of the Texas Comptroller of Public Accounts, Victoria County ranks **133** out of 254 counties for **lowest outstanding tax supported debt per capita.**

Victoria County promotes transparency and accessibility of all financial information. For additional information regarding the finances and debt obligations of Victoria County, you may visit our Openbooks page of our County website at <http://vctx.org>.

VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2021 BUDGET		Estimated
	Balance 01-01-2021	Revenue	Expenditures	Balance 12-31-21
<b>OPERATING FUNDS:</b>				
100 General Fund	15,400,000	40,720,230	(40,720,230)	15,400,000
Road & Bridge Funds:				
201 Precinct #1	305,000	1,335,762	(1,335,762)	305,000
202 Precinct #2	365,000	1,249,550	(1,249,550)	365,000
203 Precinct #3	1,190,000	1,292,595	(1,446,470)	1,036,125
204 Precinct #4	300,000	1,418,882	(1,418,882)	300,000
Total Road & Bridge Funds	2,160,000	5,296,789	(5,450,664)	2,006,125
<b>TOTAL OPERATING FUNDS</b>	<b>17,560,000</b>	<b>46,017,019</b>	<b>(46,170,894)</b>	<b>17,406,125</b>
<b>SPECIAL REVENUE FUNDS:</b>				
108 Emergency Management	-	311,428	(311,428)	-
109 Emergency Management LEPC	10,800	15,000	(15,000)	10,800
118 County Jury Fund	300	210	(210)	300
119 County Clerk Archive Fee	280,000	77,000	-	357,000
120 Records Management	68,000	92,000	(106,070)	53,930
121 Courthouse Security	95,000	35,500	(13,986)	116,514
122 Justice Court Building Security	35,000	3,200	(8,000)	30,200
123 District Clerk Records Management	-	6,300	(5,343)	957
124 County Clerk of the Court	6,900	-	-	6,900
125 District Clerk of the Court	360	-	-	360
215 Capital Credits Fund	130,000	112,000	(111,919)	130,081
240 Drug Courts Program	10,250	10,200	(12,250)	8,200
245 County Specialty Court	3,600	-	-	3,600
280 Local Truancy Preventions	6,000	-	-	6,000
281 Justice Technology	7,500	12,900	(12,057)	8,343
282 Family Protection Fee	300	4,000	(4,000)	300
283 County/District Technology	6,500	21,100	(22,900)	4,700
286 Child Abuse Prevention	100	-	-	100
300 C.D.A. Processing Fee	300	30,977	(30,977)	300
301 C.D.A. Bond Forfeitures	36,800	5,000	-	41,800
303 PreTrial Intervention	52,000	50,000	(21,330)	80,670
310 4-H Activity Center	3,400	750	(4,150)	-
360 Sheriff's Forfeiture	279,405	60,000	(332,158)	7,247
362 Sheriff's DOJ Federal Forfeiture	180,000	3,600	(120,000)	63,600
370 C.D.A. Contraband Forfeiture	750,000	150,000	(96,877)	803,123
372 Sheriff's DOT Fed. Forfeiture	180,000	1,200	(47,500)	133,700
420 Employee Benefit	4,150	1,500	(1,500)	4,150
450 Election Administrator Special	11,300	60,025	(67,034)	4,291
499 Tax Assessor-Collector Special	8,800	3,000	(3,000)	8,800
500 Historical Commission	15,150	300	(5,645)	9,805
515 Child Welfare Board	-	16,460	(16,460)	-
720 Law Library	50,250	57,000	(57,000)	50,250
800 City/County Health Department	-	1,987,947	(1,974,687)	13,260
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,232,165</b>	<b>3,128,597</b>	<b>(3,401,481)</b>	<b>1,959,281</b>
<b>700 DEBT SERVICE FUND</b>	<b>540,000</b>	<b>1,962,964</b>	<b>(1,878,592)</b>	<b>624,372</b>

VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF ESTIMATED YEAR END  
BALANCES BY FUND

	Estimated	2021 BUDGET		Estimated
	Balance 01-01-2021	Revenue	Expenditures	Balance 12-31-21
<b>ENTERPRISE FUNDS:</b>				
321 Airport	-	3,080,859	(3,047,997)	32,862
380 Sheriff's Commissary	203,000	163,000	(196,049)	169,951
390 Juvenile Detention Commissary	7,250	1,020	(750)	7,520
<b>TOTAL ENTERPRISE FUNDS</b>	<b>210,250</b>	<b>3,244,879</b>	<b>(3,244,796)</b>	<b>210,333</b>
<b>INTERNAL SERVICE FUND:</b>				
410 Health Insurance	-	4,218,597	(4,463,149)	(244,552)
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>-</b>	<b>4,218,597</b>	<b>(4,463,149)</b>	<b>(244,552)</b>
(43 Funds)				
<b>TOTAL ALL FUNDS</b>	<b>20,542,415</b>	<b>58,572,056</b>	<b>(59,158,912)</b>	<b>19,955,559</b>

VICTORIA COUNTY, TEXAS  
2021 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

<u>GENERAL FUND</u>	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
County Judge	222,436	221,111	(1,325)
Commissioners' Court	154,121	153,591	(530)
Records Management	114,986	114,897	(89)
County Clerk	762,054	763,720	1,666
Pre-Trial Services	133,025	132,794	(231)
Veterans Service Officer	68,284	68,210	(74)
Non-Departmental Expense	2,922,264	2,937,165	14,901
County Court at Law #1	815,245	813,910	(1,335)
County Court at Law #2	95,000	95,000	-
District Court	1,635,459	1,634,379	(1,080)
District Clerk	798,127	797,245	(882)
Justice of the Peace #1	223,347	223,188	(159)
Justice of the Peace #2	177,714	177,570	(144)
Justice of the Peace #3	281,821	280,784	(1,037)
Justice of the Peace #4	203,523	203,364	(159)
Criminal District Attorney	1,742,922	1,723,684	(19,238)
Election Administrator	357,226	334,544	(22,682)
County Auditor	536,020	535,952	(68)
County Treasurer	373,573	369,573	(4,000)
Tax Assessor Collector	845,234	845,966	732
Administrative Services	309,136	314,460	5,324
Information Technology	1,326,645	1,278,364	(48,281)
Human Resources	147,088	146,904	(184)
Facilities Management	1,770,840	1,809,998	39,158
County Fire Marshal	807,929	670,022	(137,907)
Constable - Precinct #1	67,456	67,271	(185)
Constable - Precinct #2	68,416	68,355	(61)
Constable - Precinct #3	67,763	67,705	(58)
Constable - Precinct #4	67,431	62,239	(5,192)

VICTORIA COUNTY, TEXAS  
2021 BUDGET  
DEPARTMENT EXPENDITURE COMPARISON

	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
Sheriff	16,463,084	16,610,770	147,686
Adult Probation	1,000	1,000	-
Juvenile Detention Facility	3,454,786	3,261,872	(192,914)
Juvenile Board	41,270	41,176	(94)
Parks & Recreation	0	0	-
Extension Service	257,871	257,738	(133)
Intergovernmental	2,023,000	2,023,000	-
Transfers	2,121,503	1,612,709	(508,794)
Total General Fund	<u>41,457,599</u>	<u>40,720,230</u>	<u>(737,369)</u>
Percent of Increase (Decrease)		(1.78%)	

ROAD AND BRIDGE FUNDS

Precinct #1	1,504,016	1,335,762	(168,254)
Precinct #2	1,407,907	1,249,550	(158,357)
Precinct #3	1,447,653	1,446,470	(1,183)
Precinct #4	1,597,033	1,418,882	(178,151)
Total Road and Bridge Funds	<u>5,956,609</u>	<u>5,450,664</u>	<u>(505,945)</u>
Percent of Increase (Decrease)		(8.49%)	

Total Estimated Expenditures General and Road & Bridge Funds	<u>47,414,208</u>	<u>46,170,894</u>	<u>(1,243,314)</u>
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Percent of Increase (Decrease) General and Road & Bridge Funds	(2.62%)
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VICTORIA COUNTY, TEXAS  
2021 BUDGET  
EXPENDITURE COMPARISON - ALL OTHER FUNDS

FUND #	ALL OTHER FUNDS	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
108	Emergency Management	311,775	311,428	(347)
109	Emergency Management LEPC	15,000	15,000	-
118	County Jury Fund	0	210	210
119	County Clerk Archive Fee	0	0	-
120	Records Management	96,177	106,070	9,893
121	Courthouse Security	20,142	13,986	(6,156)
122	Justice Court Building Security	8,000	8,000	-
123	District Clerk Records Management	6,928	5,343	(1,585)
124	County Clerk of the Court	0	0	-
125	District Clerk of the Court	0	0	-
215	Capital Credits Fund	112,008	111,919	(89)
240	Drug Courts Program	12,250	12,250	-
245	County Specialty Court	0	0	-
280	Local Truancy Preventions	0	0	-
281	Justice Technology	12,057	12,057	-
282	Family Protection Fee	5,000	4,000	(1,000)
283	County/District Technology	22,900	22,900	-
286	Child Abuse Prevention	0	0	-
300	C.D.A. Processing Fee	29,759	30,977	1,218
301	C.D.A. Bond Forfeitures	0	0	-
303	Pretrial Intervention	0	21,330	21,330
310	4-H Activity Center	4,525	4,150	(375)
321	Airport	2,967,786	3,047,997	80,211
323	Airport Capital Projects	0	0	-
360	Sheriff's Forfeiture Fund	337,716	332,158	(5,558)
362	Sheriff's DOJ Federal Forfeiture	120,000	120,000	-
370	C.D.A. Contraband Forfeiture	75,000	96,877	21,877
372	Sheriff DOT Federal Forfeiture	47,500	47,500	-
380	Sheriff Commissary	191,082	196,049	4,967
390	Juvenile Commissary	750	750	-
410	Health Insurance	3,974,623	4,463,149	488,526
420	Employee Benefit	1,500	1,500	-
450	Election Administrator Special	59,146	67,034	7,888
499	Tax Assessor-Collector Special	20,000	3,000	(17,000)
500	Historical Commission	5,645	5,645	-

2021 BUDGET  
EXPENDITURE COMPARISON - ALL OTHER FUNDS

	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
515 Child Welfare Board	25,360	16,460	(8,900)
700 Debt Service	1,355,772	1,878,592	522,820
720 Law Library	57,000	57,000	-
800 City/County Health Department	1,849,776	1,974,687	124,911
Total Other Fund Expenditures	<u>11,745,177</u>	<u>12,988,018</u>	<u>1,242,841</u>
Percent of Increase (Decrease)		10.58%	

**VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF REVENUES**

Fund Number	Fund Description	2019 Actual Prior Year	2020 Estimated Current Year	2021 Estimated Budget Year
<b>100</b>	<b>General Fund</b>			
	Sales Tax	10,291,736	9,205,000	9,675,000
	General Property Taxes	20,279,612	21,500,000	22,596,441
	Penalty & Interest on Tax	214,996	165,000	177,000
	Business License, Permits	53,650	48,500	62,000
	Federal Payments in Lieu of Taxes	230	250	500
	State Shared Revenue	688,486	700,000	687,427
	Fees of Office	1,995,708	1,500,000	1,810,100
	Other Fees	204,925	180,000	234,511
	Other Governmental Services	224,823	235,259	234,814
	Sheriff Contracts	893,255	815,000	573,500
	Juvenile Facility Contracts	2,275,455	2,290,000	2,328,000
	Fines	947,233	785,000	825,000
	Forfeitures	70,948	85,000	70,100
	Miscellaneous Revenue	715,228	750,000	984,533
	Rents and Commissions	487,476	435,000	444,094
	Transfers In	17,000	17,000	17,210
	<b>Total General Fund</b>	<b>39,360,761</b>	<b>38,711,009</b>	<b>40,720,230</b>
<b>108</b>	<b>Emergency Management Fund</b>			
	Federal Grants	37,614	36,935	40,000
	Intergovernmental Contracts	115,234	117,384	132,964
	Miscellaneous Revenue	-	-	-
	Transfers In	122,462	139,516	138,464
	<b>Total Emergency Management Fund</b>	<b>275,310</b>	<b>293,835</b>	<b>311,428</b>
<b>109</b>	<b>Emergency Management LEPC Fund</b>			
	Miscellaneous Revenue	2,500	2,500	15,000
	<b>Total Emergency Management LEPC Fund</b>	<b>2,500</b>	<b>2,500</b>	<b>15,000</b>
<b>118</b>	<b>County Jury Fund</b>			
	Fees of Office	-	330	210
	Miscellaneous Revenue	-	-	-
	<b>Total County Jury Fund</b>	<b>-</b>	<b>330</b>	<b>210</b>
<b>119</b>	<b>County Clerk Archive fee</b>			
	State Grants	-	-	-
	Fees of Office	69,350	68,800	75,000
	Miscellaneous Revenue	4,809	1,900	2,000
	<b>Total County Clerk Archive Fee</b>	<b>74,159</b>	<b>70,700</b>	<b>77,000</b>
<b>120</b>	<b>Records Management Fund</b>			
	Fees of Office	86,542	90,000	92,000
	Miscellaneous Revenue	-	-	-
	<b>Total Records Management Fund</b>	<b>86,542</b>	<b>90,000</b>	<b>92,000</b>
<b>121</b>	<b>Courthouse Security Fund</b>			
	Fees of Office	38,185	35,000	35,500
	Miscellaneous Revenue	-	-	-
	<b>Total Courthouse Security Fund</b>	<b>38,185</b>	<b>35,000</b>	<b>35,500</b>

**VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF REVENUES**

Fund Number	Fund Description	2019 Actual Prior Year	2020 Estimated Current Year	2021 Estimated Budget Year
<b>122</b>	<b>Justice Court Building Security</b>			
	Fees of Office	3,800	3,000	3,200
	Miscellaneous Revenue	-	-	-
	<b>Total Courthouse Security Fund</b>	<b>3,800</b>	<b>3,000</b>	<b>3,200</b>
<b>123</b>	<b>District Clerk Record Management Fund</b>			
	Fees of Office	6,047	5,300	6,300
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk Record Mgmt Fund</b>	<b>6,047</b>	<b>5,300</b>	<b>6,300</b>
<b>124</b>	<b>County Clerk of the Court</b>			
	Fees of Office	-	7,700	-
	Miscellaneous Revenue	-	-	-
	<b>Total County Clerk of the Court</b>	<b>-</b>	<b>7,700</b>	<b>-</b>
<b>125</b>	<b>District Clerk of the Court</b>			
	Fees of Office	-	490	-
	Miscellaneous Revenue	-	-	-
	<b>Total District Clerk of the Court</b>	<b>-</b>	<b>490</b>	<b>-</b>
<b>201</b>	<b>Road &amp; Bridge Fund Pct 1</b>			
	Other Taxes	1,026,573	1,090,000	938,816
	Penalty & Interest on Tax	10,440	8,000	8,400
	State Shared Revenue	359,136	338,500	338,500
	Miscellaneous Revenue	18,479	8,000	14,000
	Other Revenue	33,016	34,000	30,100
	Transfers In	13,711	202,390	5,946
	<b>Total Road &amp; Bridge Fund Pct 1</b>	<b>1,461,355</b>	<b>1,680,890</b>	<b>1,335,762</b>
<b>202</b>	<b>Road &amp; Bridge Fund Pct 2</b>			
	Other Taxes	966,302	1,026,000	883,650
	Penalty & Interest on Tax	9,827	7,500	8,300
	State Shared Revenue	346,171	325,000	338,500
	Miscellaneous Revenue	26,692	12,000	18,000
	Other Revenue	32,457	500	1,100
	Transfer In	-	8,923	-
	<b>Total Road &amp; Bridge Fund Pct 2</b>	<b>1,381,449</b>	<b>1,379,923</b>	<b>1,249,550</b>
<b>203</b>	<b>Road &amp; Bridge Fund Pct 3</b>			
	Other Taxes	945,943	1,004,000	865,595
	Penalty & Interest on Tax	9,622	7,500	8,200
	State Shared Revenue	341,369	338,500	338,500
	Miscellaneous Revenue	42,984	12,000	25,000
	Other Revenue	34,102	30,000	55,300
	Transfer In	-	54,829	-
	<b>Total Road &amp; Bridge Fund Pct 3</b>	<b>1,374,020</b>	<b>1,446,829</b>	<b>1,292,595</b>

**VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF REVENUES**

Fund Number	Fund Description	2019 Actual Prior Year	2020 Estimated Current Year	2021 Estimated Budget Year
<b>204</b>	<b>Road &amp; Bridge Fund Pct 4</b>			
	Other Taxes	1,086,959	1,154,000	993,982
	Penalty & Interest on Tax	11,054	8,500	9,300
	State Shared Revenue	374,381	350,000	368,500
	Miscellaneous Revenue	19,547	9,000	12,000
	Other Revenue	145,461	140,000	35,100
	Transfer In	-	-	-
	<b>Total Road &amp; Bridge Fund Pct 4</b>	<b>1,637,402</b>	<b>1,661,500</b>	<b>1,418,882</b>
<b>215</b>	<b>Capital Credits Fund</b>			
	State Shared Revenue	145,429	90,000	-
	<b>Total Capital Credits Fund</b>	<b>145,429</b>	<b>90,000</b>	<b>-</b>
<b>240</b>	<b>Drug Courts Program</b>			
	Fees of Office	11,730	7,000	10,000
	Miscellaneous Revenue	364	200	200
	<b>Total Drug Courts Program Fund</b>	<b>12,094</b>	<b>7,200</b>	<b>10,200</b>
<b>245</b>	<b>County Specialty Court</b>			
	Fees of Office	-	4,000	-
	Miscellaneous Revenue	-	-	-
	<b>Total County Specialty Fund</b>	<b>-</b>	<b>4,000</b>	<b>-</b>
<b>280</b>	<b>Local Truancy Preventions Fund</b>			
	Fees of Office	-	6,000	-
	Miscellaneous Revenue	-	-	-
	<b>Total Local Truancy Preventions Fund</b>	<b>-</b>	<b>6,000</b>	<b>-</b>
<b>281</b>	<b>Justice Technology Fund</b>			
	Fees of Office	15,222	10,800	12,900
	Miscellaneous Revenue	-	-	-
	<b>Total Justice Technology Fund</b>	<b>15,222</b>	<b>10,800</b>	<b>12,900</b>
<b>282</b>	<b>Family Protection Fee Fund</b>			
	Fees of Office	4,335	4,550	4,000
	Fines	-	240	-
	<b>Total Family Protection Fee Fund</b>	<b>4,335</b>	<b>4,790</b>	<b>4,000</b>
<b>283</b>	<b>County and District Technology Fund</b>			
	Fees of Office	19,784	16,600	21,100
	Miscellaneous Revenue	-	-	-
	<b>Total County and District Technology Fund</b>	<b>19,784</b>	<b>16,600</b>	<b>21,100</b>
<b>286</b>	<b>Child Abuse Prevention</b>			
	Fines	-	170	-
	Miscellaneous Revenue	-	-	-
	<b>Total Child Abuse Prevention</b>	<b>-</b>	<b>170</b>	<b>-</b>

**VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF REVENUES**

Fund Number	Fund Description	2019 Actual Prior Year	2020 Estimated Current Year	2021 Estimated Budget Year
<b>300</b>	<b>CDA Processing Fee Fund</b>			
	Fees of Office	10,271	6,500	9,000
	Miscellaneous Revenue	114	100	100
	Other Revenues	-	-	-
	Transfers In	10,000	20,659	21,877
	<b>Total CDA Processing Fee Fund</b>	<b>20,385</b>	<b>27,259</b>	<b>30,977</b>
<b>301</b>	<b>Bond Forfeiture Commissions Fund</b>			
	Fees of Office	6,861	10,000	5,000
	<b>Total Bond Forfeiture Commissions Fund</b>	<b>6,861</b>	<b>10,000</b>	<b>5,000</b>
<b>303</b>	<b>Pretrial Intervention</b>			
	Fees of Office	17,000	50,000	50,000
	<b>Total Pretrial Intervention</b>	<b>17,000</b>	<b>50,000</b>	<b>50,000</b>
<b>310</b>	<b>4/H Activity Center</b>			
	Miscellaneous Revenue	162	65	100
	Local Matching Funds	1,750	170	650
	<b>Total 4/H Activity Center</b>	<b>1,912</b>	<b>235</b>	<b>750</b>
<b>321</b>	<b>Airport Fund</b>			
	Miscellaneous Revenue	4,518	3,900	3,000
	Administrative Revenue	3,021,689	2,360,000	3,077,859
	FBO Revenue	8,744	-	-
	Airside Revenue	-	-	-
	Landside Revenue	204	-	-
	Transfers In	121,885	-	-
	<b>Total Airport Fund</b>	<b>3,157,040</b>	<b>2,363,900</b>	<b>3,080,859</b>
<b>360</b>	<b>Sheriff's Forfeiture Fund</b>			
	Miscellaneous Revenue	373,199	80,000	60,000
	Other Revenues	-	-	-
	<b>Total Sheriff's Forfeiture Fund</b>	<b>373,199</b>	<b>80,000</b>	<b>60,000</b>
<b>362</b>	<b>Sheriff's DOJ Forfeiture Fund</b>			
	Miscellaneous Revenue	6,544	3,600	3,600
	Other Revenues	-	-	-
	Transfer In	-	-	-
	<b>Total Sheriff's DOJ Forfeiture Fund</b>	<b>6,544</b>	<b>3,600</b>	<b>3,600</b>
<b>370</b>	<b>CDA Contraband Forfeiture</b>			
	Miscellaneous Revenue	14,327	6,750	1,000
	Other Revenues	339,025	50,000	149,000
	<b>Total CDA Contraband Forfeiture</b>	<b>353,352</b>	<b>56,750</b>	<b>150,000</b>
<b>372</b>	<b>Sheriff's DOT Federal Forfeiture</b>			
	Miscellaneous Revenue	2,242	2,250	1,200
	Other Revenue	186,628	-	-
	<b>Total Sheriff's DOT Federal Forfeiture</b>	<b>188,870</b>	<b>2,250</b>	<b>1,200</b>

**VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF REVENUES**

Fund Number	Fund Description	2019 Actual Prior Year	2020 Estimated Current Year	2021 Estimated Budget Year
<b>380</b>	<b>Sheriff Commissary Fund</b>			
	Miscellaneous Revenue	6,231	2,200	3,000
	Rents and Commissions	174,994	125,000	160,000
	<b>Total Sheriff Commissary Fund</b>	<b>181,225</b>	<b>127,200</b>	<b>163,000</b>
<b>390</b>	<b>Juvenile Commissary Fund</b>			
	Miscellaneous Revenue	155	60	20
	Rents and Commissions	1,112	550	1,000
	<b>Total Juvenile Commissary Fund</b>	<b>1,267</b>	<b>610</b>	<b>1,020</b>
<b>410</b>	<b>Health Insurance Fund</b>			
	Revenues	3,593,389	3,698,000	4,009,516
	Miscellaneous Revenue	623,054	300,000	209,081
	Transfer In	202,591	500,000	-
	<b>Total Health Insurance Fund</b>	<b>4,419,034</b>	<b>4,498,000</b>	<b>4,218,597</b>
<b>420</b>	<b>Employee Benefit Fund</b>			
	Miscellaneous Revenue	-	-	-
	Employee Benefits Fund	1,257	1,500	1,500
	<b>Total Employee Benefit Fund</b>	<b>1,257</b>	<b>1,500</b>	<b>1,500</b>
<b>450</b>	<b>Elections Adm Special</b>			
	Service Contracts	60,764	100,000	60,000
	Miscellaneous Revenue	604	200	25
	<b>Total Elections Adm Special</b>	<b>61,368</b>	<b>100,200</b>	<b>60,025</b>
<b>499</b>	<b>Tax Assessor Special</b>			
	Miscellaneous Revenue	14,116	4,000	3,000
	<b>Total Tax Assessor Special</b>	<b>14,116</b>	<b>4,000</b>	<b>3,000</b>
<b>500</b>	<b>Historical Commission</b>			
	Miscellaneous Revenue	466	150	300
	Sale of Assets	-	-	-
	Transfers In/Capital Credits	-	-	-
	<b>Total Historical Commission</b>	<b>466</b>	<b>150</b>	<b>300</b>
<b>515</b>	<b>Child Welfare Board</b>			
	Miscellaneous Revenue	2,103	1,250	4,000
	Transfers In/General Fund	-	-	12,460
	<b>Total Child Welfare Board</b>	<b>2,103</b>	<b>1,250</b>	<b>16,460</b>
<b>700</b>	<b>Debt Service</b>			
	General Property Taxes	1,400,202	1,470,000	1,942,164
	Penalty & Interest on Tax	14,827	12,000	14,800
	Miscellaneous Revenue	16,600	8,250	6,000
	Other Revenues	10,191,659	-	-
	<b>Total Debt Service</b>	<b>11,623,288</b>	<b>1,490,250</b>	<b>1,962,964</b>

**VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF REVENUES**

Fund Number	Fund Description	2019 Actual Prior Year	2020 Estimated Current Year	2021 Estimated Budget Year
<b>720</b>	<b>Law Library Fund</b>			
	Fees of Office	54,917	48,000	57,000
	Miscellaneous Revenue	-	-	-
	<b>Total Law Library Fund</b>	54,917	48,000	57,000
<b>800</b>	<b>Victoria Health Dept</b>			
	Interlocal Cooperative Contracts	193,437	186,750	184,750
	Local Program Income	639,323	640,000	689,400
	Grant Program Income	35,912	22,500	39,000
	Miscellaneous Revenue	344	140	175
	Other Revenue	96,840	75,000	87,686
	Animal Control Fees	101,482	52,000	61,215
	Transfers In	976,063	900,000	925,721
	<b>Total Victoria Health Dept</b>	2,043,401	1,876,390	1,987,947

VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATISTICAL DATA

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

GENERAL FUND TAXABLE VALUATION:                 \$7,232,270,233  
ROAD & BRIDGE FUND TAXABLE VALUATION:     \$7,118,010,993

The above taxable valuations show an increase of \$126,188,142 in the General Fund and an increase of \$129,201,808 in the Road and Bridge Funds from that of the preceding year.

The PROPOSED COUNTY TAX RATE contained in this Budget is \$0.3959 (39.59 cents) on each \$100.00 of taxable valuation.

The total amount of county taxes levied for this Budget, based on the above taxable valuations and tax rate is \$28,572,800\*\*. Of this amount, it is estimated that approximately 97.0% or \$27,715,616 will be collected within the current tax year. The delinquent county taxes due Victoria County on July 1, 2020 amounted to \$1,961,745.

FROM COUNTY TAXES it is estimated that:

\$28,572,800 will be assessed.

\$27,715,616 will be collected.

THE TOTAL INDEBTEDNESS of Victoria County on January 1, 2021 (the beginning of the year covered by this Budget) is estimated to be \$21,042,414. During the year covered by this 2021 Budget there will be paid:

On PRINCIPAL                                 \$1,255,965

On INTEREST                                 \$620,377

**Detail of Tax Levy:	
General Fund - \$7,232,270,233 X .003164 = \$22,882,903.	
Debt Service Funds - \$7,232,270,233 X .000272 = \$1,967,178.	
Road and Bridge Fund - \$7,118,010,993 X .000523 = \$3,722,720.	

