

2014-15 Proposed Budget for Howard County TX

This budget will raise more total property taxes than last year's budget by \$870,617, which is a 7.17 per cent increase from last year's budget, and of that amount \$44,755 is tax revenue to be raised from new property added to the tax roll this year.

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Howard County Courthouse North Entrance

**Annual Budget for
Howard County, Texas
October 1, 2014 – September 30, 2015**

**Howard County, Texas
2014-15 BUDGET
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HOWARD COUNTY, TEXAS

ELECTED OFFICIALS

COMMISSIONERS' COURT

Mark Barr, Judge

Oscar Garcia, Commissioner Pct. 1

Donnie Baker, Commissioner Pct. 2

Jimmie Long, Commissioner Pct. 3

John Cline, Commissioner Pct. 4

DISTRICT JUDGE, 118TH DISTRICT COURT

Timothy D. Yeats

DISTRICT ATTORNEY

Hardy Wilkerson

DISTRICT CLERK

Colleen Barton

JUSTICES OF THE PEACE

Bennie Green, Pct. 1-1

Vacant, Pct. 1-2

Linda Halfmann, Pct. 2-1

SHERIFF

Stan Parker

COUNTY ATTORNEY

Joshua Hamby

COUNTY CLERK

Donna Wright

TAX ASSESSOR-COLLECTOR

Diane Carter

TREASURER

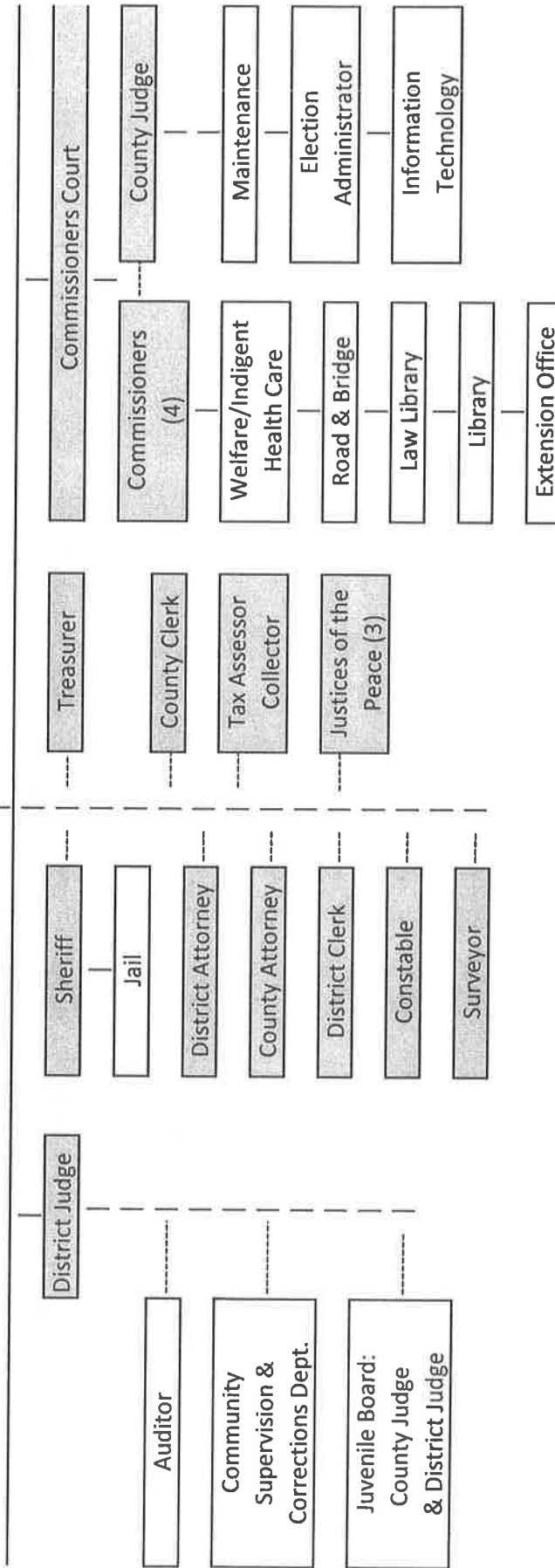
Teresa Thomas

CONSTABLE

Kneel Stallings

HOWARD COUNTY ORGANIZATIONAL CHART

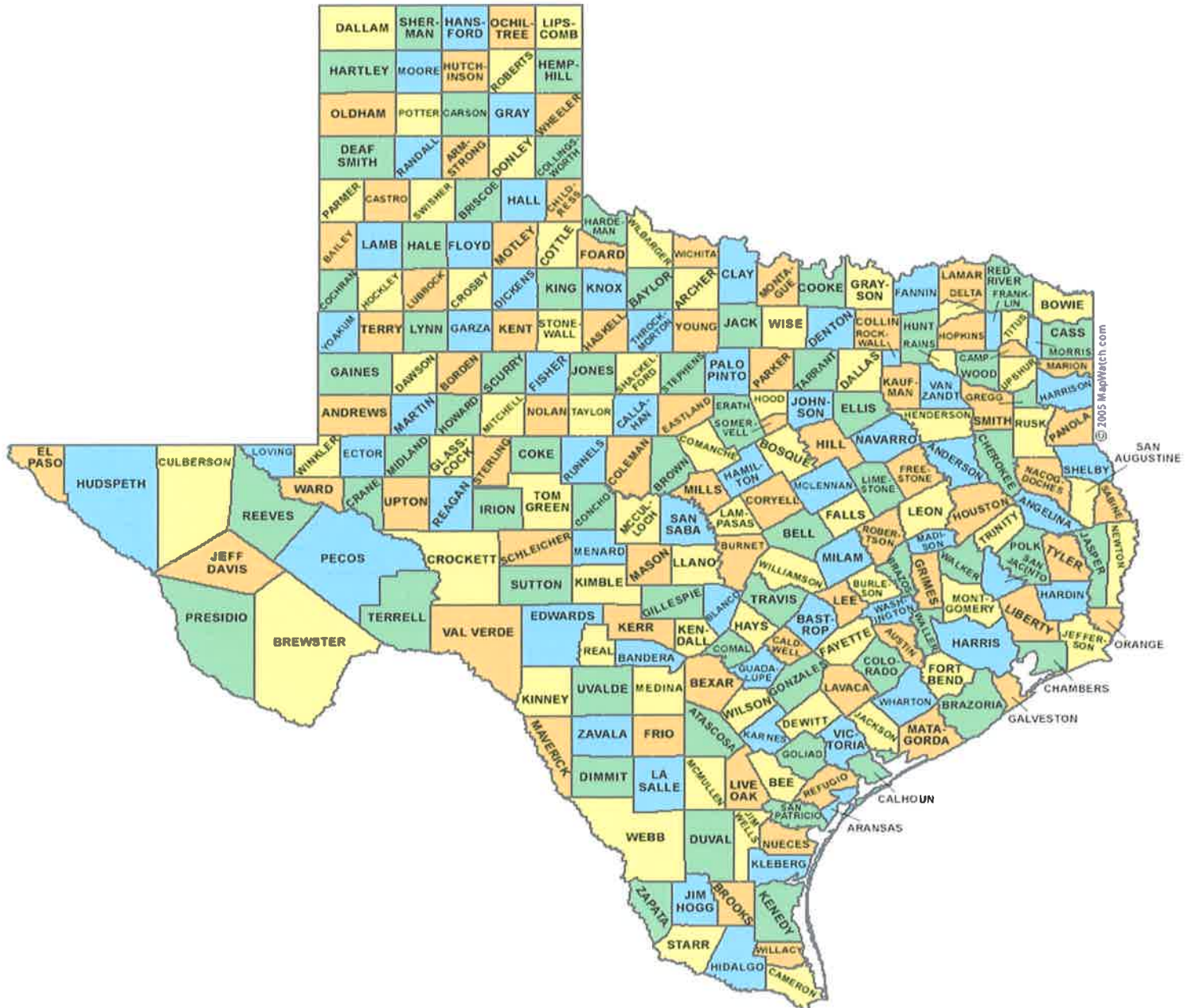
COUNTY VOTERS



Shaded Boxes represent elected positions

Texas Counties Map

Source: <http://county-map.digital-topo.maps.com/texas>



Howard County, Texas
2010 Census Data
Total Population: 35,012
2013 Population Number: 36,147 (Source Wikipedia)
Square Miles (land) 902.84

HOWARD COUNTY, TEXAS

2014-15 BUDGET

TAX RATE HISTORY

YEAR	GENERAL FUND	ROAD AND BRIDGE FUND	ROAD AND BRIDGE SPECIAL FUND	DEBT SERVICE FUND	TOTAL (Per \$100 of Value)
1987-88	0.190000	0.120000	0.000000	0.000000	0.310000
1988-89	0.220000	0.090000	0.000000	0.000000	0.310000
1989-90	0.278100	0.050000	0.000000	0.000000	0.328100
1990-91	0.232800	0.095000	0.000000	0.000000	0.327800
1991-92	0.264360	0.095000	0.000000	0.000000	0.359360
1992-93	0.321500	0.060000	0.000000	0.000000	0.381500
1993-94	0.304990	0.105000	0.000000	0.000000	0.409990
1994-95	0.353240	0.090000	0.000000	0.000000	0.443240
1995-96	0.362810	0.010000	0.090000	0.012140	0.474950
1996-97	0.413530	0.010000	0.028130	0.013050	0.464710
1997-98	0.397030	0.005000	0.045000	0.011870	0.458900
1998-99	0.377640	0.005000	0.063500	0.012760	0.458900
1999-00	0.394270	0.005000	0.045000	0.014630	0.458900
2000-01	0.384980	0.005000	0.045000	0.013920	0.448900
2001-02	0.339380	0.005000	0.065000	0.011360	0.420740
2002-03	0.416260	0.005000	0.040000	0.012320	0.473580
2003-04	0.491860	0.005000	0.040000	0.013140	0.550000
2004-05	0.496840	0.005000	0.040000	0.011530	0.553370
2005-06	0.492280	0.005000	0.040000	0.008180	0.545460
2006-07	0.403730	0.039150	0.035850	0.009140	0.487870
2007-08	0.415390	0.029150	0.035850	0.007478	0.487868
2008-09	0.398347	0.060000	0.032916	0.046991	0.536254
2009-10	0.471103	0.042526	0.037474	0.027553	0.578656
2010-11	0.404558	0.040000	0.034268	0.043580	0.522406
2011-12	0.349255	0.022200	0.028852	0.036413	0.436720
2012-13	0.244000	0.035393	0.025080	0.025527	0.330000
2013-14	0.259827	0.042320	0.027680	0.030001	0.359828
2014-15	0.206618	0.042693	0.027307	0.024069	0.300687

The Texas Constitution sets the following rate limits:

1. \$0.30/\$100 for farm-to-market roads or flood control (Article VIII, Section 1-a, Texas Constitution.)
2. \$0.80/\$100 for general fund, permanent improvement fund, road and bridge fund and jury fund (Article VIII, Section 9, Texas Constitution); and
3. \$0.15/\$100 for the maintenance of public roads, commonly referred to as the special road and bridge fund (Article VIII, Section 9, Texas Constitution).

HOWARD COUNTY, TEXAS
CURRENT TAXES - REVENUE ESTIMATE
2014-15 BUDGET

Taxable Value	3,966,749,199
Adjustments:	
Plus: Accounts not certified or under protest	73,566,028
Plus: Railroad rolling stock values certified by the Comptroller	<u>3,155,468</u>
Adjusted Total Taxable Value	4,043,470,695
Total tax rate per \$100 of value	<u>0.300687</u>
Taxes to be Levied	12,158,191
Less: Possible Estimated Uncollectibles	<u>364,746</u>
 ESTIMATED COLLECTIONS OF CURRENT TAXES	 <u><u>\$ 11,793,445</u></u>

Revenue Estimate - By Fund

General Fund	\$8,103,902
Road and Bridge Fund	\$2,745,517
Debt Service Funds	<u>\$944,026</u>
 ESTIMATED COLLECTIONS - BY FUND	 <u><u>\$ 11,793,445</u></u>

HOWARD COUNTY, TEXAS

EFFECTIVE TAX RATE (1)

2014-15 BUDGET

	<u>Tax Rate</u> <u>Per \$100</u>
Last year's tax rate (2013-14)	0.359828
This year's Effective Tax Rate	0.300687
Rollback rate	0.321782

Last year's tax rate is the actual rate the County used to determine property taxes last year.

