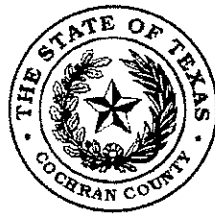


# Cochran County, Texas

## Proposed Budget

### 2020

#### (Amended)



“This budget will raise \$287,151 or 7.58% more revenue from property taxes than last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,986.”

The members of the Commissioners Court voting on the adoption of the 2019 budget:

For:

Against:

Type of Levy:	General		Farm to Market/ Flood Control		County-Wide School Equalization	
	2018	2019	2018	2019	2018	2019
Property Tax Rate	0.79500	0.77000	0.29500	0.28000	0.12430	0.11150
Effective Tax Rate	0.74650	0.71410	0.27940	0.26450	0.12430	0.11150
Effective M & O* Tax Rate	0.74650	0.71410	0.27940	0.26450	0.12430	0.11150
Rollback Tax Rate	0.80620	0.77120	0.30170	0.28560	0.13420	0.12040
Debt Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

\*Maintenance and Operations

As of July 30, 2019, Cochran County has zero (\$0) debt obligation.

AMENDED

### Ad-Valorem Tax Revenue Estimation for Budget Year 2020

#### General Levy

Total Appraised Value per CAD	\$	566,901,175	
Total Assessed Value per CAD	\$	566,876,399	
Total Taxable Value per CAD	\$	396,628,243	
Tax Rate per \$100 value:			\$ 0.7700
Tax Levy for General Revenue (1)			\$ 3,054,037

#### Farm-to-Market/Flood Control Levy

Total Appraised Value per CAD	\$	566,901,175	
Total Assessed Value per CAD	\$	566,876,399	
Taxable Value	\$	394,611,865	
Tax Rate per \$100 value:			\$ 0.2800
Tax Levy for FM/FC (2)			\$ 1,104,913
Total Tax Levy for General & FM/FC:			\$ 4,158,951
Estimated Collection Percentage During Budget Year			98%
Total Estimated Current Collections During 2019			\$ 4,075,772

(1) 98% of this levy = \$ 2,992,957 -See page 18, account number 000-4310.110

(2) 98% of this levy = \$ 1,082,815 -See page 50, account number 000-4318.130

AMENDED

AMENDED

TAX COLLECTION HISTORY

BUDGET YEAR	APPRAISED VALUATION	RATE PER \$100	TOTAL AMOUNT LEVIED	COLLECTED DURING BUDGET YR.	PERCENT OF CURRENT LEVY
1990	613,239,036	0.2590	1,587,013	1,550,988	97.73%
1991	635,859,813	0.2700	1,715,600	1,628,042	94.90%
1992	629,766,264	0.2800	1,762,132	1,864,162	105.79%
1993	583,489,050	0.3060	1,784,154	1,843,993	103.35%
1994	498,147,260	0.3720	1,851,555	1,778,985	96.08%
1995	354,149,430	0.5300	1,874,619	1,877,096	100.13%
1996	310,153,540	0.5300	1,641,419	1,602,256	97.61%
1997	318,773,220	0.5580	1,773,800	1,812,895	102.20%
1998	353,193,650	0.5400	1,903,511	1,836,348	96.47%
1999	321,309,630	0.6340	2,032,914	2,025,007	99.61%
2000	250,353,117	0.8050	2,012,329	2,078,898	103.31%
2001	279,122,480	0.7452	2,073,360	1,859,300	89.68%
2002	334,411,030	0.6550	2,184,174	2,188,199	100.18%
2003	301,110,640	0.7280	2,184,968	2,238,375	102.44%
2004	305,475,260	0.7378	2,246,605	2,261,416	100.66%
2005	324,467,990	0.7378	2,386,727	2,558,037	107.18%
2006	382,185,080	0.6700	2,552,364	2,030,571	79.56%
2007	503,328,640	0.5590	2,809,100	2,835,143	100.93%
2008	570,783,830	0.5334	3,040,154	3,198,446	105.21%
2009	723,327,490	0.4934	3,564,899	4,515,797	126.67%
2010	610,707,970	0.5849	3,566,651	3,514,909	98.55%
2011	729,485,690	0.5200	3,787,241	3,184,921	84.10%
2012	791,481,505	0.4790	3,785,605	4,704,580	124.28%
2013	927,665,437	0.4390	4,067,348	4,243,935	104.34%
2014	857,515,207	0.5160	4,379,464	4,318,329	98.60%
2015	833,216,599	0.5306	4,368,938	3,168,812	72.53%
2016	532,729,006	0.8353	4,366,744	4,607,627	105.52%
2017	319,426,944	1.1000	3,386,618	3,720,415	109.86%
2018	367,025,648	1.0900	3,865,940	3,416,900	88.38%
2019*	566,901,175	1.0500	4,158,951	4,075,772	98.00%