VICTORIA COUNTY, TEXAS

2021 BUDGET  
TAX RATES

	Tax Rate 2014 Levy	Tax Rate 2015 Levy	Tax Rate 2016 Levy	Tax Rate 2017 Levy	Tax Rate 2018 Levy	Tax Rate 2019 Levy	Tax Rate 2020 Levy
<b><u>MAINTENANCE &amp; OPERATIONS TAXES</u></b>							
General Fund	0.3136	0.3066	0.3093	0.3114	0.3114	0.3116	0.3164
Farm to Market and Lateral Road Tax	0.0600	0.0650	0.0660	0.0630	0.0630	0.0630	0.0523
Total Maintenance & Operations Tax Rates	0.3736	0.3716	0.3753	0.3744	0.3744	0.3746	0.3687
<b><u>DEBT SERVICE</u></b>							
Debt Service Rate	0.0250	0.0243	0.0206	0.0215	0.0215	0.0213	0.0272
<b>TOTAL TAX RATES</b>	<b>0.3986</b>	<b>0.3959</b>	<b>0.3959</b>	<b>0.3959</b>	<b>0.3959</b>	<b>0.3959</b>	<b>0.3959</b>

VICTORIA COUNTY, TEXAS

2021 BUDGET

CURRENT TAX COLLECTION HISTORY

<u>BUDGET YEAR</u>	<u>TAX YEAR</u>	<u>ASSESSED VALUATION</u>	<u>TOTAL TAX RATE</u>		<u>TOTAL TAXES LEVIED</u>	<u>DELINQUENT FOR LEVY YEAR</u>	<u>COLLECTIONS CURRENT YEAR</u>	<u>PERCENT COLLECTED</u>
2020	2019	7,106,082,091	0.3959	R&B Cnty	4,380,778 23,540,293	828,307	27,092,764	97.03%
2019	2018	6,577,825,721	0.3959	R&B Cnty	4,061,903 21,870,127	651,603	25,280,426	97.49%
2018	2017	6,729,464,260	0.3959	R&B Cnty	4,146,500 22,331,216	741,702	25,736,014	97.20%
2017	2016	6,678,929,670	0.3959	R&B Cnty	4,284,548 21,946,915	867,072	25,364,391	96.69%
2016	2015	6,699,781,706	0.3959	R&B Cnty	4,257,922 22,190,770	843,677	25,605,016	96.81%
2015	2014	6,502,591,487	0.3959	R&B Cnty	3,760,961 21,840,275	741,041	24,860,196	97.10%
2014	2013	6,052,804,384	0.3986	R&B Cnty	3,522,868 20,511,792	706,054	23,328,606	97.06%
2013	2012	5,594,899,057	0.3986	R&B Cnty	3,001,487 19,242,037	686,810	21,556,715	96.91%
2012	2011	5,195,577,248	0.3986	R&B Cnty	2,773,979 17,836,851	494,280	20,116,550	97.60%
2011	2010	4,955,236,651	0.3986	R&B Cnty	2,636,216 16,987,233	545,105	19,078,344	97.22%
2010	2009	4,945,073,857	0.3986	R&B Cnty	2,633,131 16,981,954	673,464	18,941,621	96.56%
2009	2008	4,916,758,278	0.3986	R&B Cnty	2,607,691 16,840,937	753,282	18,695,346	96.12%
2008	2007	4,524,994,966	0.3986	R&B Cnty	2,436,958 15,547,883	535,311	17,449,530	97.02%
2007	2006	4,217,823,555	0.3986	R&B Cnty	2,254,697 14,492,442	470,341	16,276,798	97.19%
2006	2005	3,960,189,297	0.3986	R&B Cnty	1,920,995 13,805,219	397,460	15,328,754	97.47%
2005	2004	3,712,014,115	0.3986	R&B Cnty	1,619,288 13,125,682	478,798	14,266,172	96.75%
2004	2003	3,553,706,910	0.3986	R&B Cnty	1,547,895 12,965,908	495,236	14,018,567	96.59%
2003	2002	3,559,430,078	0.3601	R&B Cnty	1,379,948 11,393,736	431,407	12,342,277	96.62%
2002	2001	3,533,308,164	0.3485	R&B Cnty	1,542,239 10,723,590	423,641	11,842,188	96.55%
2001	2000	3,328,267,903	0.3410	R&B Cnty	1,775,391 9,518,846	383,182	10,911,055	96.61%
2000	1999	3,244,430,716	0.3410	R&B Cnty	<sup>52</sup> 1,888,896 9,166,851	441,261	10,614,486	96.00%

## NOTICE ABOUT 2020 TAX RATES

Property Tax Rates in County of Victoria This notice concerns the 2020 property tax rates for County of Victoria. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

<b>This year's no-new-revenue tax rate:</b>	\$0.3946
<b>This year's total voter-approval tax rate:</b>	\$0.4208

**To see the full calculations please visit [www.vctx.org](http://www.vctx.org) for a copy of the Tax Rate Calculation Worksheets.**

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	15,400,000
Debt Service	540,000

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation Series 2014	300,000	175,726	0	475,726
Limited Tax Refunding Series 2017	410,000	170,000	0	580,000
Certificates of Obligation Series 2019	280,000	248,433	0	528,433
Paying Agent Fees	0	0	2,250	2,250
TXDOT Contribution-City of Victoria	265,965	26,218	0	292,183
<hr/>				
Total required for 2020 debt service				1,878,592
-Amount (if any) paid from funds listed in unencumbered funds				54,295
-Amount (if any) paid from other resources				54,800
-Excess collections last year				21,417
=Total to be paid from taxes in 2020				1,748,080
+ Amount added in anticipation that the taxing unit will collect only 100.00% of its taxes in 2020				0
=Total debt levy				1,748,080

**This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Rena Scherer PCC, Victoria County Tax Assessor Collector on August 10, 2020.**

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# **GENERAL FUND**

**The General Fund is the general operating fund of the County. This section provides summary and detailed information for budgeted revenue and expenditures.**

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

SALES TAX	9,675,000
GENERAL PROPERTY TAXES	22,596,441
PENALTY & INTEREST ON TAX	177,000
BUSINESS LICENSE, PERMITS	62,000
PAYMENT IN LIEU OF TAXES	500
STATE SHARED REVENUE	687,427
FEES OF OFFICE	1,810,100
OTHER FEES	234,511
OTHER GOVERNMENTAL SERVIC	234,814
SHERIFF CONTRACTS	573,500
JUVENILE FACILITY CONTRAC	2,328,000
FINES	825,000
FORFEITURES	70,100
MISCELLANEOUS REVENUE	984,533
RENTS AND COMMISSIONS	444,094
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*** TOTAL REVENUES ***	40,703,020
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EXPENDITURE SUMMARY

COUNTY JUDGE	221,111
COMMISSIONERS' COURT	153,591
RECORDS MGMT PRESERVATION	114,897
COUNTY CLERK	763,720
PRE-TRIAL SERVICES	132,794
VETERANS SERVICE OFFICE	68,210
NON/DEPARTMENTAL EXPENSE	2,937,165
COUNTY COURTS AT LAW	813,910
COUNTY COURT AT LAW #2	95,000
DISTRICT COURT	1,029,379
24TH DIST CRT INDIGENT	360,000
135TH DIST CRT INDIGENT	4,000
267TH DIST CRT INDIGENT	1,000
377TH DIST CRT INDIGENT	240,000
DISTRICT CLERK	797,245
JUSTICE OF THE PEACE #1	223,188
JUSTICE OF THE PEACE #2	177,570
JUSTICE OF THE PEACE #3	280,784
JUSTICE OF THE PEACE #4	203,364
CRIMINAL DIST. ATTORNEY	1,723,684
ELECTION ADMINISTRATOR	334,544
COUNTY AUDITOR	535,952
COUNTY TREASURER	369,573
TAX ASSESSOR/COLLECTOR	845,966
ADMINISTRATIVE SERVICES	314,460

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

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INFORMATION TECHNOLOGY	1,278,364
HUMAN RESOURCES	146,904
FACILITIES MANAGEMENT	1,809,998
COUNTY FIRE MARSHAL	670,022
CONSTABLE PCT 1	67,271
CONSTABLE PCT 2	68,355
CONSTABLE PCT 3	67,705
CONSTABLE PCT 4	62,239
SHERIFF'S ADMINISTRATION	1,961,791
SHERIFF'S ENFORCEMENT DIV	4,323,332
SHERIFF'S SPECIAL CRIMES	864,503
SHERIFF'S DETENTION DIV	9,461,144
ADULT PROBATION	1,000
JUVENILE DETENTION	3,261,872
JUVENILE BOARD	41,176
EXTENSION SERVICE	257,738
INTERGOVERNMENTAL EXP.	2,023,000
-----	
*** TOTAL EXPENDITURES ***	39,107,521
	=====
REVENUE OVER(UNDER) EXPENDITURES	1,595,499
	=====
<u>OTHER FINANCING SOURCES (USES)</u>	
TRANSFERS IN	17,210
TRANSFERS OUT	1,612,709
	-----
TOTAL TRANSFERS	( 1,595,499)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

REVENUES

BUDGET

SALES TAX

310-1000 SALES & USE TAX	8,900,000
310-1006 MTR VEHICLE SALES TAX COMM.	775,000
	-----
TOTAL SALES TAX	9,675,000

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES	22,196,441
311-3000 DELINQUENT AD VALOREM TAXES	400,000
	-----
TOTAL GENERAL PROPERTY TAXES	22,596,441

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX	82,000
319-3000 PENALTY/INTEREST/DELQ TAXES	95,000
	-----
TOTAL PENALTY & INTEREST ON TAX	177,000

BUSINESS LICENSE, PERMITS

322-1000 MARRIAGE LICENSES	15,000
322-2000 BEER LICENSES, TAX OFFICE	15,000
322-3000 WHISKEY LICENSES	27,000
322-4000 GAMEROOM PERMIT	5,000
	-----
TOTAL BUSINESS LICENSE, PERMITS	62,000

PAYMENT IN LIEU OF TAXES

332-1000 PAYMENTS IN LIEU OF TAXES	500
	-----
TOTAL PAYMENT IN LIEU OF TAXES	500

STATE SHARED REVENUE

335-7000 ALCOHOL BEVERAGE TAX	265,000
335-7550 CO. CRTS @ LAW HB 66/SB 600	168,000
335-8000 BINGO GROSS RECEIPTS TAX	75,000
335-8100 TOBACCO SETTLEMENT	50,000
335-8200 INDIGENT DEFENSE GRANT	76,750
335-8306 JURY FEE REIMB/GC 61.0015	50,000
335-8400 DA LONGEVITY REIMB/GC 41	2,677
	-----
TOTAL STATE SHARED REVENUE	687,427

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-2000 COUNTY SHERIFF FEES	275,000
341-2001 PRISONER MAINTENANCE FEES	500
341-2016 ESTRAY FEES	100
341-3500 COUNTY TREASURER FEES	3,000
341-3590 ELECTION ADMINISTRATOR FEES	1,000
341-4000 COUNTY CLERK FEES	325,000
341-4001 PROBATE PERS TRAIN LGC 118.064	1,000
341-4008 GUARDIANSHIP FEE LGC 118.067	5,500
341-4501 COUNTY COURT @ LAW #1 FEES	2,000
341-4502 COUNTY COURT @ LAW #2 FEES	2,000
341-5000 TAX ASSESSOR/COLLECTOR FEES	600,000
341-6000 CRIMINAL DIST. ATTORNEY FEES	9,000
341-7000 DISTRICT CLERK FEES	150,000
341-8001 JUSTICE OF THE PEACE #1 FEES	18,000
341-8002 JUSTICE OF THE PEACE #2 FEES	20,000
341-8003 JUSTICE OF THE PEACE #3 FEES	20,000
341-8004 JUSTICE OF THE PEACE #4 FEES	16,000
341-8500 DEFERRED ADJUDICATION FEES	35,000
341-9001 CONSTABLE PREC. #1 FEES	20,000
341-9002 CONSTABLE PREC. #2 FEES	30,000
341-9003 CONSTABLE PREC. #3 FEES	30,000
341-9004 CONSTABLE PREC. #4 FEES	30,000
341-9010 PRE-TRIAL SUPERVISORY FEES	6,500
341-9014 PRE-TRIAL BONDING FEES	200,000
341-9016 INTERLOCK DEVICE FEES	10,000
341-9020 PRE-TRIAL DRUG TEST FEES	500
-----	
TOTAL FEES OF OFFICE	1,810,100

OTHER FEES

342-1000 RECORDS MGMT PRESERVATION	22,000
342-2000 CRIMINAL JUSTICE PLANNING	100
342-2001 CRIME STOPPER FEE	50
342-2200 CONSOLIDATED STATE CRIMIN FEE	10,000
342-4000 VICTIMS OF CRIME COLLECTION	5
342-7500 LEGAL SERV. FOR INDIGENTS FEES	1,200
342-8000 DEFENSIVE DRIVING COURSE FEES	4,500
342-8100 VISUAL RECORDS/ELECTRONIC DEVI	1,200
342-8200 COURT REPORTER FEE/CO. CRT.	11,000
342-8210 COURT REPORTER FEE/DIST. CRT.	12,000
342-8300 ARREST WARRANT FEE	40,000
342-8310 CHILD SAFETY FEE	1,000
342-8312 OPTIONAL CHILD SFTY ADMIN FEE	7,000
342-8314 OPTIONAL CHILD SAFETY FEE	33,466
342-8320 TRAFFIC FEE	3,000
342-8400 JP DISMISSAL FEES	2,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

REVENUES

BUDGET

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342-8500 TIME PAYMENT FEE/ALL CRTS	16,000
342-8597 CONSOLIDATED CRT. COST FEES	16,000
342-8697 FUGITIVE APPREHENSION FEES	5
342-8797 PREVENT JUVENILE CRIME/DELINQ	5
342-8899 COUNTY ADMIN FEE/CCP 102.072	23,000
342-8900 PERSONAL RECOGNIZANCE FEES	650
342-8901 DNA TESTING FEES	500
342-8915 EMS TRAUMA FEES	1,000
342-8920 INDIGENT DEFENSE FEES	1,000
342-8925 JS SUPP JUDICIAL/CRIMINAL FEE	500
342-9005 BAIL BOND FEES	3,000
342-9008 LOCAL TRAFFIC FINE	2,500
342-9010 STATE TRAFFIC FEE	3,500
342-9015 DIVORCE/FAMILY LAW CASE FEES	500
342-9101 DPS FEES	9,000
342-9103 TEXAS PARKS & WILDLIFE FEE	100
342-9104 SJFC SUPP JUDICIAL/CRIMINAL	2,000
342-9405 VIC JR COLLEGE POLICE DEPT	100
342-9406 MOVING VIOLATION FEE	10
342-9407 DWI TRAFFIC FINE FEE	20
342-9630 C.J.A.D. CONTRACT SERVICES	6,600
-----	
TOTAL OTHER FEES	234,511
<u>OTHER GOVERNMENTAL SERVIC</u>	
343-1000 CALHOUN CO/JUDGES & REPORTERS	71,157
343-1001 DEWITT CO/JUDGES & REPORTERS R	67,352
343-1002 GOLIAD CO/JUDGES & REPORTERS R	23,617
343-1003 JACKSON CO/JUDGES & REPORTERS	47,198
343-1004 REFUGIO CO/JUDGES & REPORTERS	25,490
-----	
TOTAL OTHER GOVERNMENTAL SERVIC	234,814
<u>SHERIFF CONTRACTS</u>	
346-6010 INMATE BEDSPACE CONTRACT	505,000
346-6012 INMATE CONTRACT OTHER REIMB.	18,000
346-6013 INMATE EXTRADITION REIMB.	12,500
346-6015 GENERAL INMATE MEDICAL REIMB.	38,000
-----	
TOTAL SHERIFF CONTRACTS	573,500

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

REVENUES

BUDGET

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JUVENILE FACILITY CONTRAC

347-1001 RESIDENTIAL/DETENTION CONTR.	2,250,000
347-1002 CONTRACT MEDICAL REIMB.	75,000
347-2006 USDA CONTRACT	3,000
	-----
TOTAL JUVENILE FACILITY CONTRAC	2,328,000

FINES

351-1000 DISTRICT COURT FINES	210,000
351-2000 COUNTY CRTS @ LAW 1 & 2 FINES	250,000
351-3001 JUSTICE OF THE PEACE 1 FINES	120,000
351-3002 JUSTICE OF THE PEACE 2 FINES	110,000
351-3003 JUSTICE OF THE PEACE 3 FINES	65,000
351-3004 JUSTICE OF THE PEACE 4 FINES	70,000
	-----
TOTAL FINES	825,000

FORFEITURES

352-1000 FORFEITURES	70,000
352-1001 PUNITIVE FORFEITURES	100
	-----
TOTAL FORFEITURES	70,100

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	300,000
361-1011 SALE OF SURP/SALVAGE PROP.	1,000
361-1016 HERITAGE PUBLICATIONS SALES	100
361-1055 REFUNDS	100
361-1065 RESTITUTION	200
361-1306 ELECTION MACHINES RENTAL	6,500
361-1450 A.G. TITLE IV/D REIMBURSEMENT	500
361-2000 TAX COLLECTION VARIANCE	100
361-3000 REIMB/INDIGENT REPRESENTATION	60,000
361-4000 JUVENILE CHILD SUPPORT	500
361-5000 MISCELLANEOUS	50,000
361-5003 DONATION/VOLUNTEER FIRE DEPTS	15,000
361-5008 RECYCLING REVENUE	100
361-5010 DONATIONS	10,000
361-6050 SOCIAL SECURITY INCENTIVE PYMT	12,000
361-6059 C.O. REIMBURSEMENT	528,433
	-----
TOTAL MISCELLANEOUS REVENUE	984,533

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

REVENUES

BUDGET

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RENTS AND COMMISSIONS

362-5000 RENT/ALOE TOWER	4,800
362-5010 RENT/LINEBARGER/TAX OFFICE	6,000
362-5015 RENT/HLTH DEPT/HOGG GRANT	10,000
362-5020 RENT/CDA MEETING ROOM	3,500
362-5040 RENT/CREDIT UNION	19,272
362-5050 RENT/VICTORIA PRESERVATION	13,160
362-5060 RENT/M CLOUD OFFICE	7,200
362-5065 RENT/TX FORESTRY SERVICE	14,476
362-5070 RENT/JP#4 (A)/L. NGUYEN	10,200
362-5080 RENT/STRAC	4,000
362-5085 RENT/COUNTY APPRAISAL DIST	148,390
362-5090 RENT/PARKS & WILDLIFE	39,000
362-5095 RENT/GROUNDWATER DISTRICT	18,096
362-6000 TELEPHONE COMM./LOCAL	46,000
362-6001 TELEPHONE COMM./LONG DISTANCE	80,000
362-6005 TELEPHONE BONUS	20,000

TOTAL RENTS AND COMMISSIONS 444,094

\*\*\* TOTAL REVENUES \*\*\* 40,703,020  
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

COUNTY JUDGE

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

400-1101 SALARY, COUNTY JUDGE	111,071
400-1103 SALARY, CHIEF OF STAFF	56,098
400-1132 LONGEVITY	605
400-1139 CELL PHONE ALLOWANCE	1,560
	-----
TOTAL SALARIES	169,334

FRINGE BENEFITS

400-2001 SOCIAL SECURITY	12,955
400-2002 HEALTH INSURANCE	5,136
400-2003 RETIREMENT	25,028
400-2004 LIFE INSURANCE	458
	-----
TOTAL FRINGE BENEFITS	43,577

OPERATING EXPENSES

400-3005 TRAINING & TRAVEL	6,000
400-3006 SUPPLIES	2,000
400-3008 ASSOCIATION DUES	200
	-----
TOTAL OPERATING EXPENSES	8,200

CAPITAL OUTLAY

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TOTAL COUNTY JUDGE	221,111
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

COMMISSIONERS' COURT

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

401-1103 SALARY, ADM. ASSISTANT	42,703
401-1106 SALARY, ADM ASSISTANT	42,703
401-1130 EXTRA HELP	1,800
401-1132 LONGEVITY	1,130

TOTAL SALARIES	88,336
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FRINGE BENEFITS

401-2001 SOCIAL SECURITY	6,758
401-2002 HEALTH INSURANCE	10,272
401-2003 RETIREMENT	12,791
401-2004 LIFE INSURANCE	234

TOTAL FRINGE BENEFITS	30,055
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OPERATING EXPENSES

401-3005 TRAINING & TRAVEL	2,000
401-3006 SUPPLIES	4,000
401-3008 ASSOCIATION DUES	21,400
401-3009 COPY MACHINE	3,000

TOTAL OPERATING EXPENSES	30,400
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OTHER SERVICES & CHARGES

401-4003 LEGAL NOTICES	4,800
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TOTAL OTHER SERVICES & CHARGES	4,800
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TOTAL COMMISSIONERS' COURT	153,591
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
RECORDS MGMT PRESERVATION  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

402-1104 SALARY, RECORDS MANAGER	48,631
402-1105 SALARY, RM TECH	33,488
402-1132 LONGEVITY	1,640
402-1139 CELL PHONE ALLOWANCE	480

TOTAL SALARIES 84,239

FRINGE BENEFITS

402-2001 SOCIAL SECURITY	6,445
402-2002 HEALTH INSURANCE	8,784
402-2003 RETIREMENT	12,451
402-2004 LIFE INSURANCE	228

TOTAL FRINGE BENEFITS 27,908

OPERATING EXPENSES

402-3006 SUPPLIES	1,000
402-3013 TRUCK,REPAIRS/GAS & OIL	1,750

TOTAL OPERATING EXPENSES 2,750

CAPITAL OUTLAY

TOTAL RECORDS MGMT PRESERVATION 114,897

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

COUNTY CLERK

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1101 SALARY, COUNTY CLERK	77,228
403-1103 SALARY, CHIEF DEPUTY	51,917
403-1104 SALARY, 2 ASST CHIEF DEPUTIES	76,046
403-1105 SALARY, 9 CLERK III	302,474
403-1106 SALARY, SYSTEMS ANALYST	39,812
403-1132 LONGEVITY	6,470

TOTAL SALARIES	553,947
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FRINGE BENEFITS

403-2001 SOCIAL SECURITY	42,377
403-2002 HEALTH INSURANCE	52,776
403-2003 RETIREMENT	81,874
403-2004 LIFE INSURANCE	1,496

TOTAL FRINGE BENEFITS	178,523
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OPERATING EXPENSES

403-3004 INSURANCE & BONDS	800
403-3005 TRAINING & TRAVEL	3,000
403-3006 SUPPLIES	23,000
403-3008 DUES	350
403-3010 COPY MACHINE	2,400
403-3040 PROBATE PERS TRAIN LGC 118.064	1,700

TOTAL OPERATING EXPENSES	31,250
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CAPITAL OUTLAY

TOTAL COUNTY CLERK	763,720
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
PRE-TRIAL SERVICES  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

404-1104 SALARY, PRE-TRIAL SERV OFFICER	55,640
404-1105 SALARY, PROBATION ASSISTANT	39,562
404-1132 LONGEVITY	1,675
404-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 97,958

FRINGE BENEFITS

404-2001 SOCIAL SECURITY	7,494
404-2002 HEALTH INSURANCE	9,528
404-2003 RETIREMENT	14,479
404-2004 LIFE INSURANCE	265

TOTAL FRINGE BENEFITS 31,766

OPERATING EXPENSES

404-3005 TRAINING & TRAVEL	2,000
404-3006 SUPPLIES	1,000
404-3008 DUES	70

TOTAL OPERATING EXPENSES 3,070

OTHER SERVICES & CHARGES

TOTAL PRE-TRIAL SERVICES 132,794

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

VETERANS SERVICE OFFICE  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

405-1104 SALARY,VETERANS OFFICER	51,917
405-1132 LONGEVITY	275
	-----
TOTAL SALARIES	52,192

FRINGE BENEFITS

405-2001 SOCIAL SECURITY	3,993
405-2003 RETIREMENT	7,714
405-2004 LIFE INSURANCE	141
	-----
TOTAL FRINGE BENEFITS	11,848

OPERATING EXPENSES

405-3002 POSTAGE	400
405-3005 TRAINING & TRAVEL	1,700
405-3006 SUPPLIES	1,850
405-3008 DUES	20
405-3009 COPY MACHINE	200
	-----
TOTAL OPERATING EXPENSES	4,170

OTHER SERVICES & CHARGES

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CAPITAL OUTLAY

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TOTAL VETERANS SERVICE OFFICE	68,210
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

NON/DEPARTMENTAL EXPENSE  
DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

409-3001 PAUPER CARE	40,000
409-3002 MENTAL CARE	25,000
409-3003 OUTSIDE AUDIT	35,900
409-3004 INSURANCE/FIRE/GENL/AUTO LIAB	700,000
409-3005 WORKER'S COMPENSATION	90,000
409-3006 UNEMPLOYMENT TAXES	25,000
409-3009 HWY PATROL SUPPLIES/MAINT.	4,000
409-3010 EMPLOYEE TESTING	7,000
409-3013 POSTAGE/ALL DEPTS.	80,000
409-3030 CONTINGENCY	241,066
409-3040 TELEPHONES/COMMUNICATIONS	185,000
409-3045 EMPLOYEE ACTIVITIES & RECOG	2,500
409-3106 TRANSLATORS/TRANSCRIBING	20,000
409-3211 CITY MENTAL TRANSPORTS	40,000

TOTAL OPERATING EXPENSES 1,495,466

OTHER SERVICES & CHARGES

409-4000 MID COAST FAMILY SERVICES	5,000
409-4001 PSYCHIATRIC EVALUATIONS	2,500
409-4002 GULF BEND CENTER	40,000
409-4004 HOPE OF SOUTH TEXAS	22,000
409-4006 SOIL & WATER CONSERVATION	1,500
409-4007 TRAPPING & PREDATOR CONTROL	38,400
409-4009 APPRAISAL DISTRICT	402,322
409-4010 SENIOR CITIZENS CENTER	10,000
409-4012 U OF H WORKSTUDY/INTERNSHIP	13,500
409-4013 LEGAL SERVICES	175,000
409-4014 SERV OF CITATION	6,000
409-4016 AUTOPSIES/TRANSPORTATION	200,000
409-4018 COUNTYWIDE RECYCLING	30,000
409-4019 PROFESSIONAL SERVICES	85,000
409-4020 LOBBYING ACTIVITIES	1
409-4021 GUARDIANS/ATTY AD LITEM	1,000
409-4025 REDISTRICTING SERVICES	12,500
409-4111 AIRPORT LEASES	343,976
409-4112 AIRPORT UTILITIES	25,000
409-4300 ARBITRAGE REBATE	3,000

TOTAL OTHER SERVICES & CHARGES 1,416,699

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

NON/DEPARTMENTAL EXPENSE

DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

409-5001 FURNITURE & EQUIPMENT

25,000

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TOTAL CAPITAL OUTLAY

25,000

TOTAL NON/DEPARTMENTAL EXPENSE

2,937,165

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
COUNTY COURTS AT LAW  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

425-1101 SALARY, 2 JUDGES	344,892
425-1103 SALARY, 2 COURT REPORTERS	142,480
425-1107 SALARY, SR COURT COORDINATOR	53,415
425-1113 SALARY, VST JUDGE/SUB CRTRPTRS	6,000
425-1132 LONGEVITY	4,955
-----	
TOTAL SALARIES	551,742

FRINGE BENEFITS

425-2001 SOCIAL SECURITY	42,209
425-2002 HEALTH INSURANCE	24,192
425-2003 RETIREMENT	80,661
425-2004 LIFE INSURANCE	1,474
-----	
TOTAL FRINGE BENEFITS	148,536

OPERATING EXPENSES

425-3004 INSURANCE & BONDS	4,032
425-3005 TRAINING & TRAVEL	3,000
425-3006 SUPPLIES	1,000
425-3008 DUES	600
425-3011 TRAINING & TRAVEL-CRT COORD	2,000
-----	
TOTAL OPERATING EXPENSES	10,632

OTHER SERVICES & CHARGES

425-4007 SUB RPTR/INDIGENT TRANSCRIPTS	8,000
425-4900 CC#1 INDIGENT REPRESENTATION	95,000
-----	
TOTAL OTHER SERVICES & CHARGES	103,000

TOTAL COUNTY COURTS AT LAW	813,910
=====	

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
COUNTY COURT AT LAW #2  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

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SALARIES

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FRINGE BENEFITS

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OPERATING EXPENSES

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OTHER SERVICES & CHARGES

426-4900 CC#2 INDIGENT REPRESENTATION

95,000

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TOTAL OTHER SERVICES & CHARGES

95,000

CAPITAL OUTLAY

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TOTAL COUNTY COURT AT LAW #2

95,000

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
 DISTRICT COURT  
 DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

435-1101 SALARY, 4 JUDGES	61,628
435-1103 SALARY, 5 COURT REPORTERS	416,520
435-1107 SALARY, 2 COURT COORDINATOR	84,470
435-1113 SALARY, VST JUD/SUB CRTRPT	1,000
435-1132 LONGEVITY	6,760
	-----
TOTAL SALARIES	570,378

FRINGE BENEFITS

435-2001 SOCIAL SECURITY	43,634
435-2002 HEALTH INSURANCE	21,960
435-2003 RETIREMENT	84,302
435-2004 LIFE INSURANCE	1,541
	-----
TOTAL FRINGE BENEFITS	151,437

OPERATING EXPENSES

435-3004 INSURANCE & BONDS	6,000
435-3005 TRAINING & TRAVEL-CRT RPTRS	4,500
435-3006 SUPPLIES	2,614
435-3008 TRAINING & TRAVEL-CRT COORDIN	2,300
435-3009 COPY MACHINE	700
	-----
TOTAL OPERATING EXPENSES	16,114

OTHER SERVICES & CHARGES

435-4011 4TH ADMINISTRATIVE JUDICIAL	6,450
435-4013 JURY FEES & EXPENSES	70,000
435-4901 CPS CASES	200,000
435-4902 AG CASES	15,000
	-----
TOTAL OTHER SERVICES & CHARGES	291,450

CAPITAL OUTLAY

TOTAL DISTRICT COURT	1,029,379
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
24TH DIST CRT INDIGENT  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

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OTHER SERVICES & CHARGES

436-4900 24TH INDIGENT REPRESENTATION 360,000

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TOTAL OTHER SERVICES & CHARGES 360,000

TOTAL 24TH DIST CRT INDIGENT 360,000

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

135TH DIST CRT INDIGENT

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

437-4900 135TH INDIGENT REPRESENTATION

4,000

TOTAL OTHER SERVICES & CHARGES

4,000

TOTAL 135TH DIST CRT INDIGENT

4,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

267TH DIST CRT INDIGENT

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

438-4900 267TH INDIGENT REPRESENTATION

1,000

TOTAL OTHER SERVICES & CHARGES

1,000

TOTAL 267TH DIST CRT INDIGENT

1,000

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

377TH DIST CRT INDIGENT

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

439-4900 377TH INDIGENT REPRESENTATION

240,000

TOTAL OTHER SERVICES & CHARGES

240,000

TOTAL 377TH DIST CRT INDIGENT

240,000

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

DISTRICT CLERK

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

450-1101 SALARY, DISTRICT CLERK	82,871
450-1103 SALARY, CHIEF DEPUTY	51,917
450-1104 SALARY, 2 ASST CHIEF DEPUTY	76,046
450-1105 SALARY, 7 CLERK III	235,352
450-1109 SALARY, COLLECTIONS SUPERVISOR	38,023
450-1110 SALARY, 2 COLLECTION CLERKS	66,976
450-1132 LONGEVITY	10,085

TOTAL SALARIES 561,270

FRINGE BENEFITS

450-2001 SOCIAL SECURITY	42,938
450-2002 HEALTH INSURANCE	60,816
450-2003 RETIREMENT	82,956
450-2004 LIFE INSURANCE	1,516

TOTAL FRINGE BENEFITS 188,226

OPERATING EXPENSES

450-3004 INSURANCE & BONDS	274
450-3005 TRAINING & TRAVEL	3,000
450-3006 SUPPLIES	12,000
450-3008 DUES	175
450-3009 COPY MACHINE	2,300
450-3010 JURY SUMMONS EXPENSE	30,000

TOTAL OPERATING EXPENSES 47,749

CAPITAL OUTLAY

TOTAL DISTRICT CLERK 797,245

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

JUSTICE OF THE PEACE #1  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

455-1101 SALARY, JUDGE	54,519
455-1104 SALARY, ASST CHIEF CLERK	38,023
455-1105 SALARY, CLERK III	33,488
455-1106 SALARY, CLERK III/WARRANTS	33,488
455-1132 LONGEVITY	2,025
455-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 162,624