The effective tax rate is a calculated rate that would provide the County with about the same amount of revenue it received in the year before, on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

The rollback rate is a calculated maximum rate allowed by law without voter approval. It provides the County with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8 percent increase for those operations, plus sufficient funds to pay debts in the coming year. If the County adopts a tax rate that is higher than the rollback rate, voters in the County can circulate a petition calling for an election to limit the size of the tax increase.

(1) Source: Howard County Tax Assessor-Collector

HOWARD COUNTY, TEXAS
DEBT SERVICE SCHEDULE
\$1,165,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2005
(COURTHOUSE RENOVATIONS)

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>P & I</u>	<u>Total</u>
1/19/2005					
8/15/2005			\$ 27,051.00	\$ 27,051.00	\$ 27,051.00
2/15/2006	\$ 95,000.00	3.00%	\$ 19,170.00	\$ 114,170.00	
8/15/2006			\$ 17,745.00	\$ 17,745.00	
9/30/2006					\$ 131,915.00
2/15/2007	\$ 100,000.00	3.00%	\$ 17,745.00	\$ 117,745.00	
8/15/2007			\$ 16,245.00	\$ 16,245.00	
9/30/2007					\$ 133,990.00
2/15/2008	\$ 105,000.00	3.00%	\$ 16,245.00	\$ 121,245.00	
8/15/2008			\$ 14,670.00	\$ 14,670.00	
9/30/2008					\$ 135,915.00
2/15/2009	\$ 110,000.00	3.00%	\$ 14,670.00	\$ 124,670.00	
8/15/2009			\$ 13,020.00	\$ 13,020.00	
9/30/2009					\$ 137,690.00
2/15/2010	\$ 110,000.00	3.00%	\$ 13,020.00	\$ 123,020.00	
8/15/2010			\$ 11,370.00	\$ 11,370.00	
9/30/2010					\$ 134,390.00
2/15/2011	\$ 120,000.00	3.25%	\$ 11,370.00	\$ 131,370.00	
8/15/2011			\$ 9,420.00	\$ 9,420.00	
9/30/2011					\$ 140,790.00
2/15/2012	\$ 120,000.00	3.375%	\$ 9,420.00	\$ 129,420.00	
8/15/2012			\$ 7,395.00	\$ 7,395.00	
9/30/2012					\$ 136,815.00
2/15/2013	\$ 130,000.00	3.60%	\$ 7,395.00	\$ 137,395.00	
8/15/2013			\$ 5,055.00	\$ 5,055.00	
9/30/2013					\$ 142,450.00
2/15/2014	\$ 135,000.00	3.60%	\$ 5,055.00	\$ 140,055.00	
8/15/2014			\$ 2,625.00	\$ 2,625.00	
9/30/2014					\$ 142,680.00
2/15/2015	\$ 140,000.00	3.75%	\$ 2,625.00	\$ 142,625.00	
9/30/2015					\$ 142,625.00
<hr/>					
	\$ 1,165,000.00		\$ 241,311.00	\$ 1,406,311.00	

PAID
Due in 14-15 fiscal year

HOWARD COUNTY, TEXAS
DEBT SERVICE SCHEDULE
\$11,570,000 GENERAL OBLIGATION BONDS, SERIES 2008
(JAIL CONSTRUCTION)

<u>DATE</u>	<u>PRINCIPAL</u>	<u>COUPON</u>	<u>INTEREST</u>	<u>TOTAL P&I</u>	<u>FISCAL TOTAL</u>
3/4/08					
2/15/09			\$ 568,884.06	\$ 568,884.06	
8/15/09			\$ 262,561.88	\$ 262,561.88	
9/30/09					\$ 831,445.94
2/15/10	\$ 285,000.00	4.00 %	\$ 262,561.88	\$ 547,561.88	
8/15/10			\$ 256,861.88	\$ 256,861.88	
9/30/10					\$ 804,423.76
2/15/11	\$ 295,000.00	4.00 %	\$ 256,861.88	\$ 551,861.88	
8/15/11			\$ 250,961.88	\$ 250,961.88	
9/30/11					\$ 802,823.76
2/15/12	\$ 310,000.00	4.00 %	\$ 250,961.88	\$ 560,961.88	
8/15/12			\$ 244,761.88	\$ 244,761.88	
9/30/12					\$ 805,723.76
2/15/13	\$ 320,000.00	4.00 %	\$ 244,761.88	\$ 564,761.88	
8/15/13			\$ 238,361.88	\$ 238,361.88	
9/30/13					\$ 803,123.76
2/15/14	\$ 335,000.00	4.00 %	\$ 238,361.88	\$ 573,361.88	
8/15/14			\$ 231,661.88	\$ 231,661.88	
9/30/14					\$ 805,023.76
2/15/15	\$ 345,000.00	4.00 %	\$ 231,661.88	\$ 576,661.88	
8/15/15			\$ 224,761.88	\$ 224,761.88	
9/30/15					\$ 801,423.76
2/15/16	\$ 360,000.00	4.00 %	\$ 224,761.88	\$ 584,761.88	
8/15/16			\$ 217,561.88	\$ 217,561.88	
9/30/16					\$ 802,323.76
2/15/17	\$ 375,000.00	4.00 %	\$ 217,561.88	\$ 592,561.88	
8/15/17			\$ 210,061.88	\$ 210,061.88	
9/30/17					\$ 802,623.76
2/15/18	\$ 390,000.00	4.00 %	\$ 210,061.88	\$ 600,061.88	
8/15/18			\$ 202,261.88	\$ 202,261.88	
9/30/18					\$ 802,323.76
2/15/19	\$ 405,000.00	4.00 %	\$ 202,261.88	\$ 607,261.88	
8/15/19			\$ 194,161.88	\$ 194,161.88	
9/30/19					\$ 801,423.76
2/15/20	\$ 425,000.00	4.125 %	\$ 194,161.88	\$ 619,161.88	
8/15/20			\$ 185,396.25	\$ 185,396.25	
9/30/20					\$ 804,558.13
2/15/21	\$ 445,000.00	4.250 %	\$ 185,396.25	\$ 630,396.25	
8/15/21			\$ 175,940.00	\$ 175,940.00	
9/30/21					\$ 806,336.25
2/15/22	\$ 460,000.00	4.375 %	\$ 175,940.00	\$ 635,940.00	
8/15/22			\$ 165,877.50	\$ 165,877.50	
9/30/22					\$ 801,817.50
2/15/23	\$ 485,000.00	4.500 %	\$ 165,877.50	\$ 650,877.50	
8/15/23			\$ 154,965.00	\$ 154,965.00	

Paid

Due in 2014-15 fiscal year

HOWARD COUNTY, TEXAS
DEBT SERVICE SCHEDULE
11,570,000 GENERAL OBLIGATION BONDS, SERIES 2008
(JAIL CONSTRUCTION)

<u>DATE</u>	<u>PRINCIPAL</u>	<u>COUPON</u>	<u>INTEREST</u>	<u>TOTAL P&I</u>	<u>FISCAL TOTAL</u>
9/30/23					\$ 805,842.50
2/15/24	\$ 505,000.00	4.650 %	\$ 154,965.00	\$ 659,965.00	
8/15/24			\$ 143,223.75	\$ 143,223.75	
9/30/24					\$ 803,188.75
2/15/25	\$ 530,000.00	4.700 %	\$ 143,223.75	\$ 673,223.75	
8/15/25			\$ 130,768.75	\$ 130,768.75	
9/30/25					\$ 803,992.50
2/15/26	\$ 555,000.00	4.750 %	\$ 130,768.75	\$ 685,768.75	
8/15/26			\$ 117,587.50	\$ 117,587.50	
9/30/26					\$ 803,356.25
2/15/27	\$ 580,000.00	4.800 %	\$ 117,587.50	\$ 697,587.50	
8/15/27			\$ 103,667.50	\$ 103,667.50	
9/30/27					\$ 801,255.00
2/15/28	\$ 610,000.00	4.850 %	\$ 103,667.50	\$ 713,667.50	
8/15/28			\$ 88,875.00	\$ 88,875.00	
9/30/28					\$ 802,542.50
2/15/29	\$ 640,000.00	5.000 %	\$ 88,875.00	\$ 728,875.00	
8/15/29			\$ 72,875.00	\$ 72,875.00	
9/30/29					\$ 801,750.00
2/15/30	\$ 675,000.00	5.000 %	\$ 72,875.00	\$ 747,875.00	
8/15/30			\$ 56,000.00	\$ 56,000.00	
9/30/30					\$ 803,875.00
2/15/31	\$ 710,000.00	5.000 %	\$ 56,000.00	\$ 766,000.00	
8/15/31			\$ 38,250.00	\$ 38,250.00	
9/30/31					\$ 804,250.00
2/15/32	\$ 745,000.00	5.000 %	\$ 38,250.00	\$ 783,250.00	
8/15/32			\$ 19,625.00	\$ 19,625.00	
9/30/32					\$ 802,875.00
2/15/33	\$ 785,000.00	5.000 %	\$ 19,625.00	\$ 804,625.00	
9/30/33					\$ 804,625.00
TOTAL	\$ 11,570,000.00		\$ 8,542,947.92	\$ 20,112,947.92	

2014-15 Budget Summary

Governmental Fund Types-----

Special Revenue-----

	100	150	170	190
	General	Road & Bridge	Law Library	Indigent Health Care
Estimated Balance 10/01/14	\$ 8,500,000	\$ 750,000	\$ 60,000	\$ -
Revenue:				
Taxes	8,263,902	2,779,517	-	-
License and permits	5,000	645,000	-	-
Intergovernmental	916,433	46,000	-	-
Charges for services	1,322,250	-	1,500	-
Fines and fees	688,275	-	-	-
Miscellaneous	58,950	1,500	10	-
Total Revenue	11,254,810	3,472,017	1,510	-
Expenditures:				
Judicial	2,460,938	-	-	-
General administration	440,902	-	-	-
Elections	185,959	-	-	-
Financial administration	921,142	-	-	-
Courthouse and other county buildings	447,488	-	-	-
Nondepartmental	1,434,755	-	-	-
Contributions to Others	1,540,645	-	-	-
Public Safety	4,591,531	-	-	-
Indigent Health Care/Welfare	13,100	-	-	877,003
Conservation of Natural Resources	115,460	-	-	-
Libraries	439,817	-	20,000	-
Road maintenance	-	2,777,022	-	-
Equipment maintenance/operations	-	-	-	-
Debt service	-	-	-	-
Capital Outlay	121,000	-	-	-
Other	32,400	-	-	-
Total Expenditures	12,745,137	2,777,022	20,000	877,003
Transfers in/Charges to Other Departments:				
From General to Indigent Health Care	-	-	-	877,003
From General to Courthouse Security	-	-	-	-
From General to Equipment Operating	-	-	-	-
From General to Tobacco Settlement	-	-	-	-
From Road & Bridge to Capital Projects	-	-	-	-
From Road & Bridge to Equipment Operating	-	-	-	-
Transfers out/Charges by other departments:				
To Capital Projects from Road & Bridge	-	(138,000)	-	-
To Tobacco Settlement from General	(200,000)	-	-	-
To Equipment Operating from General	(463,000)	-	-	-
To Equipment Operating from Road & Bridge	-	(1,000,000)	-	-
To Indigent Health from General	(877,003)	-	-	-
To Courthouse Security from General	(75,000)	-	-	-
Total Transfers in/Charges	(1,615,003)	(1,138,000)	-	877,003
Estimated Balance 9/30/15	\$ 5,394,670	\$ 306,995	\$ 41,510	\$ -

						Proprietary Fund Type		
			Capital Projects	Debt Service	Internal Service			
220	233	Other Special Revenue Funds Combined	Road Dept. Bldg.	600/601	850			
Court-house Security	Tobacco Settlement			Interest and Sinking	Equipment Operating	TOTAL ALL FUNDS		
\$ 2,500	\$ 2,440,000	\$ 738,217	\$ -	\$ 75,000	\$ 200,000	\$ 12,765,717		
-	-	-	-	954,626	-	11,998,045		
-	-	3,000	-	-	-	650,000		
21,950	-	201,695	-	-	-	965,433		
-	-	-	-	-	-	1,547,395		
35	975	223	750,000	10	35	688,275		
21,985	975	204,918	750,000	954,636	35	811,738		
-	-	439,912	-	-	-	16,660,886		
92,820	-	25,023	-	-	-	2,900,860		
-	-	-	-	-	-	558,745		
-	-	-	-	-	-	185,959		
-	-	-	-	-	-	921,142		
-	-	-	-	-	-	447,488		
-	-	-	-	-	-	1,434,755		
-	-	-	-	-	-	1,540,645		
-	-	-	-	-	-	4,591,531		
-	-	-	-	-	-	890,103		
-	-	-	-	-	-	115,460		
-	-	-	-	-	-	459,817		
-	-	-	-	-	-	2,777,022		
-	-	-	-	-	1,314,367	1,314,367		
-	-	-	-	945,549	-	945,549		
6,000	2,640,975	273,494	888,000	-	-	3,929,469		
-	-	-	-	-	-	32,400		
98,820	2,640,975	738,429	888,000	945,549	1,314,367	23,045,302		
-	-	-	-	-	-	877,003		
75,000	-	-	-	-	-	75,000		
-	-	-	-	-	463,000	463,000		
-	200,000	-	-	-	-	200,000		
-	-	-	138,000	-	-	138,000		
-	-	-	-	-	1,000,000	1,000,000		
-	-	-	-	-	-	-		
-	-	-	-	-	-	(138,000)		
-	-	-	-	-	-	(200,000)		
-	-	-	-	-	-	(463,000)		
-	-	-	-	-	-	(1,000,000)		
-	-	-	-	-	-	(877,003)		
-	-	-	-	-	-	(75,000)		
75,000	200,000	-	138,000	-	1,463,000	-		
\$ 665	\$ -	\$ 204,706	\$ -	\$ 84,087	\$ 348,668	\$ 6,381,301		

