

Howard County Fiscal Year 2017-2018 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$279,725, which is a 2.20 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$104,682.66.

The members of the governing body voted on the budget as follows:

FOR: Judge Kathryn Wiseman Commissioner Jimmie Long
Commissioner John Cline Commissioner Oscar M. Garcia
Commissioner Craig Bailey

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.440000/100	\$0.440000/100
Effective Tax Rate:	\$0.431259/100	\$0.449498/100
Effective Maintenance & Operations Tax Rate:	\$0.409220/100	\$0.419813/100
Rollback Tax Rate:	\$0.467497/100	\$0.475817/100
Debt Rate:	\$0.025541/100	\$0.022420/100

Total debt obligation for Howard County secured by property taxes: \$749,025

Commissioners Court approved the attached budget on 8-28-17 with the following changes:

	<u>Change From</u>		<u>Change To</u>
Courthouse and Other Buildings			
Bldg Maintenance: Courthouse	\$ 58,000	\$	75,000
Trapper			
State Trapper	\$ 32,400	\$	38,400
Library			
Copy Machine Lease	\$ 1,200	\$	2,500

Howard County, Texas

Annual Budget
October 1, 2017 – September 30, 2018

Kathryn Wiseman
County Judge

**Howard County, Texas
2017-18 BUDGET
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Kathryn G. Wiseman
County Judge
300 S. Main St., Ste. 207
Big Spring, Texas 79720
432-264-2202

The Commissioners' Court of Howard County recognizes the significance of being citizens of the West Texas culture with the fluctuations of water, cattle, cotton and oil.

Commissioners' Court watched our State Legislature closely this year as factions fought for and against local control of finances and services the County provides for our community. It made the task of determining a County Budget difficult.

This budget reflects Howard County government's acknowledgement of the present economical stresses of our community, while maintaining the integrity of our services, infrastructure and workforce.

A handwritten signature in cursive script that reads "Kathryn G. Wiseman".

Kathryn G. Wiseman
Howard County Judge

HOWARD COUNTY, TEXAS
ELECTED OFFICIALS

COMMISSIONERS' COURT

Kathryn Wiseman, Judge
Oscar Garcia, Commissioner Pct. 1
Craig Bailey, 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
Robert Fitzgibbons, Pct. 1-2
Connie Shaw, Pct. 2-1

SHERIFF

Stan Parker

COUNTY ATTORNEY

Joshua Hamby

COUNTY CLERK

Brent Zitterkopf

TAX ASSESSOR-COLLECTOR

Tiffany Sayles

TREASURER

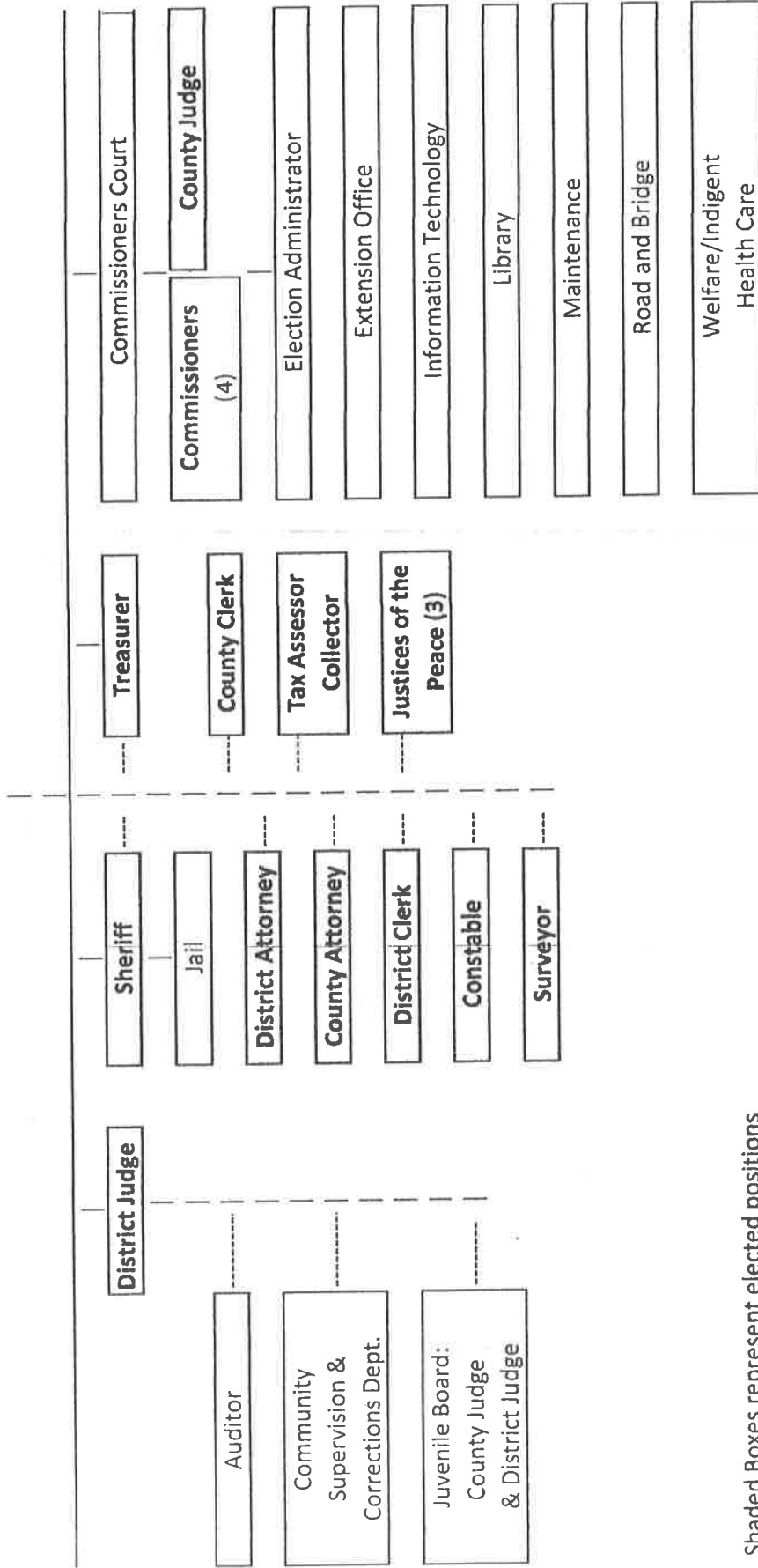
Teresa Thomas

CONSTABLE

Kneel Stallings

HOWARD COUNTY ORGANIZATIONAL CHART

COUNTY VOTERS



Shaded Boxes represent elected positions

HOWARD COUNTY, TEXAS

2017-18 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	0.396347	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
2015-16	0.261513	0.052171	0.033829	0.024372	0.371885
2016-17	0.317580	0.058406	0.041594	0.022420	0.440000
2017-18	0.314459	0.058925	0.041075	0.025541	0.440000

see note 1

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).