FRINGE BENEFITS

455-2001 SOCIAL SECURITY	12,441
455-2002 HEALTH INSURANCE	18,312
455-2003 RETIREMENT	24,036
455-2004 LIFE INSURANCE	440

TOTAL FRINGE BENEFITS 55,229

OPERATING EXPENSES

455-3002 POSTAGE	900
455-3005 TRAINING & TRAVEL	2,000
455-3006 SUPPLIES	2,000
455-3008 DUES	135
455-3009 COPY MACHINE	300

TOTAL OPERATING EXPENSES 5,335

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #1 223,188

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

JUSTICE OF THE PEACE #2  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

456-1101 SALARY, JUDGE	54,519
456-1104 SALARY, ASST CHIEF CLERK	38,023
456-1105 SALARY, CLERK III	33,488
456-1132 LONGEVITY	3,580
456-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 130,691

FRINGE BENEFITS

456-2001 SOCIAL SECURITY	9,998
456-2002 HEALTH INSURANCE	13,176
456-2003 RETIREMENT	19,317
456-2004 LIFE INSURANCE	353

TOTAL FRINGE BENEFITS 42,844

OPERATING EXPENSES

456-3005 TRAINING & TRAVEL	2,000
456-3006 SUPPLIES	1,500
456-3008 DUES	135
456-3009 COPY MACHINE	400

TOTAL OPERATING EXPENSES 4,035

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #2 177,570

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

JUSTICE OF THE PEACE #3  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

457-1101 SALARY, JUDGE	82,871
457-1103 SALARY, CHIEF CLERK	51,917
457-1104 SALARY, ASST CHIEF CLERK	38,023
457-1105 SALARY, CLERK III	33,488
457-1132 LONGEVITY	2,735
457-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 210,115

FRINGE BENEFITS

457-2001 SOCIAL SECURITY	16,074
457-2002 HEALTH INSURANCE	18,312
457-2003 RETIREMENT	31,055
457-2004 LIFE INSURANCE	568

TOTAL FRINGE BENEFITS 66,009

OPERATING EXPENSES

457-3005 TRAINING & TRAVEL	2,000
457-3006 SUPPLIES	2,000
457-3008 DUES	60
457-3009 COPY MACHINE	600

TOTAL OPERATING EXPENSES 4,660

OTHER SERVICES & CHARGES

TOTAL JUSTICE OF THE PEACE #3 280,784

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

JUSTICE OF THE PEACE #4  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

458-1101 SALARY, JUDGE	54,519
458-1104 SALARY, ASST CHIEF CLERK	43,410
458-1105 SALARY, CLERK III	33,488
458-1106 SALARY, P/T CLERK III	14,716
458-1132 LONGEVITY	2,223
458-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 149,437

FRINGE BENEFITS

458-2001 SOCIAL SECURITY	11,432
458-2002 HEALTH INSURANCE	14,664
458-2003 RETIREMENT	22,087
458-2004 LIFE INSURANCE	404

TOTAL FRINGE BENEFITS 48,587

OPERATING EXPENSES

458-3002 POSTAGE	1,300
458-3005 TRAINING & TRAVEL	2,000
458-3006 SUPPLIES	1,500
458-3008 DUES	240
458-3009 COPY MACHINE	300

TOTAL OPERATING EXPENSES 5,340

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL JUSTICE OF THE PEACE #4 203,364

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

CRIMINAL DIST. ATTORNEY  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1101 SALARY, CDA SUPPLEMENT	18,000
475-1104 SALARY, 3 FELONY ASSISTANT CDA	235,083
475-1105 SALARY, 3 MISD ASSISTANT CDA	209,186
475-1107 SALARY, 2 CHIEF CLERKS	100,840
475-1108 SALARY, 4 CLERK III	133,952
475-1109 SALARY, CLERK II	29,100
475-1110 SALARY, 4 ASST CHIEF CLERKS	152,092
475-1119 SALARY, P/T JP CDA	37,045
475-1132 LONGEVITY	12,578
475-1135 LONGEVITY, GOVT CODE 41	2,677
475-1140 SALARY, FIRST ASST/APPELL CDA	101,109
475-1180 SALARY, ADMINISTRATION CHIEF	60,029
475-1185 SALARY, 3 INVESTIGATORS	180,930
475-1230 SALARY, MISD VICTIM/WIT COORD	47,716

TOTAL SALARIES 1,320,337

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	101,006
475-2002 HEALTH INSURANCE	73,248
475-2003 RETIREMENT	195,146
475-2004 LIFE INSURANCE	3,565

TOTAL FRINGE BENEFITS 372,965

OPERATING EXPENSES

475-3004 INSURANCE & BONDS	687
475-3006 SUPPLIES	29,695

TOTAL OPERATING EXPENSES 30,382

CAPITAL OUTLAY

TOTAL CRIMINAL DIST. ATTORNEY 1,723,684

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

ELECTION ADMINISTRATOR  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

490-1102 SALARY, ELECTION ADMINISTRATOR	58,573
490-1103 SALARY, ASSIST ELECT ADMIN	38,023
490-1104 SALARY, CLERK III	33,488
490-1120 SALARY, ELECTION PERSONNEL	40,000
490-1132 LONGEVITY	1,405
	-----
TOTAL SALARIES	171,489

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	13,119
490-2002 HEALTH INSURANCE	13,176
490-2003 RETIREMENT	19,435
490-2004 LIFE INSURANCE	356
	-----
TOTAL FRINGE BENEFITS	46,086

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	2,688
490-3002 POSTAGE	150
490-3003 MAINTENANCE CONTRACTS	54,691
490-3004 INSURANCE & BONDS	141
490-3005 TRAINING & TRAVEL	944
490-3006 SUPPLIES	16,000
490-3008 DUES	700
490-3009 COPY MACHINE	4,000
490-3010 CONTRACT VANS	734
	-----
TOTAL OPERATING EXPENSES	80,048

OTHER SERVICES & CHARGES

490-4003 PUBLICATIONS	900
490-4008 CONTRACT SERVICES	4,675
490-4010 BALLOTS/ELECTION SUPPLIES	26,000
490-4017 BUILDING RENTAL	1,396
490-4018 CUSTODIAL SERVICES	3,950
	-----
TOTAL OTHER SERVICES & CHARGES	36,921

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

2021 BUDGET

100-GENERAL FUND

ELECTION ADMINISTRATOR

DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

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TOTAL ELECTION ADMINISTRATOR

334,544

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

COUNTY AUDITOR

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

495-1102 SALARY, COUNTY AUDITOR	82,871
495-1103 SALARY, FIRST ASSISTANT	56,098
495-1104 SALARY, 2 INTERNAL AUDITORS	87,944
495-1105 SALARY, 3 ACCOUNTING CLERK II	108,390
495-1106 SALARY, AUDIT MANAGER	56,098
495-1132 LONGEVITY	4,310

TOTAL SALARIES 395,711

FRINGE BENEFITS

495-2001 SOCIAL SECURITY	30,272
495-2002 HEALTH INSURANCE	37,368
495-2003 RETIREMENT	58,487
495-2004 LIFE INSURANCE	1,069

TOTAL FRINGE BENEFITS 127,196

OPERATING EXPENSES

495-3005 TRAINING & TRAVEL	4,000
495-3006 SUPPLIES	7,000
495-3008 DUES	295
495-3009 COPY MACHINE	1,750

TOTAL OPERATING EXPENSES 13,045

CAPITAL OUTLAY

TOTAL COUNTY AUDITOR 535,952

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
COUNTY TREASURER  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

497-1101 SALARY, COUNTY TREASURER	82,871
497-1103 SALARY, CHIEF DEPUTY	51,917
497-1104 SALARY, PAYROLL ASSISTANT	38,023
497-1105 SALARY, ACCOUNTING CLERK II	36,130
497-1106 SALARY, PAYROLL COORDINATOR	44,596
497-1132 LONGEVITY	2,195

TOTAL SALARIES 255,732

FRINGE BENEFITS

497-2001 SOCIAL SECURITY	19,564
497-2002 HEALTH INSURANCE	22,704
497-2003 RETIREMENT	37,798
497-2004 LIFE INSURANCE	691

TOTAL FRINGE BENEFITS 80,757

OPERATING EXPENSES

497-3004 INSURANCE & BONDS	634
497-3005 TRAINING & TRAVEL	4,000
497-3006 SUPPLIES	4,000
497-3007 REPAIRS & MAINTENANCE	1,250
497-3008 DUES	200
497-3009 COPY MACHINE	1,000
497-3034 BANK CHARGES	22,000

TOTAL OPERATING EXPENSES 33,084

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL COUNTY TREASURER 369,573

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
TAX ASSESSOR/COLLECTOR  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

499-1101 SALARY, TAX ASSESSOR/COLLECT.	82,871
499-1103 SALARY, CHIEF DEPUTY	51,917
499-1104 SALARY, 3 ASST CHIEF DEPUTY	115,130
499-1106 SALARY, 11 CLERK III	368,368
499-1132 LONGEVITY	9,615
-----	
TOTAL SALARIES	627,901

FRINGE BENEFITS

499-2001 SOCIAL SECURITY	48,035
499-2002 HEALTH INSURANCE	55,680
499-2003 RETIREMENT	92,804
499-2004 LIFE INSURANCE	1,696
-----	
TOTAL FRINGE BENEFITS	198,215

OPERATING EXPENSES

499-3004 INSURANCE & BONDS	3,750
499-3005 TRAINING & TRAVEL	4,500
499-3006 SUPPLIES	10,000
499-3008 DUES	600
499-3010 COPY MACHINE	1,000
-----	
TOTAL OPERATING EXPENSES	19,850

TOTAL TAX ASSESSOR/COLLECTOR 845,966

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

ADMINISTRATIVE SERVICES  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

501-1101 SALARY, ENGINEER/PRJCT MGR	127,088
501-1106 SALARY, COMPLIANCE SPECIALIST	51,917
501-1110 SALARY, GRANT ADMINISTRATOR	54,413
501-1132 LONGEVITY	815
501-1139 CELL PHONE ALLOWANCE	1,081
-----	
TOTAL SALARIES	235,314

FRINGE BENEFITS

501-2001 SOCIAL SECURITY	18,002
501-2002 HEALTH INSURANCE	9,528
501-2003 RETIREMENT	34,780
501-2004 LIFE INSURANCE	636
-----	
TOTAL FRINGE BENEFITS	62,946

OPERATING EXPENSES

501-3005 TRAINING & TRAVEL	6,000
501-3006 SUPPLIES	4,000
501-3008 DUES	200
501-3009 COPY MACHINE	6,000
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TOTAL OPERATING EXPENSES	16,200

CAPITAL OUTLAY

TOTAL ADMINISTRATIVE SERVICES	314,460
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
 INFORMATION TECHNOLOGY  
 DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

503-1104 SALARY, DIRECTOR	82,618
503-1105 SALARY, ASST. DIRECTOR	72,800
503-1106 SALARY, 2 COMPUTER TECH.	98,136
503-1108 SALARY, SENIOR TECH	52,208
503-1109 SALARY, NETWORK ENGINEER	58,220
503-1110 SALARY, SYSTEM ADMIN.	58,220
503-1132 LONGEVITY	5,280
503-1139 CELL PHONE ALLOWANCE	3,721
	-----
TOTAL SALARIES	431,203

FRINGE BENEFITS

503-2001 SOCIAL SECURITY	32,988
503-2002 HEALTH INSURANCE	32,976
503-2003 RETIREMENT	63,732
503-2004 LIFE INSURANCE	1,165
	-----
TOTAL FRINGE BENEFITS	130,861

OPERATING EXPENSES

503-3003 MAINTENANCE CONTRACTS	460,000
503-3005 TRAINING & TRAVEL	11,000
503-3006 SUPPLIES	1,000
503-3007 REPAIRS & MAINTENANCE	4,000
503-3008 ASSOCIATION DUES	150
503-3009 COPY MACHINE	150
	-----
TOTAL OPERATING EXPENSES	476,300

OTHER SERVICES & CHARGES

503-4024 COMPUTER SUPPLIES	75,000
503-4025 COMPUTER SERVICES	115,000
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TOTAL OTHER SERVICES & CHARGES	190,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
INFORMATION TECHNOLOGY  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

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CAPITAL OUTLAY

503-5004 COMPUTER EQUIPMENT

50,000

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TOTAL CAPITAL OUTLAY

50,000

DEBT SERVICE

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TOTAL INFORMATION TECHNOLOGY

1,278,364

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

HUMAN RESOURCES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

505-1101 SALARY, HUMAN RESRCS DIRECTOR	67,080
505-1105 CLERK III	33,488
505-1132 LONGEVITY	1,835
505-1139 CELL PHONE ALLOWANCE	1,081
	-----
TOTAL SALARIES	103,484

FRINGE BENEFITS

505-2001 SOCIAL SECURITY	7,917
505-2002 HEALTH INSURANCE	9,528
505-2003 RETIREMENT	15,295
505-2004 LIFE INSURANCE	280
	-----
TOTAL FRINGE BENEFITS	33,020

OPERATING EXPENSES

505-3005 TRAINING & TRAVEL	3,000
505-3006 SUPPLIES	2,000
505-3008 DUES	400
505-3106 JOB ADVERTISEMENTS	1,500
505-3108 TRAINING MEETINGS	3,500
	-----
TOTAL OPERATING EXPENSES	10,400

TOTAL HUMAN RESOURCES 146,904

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

FACILITIES MANAGEMENT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

510-1102 SALARY, FACILITIES MANAGER	77,085
510-1104 SALARY, 8 MAINTENANCE I	254,760
510-1105 SALARY, FACILITIES TECH	34,528
510-1106 SALARY, FACILITIES TECH I	38,896
510-1107 SALARY, FACILITIES TECH II	41,600
510-1131 OVERTIME	4,500
510-1132 LONGEVITY	6,115
510-1139 CELL PHONE ALLOWANCE	2,641
	-----
TOTAL SALARIES	460,125

FRINGE BENEFITS

510-2001 SOCIAL SECURITY	35,200
510-2002 HEALTH INSURANCE	44,664
510-2003 RETIREMENT	68,007
510-2004 LIFE INSURANCE	1,243
	-----
TOTAL FRINGE BENEFITS	149,114

OPERATING EXPENSES

510-3005 TRAINING & TRAVEL	2,500
510-3006 SUPPLIES	52,000
510-3007 REPAIRS & MAINTENANCE	300,000
510-3011 UNIFORMS & DOOR MATS	3,000
510-3013 TRUCK, REPAIRS/GAS & OIL	13,000
510-3016 UTILITIES	700,000
510-3301 AIR CONDITIONER	9,000
510-3302 1892 CRTHSE ROOF MAINT CONT	10,300
510-3303 ELEVATOR	32,964
510-3304 GARBAGE COLLECTION	23,000
510-3305 PEST CONTROL	11,700
510-3306 CLOCK MAINTENANCE CONTRACT	895
510-3307 FIRE SPRINKLER/ALARM/EXTING	17,000
510-3308 GENERATOR MAINTENANCE	22,000
510-3309 CHEMICAL FEE MAINTENANCE	3,400
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TOTAL OPERATING EXPENSES	1,200,759

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

FACILITIES MANAGEMENT

DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

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TOTAL FACILITIES MANAGEMENT

1,809,998

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
 COUNTY FIRE MARSHAL  
 DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

550-1104 SALARY, FIRE MARSHAL/CHIEF	69,160
550-1106 SALARY, CLERK III	33,488
550-1108 SALARY, LT ARFF	58,036
550-1110 SALARY, ARFF SPECIALIST I	54,212
550-1111 SALARY, 3 ARFF SPECIALISTS	160,029
550-1132 LONGEVITY	5,045
550-1139 CELL PHONE ALLOWANCE	1,081
	-----
TOTAL SALARIES	381,051

FRINGE BENEFITS

550-2001 SOCIAL SECURITY	29,151
550-2002 HEALTH INSURANCE	29,328
550-2003 RETIREMENT	56,320
550-2004 LIFE INSURANCE	1,029
	-----
TOTAL FRINGE BENEFITS	115,828

OPERATING EXPENSES

550-3001 TELEPHONE/PAGERS/COMMUN.	3,550
550-3002 POSTAGE	200
550-3004 INSURANCE & BONDS	93
550-3005 TRAINING & TRAVEL	9,000
550-3006 SUPPLIES	16,600
550-3007 REPAIRS & MAINTENANCE	25,000
550-3008 DUES & LICENSES	2,500
550-3009 COPY MACHINE	1,000
550-3011 UNIFORMS	7,000
550-3012 FUEL	12,000
550-3015 LABORATORY FEES	1,200
550-3409 ARFF OPERATIONS	30,000
	-----
TOTAL OPERATING EXPENSES	108,143

OTHER SERVICES & CHARGES

550-4408 VFD APPROPRIATIONS	10,000
550-4440 VFD ASSISTANCE	50,000
550-4450 FIRE FIGHTING GEAR	5,000
	-----
TOTAL OTHER SERVICES & CHARGES	65,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

COUNTY FIRE MARSHAL

DEPARTMENT EXPENDITURES

BUDGET

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CAPITAL OUTLAY

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TOTAL COUNTY FIRE MARSHAL

670,022

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
CONSTABLE PCT 1  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

555-1101 SALARY, CONSTABLE PCT. #1	45,667
555-1132 LONGEVITY	60
555-1139 CELL PHONE ALLOWANCE	1,081
	-----
TOTAL SALARIES	46,808

FRINGE BENEFITS

555-2001 SOCIAL SECURITY	3,581
555-2002 HEALTH INSURANCE	5,136
555-2003 RETIREMENT	6,919
555-2004 LIFE INSURANCE	127
	-----
TOTAL FRINGE BENEFITS	15,763

OPERATING EXPENSES

555-3006 SUPPLIES	500
555-3012 AUTO FUEL & OIL	3,500
555-3013 AUTO EXPENSES	500
555-3025 REPAIRS & MAINTENANCE	200
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TOTAL OPERATING EXPENSES	4,700

CAPITAL OUTLAY

TOTAL CONSTABLE PCT 1	67,271
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
CONSTABLE PCT 2  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

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SALARIES

556-1101 SALARY, CONSTABLE PCT #2	45,667
556-1132 LONGEVITY	1,550
556-1139 CELL PHONE ALLOWANCE	1,081

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TOTAL SALARIES 48,298

FRINGE BENEFITS

556-2001 SOCIAL SECURITY	3,695
556-2002 HEALTH INSURANCE	4,392
556-2003 RETIREMENT	7,139
556-2004 LIFE INSURANCE	131

-----

TOTAL FRINGE BENEFITS 15,357

OPERATING EXPENSES

556-3006 SUPPLIES	500
556-3012 AUTO FUEL & OIL	3,500
556-3013 AUTO EXPENSES	500
556-3025 REPAIRS & MAINTENANCE	200

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TOTAL OPERATING EXPENSES 4,700

CAPITAL OUTLAY

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TOTAL CONSTABLE PCT 2 68,355

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
CONSTABLE PCT 3  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

557-1101 SALARY, CONSTABLE PCT #3	45,667
557-1132 LONGEVITY	1,020
557-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES	47,768
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FRINGE BENEFITS

557-2001 SOCIAL SECURITY	3,655
557-2002 HEALTH INSURANCE	4,392
557-2003 RETIREMENT	7,061
557-2004 LIFE INSURANCE	129

TOTAL FRINGE BENEFITS	15,237
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OPERATING EXPENSES

557-3006 SUPPLIES	500
557-3012 AUTO FUEL & OIL	3,500
557-3013 AUTO EXPENSES	500
557-3025 REPAIRS & MAINTENANCE	200

TOTAL OPERATING EXPENSES	4,700
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CAPITAL OUTLAY

TOTAL CONSTABLE PCT 3	67,705
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
CONSTABLE PCT 4  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

558-1101 SALARY, CONSTABLE PCT. #4	45,667
558-1132 LONGEVITY	145
558-1139 CELL PHONE ALLOWANCE	1,081
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TOTAL SALARIES	46,893

FRINGE BENEFITS

558-2001 SOCIAL SECURITY	3,588
558-2003 RETIREMENT	6,931
558-2004 LIFE INSURANCE	127
	-----
TOTAL FRINGE BENEFITS	10,646

OPERATING EXPENSES

558-3006 SUPPLIES	500
558-3012 AUTO FUEL & OIL	3,500
558-3013 AUTO EXPENSES	500
558-3025 REPAIRS & MAINTENANCE	200
	-----
TOTAL OPERATING EXPENSES	4,700

CAPITAL OUTLAY

TOTAL CONSTABLE PCT 4	62,239
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

SHERIFF'S ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

562-1101 SALARY, SHERIFF	100,000
562-1103 SALARY, CHIEF DEPUTY	86,997
562-1120 SALARY, EXECUTIVE ASSISTANT	44,596
562-1122 SALARY, FINANCIAL OFFICER	51,917
562-1123 SALARY, ASST FINANCIAL OFFICER	39,458
562-1132 LONGEVITY	7,915
562-1136 SALARY, LICENSED PEACE OFC PAY	17,784
562-1137 SALARY, CERTIFICATION PAY	12,600
562-1140 SALARY, CAPTAIN ADMINISTRATION	68,266
562-1142 SALARY, LT TRAINING OFFICER	60,044
562-1143 SALARY, LT ADMINISTRATION	60,044
562-1144 SALARY, QUARTERMASTER	52,597
562-1145 SALARY, LAW ENF TECHNOLOGIST	56,176
562-1146 SALARY, SYSTEM SPECIALIST	52,416
562-1147 SALARY, RECORDS ADMINISTRATOR	49,213
562-1148 SALARY, 4 CLERK III RECORDS	133,952

TOTAL SALARIES 893,975

FRINGE BENEFITS

562-2001 SOCIAL SECURITY	68,390
562-2002 HEALTH INSURANCE	60,816
562-2003 RETIREMENT	132,130
562-2004 LIFE INSURANCE	2,414

TOTAL FRINGE BENEFITS 263,750

OPERATING EXPENSES

562-3002 COPY MACHINE	16,000
562-3003 MAINTENANCE CONTRACTS	139,999
562-3004 INSURANCE & BONDS	684
562-3005 TRAINING & TRAVEL	105,000
562-3006 SUPPLIES	26,750
562-3007 REPAIRS & MAINTENANCE	15,000
562-3008 DUES/SUBSCRIPTIONS	1,500
562-3009 VEHICLE LEASES	7,200
562-3010 LICENSE/PERMITS	500
562-3011 UNIFORMS	75,000
562-3012 AUTO FUEL & OIL	200,000
562-3013 AUTO EXPENSES	187,433
562-3020 INMATE EXTRADITION	20,000
562-3030 MISCELLANEOUS	9,000

TOTAL OPERATING EXPENSES 804,066

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

SHERIFF'S ADMINISTRATION

DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

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CAPITAL OUTLAY

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DEBT SERVICE

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TOTAL SHERIFF'S ADMINISTRATION

1,961,791

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

SHERIFF'S ENFORCEMENT DIV  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

563-1104 SALARY, CAPT. ENFORCEMENT	68,266
563-1105 SALARY, 3 LT. ENFORCEMENT	180,132
563-1106 SALARY, 7 INVESTIGATORS	393,232
563-1107 SALARY, CRIME SCENE TECH.	52,597
563-1108 SALARY, 8 SGT. ENFORCEMENT	449,408
563-1109 SALARY, 19 SENIOR PATROL DEP	925,832
563-1111 SALARY, CIVIL DEPUTIES	52,597
563-1112 SALARY, 4 PATROL CORPORALS	217,944
563-1113 SALARY, CIVIL CORPORAL	54,486
563-1115 SALARY, CAPTAIN INVESTIGATIONS	68,266
563-1117 SALARY, 8 TELECOMM. OPERATORS	351,608
563-1118 SALARY, REG PT TELECOM/OPR	29,952
563-1119 SALARY, 2 WARRANTS OFFICERS	105,194
563-1121 SALARY, CLERK III	33,488
563-1129 SALARY, ASSIST CHIEF CLERK	38,023
563-1130 EXTRA HELP	30,000
563-1131 L.E. OVERTIME	60,000
563-1132 LONGEVITY	35,978
563-1136 SALARY, LICENSED PEACE OFC PAY	106,704
563-1137 SALARY, CERTIFICATION PAY	56,100

TOTAL SALARIES 3,309,807

FRINGE BENEFITS

563-2001 SOCIAL SECURITY	253,201
563-2002 HEALTH INSURANCE	236,712
563-2003 RETIREMENT	484,756
563-2004 LIFE INSURANCE	8,856

TOTAL FRINGE BENEFITS 983,525

OPERATING EXPENSES

563-3006 L.E. SUPPLIES	30,000
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TOTAL OPERATING EXPENSES 30,000

TOTAL SHERIFF'S ENFORCEMENT DIV 4,323,332

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

SHERIFF'S SPECIAL CRIMES  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

564-1105 SALARY, SCU LIEUTENANT	60,044
564-1106 SALARY, 3 SCU INVESTIGATORS	168,528
564-1107 SALARY, SCU SERGEANT	56,176
564-1110 SALARY, INTERDICTION SERGEANT	56,176
564-1111 SALARY, INTERDICTION CORPORAL	54,486
564-1112 SALARY, 4 INTERDICTION DEPUTIE	210,388
564-1131 OVERTIME	10,000
564-1132 LONGEVITY	6,220
564-1136 SALARY, LICENSED PEACE OFC PAY	24,453
564-1137 SALARY, CERTIFICATION PAY	5,700

TOTAL SALARIES 652,171

FRINGE BENEFITS

564-2001 SOCIAL SECURITY	49,892
564-2002 HEALTH INSURANCE	51,288
564-2003 RETIREMENT	96,391
564-2004 LIFE INSURANCE	1,761

TOTAL FRINGE BENEFITS 199,332

OPERATING EXPENSES

564-3006 SUPPLIES	5,000
564-3008 K-9 & EXPENSES	8,000

TOTAL OPERATING EXPENSES 13,000

TOTAL SHERIFF'S SPECIAL CRIMES 864,503

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

565-1104 SALARY, CAPTAIN DETENTION	68,266
565-1105 SALARY, 3 LT. DETENTION	180,132
565-1108 SALARY, 5 SERGEANTS	280,880
565-1109 SALARY, 10 CORPORALS	544,860
565-1110 SALARY, 17 COURTS/EXTRADIT.	894,149
565-1113 SALARY, MAINT. OFFICER	42,504
565-1114 SALARY, 29 DETENTION DEPUTIES	1,138,011
565-1115 SALARY, 21 DETENTION TIER 3	1,035,909
565-1116 SALARY, 10 DETENTION TIER 1	399,920
565-1117 SALARY, 9 DETENTION TIER 2	397,746
565-1119 SALARY, CLASSIFICATION OFFICER	52,597
565-1120 SALARY, MAINTENANCE SUPERVISOR	54,184
565-1122 SALARY, FOOD SERVICES/SUPER	49,068
565-1123 SALARY, 4 COOKS	159,080
565-1124 SALARY, MEDICAL CLERK	34,112
565-1126 SALARY, 4 CMA/EMT/EMT-P	148,764
565-1127 SALARY, NURSE SUPERVISOR	50,981
565-1128 SALARY, 4 NURSES	188,448
565-1129 SALARY, MEDICAL PRN HELP	15,000
565-1130 MEDICAL OVERTIME	30,000
565-1131 DETENTION OVERTIME	30,000
565-1132 LONGEVITY	55,775
565-1136 SALARY, LICENSED PEACE OFC PAY	128,934
565-1137 SALARY, CERTIFICATION PAY	55,200

TOTAL SALARIES 6,034,520

FRINGE BENEFITS

565-2001 SOCIAL SECURITY	461,641
565-2002 HEALTH INSURANCE	457,944
565-2003 RETIREMENT	889,686
565-2004 LIFE INSURANCE	16,253

TOTAL FRINGE BENEFITS 1,825,524

OPERATING EXPENSES

565-3003 MAINTENANCE CONTRACTS	10,000
565-3007 REPAIRS & MAINTENANCE	70,100
565-3501 FOOD SERVICE	505,000
565-3502 MEDICAL SUPPLIES	20,000
565-3503 MEDICAL CARE	400,000
565-3504 JAIL OPERATIONS SUPPLIES	150,000
565-3505 JAIL PHYSICIAN	136,000
565-3506 JAIL DENTIST	30,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

SHERIFF'S DETENTION DIV  
DEPARTMENT EXPENDITURES

BUDGET

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565-3507 PHYSICIAN'S ASSISTANT	65,000
565-3508 PSYCHIATRIST	50,000
565-3509 PHARMACY	165,000
	-----
TOTAL OPERATING EXPENSES	1,601,100
<u>OTHER SERVICES &amp; CHARGES</u>	-----
<u>CAPITAL OUTLAY</u>	-----
TOTAL SHERIFF'S DETENTION DIV	9,461,144
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND

2021 BUDGET

ADULT PROBATION

DEPARTMENT EXPENDITURES

BUDGET

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OPERATING EXPENSES

570-3006 SUPPLIES

1,000

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TOTAL OPERATING EXPENSES

1,000

CAPITAL OUTLAY

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TOTAL ADULT PROBATION

1,000

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
 JUVENILE DETENTION  
 DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

573-1130 EXTRA HELP	200,000
573-1131 OVERTIME	48,000
573-1132 LONGEVITY	21,310
573-1139 CELL PHONE ALLOWANCE	3,241
573-1140 SALARY, ASST. CHIEF	4,368
573-1141 SALARY, FACILITY ADMINISTRATOR	57,388
573-1142 SALARY, COMPLIANCE OFFICER	51,917
573-1143 SALARY, ASST. FACILITIES ADMIN	47,112
573-1145 SALARY, STAFF SERVICES COORDIN	43,680
573-1147 SALARY, CLERK III	35,173
573-1148 SALARY, CONTROL RM OFFICER	28,080
573-1150 SALARY, 4 JSO SUPERVISORS	200,872
573-1151 SALARY, 4 JSO III	178,108
573-1154 SALARY, 6 JSO II	248,892
573-1155 SALARY, 9 JSO I	341,325
573-1156 SALARY, 9 JSO	313,515
573-1160 SALARY, 2 RESIDENTIAL JPO	78,936
573-1162 SALARY, INTAKE OFFICER	38,480
573-1165 SALARY, NURSE SUPERVISOR	45,989
573-1167 SALARY, NURSE	40,144
573-1173 SALARY, FOOD SERV SUPERVISOR	12,564
573-1174 SALARY, 2 COOKS	21,092
573-1176 SALARY, MAINTENANCE II	40,332
573-1177 SALARY, MAINTENANCE I	38,335

