

**TAYLOR COUNTY, TEXAS**

**Proposed  
BUDGET SUMMARY**

**FISCAL YEAR 2011**

The total tax revenue proposed to be raised this year at the proposed tax rate of \$.4722 per \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$28,537,579.

This budget will raise more total property taxes than last year's budget by \$710,063 , and of that amount \$710,063 is tax revenue to be raised from new property added to the tax roll this year.

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This will increase tax revenues from properties on the tax roll in the preceding tax year by 0 %.

This budget will raise more total property taxes than last year's budget by \$710,063 or 0 %, and of that amount \$710,063 is tax revenue to be raised from new property added to the tax roll this year.

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**Combined Fund Summary  
PROPOSED FY 2011 Budget**

	Special Revenue			Capital Projects	Trust & Agency	Debt Service	TOTAL
	General	Road & Bridge	All Other				
<b>REVENUES</b>							
Taxes	28,181,200	980,000				469,286	29,630,486
Fees & Charges for Services	2,326,250		542,200		1,100,000		3,968,450
Fines & Forfeitures	1,509,500		5,100				1,514,600
Licenses & Permits	487,400	2,245,000					2,732,400
State & Federal	949,444		761,906				1,711,350
Intergovernmental	850,734	162,001	542,000		4,457,000		6,011,735
Rent	305,449						305,449
Interest	350,500	1,000	117,100	85	8,500	1,500	478,685
Other Proceeds	155,000	1,000	410,500		1,000		567,500
<b>TOTAL REVENUES</b>	<b>35,115,477</b>	<b>3,389,001</b>	<b>2,378,806</b>	<b>85</b>	<b>5,566,500</b>	<b>470,786</b>	<b>46,920,655</b>
Transfer from Fund Balance	586,964	459,392	1,585,155	24,915	185,649	147,302	2,989,377
<b>TOTAL REVENUES with Transfer</b>	<b>35,702,441</b>	<b>3,848,393</b>	<b>3,963,961</b>	<b>25,000</b>	<b>5,752,149</b>	<b>618,088</b>	<b>49,910,032</b>
<b>EXPENDITURES</b>							
General Administration	3,128,745		1,059,000		5,752,149		9,939,894
Financial Administration	2,059,040		21,300				2,080,340
Judicial	5,247,904		10,000				5,257,904
Legal	1,962,413		406,025				2,368,438
Elections	313,192		33,057				346,249
Public Facilities	1,107,009		-	25,000			1,132,009
Community & Economic Development	231,025		-				231,025
Public Safety / Corrections	17,964,940		2,308,779				20,273,719
Health & Welfare	3,179,846		93,800				3,273,646
Conservation	503,827						503,827
Road & Bridge	4,500	3,848,393	32,000				3,884,893
Debt Service						618,088	618,088
<b>TOTAL EXPENDITURES</b>	<b>35,702,441</b>	<b>3,848,393</b>	<b>3,963,961</b>	<b>25,000</b>	<b>5,752,149</b>	<b>618,088</b>	<b>49,910,032</b>
<b>PROPOSED TAX RATE</b>	<b>44.80</b>	<b>1.60</b>				<b>0.82</b>	<b>47.22</b>

## The Budget Process

In Taylor County, the annual budgetary process begins each year when the County Judge, as budget officer, with the assistance of the County Auditor, prepares a budget to cover all proposed expenditures and the means of financing them for the succeeding year, and delivers the proposed budget to the Commissioner's Court.

Departments and agencies use the information contained in the budget package, as well as specific department information provided by the Auditor's office as a guide in the preparation of budgetary proposals and submit requests for review by the Commissioner's Court. Once the proposals are reviewed, the Commissioner's Court holds budget sessions with department heads to determine the justification for budget increases and allow dialogue regarding issues of concern or major proposed impacts. The Commissioner's Court then holds budget hearings for the public at which all interested persons' comments concerning the budget are heard. The Commissioner's Court may make any changes in the proposed budget that it considers warranted by the facts and law and required in the interest of the taxpayers. Once all changes are made, the Commissioner's Court formally adopts the budget in an open court meeting on or about September 1. A copy of the official budget is filed with the County Clerk's office and it becomes the authorization for all legal expenditures for the County for the fiscal year.