Note 1: Taxes for the Tax Increment Fund will be transferred from General Fund (#100) to the Tax Increment Fund (#152) at the beginning of the fiscal year.

HOWARD COUNTY, TEXAS
CURRENT TAXES - REVENUE ESTIMATE
2017-18 BUDGET

Taxable Value	2,901,287,634
Adjustments: Accounts not certified or under protest, railroad rolling stock, tax increment financing	<u>47,182,150</u>
Adjusted Total Taxable Value	2,948,469,784
Total tax rate per \$100 of value (1)	<u>0.44</u>
Taxes to be Levied	12,973,267
Less: Possible Estimated Uncollectible	<u>648,663</u>
 ESTIMATED COLLECTIONS OF CURRENT TAXES	 <u><u>\$ 12,324,604</u></u>

Revenue Estimate - By Fund

General Fund	\$ 8,769,126
Road and Bridge Fund	2,801,046
Tax Increment Fund #1	23,955
Debt Service Fund	<u>730,477</u>
 ESTIMATED COLLECTIONS - BY FUND	 <u><u>\$ 12,324,604</u></u>

HOWARD COUNTY, TEXAS

EFFECTIVE TAX RATE (1)

2017-18 BUDGET

	<u>Tax Rate</u> <u>Per \$100</u>
Last year's tax rate (2016-17)	0.440000
This year's Effective Tax Rate	0.431259
Rollback rate	0.467497

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

2017-18 BUDGET

Recap of Certification of Values (1)

	2013	2014	2015	2016
Tax Rate	0.359828	0.300695	0.371885	0.44
Values:				
Mineral	1,605,423,910 42%	2,187,132,390 48%	1,159,657,910 30%	647,458,650 19%
Industrial	984,669,593 26%	1,058,515,387 23%	1,172,877,497 31%	1,033,697,451 31%
Local real	1,101,170,009 29%	1,209,688,646 27%	1,367,850,772 36%	1,537,841,097 46%
Local personal	91,046,007 2%	103,893,937 2%	105,491,661 3%	113,698,894 3%
Total Assessed	3,782,309,519	4,559,230,360	3,805,877,840	3,332,696,092
Less:				
Values not certified	-51,774,920	-73,566,028	-135,030,531	-123,784,848
Exemptions	-528,636,991	-518,915,133	-517,626,048	-532,904,805
Total taxable value	\$3,201,897,608	\$3,966,749,199	\$3,153,221,261	\$2,676,006,439

	2017
Tax Rate	0.44
Values:	
Mineral	787,500,371 22%
Industrial	1,217,220,405 34%
Local real	1,513,050,318 42%
Local personal	108,770,705 3%
Total Assessed	3,626,541,799
Less:	
Values not certified	-48,169,528
Exemptions	-677,084,637
Total taxable value	\$2,901,287,634

(1) Source: Tax Appraisal Office

Debt Service Schedule
2016-2033

shaded = Paid

Date	Outstanding Debt					The Bonds					Fiscal
	Principal	Coupon	Interest	Total P+I	Total	Principal	Coupon	Interest	Total P+I	Total	Total
2/15/16	\$ 360,000.00	4.00%	\$ 22,500.00	\$ 382,500.00		\$ 75,000	2.00%	\$ 120,142.78	\$ 195,142.78		
8/15/16			15,300.00	15,300.00	397,800.00			158,262.50	158,262.50	353,405.28	751,205.28
2/15/17	375,000.00	4.00%	15,300.00	390,300.00		35,000.00	2.00%	158,262.50	193,262.50		
8/15/17			7,800.00	7,800.00	398,100.00			157,912.50	157,912.50	351,175.00	749,275.00
2/15/18	390,000.00	4.00%	7,800.00	397,800.00	397,800.00	35,000.00	2.00%	157,912.50	192,912.50		
8/15/18								157,562.50	157,562.50	350,475.00	748,275.00
2/15/19						440,000.00	3.00%	157,562.50	597,562.50		
8/15/19								150,962.50	150,962.50	748,525.00	748,525.00
2/15/20						455,000.00	3.00%	150,962.50	605,962.50		
8/15/20								144,137.50	144,137.50	750,100.00	750,100.00
2/15/21						475,000.00	3.50%	144,137.50	619,137.50		
8/15/21								135,825.00	135,825.00	754,962.50	754,962.50
2/15/22						485,000.00	3.50%	135,825.00	620,825.00		
8/15/22								127,337.50	127,337.50	748,162.50	748,162.50
2/15/23						505,000.00	3.50%	127,337.50	632,337.50		
8/15/23								118,500.00	118,500.00	750,837.50	750,837.50
2/15/24						520,000.00	3.50%	118,500.00	638,500.00		
8/15/24								109,400.00	109,400.00	747,900.00	747,900.00
2/15/25						540,000.00	3.50%	109,400.00	649,400.00		
8/15/25								99,950.00	99,950.00	749,350.00	749,350.00
2/15/26						560,000.00	3.50%	99,950.00	659,950.00		
8/15/26								90,150.00	90,150.00	750,100.00	750,100.00
2/15/27						580,000.00	3.50%	90,150.00	670,150.00		
8/15/27								80,000.00	80,000.00	750,150.00	750,150.00
2/15/28						600,000.00	4.00%	80,000.00	680,000.00		
8/15/28								68,000.00	68,000.00	748,000.00	748,000.00
2/15/29						625,000.00	4.00%	68,000.00	693,000.00		
8/15/29								55,500.00	55,500.00	748,500.00	748,500.00
2/15/30						655,000.00	4.00%	55,500.00	710,500.00		
8/15/30								42,400.00	42,400.00	752,900.00	752,900.00
2/15/31						680,000.00	4.00%	42,400.00	722,400.00		
8/15/31								28,800.00	28,800.00	751,200.00	751,200.00
2/15/32						705,000.00	4.00%	28,800.00	733,800.00		
8/15/32								14,700.00	14,700.00	748,500.00	748,500.00
2/15/33						735,000.00	4.00%	14,700.00	749,700.00	749,700.00	749,700.00
	\$ 1,125,000		\$ 68,700.00	\$ 1,193,700.00	\$ 1,193,700.00	8,705,000.00		3,598,942.78	12,303,942.78	12,303,942.78	13,497,642.78