TOTAL SALARIES 2,138,853

FRINGE BENEFITS

573-2001 SOCIAL SECURITY	163,623
573-2002 HEALTH INSURANCE	189,048
573-2003 RETIREMENT	286,563
573-2004 LIFE INSURANCE	5,235

TOTAL FRINGE BENEFITS 644,469

OPERATING EXPENSES

573-3002 POSTAGE	1,200
573-3005 TRAINING & TRAVEL	9,900
573-3006 SUPPLIES	52,000
573-3007 REPAIRS & MAINTENANCE	48,600
573-3008 PROFESSIONAL DUES	150
573-3010 COPY MACHINE	4,200
573-3011 UNIFORMS/JUVENILE	6,400
573-3012 UNIFORMS/STAFF	2,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
JUVENILE DETENTION  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

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573-3013 AUTO REPAIRS/FUEL	17,000
573-3030 MISCELLANEOUS	500
573-3501 FOOD	23,500
573-3502 UTILITIES	72,350
573-3503 MEDICAL	20,000
573-3504 BARBER FEES	500
573-3505 CONTRACT MEDICAL (REIMB)	71,000
573-3506 VOCATIONAL/EDUCATIONAL	13,000
573-3600 PHYSICIANS CONTRACT	15,600
-----	
TOTAL OPERATING EXPENSES	357,900
<u>OTHER SERVICES &amp; CHARGES</u>	
573-4009 DIETITIAN SERVICES	650
573-4012 MENTAL HEALTH COUNSELING	120,000
-----	
TOTAL OTHER SERVICES & CHARGES	120,650
<u>CAPITAL OUTLAY</u>	
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TOTAL JUVENILE DETENTION	3,261,872
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
JUVENILE BOARD  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

574-1101 SALARIES, 4 DIST. JUDGES	10,372
574-1103 SALARY, CLERK	5,643
574-1104 SALARY, COUNTY JUDGE	6,434
574-1105 SALARY, CO. CRT. @ LAW #1	5,554
574-1106 SALARY, CO. CRT. @ LAW #2	5,554

TOTAL SALARIES 33,557

FRINGE BENEFITS

574-2001 SOCIAL SECURITY	2,568
574-2003 RETIREMENT	4,960
574-2004 LIFE INSURANCE	91

TOTAL FRINGE BENEFITS 7,619

OTHER SERVICES & CHARGES

TOTAL JUVENILE BOARD 41,176

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
EXTENSION SERVICE  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

665-1103 SALARY, AGENT/FCS	32,823
665-1104 SALARY, AGENT/AG NR	34,632
665-1105 SALARY, AGENT/4 H YD	25,314
665-1107 SALARY, CHIEF CLERK	51,917
665-1109 SALARY, ASST. CHIEF CLERK	38,023
665-1132 LONGEVITY	2,665
665-1139 CELL PHONE ALLOWANCE	1,440

TOTAL SALARIES 186,814

FRINGE BENEFITS

665-2001 SOCIAL SECURITY	14,292
665-2002 HEALTH INSURANCE	9,528
665-2003 RETIREMENT	13,900
665-2004 LIFE INSURANCE	254

TOTAL FRINGE BENEFITS 37,974

OPERATING EXPENSES

665-3002 POSTAGE	300
665-3004 FUEL & OIL	2,500
665-3005 TRAINING & TRAVEL	6,000
665-3006 SUPPLIES	6,300
665-3007 REPAIRS & MAINTENANCE	1,000
665-3008 DUES	350
665-3009 COPY MACHINE	3,500

TOTAL OPERATING EXPENSES 19,950

OTHER SERVICES & CHARGES

665-4017 UTILITIES/ELEC, INTERNET	13,000
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TOTAL OTHER SERVICES & CHARGES 13,000

CAPITAL OUTLAY

TOTAL EXTENSION SERVICE 257,738

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

100-GENERAL FUND  
INTERGOVERNMENTAL EXP.  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

OTHER SERVICES & CHARGES

690-4100 CITY/COUNTY CONTRACT 1,835,000  
690-4150 CITY RADIO CONTRACT 188,000

TOTAL OTHER SERVICES & CHARGES 2,023,000

TOTAL INTERGOVERNMENTAL EXP. 2,023,000

\*\*\* TOTAL EXPENDITURES \*\*\* 39,107,521

REVENUE OVER(UNDER) EXPENDITURES 1,595,499

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0118 TRANSFER IN/COUNTY JURY FUND 210  
390-0720 TRANSFER/LAW LIBRARY 17,000

TOTAL TRANSFERS IN 17,210

TRANSFERS OUT

700-4001 HEALTH DEPT. FUND 925,721  
700-4108 EMERGENCY MGMT FUND 138,464  
700-4120 VICTORIA CO. CHILD WELFARE BD 12,460  
700-4230 JUVENILE PROBATION FUND 420,000  
700-4305 DA VAG GRANTS 24,554  
700-4306 SO VAG GRANT 13,635  
700-4392 NATIONAL SCHOOL LUNCH PRG 77,875

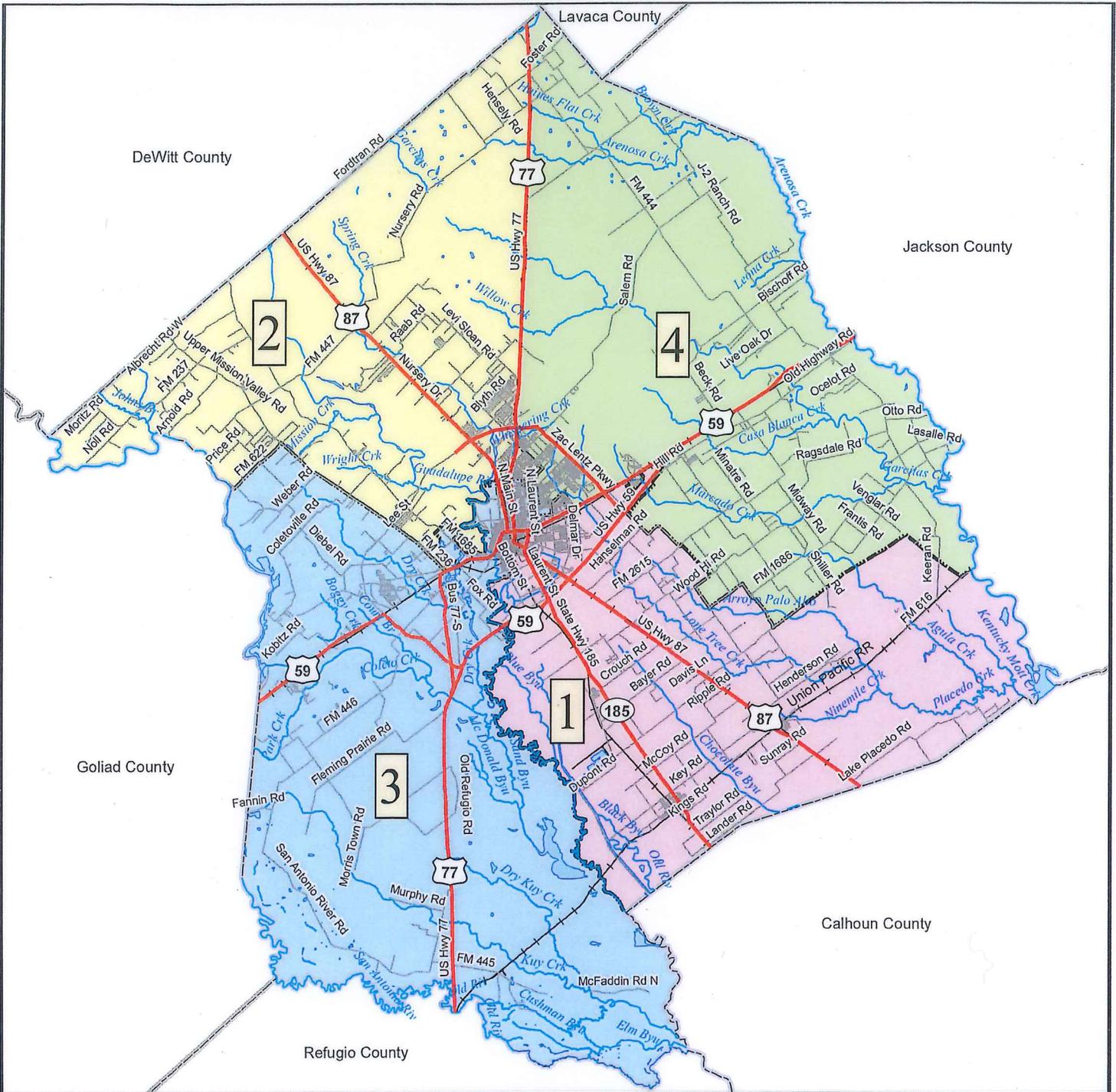
TOTAL TRANSFERS 1,612,709

\*\*\* END OF REPORT \*\*\*



# **ROAD & BRIDGE FUNDS**

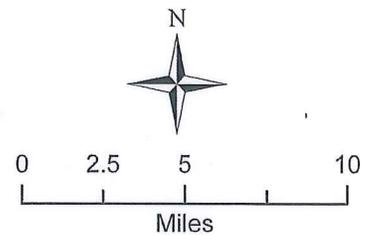
**The Road and Bridge Funds are used to support maintenance and improvements of public roads or building bridges within Victoria County. This section provides summary and detailed information for budgeted revenue and expenditures.**



-  Commissioner Precinct 1
-  Commissioner Precinct 2
-  Commissioner Precinct 3
-  Commissioner Precinct 4

# VICTORIA COUNTY

Adopted Plan  
Commissioner Precincts



Allison, Bass & Associates, LLP  
 Date: 9/01/2011  
 Data Source: 2010 Census

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

201-ROAD & BRIDGE FUND PCT 1

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

OTHER TAXES	938,816
PENALTY & INTEREST ON TAX	8,400
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	14,000
OTHER REVENUES	30,100

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*** TOTAL REVENUES ***	1,329,816
	=====

EXPENDITURE SUMMARY

PRECINCT #1	1,335,762
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*** TOTAL EXPENDITURES ***	1,335,762
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 5,946)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	5,946
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TOTAL TRANSFERS	5,946
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

201-ROAD & BRIDGE FUND PCT 1

2021 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	920,816
318-3000 DELINQUENT AD VALOREM TAXES	18,000
	-----
TOTAL OTHER TAXES	938,816

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,000
319-4000 PENALTY/INTEREST/DELQ TAXES	4,400
	-----
TOTAL PENALTY & INTEREST ON TAX	8,400

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	220,000
	-----
TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	14,000
	-----
TOTAL MISCELLANEOUS REVENUE	14,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	15,000
368-6500 COURTESY STATION	15,000
	-----
TOTAL OTHER REVENUES	30,100

*** TOTAL REVENUES ***	1,329,816
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

201-ROAD & BRIDGE FUND PCT 1

2021 BUDGET

PRECINCT #1

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

611-1101 SALARY, COMMISSIONER	82,088
611-1103 SALARY, FOREMAN	56,160
611-1104 SALARY, ASSISTANT FOREMAN	52,916
611-1107 SALARY, MECHANIC/EQP OPER	51,917
611-1108 SALARY, 6 SR. EQUIP OPERATORS	291,408
611-1109 SALARY, ROAD CREW FOREMAN	52,916
611-1120 SALARY, COURTESY STATION OPER	10,000
611-1130 EXTRA HELP	2,000
611-1131 OVERTIME WAGES	3,000
611-1132 LONGEVITY	7,130
611-1139 CELL PHONE ALLOWANCE	3,241

TOTAL SALARIES 612,776

FRINGE BENEFITS

611-2001 SOCIAL SECURITY	46,878
611-2002 HEALTH INSURANCE	37,368
611-2003 RETIREMENT	90,569
611-2004 LIFE INSURANCE	1,655
611-2005 WORKERS COMPENSATION	10,600
611-2006 UNEMPLOYMENT	491

TOTAL FRINGE BENEFITS 187,561

OPERATING EXPENSES

611-3001 UTILITIES	4,300
611-3002 INSURANCE & BONDS	356
611-3003 REPAIRS & MAINTENANCE	50,000
611-3004 FUEL & OIL	75,000
611-3005 TIRES & TUBES	20,000
611-3006 CONSTRUCTION SUPPLIES	254,228
611-3008 UNIFORMS	4,000
611-3011 TRAINING & TRAVEL	4,000
611-3030 MISCELLANEOUS	365
611-3033 CONTRACT SERVICES	30,980
611-3112 VEHICLE/PROPERTY INSURANCE	12,146
611-3306 COURTESY STATION SUPPLIES	400
611-3307 COURTESY STAT. RENTAL/HAUL.	14,000
611-3308 COURTESY STATION/UTILITIES	400

TOTAL OPERATING EXPENSES 470,175

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

201-ROAD & BRIDGE FUND PCT 1

2021 BUDGET

PRECINCT #1

DEPARTMENT EXPENDITURES

BUDGET

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OTHER SERVICES & CHARGES

611-4003 BID ADVERTISING 250

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TOTAL OTHER SERVICES & CHARGES 250

CAPITAL OUTLAY

611-5001 EQUIPMENT 65,000

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TOTAL CAPITAL OUTLAY 65,000

DEBT SERVICE

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TOTAL PRECINCT #1 1,335,762

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\*\*\* TOTAL EXPENDITURES \*\*\* 1,335,762

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REVENUE OVER(UNDER) EXPENDITURES ( 5,946)

OTHER FINANCING SOURCES (USES)

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TRANSFERS IN

390-0202 TRANSF IN/R&B PCT #2 1,982

390-0203 TRANSF IN/R&B PCT #3 1,982

390-0204 TRANSF IN/R&B PCT #4 1,982

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TOTAL TRANSFERS IN 5,946

TRANSFERS OUT

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\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

202-ROAD & BRIDGE FUND PCT 2

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

OTHER TAXES	883,650
PENALTY & INTEREST ON TAX	8,300
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	18,000
OTHER REVENUES	1,100

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*** TOTAL REVENUES ***	1,249,550
	=====

EXPENDITURE SUMMARY

PRECINCT #2	1,247,568
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*** TOTAL EXPENDITURES ***	1,247,568
	=====

REVENUE OVER (UNDER) EXPENDITURES	1,982
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	1,982
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TOTAL TRANSFERS	( 1,982)
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

202-ROAD & BRIDGE FUND PCT 2

2021 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	866,650
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	883,650

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,300
319-4000 PENALTY/INTEREST/DELQ TAXES	4,000
	-----
TOTAL PENALTY & INTEREST ON TAX	8,300

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	220,000
	-----
TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	18,000
	-----
TOTAL MISCELLANEOUS REVENUE	18,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	1,000
	-----
TOTAL OTHER REVENUES	1,100

\*\*\* TOTAL REVENUES \*\*\*

	1,249,550
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

202-ROAD & BRIDGE FUND PCT 2

2021 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

612-1101 SALARY, COMMISSIONER	82,088
612-1103 SALARY, FOREMAN	56,160
612-1105 SALARY, EQUIP OPERATOR	43,743
612-1107 SALARY, MECHANIC/EQUIP OPER	51,917
612-1108 SALARY, 5 SR. EQUIP OPERATORS	242,840
612-1110 SALARY, P/T EQUIPMENT OPER	20,000
612-1131 OVERTIME	500
612-1132 LONGEVITY	5,178
612-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES 504,587

FRINGE BENEFITS

612-2001 SOCIAL SECURITY	38,601
612-2002 HEALTH INSURANCE	30,072
612-2003 RETIREMENT	74,578
612-2004 LIFE INSURANCE	1,363
612-2005 WORKERS COMPENSATION	8,500
612-2006 UNEMPLOYMENT	404

TOTAL FRINGE BENEFITS 153,518

OPERATING EXPENSES

612-3001 UTILITIES	8,500
612-3003 REPAIRS & MAINTENANCE	70,000
612-3004 FUEL & OIL	45,000
612-3005 TIRES & TUBES	9,000
612-3006 CONSTRUCTION SUPPLIES	307,963
612-3007 SERVICE CENTER SUPPLIES	20,000
612-3008 UNIFORMS	3,500
612-3010 SERVICE CENTER REPAIRS	5,000
612-3011 TRAINING & TRAVEL	4,000
612-3030 MISCELLANEOUS	3,000
612-3033 CONTRACT SERVICES	50,000
612-3105 MILEAGE REIMBURSEMENT	10,000
612-3112 VEHICLE/PROPERTY INSURANCE	12,500

TOTAL OPERATING EXPENSES 548,463

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

202-ROAD & BRIDGE FUND PCT 2

2021 BUDGET

PRECINCT #2

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER SERVICES & CHARGES

612-4003 BID ADVERTISING	1,000
612-4020 PROFESSIONAL SERVICES	5,000
612-4610 EQUIPMENT RENTAL	10,000
612-4612 BRIDGE REPAIRS	5,000

TOTAL OTHER SERVICES & CHARGES	21,000
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CAPITAL OUTLAY

612-5001 EQUIPMENT	20,000
--------------------	--------

TOTAL CAPITAL OUTLAY	20,000
----------------------	--------

DEBT SERVICE

TOTAL PRECINCT #2	1,247,568
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*** TOTAL EXPENDITURES ***	1,247,568
----------------------------	-----------

REVENUE OVER(UNDER) EXPENDITURES	1,982
----------------------------------	-------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0201 TRANSF OUT/R&B PCT #1	1,982
--------------------------------	-------

TOTAL TRANSFERS	1,982
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\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

203-ROAD & BRIDGE FUND PCT 3

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

OTHER TAXES	865,595
PENALTY & INTEREST ON TAX	8,200
STATE SHARED REVENUE	338,500
MISCELLANEOUS REVENUE	25,000
OTHER REVENUES	55,300

-----

*** TOTAL REVENUES ***	1,292,595
	=====

EXPENDITURE SUMMARY

PRECINCT #3	1,444,488
-------------	-----------

-----

*** TOTAL EXPENDITURES ***	1,444,488
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 151,893)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	1,982
---------------	-------

-----

TOTAL TRANSFERS	( 1,982)
-----------------	----------

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 153,875)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

203-ROAD & BRIDGE FUND PCT 3

2021 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	848,595
318-3000 DELINQUENT AD VALOREM TAXES	17,000
	-----
TOTAL OTHER TAXES	865,595

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,200
319-4000 PENALTY/INTEREST/DELQ TAXES	4,000
	-----
TOTAL PENALTY & INTEREST ON TAX	8,200

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	220,000
	-----
TOTAL STATE SHARED REVENUE	338,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	25,000
	-----
TOTAL MISCELLANEOUS REVENUE	25,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	16,200
368-5500 COURTESY STATION	36,000
368-5514 SAXET PARK FACILITIES RENT	3,000
	-----
TOTAL OTHER REVENUES	55,300

\*\*\* TOTAL REVENUES \*\*\* 1,292,595  
 =====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

203-ROAD & BRIDGE FUND PCT 3

2021 BUDGET

PRECINCT #3

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

613-1101 SALARY, COMMISSIONER	82,088
613-1102 SALARY, SUPPLEMENT/PARK	4,764
613-1103 SALARY, FOREMAN	56,160
613-1104 SALARY, ASSISTANT FOREMAN	52,916
613-1105 SALARY, 3 EQUIP OPERATORS	131,292
613-1107 SALARY, MECHANIC/EQP OPER	51,917
613-1108 SALARY, 4 SR. EQUIP OPERATORS	194,272
613-1110 SALARY, MAINT III/PARK	43,764
613-1120 SALARY, COURTESY STATION	14,404
613-1130 EXTRA HELP	1,500
613-1132 LONGEVITY	8,620
613-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES 643,858

FRINGE BENEFITS

613-2001 SOCIAL SECURITY	49,256
613-2002 HEALTH INSURANCE	56,424
613-2003 RETIREMENT	94,941
613-2004 LIFE INSURANCE	1,735
613-2005 WORKERS COMPENSATION	9,500
613-2006 UNEMPLOYMENT	516

TOTAL FRINGE BENEFITS 212,372

OPERATING EXPENSES

613-3001 UTILITIES	5,000
613-3003 REPAIRS & MAINTENANCE	52,000
613-3004 FUEL & OIL	55,000
613-3005 TIRE & TUBES	15,000
613-3006 CONSTRUCTION SUPPLIES	300,849
613-3007 RIGHT OF WAY MAINTENANCE	1,000
613-3008 UNIFORMS	5,000
613-3011 TRAINING & TRAVEL	4,000
613-3030 MISCELLANEOUS	3,000
613-3033 CONTRACT SERVICES	30,000
613-3105 MILEAGE REIMBURSEMENT	8,000
613-3112 VEHICLE/PROPERTY INSURANCE	11,752
613-3306 COURTESY STATION SUPPLIES	900
613-3307 COURTESY STAT. RENTAL/HAUL	27,000
613-3308 COURTESY STATION UTILITIES	1,000
613-3309 COURTESY STATION REPAIRS	1,000

TOTAL OPERATING EXPENSES 520,501

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

203-ROAD & BRIDGE FUND PCT 3

2021 BUDGET

PRECINCT #3

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER SERVICES & CHARGES

613-4003 BID ADVERTISING 500

613-4020 PROFESSIONAL SERVICES 1,500

-----

TOTAL OTHER SERVICES & CHARGES 2,000

CAPITAL OUTLAY

613-5001 EQUIPMENT 65,757

-----

TOTAL CAPITAL OUTLAY 65,757

DEBT SERVICE

-----

TOTAL PRECINCT #3 1,444,488

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 1,444,488

=====

REVENUE OVER(UNDER) EXPENDITURES ( 151,893)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0201 TRANSF OUT/R&B PCT #1 1,982

-----

TOTAL TRANSFERS 1,982

TOTAL REVENUE OVER(UNDER) EXPENDITURES ( 153,875)

=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

204-ROAD & BRIDGE FUND PCT 4

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

OTHER TAXES	993,982
PENALTY & INTEREST ON TAX	9,300
STATE SHARED REVENUE	368,500
MISCELLANEOUS REVENUE	12,000
OTHER REVENUES	35,100

-----

*** TOTAL REVENUES ***	1,418,882
	=====

EXPENDITURE SUMMARY

PRECINCT #4	1,416,900
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-----

*** TOTAL EXPENDITURES ***	1,416,900
	=====

REVENUE OVER (UNDER) EXPENDITURES	1,982
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	1,982
---------------	-------

-----

TOTAL TRANSFERS	( 1,982)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

204-ROAD & BRIDGE FUND PCT 4

2021 BUDGET

REVENUES

BUDGET

OTHER TAXES

318-1000 CURRENT AD VALOREM TAXES	974,982
318-3000 DELINQUENT AD VALOREM TAXES	19,000
	-----
TOTAL OTHER TAXES	993,982

PENALTY & INTEREST ON TAX

319-2000 PENALTY/INTEREST/CURRENT TAX	4,800
319-4000 PENALTY/INTEREST/DELQ TAXES	4,500
	-----
TOTAL PENALTY & INTEREST ON TAX	9,300

STATE SHARED REVENUE

335-1000 OVERSIZED LOAD PERMITS	20,000
335-1008 LATERAL RD/TRANSP CODE 256	8,500
335-5000 MOTOR VEHICLE REGISTRATION	90,000
335-6000 OPTIONAL MOTOR VEHICLE REGISTR	250,000
	-----
TOTAL STATE SHARED REVENUE	368,500

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	12,000
	-----
TOTAL MISCELLANEOUS REVENUE	12,000

OTHER REVENUES

368-2000 SALE OF SURPLUS/SALVAGE	100
368-5000 MISCELLANEOUS	1,000
368-5500 COURTESY STATION	34,000
	-----
TOTAL OTHER REVENUES	35,100

*** TOTAL REVENUES ***	1,418,882
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

204-ROAD & BRIDGE FUND PCT 4

2021 BUDGET

PRECINCT #4

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

614-1101 SALARY, COMMISSIONER	82,088
614-1103 SALARY, FOREMAN	56,160
614-1104 SALARY, ASSISTANT FOREMAN	52,916
614-1105 SALARY, 2 EQUIP OPERATOR	87,528
614-1106 SALARY, MECHANIC/EQUIP OPER	51,917
614-1108 SALARY, 2 SR. EQUIP. OPERATORS	97,136
614-1120 SALARY, COURTESY STATION OPER	16,035
614-1130 EXTRA HELP	20,000
614-1131 OVERTIME WAGES	1,000
614-1132 LONGEVITY	3,700
614-1139 CELL PHONE ALLOWANCE	2,161

TOTAL SALARIES 470,641

FRINGE BENEFITS

614-2001 SOCIAL SECURITY	36,005
614-2002 HEALTH INSURANCE	24,936
614-2003 RETIREMENT	66,605
614-2004 LIFE INSURANCE	1,217
614-2005 WORKERS COMPENSATION	10,000
614-2006 UNEMPLOYMENT	377

TOTAL FRINGE BENEFITS 139,140

OPERATING EXPENSES

614-3001 UTILITIES	7,300
614-3003 REPAIRS & MAINTENANCE	34,000
614-3004 FUEL & OIL	49,000
614-3005 TIRES & TUBES	10,000
614-3006 CONSTRUCTION SUPPLIES	405,833
614-3007 SERVICE CENTER SUPPLIES	15,000
614-3008 UNIFORMS	4,000
614-3011 TRAINING & TRAVEL	4,000
614-3030 MISCELLANEOUS	2,000
614-3033 CONTRACT SERVICES	80,374
614-3105 MILEAGE REIMBURSEMENT	10,000
614-3112 VEHICLE/PROPERTY INSURANCE	11,898
614-3306 COURTESY STATION SUPPLIES	700
614-3307 COURTESY STAT. RENTAL/HAUL	28,000
614-3308 COURTESY STATION UTILITIES	800
614-3309 COURTESY STATION REPAIRS	1,500

TOTAL OPERATING EXPENSES 664,405

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

204-ROAD & BRIDGE FUND PCT 4

2021 BUDGET

PRECINCT #4

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER SERVICES & CHARGES

614-4003 BID ADVERTISING	1,300
614-4020 PROFESSIONAL SERVICES	10,500
614-4610 EQUIPMENT RENTAL	12,000

-----

TOTAL OTHER SERVICES & CHARGES 23,800

CAPITAL OUTLAY

614-5001 EQUIPMENT	95,000
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-----

TOTAL CAPITAL OUTLAY 95,000

DEBT SERVICE

614-6925 6120M TRACTOR LSE 2020/2025	23,914
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-----

TOTAL DEBT SERVICE 23,914

TOTAL PRECINCT #4 1,416,900

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 1,416,900

=====

REVENUE OVER(UNDER) EXPENDITURES 1,982

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0201 TRANSF OUT/R&B PCT #1	1,982
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TOTAL TRANSFERS 1,982

=====

\*\*\* END OF REPORT \*\*\*



# **SPECIAL REVENUE FUNDS**

**This section includes special revenues such as the Emergency Management, Records Management and other Funds. These special revenue funds are legally restricted for certain purposes. This section provides summary and detailed information for budgeted revenue and expenditures.**

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

108-EMERGENCY MGMT

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEDERAL GRANTS	40,000
INTERGOVERNMENTAL CONTRAC	132,964
	-----

*** TOTAL REVENUES ***	172,964
	=====

EXPENDITURE SUMMARY

EMERGENCY MGMT	311,428
	-----

*** TOTAL EXPENDITURES ***	311,428
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 138,464)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	138,464
	-----

TOTAL TRANSFERS	138,464
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

108-EMERGENCY MGMT

2021 BUDGET

REVENUES

BUDGET

-----

FEDERAL GRANTS

331-1008 EMPG GRANT 40,000

-----

TOTAL FEDERAL GRANTS 40,000

INTERGOVERNMENTAL CONTRAC

339-1008 CITY CONTRIBUTIONS 132,964

-----

TOTAL INTERGOVERNMENTAL CONTRAC 132,964

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\* 172,964

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

108-EMERGENCY MGMT  
 EMERGENCY MGMT  
 DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

SALARIES

599-1103 SALARY, EMERGENCY MGMT COORD	84,490
599-1104 SALARY, EMER MGMT SPECIALIST	44,616
599-1106 SALARY, DEPUTY EMER MGMT COORD	66,352
599-1132 LONGEVITY	1,970
599-1139 CELL PHONE ALLOWANCE	2,641
	-----
TOTAL SALARIES	200,069

FRINGE BENEFITS

599-2001 SOCIAL SECURITY	15,306
599-2002 HEALTH INSURANCE	8,784
599-2003 RETIREMENT	29,571
599-2004 LIFE INSURANCE	541
599-2005 WORKERS COMPENSATION	161
599-2006 UNEMPLOYMENT	161
	-----
TOTAL FRINGE BENEFITS	54,524

OPERATING EXPENSES

599-3001 TELEPHONE/COMMUNICATIONS	5,550
599-3005 TRAINING & TRAVEL	8,000
599-3006 SUPPLIES	2,250
599-3008 ASSOCIATION DUES	855
599-3009 COPY MACHINE	1,000
599-3010 COMPUTER SUPPLIES	2,500
599-3013 FUEL	750
599-3014 AUTO REPAIRS	500
599-3017 UTILITIES/CABLE-EOC	1,980
	-----
TOTAL OPERATING EXPENSES	23,385

OTHER SERVICES & CHARGES

599-4006 ENVIRONMENTAL SERVICES	5,000
599-4201 EMERGENCY CALL SYSTEM	16,000
599-4211 WEB EOC	5,000
599-4215 EOC MAINTENANCE	7,450
	-----
TOTAL OTHER SERVICES & CHARGES	33,450

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

108-EMERGENCY MGMT  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

-----

CAPITAL OUTLAY

-----

TOTAL EMERGENCY MGMT

311,428

=====

\*\*\* TOTAL EXPENDITURES \*\*\*

311,428

=====

REVENUE OVER (UNDER) EXPENDITURES

( 138,464)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND

138,464

-----

TOTAL TRANSFERS IN

138,464

TRANSFERS OUT

-----

=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

109-LEPC FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 15,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 15,000  
=====

EXPENDITURE SUMMARY

EMERGENCY MGMT 15,000  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 15,000  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

109-LEPC FUND

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-2016 DONATIONS

15,000

TOTAL MISCELLANEOUS REVENUE

-----  
15,000

\*\*\* TOTAL REVENUES \*\*\*

15,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

109-LEPC FUND  
EMERGENCY MGMT  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

-----  
OPERATING EXPENSES

599-3001 EMERGENCY NOTIFICATION SYS	7,500
599-3006 SUPPLIES	3,750
599-3010 ADVERTISEMENT/BROCHURES	3,750

TOTAL OPERATING EXPENSES	15,000
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TOTAL EMERGENCY MGMT	15,000
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*** TOTAL EXPENDITURES ***	15,000
----------------------------	--------

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

118-COUNTY JURY FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 210  
-----

\*\*\* TOTAL REVENUES \*\*\* 210  
=====

EXPENDITURE SUMMARY

-----  
=====

REVENUE OVER (UNDER) EXPENDITURES 210  
=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT 210  
-----

TOTAL TRANSFERS ( 210)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

118-COUNTY JURY FUND

2021 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-3000 JP FEE/LGC 134.103	100
341-4000 COUNTY CLERK FEE/LGC 134.102	100
341-7000 DISTRICT CLERK FEE/LGC 134.101	10

-----

TOTAL FEES OF OFFICE 210

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\* 210

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

2021 BUDGET

118-COUNTY JURY FUND  
COMMISSIONERS' COURT  
DEPARTMENT EXPENDITURES

BUDGET

-----  
OTHER SERVICES & CHARGES

-----  
-----  
-----

REVENUE OVER (UNDER) EXPENDITURES

210

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0100 TRANSFER OUT/GENERAL FUND

210

TOTAL TRANSFERS

-----  
210  
=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

119-CO CLERK ARCHIVE FEE FD

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

REVENUE SUMMARY

FEEES OF OFFICE 75,000

MISCELLANEOUS REVENUE 2,000

\*\*\* TOTAL REVENUES \*\*\* 77,000

EXPENDITURE SUMMARY

REVENUE OVER(UNDER) EXPENDITURES 77,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

119-CO CLERK ARCHIVE FEE FD

2021 BUDGET

REVENUES

BUDGET

STATE GRANTS

FEEES OF OFFICE

341-4012 ARCHIVE FEE/LGC 118.025

75,000

TOTAL FEEES OF OFFICE

75,000

341-4012 ARCHIVE FEE/LGC 118.025

PERMANENT NOTES:

This fee is determined on an annual basis by the Commissioners Court. It will be terminated when the project is completed.