The budget may legally be amended by the commissioners in accordance with Article 689A-11 or 689A-20 of Vernon's Annotated Civil Statutes. Unencumbered appropriation balances lapse at year end and revert to the respective funds from which they were originally appropriated, thus becoming available for future appropriation.

	<b>Tax Rate History</b>			
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>M &amp; O</b>				
General Fund	42.13	41.68	44.11	44.80
Road & Bridge	1.54	1.55	1.55	1.60
<b>Debt Service</b>				
G. O. Bonds 1994				
Refunding Series 2003	2.31	2.51		
G. O. Bonds 1996				
C. O. Series 1999				
Refunding Series 2005	1.09	1.08	1.09	.82
<b>Total</b>	<u>47.07</u>	<u>46.82</u>	<u>46.75</u>	<u>47.22</u>

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## General Administration

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>County Clerk</b>	358,181	566,000
<b>Collections</b>	216,673	
<b>County Judge</b>	215,309	
<b>Administrative Asst.</b>	69,912	
<b>HR/Risk Manager</b>	356,137	
<b>Non Departmental</b>	576,179	29,423,012
<b>Mailroom</b>	20,693	
<b>Records Management</b>	150,025	
<b>Construction</b>	187,238	
<b>Information Systems</b>	978,398	
<b>Total</b>	<u><u>3,128,745</u></u>	<u><u>29,989,012</u></u>

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**Financial Administration**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Auditor</b>	297,952	
<b>Treasurer</b>	171,954	
<b>Purchasing</b>	226,246	
<b>Motor Vehicle</b>	762,353	454,400
<b>Non Departmental</b>	600,535	
<b>Total</b>	<u><u>2,059,040</u></u>	<u><u>454,400</u></u>

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**Judicial**

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	<b>Expenditures</b> Proposed FY11	<b>Revenues</b> Proposed FY11
District Clerk	616,675	648,000
County Clerk	357,038	1,030,000
Probate Judge Fee	11,500	15,000
Domestic Relations	279,373	68,500
42nd D.C.	176,611	
104th D.C.	130,901	
326th D.C.	284,370	
350th D.C.	136,402	
Indigent Defense	41,840	
Court Costs	1,888,791	209,100
CC at Law #1	265,805	
CC at Law #2	282,222	
JP Prec 1-1	166,646	169,000
JP Prec 1-2	175,501	111,000
JP Prec 2	131,749	183,500
JP Prec 3	140,963	154,400
JP Prec 4	64,303	5,350
Law Library	97,214	79,500
<b>Total</b>	<b>5,247,904</b>	<b>2,673,350</b>

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**Legal**

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	<b>Expenditures</b>	<b><u>Revenues</u></b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>District Attorney</b>	1,944,413	62,720
<b>CPS Legal</b>	13,000	18,000
<b>Non Departmental</b>	5,000	
<b>Total</b>	<u><u>1,962,413</u></u>	<u><u>80,720</u></u>

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**Elections**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Elections</b>	<u>313,192</u>	<u>300</u>

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**Public Facilities**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Big Country Hall</b>	20,488	
<b>Expo Maintenance</b>	46,375	
<b>LEC</b>	96,640	
<b>NCH</b>	540,813	
<b>OCH</b>	124,784	
<b>Plaza</b>	217,625	304,801
<b>Welfare Bldg</b>	19,024	
<b>Juv Bldg</b>	41,260	
<b>Total</b>	<u><u>1,107,009</u></u>	<u><u>304,801</u></u>

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**Community Development**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Expo Center</b>	207,800	
<b>Non Departmental</b>	23,225	
<b>Total</b>	<u><u>231,025</u></u>	<u><u>0</u></u>

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**Public Safety**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Sheriff</b>	5,532,760	1,437,513
<b>Constable #1</b>	373,104	201,350
<b>Constable #2</b>	19,932	
<b>Constable #3</b>	14,127	650
<b>Constable #4</b>	1,819	
<b>Non Departmental</b>	249,300	
<b>Total</b>	<u><u>6,191,042</u></u>	<u><u>1,639,513</u></u>