**GENERAL FUND
REVENUES**

Types of Revenue	Acct Number	2012-13 Actual	2013-14 Estimated	2014-15 Approved
Taxes:				
Current	100-315-01000	\$ 8,538,839	\$ 8,207,618	\$ 8,103,902
Delinquent	100-315-01100	117,244	100,000	100,000
Penalty and Interest	100-315-01200	75,123	60,000	60,000
Total Taxes		8,731,206	8,367,618	8,263,902
License and Permits:				
Alcoholic Beverage	100-325-01500	1,392	1,000	5,000
Intergovernmental:				
Tax Abatement Fees	100-331-02100	220,882	225,000	243,000
Mixed Drink	100-331-02400	33,422	23,000	30,000
State- salary supplement	100-331-03180	35,349	35,833	38,333
Judge's Salary Supp Excess	100-331-03190	2,984	-	-
Law Enforcmt Officers Standards Educ.	100-331-03161	-	-	-
State-indigent defense	100-331-03100	24,806	19,000	20,000
State-library loan star	100-331-03201	396	-	-
State-witness		174	-	-
State-asst prosecutor longevity	100-331-03210	3,100	3,180	-
Jail SSA incentive payments	100-331-03130	2,400	-	-
City-Joint Law Enforcement Center	100-331-03401	328,919	330,000	330,000
School Resource Officers	100-331-03441	14,500	128,000	128,000
911--Dispatchers	100-331-03410	50,256	50,000	50,000
Other Counties-DPS secretary	100-331-03421	10,000	15,600	15,600
Other Counties-inmate housing	100-331-03301	94,680	45,000	20,000
D A Employee Salary Supplement	100-331-03170	26,369	26,400	26,400
Martin & Glasscock Co. - JPO	100-331-03241	-	6,300	5,500
Martin & Glasscock Co.-court coord.	100-331-03070	9,081	9,600	9,600
Total Intergovernmental		857,318	916,913	916,433
Charges for Services:				
Sheriff	100-341-03151	79,724	80,000	73,250
County Judge	100-341-03000	36,038	28,000	35,000
County Attorney	100-341-03310	18,707	15,000	15,000
County Clerk	100-341-03430	644,692	525,000	575,000
County Clerk- jury	100-345-04000	42	-	-
Tax Assessor-Collector	100-341-03510	417,225	355,000	500,000
District Clerk	100-341-03660	109,450	95,000	108,250
District Court	100-345-0411	1,026	-	750
Constable	100-341-03251	-	-	-
Elections	100-341-03821	28,078	15,000	-
APO- attorney	100-341-03750	980	500	1,000
Justices of Peace-jury	100-345-0421	5	-	-
On-Site Sewage Inspection	100-365-03900	20,693	7,500	14,000
Total Charges for Services		1,356,660	1,121,000	1,322,250

**GENERAL FUND
REVENUES**

Types of Revenue	Acct Number	2012-13 Actual	2013-14 Estimated	2014-15 Approved
Fines:				
County Court	100-351-04000	131,192	100,000	85,000
Justice of Peace Green	100-351-04520	154,696	120,000	181,000
Justice of Peace Wiseman	100-351-04620	121,691	90,000	176,500
Justice of Peace Dobbs	100-351-04720	81,728	85,000	70,575
District Court	100-351-04800	63,009	50,000	54,000
Library	100-351-04900	6,755	5,000	5,000
Court Costs	100-351-0499	46,339	45,000	116,200
Total Fines		605,410	495,000	688,275
Miscellaneous:				
Election Office	100-365-03810	-	-	500
Adult Probation-fiscal fee	100-365-03801	1,724	-	1,700
Interest on Investments	100-365-05501	12,465	8,975	13,250
Showbarn rental	100-365-03850	700	-	-
Tax Appraisal rent	100-365-05660	12,000	12,000	12,000
Tax Appraisal-return of contributions		129,771	-	-
Health Insurance	100-365-05620	139,098	-	-
Jail Pay Phones	100-365-05590	25,553	20,000	24,000
Sale of Equipment	100-365-05690	150,079	-	-
Miscellaneous	100-365-05600	31,482	7,500	7,500
Total Miscellaneous		502,872	48,475	58,950
TOTAL GENERAL FUND		\$ 12,054,858	\$ 10,950,006	\$ 11,254,810

**ROAD AND BRIDGE FUND
REVENUES**

Types of Revenue	Acct Number	2012-13 Actual	2013-14 Estimated	2014-15 Approved
Taxes:				
Current	150-315-01000	\$ 2,116,064	\$ 2,211,215	\$ 2,745,517
Delinquent	150-315-01100	29,055	20,000	20,000
Penalty and Interest	150-315-01200	18,617	14,000	14,000
Total Taxes		2,163,736	2,245,215	2,779,517
License and Permits:				
Motor Vehicles	150-325-02000	391,371	400,000	400,000
Motor Vehicles - \$10 fee	150-325-02050	265,119	235,000	235,000
Right-of-way permits	150-325-02070	8,900	5,000	10,000
Total License and Permits		665,390	640,000	645,000
Intergovernmental:				
Weight Fees	150-331-02280	78,047	25,000	25,000
Lateral Road	150-331-02600	20,601	21,187	21,000
Total Intergovernmental		98,648	46,187	46,000
Miscellaneous:				
Interest on Investments	150-365-05500	1,706	500	1,500
Miscellaneous	150-365-05600	2,028	-	-
Total Miscellaneous		3,734	500	1,500
TOTAL ROAD AND BRIDGE		\$ 2,931,508	\$ 2,931,902	\$ 3,472,017

**LAW LIBRARY FUND
REVENUES**

Types of Revenue	Acct Number	2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services:				
County Court	170-341-04000	\$ 6,055	\$ 5,000	\$ -
District Court	170-341-04100	17,439	14,000	1,500
Interest	170-365-05500	40	10	10
TOTAL LAW LIBRARY FUND		\$ 23,534	\$ 19,010	\$ 1,510

**INDIGENT HEALTH CARE FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Miscellaneous:				
Interest on Investments	190-365-05500	\$ -	\$ -	\$ -
Total Miscellaneous		-	-	-
Transfers-in				
General Fund	190-999-09999	195,000	982,684	877,003
TOTAL INDIGENT HEALTH CARE FUND		\$ 195,000	\$ 982,684	\$ 877,003

**COURTHOUSE SECURITY FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services:				
County Court	220-341-03400	\$ 12,934	\$ 10,000	\$ 10,000
District Court	220-341-03600	2,822	2,300	2,350
Justice of Peace Green	220-341-04500	4,220	2,650	4,000
Justice of Peace Wiseman	220-341-04600	3,571	2,475	3,600
Justice of Peace Dobbs	220-341-04700	2,356	2,425	2,000
Total Charges for Services		25,903	19,850	21,950
Miscellaneous:				
Interest on Investments	220-365-05500	18	75	35
Transfer from Other Funds	220-365-00998	55,650	63,781	75,000
Total Miscellaneous		55,668	63,856	75,035
TOTAL COURTHOUSE SECURITY FUND		\$ 81,571	\$ 83,706	\$ 96,985

**TOBACCO SETTLEMENT FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Intergovernmental:				
Tobacco Settlement-St apportionment	233-331-03290	\$ 10,962	\$ -	\$ -
Miscellaneous:				
Interest on Investments	233-365-05500	2,925	2,200	975
Transfer from other funds	233-365-09980	200,000	200,000	200,000
TOTAL TOBACCO SETTLEMENT FUND		\$ 213,887	\$ 202,200	\$ 200,975

**RECORDS MANAGEMENT (DOCUMENT FILING) FUND
REVENUES**

Types of Revenue		Acct Number	2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services:					
County Clerk		230-335-05603	\$ 48,847	\$ 37,000	\$ 65,000
Miscellaneous:					
Interest on Investments		230-365-05500	23	15	35
TOTAL RECORDS MANAGEMENT FUND			\$ 48,870	\$ 37,015	\$ 65,035

**RECORDS MANAGEMENT (COURT FEE) FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved	
Charges for Services:					
County Clerk		231-341-03400	\$ 8,614	\$ 6,500	
District Clerk		231-341-03602	6,970	5,100	
Total Charges for Services			15,584	11,600	
Miscellaneous:					
Interest on Investments		231-365-05500	16	10	
Total Miscellaneous			16	15	
TOTAL RECORDS MANAGEMENT FUND			\$ 15,600	\$ 11,610	\$ 15,315

**VITAL RECORDS PRESERVATION - COUNTY CLERK
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Service - County Clerk	229-335-05602	\$ 3,808	\$ 3,000	\$ 3,000
Interest on Investments	229-365-05500	10	5	5
TOTAL VITAL RECORDS PRESERVATION FUND		\$ 3,818	\$ 3,005	\$ 3,005

**RECORDS ARCHIVE - COUNTY CLERK
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services: County Clerk	228-335-05601	\$ 48,285	\$ 35,000	\$ 65,000
Interest on Investments	228-365-05500	72	30	70
TOTAL RECORDS ARCHIVE FUND		\$ 48,357	\$ 35,030	\$ 65,070

**RECORDS MANAGEMENT (DISTRICT CLERK) FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
District Clerk--fees	227-341-03601	\$ 3,477	\$ 2,750	\$ 3,600
Interest on Investments	227-365-05502	15	10	8
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		\$ 3,492	\$ 2,760	\$ 3,608

**DISTRICT COURT RECORDS TECHNOLOGY FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
District Clerk--fees	235-341-03603	\$ 3,968	\$ 3,200	\$ 5,750
Interest on Investments	235-365-05500	8	5	7
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 3,976	\$ 3,205	\$ 5,757

**JUSTICE COURT TECHNOLOGY FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services:				
Justice of Peace Green	234-351-04510	\$ 5,398	\$ 4,000	\$ 5,800
Justice of Peace Wiseman	234-351-04610	4,599	3,200	4,800
Justice of Peace Dobbs	234-351-04711	3,138	2,400	2,800
Total Charges for Services		13,135	9,600	13,400
Miscellaneous:				
Interest on Investments	234-365-05500	10	4	10
TOTAL JUSTICE COURT TECHNOLOGY FUND		\$ 13,145	\$ 9,604	\$ 13,410

**JUSTICE COURT BUILDING SECURITY FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services:				
Justice of Peace Green	221-341-04500	\$ 990	\$ 625	\$ 1,000
Justice of Peace Wiseman	221-341-04600	788	525	875
Justice of Peace Dobbs	221-341-04700	628	500	550
Total Charges for Services		2,406	1,650	2,425
Miscellaneous:				
Interest on Investments	221-365-05500	14	5	7
TOTAL JUSTICE COURT BUILDING SECURITY FUND		\$ 2,420	\$ 1,655	\$ 2,432

**JUVENILE DELINQUENCY PREVENTION FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Charges for Services:				
County Clerk	232-466-05600	\$ -	\$ -	\$ -
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		\$ -	\$ -	\$ -

**DISTRICT COURT BUILDING FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Interest on Investments	240-365-05500	\$ 1	\$ -	\$ -
TOTAL DISTRICT COURT BLDG FUND		\$ 1	\$ -	\$ -

**ELECTION ADMINISTRATOR FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
10% Election Admin. Fee	306-341-03261	\$ 3,388	\$ 2,750	\$ 2,000
Equipment Rental Fee	306-341-03270	4,000	1,500	1,000
Interest	306-365-05500	21	5	2
TOTAL ELECTION ADMIN FUND		\$ 7,409	\$ 4,255	\$ 3,002