\*estimated

**SUMMARY OF PROPOSED BUDGET FOR 2020 AND COMPARISON OF 2019 FIGURES**  
**\*ALL BUDGETARY FUNDS COMBINED\***

Item	2018 Actual	2019 Adopted Budget	2020 Proposed Budget	Comparison of Current Year and Budget as Adopted Increase/(Decrease)
Beginning Balance	5,098,364	4,946,565	4,738,003	(208,562)
Ad Valorem Taxes	3,536,769	3,864,621	4,151,772	287,151
Other Receipts	868,308	617,370	900,720	283,350
Total Receipts	4,405,077	4,481,991	5,052,492	570,501
Total Resources	9,503,441	9,428,556	9,790,495	361,939
Total Expenditures	4,556,875	5,733,790	6,040,610	306,820
Ending Balances	4,946,565	3,694,766	3,749,885	55,119

**SUMMARY OF PROPOSED BUDGET FOR 2020 AND COMPARISON OF 2019 FIGURES**  
**\*GENERAL FUND\***

Item	2018 Actual	2019 Budget	2020 Proposed Budget	Comparison of Current Year and Budget as Adopted Increase/(Decrease)
Beginning Balance	3,772,356	3,375,995	3,236,100	(139,895)
Ad Valorem Taxes	2,580,622	2,822,545	3,047,957	225,412
Other Receipts	431,360	333,850	616,200	282,350
Total Receipts	3,011,981	3,156,395	3,664,157	507,762
Total Resources	6,784,337	6,532,390	6,900,257	367,867
Total Expenditures	3,279,174	4,075,132	4,456,899	381,767
Transfers to Airport Fund	129,168	82,000	20,000	(62,000)
Ending Balances	3,375,995	2,375,258	2,423,358	48,100

The General Fund is used to account for all revenues and activities except those required to be accounted for in another fund.

**SUMMARY OF PROPOSED BUDGET FOR 2020 AND COMPARISON OF 2019 FIGURES  
\*ROAD AND BRIDGE FUND\***

Item	2018 Actual	2019 Budget	2020 Proposed Budget	Comparison of Current Year and Budget as Adopted Increase/(Decrease)
Beginning Balance	1,115,035	1,142,400	1,258,578	116,178
Ad Valorem Taxes	956,148	1,042,076	1,103,815	61,739
Other Receipts	278,012	250,500	251,500	1,000
Transfers from Other Funds	44,168	-	-	-
Total Receipts	1,278,327	1,292,576	1,355,315	62,739
Total Resources	2,393,362	2,434,976	2,613,893	178,917
Total Expenditures	1,250,962	1,498,052	1,485,113	(12,939)
Ending Balances	1,142,400	936,924	1,128,780	191,856

The Road and Bridge Fund is a special revenue fund required by the Texas Constitution, Article VII, Section 9. It is used to account for the proceeds of the Farm to Market and lateral Road tax levy, motor vehicle registration fees, traffic fines and other revenues required by law to be spent only on road construction and maintenance.