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**Correction/Rehabilitation**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Jail</b>	7,691,564	
<b>Juvenile Probation</b>	3,418,494	331,845
<b>JJAEP</b>	413,495	172,000
<b>CCSD</b>	6,133	
<b>CSRP</b>	234,212	12,000
<b>Non Departmental</b>	10,000	
<b>Total</b>	<u><u>11,773,898</u></u>	<u><u>515,845</u></u>

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**Health & Welfare**

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	<b>Expenditures</b>	<b>Revenue</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Social Svc</b>	2,268,617	
<b>RX Assistance</b>	96,849	
<b>CPS</b>		4,500
<b>Veterans</b>	171,374	
<b>Non Departmental</b>	643,006	
<b>Total</b>	<u><u>3,179,846</u></u>	<u><u>4,500</u></u>

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**Conservation**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Extension</b>	204,357	
<b>Environmental</b>	216,395	40,000
<b>Env Enforcement</b>	59,075	
<b>Non Departmental</b>	24,000	
<b>Total</b>	<u><u>503,827</u></u>	<u><u>40,000</u></u>



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**Road & Bridge**

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	<b>Expenditures</b>	<b>Revenues</b>
	<u>Proposed FY11</u>	<u>Proposed FY11</u>
<b>Non Departmental</b>	12,000	3,848,393
<b>Precinct 1</b>	938,207	
<b>Precinct 2</b>	980,830	
<b>Precinct 3</b>	966,774	
<b>Precinct 4</b>	950,582	
<b>Total</b>	<u>3,848,393</u>	<u>3,848,393</u>
<b>Total Road &amp; Bridge Fund</b>	<u><u>3,848,393</u></u>	<u><u>3,848,393</u></u>

**Special Revenue Funds  
FY 2011 Budget**

	Contingency Fund	Tobacco Settlement	Errors & Omissions	Clerk Restricted Microfilm	Commissioner Spec. Narcotic	VIT Escrow
<b>REVENUES</b>						
Fees & Charges for Services			22,500	242,500		
Fines & Forfeitures						
State & Federal						
Intergovernmental					25,000	
Interest	25,000	50,000	6,500	7,500	500	5,000
Other Proceeds		75,000				
<b>TOTAL REVENUES</b>	<b>25,000</b>	<b>125,000</b>	<b>29,000</b>	<b>250,000</b>	<b>25,500</b>	<b>5,000</b>
<b>EXPENDITURES</b>						
Personnel		-				3,000
Professional Services		93,800	2,000		46,000	9,000
Repairs & Maintenance						
Operating Expense		-		600,000		2,300
Road Construction						
Communication / Transportation				1,000		3,000
Miscellaneous					5,000	4,000
Fixed Assets	400,000					
<b>TOTAL EXPENDITURES</b>	<b>400,000</b>	<b>93,800</b>	<b>2,000</b>	<b>601,000</b>	<b>51,000</b>	<b>21,300</b>
Transfer from Fund Balance	375,000	-	-	351,000	25,500	16,300
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>31,200</b>	<b>27,000</b>	<b>-</b>	<b>-</b>	<b>0</b>

**Special Revenue Funds  
FY 2011 Budget**

	Court Restricted Fees	DA Special	DA Seizure/ Forfeiture	Election Contract	Juvenile Jury
<b>REVENUES</b>					
Fees & Charges for Services	42,000	157,000		28,000	-
Fines & Forfeitures					
State & Federal		35,000		5,000	
Intergovernmental			50,000		
Interest		1,800	2,000	250	100
Other Proceeds			75,000		500
<b>TOTAL REVENUES</b>	<b>42,000</b>	<b>193,800</b>	<b>127,000</b>	<b>33,250</b>	<b>600</b>
<b>EXPENDITURES</b>					
Personnel		195,621	70,404	5,077	
Professional Services		5,500		1,500	
Repairs & Maintenance		1,500		5,000	
Operating Expense	5,000	5,000	1,000	700	10,000
Road Construction					
Communication / Transportation	5,000	3,000		5,780	
Miscellaneous	5,000	4,000	100,000	15,000	
Fixed Assets			20,000	-	
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>214,621</b>	<b>191,404</b>	<b>33,057</b>	<b>10,000</b>
Transfer from Fund Balance		21,649	64,404		9,400
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>27,000</b>	<b>828</b>	<b>-</b>	<b>193</b>	<b>-</b>