**CHILD ABUSE PREVENTION FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
District Court	226-341-03610	\$ 105	\$ 50	\$ 540
Interest on Investments	226-365-05500	-	-	2
TOTAL CHILD ABUSE PREVENTION FUND		\$ 105	\$ 50	\$ 542

**COUNTY ATTORNEY DIVERSIONARY FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
County Attorney	245-341-03300	\$ -	\$ -	\$ 5,000
Interest on Investments	245-365-05500	-	-	3
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ -	\$ -	\$ 5,003

COUNTY COURT TECHNOLOGY FUND (HB 3637)

REVENUES

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
County Court	237-341-04000	\$ 750	\$ 400	\$ 850
Interest on Investments	237-365-05500	1	-	2
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		\$ 751	\$ 400	\$ 852

DISTRICT COURT TECHNOLOGY FUND (HB 3637)

REVENUES

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
District Court	238-341-03606	\$ 340	\$ 200	\$ 450
Interest on Investments	238-365-05500	-	-	1
TOTAL DISTRICT COURT TECHNOLOGY FUND (HB 3637)		\$ 340	\$ 200	\$ 451

DISTRICT COURT RECORD PRESERVATION FUND

REVENUES

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
District Court	241-341-03607	\$ 7,904	\$ 6,000	\$ 7,500
Interest on Investments	241-365-05500	15	4	12
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 7,919	\$ 6,004	\$ 7,512

**COUNTY COURT RECORD PRESERVATION FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
County Court	242-341-04001	\$ 1,960	\$ 1,500	\$ 2,000
Interest on Investments	242-365-05500	4	2	4
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ 1,964	\$ 1,502	\$ 2,004

**ALTERNATIVE DISPUTE RESOLUTION FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
J.P. 1.1	236-341-04510	\$ 2,060	1,200	1,200
J.P. 1,2	236-341-04610	435	350	330
J.P. 2.1	236-341-04710	80	40	100
County Court	236-341-05604	2,915	2,200	3,000
District Court	236-341-03606	7,523	6,000	7,250
Interest on Investments	236-365-05500	-	-	-
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 13,013	\$ 9,790	\$ 11,880

**FEMA FUND
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Disaster Relief		\$ -	\$ -	\$ -
Interest on Investments		-	-	40
TOTAL FEMA FUND		\$ -	\$ -	\$ 40

**ROAD & BRIDGE BUILDING (CAPITAL PROJECTS)
REVENUES**

Types of Revenue	2012-13 Actual	2013-14 Estimated	2014-15 Approved
Sale of Property	\$ -	\$ -	\$ 750,000
Interest on Investments	-	-	-
TOTAL ROAD & BRIDGE BLDG.	\$ -	\$ -	\$ 750,000

**DEBT SERVICE FUND - GO REFUNDING BOND, SERIES 2005
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Taxes:				
Current	600-315-01000	\$ 138,896	\$ 142,680	\$ 133,000
Delinquent	600-315-01100	1,789	1,400	1,400
Penalty and Interest	600-315-01200	1,052	700	700
Total Taxes		141,737	144,780	135,100
Miscellaneous:				
Interest on Investments	600-365-05500	3	-	-
TOTAL DEBT SERVICE FUND		\$ 141,740	\$ 144,780	\$ 135,100

**DEBT SERVICE FUND - GO BONDS, SERIES 2008
REVENUES**

Types of Revenue		2012-13 Actual	2013-14 Estimated	2014-15 Approved
Taxes:				
Current	601-315-01000	\$ 757,208	\$ 805,014	\$ 811,026
Delinquent	601-315-01100	9,755	5,000	5,000
Penalty and Interest	601-315-01200	5,736	3,500	3,500
Total Taxes		772,699	813,514	819,526
Miscellaneous				
Interest on Investments	601-365-05490	91	10	10
Transfer from Other Funds	601-365-09991	-	-	-
TOTAL DEBT SERVICE FUND		\$ 772,790	\$ 813,524	\$ 819,536

**EQUIPMENT OPERATING FUND
REVENUES**

Types of Revenue		2012-13 Actual		2013-14 Estimated		2014-15 Approved
Miscellaneous:						
Interest on Investments	850-365-05500	\$ 207	\$	100	\$	35
Sale of Equipment	850-365-05670	120,152		-		-
Miscellaneous	850-365-05600	11,943		-		-
Total Miscellaneous		132,302		100		35
Transfers-in/Charges to Other Departmts:						
Road and Bridge fund	850-391-06100	600,000		900,000		1,000,000
General Fund-Fire Department	850-391-06150	50,000		50,000		100,000
General Fund-Sheriff's Department	850-391-06200	110,000		110,000		220,000
General Fund-Jail	850-391-06210	40,000		40,000		80,000
General Fund-Maintenance Department	850-391-06250	4,000		4,000		8,000
General Fund-Extension Office	850-391-06300	27,500		27,500		55,000
Total Transfers-in/Charges to Other Depts.		831,500		1,131,500		1,463,000
TOTAL EQUIPMENT OPERATING FUND		\$ 963,802	\$	1,131,600	\$	1,463,035

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
JUDICIAL				
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 101,832	\$ 107,205	\$ 110,790
Longevity	100-100-10020	4,080	4,320	9,120
Benefits				
FICA/Medicare	100-100-15010	6,829	7,441	8,082
Retirement	100-100-15020	17,073	18,489	20,169
Health Insurance	100-100-15030	32,196	34,122	35,363
Dental Insurance	100-100-15040	547	570	563
BC Life Insurance	100-100-15050	73	74	54
TCDRS Life Insurance	100-100-15060	570	380	648
Unemployment	100-100-15070	366	386	420
Workers' Compensation	100-100-15080	235	251	273
Car Allowance	100-100-10050	-	-	-
Office Supplies	100-100-20000	547	600	600
Travel and Professional Dues	100-100-31015	1,158	1,500	1,500
Machine Maintenance	100-100-32500	369	1,200	1,200
Telecommunications	100-100-33005	485	200	200
Telephone-Court Reporter	100-100-33050	706	600	600
Books	100-100-34000	1,062	1,500	1,500
Transcript Fees (Court Reporter)	100-100-37000	5,238	8,000	8,000
Miscellaneous	100-100-80500	69	-	-
Total District Judge		\$ 173,435	\$ 186,838	\$ 199,082
<u>DISTRICT COURT</u>				
Witness Expense	100-110-37500	\$ 240	\$ 1,000	\$ 1,000
Expert Witness & Investigator	100-110-37510	-	5,000	5,000
Appointed Attorneys	100-110-38000	92,700	100,000	100,000
Appointed Attorneys-CPS	100-110-38010	94,791	60,000	160,000
Seventh Judicial Admin. Region	100-110-38060	3,792	4,424	4,268
Visiting Judges	100-110-38050	1,335	1,000	1,000
DNA/Psych/Medical testing	100-110-38070	1,000	2,000	2,000
Meals for Jurors	100-110-38500	154	500	500
Lodging for Jurors	100-110-38750	-	400	400
Jury: Petit	100-110-39500	4,920	8,000	8,000
Commissioners	100-110-40500	200	700	700
Grand	100-110-40000	4,004	4,000	5,000
Capital Murder Insurance	100-110-80470	20,946	22,000	22,000
Miscellaneous	100-110-80500	-	1,500	1,500
Courtroom Renovations	100-110-90157	-	1,500	1,500
Total District Court		\$ 224,082	\$ 212,024	\$ 312,868

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>COUNTY COURT</u>				
Transcript Fees (Court Reporter)	100-120-37000	\$ 11,531	\$ 10,000	\$ 10,000
Appointed Attorneys	100-120-38000	9,750	17,500	17,500
Appointed Attorneys-state hosp	100-120-38011	40,594	60,000	65,000
Guardianship	100-120-38020	1,050	4,000	4,000
Out of County commitments	100-120-38030	4,188	3,800	3,800
DNA/Psych/Medical Testing	100-120-38070	1,150	3,000	3,000
Jury	100-120-39500	342	1,200	1,200
Miscellaneous	100-120-80500	50	500	500
Total County Court		\$ 68,655	\$ 100,000	\$ 105,000
<u>JUSTICE OF PEACE COURT</u>				
Transcript Fees (Court Reporter)	100-130-37000	\$ -	\$ 500	\$ 340
Jury	100-130-39500	630	1,500	1,500
Miscellaneous	100-130-80500		100	260
Total Justice of Peace Court		\$ 630	\$ 2,100	\$ 2,100
<u>JUSTICE OF PEACE 1-1</u>				
Salary	100-140-10001	\$ 106,555	\$ 108,376	\$ 112,712
Supplemental Salary	100-140-10010	1,200	1,200	1,200
Longevity	100-140-10020	7,800	8,160	17,040
Over Time Pay	100-140-10070	134	150	150
Benefits				
FICA/Medicare	100-140-15010	8,527	9,007	10,018
Retirement	100-140-15020	18,278	19,618	22,026
Health Insurance	100-140-15030	28,556	30,212	31,279
Dental Insurance	100-140-15040	820	855	844
BC Life Insurance	100-140-15050	110	110	81
TCDRS Life Insurance	100-140-15060	611	625	708
Unemployment	100-140-15070	249	277	309
Workers' Compensation	100-140-15080	292	315	350
Office Supplies	100-140-20000	325	700	700
Travel and Professional Dues	100-140-31000	1,415	3,000	3,000
Printing	100-140-32000	450	500	500
Machine Maintenance	100-140-32500	-	325	325
Telecommunications	100-140-33004	486	425	425
Bonds	100-140-33500	178	180	180
Books	100-140-34000	407	500	500
Miscellaneous	100-140-80500	-	250	250
Total Justice of Peace 1-1		\$ 176,393	\$ 184,785	\$ 202,597

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 73,489	\$ 76,378	\$ 79,434
Longevity	100-150-10020	2,400	2,640	2,160
Over Time Pay	100-150-10070	233	230	230
Benefits				
FICA/Medicare	100-150-15010	5,652	6,045	6,242
Retirement	100-150-15020	12,027	13,199	13,724
Health Insurance	100-150-15030	14,797	15,621	16,151
Dental Insurance	100-150-15040	547	570	563
BC Life Insurance	100-150-15050	73	74	54
TCDRS Life Insurance	100-150-15060	404	419	442
Unemployment	100-150-15070	120	131	143
Workers' Compensation	100-150-15080	195	211	218
Office Supplies	100-150-20000	225	700	700
Travel and Professional Dues	100-150-31000	1,051	1,500	1,500
Printing	100-150-32000	420	650	650
Machine Maintenance	100-150-32500	-	300	300
Telecommunications	100-150-33004	628	600	600
Bonds	100-150-33500	-	75	75
Miscellaneous	100-150-80500	-	250	250
Total Justice of Peace 1-2		\$ 112,261	\$ 119,593	\$ 123,436
<u>JUSTICE OF PEACE 2</u>				
Salary	100-160-10001	\$ 75,035	\$ 77,909	\$ 81,026
Longevity	100-160-10020	2,760	1,650	2,640
Over Time pay	100-160-10070	211	200	200
Benefits				
FICA/Medicare	100-160-15010	5,562	6,087	6,401
Retirement	100-160-15020	12,324	13,289	14,073
Health Insurance	100-160-15030	14,797	15,621	16,152
Dental Insurance	100-160-15040	547	570	566
BC Life Insurance	100-160-15050	61	74	54
TCDRS Life Insurance	100-160-15060	412	422	452
Unemployment	100-160-15070	120	134	142
Workers' Compensation	100-160-15080	201	213	224
Office Supplies	100-160-20000	140	200	200
Travel and Professional Dues	100-160-31000	240	1,500	2,000
Printing	100-160-32000	290	500	500
Machine Maintenance	100-160-32500	-	400	400
Telecommunications	100-160-33004	1,766	1,800	1,800
Bonds	100-160-33500	-	200	200
Building Maintenance	100-160-41000	571	2,000	2,000
Utilities	100-160-46500	2,915	2,800	2,800
Office Rent	100-160-47001	-	-	-
Miscellaneous	100-160-80500	-	250	300
Total Justice of Peace 2		\$ 117,952	\$ 125,819	\$ 132,130