COCHRAN COUNTY  
 BUDGET COMPARISON REPORT  
 AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
<b>REVENUE SUMMARY</b>				
TAXES	2,822,545.00	3,047,957.00	225,412.00	7.99
LICENSES & PERMITS	8,000.00	6,000.00	( 2,000.00)	25.00-
INTERGOVERNMENTAL REVENUE	70,500.00	70,500.00	0.00	0.00
CHARGES FOR SERVICES	175,400.00	193,950.00	18,550.00	10.58
MISCELLANEOUS	79,950.00	345,750.00	265,800.00	332.46
TRANSFERS FROM OTHER FUND	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	3,156,395.00	3,664,157.00	507,762.00	16.09
<b>EXPENDITURE SUMMARY</b>				
COUNTY JUDGE	156,081.00	149,118.00	( 6,963.00)	4.46-
COUNTY AND DISTRICT CLERK	224,049.00	222,743.00	( 1,306.00)	0.58-
VETERANS' SERVICE OFFICER	2,172.00	1,872.00	( 300.00)	13.81-
NON-DEPARTMENTAL	276,300.00	280,800.00	4,500.00	1.63
COUNTY COURT	23,000.00	23,000.00	0.00	0.00
DISTRICT COURT	66,691.00	66,691.00	0.00	0.00
JUSTICE OF THE PEACE	124,719.00	127,442.00	2,723.00	2.18
COUNTY ATTORNEY	193,686.00	201,593.00	7,907.00	4.08
DISTRICT ATTORNEY	33,146.00	33,146.00	0.00	0.00
ELECTIONS	59,731.00	94,855.00	35,124.00	58.80
COUNTY AUDITOR	142,393.00	140,124.00	( 2,269.00)	1.59-
COUNTY TREASURER	140,329.00	121,587.00	( 18,742.00)	13.36-
TAX ASSESSOR/COLLECTOR	261,882.00	262,940.00	1,058.00	0.40
COURTHOUSE	493,466.00	496,870.00	3,404.00	0.69
COUNTY JAIL	330,940.00	379,954.00	49,014.00	14.81
CEMETERY	114,869.00	114,823.00	( 46.00)	0.04-
CONSTABLE	93,375.00	94,368.00	993.00	1.06
SHERIFF	913,038.00	958,280.00	45,242.00	4.96
ADULT PROBATION	1,300.00	1,300.00	0.00	0.00
JUVENILE PROBATION	51,592.00	51,592.00	0.00	0.00
PUBLIC SAFETY * OTHER	108,500.00	108,500.00	0.00	0.00
WELFARE	9,250.00	12,250.00	3,000.00	32.43
COUNTY LIBRARY	97,063.00	96,584.00	( 479.00)	0.49-
MUSEUM	17,887.00	19,904.00	2,017.00	11.28
COUNTY PARK	77,850.00	88,488.00	10,638.00	13.66
ACTIVITY BUILDING	148,166.00	146,210.00	( 1,956.00)	1.32-
SENIOR CITIZENS	76,000.00	76,000.00	0.00	0.00
EXTENSION SERVICE	99,707.00	85,865.00	( 13,842.00)	13.88-
TRANSFERS TO OTHER FUNDS	82,000.00	20,000.00	( 62,000.00)	75.61-
*** TOTAL EXPENDITURES ***	4,419,182.00	4,476,899.00	57,717.00	1.31
** REVENUES OVER(UNDER) EXPENDITURES **	( 1,262,787.00)	( 812,742.00)	450,045.00	35.64-

COCHRAN COUNTY  
 BUDGET COMPARISON REPORT  
 AS OF: AUGUST 31ST, 2019

15 -ROAD & BRIDGE FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
<b>REVENUE SUMMARY</b>				
TAXES	1,042,076.00	1,103,815.00	61,739.00	5.92
LICENSES & PERMITS	185,000.00	185,000.00	0.00	0.00
FINES & FORFEITURES	25,000.00	22,000.00	( 3,000.00)	12.00-
MISCELLANEOUS	40,500.00	44,500.00	4,000.00	9.88
TRANSFERS FROM OTHER FUND	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	<u>1,292,576.00</u>	<u>1,355,315.00</u>	<u>62,739.00</u>	<u>4.85</u>
<b>EXPENDITURE SUMMARY</b>				
COMMISSIONERS COURT	323,751.00	324,506.00	755.00	0.23
PRECINCT ONE	219,003.00	357,388.00	138,385.00	63.19
PRECINCT TWO	378,692.00	207,192.00	( 171,500.00)	45.29-
PRECINCT THREE	355,954.00	222,876.00	( 133,078.00)	37.39-
PRECINCT FOUR	220,652.00	373,151.00	152,499.00	69.11
*** TOTAL EXPENDITURES ***	<u>1,498,052.00</u>	<u>1,485,113.00</u>	<u>( 12,939.00)</u>	<u>0.86-</u>
** REVENUES OVER(UNDER) EXPENDITURES **	<u>( 205,476.00)</u>	<u>( 129,798.00)</u>	<u>75,678.00</u>	<u>36.83-</u>