**Special Revenue Funds  
FY 2011 Budget**

	JPC Grants	Jail Commissary	WCTIC Task Force	Sheriff Forfeiture	Lateral Road	TOTAL
<b>REVENUES</b>						
Fees & Charges for Services	50,000		200	-		542,200
Fines & Forfeitures			5,100	-		5,100
State & Federal	689,906				32,000	761,906
Intergovernmental	12,000	200,000	250,000	5,000		542,000
Interest	9,500	500	8,000	100	350	117,100
Other Proceeds			260,000	-		410,500
	<u>761,406</u>	<u>200,500</u>	<u>523,300</u>	<u>5,100</u>	<u>32,350</u>	<u>2,378,806</u>
<b>EXPENDITURES</b>						
Personnel	600,741	101,165	674,551			1,650,559
Professional Services	260,939		157,900	5,000		581,639
Repairs & Maintenance		2,500	99,500			108,500
Operating Expense	50,000	75,000	12,100	2,700		763,800
Road Construction					32,000	32,000
Communication / Transportation			24,550			42,330
Miscellaneous		20,000	196,183	2,500		351,683
Fixed Assets		10,000	3,450			433,450
	<u>911,680</u>	<u>208,665</u>	<u>1,168,234</u>	<u>10,200</u>	<u>32,000</u>	<u>3,963,961</u>
Transfer from Fund Balance	<u>153,004</u>	<u>8,584</u>	<u>647,455</u>	<u>5,100</u>		<u>1,773,472</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
	<u>2,730</u>	<u>419</u>	<u>2,521</u>	<u>-</u>	<u>350</u>	<u>188,317</u>

**Internal Service and Agency Funds  
FY2011 Budget**

	Agency Funds		Internal Service Funds		TOTAL
	State Fees	Unclaimed Property	Self Insurance	Employee Benefits	
<b>REVENUES</b>					
Fees & Charges for Services	1,100,000				1,100,000
Intergovernmental			50,000	4,407,000	4,457,000
Interest			7,500	1,000	8,500
Other Proceeds		1,000			1,000
<b>TOTAL REVENUES</b>	<u>1,100,000</u>	<u>1,000</u>	<u>57,500</u>	<u>4,408,000</u>	<u>5,566,500</u>
<b>EXPENDITURES</b>					
Professional Services			75,000	4,576,149	4,651,149
Other Uses	1,100,000	1,000			1,101,000
<b>TOTAL EXPENDITURES</b>	<u>1,100,000</u>	<u>1,000</u>	<u>75,000</u>	<u>4,576,149</u>	<u>5,752,149</u>
Transfer of Fund Balance			17,500	168,149	185,649
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Capital Project Funds  
FY2011 Budget**

	C. O. Series '99	Asbestos Removal	TOTAL
<b>REVENUES</b>			
Interest	50	35	85
TOTAL REVENUES	<u>50</u>	<u>35</u>	<u>85</u>
<b>EXPENDITURES</b>			
Repairs & Maintenance	15,000	10,000	25,000
Construction in Progress	-	-	-
TOTAL EXPENDITURES	<u>15,000</u>	<u>10,000</u>	<u>25,000</u>
Transfer of Fund Balance	<u>14,950</u>	<u>9,965</u>	<u>24,915</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>

**Debt Service Funds  
FY 2011 Budget**

	<u>Gen. Refunding Series 2005</u>	<u>TOTAL</u>
<b>REVENUES</b>		
Taxes	469,286	469,286
Rent		-
Interest	<u>1,500</u>	<u>1,500</u>
TOTAL REVENUES	<u><u>470,786</u></u>	<u><u>470,786</u></u>
 <b>EXPENDITURES</b>		
Professional Services	5,000	5,000
Debt Payments	<u>613,088</u>	<u>613,088</u>
TOTAL EXPENDITURES	<u><u>618,088</u></u>	<u><u>618,088</u></u>
 Transfer of Fund Balance	<u>150,000</u>	<u>150,000</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>2,698</u></u>	<u><u>2,698</u></u>