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000	\$ 177,302	\$ 185,856	\$ 207,246
Supplemental Salary	100-170-10010	20,905	21,136	21,136
Longevity	100-170-10020	6,660	7,920	6,720
Over Time Pay	100-170-10070	50	218	218
Benefits				
FICA/Medicare	100-170-15010	14,887	15,944	17,986
Retirement	100-170-15020	32,380	34,550	39,545
Health Insurance	100-170-15030	28,943	31,241	36,340
Dental Insurance	100-170-15040	1,344	1,425	1,545
BC Life Insurance	100-170-15050	143	147	121
TCDRS Life Insurance	100-170-15060	1,082	1,105	1,270
Unemployment	100-170-15070	741	775	881
Workers' Compensation	100-170-15080	478	504	573
Office Supplies	100-170-20000	724	1,000	1,000
Travel and Professional Dues	100-170-31015	770	2,000	2,000
LEOSE Training	100-170-31070	725	4,881	4,881
Printing	100-170-32000	-	100	100
Machine Maintenance	100-170-32500	-	775	775
Telecommunications	100-170-33000	673	600	600
Bonds	100-170-33500	249	250	250
Books	100-170-34000	1,672	3,600	3,600
Expert Witness	100-170-37510	-	-	5,000
Miscellaneous	100-170-80500	-	150	150
Total District Attorney		\$ 289,728	\$ 314,177	\$ 351,937

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>DISTRICT CLERK</u>				
Salary	100-180-10000	\$ 149,425	\$ 177,925	\$ 185,042
Longevity	100-180-10020	4,800	5,400	9,720
Over Time Pay	100-180-10070	200	75	75
Benefits				
FICA/Medicare	100-180-15010	11,733	14,025	14,900
Retirement	100-180-15020	24,397	30,391	32,759
Health Insurance	100-180-15030	29,594	31,241	40,378
Dental Insurance	100-180-15040	1,095	1,140	1,406
BC Life Insurance	100-180-15050	146	147	135
TCDRS Life Insurance	100-180-15060	815	986	1,052
Unemployment	100-180-15070	399	529	551
Workers' Compensation	100-180-15080	413	490	520
Office Supplies	100-180-20000	4,102	3,000	3,000
Travel and Professional Dues	100-180-31015	3,684	4,000	5,000
Printing	100-180-32000	1,145	3,250	3,250
Machine Maintenance	100-180-32500	209	1,500	1,500
Telecommunications	100-180-33000	1,278	1,300	1,300
Bonds	100-180-33500	-	175	175
Magnetic Imaging	100-180-80400	12,000	12,000	12,000
Miscellaneous	100-180-80500	110	250	250
Total District Clerk		\$ 245,545	\$ 287,824	\$ 313,013
<u>COUNTY ATTORNEY</u>				
Salary	100-190-10000	\$ 120,189	\$ 125,301	\$ 146,215
Salary Supplement	100-190-10010	20,913	20,833	23,333
Longevity	100-190-10020	1,800	2,160	8,360
Over Time Pay	100-190-10070	68	-	-
Benefits				
FICA/Medicare	100-190-15010	10,915	11,345	13,611
Retirement	100-190-15020	22,589	25,976	29,924
Health Insurance	100-190-15030	19,035	23,431	28,264
Dental Insurance	100-190-15040	704	854	984
BC Life Insurance	100-190-15050	94	110	95
TCDRS Life Insurance	100-190-15060	758	786	961
Unemployment	100-190-15070	302	417	525
Workers' Compensation	100-190-15080	403	419	497
Office Supplies	100-190-20000	3,180	2,800	2,800
Travel and Professional Dues	100-190-31015	175	2,500	2,000
Printing	100-190-32000	522	1,000	1,000
Machine Maintenance	100-190-32500	80	800	800
Telecommunications	100-190-33000	635	500	650
Bonds	100-190-33500	260	325	500
Books	100-190-34000	8,218	6,500	7,500
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		\$ 210,840	\$ 226,307	\$ 268,269

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>COUNTY CLERK</u>				
Salary	100-200-10000	\$ 209,589	\$ 222,448	\$ 230,840
Longevity	100-200-10020	9,330	9,690	19,680
Over Time pay	100-200-10070	91	850	850
Over Time Comp Pay	100-200-10080	-	-	-
Benefits				
FICA/Medicare	100-200-15010	15,944	17,759	19,165
Retirement	100-200-15020	34,598	38,483	42,138
Health Insurance	100-200-15030	58,696	62,491	64,697
Dental Insurance	100-200-15040	1,633	1,710	1,687
BC Life Insurance	100-200-15050	219	220	162
TCDRS Life Insurance	100-200-15060	1,155	1,248	1,353
Unemployment	100-200-15070	654	726	775
Workers' Compensation	100-200-15080	542	619	669
Office Supplies	100-200-20000	6,542	6,875	6,875
Travel and Professional Dues	100-200-31015	3,407	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	2,121	2,500	2,500
Printing	100-200-32000	6,134	9,000	9,000
Machine Maintenance	100-200-32500	20	1,500	1,500
Telecommunications	100-200-33000	1,022	1,200	1,200
Bonds	100-200-33500	-	1,665	1,665
Indexing	100-200-35000	25,000	25,000	25,000
Magnetic Imaging	100-200-80400	3,876	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,796	2,000	2,000
Total County Clerk		\$ 382,369	\$ 424,734	\$ 450,506
TOTAL JUDICIAL		\$ 2,001,890	\$ 2,184,201	\$ 2,460,938

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
GENERAL ADMINISTRATION				
<u>COUNTY JUDGE</u>				
Salary	100-210-10000	\$ 79,419	\$ 82,280	\$ 85,572
Salary Supplement	100-210-10010	15,058	15,000	15,000
Longevity	100-210-10020	1,920	2,160	1,440
Over Time Pay	100-210-10070	14	15	15
Benefits				
FICA/Medicare	100-210-15010	7,359	7,608	7,804
Retirement	100-210-15020	15,283	16,485	17,159
Health Insurance	100-210-15030	14,797	15,621	16,152
Dental Insurance	100-210-15040	547	570	563
BC Life Insurance	100-210-15050	73	74	54
TCDRS Life Insurance	100-210-15060	510	528	551
Unemployment	100-210-15070	129	140	144
Workers' Compensation	100-210-15080	261	266	273
Office Supplies	100-210-20000	400	750	750
Travel and Professional Dues	100-210-31015	4,404	4,000	4,000
Machine Maintenance	100-210-32500	-	350	350
Telecommunications	100-210-33000	434	400	400
Bonds	100-210-33500	-	100	100
Books	100-210-34000	-	-	-
Miscellaneous	100-210-80500	-	250	250
Total County Judge		\$ 140,608	\$ 146,597	\$ 150,577

COMMISSIONERS COURT

Salary	100-220-10000	\$ 141,399	\$ 151,261	\$ 151,261
Longevity	100-220-10020	1,050	1,140	2,640
Benefits				
FICA/Medicare	100-220-15010	10,198	11,659	11,774
Retirement	100-220-15020	22,511	25,265	25,887
Health Insurance	100-220-15030	22,195	23,431	24,227
Dental Insurance	100-220-15040	821	855	844
BC Life Insurance	100-220-15050	105	110	81
TCDRS Life Insurance	100-220-15060	752	820	832
Workers' Compensation	100-220-15080	401	406	411
Office Supplies	100-220-20000	427	400	400
Travel - Commissioner Precinct 1	100-220-31011	1,238	2,000	2,000
Travel - Commissioner Precinct 2	100-220-31020	549	2,000	2,000
Travel - Commissioner Precinct 3	100-220-31030	230	2,000	2,000
Travel - Commissioner Precinct 4	100-220-31040	230	2,000	2,000
Telecommunications	100-220-33000	205	175	175
Bonds	100-220-33500	356	360	360
Miscellaneous	100-220-80500	-	100	100
Total Commissioners Court		\$ 202,667	\$ 223,982	\$ 226,992

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary	100-322-10001	\$ 41,171	\$ 42,600	\$ 44,304
Longevity	100-322-10020	-	360	960
Fica	100-322-15010	3,150	3,287	3,463
Retirement	100-322-15020	6,505	6,661	7,019
Dental Insurance	100-322-15040	-	-	-
BC Life Insurance	100-322-15050	-	-	-
TCDRS Life Insurance	100-322-15060	217	244	257
Unemployment	100-322-15070	162	150	159
Workers Compensation	100-322-15080	-	114	121
Office Supplies	100-322-20000	11	500	500
Education/Professional Dues	100-322-31000	-	750	750
Machine Maintenance	100-322-32500	-	300	300
Telecommunication	100-322-33000	205	300	300
Miscellaneous	100-322-80500	-	200	200
Capital Expenditures	100-322-90150	-	25,000	5,000
Total Technology Information		\$ 51,421	\$ 80,466	\$ 63,333

TOTAL GENERAL ADMINISTRATION **\$ 394,696** **\$ 451,045** **\$ 440,902**

ELECTIONS

Salary	100-230-10000	\$ 65,051	\$ 73,398	\$ 76,334
Longevity	100-230-10020	2,760	2,880	6,000
Salary-Judges and Clerks	100-230-10011	2,603	9,000	6,000
Overtime/Comp Pay	100-230-10080	-	550	550
Fica	100-230-15010	5,257	5,836	6,299
Retirement	100-230-15020	10,812	12,646	13,849
Health Insurance	100-230-15030	19,691	22,402	16,152
Dental Insurance	100-230-15040	488	570	563
Life Insurance	100-230-15050	65	74	54
Life (TCDRS) Insurance	100-230-15060	361	405	445
Unemployment	100-230-15070	312	313	338
Workers' Compensation	100-230-15080	222	204	220
Judges & Clerks	100-230-15100	12,981	16,000	12,000
Office Supplies	100-230-20000	2,469	3,000	3,000
Data Processing Supplies	100-230-21001	12,716	25,000	15,000
Travel and Professional Dues	100-230-31015	1,416	3,000	4,000
Printing	100-230-32000	-	-	1,000
Machine Maintenance	100-230-32500	19,762	19,711	23,000
Telecommunications	100-230-33004	778	600	800
Bonds	100-230-33500	355	355	355
Election Consultant	100-230-42700	-	-	-
Miscellaneous	100-230-8050	-	-	-
TOTAL ELECTIONS		\$ 158,099	\$ 195,944	\$ 185,959

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
FINANCIAL ADMINISTRATION				
<u>COUNTY AUDITOR</u>				
Salary	100-240-10000	\$ 146,410	\$ 154,042	\$ 178,078
Longevity	100-240-10020	7,200	7,560	13,920
Emer Mgt Cell Phone Allowance	100-240-10090	600	600	-
Benefits				
FICA/Medicare	100-240-15010	11,245	12,409	14,688
Retirement	100-240-15020	24,364	26,890	32,294
Health Insurance	100-240-15030	36,568	38,022	39,355
Dental Insurance	100-240-15040	1,117	1,140	1,125
BC Life Insurance	100-240-15050	149	147	108
TCDRS Life Insurance	100-240-15060	814	872	1,037
Unemployment	100-240-15070	606	666	788
Workers' Compensation	100-240-15080	452	434	513
Office Supplies	100-240-20000	179	1,000	1,000
Data Processing Supplies	100-240-21000	-	-	-
Travel and Professional Dues	100-240-31015	3,033	3,500	3,500
Printing	100-240-32000	381	250	250
Machine Maintenance	100-240-32500	-	500	500
Telecommunications	100-240-33000	593	500	500
Bonds	100-240-33500	50	200	200
Miscellaneous	100-240-80500	-	250	250
Total County Auditor		\$ 233,761	\$ 248,982	\$ 288,106

COUNTY TREASURER

Salary	100-250-10000	\$ 82,041	\$ 83,163	\$ 86,490
Longevity	100-250-10020	5,400	5,640	11,760
Over Time pay	100-250-10070	-	-	-
Benefits				
FICA/Medicare	100-250-15010	5,988	6,794	7,517
Retirement	100-250-15020	13,963	14,722	16,526
Health Insurance	100-250-15030	18,724	19,833	20,548
Dental Insurance	100-250-15040	547	570	563
BC Life Insurance	100-250-15050	73	74	54
TCDRS Life Insurance	100-250-15060	466	471	531
Unemployment	100-250-15070	132	141	153
Workers' Compensation	100-250-15080	220	237	263
Office Supplies	100-250-20000	256	1,000	1,000
Data Processing Supplies	100-250-21000	-	-	-
Travel and Professional Dues	100-250-31015	1,347	2,250	2,250
Printing	100-250-32000	479	750	750
Machine Maintenance	100-250-32500	362	400	400
Telecommunications	100-250-33000	618	600	600
Bonds	100-250-33500	-	-	-
Miscellaneous	100-250-80500	-	-	-
Total County Treasurer		\$ 130,616	\$ 136,645	\$ 149,405