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Governmental Fund Types-----

Special Revenue-----

	100	150	151	170	190	220	233
	General	Road & Bridge	TIFF #1	Law Library	Indigent Health Care	Court-house Security	Tobacco Settlement
Estimated Cash Balance 10/01/17	\$ 6,800,000	\$ 1,300,000	\$ 10,500	\$ 60,000	\$ -	\$ 7,500	\$ 2,475,000
Revenue:							
Taxes	8,935,376	2,846,046	23,955	-	-	-	-
License and permits	6,350	690,000	-	-	-	-	-
Intergovernmental	1,114,039	60,000	-	-	-	-	-
Charges for services	1,531,025	-	-	14,500	-	23,950	-
Fines and fees	508,350	-	-	-	-	-	-
Misc./Interest on Invest.	129,500	6,000	20	200	-	120	11,000
Total Revenue	12,224,640	3,602,046	23,975	14,700	-	24,070	11,000
Expenditures:							
Judicial	2,588,546	-	-	-	-	95,159	-
General administration	488,746	-	-	-	-	-	-
Elections	190,519	-	-	-	-	-	-
Financial administration	953,761	-	-	-	-	-	-
Courthouse and other county buildings	442,812	-	-	-	-	-	-
Nondepartmental	1,636,568	-	-	-	-	-	-
Contributions to Others	1,246,846	-	-	-	-	-	-
Public Safety	4,957,485	-	-	-	-	-	-
Indigent Health Care/Welfare	11,790	-	-	-	1,083,395	-	-
Conservation of Natural Resources	119,127	-	-	-	-	-	-
Libraries	414,572	-	-	60,000	-	-	-
Road maintenance	-	2,884,407	34,455	-	-	-	-
Equipment maintenance/operations	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital Outlay	50,000	-	-	-	-	-	2,600,000
Other	32,400	-	-	-	-	-	-
Total Expenditures	13,133,172	2,867,564	34,455	60,000	1,083,395	95,159	2,600,000
Transfers in/Charges to Other Departments:							
From General to Indigent Health Care	-	-	-	-	1,083,395	-	-
From General to Courthouse Security	-	-	-	-	-	80,000	-
From General to Equipment Operating	-	-	-	-	-	-	-
From General to Tobacco Settlement	-	-	-	-	-	-	565,000
From General to Spec. Revenue	-	-	-	-	-	-	-
From Road & Bridge to Equipment Operati	-	-	-	-	-	-	-
Transfers out/Charges by other department							
To Tobacco Settlement from General	(565,000)	-	-	-	-	-	-
To Equipment Operating from General	(464,000)	-	-	-	-	-	-
To Equipment Operating from R&B	-	(900,000)	-	-	-	-	-
To Indigent Health from General	(1,083,395)	-	-	-	-	-	-
To Special Revenue from General	(19,741)	-	-	-	-	-	-
To Courthouse Security from General	(80,000)	-	-	-	-	-	-
Total Transfers in/Charges	(2,212,136)	(900,000)	-	-	1,083,395	80,000	565,000
Estimated Cash Balance 9/30/18	\$ 3,679,332	\$ 1,134,482	\$ 20	\$ 14,700	\$ -	\$ 16,411	\$ 451,000

Proprietary

Fund Type

	Debt Service	Internal Service	
	601	850	
Other Special Revenue Funds Combined	Interest and Sinking	Equipment Operating	TOTAL ALL FUNDS
\$ 1,248,504	\$ 80,000	\$ 550,000	\$ 12,531,504
-	743,877	-	12,549,254
-	-	-	696,350
319,088	-	-	1,493,127
263,801	-	-	1,833,276
4,850	-	-	513,200
3,862	600	5,000	156,302
591,601	744,477	5,000	17,241,509
	601	850	
1,053,998	-	-	3,737,703
-	-	-	488,746
45,000	-	-	235,519
-	-	-	953,761
-	-	-	442,812
-	-	-	1,636,568
-	-	-	1,246,846
338,784	-	-	5,296,269
-	-	-	1,095,185
-	-	-	119,127
100,000	-	-	574,572
-	-	-	2,918,862
-	-	1,346,556	1,346,556
-	749,825	-	749,825
163,929	-	-	2,813,929
60,850	-	-	93,250
1,762,561	749,825	1,346,556	23,732,687
-	-	-	1,083,395
-	-	-	80,000
-	-	464,000	464,000
-	-	-	565,000
19,741	-	-	19,741
-	-	900,000	900,000
-	-	-	-
-	-	-	(565,000)
-	-	-	(464,000)
-	-	-	(900,000)
-	-	-	(1,083,395)
-	-	-	(19,741)
-	-	-	(80,000)
19,741	-	1,364,000	-
\$ 97,285	\$ 74,652	\$ 572,444	\$ 6,040,326