COCHRAN COUNTY  
 BUDGET COMPARISON REPORT  
 AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
<b>REVENUES</b>				
<b>TAXES</b>				
000-4310.110 CURRENT TAXES-GENERAL LEVY	2,767,545.00	2,992,957.00	225,412.00	8.14
000-4310.120 DELINQUENT TAXES	35,000.00	35,000.00	0.00	0.00
000-4319.120 PENALTY AND INTEREST	20,000.00	20,000.00	0.00	0.00
<b>TOTAL TAXES</b>	<b>2,822,545.00</b>	<b>3,047,957.00</b>	<b>225,412.00</b>	<b>7.99</b>
<b>LICENSES &amp; PERMITS</b>				
000-4321.600 BURIAL AND MONUMENT PERMITS	8,000.00	6,000.00	( 2,000.00)	25.00-
000-4321.601 BLEDSOE CEMETERY-LEASE	0.00	0.00	0.00	0.00
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>8,000.00</b>	<b>6,000.00</b>	<b>( 2,000.00)</b>	<b>25.00-</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
000-4333.301 STATE COMP-MIXED BEVERAGE T	300.00	300.00	0.00	0.00
000-4333.305 OTHER STATE GRANTS	10,000.00	10,000.00	0.00	0.00
000-4333.400 STATE SAL SUPP FOR CNTY OFF	60,200.00	60,200.00	0.00	0.00
000-4333.401 STATE SAL/FB REIMB FOR D.A.	0.00	0.00	0.00	0.00
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>70,500.00</b>	<b>70,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CHARGES FOR SERVICES</b>				
000-4340.100 COUNTY JUDGE	300.00	200.00	( 100.00)	33.33-
000-4340.200 SHERIFF	6,000.00	4,000.00	( 2,000.00)	33.33-
000-4340.300 COUNTY ATTORNEY	200.00	1,800.00	1,600.00	800.00
000-4340.400 COUNTY AND DISTRICT CLERK	50,000.00	70,000.00	20,000.00	40.00
000-4340.401 CRT INITIATED GUARDIANSHIP	200.00	200.00	0.00	0.00
000-4340.402 RECORDS ARCHIVE FEE 118.011	10,000.00	10,000.00	0.00	0.00
000-4340.500 TAX ASSESSOR/COLLECTOR	95,000.00	95,000.00	0.00	0.00
000-4340.600 DISTRICT ATTORNEY	0.00	0.00	0.00	0.00
000-4340.700 TREASURER	2,000.00	2,000.00	0.00	0.00
000-4340.801 JUSTICE OF THE PEACE	5,000.00	5,000.00	0.00	0.00
000-4340.811 CONSTABLE FEES	500.00	1,000.00	500.00	100.00
000-4340.900 JUVENILE PROBATION FEES	1,000.00	300.00	( 700.00)	70.00-
000-4340.901 COURT REPORTER	0.00	0.00	0.00	0.00
000-4348.001 PROBATE COURT EDUCATION FEE	50.00	50.00	0.00	0.00
000-4349.112 COURT COST FOR LAW LIBRARY	1,300.00	1,000.00	( 300.00)	23.08-
000-4349.902 80% STATE OFFICER ARR. FEES	500.00	500.00	0.00	0.00