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>COUNTY TAX ASSESSOR COLLECTOR</u>				
Salary	100-260-10000	\$ 243,762	\$ 270,319	\$ 281,132
Longevity	100-260-10020	7,960	6,960	9,960
Over Time pay	100-260-10070	1,711	2,175	2,175
Benefits				
FICA/Medicare	100-260-15010	19,196	21,212	22,269
Retirement	100-260-15020	40,038	45,966	48,962
Health Insurance	100-260-15030	41,937	62,481	64,605
Dental Insurance	100-260-15040	1,551	2,280	2,249
BC Life Insurance	100-260-15050	207	293	216
TCDRS Life Insurance	100-260-15060	1,337	1,470	1,572
Unemployment	100-260-15070	791	926	969
Workers' Compensation	100-260-15080	687	740	777
Office Supplies	100-260-20000	3,705	6,000	5,000
Travel and Professional Dues	100-260-31015	2,000	3,500	4,000
Printing	100-260-32000	12,418	13,000	14,000
Machine Maintenance	100-260-32500	5,416	6,000	5,000
Telecommunications	100-260-33000	981	800	1,200
Bonds	100-260-33500	4,534	200	300
Software/Hardware Maintenance	100-260-35551	-	18,000	18,000
Insurance	100-260-47501	-	1,245	1,245
Website	100-260-47510	4,800	-	-
Miscellaneous	100-260-80500	-	-	-
Total County Tax Assessor Collector		\$ 393,031	\$ 463,567	\$ 483,631
TOTAL FINANCIAL ADMINISTRATION		\$ 757,408	\$ 849,194	\$ 921,142

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
GENERAL				
<u>COURTHOUSE AND OTHER BUILDINGS</u>				
Salary	100-280-10000	\$ 99,769	\$ 104,171	\$ 108,338
Longevity	100-280-10020	6,360	6,600	14,400
Over Time Pay	100-280-10070	10,038	7,255	7,255
Benefits				
FICA/Medicare	100-280-15010	8,520	8,474	9,390
Retirement	100-280-15020	18,354	18,364	20,645
Health Insurance	100-280-15030	36,875	39,060	40,471
Dental Insurance	100-280-15040	547	570	563
BC Life Insurance	100-280-15050	73	74	54
TCDRS Life Insurance	100-280-15060	613	588	663
Unemployment	100-280-15070	458	455	504
Workers' Compensation	100-280-15080	3,678	3,865	4,282
Travel and Professional Dues	100-280-31000	123	123	123
Maint/Elevator Telephone	100-280-33003	1,207	1,000	1,000
Uniform Expense	100-280-43601	-	1,000	1,000
Building Maintenance - Courthouse	100-280-41000	56,679	58,000	68,000
Annex	100-280-41100	18,299	15,250	15,250
District Court	100-280-41150	10,897	14,000	14,000
Showbarn	100-280-55000	5,859	5,800	5,800
Yard Maintenance - All Buildings	100-280-41500	2,778	3,750	3,750
Utilities - All Buildings	100-280-46500	79,268	112,000	112,000
Elevator Service	100-280-42000	14,322	14,000	14,000
Janitorial Supplies	100-280-43500	6,336	6,000	6,000
Miscellaneous	100-280-80500	-	-	-
Total Courthouse and Other Buildings		\$ 381,053	\$ 420,399	\$ 447,488

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>NONDEPARTMENTAL</u>				
Salary	100-290-10000	\$ 2,056	\$ 19,275	\$ 60,000
Compensatory Pay	100-290-10080		-	-
Benefits - Unemployment and Workers' Compensation	100-290-15000	1,461	40,000	40,000
FICA/Medicare	100-290-15010	937	1,550	4,590
Retirement	100-290-15020	1,708	353,366	310,092
TCDRS Life Insurance	100-290-15060	55	125	324
Accountant	100-290-42500	7,200	7,200	7,200
Advertising	100-290-44500	23,040	22,000	22,000
Association Dues	100-290-45000	10,789	10,700	10,700
Attorney/Legal fees/Professional Svc	100-290-42550	28,759	27,000	27,000
Autopsies	100-290-44000	94,665	60,000	60,000
Chemical Breath Test	100-290-45500	12,540	13,250	13,250
Computer Software Maintenance	100-290-35550	131,712	145,000	145,000
Copy Machine Maintenance	100-290-35501	30,271	33,000	34,200
CSCD - Community Service Coordinator	100-290-35510	21,000	21,000	21,000
Data Processing Supplies	100-290-21000	3,628	12,000	12,000
E-mail & Internet	100-290-33010	3,587	3,600	3,600
Emergency Management	100-290-33020	7,387	9,475	1,000
2nd FI Fax/TSG Modem/JPO & APO Re	100-290-33001	485	3,500	1,000
Insurance - Employees Blanket Bond	100-290-48500	-	615	615
Insurance - Law Enforcement	100-290-50600	35,500	35,500	35,500
Insurance - Officials Liability	100-290-48000	29,522	29,600	29,600
Insurance - Property	100-290-49000	59,591	72,900	72,900
Insurance - Retirees Health	100-290-51000	258,364	214,384	214,384
Miscellaneous	100-290-80500	4,535	8,000	8,000
Office Supplies	100-290-20000	36,176	37,500	37,500
Physicals	100-290-73500	2,834	3,750	3,750
Ports to Plains	100-290-73410	-	-	-
Postage	100-290-36000	58,224	65,000	65,000
Redistricting	100-290-64550	6,500	6,500	6,500
Refunds	100-290-64200	574	3,000	3,000
Reliever Route Right of Way	100-290-80550	-	-	-
Reserve Contingency	100-290-64500	-	175,000	175,000
Septic Inspector	100-290-42850	10,425	9,000	9,000
Septic Inspector Travel/Education	100-290-31004	96	-	-
TCDRS-optional payment		100,000	-	-
Website Maintenance	100-290-33030	-	1,050	1,050
Total Nondepartmental		\$ 983,621	\$ 1,443,840	\$ 1,434,755
TOTAL GENERAL		\$ 1,364,674	\$ 1,864,239	\$ 1,882,243

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
INTERGOVERNMENTAL				
<u>CONTRIBUTIONS TO OTHER AGENCIES</u>				
Big Country RC&D	100-300-71020	\$ 100	\$ 100	\$ 100
Chaplain Corp	100-300-71030	2,500	2,500	2,500
City of Big Spring - Ambulance	100-300-71000	153,333	396,000	370,387
City of Big Spring - Landfill Closing	100-300-56460	22,092	22,092	22,092
City of Big Spring - Landfill Operator	100-300-56450	53,969	53,975	53,975
City of Big Spring - Landfill	100-300-57600	-	500,000	500,000
Civil Defense	100-300-56500	1,500	1,500	1,500
COG - Tower for Emergency Mgmt	100-300-57860	-	-	2,000
Council on Aging	100-300-57870	2,800	2,800	2,800
Delinquent Attorney Fee	100-300-56550	44,586	50,000	50,000
Historical Society	100-300-55500	2,536	2,350	2,350
Howard College for Cnty Agent	100-300-81040	-	6,000	6,000
Juvenile Probation	100-300-63200	-	150,000	269,000
Mental Health/Mental Retardation	100-300-63210	25,500	25,500	25,500
Museum	100-300-54500	7,345	7,345	7,345
State Park	100-300-81030	10,000	10,000	10,000
Tax and Oil Evaluators	100-300-43000	150,073	200,096	200,096
Victim Services	100-300-57850	15,000	15,000	15,000
TOTAL INTERGOVERNMENTAL		\$ 491,334	\$ 1,445,258	\$ 1,540,645

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
PUBLIC SAFETY				
<u>SHERIFF</u>				
Salary	100-310-10000	\$ 782,385	\$ 955,674	\$ 1,009,255
Longevity	100-310-10020	9,810	11,550	21,600
Certificate Pay	100-310-10030	3,470	3,000	3,660
Holiday Pay	100-310-10060	20,553	25,000	25,000
Overtime Pay	100-310-10070	10,914	25,000	25,000
Cell Phone Allowance	100-310-10090	2,025	2,700	3,000
Benefits				
FICA/Medicare	100-310-15010	62,491	74,430	79,370
Retirement	100-310-15020	131,022	161,287	174,510
Health Insurance	100-310-15030	132,568	164,012	169,586
Dental Insurance	100-310-15040	4,903	5,971	5,902
BC Life Insurance	100-310-15050	656	775	565
TCDRS Life Insurance	100-310-15060	4,377	5,230	5,603
Unemployment	100-310-15070	3,062	3,756	4,000
Workers' Compensation	100-310-15080	24,125	31,144	33,189
Office Supplies	100-310-20000	3,171	3,500	3,500
Law Enforcement Supplies	100-310-22000	4,600	7,000	10,000
Travel and Professional Dues	100-310-31015	12,436	14,000	17,000
LEOSE Training	100-310-31070	667	-	-
Investigative Websites	100-310-31103	-	1,400	1,400
L&W program	100-310-31160	1,530	9,000	9,000
Printing	100-310-32000	621	1,250	1,250
Machine Maintenance	100-310-32500	520	3,950	3,050
Telecommunications	100-310-33000	5,893	5,000	5,000
Bonds	100-310-33500	249	600	600
Uniform Expense	100-310-43600	4,454	7,000	10,000
Cop Sync	100-310-53510	-	15,000	15,000
Abandoned Animal Expense	100-310-80490	303	3,000	3,000
Grant/donations	100-310-80990	-	4,874	4,874
School Resource Officers	100-310-80970	8,070	-	-
Capital outlay	100-310-90150	1,640	2,500	20,000
Miscellaneous	100-310-80500	4,637	2,000	1,950
Sheriff Upgrading Computers in vehicles	100-310-80514	18,153	10,000	10,000
Total Sheriff		\$ 1,259,305	\$ 1,559,603	\$ 1,675,864

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>JOINT LAW ENFORCEMENT CENTER</u>				
Salary	100-311-10000	\$ 324,821	\$ 397,696	\$ 427,936
Longevity	100-311-10020	1,440	1,320	6,240
Holiday Pay	100-311-10060	14,265	12,275	12,275
Over Time Pay	100-311-10070	29,812	28,000	32,000
FICA	100-311-15010	27,398	30,525	33,215
Retirement	100-311-15020	58,509	66,147	73,029
Health Insurance	100-311-15030	72,758	78,101	88,831
Dental Insurance	100-311-15040	2,691	2,849	3,092
Life Insurance	100-311-15050	359	366	296
Life (TCDRS) Insurance	100-311-15060	1,954	2,145	2,345
Unemployment	100-311-15070	1,458	1,636	1,780
Workers Comp	100-311-15080	349	1,065	1,159
Supplies/Equipment	100-311-20001	526	250	3,000
Education/Professional Dues	100-311-31000	366	4,000	4,000
Building Maintenance	100-311-41000	6,329	15,000	15,000
Uniform Expense	100-311-43600	-	500	1,000
Utilities	100-311-46500	45,428	75,000	60,000
Insurance/Property	100-311-49000	12,582	8,300	8,300
Equipment Repairs	100-311-66000	-	-	-
Miscellaneous	100-311-80500	283	650	650
Total Joint Law Enforcement Cntr		\$ 601,328	\$ 725,825	\$ 774,148

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>JAIL</u>				
Salary	100-320-10000	\$ 862,204	\$ 940,649	\$ 959,900
Longevity	100-320-10020	11,320	12,540	28,020
On Call Pager Pay	100-320-10040	2,927	3,750	3,750
Holiday Pay	100-320-10060	26,126	22,000	22,000
Cell Phone Allowance	100-320-10090	1,200	1,200	1,800
Overtime Pay	100-320-10070	16,829	20,000	20,000
Benefits				
FICA/Medicare	100-320-15010	69,292	72,935	75,714
Retirement	100-320-15020	145,188	158,048	166,471
Health Insurance	100-320-15030	174,062	186,413	192,790
Dental Insurance	100-320-15040	6,227	6,552	6,464
BC Life Insurance	100-320-15050	833	832	619
TCDRS Life Insurance	100-320-15060	4,849	5,125	5,345
Unemployment	100-320-15070	3,618	3,912	4,058
Workers' Compensation	100-320-15080	24,266	27,253	28,203
Housing of Prisoners		-	-	10,000
Office Supplies	100-320-20000	1,392	2,500	2,500
Cleaning Supplies	100-320-20500	10,867	12,000	12,000
Education/Professional Dues	100-320-31000	2,994	5,000	8,000
Travel/Prisoner	100-320-31100	5,731	8,000	8,000
Jail Supplies	100-320-24000	14,055	18,000	18,000
Machine Maintenance	100-320-32500	7,768	7,500	7,500
Telecommunications	100-320-33004	4,270	5,500	5,500
Copy Machine Lease	100-320-35500	6,035	6,000	6,000
Medical Supplies	100-320-24500	-	4,000	4,000
Uniform Expense	100-320-43600	3,312	5,000	6,000
Relief Nurse	100-320-43800	16,321	15,000	15,000
Utilities	100-320-46500	46,893	70,000	60,000
Building Maintenance	100-320-41000	55,879	50,000	55,000
Security Electronics	100-320-41010	7,050	20,000	20,000
Yard Maintenance	100-320-41501	1,936	2,000	2,000
Medicine	100-320-60500	69,733	65,000	65,000
Groceries	100-320-61000	148,258	150,000	150,000
Medical/Ambulance	100-320-70010	3,841	3,000	3,000
Miscellaneous	100-320-80500	927	750	750
Capital Expenditures	100-320-90150	-	10,000	10,000
Total Jail		\$ 1,756,203	\$ 1,920,459	\$ 1,983,384