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2015-16 Actual	2016-17 Estimated	2017-18 Approved
Taxes:				
Current	100-315-01000	\$ 8,502,391	\$ 8,429,353	\$ 8,769,126
Delinquent	100-315-01100	102,581	100,000	95,000
Penalty and Interest	100-315-01200	72,003	50,000	71,250
Total Taxes		<u>8,676,975</u>	<u>8,579,353</u>	<u>8,935,376</u>
License and Permits:				
Alcoholic Beverage	100-325-01500	8,208	3,400	6,350
Intergovernmental:				
Tax Abatement Fees	100-331-02100	257,588	260,000	260,000
Mixed Drink	100-331-02400	47,351	50,000	48,000
State- salary supplement	100-331-03180	53,533	48,533	43,533
State-Juror Reimb	100-331-03181	7,064	3,000	7,000
State-excess contribution	100-331-03190	2,047	2,500	2,000
State-LEOSE (new fund in 16-17 fy)	100-331-03161	2,997	-	-
State-indigent defense	100-331-03100	31,061	30,000	25,000
State-library loan star	100-331-03201	1,456	-	-
State-capital credits	100-331-03202	1,728	-	-
Jail SSA incentive payments	100-331-03130	1,000	-	750
City-Joint Law Enforcement Center	100-331-03401	400,199	390,000	562,011
School Resource Officers (new fund in 16-17 fy)	100-331-03441	128,993	-	-
911--Dispatchers	100-331-03410	55,260	54,900	55,380
Mineral Lease	100-331-03411	-	-	20,000
Other Counties-DPS secretary	100-331-03421	24,310	24,303	24,000
Other Counties-inmate housing	100-331-03301	42,175	20,000	25,000
D A Employee Salary Supplement	100-331-03170	31,007	30,853	30,793
ISDs-resource officers (new fund 16-17 fy)	100-331-03241	256,356	-	-
Martin & Glasscock Co.-court coord.	100-331-03070	10,252	10,565	10,572
Total Intergovernmental		<u>1,354,377</u>	<u>924,654</u>	<u>1,114,039</u>

GENERAL FUND
REVENUES

Types of Revenue	Acct Number	2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
Sheriff	100-341-03151	74,429	72,600	58,250
County Judge	100-341-03000	15,441	17,400	6,000
County Attorney	100-341-03310	13,888	15,000	9,000
County Clerk	100-341-03430	840,199	751,000	850,000
County Court - jury	100-345-04000	487	150	400
Tax Assessor-Collector	100-341-03510	490,219	481,800	481,050
District Clerk	100-341-03660	108,057	107,600	103,400
District Court - jury	100-345-04120	2,229	1,900	2,175
Constable	100-341-03251	-	-	-
Elections - reimb.	100-341-03831	33,283	2,000	5,000
Elections-holding elections	100-341-03831	-	-	-
APO- attorney	100-341-03750	1,100	1,000	750
Justices of Peace-jury	100-345-04210	42	20	-
On-Site Sewage Inspection	100-365-03900	15,720	17,000	15,000
Total Charges for Services		1,595,094	1,467,470	1,531,025
Fines:				
County Court	100-351-04000	63,594	65,000	60,000
Justice of Peace 1-1	100-351-04520	126,704	122,600	138,800
Justice of Peace 1-2	100-351-04620	166,580	162,250	172,300
Justice of Peace 2-1	100-351-04720	156,613	150,350	100,250
District Court	100-351-04800	57,995	54,000	20,000
Library	100-351-04900	5,208	4,500	17,000
Court Costs (new fund in 16-17 fy)	100-351-05010	87,660	-	-
Total Fines		664,354	558,700	508,350
Miscellaneous:				
Election Office	100-365-03810	-	900	250
Adult Probation-fiscal fee	100-365-03801	1,741	1,700	1,500
Interest on Investments/Bank Accts.	100-365-05501	39,357	30,500	48,750
Tax Appraisal rent	100-365-05660	12,000	12,000	12,000
Tax Appraisal - return of contributions	100-365-05570	14,796	-	-
JP Court registry	100-365-05111	-	-	-
Health Insurance Surplus Distribution	100-365-05620	207,659	207,000	-
Insurance claims	100-365-05630	234,414	-	-
Jail Pay Phones	100-365-05590	44,584	28,000	32,000
Workers Comp reimb	100-365-05550	10,824	-	-
Airport damages	100-365-05691	239,376	-	-
Sale of Equipment	100-365-05690	632	50	-
Miscellaneous	100-365-05600	40,372	7,500	35,000
Total Miscellaneous		845,755	287,650	129,500
TOTAL GENERAL FUND		\$ 13,144,763	\$ 11,821,227	\$ 12,224,640

ROAD AND BRIDGE FUND
REVENUES

Types of Revenue	Acct Number	2015-16 Actual	2016-17 Estimated	2017-18 Approved
Taxes:				
Current	150-315-01000	\$ 2,796,468	\$ 2,661,510	\$ 2,801,046
Delinquent	150-315-01100	33,739	20,000	25,000
Penalty and Interest	150-315-01200	23,682	17,000	20,000
Total Taxes		<u>2,853,889</u>	<u>2,698,510</u>	<u>2,846,046</u>
License and Permits:				
Motor Vehicles	150-325-02000	360,000	360,000	360,000
Motor Vehicles - \$10 fee	150-325-02050	274,170	235,000	270,000
Right-of-way permits	150-325-02070	18,300	15,000	60,000
Platting permit fee	150-325-02080	-	250	-
Total License and Permits		<u>652,470</u>	<u>610,250</u>	<u>690,000</u>
Intergovernmental:				
Road Grant	150-331-03110	2,519,417	-	-
Weight Fees	150-331-02280	63,891	32,000	40,000
Lateral Road	150-331-02600	20,554	20,500	20,000
Total Intergovernmental		<u>2,603,862</u>	<u>52,500</u>	<u>60,000</u>
Miscellaneous:				
Interest on Investments	150-365-05500	6,170	5,000	6,000
Miscellaneous	150-365-05600	-	-	-
Total Miscellaneous		<u>6,170</u>	<u>5,000</u>	<u>6,000</u>
TOTAL ROAD AND BRIDGE		<u>\$ 6,116,391</u>	<u>\$ 3,366,260</u>	<u>\$ 3,602,046</u>