COCHRAN COUNTY  
 BUDGET COMPARISON REPORT  
 AS OF: AUGUST 31ST, 2019

10 -GENERAL FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
<b>REVENUES (Continued)</b>				
000-4349.903 JURY FEES	100.00	1,000.00	900.00	900.00
000-4349.904 TRAFFIC COURT COSTS 6701D,1	1,000.00	600.00	( 400.00)	40.00-
000-4349.905 CRIMINAL H.B. 11 JSF 15% -4	150.00	150.00	0.00	0.00
000-4349.906 CHILD ABUSE P. CCP102.0186(	200.00	100.00	( 100.00)	50.00-
000-4349.907 JUV DELQ GRAFFITI CCP102.01	0.00	0.00	0.00	0.00
000-4349.908 COURT TECHNOLOGY FEE	100.00	50.00	( 50.00)	50.00-
000-4349.909 JP TECHNOLOGY FUND	1,800.00	1,000.00	( 800.00)	44.44-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>175,400.00</b>	<b>193,950.00</b>	<b>18,550.00</b>	<b>10.58</b>
<b>MISCELLANEOUS</b>				
000-4360.100 INTEREST EARNINGS	33,000.00	33,000.00	0.00	0.00
000-4364.100 SALE OF ASSETS	1,000.00	1,000.00	0.00	0.00
000-4367.101 DONATIONS FOR CEMETERY	100.00	100.00	0.00	0.00
000-4367.102 DONATIONS FOR LIBRARY	100.00	100.00	0.00	0.00
000-4367.103 CANINE DONATIONS	1,000.00	1,000.00	0.00	0.00
000-4370.101 RENT-ACTIVITY BUILDING	34,500.00	34,500.00	0.00	0.00
000-4370.102 RENT-PARK FACILITIES	200.00	1,000.00	800.00	400.00
000-4370.103 SALE OF CEMETERY LOTS	5,000.00	5,000.00	0.00	0.00
000-4370.104 RENT-TxDOT BLDG	0.00	0.00	0.00	0.00
000-4370.105 VEHICLE LEASES	0.00	0.00	0.00	0.00
000-4370.300 ROYALTIES	50.00	50.00	0.00	0.00
000-4380.200 OTHER [MISCELLANEOUS]	5,000.00	10,000.00	5,000.00	100.00
000-4385.100 TAX ABATEMENT REVENUE	0.00	260,000.00	260,000.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>79,950.00</b>	<b>345,750.00</b>	<b>265,800.00</b>	<b>332.46</b>
000-4367.103 CANINE DONATIONS				
<b>TRANSFERS FROM OTHER FUNDS</b>				
000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>*** TOTAL REVENUES ***</b>	<b>3,156,395.00</b>	<b>3,664,157.00</b>	<b>507,762.00</b>	<b>16.09</b>

PERMANENT NOTES:  
 New line item 2018

COCHRAN COUNTY  
 BUDGET COMPARISON REPORT  
 AS OF: AUGUST 31ST, 2019

15 -ROAD & BRIDGE FUND

	CURRENT BUDGET	PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
<b>REVENUES</b>				
<b>TAXES</b>				
000-4310.110 CURRENT TAXES-GENERAL LEVY	0.00	0.00	0.00	0.00
000-4310.120 DELINQUENT TAXES-GENERAL LE	0.00	0.00	0.00	0.00
000-4318.130 FM/FC TAX CURRENT	1,021,076.00	1,082,815.00	61,739.00	6.05
000-4318.140 DELINQUENT TAXES-FM/FC LEVY	14,000.00	14,000.00	0.00	0.00
000-4319.120 PENALTY AND INTEREST	7,000.00	7,000.00	0.00	0.00
<b>TOTAL TAXES</b>	<b>1,042,076.00</b>	<b>1,103,815.00</b>	<b>61,739.00</b>	<b>5.92</b>
<b>LICENSES &amp; PERMITS</b>				
000-4321.200 VEHICLE REGISTRATION	160,000.00	160,000.00	0.00	0.00
000-4321.201 \$10 COUNTY ROAD & BRIDGE FE	25,000.00	25,000.00	0.00	0.00
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>185,000.00</b>	<b>185,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FINES &amp; FORFEITURES</b>				
000-4350.100 80% FINES COUNTY CLERK	2,000.00	2,000.00	0.00	0.00
000-4350.801 JUSTICE OF PEACE FINES	23,000.00	20,000.00	( 3,000.00)	13.04-
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>25,000.00</b>	<b>22,000.00</b>	<b>( 3,000.00)</b>	<b>12.00-</b>
<b>MISCELLANEOUS</b>				
000-4360.100 INTEREST EARNINGS	4,000.00	8,000.00	4,000.00	100.00
000-4364.100 SALE OF ASSETS	500.00	500.00	0.00	0.00
000-4380.200 OTHER [MISCELLANEOUS]	36,000.00	36,000.00	0.00	0.00
000-4385.100 TAX ABATEMENT REVENUE	0.00	0.00	0.00	0.00
<b>TOTAL MISCELLANEOUS</b>	<b>40,500.00</b>	<b>44,500.00</b>	<b>4,000.00</b>	<b>9.88</b>
<b>TRANSFERS FROM OTHER FUNDS</b>				
000-4390 TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>*** TOTAL REVENUES ***</b>	<b>1,292,576.00</b>	<b>1,355,315.00</b>	<b>62,739.00</b>	<b>4.85</b>