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 301	\$ 300	\$ 300
Benefits				
FICA/Medicare	100-330-15010	23	23	9
Workers' Compensation	100-330-15080	11	42	11
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31005	-	1,000	1,000
Bonds	100-330-33500	-	100	100
Total Constable		\$ 335	\$ 1,515	\$ 1,470

**COMMUNITY SUPERVISION AND
CORRECTIONS**

Machine Maintenance	100-340-32500	\$ 3,098	\$ 3,000	\$ 3,000
Telecommunications	100-340-33000	1,230	1,200	1,200
Substance Abuse Counseling		-	12,000	12,000
Capital Expenditures	100-340-90150	776	2,050	15,050
Total Community Supervision and Corections		\$ 5,104	\$ 18,250	\$ 31,250

JUVENILE DETENTION FACILITY

Salary	100-350-10000	\$ 29,028	\$ 80,000	\$ -
Over Time Pay	100-350-10070	-	1,000	-
Benefits				
FICA/Medicare	100-350-15010	2,222	6,120	-
Retirement	100-350-15020	1,886	13,262	-
Health Insurance		-	-	-
TCDRS Life Insurance	100-350-15060	63	424	-
Unemployment	100-350-15070	69	328	-
Workers' Compensation	100-350-15080	1,713	2,742	-
Detention Supplies	100-350-20002	198	200	-
Training/Fingerprinting	100-350-31007	139	300	-
Out of town Placement	100-350-31300	-	18,145	-
Building Maintenance	100-350-41000	764	765	-
Cable TV	100-350-46700	430	435	-
Laundry	100-350-46750	-	100	-
Groceries	100-350-61001	1,775	3,500	-
Miscellaneous	100-350-80500	777	1,000	-
Total Juvenile Detention Facility		\$ 39,064	\$ 128,321	\$ -

note: This facility is no longer in operation (effective August 2014).

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>STATE AGENCIES</u>				
Salary	100-360-10000	\$ 28,313	\$ 30,798	\$ 32,030
Longevity	100-360-10020	270	480	1,200
Benefits	100-360-15000			
FICA/Medicare	100-360-15010	2,187	2,393	2,543
Retirement	100-360-15020	4,517	5,186	5,590
Health Insurance	100-360-15030	7,398	7,811	8,075
Dental Insurance	100-360-15040	274	285	281
BC Life Insurance	100-360-15050	37	37	27
TCDRS Life Insurance	100-360-15060	151	166	180
Unemployment	100-360-15070	113	129	137
Workers' Compensation	100-360-15080	73	63	69
Education/Professional Dues	100-360-31000	-	-	-
Telecommunications	100-360-33000	-	-	-
Bonds	100-360-33500	178	178	178
Radar Repairs	100-360-52500	1,454	1,455	1,455
Weight Tickets	100-360-80200	-	-	-
Miscellaneous	100-360-80500	-	-	-
Total State Agencies		\$ 44,965	\$ 48,981	\$ 51,765

VOLUNTEER FIRE DEPARTMENT

Workers' Compensation	100-370-15080	\$ 2,722	\$ 3,000	\$ 3,000
Education and Certification	100-370-31000	10,435	10,000	10,000
Telecommunications	100-370-33000	399	400	400
Utilities	100-370-46500	15,711	22,500	22,500
Vincent Station Rent	100-370-47000	250	250	250
Fire Fighter Incentive	100-370-80496	15,000	15,000	15,000
Miscellaneous	100-370-80500	315	1,000	1,000
Fire Fighting Equipment	100-370-90450	19,832	20,000	20,000
Fire Fighting Supplies	100-370-90600	10,500	11,500	11,500
Total Volunteer Fire Department		\$ 75,164	\$ 83,650	\$ 83,650

TOTAL PUBLIC SAFETY **\$ 3,781,468** **\$ 4,486,604** **\$ 4,601,531**

WELFARE

Travel for Indigents	100-380-31200	\$ -	\$ 400	\$ 400
Medicine for Indigents	100-380-60501	316	3,350	3,350
Burials for Indigents	100-380-64000	4,500	9,000	9,000
Miscellaneous	100-380-80500	-	350	350
TOTAL WELFARE		\$ 4,816	\$ 13,100	\$ 13,100

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
CONSERVATION OF NATURAL RESOURCES				
<u>EXTENSION OFFICE</u>				
Salary	100-390-10000	\$ 49,006	\$ 73,325	\$ 76,258
Longevity	100-390-10020	-	-	-
Over Time Pay	100-390-10070	486	425	425
Cell Phone Allowance	100-390-10090	800	800	800
Benefits				
FICA/Medicare	100-390-15010	3,876	5,671	5,895
Retirement	100-390-15020	3,385	5,239	5,522
Health Insurance	100-390-15030	5,750	7,811	8,076
Dental Insurance	100-390-15040	213	285	2,891
BC Life Insurance	100-390-15050	28	37	27
TCDRS Life Insurance	100-390-15060	113	168	178
Unemployment	100-390-15070	207	304	316
Workers' Compensation	100-390-15080	3,112	2,011	2,092
Office Supplies	100-390-20000	888	900	900
HE Agent Supplies	100-390-25000	-	-	1,000
Travel for Ag Agent	100-390-31001	7,344	7,000	7,000
Travel for Assistant Ag Agent	100-390-31010	-	-	-
Travel for HE Agent	100-390-31050	-	3,000	3,000
Printing	100-390-32000	-	-	-
Machine Maintenance	100-390-32500	-	150	150
Telecommunications	100-390-33000	1,018	600	600
Ginning Expense	100-390-60300	-	75	75
Miscellaneous	100-390-80500	254	255	255
TOTAL CONSERVATION OF NATURAL RESOURCES		\$ 76,480	\$ 108,056	\$ 115,460

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>LIBRARY</u>				
Salary	100-410-10000	\$ 206,897	\$ 217,218	\$ 225,474
Longevity	100-410-10020	5,040	5,640	12,480
Over Time Pay	100-410-10070	-	-	-
Benefits				
FICA/Medicare	100-410-15010	15,440	17,050	18,204
Retirement	100-410-15020	33,488	36,945	40,024
Health Insurance	100-410-15030	44,391	46,861	48,453
Dental Insurance	100-410-15040	1,642	1,710	1,687
BC Life Insurance	100-410-15050	220	220	162
TCDRS Life Insurance	100-410-15060	1,118	1,182	1,285
Unemployment	100-410-15070	833	915	976
Workers' Compensation	100-410-15080	969	1,100	1,172
Office Supplies	100-410-20000	4,506	2,250	2,250
Travel & Professional Dues	100-410-31015	1,279	2,100	2,100
Printing and Bindery	100-410-32000	-	100	100
Machine Maintenance	100-410-32500	-	600	600
Telecommunications	100-410-33000	2,923	2,500	2,500
Books	100-410-34000	29,699	30,000	30,000
Software Maintenance	100-410-35551	2,021	4,200	4,200
Building Maintenance	100-410-41000	9,858	15,000	15,000
Yard Maintenance	100-410-41503	-	500	500
Elevator Service	100-410-42001	2,150	1,850	1,850
Utilities	100-410-46500	24,199	25,000	25,000
Audio and CD	100-410-58000	2,000	3,000	3,000
Summer Reading Program	100-410-58500	-	400	400
Subscriptions	100-410-59500	1,697	2,250	2,250
Literacy Program	100-410-59550	-	50	50
Miscellaneous	100-410-80500	71	100	100
TOTAL LIBRARY		\$ 390,441	\$ 418,741	\$ 439,817

ANIMAL TRAPPER

State Trapper	100-400-82000	\$ 15,900	\$ 15,000	\$ 32,400
TOTAL ANIMAL TRAPPER		\$ 15,900	\$ 15,000	\$ 32,400

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
<u>CAPITAL OUTLAY</u>				
Capital Expenditures	100-415-90150	\$ 143,215	\$ 121,000	\$ 121,000
TOTAL CAPITAL OUTLAY		\$ 143,215	\$ 121,000	\$ 121,000
<u>TRANSFERS</u>				
Transfer to FEMA	100-999-99910	\$ 172,091	\$ -	\$ -
Transfer to Debt Svc Fund	100-999-99930	-	-	-
Transfer to Capital Projects	100-999-99940	55,093	-	-
Transfer to Tobacco (Other)	100-999-99950	50,000	50,000	50,000
Transfer to Tobacco (Software)	100-999-99960	150,000	150,000	150,000
Transfer to Tobacco (Fairbarn)	100-999-99970	-	-	-
Transfer to Courthouse Security Fund	100-999-99980	55,650	63,781	75,000
Transfer to Indigent Health Care Fund	100-999-99992	195,000	982,684	877,003
TOTAL TRANSFERS		\$ 677,834	\$ 1,246,465	\$ 1,152,003
<u>TRANSFERS OUT/CHARGES TO OTHER DEPTS.</u>				
Automobile Operation:				
Maintenance	100-280-53500	\$ 4,000	\$ 4,000	\$ 8,000
Sheriff	100-310-53500	110,000	110,000	220,000
Jail	100-320-53500	40,000	40,000	80,000
Vol. Fire Department	100-370-53500	50,000	50,000	100,000
Extension Office	100-390-53500	27,500	27,500	55,000
TOTAL TRANSFERS OUT/CHARGES TO OTHER DEPARTMENTS		\$ 231,500	\$ 231,500	\$ 463,000
TOTAL GENERAL FUND EXPENDITURES		\$10,489,755	\$ 13,630,347	\$ 14,370,140

ROAD AND BRIDGE FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
Salary	150-420-10001	\$ 611,375	\$ 678,388	\$ 746,063
Longevity	150-420-10020	12,580	15,150	29,760
Other Pay	150-420-10041	-	500	500
Overtime Pay	150-420-10070	1,164	1,165	1,165
Benefits				
FICA/Medicare	150-420-15010	46,036	53,056	59,351
Retirement	150-420-15020	98,074	114,972	130,494
Health Insurance	150-420-15030	138,879	151,273	164,572
Dental Insurance	150-420-15040	4,493	4,843	5,059
BC Life Insurance	150-420-15050	598	623	484
TCDRS Life Insurance	150-420-15060	3,276	3,728	4,190
Unemployment	150-420-15070	2,509	2,844	3,181
Workers' Compensation	150-420-15080	41,818	43,000	44,446
Office Supplies	150-420-20004	1,673	1,800	1,800
Sign Supplies	150-420-26000	15,967	15,000	20,000
Shop Supplies	150-420-28000	1,682	-	-
Education/Professional dues	150-420-31000	1,709	2,000	2,000
Telecommunications	150-420-33000	2,776	2,700	2,700
Bonds	150-420-33500	50	200	200
Uniform Rentals	150-420-43600	8,951	10,000	10,000
Utilities	150-420-46500	10,181	9,500	9,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	728,407	1,000,000	1,000,000
Road Edge Repairs	150-420-73010	370,318	400,000	400,000
Physicals and Drug Testing	150-420-73500	2,170	2,000	2,000
Caliche and Water	150-420-74500	4,011	40,000	40,000
Patching Material	150-420-75000	32,516	35,000	35,000
Posts, Wire, and Fence Material	150-420-75500	3,784	3,815	200
Bridge Material	150-420-75600	-	200	200
Lateral Road Expense	150-420-80000	20,601	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	5,568	12,500	12,500
Miscellaneous	150-420-80500	1,242	500	500
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	600,000	900,000	1,000,000
Transfer to Capital Projects		0	0	138,000
TOTAL ROAD & BRIDGE EXPENDITURE		\$ 2,772,408	\$ 3,555,914	\$ 3,915,022

LAW LIBRARY FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
Online Books	170-430-34001	\$ 12,776	\$ 20,000	\$ 20,000
TOTAL LAW LIBRARY FUND EXPENDITURES		\$ 12,776	\$ 20,000	\$ 20,000