TAX INCREMENT FUND #1 (TIFF)
REVENUES

Types of Revenue	Acct Number	2015-16 Actual	2016-17 Estimated	2017-18 Approved
Taxes:				
Current	152-315-01000	\$ -	\$ 10,534	\$ 23,955
Miscellaneous:				
Interest on Investments	152-365-05500	\$ -	\$ -	\$ 20
TOTAL TAX INCREMENT FUND		<u>\$ -</u>	<u>\$ 10,534</u>	<u>\$ 23,975</u>

LAW LIBRARY FUND
REVENUES

Types of Revenue	Acct Number	2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
County Court	170-341-04000	\$ 9,021	\$ 9,500	\$ 5,000
District Court	170-341-04100	10,990	11,000	9,500
Interest	170-365-05500	293	300	200
TOTAL LAW LIBRARY FUND		\$ 20,304	\$ 20,800	\$ 14,700

INDIGENT HEALTH CARE FUND
REVENUES

Types of Revenue	Acct Number	2013-14 Actual	2015-16 Estimated	2016-17 Approved
Miscellaneous:				
Miscellaneous	190-365-05600	\$ -	\$ -	\$ -
Total Miscellaneous		-	-	-
Transfers-in				
General Fund	190-999-09999	172,500	1,054,331	1,083,395
TOTAL INDIGENT HEALTH CARE FUND		\$ 172,500	\$ 1,054,331	\$ 1,083,395

COURTHOUSE SECURITY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
County Court	220-341-03400	\$ 15,563	\$ 13,500	\$ 14,000
District Court	220-341-03600	2,482	2,400	2,450
Justice of Peace 1-1	220-341-04500	2,859	2,900	2,800
Justice of Peace 1-2	220-341-04600	2,965	3,000	2,400
Justice of Peace 2-1	220-341-04700	3,999	3,800	2,300
Total Charges for Services		27,868	25,600	23,950
Miscellaneous:				
Interest on Investments	220-365-05500	201	175	120
Transfer from Other Funds	220-365-00998	75,000	55,000	80,000
Total Miscellaneous		75,201	55,175	80,120
TOTAL COURTHOUSE SECURITY FUND		\$ 103,069	\$ 80,775	\$ 104,070

JUSTICE COURT BUILDING SECURITY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
Justice of Peace 1-1	221-341-04500	\$ 882	\$ 900	\$ 900
Justice of Peace 1-2	221-341-04600	933	940	700
Justice of Peace 2-1	221-341-04700	1,309	1,300	700
Total Charges for Services		3,124	3,140	2,300
Miscellaneous:				
Interest on Investments	221-365-05500	100	75	150
TOTAL JUSTICE COURT BUILDING SECURITY FUND		\$ 3,224	\$ 3,215	\$ 2,450

CHILD ABUSE PREVENTION FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
District Court	226-341-03610	\$ 625	\$ 750	\$ 200
Interest on Investments	226-365-05500	12	10	10
TOTAL CHILD ABUSE PREVENTION FUND		\$ 637	\$ 760	\$ 210

RECORDS MANAGEMENT (DISTRICT CLERK) FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Service - District Clerk	227-341-03601	\$ 2,960	\$ 2,900	\$ 3,000
Interest on Investments	227-365-05502	77	80	25
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		\$ 3,037	\$ 2,980	\$ 3,025

RECORDS ARCHIVE - COUNTY CLERK
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Service - County Clerk	228-335-05601	\$ 127,750	\$ 110,000	\$ 100,000
Interest on Investments	228-365-05500	1,553	1,300	1,600
TOTAL RECORDS ARCHIVE FUND		\$ 129,303	\$ 111,300	\$ 101,600

VITAL RECORDS PRESERVATION - COUNTY CLERK
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Service - County Clerk	229-335-05602	\$ 2,991	\$ 2,700	\$ 3,000
Interest on Investments	229-365-05500	71	50	85
TOTAL VITAL RECORDS PRESERVATION FUND		\$ 3,062	\$ 2,750	\$ 3,085

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:	Acct Number			
County Clerk	230-335-05603	\$ 128,349	\$ 115,000	\$ 100,000
Miscellaneous:				
Interest on Investments	230-365-05500	841	700	900
TOTAL RECORDS MANAGEMENT FUND		\$ 129,190	\$ 115,700	\$ 100,900

RECORDS MANAGEMENT (COURT FEE) FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
County Clerk	231-341-03400	\$ 5,637	\$ 5,500	\$ 5,000
District Clerk	231-341-03602	6,148	6,100	6,000
Total Charges for Services		<u>11,785</u>	<u>11,600</u>	<u>11,000</u>
Miscellaneous:				
Interest on Investments	231-365-05500	83	50	100
Total Miscellaneous		<u>83</u>	<u>50</u>	<u>100</u>
TOTAL RECORDS MANAGEMENT FUND		<u>\$ 11,868</u>	<u>\$ 11,650</u>	<u>\$ 11,100</u>

JUVENILE DELINQUENCY PREVENTION FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
District Clerk	232-466-05600	\$ 2	\$ -	\$ 1
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 1</u>

TOBACCO SETTLEMENT FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Intergovernmental:				
Tobacco Settlement-St apportionment	233-331-03290	\$ 14,437	\$ 10,850	\$ -
Miscellaneous:				
Interest on Investments	233-365-05500	8,893	7,000	11,000
Transfer from other funds	233-365-09980	200,000	200,000	565,000
TOTAL TOBACCO SETTLEMENT FUND		\$ 223,330	\$ 217,850	\$ 576,000

JUSTICE COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Services:				
Justice of Peace 1-1	234-351-04510	\$ 3,718	\$ 3,500	\$ 3,750
Justice of Peace 1-2	234-351-04610	3,908	3,900	3,200
Justice of Peace 2-1	234-351-04711	5,332	5,300	3,200
Total Charges for Services		12,958	12,700	10,150
Miscellaneous:				
Interest on Investments	234-365-05500	129	95	100
TOTAL JUSTICE COURT TECHNOLOGY FUND		\$ 13,087	\$ 12,795	\$ 10,250