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

2,000

TOTAL MISCELLANEOUS REVENUE

2,000

\*\*\* TOTAL REVENUES \*\*\*

77,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

119-CO CLERK ARCHIVE FEE FD

2021 BUDGET

COUNTY CLERK

DEPARTMENT EXPENDITURES

BUDGET

-----

SALARIES

-----

FRINGE BENEFITS

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

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=====

=====

REVENUE OVER (UNDER) EXPENDITURES

77,000

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

120-RECORDS MANAGEMENT FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 92,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 92,000  
=====

EXPENDITURE SUMMARY

COUNTY CLERK 106,070  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 106,070  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 14,070)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

120-RECORDS MANAGEMENT FUND

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 COUNTY CLK FEE/102.005 CCP

92,000

TOTAL FEES OF OFFICE

92,000

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\*

92,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

120-RECORDS MANAGEMENT FUND

2021 BUDGET

COUNTY CLERK

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

403-1105 SALARY, 13 CLERK III	47,612
403-1110 SALARY, 2 P/T CLERK II	16,848
403-1132 LONGEVITY	68

TOTAL SALARIES	64,528
----------------	--------

FRINGE BENEFITS

403-2001 SOCIAL SECURITY	4,937
403-2003 RETIREMENT	9,538
403-2004 LIFE INSURANCE	175
403-2005 WORKERS COMPENSATION	40
403-2006 UNEMPLOYMENT	52

TOTAL FRINGE BENEFITS	14,742
-----------------------	--------

OPERATING EXPENSES

403-3003 MAINTENANCE CONTRACTS	9,450
403-3005 TRAINING & TRAVEL	2,500
403-3006 SUPPLIES	1,850
403-3033 CONTRACT SERVICES	9,000

TOTAL OPERATING EXPENSES	22,800
--------------------------	--------

OTHER SERVICES & CHARGES

403-4006 RECORDS PRESERVATION	4,000
-------------------------------	-------

TOTAL OTHER SERVICES & CHARGES	4,000
--------------------------------	-------

CAPITAL OUTLAY

DEBT SERVICE

TOTAL COUNTY CLERK	106,070
--------------------	---------

*** TOTAL EXPENDITURES ***	106,070
----------------------------	---------

REVENUE OVER(UNDER) EXPENDITURES	( 14,070)
----------------------------------	-----------

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

121-COURTHOUSE SECURITY FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 35,500  
-----

\*\*\* TOTAL REVENUES \*\*\* 35,500  
=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT 13,986  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 13,986  
=====

REVENUE OVER (UNDER) EXPENDITURES 21,514  
=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES 21,514  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

121-COURTHOUSE SECURITY FUND

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-3000 JP/ CCP 102.017	10,000
341-4000 COUNTY CLERK	20,000
341-5000 DISTRICT CLERK	5,500

TOTAL FEES OF OFFICE	35,500
----------------------	--------

MISCELLANEOUS REVENUE

*** TOTAL REVENUES ***	35,500
------------------------	--------

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

121-COURTHOUSE SECURITY FUND

2021 BUDGET

COMMISSIONERS' COURT

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

-----

FRINGE BENEFITS

-----

OPERATING EXPENSES

401-3003 MAINTENANCE CONTRACTS

8,986

401-3007 REPAIRS & MAINTENANCE

5,000

-----

TOTAL OPERATING EXPENSES

13,986

CAPITAL OUTLAY

-----

TOTAL COMMISSIONERS' COURT

13,986

=====

\*\*\* TOTAL EXPENDITURES \*\*\*

13,986

=====

REVENUE OVER(UNDER) EXPENDITURES

21,514

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

21,514

=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

122-JUSTICE CT BLDG SECURITY

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE

3,200

-----

\*\*\* TOTAL REVENUES \*\*\*

3,200

=====

EXPENDITURE SUMMARY

COMMISSIONERS' COURT

8,000

-----

\*\*\* TOTAL EXPENDITURES \*\*\*

8,000

=====

REVENUE OVER (UNDER) EXPENDITURES

( 4,800)

=====

OTHER FINANCING SOURCES (USES)

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 4,800)

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

122-JUSTICE CT BLDG SECURITY

2021 BUDGET

REVENUES

BUDGET

F E E S O F O F F I C E

341-3006 COURT SECURITY-CCP 102.017

3,200

TOTAL FEES OF OFFICE

3,200

M I S C E L L A N E O U S R E V E N U E

\*\*\* TOTAL REVENUES \*\*\*

3,200

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

122-JUSTICE CT BLDG SECURITY

2021 BUDGET

COMMISSIONERS' COURT

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

401-3006 SUPPLIES 3,000

401-3007 REPAIRS & MAINTENANCE 5,000

TOTAL OPERATING EXPENSES 8,000

CAPITAL OUTLAY

TOTAL COMMISSIONERS' COURT 8,000

\*\*\* TOTAL EXPENDITURES \*\*\* 8,000

REVENUE OVER (UNDER) EXPENDITURES ( 4,800)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 4,800)

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

123-DIST. CLERK RECORD MGMT

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 6,300  
-----

\*\*\* TOTAL REVENUES \*\*\* 6,300  
=====

EXPENDITURE SUMMARY

DISTRICT CLERK 5,343  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 5,343  
=====

REVENUE OVER (UNDER) EXPENDITURES 957  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

123-DIST. CLERK RECORD MGMT

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-4000 DIST CLK FEES/51.317 GC

6,300

TOTAL FEES OF OFFICE

6,300

MISCELLANEOUS REVENUE

\*\*\* TOTAL REVENUES \*\*\*

6,300

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

123-DIST. CLERK RECORD MGMT

2021 BUDGET

DISTRICT CLERK

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

450-1104 SALARY, ASST CHIEF DEPUTY 2,309

TOTAL SALARIES 2,309

FRINGE BENEFITS

450-2001 SOCIAL SECURITY 177

450-2003 RETIREMENT 342

450-2004 LIFE INSURANCE 7

450-2005 WORKERS COMPENSATION 6

450-2006 UNEMPLOYMENT 2

TOTAL FRINGE BENEFITS 534

OPERATING EXPENSES

450-3005 TRAVEL & TRAINING 2,000

450-3006 SUPPLIES 500

TOTAL OPERATING EXPENSES 2,500

CAPITAL OUTLAY

TOTAL DISTRICT CLERK 5,343

\*\*\* TOTAL EXPENDITURES \*\*\* 5,343

REVENUE OVER (UNDER) EXPENDITURES 957

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

215-CAPITAL CREDITS FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

STATE SHARED REVENUE 112,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 112,000  
=====

EXPENDITURE SUMMARY

HERITAGE DIRECTOR 61,919  
EXPENDITURES 50,000  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 111,919  
=====

REVENUE OVER (UNDER) EXPENDITURES 81  
=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES 81  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

215-CAPITAL CREDITS FUND

2021 BUDGET

REVENUES

BUDGET

-----

STATE SHARED REVENUE

335-1015 UNCLAIMED CAP CREDITS/LGC381

112,000

-----

TOTAL STATE SHARED REVENUE

112,000

\*\*\* TOTAL REVENUES \*\*\*

112,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

215-CAPITAL CREDITS FUND

2021 BUDGET

HERITAGE DIRECTOR

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

407-1102 SALARY, HERITAGE DIRECTOR	44,382
407-1132 LONGEVITY	265
	-----
TOTAL SALARIES	44,647

FRINGE BENEFITS

407-2001 SOCIAL SECURITY	3,416
407-2002 HEALTH INSURANCE	5,136
407-2003 RETIREMENT	6,599
407-2004 LIFE INSURANCE	121
	-----
TOTAL FRINGE BENEFITS	15,272

OPERATING EXPENSES

407-3005 TRAINING & TRAVEL	1,100
407-3006 SUPPLIES	800
407-3008 DUES	100
	-----
TOTAL OPERATING EXPENSES	2,000

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

TOTAL HERITAGE DIRECTOR	61,919
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

215-CAPITAL CREDITS FUND

2021 BUDGET

EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER SERVICES & CHARGES

650-4003 VICTORIA ECONOMIC DEVELOP.

50,000

-----

TOTAL OTHER SERVICES & CHARGES

50,000

TOTAL EXPENDITURES

50,000

=====

\*\*\* TOTAL EXPENDITURES \*\*\*

111,919

=====

REVENUE OVER(UNDER) EXPENDITURES

81

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

81

=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

240-DRUG COURTS PROGRAM

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE	10,000
MISCELLANEOUS REVENUE	200

*** TOTAL REVENUES ***	10,200
------------------------	--------

EXPENDITURE SUMMARY

DRUG COURTS PROGRAMS	12,250
----------------------	--------

*** TOTAL EXPENDITURES ***	12,250
----------------------------	--------

REVENUE OVER (UNDER) EXPENDITURES	( 2,050)
-----------------------------------	----------

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

240-DRUG COURTS PROGRAM

2021 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-2007 DRUG CRT FEES, CCP 102.0178 10,000

-----

TOTAL FEES OF OFFICE 10,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 200

-----

TOTAL MISCELLANEOUS REVENUE 200

\*\*\* TOTAL REVENUES \*\*\* 10,200

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

240-DRUG COURTS PROGRAM

2021 BUDGET

DRUG COURTS PROGRAMS

DEPARTMENT EXPENDITURES

BUDGET

-----

OPERATING EXPENSES

424-3006 SUPPLIES 200

-----

TOTAL OPERATING EXPENSES 200

OTHER SERVICES & CHARGES

424-4010 COMPLIANCE MONITORING 12,050

-----

TOTAL OTHER SERVICES & CHARGES 12,050

CAPITAL OUTLAY

-----

TOTAL DRUG COURTS PROGRAMS 12,250

=====

\*\*\* TOTAL EXPENDITURES \*\*\* 12,250

=====

REVENUE OVER(UNDER) EXPENDITURES ( 2,050)

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

281-JUSTICE TECHNOLOGY FD.

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 12,900  
-----

\*\*\* TOTAL REVENUES \*\*\* 12,900  
=====

EXPENDITURE SUMMARY

TECHNOLOGY FUND 12,057  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 12,057  
=====

REVENUE OVER (UNDER) EXPENDITURES 843  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

281-JUSTICE TECHNOLOGY FD.

2021 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-1455 JUSTICE OF THE PEACE #1	3,000
341-1456 JUSTICE OF THE PEACE #2	3,000
341-1457 JUSTICE OF THE PEACE #3	3,400
341-1458 JUSTICE OF THE PEACE #4	3,500

-----

TOTAL FEES OF OFFICE 12,900

MISCELLANEOUS REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\* 12,900

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

281-JUSTICE TECHNOLOGY FD.

2021 BUDGET

TECHNOLOGY FUND

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

408-3003 MAINTENANCE CONTRACTS

12,057

TOTAL OPERATING EXPENSES

12,057

CAPITAL OUTLAY

TOTAL TECHNOLOGY FUND

12,057

\*\*\* TOTAL EXPENDITURES \*\*\*

12,057

REVENUE OVER (UNDER) EXPENDITURES

843

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

282-FAMILY PROTECTION FEE FD

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEEES OF OFFICE 4,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 4,000  
=====

EXPENDITURE SUMMARY

DISTRICT CLERK 4,000  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 4,000  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

282-FAMILY PROTECTION FEE FD

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-2004 FAMILY PROTECT./GOVT 51.961

4,000

TOTAL FEES OF OFFICE

4,000

FINES

\*\*\* TOTAL REVENUES \*\*\*

4,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

282-FAMILY PROTECTION FEE FD

2021 BUDGET

DISTRICT CLERK

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

450-4513 MID-COAST FAMILY SERVICES 2,000

450-4515 GOLDEN CRESCENT CASA 2,000

TOTAL OTHER SERVICES & CHARGES 4,000

TOTAL DISTRICT CLERK 4,000

\*\*\* TOTAL EXPENDITURES \*\*\* 4,000

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

283-CO/DIST TECHNOLOGY FD

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 21,100  
-----

\*\*\* TOTAL REVENUES \*\*\* 21,100  
=====

EXPENDITURE SUMMARY

TECHNOLOGY FUND 22,900  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 22,900  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 1,800)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

283-CO/DIST TECHNOLOGY FD

2021 BUDGET

REVENUES

BUDGET

-----

F E E S O F O F F I C E

341-1403 COUNTY CLERK/ CCP 102.0169

2,100

341-1450 DISTRICT CLERK/ GC 51.708

19,000

-----

TOTAL FEES OF OFFICE

21,100

M I S C E L L A N E O U S R E V E N U E

-----

\*\*\* TOTAL REVENUES \*\*\*

21,100

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

283-CO/DIST TECHNOLOGY FD

2021 BUDGET

TECHNOLOGY FUND

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

408-3006 SUPPLIES 10,000

408-3016 COMPUTER SERVICES 12,900

TOTAL OPERATING EXPENSES 22,900

CAPITAL OUTLAY

TOTAL TECHNOLOGY FUND 22,900

\*\*\* TOTAL EXPENDITURES \*\*\* 22,900

REVENUE OVER (UNDER) EXPENDITURES ( 1,800)

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

300-CDA PROCESSING FEE FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE	9,000
MISCELLANEOUS REVENUE	100
	-----

*** TOTAL REVENUES ***	9,100
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	30,977
	-----

*** TOTAL EXPENDITURES ***	30,977
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 21,877)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	21,877
	-----

TOTAL TRANSFERS	21,877
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

300-CDA PROCESSING FEE FUND

2021 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-1000 CHECK FEES CCP 102.007 9,000

-----

TOTAL FEES OF OFFICE 9,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 100

-----

TOTAL MISCELLANEOUS REVENUE 100

OTHER REVENUES

-----

\*\*\* TOTAL REVENUES \*\*\* 9,100

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

300-CDA PROCESSING FEE FUND

2021 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1108 SALARY, P/T LEGAL ASSISTANT 25,210

TOTAL SALARIES 25,210

FRINGE BENEFITS

475-2001 SOCIAL SECURITY 1,929

475-2003 RETIREMENT 3,727

475-2004 LIFE INSURANCE 69

475-2005 WORKERS COMPENSATION 21

475-2006 UNEMPLOYMENT 21

TOTAL FRINGE BENEFITS 5,767

OPERATING EXPENSES

OTHER SERVICES & CHARGES

CAPITAL OUTLAY

TOTAL CRIMINAL DIST. ATTORNEY 30,977

\*\*\* TOTAL EXPENDITURES \*\*\* 30,977

REVENUE OVER(UNDER) EXPENDITURES ( 21,877)

OTHER FINANCING SOURCES (USES)

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

300-CDA PROCESSING FEE FUND

2021 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

-----

TRANSFERS IN

390-0300 TRANSFER IN CDA CONTRA FORFEIT

21,877

-----

TOTAL TRANSFERS IN

21,877

TRANSFERS OUT

-----  
=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

301-BOND FORFEITURE COMM

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE

5,000

-----

\*\*\* TOTAL REVENUES \*\*\*

5,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

301-BOND FORFEITURE COMM

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-1403 COUNTY CLERK/GC 41.005 2,500

341-1450 DISTRICT CLERK/GC 41.005 2,500

TOTAL FEES OF OFFICE 5,000

\*\*\* TOTAL REVENUES \*\*\* 5,000

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

303-PRETRIAL INTERVENTION

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 50,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 50,000  
=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY 21,330  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 21,330  
=====

REVENUE OVER (UNDER) EXPENDITURES 28,670  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

303-PRETRIAL INTERVENTION

2021 BUDGET

REVENUES

BUDGET

FEES OF OFFICE

341-1475 CDA/GC 76.011/CCP 102.012 &

50,000

TOTAL FEES OF OFFICE

50,000

\*\*\* TOTAL REVENUES \*\*\*

50,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

303-PRETRIAL INTERVENTION

2021 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

475-1108 SALARY, CLERK III	4,535
475-1110 SALARY, ASST CHIEF CLERK	12,397
	-----
TOTAL SALARIES	16,932

FRINGE BENEFITS

475-2001 SOCIAL SECURITY	1,296
475-2002 HEALTH INSURANCE	524
475-2003 RETIREMENT	2,503
475-2004 LIFE INSURANCE	46
475-2005 WORKERS COMPENSATION	15
475-2006 UNEMPLOYMENT	14
	-----
TOTAL FRINGE BENEFITS	4,398

TOTAL CRIMINAL DIST. ATTORNEY 21,330

\*\*\* TOTAL EXPENDITURES \*\*\* 21,330

REVENUE OVER(UNDER) EXPENDITURES 28,670

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

310-4/H ACTIVITY CENTER

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE	100
LOCAL MATCHING FUNDS	650

-----

*** TOTAL REVENUES ***	750
------------------------	-----

EXPENDITURE SUMMARY

4/H ACTIVITY CENTER	4,150
---------------------	-------

-----

*** TOTAL EXPENDITURES ***	4,150
----------------------------	-------

REVENUE OVER (UNDER) EXPENDITURES	( 3,400)
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=====

OTHER FINANCING SOURCES (USES)

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 3,400)
---	----------

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

310-4/H ACTIVITY CENTER

2021 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 100

-----

TOTAL MISCELLANEOUS REVENUE 100

LOCAL MATCHING FUNDS

369-1001 PRIVATE CONTRIBUTIONS 650

-----

TOTAL LOCAL MATCHING FUNDS 650

\*\*\* TOTAL REVENUES \*\*\* 750

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

310-4/H ACTIVITY CENTER

2021 BUDGET

4/H ACTIVITY CENTER

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

661-3003 INSURANCE PREMIUM	275
661-3006 SUPPLIES	1,625
661-3007 REPAIRS & MAINTENANCE	2,250

TOTAL OPERATING EXPENSES	4,150
--------------------------	-------

CAPITAL OUTLAY

TOTAL 4/H ACTIVITY CENTER	4,150
---------------------------	-------

*** TOTAL EXPENDITURES ***	4,150
----------------------------	-------

REVENUE OVER (UNDER) EXPENDITURES	( 3,400)
-----------------------------------	----------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 3,400)
---	----------

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

360-SHERIFF'S FORFEITURE FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 60,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 60,000  
=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES 332,158  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 332,158  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 272,158)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

360-SHERIFF'S FORFEITURE FUND

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 5,000

361-1005 JUDGEMENT OF FORFEITURES 55,000

TOTAL MISCELLANEOUS REVENUE 60,000

OTHER REVENUES

\*\*\* TOTAL REVENUES \*\*\* 60,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

360-SHERIFF'S FORFEITURE FUND

2021 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1115 SALARY, SPECIAL OPS COMMAND.	79,332
560-1121 SALARY, CLERK III	33,488
560-1122 SALARY, FINANCIAL OFFICER	2,600
560-1132 LONGEVITY	565
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	1,800
560-1144 SALARY, QUARTERMASTER	3,349
560-1146 SALARY, SYSTEM SPECIALIST	20,010

TOTAL SALARIES 143,367

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	10,968
560-2003 RETIREMENT	21,190
560-2004 LIFE INSURANCE	388
560-2005 WORKERS COMPENSATION	1,130
560-2006 UNEMPLOYMENT	115

TOTAL FRINGE BENEFITS 33,791

OPERATING EXPENSES

560-3000 RESTRICTED EXPENDITURES	60,000
560-3006 SUPPLIES	30,000
560-3007 REPAIRS & MAINTENANCE	20,000
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES 120,000

OTHER SERVICES & CHARGES

560-4019 PROFESSIONAL SERVICES	10,000
--------------------------------	--------

TOTAL OTHER SERVICES & CHARGES 10,000

CAPITAL OUTLAY

560-5001 FURNITURE & EQUIPMENT	25,000
--------------------------------	--------

TOTAL CAPITAL OUTLAY 25,000

TOTAL SHERIFF'S EXPENDITURES 332,158

\*\*\* TOTAL EXPENDITURES \*\*\* 332,158

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

362-SHERIFF DOJ FED. FORFEIT.

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 3,600  
-----

\*\*\* TOTAL REVENUES \*\*\* 3,600  
=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES 120,000  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 120,000  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 116,400)  
=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 116,400)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

362-SHERIFF DOJ FED. FORFEIT.

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,600

TOTAL MISCELLANEOUS REVENUE

3,600

OTHER REVENUES

\*\*\* TOTAL REVENUES \*\*\*

3,600

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

362-SHERIFF DOJ FED. FORFEIT.

2021 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

560-3006 SUPPLIES	50,000
560-3007 REPAIRS & MAINTENANCE	10,000
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES	70,000
--------------------------	--------

CAPITAL OUTLAY

560-5001 EQUIPMENT	50,000
--------------------	--------

TOTAL CAPITAL OUTLAY	50,000
----------------------	--------

TOTAL SHERIFF'S EXPENDITURES	120,000
------------------------------	---------

*** TOTAL EXPENDITURES ***	120,000
----------------------------	---------

REVENUE OVER(UNDER) EXPENDITURES	( 116,400)
----------------------------------	------------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES	( 116,400)
--	------------

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

370-CDA CONTRABAND FORFEITURE

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE	1,000
OTHER REVENUES	149,000
	-----
*** TOTAL REVENUES ***	150,000
	=====

EXPENDITURE SUMMARY

CRIMINAL DIST. ATTORNEY	75,000
	-----
*** TOTAL EXPENDITURES ***	75,000
	=====

REVENUE OVER (UNDER) EXPENDITURES	75,000
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	21,877
	-----
TOTAL TRANSFERS	( 21,877)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	53,123
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

370-CDA CONTRABAND FORFEITURE

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,000

TOTAL MISCELLANEOUS REVENUE

1,000

OTHER REVENUES

368-2000 JUDGEMENT OF FORFEITURES

149,000

TOTAL OTHER REVENUES

149,000

\*\*\* TOTAL REVENUES \*\*\*

150,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

370-CDA CONTRABAND FORFEITURE

2021 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

FRINGE BENEFITS

OPERATING EXPENSES

475-3004 GASOLINE	4,000
475-3005 TRAINING & TRAVEL	23,000
475-3006 SUPPLIES	27,500
475-3007 REPAIRS & MAINTENANCE	2,000
475-3008 DUES	500
475-3013 AUTO REPAIRS	1,500
475-3030 MISCELLANEOUS	6,000

TOTAL OPERATING EXPENSES 64,500

OTHER SERVICES & CHARGES

475-4014 WITNESS EXPENSES	8,500
475-4100 TRIAL EXPENSES	2,000

TOTAL OTHER SERVICES & CHARGES 10,500

CAPITAL OUTLAY

TOTAL CRIMINAL DIST. ATTORNEY 75,000

\*\*\* TOTAL EXPENDITURES \*\*\* 75,000

REVENUE OVER (UNDER) EXPENDITURES 75,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

370-CDA CONTRABAND FORFEITURE

2021 BUDGET

CRIMINAL DIST. ATTORNEY

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0300 TRANSFER TO CDA FEE PROCESS FD

21,877

-----

TOTAL TRANSFERS

21,877

TOTAL REVENUE OVER (UNDER) EXPENDITURES

53,123

=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

372-SHERIFF DOT FEDERAL FORF

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 1,200 -----

\*\*\* TOTAL REVENUES \*\*\* 1,200 =====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES 47,500 -----

\*\*\* TOTAL EXPENDITURES \*\*\* 47,500 =====

REVENUE OVER (UNDER) EXPENDITURES ( 46,300) =====

OTHER FINANCING SOURCES (USES) -----

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 46,300) =====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

372-SHERIFF DOT FEDERAL FORF

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

1,200

TOTAL MISCELLANEOUS REVENUE

1,200

OTHER REVENUES

\*\*\* TOTAL REVENUES \*\*\*

1,200

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

372-SHERIFF DOT FEDERAL FORF

2021 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

560-3006 SUPPLIES	10,000
560-3008 K-9 EXPENSES	2,500
560-3030 MISCELLANEOUS	10,000

TOTAL OPERATING EXPENSES	22,500
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CAPITAL OUTLAY

560-5001 EQUIPMENT	25,000
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TOTAL CAPITAL OUTLAY	25,000
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TOTAL SHERIFF'S EXPENDITURES	47,500
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*** TOTAL EXPENDITURES ***	47,500
----------------------------	--------

REVENUE OVER(UNDER) EXPENDITURES	( 46,300)
----------------------------------	-----------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES	( 46,300)
--	-----------

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

420-EMPLOYEE BENEFIT FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

EMPLOYEE BENEFITS FUND	1,500
	-----

*** TOTAL REVENUES ***	1,500
	=====

EXPENDITURE SUMMARY

EMPLOYEE BENEFIT FUND	1,500
	-----

*** TOTAL EXPENDITURES ***	1,500
	=====
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

420-EMPLOYEE BENEFIT FUND

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

EMPLOYEE BENEFITS FUND

367-2000 COMMISSIONS

1,500

TOTAL EMPLOYEE BENEFITS FUND

1,500

\*\*\* TOTAL REVENUES \*\*\*

1,500

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

420-EMPLOYEE BENEFIT FUND

2021 BUDGET

EMPLOYEE BENEFIT FUND

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

696-3020 FLOWERS/MEMORIALS 500

696-3030 MISCELLANEOUS 1,000

TOTAL OPERATING EXPENSES 1,500

TOTAL EMPLOYEE BENEFIT FUND 1,500

\*\*\* TOTAL EXPENDITURES \*\*\* 1,500

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

450-ELECTIONS ADM SPECIAL

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE	60,000
MISCELLANEOUS REVENUE	25

-----

*** TOTAL REVENUES ***	60,025
------------------------	--------

EXPENDITURE SUMMARY

ELECTION ADMINISTRATOR	67,034
------------------------	--------

-----

*** TOTAL EXPENDITURES ***	67,034
----------------------------	--------

REVENUE OVER (UNDER) EXPENDITURES	( 7,009)
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=====

OTHER FINANCING SOURCES (USES)

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 7,009)
---	----------

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

450-ELECTIONS ADM SPECIAL

2021 BUDGET

REVENUES

BUDGET

-----

FEES OF OFFICE

341-4900 ELECTION REIMBURSEMENT 60,000

-----

TOTAL FEES OF OFFICE 60,000

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 25

-----

TOTAL MISCELLANEOUS REVENUE 25

\*\*\* TOTAL REVENUES \*\*\* 60,025

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

450-ELECTIONS ADM SPECIAL

2021 BUDGET

ELECTION ADMINISTRATOR

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

490-1110 SALARY, P/T CLERK II	10,000
490-1120 SALARIES, ELECTION PERSONNEL	26,000
	-----
TOTAL SALARIES	36,000

FRINGE BENEFITS

490-2001 SOCIAL SECURITY	2,754
490-2003 RETIREMENT	1,478
490-2004 LIFE INSURANCE	27
490-2005 WORKERS COMPENSATION	40
490-2006 UNEMPLOYMENT	29
	-----
TOTAL FRINGE BENEFITS	4,328