INDIGENT HEALTH CARE FUND
EXPENDITURES

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
Salary	190-440-10000	\$ 78,765	\$ 85,151	\$ 88,105
Longevity	190-440-10020	6,960	6,960	14,880
Over Time Pay	190-440-10070	-	30	30
Benefits				
FICA/Medicare	190-440-15010	6,325	7,047	7,879
Retirement	190-440-15020	13,126	14,600	17,323
Health Insurance	190-440-15030	25,836	27,341	28,311
Dental Insurance	190440-15040	547	570	563
BC Life Insurance	190-440-15050	73	74	54
TCDRS Life Insurance	190-440-15060	438	488	557
Unemployment	190-440-15070	337	378	423
Workers' Compensation	190-440-15080	222	246	274
Office Supplies	190-440-20000	510	4,641	4,650
Medical Supplies	190-440-22500	-	550	550
Travel and Professional Dues	190-440-31015	476	1,250	1,250
Machine Maintenance	190-440-32500	-	400	400
Telecommunications	190-440-33004	805	850	850
County Nurse	190-440-43801	-	-	-
Physician, Non-emergency	190-440-70011	837	30,000	30,000
Prescription Medicine	190-440-70020	6,320	30,000	30,000
Hospital - inpatient	190-440-70030	52,685	702,608	581,404
Hospital - outpatient	190-440-70040	1,331	50,000	50,000
Lab, X-ray	190-440-70050	111	10,000	10,000
Diabetes Program	190-440-70110	616	2,000	2,000
Ineligible payments	190-440-70150	-	7,500	7,500
Ineligible payments--inmates	190-440-70160	-	-	-
Health Center	190-440-70200	-	-	-
TOTAL INDIGENT HEALTH CARE FUND		\$ 196,320	\$ 982,684	\$ 877,003

**COURTHOUSE SECURITY FUND
EXPENDITURES**

Department/Line Items	Acct Number	2012-13 Actual	2013-14 Budget	2014-15 Approved
Salary	220-455-10001	\$ 45,389	\$ 48,672	\$ 52,242
Longevity	220-455-10020	3,360	3,480	7,200
Certificate	220-455-10030	420	420	420
Benefits				
FICA/Medicare	220-455-15010	3,628	4,022	4,580
Retirement	220-455-15020	7,768	8,716	10,069
Health Insurance	220-455-15030	13,759	14,592	15,128
Dental Insurance	220-455-15040	274	285	282
BC Life Insurance	220-455-15050	37	37	27
TCDRS Life Insurance	220-455-15060	259	214	324
Unemployment	220-455-15070	194	216	246
Workers' Compensation	220-455-15080	1,590	1,802	2,052
Office Supplies	220-455-20000	240	250	250
Alarm System Repairs	220-455-32550	615	-	-
Capital Expenditures	220-455-90153	3,494	6,000	6,000
TOTAL COURTHOUSE SECURITY FUND EXPENDITURES		\$ 81,027	\$ 88,706	\$ 98,820

**TOBACCO SETTLEMENT FUND
EXPENDITURES**

Department/Line Items		2012-13 Actual	2013-14 Budget	2014-15 Approved
Capital Expenditures	233-466-90150	\$ 169,162	\$ 2,302,200	\$ 2,498,975
Software	233-466-90170	-	200,000	142,000
TOTAL TOBACCO SETTLEMENT FUND		\$ 169,162	\$ 2,502,200	\$ 2,640,975

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Doc Preservation Svc	230-460-35001	\$ 34,790	\$	-	\$	83,035
Software Maintenance	230-460-90198	-		57,000		57,000
TOTAL RECORDS MANAGEMENT FUND		\$ 34,790	\$	57,000	\$	140,035

RECORDS MANAGEMENT (COURT FEE) FUND
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Capital Expenditures	231-465-90150	\$ 15,819	\$	20,143	\$	38,315
Automation/Preservation	231-465-90193	19,043		11,467		12,000
TOTAL RECORDS MANAGEMENT FUND		\$ 34,862	\$	31,610	\$	50,315

VITAL RECORDS PRESERVATION
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Education/professional dues	229-459-31014	863		1,000		1,000
Preservation	229-459-90192	-	\$	15,000	\$	15,000
TOTAL VITAL RECORD PRESERVATION		\$ 863	\$	16,000	\$	16,000

COUNTY CLERK RECORDS ARCHIVE
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Records Archive	228-458-90196	-	\$	120,000	\$	150,000
TOTAL RECORDS ARCHIVE		-	\$	120,000	\$	150,000

RECORDS MANAGEMENT--DISTRICT CLERK FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Automation/Preservation 227-460-90197	\$ -	\$ 27,000	\$ 27,000
TOTAL RECORDS MANAGEMENT FUND	\$ -	\$ 27,000	\$ 27,000

DISTRICT COURT RECORDS TECHNOLOGY FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Automation/Preservation 235-460-901905	\$ -	\$ 13,000	\$ 13,000
TOTAL DIST. COURT RECORDS TECH. FI	\$ -	\$ 13,000	\$ 13,000

JUSTICE COURT TECHNOLOGY FUND
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Cell Phone Allowance	234-130-10090	\$ 1,800	\$	1,800	\$	1,800
FICA	234-130-15010	88		138		138
Retirement	234-130-15020	284		290		290
TCDRS Life Insurance	234-130-15060	9		11		11
Unemployment	234-130-15070	-		3		3
Technology Education/Training	234-130-31005	4,809		8,000		8,000
Telecommunications	234-130-33004	-		-		-
Software Support	234-130-33011	-		-		-
Miscellaneous	234-130-80500	-		-		-
Technology	234-130-90191	818		5,000		5,000
Capital Expenditures	234-234-90194	-		-		-
TOTAL JUSTICE COURT TECHNOLOGY		\$ 7,808	\$	15,242	\$	15,242

JUSTICE COURT BLDG SECURITY FUND
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Court Security	221-450-80493	-	\$	21,805	\$	21,805
Miscellaneous	221-450-80500	-		-		-
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$	21,805	\$	21,805

JUVENILE DELINQUENCY FUND
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Damage Repair	232-466-80520	-	\$	10	\$	10
Educational/Intervention Programs	232-466-80570	-		10		10
Public Rewards	232-466-80581	-		3		3
TOTAL JUVENILE DELINQUENCY FUND EXPENDITURES		\$ -	\$	23	\$	23

DISTRICT COURT BLDG DONATION FUND
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Furniture	240-450-90290	-	\$	1,044	\$	1,044
TOTAL DISTRICT COURT BLDG DONATION FUND		\$ -	\$	1,044	\$	1,044

ELECTION ADMINISTRATION FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
10% Fee Expenditures 306-230-20010	\$ 6,066	\$ 25,000	\$ 25,000
TOTAL ELECTION ADMINISTRATION FUND	\$ 6,066	\$ 25,000	\$ 25,000

CHILD ABUSE PREVENTION FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Miscellaneous 226-365-05600	\$ -	\$ -	\$ -
TOTAL CHILD ABUSE PREVENTION FUND	\$ -	\$ -	\$ -

COUNTY COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Education/Training for Court Judge 237-460-31003	\$ -	\$ 100	\$ 100
Maint. of Technological Enhancements 237-460-32501	-	100	100
Purchase of Techn. Enhancements 237-460-90156	-	300	300
TOTAL COUNTY COURT TECHNOLOGY FUND	\$ -	\$ 500	\$ 500

DISTRICT COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Education/Professional Dues 238-460-31000	\$ -	\$ 50	\$ 50
Machine Maintenance 238-460-32500	-	100	100
Capital Expenditures 238-460-90150	-	135	135
TOTAL DISTRICT COURT TECHNOLOGY FUND	\$ -	\$ 285	\$ 285

DISTRICT COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Digitize Court Records 241-460-32510	\$ -	\$ 25,000	\$ 25,000
TOTAL DISTRICT COURT RECORD PRESERVATION FUND	\$ -	\$ 25,000	\$ 25,000

COUNTY COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Digitize Court Records 242-460-32510	\$ -	\$ 7,300	\$ 7,300
TOTAL COUNTY COURT RECORD PRESERVATION FUND	\$ -	\$ 7,300	\$ 7,300

FEMA FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Participating Entities	\$57,095	\$0	\$0
Capital Outlay 243-415-90150	0	234,000	234,000
TOTAL FEMA FUND	\$57,095	\$234,000	\$234,000

ALTERNATIVE DISPUTE RESOLUTION FUND
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Office of Dispute Resolution 236-236-80512	\$ 13,013	\$ 11,590	\$ 11,880
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND	\$ 13,013	\$ 11,590	\$ 11,880

ROAD & BRIDGE BUILDING (CAPITAL PROJECTS)
EXPENDITURES

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Capital Outlay	0	0	888,000
TOTAL CAPITAL PROJECTS FUND	\$0	\$0	\$888,000

DEBT SERVICE FUND, GO REFUNDING BONDS - SERIES 2005
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Bond Principal	600-601-68010	\$ 130,000	\$	130,000	\$	140,000
Bond Interest	600-601-68020	12,450		12,450		2,625
Agent's Fee	600-601-68030	300		300		750
TOTAL DEBT SERVICE FUND		\$ 142,750	\$	142,750	\$	143,375

DEBT SERVICE FUND, GO BONDS - SERIES 2008
EXPENDITURES

Department/Line Items		2012-13 Actual		2013-14 Budget		2014-15 Approved
Bond Principal	601-601-68010	\$ 320,000	\$	320,000	\$	345,000
Bond Interest	601-601-68020	483,124		483,124		456,424
Agent's Fee	601-601-68030	500		500		750
TOTAL JAIL DEBT SERVICE FUND		\$ 803,624	\$	803,624	\$	802,174

**EQUIPMENT OPERATING FUND
EXPENDITURES**

Department/Line Items	2012-13 Actual	2013-14 Budget	2014-15 Approved
Salary	850-530-10001 \$ 111,236	\$ 121,160	\$ 126,007
Longevity	850-530-10020 1,530	480	1,200
Over Time Pay	850-530-10070 280	550	550
FICA/Medicare	850-530-15010 8,212	9,306	9,732
Retirement	850-530-15020 17,857	20,165	21,397
Health Insurance	850-530-15030 22,195	23,431	24,227
Dental Insurance	850-530-15040 821	855	844
BC Life Insurance	850-530-15050 110	110	81
TCDRS Life Insurance	850-530-15060 596	654	687
Unemployment	850-530-15070 394	500	522
Workers' Compensation	850-530-15080 3,712	3,940	4,120
Shop Supplies	850-530-27000 2,679	4,000	5,000
Shop Maintenance	850-530-27500 4,024	5,000	5,000
Vehicle Insurance	850-530-51500 24,246	27,000	27,000
Reserve Contingency	850-530-64500 -	30,000	30,000
Gas and Oil	850-530-65000 337,896	290,000	325,000
Gas tank repairs	850-530-65010 16,974	17,000	-
Tires	850-530-65500 26,533	35,000	35,000
Equipment repairs	850-530-66000 18,481	35,000	19,000
Equipment Parts	850-530-66500 45,864	45,000	61,000
Radio Expense - Sheriff	850-530-67000 6,167	7,000	7,000
Radio Expense - Jail	850-530-67250 1,065	3,000	3,000
Radio Expense - R&B	850-530-67500 2,961	5,000	5,000
Radio tower lease	850-530-67750 3,000	3,000	5,000
Auto Expense - Sheriff	850-530-68000 25,198	25,000	35,000
Auto Expense - Jail	850-530-68011 3,473	3,500	3,500
Auto Expense - Maintenance	850-530-68250 2,654	2,500	2,500
Auto Expense - Detention & APO	850-530-68260 1,868	1,000	1,000
Auto Expense - Extension	850-530-68500 1,810	5,000	5,000
Auto Expense - Fire Department	850-530-68750 48,698	40,000	40,000
New Vehicles - Sheriff & Jail	850-530-90000 202,969	75,000	120,000
New Vehicles - R&B (1)	850-530-90100 387,736	295,000	321,000
New Vehicles - Extension	850-530-90120 -	-	47,000
New Vehicles - Crthse Maint	850-530-90131 49,610	-	-
New Vehicles - Fire Dept.	850-530-90180 7,500	18,000	18,000
Equipment Rental	850-530-90250 -	5,000	5,000
Facility Maintenance and Repairs	850-530-90300 3,141	-	-
TOTAL EQUIPMENT OPERATING FUND EXPENDITURES	\$ 1,391,490	\$ 1,157,151	\$ 1,314,367

(1) R&B New vehicles	Haul Truck Tractor	125,000
	Haul Trailer	31,000
	Buy Back Motor Grader	125,000
	Pickup	35,000
	Mechanics Bed	5,000
		<u>321,000</u>