DISTRICT COURT RECORDS TECHNOLOGY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Charges for Service - District Clerk	235-341-03603	\$ 5,825	\$ 5,600	\$ 5,500
Interest on Investments	235-365-05500	120	33	125
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 5,945	\$ 5,633	\$ 5,625

ALTERNATIVE DISPUTE RESOLUTION FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
J.P. 1.1	236-341-04510	\$ -	-	-
J.P. 1.2	236-341-04610	-	-	-
J.P. 2.1	236-341-04710	-	-	-
County Court	236-341-05604	1	10	-
District Court	236-341-03606	556	10	3,000
Interest on Investments	236-365-05500	-	-	5
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 557	\$ 20	\$ 3,005

COUNTY COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
County Court	237-341-04000	\$ 583	\$ 550	\$ 500
Interest on Investments	237-365-05500	9	10	5
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		\$ 592	\$ 560	\$ 505

DISTRICT COURT TECHNOLOGY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
District Court	238-341-03606	\$ 457	\$ 400	\$ 450
Interest on Investments	238-365-05500	2	2	3
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ 459	\$ 402	\$ 453

DISTRICT COURT RECORDS ARCHIVE FEE
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
District Court	239-341-03601	\$ 3,804	\$ 5,000	\$ 5,500
Interest on Investments	239-365-05500	6	25	18
TOTAL DISTRICT COURT TECHNOLOGY FUND (HB 3637)		\$ 3,810	\$ 5,025	\$ 5,518

DISTRICT COURT BUILDING FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Interest on Investments	240-365-05500	\$ 3	\$ -	\$ 4
TOTAL DISTRICT COURT BLDG FUND		\$ 3	\$ -	\$ 4

DISTRICT COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
District Court	241-341-03607	\$ 6,226	\$ 6,000	\$ 6,000
Interest on Investments	241-365-05500	163	140	150
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 6,389	\$ 6,140	\$ 6,150

COUNTY COURT RECORD PRESERVATION FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
County Court	242-341-04001	\$ 1,561	\$ 1,500	\$ 1,500
Interest on Investments	242-365-05500	31	35	10
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ 1,592	\$ 1,535	\$ 1,510

FEMA FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Federal funds	243-243-03272	\$ -	\$ -	\$ -
Interest on Investments	243-365-05500	614	475	-
TOTAL FEMA FUND		\$ 614	\$ 475	\$ -

COUNTY ATTORNEY DIVERSIONARY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
County Attorney	245-341-03300	\$ 21,350	\$ 22,000	\$ 11,000
Interest on Investments	245-365-05500	220	200	200
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 21,570	\$ 22,200	\$ 11,200

COUNTY LIBRARY DONATION FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Donations	249-410-3202	\$ 5,089	\$ -	\$ -
Interest on Investments	249-410-05500	264	150	200
TOTAL DISTRICT COURT BLDG FUND		\$ 5,353	\$ 150	\$ 200

ELECTION ADMIN FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
10% Election Admin. Fee	306-341-03261	\$ 1,867	\$ 1,000	\$ 500
Equipment Rental Fee	306-341-03270	2,750	1,400	200
Interest	306-365-05500	132	100	150
TOTAL ELECTION ADMIN FUND		\$ 4,749	\$ 2,500	\$ 850

LEOSE - DISTRICT ATTORNEY FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
State of Texas	307-331-03161	\$ -	\$ 650	\$ -
Interest on Investments	307-365-05500	-	-	5
Transfer from General Fund	307-999-09999	\$ -	\$ 4,000	\$ -
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ -	\$ 4,650	\$ 5

LEOSE - SHERIFF FUND
REVENUES

Types of Revenue		2015-16 Actual		2016-17 Estimated		2017-18 Approved
State of Texas	308-331-03161	\$ -	\$	2,900	\$	3,500
Interest on Investments	308-365-05500	-		-		5
Transfer from General Fund	308-999-09999	-		1,450		-
TOTAL LEOSE - SHERIFF FUND		\$ -	\$	4,350	\$	3,505

SHERIFF DONATIONS FUND
REVENUES

Types of Revenue		2015-16 Actual		2016-17 Estimated		2017-18 Approved
Donations	309-341-03192	\$ -	\$	500	\$	-
Interest on Investments	309-365-05500	-		-		4
Transfer to General Fund	309-999-09999	-		500		-
TOTA SHERIFF DONATIONS FUND		\$ -	\$	1,000	\$	4

CASH BONDS FUND
REVENUES

Types of Revenue		2015-16 Actual		2016-17 Estimated		2017-18 Approved
Cash Bonds (held for court release)	310-341-80500	\$ -	\$	1,000	\$	-
Transfer from General Fund	310-999-09999	-		50,000		-
TOTAL CASH BOND FUNDS		\$ -	\$	51,000	\$	-

COURT COSTS/OMNI/COLLECTION AGENCY/NON ATT OF SCHOOL FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Court Costs (sent to State)				
District Clerk Civil	311-351-05010	\$ -	\$ 78,000	
District Clerk Criminal	311-351-05020		32,000	
JP 1-1 Criminal/Civil	311-351-05030		98,000	
JP 1-2 Criminal/Civil	311-351-05040		164,000	
JP 2 Criminal/Civil	311-351-05050		145,000	
County Clerk Civil	311-351-05080		22,000	
County Clerk Criminal	311-351-05081		70,000	
Sheriff Bail Bonds	311-351-05090		18,500	
CSCD Sexual Assault	311-351-05100		350	
JP 1-1 Child Safety Seat	311-351-05190		1	
JP 1-2 Child Safety Seat	311-351-05200		1	
JP 2 Child Safety Seat	311-351-05210		1	
Juror donations	311-351-05060		10	
Collection Agencies (sent to Perdue/Brandon)				
County Clerk	311-351-05120		3,900	
JP 1-1	311-351-05130		21,000	
JP 1-2	311-351-05140		15,500	
JP 2	311-351-05150		10,000	
NonAttendance of School (sent to Schools)				
JP 1-1	311-351-05160		1,600	
JP 1-2	311-351-05170		550	
JP 2	311-351-05180		-	
Omni (sent to State)				
District Clerk	311-351-03861		230	
JP 1-1	311-351-04550		1,550	
JP 1-2	311-351-04650		1,000	
JP 2	311-351-05001			
Revenue sent to various agencies/county	311-351-05070		(683,193)	
TOTAL COURT COSTS/OMNI/ COLLECTION AGENCY/NON ATT OF SCHOOL FUND				
		\$ -	\$ -	\$ -