OPERATING EXPENSES

490-3001 TELEPHONE/COMMUNICATIONS	880
490-3005 TRAINING & TRAVEL	1,500
490-3006 SUPPLIES	3,000
490-3010 CONTRACT TRAVEL	500
	-----
TOTAL OPERATING EXPENSES	5,880

OTHER SERVICES & CHARGES

490-4002 BALLOT MAILING	4,000
490-4003 PUBLICATION	2,424
490-4008 CONTRACT SERVICES	4,525
490-4010 ELECTION SUPPLIES	6,000
490-4017 BUILDING/EQUIPMENT RENTAL	2,018
490-4018 CUSTODIAL SERVICES	1,859
	-----
TOTAL OTHER SERVICES & CHARGES	20,826

CAPITAL OUTLAY

TOTAL ELECTION ADMINISTRATOR 67,034

\*\*\* TOTAL EXPENDITURES \*\*\* 67,034

REVENUE OVER(UNDER) EXPENDITURES

( 7,009)

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

450-ELECTIONS ADM SPECIAL

2021 BUDGET

ELECTION ADMINISTRATOR

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES

( 7,009)

=====

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

499-TAX ASSESSOR SPECIAL

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 3,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 3,000  
=====

EXPENDITURE SUMMARY

TAX ASSESSOR/COLLECTOR 3,000  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 3,000  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

499-TAX ASSESSOR SPECIAL

2021 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 2,000

361-2003 ESCROW PENALTY 1,000

-----

TOTAL MISCELLANEOUS REVENUE 3,000

\*\*\* TOTAL REVENUES \*\*\* 3,000

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

499-TAX ASSESSOR SPECIAL

2021 BUDGET

TAX ASSESSOR/COLLECTOR

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

499-3006 SUPPLIES 1,500

TOTAL OPERATING EXPENSES 1,500

CAPITAL OUTLAY

499-5001 EQUIPMENT 1,500

TOTAL CAPITAL OUTLAY 1,500

TOTAL TAX ASSESSOR/COLLECTOR 3,000

\*\*\* TOTAL EXPENDITURES \*\*\* 3,000

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

500-HISTORICAL COMMISSION

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 300  
-----

\*\*\* TOTAL REVENUES \*\*\* 300  
=====

EXPENDITURE SUMMARY

HISTORICAL COMMISSION 5,645  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 5,645  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 5,345)  
=====

OTHER FINANCING SOURCES (USES)  
-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES ( 5,345)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

500-HISTORICAL COMMISSION

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

300

-----

TOTAL MISCELLANEOUS REVENUE

300

SALE OF ASSETS

-----

\*\*\* TOTAL REVENUES \*\*\*

300

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

500-HISTORICAL COMMISSION

2021 BUDGET

HISTORICAL COMMISSION

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

670-3002 POSTAGE	145
670-3004 DUES	100
670-3005 TRAINING & TRAVEL	1,250
670-3006 SUPPLIES	1,000
670-3009 HISTORICAL MARKERS	1,775
670-3030 MISCELLANEOUS	225
670-3041 ORAL HISTORY/HISTORY EDUC.	1,150

TOTAL OPERATING EXPENSES 5,645

CAPITAL OUTLAY

TOTAL HISTORICAL COMMISSION 5,645

\*\*\* TOTAL EXPENDITURES \*\*\* 5,645

REVENUE OVER(UNDER) EXPENDITURES ( 5,345)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER(UNDER) EXPENDITURES ( 5,345)

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

515-CHILD WELFARE BOARD

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE 4,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 4,000  
=====

EXPENDITURE SUMMARY

EXPENDITURES 16,460  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 16,460  
=====

REVENUE OVER (UNDER) EXPENDITURES ( 12,460)  
=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN 12,460  
-----

TOTAL TRANSFERS 12,460  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

515-CHILD WELFARE BOARD

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-5001 JURY FEE INCOME

4,000

TOTAL MISCELLANEOUS REVENUE

4,000

\*\*\* TOTAL REVENUES \*\*\*

4,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

515-CHILD WELFARE BOARD

2021 BUDGET

EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

650-3510 CHILD ABUSE PREV/SIGN RENT	2,000
650-3515 CHILD PERSONAL/CLOTHING	300
650-3520 CHILD HOLIDAY GIFTING	4,000
650-3525 FAMILY PRESERVATION	7,000
650-3535 POSTAGE	80
650-3540 MISCELLANEOUS	30
650-3550 FOSTER PARENT RECRUITMENT	1,500
650-3555 OFFICE SUPPLIES	150
650-3560 VITAL RECORDS	500
650-3565 DFPS STAFF APPRECIATION	900

TOTAL OPERATING EXPENSES 16,460

TOTAL EXPENDITURES 16,460

\*\*\* TOTAL EXPENDITURES \*\*\* 16,460

REVENUE OVER(UNDER) EXPENDITURES ( 12,460)

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

390-0100 TRANSFER IN/GENERAL FUND	12,460
-----------------------------------	--------

TOTAL TRANSFERS IN 12,460

TRANSFERS OUT

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

720-LAW LIBRARY FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

FEES OF OFFICE 57,000  
-----

\*\*\* TOTAL REVENUES \*\*\* 57,000  
=====

EXPENDITURE SUMMARY

LAW LIBRARY 40,000  
-----

\*\*\* TOTAL EXPENDITURES \*\*\* 40,000  
=====

REVENUE OVER (UNDER) EXPENDITURES 17,000  
=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT 17,000  
-----

TOTAL TRANSFERS ( 17,000)  
=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

720-LAW LIBRARY FUND

2021 BUDGET

REVENUES

BUDGET

F E E S O F O F F I C E

341-1000 FEES, COUNTY CLERK LGC323.023 25,500

341-2000 FEES, DISTRICT CLERK LGC323.023 31,500

TOTAL FEES OF OFFICE 57,000

M I S C E L L A N E O U S R E V E N U E

\*\*\* TOTAL REVENUES \*\*\* 57,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

720-LAW LIBRARY FUND

2021 BUDGET

LAW LIBRARY

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

478-3006 LAWBOOKS 40,000

TOTAL OPERATING EXPENSES 40,000

CAPITAL OUTLAY

TOTAL LAW LIBRARY 40,000

\*\*\* TOTAL EXPENDITURES \*\*\* 40,000

REVENUE OVER (UNDER) EXPENDITURES 17,000

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

700-0100 TRANSFERS/GENERAL FUND 17,000

TOTAL TRANSFERS 17,000

\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

INTERLOCAL COOPERATIVE CO	184,750
LOCAL PROGRAM INCOME	689,400
GRANT PROGRAM INCOME	39,000
MISCELLANEOUS REVENUE	175
OTHER REVENUES	87,686
ANIMAL CONTROL FEES	61,215

*** TOTAL REVENUES ***	1,062,226
	=====

EXPENDITURE SUMMARY

ANIMAL CONTROL	561,091
VICTORIA CO HEALTH DEPT	1,396,089
MOSQUITO CONTROL	17,507

*** TOTAL EXPENDITURES ***	1,974,687
	=====

REVENUE OVER(UNDER) EXPENDITURES	( 912,461)
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS IN	925,721
TOTAL TRANSFERS	925,721

TOTAL REVENUE OVER(UNDER) EXPENDITURES	13,260
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

REVENUES

BUDGET

STATE GRANTS

INTERLOCAL COOPERATIVE CO

337-4000 DEWITT COUNTY/ENVIRON CONTRACT	65,250
337-4001 CONTRIB. DEWITT CO. SALARY/FRI	15,000
337-4010 CALHOUN COUNTY/ENVIRON CONTRAC	80,500
337-4013 JACKSON COUNTY/ENVIRON CONTRAC	24,000

TOTAL INTERLOCAL COOPERATIVE CO 184,750

LOCAL PROGRAM INCOME

345-1000 TB TESTS/CHEST CLINIC	14,000
345-1001 RPR & VDRL/STD CONTROL	25,000
345-1002 PREGNANCY TESTS	200
345-1006 INTERNATIONAL VACCINE	50,000
345-1009 ADULT HEALTH/LOCAL	1,200
345-1010 FLU SHOTS	8,000
345-1012 WATER SAMPLES & LAB FEES	40,000
345-1013 SEPTIC TANK PERMITS/COUNTY	55,000
345-1014 FOOD ESTABLISHMENT PERMITS	130,000
345-1015 CHILD HEALTH	1,500
345-1016 HEPATITIS B VACCINE	500
345-1019 MEDICARE/FLU REIMB.	2,000
345-1020 FLOOD PLAIN PERMIT FEES	6,000
345-1025 RABIES VACCINE	2,000
345-1026 DENTAL	4,000
345-1028 340B INCOME	350,000

TOTAL LOCAL PROGRAM INCOME 689,400

GRANT PROGRAM INCOME

350-1001 MEDICAID IMMUNIZATION	4,000
350-1005 IMMUNIZATIONS	35,000

TOTAL GRANT PROGRAM INCOME 39,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 175

TOTAL MISCELLANEOUS REVENUE 175

OTHER REVENUES

368-1002 MISCELLANEOUS 1,000

368-2006 GRANT INDIRECT COST FEES 14,000

368-2008 WIC GRANT INDIRECT COST FEES 72,686

TOTAL OTHER REVENUES 87,686

ANIMAL CONTROL FEES

370-1008 PET PANTRY DONATIONS 710

370-1010 IMPOUNDMENT FEE 22,000

370-1011 QUARANTINE FEE 14,000

370-1012 SHELTER CARE 1,500

370-1013 ADOPTION FEE 7,500

370-1015 MISCELLANEOUS 14,000

370-1016 BUS SHIPPING 200

370-2001 COMM A.C. PRMT-GROOMING SHP 550

370-2002 COMM A.C. PRMT-KENNELS 300

370-2003 COMM A.C. PRMT-PET SHOP 300

370-2005 COMM A.C. PRMT-ZOOLOGICAL PRK 125

370-2006 COMM A.C. PRMT-TRNSF OF PRMT 30

TOTAL ANIMAL CONTROL FEES 61,215

\*\*\* TOTAL REVENUES \*\*\* 1,062,226

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

630-1105 SALARY, CHIEF ANIMAL CONTROL O	61,007
630-1106 SALARY, ASSISTANT SUPERVISOR	39,396
630-1107 SALARY, 3 ANIMAL CONTROL OFF	101,340
630-1108 SALARY, CLERK III	33,488
630-1109 SALARY, 2 SHELTER CARE TECH	58,240
630-1110 SALARY, SR ANIMAL CONT OFFICER	35,860
630-1113 SALARY, ADOPTION COORDINATOR	13,000
630-1132 LONGEVITY	1,733
630-1139 CELL PHONE ALLOWANCE	1,081

TOTAL SALARIES 345,145

FRINGE BENEFITS

630-2001 SOCIAL SECURITY	26,404
630-2002 HEALTH INSURANCE	32,232
630-2003 RETIREMENT	51,013
630-2004 LIFE INSURANCE	932
630-2005 WORKERS' COMPENSATION	1,000
630-2006 UNEMPLOYMENT TAX	277

TOTAL FRINGE BENEFITS 111,858

OPERATING EXPENSES

630-3001 TELEPHONE/COMMUNICATIONS	4,500
630-3004 VEHICLE FUEL	10,878
630-3005 TRAINING & TRAVEL	6,500
630-3006 OFFICE SUPPLIES	2,500
630-3008 UNIFORMS	2,500
630-3009 SHELTER SUPPLIES	36,000
630-3010 PET PANTRY EXPENSE	100
630-3012 VEHICLE MAINTENANCE	14,000
630-3016 UTILITIES	22,000
630-3018 LANDFILL FEES	2,625
630-3030 MISCELLANEOUS	885

TOTAL OPERATING EXPENSES 102,488

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

ANIMAL CONTROL

DEPARTMENT EXPENDITURES

BUDGET

-----

OTHER SERVICES & CHARGES

630-4012 INSURANCE

1,600

-----

TOTAL OTHER SERVICES & CHARGES

1,600

CAPITAL OUTLAY

-----

TOTAL ANIMAL CONTROL

561,091

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

VICTORIA CO HEALTH DEPT  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

631-1105 SALARY, RN/RLSS	18,408
631-1132 LONGEVITY	7,545
631-1139 CELL PHONE ALLOWANCE	5,401
631-1140 SALARY, DIRECTOR	89,440
631-1141 SALARY, ASSISTANT DIRECTOR	68,807
631-1152 SALARY, ENVIRONMENTAL SUPRVSR	49,879
631-1154 SALARY, 5 SANITATION INSPECT	192,920
631-1155 SALARY, STORMWATER INSPECTOR	42,640
631-1161 SALARY, NURSE MANAGER	65,895
631-1163 SALARY, 1 NURSE	24,815
631-1173 SALARY, ENV ADMIN SEC	33,488
631-1174 SALARY, ACCOUNTING CLERK	33,488
631-1190 SALARY, DEP DIRECT/FINANCE	53,914
631-1191 SALARY, ACCTING CLERK II	35,152

TOTAL SALARIES 721,792

FRINGE BENEFITS

631-2001 SOCIAL SECURITY	55,218
631-2002 HEALTH INSURANCE	50,013
631-2003 RETIREMENT	106,681
631-2004 LIFE INSURANCE	1,949
631-2005 WORKERS' COMPENSATION	1,300
631-2006 UNEMPLOYMENT TAX	578

TOTAL FRINGE BENEFITS 215,739

OPERATING EXPENSES

631-3001 TELEPHONE/COMMUNICATIONS	6,000
631-3002 POSTAGE	3,000
631-3004 VEHICLE FUEL	6,000
631-3005 TRAINING & TRAVEL	8,000
631-3006 SUPPLIES	7,500
631-3007 ENVIRONMENTAL SUPPLIES	4,000
631-3008 LICENSES & DUES	3,500
631-3009 COPY MACHINE	1,200
631-3010 ENVIRON. TRAINING & TRAVEL	5,100
631-3013 AUTO REPAIRS & MAINTENANCE	4,000
631-3030 MISCELLANEOUS OPERATIONS	750
631-3031 BOARD MEETING EXPENSES	400
631-3041 NURSING SUPPLIES	12,000
631-3042 NURSING TRAVEL & TRAINING	5,000
631-3043 TB CONTROL	2,500
631-3044 LAB SUPPLIES	11,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

VICTORIA CO HEALTH DEPT  
DEPARTMENT EXPENDITURES

BUDGET

-----	
631-3045 WATER LAB TRAINING & TRAVEL	2,000
631-3049 INTERNAT TRAVEL VACCINE	39,474
631-3050 FLU SHOT VACCINE	12,000
631-3057 COMPUTER SUPPLIES & REPAIRS	4,000
631-3090 INDIGENT EXPENSES	1,000
631-3105 FLOOD PLAIN TRAIN/TRAVEL	2,000
631-3110 STORMWATER TRAINING & TRAVEL	2,000
631-3112 STORMWATER SUPPLIES	1,000
-----	
TOTAL OPERATING EXPENSES	143,424
<u>OTHER SERVICES &amp; CHARGES</u>	
631-4006 PROFESSIONAL SERVICES	6,200
631-4010 CONTRACT SERVICES	5,000
631-4011 340B PROGRAM EXPENSE	300,000
631-4012 INSURANCE	3,934
-----	
TOTAL OTHER SERVICES & CHARGES	315,134
<u>CAPITAL OUTLAY</u>	
-----	
TOTAL VICTORIA CO HEALTH DEPT	1,396,089
=====	

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

MOSQUITO CONTROL

DEPARTMENT EXPENDITURES

BUDGET

-----

SALARIES

632-1130 EXTRA HELP 5,000

-----

TOTAL SALARIES 5,000

FRINGE BENEFITS

632-2001 SOCIAL SECURITY 383

632-2005 WORKERS' COMPENSATION 20

632-2006 UNEMPLOYMENT TAX 4

-----

TOTAL FRINGE BENEFITS 407

OPERATING EXPENSES

632-3004 CHEMICALS 7,000

632-3008 FUEL/EQUIPMENT MAINTENANCE 4,875

632-3018 LICENSES 225

-----

TOTAL OPERATING EXPENSES 12,100

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

TOTAL MOSQUITO CONTROL 17,507

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

800-VICTORIA HEALTH DEPT.

2021 BUDGET

IDCU/SUREB FY 9/19-8/21

DEPARTMENT EXPENDITURES

BUDGET

-----

SALARIES

-----

FRINGE BENEFITS

-----

OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

=====

\*\*\* TOTAL EXPENDITURES \*\*\*

1,974,687

=====

REVENUE OVER(UNDER) EXPENDITURES

( 912,461)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

390-0100 CO. CONTRIBUTIONS/HEALTH DEPT.

925,721

-----

TOTAL TRANSFERS IN

925,721

TRANSFERS OUT

-----

TOTAL REVENUE OVER(UNDER) EXPENDITURES

13,260

=====

\*\*\* END OF REPORT \*\*\*

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# **ENTERPRISE FUNDS**

**This section includes funds that provide goods or services to the public for a fee that makes the entity self-supporting such as Airport and Commissary Funds. This section provides summary and detailed information for budgeted revenue and expenditures.**

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,000
AIRPORT ADMIN. REVENUE	3,077,859
	-----
*** TOTAL REVENUES ***	3,080,859
	=====

EXPENDITURE SUMMARY

AIRPORT/ADMINISTRATION	2,997,997
	-----
*** TOTAL EXPENDITURES ***	2,997,997
	=====

REVENUE OVER (UNDER) EXPENDITURES	82,862
	=====

OTHER FINANCING SOURCES (USES)

TRANSFERS OUT	50,000
	-----
TOTAL TRANSFERS	( 50,000)

TOTAL REVENUE OVER (UNDER) EXPENDITURES	32,862
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

REVENUES

BUDGET

FEDERAL GRANTS

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 3,000

TOTAL MISCELLANEOUS REVENUE 3,000

AIRPORT ADMIN. REVENUE

380-1010 TERMINAL BLDG LEASES 83,976

380-1017 LAW ENFORCE FEE/ENPLANEMENTS 25,000

380-1020 MISCELLANEOUS 2,000

380-1035 TEXAS MILE 50,000

380-1040 NON FBO LEASES 75,142

380-1041 NON-AERO LEASES-PRIVATE 216,672

380-1042 NON-AERO. LEASES-COUNTY 343,976

380-1043 NON-AERO. LEASES-O'CLUB 15,000

380-1048 UTILITIES REIMBURSEMENT-COUNTY 25,000

380-1050 COMMUNITY HANGAR FEES 170,593

380-1052 T HANGAR FEES 40,000

380-1054 RAMP/APRON FEES 35,000

380-1056 AVIATION FUEL OPERATION 1,932,000

380-1058 PIOLT SUPPLIES 3,000

380-1060 GROUND HANDLING FEES 5,000

380-1062 CALL OUT FEES 2,000

380-1066 EPIC CONCESSIONS 13,500

380-7520 TSA REIMBURSEMENT 40,000

TOTAL AIRPORT ADMIN. REVENUE 3,077,859

AIRPORT FBO REVENUE

AIRPORT AIRSIDE REVENUE

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

REVENUES

BUDGET

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AIRPORT LANDSIDE REVENUE

-----

\*\*\* TOTAL REVENUES \*\*\*

3,080,859

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

AIRPORT/ADMINISTRATION  
DEPARTMENT EXPENDITURES

BUDGET

SALARIES

606-1102 SALARY, AIRP/FBO EXECUT. DIREC	163,276
606-1103 SALARY, DIRECTOR OF OPERATIONS	60,508
606-1104 SALARY, MAINT. SUPERVISOR	53,956
606-1106 SALARY, FINANCIAL ASSISTANT	45,760
606-1109 SALARY, LINEMAN SUPERVISOR	45,760
606-1110 SALARY 4 LINE ATTENDANTS	138,696
606-1115 SALARY, 1 BLDG MAINT	31,845
606-1116 SALARY, 2 OPR/MAINT SPEC II	71,428
606-1117 SALARY, OPR/MAINT SPEC III	38,772
606-1118 SALARY, OPR/MAINT SPEC IV	41,600
606-1120 SALARY, FBO CLERK III	33,488
606-1131 OVERTIME	7,000
606-1132 LONGEVITY	5,810
606-1135 AUTO ALLOWANCE	6,000
606-1139 CELL PHONE ALLOWANCE	3,721
606-1140 CALL OUT FEE	2,500
606-1940 TSA OVERTIME	120,700

TOTAL SALARIES 870,820

FRINGE BENEFITS

606-2001 SOCIAL SECURITY	66,618
606-2002 HEALTH INSURANCE	46,152
606-2003 RETIREMENT	128,708
606-2004 LIFE INSURANCE	2,352
606-2005 WORKERS COMPENSATION	2,200
606-2006 UNEMPLOYMENT	697

TOTAL FRINGE BENEFITS 246,727

OPERATING EXPENSES

606-3005 TRAINING & TRAVEL AIRP/FBO	22,000
606-3006 ADMINIST. SUPPLIES/OPS/FBO	12,000
606-3008 DUES/MEMBERSHIPS	6,500
606-3011 UNIFORMS	1,000
606-3016 UTILITIES	154,500
606-3030 MISCELLANEOUS	2,250
606-3100 AIRPORT/FBO ADVERTISING	8,000
606-3105 AIR SERVICE MARKETING	10,000
606-3110 INSURANCE	84,000
606-3111 FUEL INCENTIVE PROGRAM	25,000
606-3120 LEGAL FEES	4,000
606-3130 CONTRACT SERVICES	28,000
606-3205 PILOT SUPPLIES	5,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

AIRPORT/ADMINISTRATION

DEPARTMENT EXPENDITURES

BUDGET

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606-3210 VEHICLE MAINTENANCE	7,000
606-3225 RAMP/APRON MAINTENANCE	200
606-3310 ARFF STATION MAINTENANCE	1,000
606-3315 AIR CONTROL TOWER MAINT	20,000
606-3320 RUNWAY/TAXIWAY/APR MAINT	2,000
606-3325 OPERATIONAL EQUIP MAINT	20,000
606-3400 AIRPORT GROUNDS	9,000
606-3402 WATER & SEWER MAINTENANCE	4,000
606-3405 BUILDING MAINTENANCE	13,500
606-3407 FUEL & OIL	15,000
606-3410 SMALL TOOLS	5,000
606-3415 JANITORIAL SUPPLIES	5,000
606-3417 GROUND SERV EQUIP MAINT.	3,000
606-3419 FBO FUEL OPERATIONS	1,400,000
606-3420 EPIC CONCESSIONS	13,500
-----	
TOTAL OPERATING EXPENSES	1,880,450

CAPITAL OUTLAY

-----

DEBT SERVICE

-----

TOTAL AIRPORT/ADMINISTRATION	2,997,997
=====	

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

AIRPORT/FBO

DEPARTMENT EXPENDITURES

BUDGET

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SALARIES

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FRINGE BENEFITS

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OPERATING EXPENSES

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CAPITAL OUTLAY

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND

2021 BUDGET

AIRPORT/AIRSIDE

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

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CAPITAL OUTLAY

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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

321-AIRPORT FUND  
AIRPORT/LANDSIDE  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

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OPERATING EXPENSES

-----

OTHER SERVICES & CHARGES

-----

CAPITAL OUTLAY

-----

=====

\*\*\* TOTAL EXPENDITURES \*\*\*

2,997,997

=====

REVENUE OVER (UNDER) EXPENDITURES

82,862

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

700-0322 TRANSFER OUT/AIRP GRANTS

50,000

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TOTAL TRANSFERS

50,000

TOTAL REVENUE OVER (UNDER) EXPENDITURES

32,862

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\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

380-SHERIFF COMMISSARY FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

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REVENUE SUMMARY

MISCELLANEOUS REVENUE	3,000
RENTS AND COMMISSIONS	160,000
	-----
*** TOTAL REVENUES ***	163,000
	=====

EXPENDITURE SUMMARY

SHERIFF'S EXPENDITURES	196,049
	-----
*** TOTAL EXPENDITURES ***	196,049
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 33,049)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

380-SHERIFF COMMISSARY FUND

2021 BUDGET

REVENUES

BUDGET

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS

3,000

TOTAL MISCELLANEOUS REVENUE

3,000

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES

160,000

TOTAL RENTS AND COMMISSIONS

160,000

\*\*\* TOTAL REVENUES \*\*\*

163,000

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

380-SHERIFF COMMISSARY FUND

2021 BUDGET

SHERIFF'S EXPENDITURES

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

560-1104 SALARY, INMATE SERVICES ASST.	49,329
560-1109 SALARY, INMATE SRVCS COORD	56,176
560-1132 LONGEVITY	655
560-1136 SALARY, LICENSED PEACE OFC PAY	2,223
560-1137 SALARY, CERTIFICATION PAY	2,400
-----	
TOTAL SALARIES	110,783

FRINGE BENEFITS

560-2001 SOCIAL SECURITY	8,475
560-2002 HEALTH INSURANCE	9,528
560-2003 RETIREMENT	16,374
560-2004 LIFE INSURANCE	300
560-2005 WORKERS COMPENSATION	500
560-2006 UNEMPLOYMENT	89
-----	
TOTAL FRINGE BENEFITS	35,266

OPERATING EXPENSES

560-3006 SUPPLIES	20,000
560-3007 REPAIRS & MAINTENANCE	10,000
560-3030 MISCELLANEOUS	10,000
-----	
TOTAL OPERATING EXPENSES	40,000

CAPITAL OUTLAY

560-5001 EQUIPMENT	10,000
-----	
TOTAL CAPITAL OUTLAY	10,000

TOTAL SHERIFF'S EXPENDITURES	196,049
=====	

*** TOTAL EXPENDITURES ***	196,049
=====	

REVENUE OVER (UNDER) EXPENDITURES	( 33,049)
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\*\*\* END OF REPORT \*\*\*

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

390-JUVENILE COMMISSARY FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

MISCELLANEOUS REVENUE	20
RENTS AND COMMISSIONS	1,000
	-----
*** TOTAL REVENUES ***	1,020
	=====

EXPENDITURE SUMMARY

JUVENILE DETENTION	750
	-----
*** TOTAL EXPENDITURES ***	750
	=====

REVENUE OVER (UNDER) EXPENDITURES	270
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

390-JUVENILE COMMISSARY FUND

2021 BUDGET

REVENUES

BUDGET

-----

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS 20

-----

TOTAL MISCELLANEOUS REVENUE 20

RENTS AND COMMISSIONS

362-2000 COMMISSARY SALES 1,000

-----

TOTAL RENTS AND COMMISSIONS 1,000

\*\*\* TOTAL REVENUES \*\*\* 1,020

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

390-JUVENILE COMMISSARY FUND

2021 BUDGET

JUVENILE DETENTION

DEPARTMENT EXPENDITURES

BUDGET

OPERATING EXPENSES

573-3006 SUPPLIES 750

TOTAL OPERATING EXPENSES 750

TOTAL JUVENILE DETENTION 750

\*\*\* TOTAL EXPENDITURES \*\*\* 750

REVENUE OVER(UNDER) EXPENDITURES 270

\*\*\* END OF REPORT \*\*\*

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# **INTERNAL SERVICE FUNDS**

**This section includes those funds for good or services shifted between departments on a reimbursement basis such as the Health Insurance Fund. This section provides summary and detailed information for budgeted revenue and expenditures.**

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

410-HEALTH INSURANCE FUND

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

REVENUES	4,009,516
MISCELLANEOUS REVENUE	209,081
	-----
*** TOTAL REVENUES ***	4,218,597
	=====

EXPENDITURE SUMMARY

HEALTH INSURANCE FUND	4,463,149
	-----
*** TOTAL EXPENDITURES ***	4,463,149
	=====

REVENUE OVER (UNDER) EXPENDITURES	( 244,552)
	=====

OTHER FINANCING SOURCES (USES)

-----

TOTAL REVENUE OVER (UNDER) EXPENDITURES	( 244,552)
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

410-HEALTH INSURANCE FUND

2021 BUDGET

REVENUES

BUDGET

REVENUES

300-1000 COUNTY PREMIUMS	2,186,400
300-2000 EMPLOYEE PREMIUMS	1,505,616
300-3000 RETIREE PREMIUMS	246,000
300-3002 COBRA PREMIUMS	1,000
300-3008 GULF BEND REIMBURSEMENT	70,500

TOTAL REVENUES	4,009,516
----------------	-----------

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	6,000
361-5000 REFUNDS	203,081

TOTAL MISCELLANEOUS REVENUE	209,081
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*** TOTAL REVENUES ***	4,218,597
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

410-HEALTH INSURANCE FUND

2021 BUDGET

HEALTH INSURANCE FUND

DEPARTMENT EXPENDITURES

BUDGET

SALARIES

900-1108 SALARY, FNP	129,876
900-1109 SALARY, CLINIC COORDINATOR	51,917
900-1110 SALARY, NURSE	40,144
900-1111 SALARY, PT MEDICAL RECEPTIONST	6,760
900-1132 LONGEVITY	1,245
	-----
TOTAL SALARIES	229,942

FRINGE BENEFITS

900-2001 SOCIAL SECURITY	17,591
900-2002 HEALTH INSURANCE	13,920
900-2003 RETIREMENT	32,987
900-2004 LIFE INSURANCE	603
900-2005 WORKERS COMPENSATION	450
900-2006 UNEMPLOYMENT	184
	-----
TOTAL FRINGE BENEFITS	65,735

OPERATING EXPENSES

900-3003 MAINT. CONTRACTS-LIFELOC TECH	567
900-3004 ECLINICAL WEB SOFTWARE	5,500
900-3005 TRAINING & TRAVEL	1,500
900-3006 CLINIC SUPPLIES	15,000
900-3008 DUES/LICENSES	1,945
900-3009 COPY MACHINE	800
	-----
TOTAL OPERATING EXPENSES	25,312