MENTAL HEALTH OFFICERS FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Off. of MHMR (acct for in Gen fund prior to 16-17)	312-331-03161	\$ -	\$ 218,258	\$ 256,356
Interest on Investments	312-365-05500	-	-	5
Transfer from General Fund	312-999-09999	-	3,000	-
TOTAL MENTAL HEALTH OFFICERS FUND		\$ -	\$ 221,258	\$ 256,361

SCHOOL RESOURCE OFFICER FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
School Districts	313-331-03441	\$ -	\$ 69,880	\$ 59,232
Interest on Investments	313-365-05500	-	-	-
Transfer from General Fund	313-999-09999	-	1,000	19,741
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ -	\$ 70,880	\$ 78,973

SCOFFLAW FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
JP 1-1	314-351-05030	\$ -	\$ -	\$ 2,500
JP 1-2	314-351-05040	-	-	750
JP 2	314-351-05050	-	-	1,300
County Clerk	314-351-05081	-	-	300
Revenue sent to Perdue Brandon	314-351-05070	-	-	-
Interest on Investments	314-365-05500	-	-	3
TOTAL SCOFFLAW FUND		\$ -	\$ -	\$ 4,853

DEBT SERVICE FUND - GO BONDS, SERIES 2008
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Taxes:				
Current	601-315-01000	\$ 792,419	\$ 609,246	\$ 730,477
Delinquent	601-315-01100	11,340	5,000	8,000
Penalty and Interest	601-315-01200	6,994	3,500	5,400
Total Taxes		810,753	617,746	743,877
Miscellaneous				
Interest on Investments	601-365-05500	950	500	600
Miscellaneous	601-601-00998	1,210	-	-
TOTAL DEBT SERVICE FUND		\$ 812,913	\$ 618,246	\$ 744,477

EQUIPMENT OPERATING FUND
REVENUES

Types of Revenue		2015-16 Actual	2016-17 Estimated	2017-18 Approved
Miscellaneous:				
Interest on Investments	850-365-05500	\$ 4,039	\$ 2,800	\$ 5,000
Sale of Equipment	850-365-05670	(96,744)	-	-
Miscellaneous	850-365-05600	59,239	-	-
Total Miscellaneous		<u>(33,466)</u>	<u>2,800</u>	<u>5,000</u>
Transfers-in/Charges to Other Departments:				
Road and Bridge fund	850-391-06100	1,000,000	900,000	900,000
General Fund-Fire Dept.	850-391-06150	100,000	100,000	100,000
General Fund-Sheriff's Dept.	850-391-06200	220,000	220,000	220,000
General Fund-Jail	850-391-06210	80,000	80,000	80,000
General Fund-Maintenance Dept.	850-391-06250	8,000	53,000	53,000
General Fund-Extension Office	850-391-06300	55,000	11,000	11,000
Total Transfers-in/Charges to Other Depts.		<u>1,463,000</u>	<u>1,364,000</u>	<u>1,364,000</u>
 TOTAL EQUIPMENT OPERATING FUND		 <u>\$ 1,429,534</u>	 <u>\$ 1,366,800</u>	 <u>\$ 1,369,000</u>

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
JUDICIAL				
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 111,642	\$ 110,790	\$ 115,449
Longevity	100-100-10020	9,600	10,080	10,560
Benefits				
FICA/Medicare	100-100-15010	8,017	8,156	8,548
Retirement	100-100-15020	21,196	20,331	21,195
Health Insurance	100-100-15030	36,375	35,842	37,065
Dental Insurance	100-100-15040	573	527	537
BC Life Insurance	100-100-15050	53	54	54
TCDRS Life Insurance	100-100-15060	585	481	501
Unemployment	100-100-15070	177	175	289
Workers' Compensation	100-100-15080	211	274	290
Office Supplies	100-100-20000	314	600	600
Travel and Professional Dues	100-100-31015	480	1,000	1,000
Machine Maintenance	100-100-32500	619	1,200	1,200
Telecommunications	100-100-33005	23	100	100
Telephone-Court Reporter	100-100-33050	434	600	600
Books (16-17 paid out of L Lib)	100-100-34000	336	-	-
Transcript Fees (Court Reporter)	100-100-37000	6,461	8,000	8,000
Miscellaneous	100-100-80500	257	-	-
Total District Judge		\$ 197,353	\$ 198,210	\$ 205,988
<u>DISTRICT COURT</u>				
FICA & Unemployment (Court Rept.)		\$ 27	\$ -	\$ 50
Witness Expense	100-110-37500	149.00	1,000.00	1,000.00
Expert Witness & Investigator	100-110-37510	3,100	5,000	5,000
Appointed Attorneys	100-110-38000	147,240	120,000	145,000
Appointed Attorneys/Court Rept.-CPS	100-110-38010	139,084	140,000	140,000
Mediators	100-110-38020	308	5,000	3,000
Seventh Judicial Admin. Region	100-110-38060	4,267	4,700	4,700
Visiting Judges	100-110-38050	846	1,000	1,000
DNA/Psych/Medical testing	100-110-38070	4,000	2,000	2,000
Meals for Jurors	100-110-38500	153	500	500
Lodging for Jurors	100-110-38750	-	-	-
Jury: Petit	100-110-39500	10,292	8,000	10,000
Commissioners	100-110-40500	-	-	-
Grand	100-110-40000	5,280	5,000	5,000
Capital Murder Insurance	100-110-80470	6,096	6,097	6,097
Miscellaneous	100-110-80500	-	1,500	1,000
Courtroom Renovations	100-110-90157	-	1,500	1,500
Total District Court		\$ 320,842	\$ 301,297	\$ 325,847