OTHER SERVICES & CHARGES

900-4000 ADMIN. EXPENSE & LIFE INS.	889,720
900-4001 CLAIMS EXPENSE	3,000,000
900-4010 RETIREES PREMIUMS OVER 65	89,500
900-4011 LAB FEES	90,000
900-4012 MEDICAL DIRECTOR	12,000
900-4013 EMPLOYEE ASSIST PROG (EAP)	11,000
900-4015 AHC LAW FEES/SERVICES	5,000
900-4016 CAFETERIA PLAN FEES	9,900
900-4017 INSURANCE CONSULTING SERVICES	35,040
	-----
TOTAL OTHER SERVICES & CHARGES	4,142,160

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

410-HEALTH INSURANCE FUND

2021 BUDGET

HEALTH INSURANCE FUND

DEPARTMENT EXPENDITURES

BUDGET

-----

CAPITAL OUTLAY

-----

TOTAL HEALTH INSURANCE FUND

4,463,149

=====

\*\*\* TOTAL EXPENDITURES \*\*\*

4,463,149

=====

REVENUE OVER(UNDER) EXPENDITURES

( 244,552)

OTHER FINANCING SOURCES (USES)

=====

TRANSFERS IN

-----

TRANSFERS OUT

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TOTAL REVENUE OVER(UNDER) EXPENDITURES

( 244,552)

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\*\*\* END OF REPORT \*\*\*

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# **DEBT SERVICE FUNDS**

**This section provides summary and detailed information on all debt issued and each annual debt service obligation by fund.**

VICTORIA COUNTY, TEXAS

2021 BUDGET

DEBT SERVICE FUND REQUIREMENT

	Amount Required		Total Payment
	Principal	Interest	
Certificates of Obligation, Series 2014	300,000	175,726	475,726
Limited Tax Refunding Bonds, Series 2017	410,000	170,000	580,000
Certificates of Obligation, Series 2019	280,000	248,433	528,433
Annual Tax Secured Debt Service	990,000	594,159	1,584,159
TXDOT Contribution-City of Victoria Interlocal Agreement for Overpass Improvements	265,965	26,218	292,183
Total Debt Service Fund Requirement	1,255,965	620,377	1,876,342

VICTORIA COUNTY, TEXAS  
2021 BUDGET  
STATEMENT OF INDEBTEDNESS

DATE OF ISSUE	DATE OF MATURITY SERIALLY TO	ORIGINAL AMOUNT ISSUED	AMOUNT RETIRED	AMOUNT OUTSTANDING @ 12-31-2020	2021 PRINCIPAL PAYMENTS	AMOUNT OUTSTANDING @ 12-31-2021
<b>Tax Secured Debt:</b>						
Certificates of Obligation, Series 2010						
4/9/2010	2/15/2030	1,550,000	1,550,000	-	-	-
Interest Rates: 2.00% to 4.00%						
Certificates of Obligation, Series 2014						
5/1/2014	2/15/2034	6,340,000	1,130,000	5,210,000	300,000	4,910,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2017						
2/15/2018	2/15/2030	4,920,000	85,000	4,835,000	410,000.00	4,425,000
Interest Rates: 2.00% to 4.00%						
Limited Tax Refunding Bonds, Series 2019						
12/20/2019	12/31/2039	9,895,000	-	9,895,000	280,000.00	9,615,000
Interest Rates: 2.00% to 4.00%						
<b>Total Tax Secured Debt</b>		22,705,000	2,765,000	19,940,000	990,000	18,950,000
<b>TXDOT Contribution-City of Victoria Interlocal Agreement for Overpass Improvements</b>						
3/1/2010	2/1/2024	3,300,000				
Adjustment for Overpass Threshold Savings on 4-11-16						
		(85,995)				
		3,214,005	2,111,591	1,102,414	265,964	836,450
<b>Total Indebtedness</b>		25,919,005	4,876,591	21,042,414	1,255,964	19,786,450

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

700-DEBT SERVICE

2021 BUDGET

FINANCIAL SUMMARY

BUDGET

-----

REVENUE SUMMARY

GENERAL PROPERTY TAXES	1,942,164
PENALTY & INTEREST ON TAX	14,800
MISCELLANEOUS REVENUE	6,000

*** TOTAL REVENUES ***	1,962,964
------------------------	-----------

EXPENDITURE SUMMARY

2017 LTD TAX REF BONDS	580,750
2014 C.O.'S	476,476
2010 CITY OVERPASS AGREE	292,183
2019 CO'S/CMC	529,183

*** TOTAL EXPENDITURES ***	1,878,592
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REVENUE OVER(UNDER) EXPENDITURES	84,372
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OTHER FINANCING SOURCES (USES)

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TOTAL REVENUE OVER(UNDER) EXPENDITURES	84,372
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BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

700-DEBT SERVICE

2021 BUDGET

REVENUES

BUDGET

GENERAL PROPERTY TAXES

311-1000 CURRENT AD VALOREM TAXES	1,908,164
311-3000 DELINQUENT AD VALOREM TAXES	34,000
	-----
TOTAL GENERAL PROPERTY TAXES	1,942,164

PENALTY & INTEREST ON TAX

319-1000 PENALTY/INTEREST/CURRENT TAX	6,300
319-3000 PENALTY/INTEREST/DELQ TAXES	8,500
	-----
TOTAL PENALTY & INTEREST ON TAX	14,800

MISCELLANEOUS REVENUE

361-1000 INTEREST EARNINGS	6,000
	-----
TOTAL MISCELLANEOUS REVENUE	6,000

OTHER REVENUES

*** TOTAL REVENUES ***	1,962,964
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

700-DEBT SERVICE  
2017 LTD TAX REF BONDS  
DEPARTMENT EXPENDITURES

2021 BUDGET

BUDGET

OTHER SERVICES & CHARGES

DEBT SERVICE

702-6200 BD PRINCIPAL/2017 CO'S/2030	410,000
702-6600 BOND INTEREST/2017 CO'S	170,000
702-6901 PAYING AGENT FEES	750
	-----
TOTAL DEBT SERVICE	580,750
TOTAL 2017 LTD TAX REF BONDS	580,750
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

700-DEBT SERVICE

2021 BUDGET

2014 C.O.'S

DEPARTMENT EXPENDITURES

BUDGET

DEBT SERVICE

703-6200 BD PRINCIPAL/2014 CO'S/2034	300,000
703-6600 BOND INTEREST/2014 CO'S	175,726
703-6901 PAYING AGENT FEES	750
	-----
TOTAL DEBT SERVICE	476,476
TOTAL 2014 C.O.'S	476,476
	=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

700-DEBT SERVICE

2021 BUDGET

2010 CITY OVERPASS AGREE

DEPARTMENT EXPENDITURES

BUDGET

DEBT SERVICE

705-6905 REIMB CITY/TXDOT BONDS

292,183

TOTAL DEBT SERVICE

292,183

TOTAL 2010 CITY OVERPASS AGREE

292,183

=====

BUDGET LISTING

AS OF: SEPTEMBER 14TH, 2020

700-DEBT SERVICE

2021 BUDGET

2019 CO'S/CMC

DEPARTMENT EXPENDITURES

BUDGET

OTHER SERVICES & CHARGES

DEBT SERVICE

706-6200 BD PRINCIPAL/2019 CO'S/2039	280,000
706-6600 BOND INTEREST/2019 CO'S	248,433
706-6901 PAYING AGENT FEES	750

TOTAL DEBT SERVICE	529,183
--------------------	---------

TOTAL 2019 CO'S/CMC	529,183
---------------------	---------

*** TOTAL EXPENDITURES ***	1,878,592
----------------------------	-----------

REVENUE OVER (UNDER) EXPENDITURES	84,372
-----------------------------------	--------

OTHER FINANCING SOURCES (USES)

TRANSFERS IN

TRANSFERS OUT

TOTAL REVENUE OVER (UNDER) EXPENDITURES	84,372
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\*\*\* END OF REPORT \*\*\*

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# APPENDIX

**This section provides the County's budgetary and financial policies, glossary of terms and statistical and historical information for the last ten years.**

# GLOSSARY

**Account** – Basic reporting unit for accounting, budget or management purposes.

**Accounting Unit** – Departments or Cost Centers.

**Accrual** – The recognition of a transaction at the time it occurs, as opposed to when cash is spent or received.

**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the budget program.

**Ad Valorem Taxes** – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Amendment** – A modification of the budget by increasing or decreasing an account, or accounts, in the budget by action of the Commissioners Court.

**Appropriation** – a legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** – The value set upon real estate and certain personal property by the agency (central appraisal district) tasked with assessing the values of property as a basis for levying property taxes.

**Asset** – Resources owned or held by a government which has monetary value.

**Available Fund Balance** – This refers to the cash remaining from the prior year which is available for appropriation and expenditure in the current year.

**Balanced Budget** – A budget where expenditure matches revenue.

**Bond** – A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects. Types of bonds are:

**General Obligation (G.O.) Bond** - This bond is backed by the full faith, credit and taxing power of the government.

**Revenue Bond** – This bond is backed only by the revenues from a specific enterprise or project.

**Bond Rating** – A rating assigned by recognized rating agencies such as Moody's and Standard and Poor Company to debt issuers. The higher the rating, the more credit-worthy the issuer is. Ratings go from AAA (S&P) or Aaa (Moody's) to CCC or ccc. Those rated below B are not usually considered creditworthy.

**Bond Refinancing** – The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Calendar** – The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Categories** – The accumulation of line items of similar use into broader groups to allow more efficient management of the budget by office holders or department managers. In our budget scheme, the categories are: Salaries and Personnel, Operating, Other Services, and Capital Outlay.

**Budget Hearings** – Hearings for the purpose of providing public input into the preparation of the budget.

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvements** – Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government’s physical plant; sometimes referred to as infrastructure.

**Capital Outlay** – Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project** – Major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life. Also called capital improvements.

**Chart of Accounts** – Hierarchical collection of accounts that is used to capture budget data.

**Contingency Account**– A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department** – The basic organizational unit of government that is functionally unique in its delivery of services.

**Disbursements** – The expenditure of monies from an account.

**Emergency Amendment** – An amendment to the budget to pay an unbudgeted expenditure because of an emergency event that creates a grave public need which is both unusual and unexpected at the time the budget was adopted.

**Encumbrance** – The obligation of appropriated funds for the future payment of an item or service. To encumber funds means to set aside or commit funds for a specified future expense.

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** – Charges incurred (whether paid immediately or accrued) for operations, maintenance, interest, or other charges.

**Fee Offices** – Those county offices that charge fees or fines for services or punishment. These are designated as fee offices for reporting of revenues.

**Fiscal Year (FY)** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Victoria County’s fiscal year begins January 1 and ends December 31.

**Fixed Assets** – Assets of long term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. (e.g., public safety, general administration, administration of justice)

**Fund** – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves, and carryover.

**Grants** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the terms of the grant.

**Interest** – The cost of using money borrowed from another. Set as a percentage of the Principal.

**Interfund Transfers** – The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenues** - Funds received by a government from another federal, state, and other local government in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Services** – Those services performed by county departments for other county departments to enable their operational mission. These are ideally to be charged by means of allocations to the using departments.

**Levy** – To impose taxes for the support of government activities.

**Line-item budget** – a budget prepared along departmental lines that focus on what is to be bought.

**Modified Accrual Basis** - A basis of accounting in which transactions are generally recognized at the time they are incurred, as opposed to when cash is received or spent, but with major exceptions, such as that assets are not depreciated.

**Office** – The basic organizational unit of government for an elected official which is functionally unique in its delivery of services (as compared to department headed by non-elected managers).

**Other Services & Charges** – The cost for professional services, advertising and other expenses related to interlocal agreements or contracted services.

**Operating Expense** – The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Personnel Costs** – Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Principal** – The amount of money owed on which the entity is obligated to pay interest.

**Revenue** – The annual or periodic collections of money by the government for public use. Examples are taxes and fees.

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Zero Based Budget** – Budgets made with the assumption that each expenditure must be justified each budget period, essentially beginning with zero, and justifying any funding to be included in the budget for a given item.

INVESTMENT POLICY - 2019 - VICTORIA COUNTY:

(12-1:51:44)

12. December 2, 2019. County Treasurer Sean Kennedy provided information to the Court. Moved by Danny Garcia and seconded by Kevin M. Janak, the Commissioners Court approved the 2019 Investment Policy for Victoria County. Motion adopted.

THE STATE OF TEXAS  
COUNTY OF VICTORIA

IN THE COMMISSIONERS' COURT  
REGULAR TERM- SPECIAL SESSION  
DECEMBER 2019

ON THIS, the 2nd day of December 2019 the Commissioners' Court of Victoria County, Texas, being in special session at a regular term of said Court, the following members thereof being present, namely:

BEN ZELLER, County Judge,  
DANNY GARCIA, Commissioner Precinct No. 1,  
KEVIN M. JANAK, Commissioner Precinct No. 2,  
GARY BURNS, Commissioner Precinct No. 3, and  
CLINT C. IVES, Commissioner Precinct No. 4,

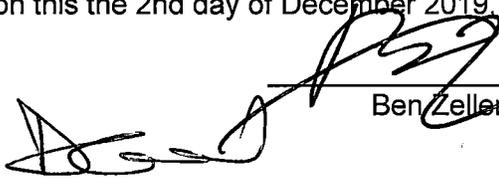
The following proceedings, among others, were had, to wit:

WHEREAS, the Victoria County Commissioners' Court desires to update its investment policy originally adopted January 22, 1988 (Order #3, Vol. 89, page 832); and last updated December 3, 2018; and

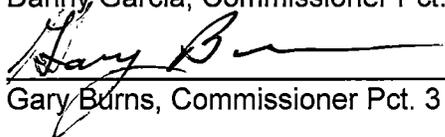
WHEREAS, the Court has reviewed the following investment policy, in accordance with Section 2256.005 (e), Texas Government Code, and finds its enactment to be to the financial benefit of Victoria County, Texas:

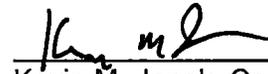
NOW, THEREFORE, BE IT ADJUDGED, ORDERED AND DECREED THAT THE FOLLOWING AMENDED POLICY BE APPROVED, AND SUPERSEDE ANY AND ALL AMENDMENTS AND POLICIES HERETOFORE ADOPTED.

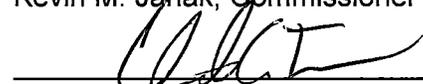
Adopted on this the 2nd day of December 2019, by unanimous vote of this Court.

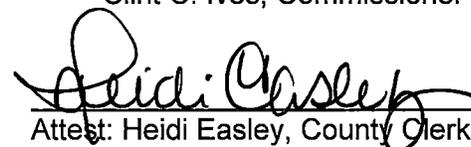
  
\_\_\_\_\_  
Ben Zeller, County Judge

  
\_\_\_\_\_  
Danny Garcia, Commissioner Pct. 1

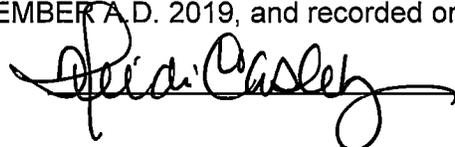
  
\_\_\_\_\_  
Gary Burns, Commissioner Pct. 3

  
\_\_\_\_\_  
Kevin M. Janak, Commissioner Pct. 2

  
\_\_\_\_\_  
Clint C. Ives, Commissioner Pct. 4

  
\_\_\_\_\_  
Attest: Heidi Easley, County Clerk

FILED FOR RECORD THIS 2 DAY OF DECEMBER A.D. 2019, and recorded on the 2 day of December, A.D. 2019.

  
\_\_\_\_\_  
Heidi Easley, County Clerk and  
Ex-Officio Clerk of the Commissioners  
Court in and for Victoria County, Texas.



VICTORIA COUNTY INVESTMENT POLICY  
DECEMBER 2, 2019

**Policy Statement**

It is the policy of Victoria County, Texas (County) to invest cash of all funds under the control and custody of the county treasurer in a manner maintaining the safety of principal and liquidity of invested funds while providing a reasonable rate of return.

**Investment Scope**

This policy serves to satisfy the statutory requirements of *Texas Local Government Code §116.112* and *Title 10, Chapter §2256, Texas Government Code*, Public Funds Investment Act, as amended, to define and adopt a formal investment policy.

This investment policy applies to all funds of the County, Citizens Medical Center and Victoria County Navigation District under the control of the county treasurer, which Commissioners Court has authority to invest, unless expressly prohibited by law or is in contravention of any depository contract between the County and its depository bank.

This policy does not apply to funds held in trust by court order from County and District Courts *TGC §2256.004(5)*.

**Investment Objectives**

The investment objectives for all funds in the custody of the county treasurer are to:

1. Ensure safety of principal;
2. Maintain liquidity so that sufficient funds are available throughout the budgetary cycle of the fund;
3. Achieve the best yield or rate of return allowed through the prudent and legal investment of County funds while providing necessary protection of the principal;
4. Pursue an active portfolio management philosophy. All investments will be held until maturity and not purchased with the intent of speculative trading. Securities may be sold or exchanged before maturity if market conditions present an opportunity for the County to benefit from the trade;
5. Provide diversification within each of the funds where permissible to avoid an over concentration in a single investment type.
6. Investments must comply with State law and Victoria County Investment Policy.

## **Investment Strategies (TGC§ 2256.005)**

### Operating Fund

Victoria County operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow. All investments of operating funds shall have a stated final maturity of three years or less.

Citizens Medical Center operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Chief Financial Officer of the hospital. All investments of operating funds shall have a stated final maturity of four years or less.

Victoria County Navigation District (Port of Victoria) operating funds shall be invested with an emphasis on safety of principal and liquidity, matching maturities with expected cash flow as directed by the Board of Navigation District Directors. All investments of operating funds shall have a stated final maturity of four years or less.

### Debt Service Fund

All investments of debt service funds approved by Commissioners Court shall not have a stated final maturity which exceeds the next debt service payment date. Excess balances of debt service funds invested will have a maximum stated maturity of less than 365 days.

### Capital Projects Fund

Bond funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested in marketable, short-term investments whose maturities match the projected draw down schedule for each project. If no draw down schedule is available or the project has exceeded the draw down schedule, all investments must be in the shortest-term possible to maintain liquidity.

### Unreserved – Unassigned Fund

Unreserved- Unassigned funds of Victoria County, Citizens Medical Center and Victoria County Navigation District shall be invested with an emphasis on safety of principal and may be invested in securities exceeding four (4) years only if the maturity of such investments is made to coincide with the expected use of the funds.

### Other Funds

Other funds including; Special Revenue, Agency, Enterprise and Internal Service funds will be invested to meet projected cash flow needs of the individual accounts and are suitable for these funds.

## **Prudence and Ethical Standards**

The standard of prudence to be applied by the investment officer is the “prudent investor” rule as stated in *Texas Government Code §2256.006(a)*, “Investments shall be made with the judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be delivered.”

As stated in *Texas Government Code §2256.006(b)*, in determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration;

1. The investment of all funds, or funds under the entity’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment; and
2. Whether the investment decision was consistent with the written investment policy of the entity.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be personally responsible for a specific investment’s credit risks or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

## **Quality and Capability of Investment Management**

Victoria County insures the quality and capability of the county’s investment personnel by providing periodic training in investments for all personnel involved in the investing process through courses and seminars offered by professional organizations and associations, in accordance with *Texas Government Code §2256.008(a)*.

### Disclosure of Personal Business

An investment officer for Victoria County who has a personal business relationship with a business organization offering to engage in an investment transaction with the County shall file a statement disclosing that personal interest with the Texas Ethics Commission and the Commissioners Court, in accordance with *Texas Government Code §2256.005(i)*. An investment officer has a personal business relationship with a business if:

1. The investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
2. Funds received by the investment officer from the business organization exceed 10 percent of the investment officer’s gross income for the previous year; or

### Disclosure of Personal Business (continued)

3. The investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.
4. An investment officer who is related within the second degree of affinity or consanguinity, as determined under *Texas Government Code* §573, to an individual seeking to sell an investment to the county shall file a statement disclosing that relationship with the Texas Ethics Commission and Commissioners Court.

### **Methods of Investing**

In order to facilitate investing funds, the county treasurer is authorized to utilize electronic banking for the investing of such funds with the depository bank, investment firm or investment pool (*TGC* §2256.051).

It is the policy of Victoria County that all securities shall be purchased using the "Delivery vs. Payment" (DVP) method through the Federal Reserve System. County funds will not be released until the county has received the purchased securities. *TGC* §2256.005(E)

A minimum of three bidders will be contacted in all investment transactions. Bids may be solicited in any manner by law and must be documented and filed for auditing purposes.

### Authority to Invest Funds

*Texas Local Government Code* §116.112, authorizes Commissioners Court to invest county funds in accordance with *Texas Government Code* §2256.003(a).

### Delegation of Authority

According to *Texas Government Code* §2256.005(f), the Commissioners Court, by order expressly designates the county treasurer as investment officer to be responsible for the investment of county funds consistent with its investment policy.

In order to allow the maximum flexibility for the investment of county funds, the Commissioners Court extends to the county treasurer full authority for the investment of county funds between meetings. Official approval shall be made in the form of a court order at the next official meeting of Commissioners Court.

## Authorized Investments

As provided in the *Public Funds Investment Act*, except those specifically not authorized in *Texas Government Code § 2256.009(b)*, the following investments may be made:

- Obligations of, or guaranteed by, governmental entities, (*TGC § 2256.009*)
- Certificates of Deposit and Share Certificates, guaranteed by FDIC (Federal Deposit Insurance Corporation) or fully collateralized (*TGC § 2256.010*)
- Repurchase agreements, fully collateralized, not to exceed 90 days (*TGC § 2256.011*)
- Commercial Paper, with a stated maturity of 270 days or fewer (*TGC § 2256.013*)
- No load Money Market Mutual Fund, not to exceed 90 days (*TGC § 2256.014*)
- Local Government Investment Pools as approved by Commissioners Court (*TGC § 2256.016*) and (*TGC § 2256.019*) rated no lower than AAA.

The county investment officer may invest the County's idle funds in:

- United States Treasury bills, notes and bonds
- Fully insured and/or collateralized Certificates of Deposit
- Authorized Local Government Investment Pools (LGIP)
- Securities from the United States Agencies that are backed by the full faith and credit of the United States of America;

Government National Mortgage Association (GNMA)  
Small Business Administration (SBA)  
Farmers Home Administration (FmHA)  
General Services Administration (GSA)

- Securities from the United States that are backed by the full faith and credit of the of the instrumentality and have an "implied" backing of the United States of America;

Federal National Mortgage Association (FNMA)  
Federal Home Loan Bank (FHLB)  
Federal Home Loan Mortgage Corporation (FHLMC)  
Federal Farm Credit Bank (FFCB)

- Commercial paper through an authorized investment pool.
- State and Local Government bonds issued by the State of Texas or a local government entity within the State of Texas with a bond rating of AA or better. This type of investment may not exceed 10 percent of the unreserved-unassigned fund balance of the general fund and the maximum maturity of an individual bond is not to exceed 3 years.

## Safety of Principal

Safety of principal is the primary objective of the County's Investment Policy. To achieve this objective the County seeks to mitigate its exposure to credit and interest rate risk.

**Credit Risk** – the county minimizes credit risk, the risk that an issuer or other counterparty to an investment will not fulfill its obligation, by;

1. Limiting investment to the safest types of investments allowed under PFIA and approved by Commissioners' Court.
2. Pre-qualifying the financial institutions and Broker/dealers with which the County will do business.
3. Diversifying and/or collateralizing the investment portfolio to minimize potential losses on individual issuers.
4. All security investments are executed on a Delivery-Versus-Payment basis (TGC §2256.005(E) and held by the County's custodial agent, in the County's name and evidenced by receipts. The only exception is investments made into an investment pool(s) approved by Commissioners' Court.

**Interest Rate Risk** – the risk that changes in interest rates will adversely affect the County's investments is minimized, by;

1. Structuring the investment portfolio so that investment maturities match cash flow needs.
2. Investing in the highest yield and maturity that will meet the County's cash flow needs.
3. Diversifying maturities and purchase dates to minimize the impact of markets over time.

## Ineligible Investments

The following investments are not authorized investments for Victoria County;

- Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage backed security collateral and pay no principal.
- Obligations whose payment represents the principal stream of cash flow from the underlying mortgage backed security collateral and bears on interest.
- Collateralized mortgage obligations that have a stated final maturity date of greater than 10 years.
- Collateralized mortgage obligations which the interest rate is determined by an index that adjusts opposite to the changes in a market index.

## Diversification of the Investment Portfolio

### Diversifying the Investment Portfolio by Type

The county investment officer minimizes the risk of loss of principal in the investment portfolio by diversifying investments by type and maturity. Diversity of in the types of eligible investments is maintained by limiting the maximum percentage that may be invested in each type of eligible investment to the percentages listed as follows;

#### Type of Investment

Obligations of the U.S. Treasury; Bills, Bonds and Notes.....	100%
Obligations of U.S. Agencies and Instrumentalities.....	100%
Certificates of Deposit issued by a state or national bank domiciled in Texas or a savings and loan association domiciled in Texas.....	100%
State or local government bonds issued by the State of Texas or a local government within the State of Texas, limited to 10% of the unreserved fund balance of the general fund as reported in the prior years' CAFR.....	10%
Local Government Investment Pools (LGIP).....	100%

### Diversifying the Investment Portfolio by Maturity

The county investment officer monitors the maturity of all investments in the portfolio to minimize the risk of loss from interest rate fluctuations and to ensure that the maturities do not exceed the projected cash flow requirements within the portfolio. The maximum allowable stated maturity of any individual investment in the portfolio is provided for in the Investment Strategy Section.

## Competitive Selection of Investment Instruments

The County requires competitive bids on all securities purchases, except for transactions in LGIP's, Government securities purchased at a favorable rate that requires quick action in order to secure the rate at the discretion of the county investment officer or government securities purchased through an approved broker/dealer at the auction price. The county accepts the bid, which provides the highest rate of return within the maturity, required and is submitted within the deadline specified on the bid sheet and within the parameters of this policy. Bids that do not meet the County's time deadline will not be considered.

## **Broker/Dealer**

A copy of this investment policy will be presented to any person offering to engage in an investment transaction with Victoria County. The investment officer may not purchase securities from any person who has not filed a written Broker/Dealer Certification signed by a qualified representative of the organization offering to engage in an investment transaction with Victoria County. The Broker/Dealer certification must include that the policy has been received and reviewed and acknowledge that Victoria County implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the entity and the organization that are not authorized by Victoria County, in accordance with *TGC § 2256.005 (k)*.

A list of financial institutions authorized to provide investment services to Victoria County will be maintained by the county treasurer. In addition, a list will be maintained of approved broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Texas. These may include "Primary" Dealers or secondary dealers that qualify under the Securities and Exchange Commission.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions with Victoria County must supply the county treasurer with a current audited financial statement.

Commissioners Court or the designated investment committee of the county shall, at least annually review, revise and adopt a list of qualified brokers that are authorized to engage in investment transactions with the county, in accordance with *TGC § 2256.025*.

## **Removal from Broker/Dealer List.**

The treasurer may review and reevaluate the broker/dealers currently on the approved list at any time when there is good cause. The broker/dealer may be immediately removed from the approved list for the following reasons;

1. Placing the County's funds at risk;
2. Failure to maintain the requirements of this investment policy;
3. Failure to comply with the Texas Public Funds Investment Act;
4. Consistently causing an administrative burden by inaccurate documentation, attempting to submit oral bids, or late verification of trade.

## **Loss of Required Rating**

If an investment becomes ineligible because of loss of the minimum required rating or possible default, then it no longer qualifies as an authorized investment. The investment officer shall take all prudent measures consistent with this policy to liquidate that investment (*TGC §2256.021*).

## **Investment Committee**

There may be a Victoria County Investment Committee, which may consist of the county treasurer as Chairperson, along with the County Judge, and County Auditor. The County Financial Advisor may serve as an Ex-Officio member of the committee.

## **Safekeeping and Custody**

All purchased securities, certificates of deposit, insured by FDIC, and all pledged securities shall be held in safekeeping by the County or a county account in a third party financial institution, primarily the Federal Reserve Bank under the direction of the Victoria County Commissioners Court, through the county treasurer and subject to the review of the county auditor.

## **Reporting**

Not less than quarterly, the investment officer shall prepare and submit to the Commissioners Court a written report detailing the investment position of Victoria County in compliance with *TGC § 2256.023*.

**Texas Public Funds Investment Act  
Certification by Business Organization**

This certification is executed on behalf of the County of Victoria, Texas (County) and \_\_\_\_\_ (the Business Organization) pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the Act) in connection with investment transactions conducted between the County and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the County as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code,
2. The Qualified Representative of the Business Organization has received and reviewed the investment policy of the County, and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the County that are not authorized by the County's investment policy except to the extent that this authorization is dependent on an analysis of the makeup of the County's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of the Business Organization

Firm \_\_\_\_\_

Firm Representative \_\_\_\_\_

Representative's Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**County of Victoria, Texas  
Broker/Dealer Questionnaire**

Name of Firm: \_\_\_\_\_

Name of Parent Company (*if applicable*): \_\_\_\_\_

Local Address: \_\_\_\_\_

National  
Address: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ (800) \_\_\_\_\_ - \_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ E-Mail \_\_\_\_\_

Registered principal: \_\_\_\_\_

Title: \_\_\_\_\_

Account Representative: \_\_\_\_\_

Title: \_\_\_\_\_ CRD# \_\_\_\_\_

Backup Representative:  
\_\_\_\_\_

Title: \_\_\_\_\_ CRD# \_\_\_\_\_

Do you have an office of the firm for brokerage or other services located within our area?  
\_\_\_\_\_

Address of office  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Has/have the representative(s) listed above been authorized by the firm to be the account representative(s) for the County of Victoria, Texas? \_\_\_\_\_

Authorized By: \_\_\_\_\_

If you are a broker/dealer or subsidiary of a national bank, is your firm licensed to do business in Texas?

Yes  No

If you are a broker/dealer or subsidiary of a national bank, is your firm a member of Financial Industry Regulatory Authority (FINRA) in good standing?

Yes  No

**Please provide your firm's CRD (Central Registration Depository) number \_\_\_\_\_**

Which instruments are offered regularly by your local desk?

Treasury Bills

Treasury notes/bonds

Agencies-specify

\_\_\_\_\_  
\_\_\_\_\_

Commercial paper

Other-specify

\_\_\_\_\_  
\_\_\_\_\_

Has your firm or any of your employees ever been investigated by a regulatory or state agency for alleged improper, fraudulent, disreputable, or unfair business practices in the sale of securities or money market instruments? If yes, please explain:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Please provide the most recent AUDITED financial statements for your firm.**

**Is your firm a subsidiary of another firm?  yes  no. if yes please provide the most recent audited financial statements for your parent corporation.**

How long has the direct representative been an institutional governmental securities broker?

\_\_\_\_\_

How long has the direct representative been an institutional fixed-income broker? \_\_\_\_\_

Is your firm a member of NASD (National Association of Securities Dealers)? \_\_\_\_\_

If not, why? \_\_\_\_\_

Place an X by each regulatory agency that your firm is examined by and/or subject to its rules and regulations or list any other regulatory agency.

FDIC \_\_\_\_\_ SEC \_\_\_\_\_ NYSE \_\_\_\_\_ Federal Reserve System \_\_\_\_\_

Comptroller of Currency \_\_\_\_\_ Other \_\_\_\_\_.

Do you have full SIPC (Securities Investor Protection Corporation) insurance coverage? \_\_\_\_\_

SIPC policy number \_\_\_\_\_

***Please provide information on a separate sheet regarding additional coverage for your customers in case of default or failures.***

Does the firm have primary dealer status with the Federal Reserve Bank of New York? \_\_\_\_\_

How long has the firm had primary dealer status? \_\_\_\_\_

Are the firm and the account representative(s) registered with the Texas State Securities Commissioner? \_\_\_\_\_

Since? \_\_\_\_\_

Please provide references from at least four comparable public sector clients. We would prefer public sector clients located in the State of Texas, if possible.

Client Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Person to contact

\_\_\_\_\_  
Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Person to contact

\_\_\_\_\_  
Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Person to contact

\_\_\_\_\_  
Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

Client Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
Person to contact

\_\_\_\_\_  
Telephone Number \_\_\_\_\_ Length of relationship \_\_\_\_\_

***The following section is to be completed by any firm that does not currently hold primary dealer status.***

In which market sectors does the local firm/desk specialize, if any?

---

---

---

Please identify your most directly comparable public sector clients.

---

---

How long has your firm been in business? \_\_\_\_\_

Are you a subsidiary of another firm? \_\_\_\_\_

If yes, which firm? \_\_\_\_\_

How long have the two firms been associated? \_\_\_\_\_

Is your firm an inventory dealer? \_\_\_\_\_

Do you take a position in securities that you sell or buy? \_\_\_\_\_

Does your firm comply with the SEC (Securities Exchange Commission) net capital guidelines on a continuous basis? \_\_\_\_\_

How much excess capital do you maintain? \_\_\_\_\_

Through which firm do you clear? \_\_\_\_\_

Do you clear on a fully disclosed basis, i.e., will the clearing firm be acting as principal on the transaction? \_\_\_\_\_

***Please attach a separate sheet with your full delivery instructions.***

**Please return to:**

Sean Kennedy  
Victoria County Treasurer  
205 N. Bridge St., Room 110  
Victoria, Texas 77901-3564

## Appendix A

### United States Treasury Securities

**U.S. Treasury – Bill (T-Bill)** A treasury bill is an obligation of the United States Government to pay the bearer a fixed sum on a specific date. T-Bills are sold at a discount from their par (face) value. The return on investment is the difference between the discounted purchase price and the selling price or face value at maturity. T-Bills are short-term securities with fixed maturity of one year or less. T-Bills are backed by the full faith and credit of the United States Government.

**U.S. Treasury – Notes and Bonds (T-Notes, T-Bonds)** T-Notes and T-Bonds are coupon Securities paying interest every six months. T-Notes have a fixed maturity of not less than one year or more than ten years. T-Bonds are securities with maturities of more than ten years. T-Notes and T-Bonds are sold at a premium or discount depending on the coupon rate of the security. Interest is accrued for those T-Bonds purchased between interest periods. T-Notes and T-Bonds are backed by the full faith and credit of the United States Government.

### United States Government Agency and Instrumentality Securities Agencies

**Government National Mortgage Association (GNMA) (Ginnie Mae)** GNMA exists to provide a secondary market for real estate mortgages and therefore spur private housing in the economy. The most attractive securities offered by the GNMA and available to government investors are “fully modified pass-through mortgages”. The mortgages are pooled into mortgage-backed pools by GNMA. The pools are structured to provide good diversification and value. The securities have stated maturities equal to the underlying mortgages, which range from 12 to 40 years. The GNMA guarantee of timely principal and interest payments is backed by the full faith and credit of the United States Government.

**Export-Import Bank (EXIMBANK)** The Export-Import Bank was founded in 1934 and operates under an authority granting broad powers to finance and facilitate exports of U.S. products by extending loans, guarantees and export credit insurance. All contractual liabilities of EXIMBANK constitute general obligations of the United States Government and are backed by its full faith and credit. This is a program designed for economic development purposes and not for investment purposes. Such loans are not liquid and are bought simply as a buy-and-hold proposition.

**Small Business Administration (SBA)** Credited in 1953, the Small Business Administration, provided loans to small business through the issuance of Debentures under the Small Business Investment Company Program, Regular Business Loan Program, Single Loan Sales, SBA Loan Pools, and Certified Development Company Program. Although these debentures are backed by the full faith and credit of the United States Government, they are long-term investments and lack liquidity.

## Appendix A continued....

**Tennessee Valley Authority (TVA)**, Established by an act of congress in 1933 to develop the resources of the Tennessee Valley region. TVA bonds are not obligations of, nor are they guaranteed by the United States.

**General Services Administration (GSA)**, established by the Federal Property and Administration Services Act of 1949. The GSA issues participation certificates to fund the construction and purchase of public buildings. These certificates are backed by the full faith and credit of the United States Government. These certificates are long term and have no ready market.

**Maritime Administration Merchant Marine Obligations** are issued and guaranteed in accordance with the provisions of the merchant Marine Act of 1936 as amended by the Ship Financing Act of 1972. The obligations are guaranteed by the full faith and credit of the United States Government. These obligations are long term investments and lack marketability.

### Instrumentalities

**Federal National Mortgage Association (FNMA) (Fannie Mae)** Fannie Mae was incorporated in 1938 as a corporation wholly owned by the government. In 1968, congress enacted legislation to privatize Fannie Mae. By 1970, Fannie Mae completed the transition and officially became a private corporation. The obligations of Fannie Mae are not guaranteed by United States Government and do not constitute a debt or obligation of the United States government or any agency thereof.

**Federal Farm Credit Bank (FFCB)** Federal Farm Credit Bank bonds are not backed by the full faith and credit of the United States government. The bonds are secured by collateralized obligations of the banks operating under federal charter with governmental supervision.

**Federal Home Loan bank (FHLB)** system was organized in 1932, under the Federal Home Loan Bank Act and restructured under the Financial Institutions Reform Recovery, and Enforcement Act of 1989 (FIRREA). Twelve District Banks comprise the system and are distributed geographically around the country. The obligations of the system are not backed by the full faith and credit of the United States Government. However, the banks are required to maintain secured advances, guaranteed mortgages, US. Government securities or cash in an account at least equal in size to its outstanding obligations.

**Federal Home Loan Mortgage Corporation (FHLMC)** also known as Freddie Mac is a government-sponsored enterprise chartered under Title III of the Emergency Home Finance Act of 1970. Freddie Mac purchases residential mortgages from individual lenders, groups the mortgages onto pools and subsequently sells mortgage-backed pass-through securities backed by such mortgages. Freddie Mac guarantees timely payment of principal and interest. These securities are not backed by the full faith and credit of the United States Government.

## Appendix A continued...

**Student Loan Marketing Association (SLMA)** also, known as Sallie Mae was established in 1972, by congress, as a private not-for-profit Corporation. Sallie Mae obtains funds from the sale of its debt obligations. These obligations are not backed by the full faith and credit of the United States government.

**Financing Corporation (FICO)** - the Federal Home Loan Bank board chartered FICO in 1987. FICO's sole purpose was to provide a financing vehicle for recapitalizing the reserves of the Federal Savings and Loan Insurance Corporation (FSLIC). FICO's are secured by United States Treasury obligations, which are held in a separate account. Obligations of FICO are not backed by the full faith and credit of the United States Government. All FICO obligations are long-term obligations (30 years) and are therefore not suitable for short-term investment.

AMENDMENT - ADOPTION - MINIMUM RESERVE FUND TARGET LEVEL - MODEL DEBT MANAGEMENT POLICY - VICTORIA COUNTY:

(17-1:55:31)

17. December 2, 2019. Moved by Gary Burns and seconded by Clint C. Ives, the Commissioners Court approved the amendment to Victoria County's minimum reserve fund target level and adoption of model Debt Management Policy. Motion adopted.

## Victoria County Debt Management Policy

This policy is to establish guidelines for the issuance and management of debt and related financing activities. It is the intent of this policy to provide a comprehensive view of the County's long-term debt and to preserve the quality of decisions in relation to the County's debt issuance and management. Adherence to a debt policy helps ensure that the County maintains a sound debt position and that credit quality is protected.

### **Conditions of Debt Issuance**

Debt should be issued for the purpose of meeting the needs of the community by funding capital projects and equipment but without constituting an unreasonable burden to taxpayers. Long-term debt is only issued to finance the acquisition and/or construction of capital improvements/purchases or to refund outstanding debt.

### **Characteristics of Debt Issuance**

When the County finances capital projects by issuing debt, it will pay back the debt within standard terms that include the following:

- Term of up to 30 years will normally be considered depending on cash flow assumptions. Longer terms may be considered, but in no case will exceed the useful life of the assets being financed.
- The County will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments.
- Call provisions will be shortest possible optional call consistent with optimal pricing.
- The County will avoid variable-rate debt due to the potential volatility of such instruments.

Commercial insurance or other credit enhancements to a debt issue's rating will be considered when cost-effective.

### **Types of Debt**

#### *General Obligation Bonds/Limited Tax Bonds*

General Obligation (GO) (Unlimited or Limited Tax Bonds) may only be issued with voter approval. The use of the proceeds from GO Bonds is limited to the acquisition or improvement of real property and other uses allowed by law and the applicable language of the bond proposition(s) approved by the voters. Public buildings, parks, road and bridge, drainage and public safety facilities are all types of infrastructure that could be financed with GO Bonds. To the extent that property tax revenues are used to fund debt service, an increase to the property tax may be proposed.

#### *Certificate of Obligations*

Certificate of Obligations (CO) may be issued without voter approval to finance any capital improvement project or capital equipment, as permitted by State law. There is a forty-six (46) - day notice period before the County can pass an ordinance to issue the certificates giving time for citizen input and time to gather signatures for a voter initiated petition to call an election. To the extent that property tax revenues are used to fund debt service, an increase to the property tax may be proposed.

# Victoria County Debt Management Policy

## *Revenue Bonds*

Revenue Bonds finance infrastructure and facilities for a revenue producing enterprise and are payable from revenue sources within that enterprise. Hospitals, airports, solid waste disposal and parking facilities are examples of revenue producing enterprises that are, or could be established within the County. Adjustments to the County's enterprise rate structures will be made as necessary to maintain adequate revenue coverage and reserve funds as may be required by applicable bond covenants.

## *Refunding Bonds*

The Commissioner's Court is authorized to provide for the issuance of bonds for the purpose of refunding any long-term debt obligation of the County. The County's financial advisor shall routinely monitor the municipal bond market and make recommendations regarding refunding opportunities. As a general rule, refundings will be considered if they produce an economic benefit in the form of a net present value debt service savings or if the refunding is essential in order to modernize covenants essential to operations and management or manage tax rates. Refundings should be issued for an equal or a shorter final maturity period. Refunding issues that produce negative savings will not be considered unless a compelling public policy objective is served by the refunding.

## *Other Obligations*

Circumstances may arise for which other forms of debt may be appropriate and will be evaluated on a case-by-case basis. Such other forms include, but are not limited to limited tax notes, assessment bonds, bond anticipation notes, tax anticipation notes, grant anticipation notes, leases, and funding/financing from State or Federal Agencies.

## **Restriction on Debt Issuance**

- The County will not use long-term debt to finance annual operating needs.
- Derivative products will not be used by the County.
- Swaps will not be entered into without establishment of a Swap Policy.
- Variable rate debt will not be entered into without establishment of a Variable Rate Debt Policy.

## **Limitations on Outstanding Debt**

The County operates as authorized under Article VIII, Section 9 of the Constitution of the State of Texas. Article VIII, Section 9 of the Constitution establishes a maximum tax rate of \$0.80 per \$100 Assessed Valuation for all County purposes. Administratively, the Attorney General of the State of Texas will permit allocation of \$0.40 of the \$0.80 maximum tax rate for debt service on tax supported debt obligations.

## **Debt Issuance Process**

The County shall utilize the services of an independent, Municipal Securities Rulemaking Board-registered financial advisor on all debt financing. In addition, bond counsel will be used for each transaction. The County may utilize a pool of underwriters to mitigate time constraints and

## Victoria County Debt Management Policy

reduce overhead costs to the County in procuring services to underwrite issuances. In accordance with MSRB Rule G-23, the County's financial advisor is prohibited from underwriting the County's debt obligations while under contract with the County as financial advisor.

The County may sell debt through competitive sale, negotiated sale, or direct purchase. For each issuance, the County's financial advisor shall prepare an analysis and recommendation as to the most appropriate method of sale for staff consideration.

### **Credit Ratings**

The County will maintain good communication with credit rating agencies about its financial condition. The County will seek to maintain and improve its current credit ratings on its debt obligations so its borrowing costs are reduced to a minimum and its access to credit is preserved. In conjunction with the financial advisor, the County will request ratings from at least one of the major rating agencies when issuing new publicly-offered debt obligations or refunding existing debt to obtain an affirmed or upgraded rating. The County staff, with the assistance of the financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies to aid in their evaluation of the County's credit position.

### **Covenant Compliance**

The County will comply with all applicable debt covenants.

### **Market Disclosure**

The County is committed to complete, accurate, and timely financial disclosure and to cooperating fully with the rating agencies, investors, and the general public. County staff will assist the financial advisors and bond counsel in the production of Preliminary Official Statements and other necessary information and will take responsibility for the accuracy of all financial information released.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports, and continuing SEC Rule 15c(2)-12 continuing disclosure statements will meet (at a minimum), the standards articulated by the Municipal Standards Rulemaking Board (MSRB), the Government Accounting Standards Board (GASB), the National Federation of Municipal Analyst (NFMA), the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). The County Auditor is responsible for making ongoing continuing disclosure filings with established national information repositories, including Electronic Municipal Market Access (EMMA), and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

### **Reimbursement Resolutions**

The County may reimburse itself from the proceeds of tax-exempt debt in order to manage its debt issues, due to project timing and arbitrage requirements. In so doing, the County would use its capital reserve "cash" to delay debt issues until such time when issuance is favorable and beneficial to the County or begin projects in advance of a scheduled debt issuance.

The County will adopt a reimbursement resolution when the County intends to reimburse itself for expenditures paid more than 60 days before the debt is issued as outlined in U.S. Treasury

Victoria County  
Debt Management Policy

Regulations Section 1.150-2. The issuance of the reimbursing tax-exempt debt shall occur no later than 18 months after the later of (1) the date the expenditures are paid or (2) the date on which the property for which the expenditures were made is placed in service; provided that in no event shall the debt be issued more than 3 years after an expenditure to be reimbursed was actually paid.

In the event of unexpected circumstances that delay the timing of projects, or market conditions that prohibit financially sound debt issuance, the approved project can be postponed by resolution and considered after issues can be resolved. The total outstanding debt reimbursements may not exceed the total amount of the County's reserve funds.

**Investment of Debt Proceeds**

When bonds are issued, the proceeds are deposited in various accounts, which may include construction fund, debt service fund and an escrow fund in a refunding. Monies allocated to these funds are all invested until needed. The investment strategy for each fund will depend, in part, on federal and state statutes and regulations governing the types of instruments permitted to be used, the yield permitted for the fund and the anticipated drawdown of bond proceeds. All bond sale proceeds shall be invested in accordance with the County's Investment Policy document approved by the Commissioner's Court. The County's Investment Policy complies, and will at all times comply, with the provisions of the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended.

Issued but unspent debt proceeds and interest earnings on debt proceeds may fund changes to the debt financed capital projects in compliance with the issued debt, cost overruns on debt financed projects, projects consistent with the issuance language, or debt service payments on the debt issued.

**Federal Requirements**

The County will maintain written procedures to follow post-issuance tax compliance rules, arbitrage rebate and other Federal tax law requirements.

The County will maintain written procedures to follow the post-issuance continuing disclosure requirements in the County's undertakings made in accordance with SEC Rule 15c2-12.

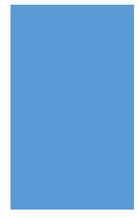
**Transaction Records**

The County Auditor shall maintain complete records in connection with each financing. Each transaction shall include the official transcript for the financing and final numbers.

**Modification to Policies**

This policy will be reviewed regularly by the County's financial advisor and the County Auditor. When necessary, recommendations for change will be presented to the County Judge, and subsequently to the Commissioner's Court for their consideration.

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# Statistical Information

# Tax Rate Distribution

## 10 Year Trend

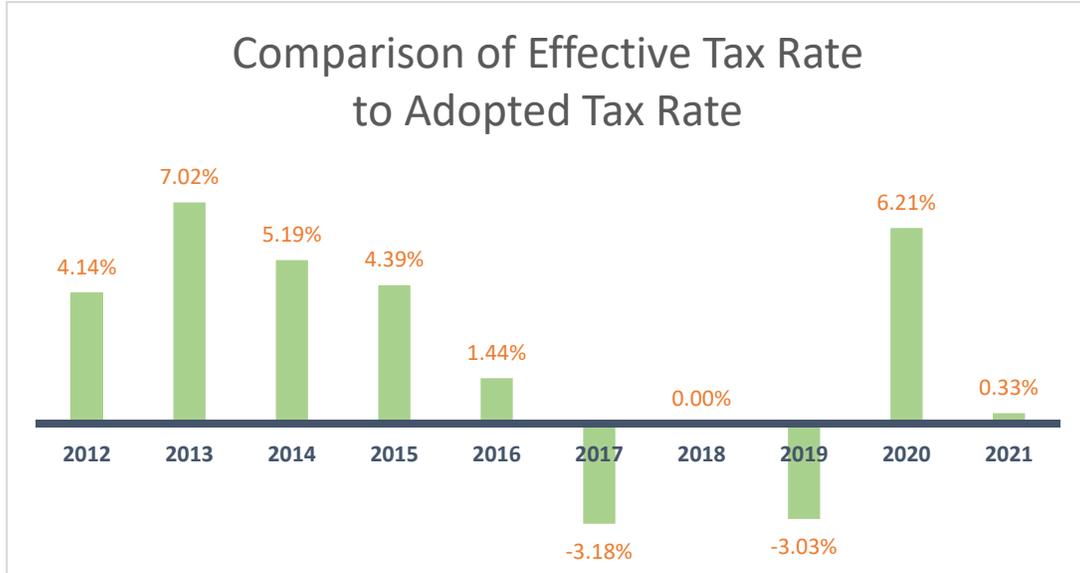
<i>Fiscal Year</i>	<i>Operating</i>	<i>Debt</i>	<i>Total</i>
<b>2011</b>	\$ 0.3658	\$ 0.0328	\$ 0.3986
<b>2012</b>	\$ 0.3691	\$ 0.0295	\$ 0.3986
<b>2013</b>	\$ 0.3699	\$ 0.0287	\$ 0.3986
<b>2014</b>	\$ 0.3751	\$ 0.0235	\$ 0.3986
<b>2015</b>	\$ 0.3736	\$ 0.0250	\$ 0.3986
<b>2016</b>	\$ 0.3716	\$ 0.0243	\$ 0.3959
<b>2017</b>	\$ 0.3753	\$ 0.0206	\$ 0.3959
<b>2018</b>	\$ 0.3744	\$ 0.0215	\$ 0.3959
<b>2019</b>	\$ 0.3744	\$ 0.0215	\$ 0.3959
<b>2020</b>	\$ 0.3687	\$ 0.0272	\$ 0.3959



# Tax Rate Comparison

This schedule compares the no new revenue tax rate (NNR) (formerly known as the effective tax rate, ETR) to the adopted tax rate and depicts the percentage over/under.

<i>Budget Year</i>	<i>ETR/NNR</i>	<i>Adopted Tax Rate</i>	<i>Over/(Under) ETR/NNR</i>
<b>2012</b>	0.38210	0.3986	4.14%
<b>2013</b>	0.37060	0.3986	7.02%
<b>2014</b>	0.37790	0.3986	5.19%
<b>2015</b>	0.38110	0.3986	4.39%
<b>2016</b>	0.39020	0.3959	1.44%
<b>2017</b>	0.40850	0.3959	-3.18%
<b>2018</b>	0.3959	0.3959	0.00%
<b>2019</b>	0.4079	0.3959	-3.03%
<b>2020</b>	0.3713	0.3959	6.21%
<b>2021</b>	0.3946	0.3959	0.33%



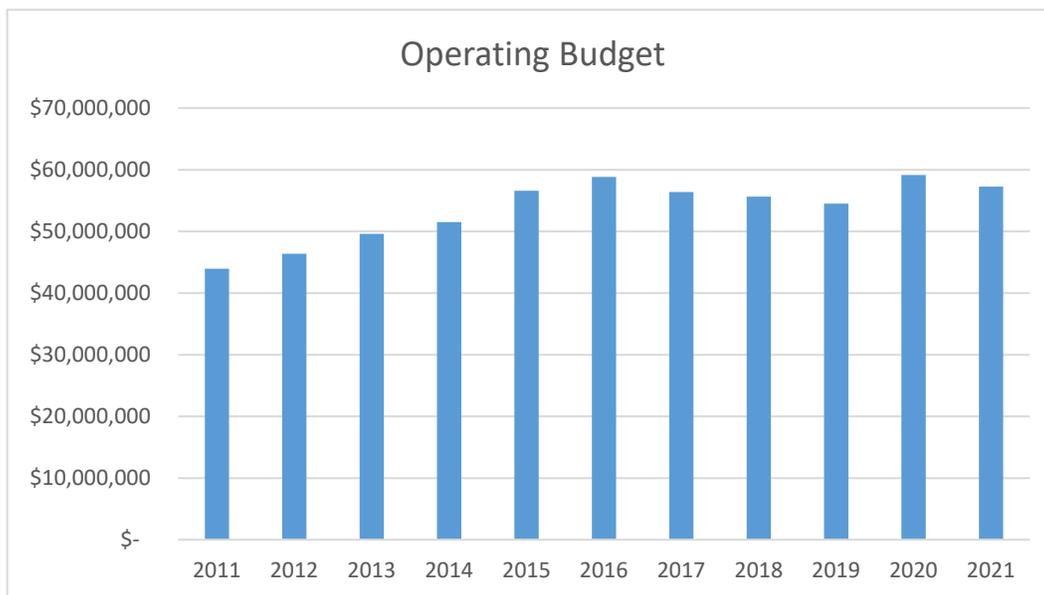
# Operating Budget

*(All Funds Minus Debt Service)*

## 10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the County: General Fund, Road & Bridge Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds.

<i>Fiscal Year</i>	<i>Adopted Budget</i>	<i>% Change</i>
2011	\$ 43,968,314	-3%
2012	\$ 46,375,302	5%
2013	\$ 49,610,159	7%
2014	\$ 51,502,805	4%
2015	\$ 56,592,294	9%
2016	\$ 58,836,742	4%
2017	\$ 56,384,254	-4%
2018	\$ 55,638,654	-1%
2019	\$ 54,509,002	-2%
2020	\$ 57,280,320	5%



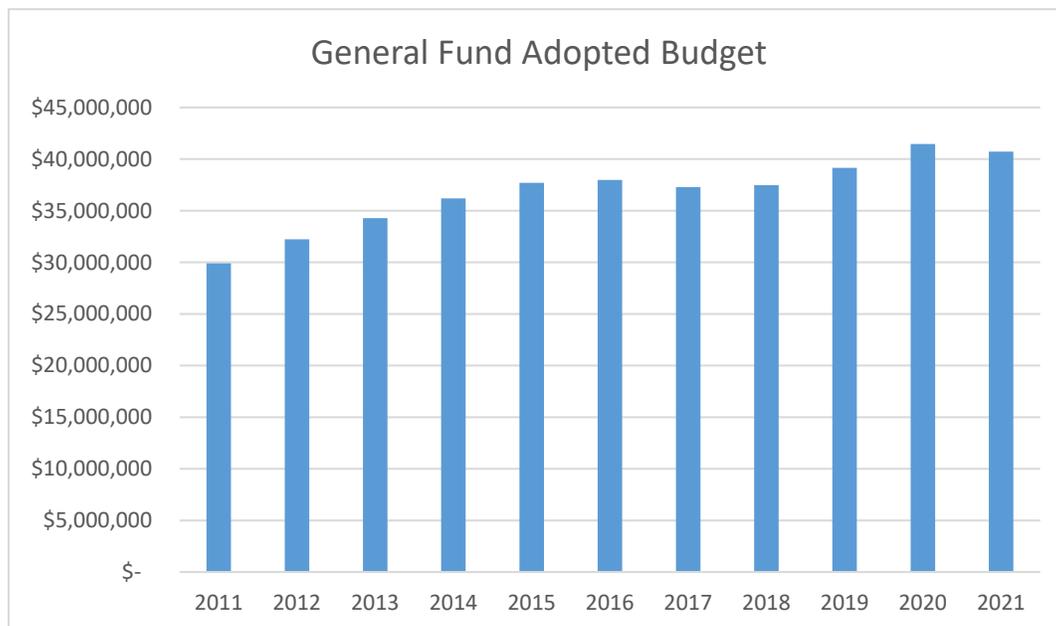
# Operating Budget

(General Fund Only)

## 10 Year Trend

This schedule tracks operating expenditures for the maintenance and operating funds of the General Fund. The General Fund is primarily funded by property tax and sales tax.

<i>Fiscal Year</i>	<i>GF Adopted Budget</i>	<i>% Change</i>
2011	\$ 29,906,033	-6%
2012	\$ 32,228,974	7%
2013	\$ 34,279,588	6%
2014	\$ 36,182,840	5%
2015	\$ 37,704,987	4%
2016	\$ 37,970,473	1%
2017	\$ 37,280,616	-2%
2018	\$ 37,471,045	1%
2019	\$ 39,143,535	4%
2020	\$ 41,457,599	6%
2021	\$ 40,720,230	-2%



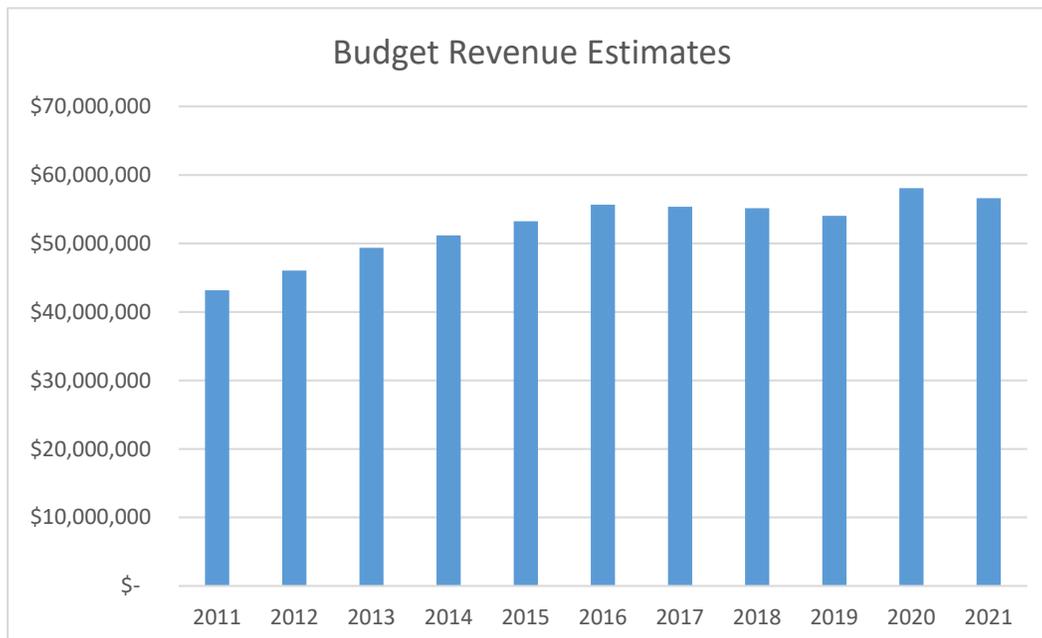
# Budget Revenue Estimates

*(All Funds Minus Debt Service)*

## 10 Year Trend

This schedule tracks revenue estimates for the maintenance and operating funds of the County: General Fund, Road & Bridge Funds, Special Revenue Funds, Enterprise Funds, and Internal Service Funds.

<i>Fiscal Year</i>	<i>Budget Revenue Estimates</i>	<i>% Change</i>
2011	\$ 43,168,440	-5%
2012	\$ 46,056,874	6%
2013	\$ 49,374,525	7%
2014	\$ 51,183,813	4%
2015	\$ 53,239,755	4%
2016	\$ 55,669,282	4%
2017	\$ 55,362,450	-1%
2018	\$ 55,157,733	0%
2019	\$ 54,051,052	-2%
2020	\$ 58,080,709	7%
2021	\$ 56,609,092	-3%



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