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>COUNTY COURT</u>				
Transcript Fees (Court Reporter)	100-120-37000	\$ 15,436	\$ 10,000	\$ 17,250
Appointed Attorneys	100-120-38000	23,852	17,500	30,000
Appointed Attorneys-state hospital	100-120-38011	35,500	65,000	45,500
Guardianship	100-120-38020	1,550	4,000	4,000
Out of County commitments	100-120-38030	2,938	3,800	3,800
Visiting Judges	100-120-38050	371	5,000	5,000
DNA/Psych/Medical Testing	100-120-38070	-	3,000	3,000
Jury	100-120-39500	774	1,200	1,200
Miscellaneous	100-120-80500	-	500	500
Total County Court		\$ 80,421	\$ 110,000	\$ 110,250
<u>JUSTICE OF PEACE COURT</u>				
Transcript Fees (Court Reporter)	100-130-37000	-	\$ 250	\$ 250
Jury	100-130-39500	600	1,500	1,500
Miscellaneous	100-130-80500	-	260	260
Total Justice of Peace Court		\$ 600	\$ 2,010	\$ 2,010
<u>JUSTICE OF PEACE 1-1</u>				
Salary	100-140-10001	\$ 111,729	\$ 112,711	\$ 118,347
Longevity	100-140-10020	9,840	10,320	15,120
Over Time Pay	100-140-10070	110	150	85
Benefits				
FICA/Medicare	100-140-15010	9,238	9,394	10,210
Retirement	100-140-15020	20,467	20,796	22,550
Health Insurance	100-140-15030	24,876	24,534	25,319
Dental Insurance	100-140-15040	859	791	820
BC Life Insurance	100-140-15050	81	81	81
TCDRS Life Insurance	100-140-15060	565	492	533
Unemployment	100-140-15070	107	113	126
Workers' Compensation	100-140-15080	253	328	358
Office Supplies	100-140-20000	163	500	500
Travel and Professional Dues	100-140-31000	2,576	2,500	3,000
Printing	100-140-32000	127	300	300
Machine Maintenance	100-140-32500	-	225	300
Telecommunications	100-140-33004	448	425	425
Bonds	100-140-33500	71	180	180
Books	100-140-34000	-	-	-
Miscellaneous	100-140-80500	122	250	250
Total Justice of Peace 1-1		\$ 181,632	\$ 184,090	\$ 198,504

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 80,036	\$ 79,434	\$ 83,405
Longevity	100-150-10020	2,400	2,640	3,420
Over Time Pay	100-150-10070	184	150	120
Benefits		-		
FICA/Medicare	100-150-15010	6,264	6,279	6,642
Retirement	100-150-15020	13,897	13,805	14,705
Health Insurance	100-150-15030	16,584	16,356	16,879
Dental Insurance	100-150-15040	573	528	547
BC Life Insurance	100-150-15050	54	54	54
TCDRS Life Insurance	100-150-15060	383	327	348
Unemployment	100-150-15070	58	59	63
Workers' Compensation	100-150-15080	169	219	234
Office Supplies	100-150-20000	77	400	400
Travel and Professional Dues	100-150-31000	1,961	1,500	1,500
Printing	100-150-32000	127	350	350
Machine Maintenance	100-150-32500	-	250	250
Telecommunications	100-150-33004	645	600	600
Bonds	100-150-33500	-	-	75
Miscellaneous	100-150-80500	-	150	150
Total Justice of Peace 1-2		\$ 123,412	\$ 123,101	\$ 129,742
<u>JUSTICE OF PEACE 2</u>				
Salary	100-160-10001	\$ 81,648	\$ 81,026	\$ 85,077
Longevity	100-160-10020	3,840	4,080	4,800
Over Time pay	100-160-10070	98	150	-
Benefits				
FICA/Medicare	100-160-15010	6,340	6,511	6,876
Retirement	100-160-15020	14,396	14,315	15,219
Health Insurance	100-160-15030	16,584	16,356	16,879
Dental Insurance	100-160-15040	573	527	547
BC Life Insurance	100-160-15050	54	54	54
TCDRS Life Insurance	100-160-15060	397	339	360
Unemployment	100-160-15070	53	55	58
Workers' Compensation	100-160-15080	176	228	242
Office Supplies	100-160-20000	53	200	200
Travel and Professional Dues	100-160-31000	905	1,500	1,500
Printing	100-160-32000	127	500	500
Machine Maintenance	100-160-32500	-	200	200
Telecommunications	100-160-33004	1,957	1,800	1,800
Bonds	100-160-33500	-	100	100
Building Maintenance	100-160-41000	438	2,000	2,000
Utilities	100-160-46500	3,636	2,800	2,800
Miscellaneous	100-160-80500	-	250	250
Total Justice of Peace 2		\$ 131,275	\$ 132,991	\$ 139,462

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000	\$ 213,811	\$ 215,552	\$ 226,318
Supplemental Salary	100-170-10010	24,906	24,636	24,224
Longevity	100-170-10020	6,960	7,980	2,880
Over Time Pay	100-170-10070	13	200	200
Benefits				
FICA/Medicare	100-170-15010	18,608	18,985	19,388
Retirement	100-170-15020	41,325	41,742	42,625
Health Insurance	100-170-15030	33,168	32,711	33,758
Dental Insurance	100-170-15040	1,432	1,318	1,367
BC Life Insurance	100-170-15050	108	108	108
TCDRS Life Insurance	100-170-15060	1,140	987	1,008
Unemployment	100-170-15070	365	382	388
Workers' Compensation	100-170-15080	458	599	610
Office Supplies	100-170-20000	1,165	1,000	1,000
Travel and Professional Dues	100-170-31015	1,500	1,500	1,500
LEOSE Training	100-170-31070	-	4,881	4,881
Printing	100-170-32000	100	100	100
Machine Maintenance	100-170-32500	-	388	388
Telecommunications	100-170-33000	677	600	600
Bonds	100-170-33500	-	100	100
Books	100-170-34000	2,522	-	-
Expert Witness	100-170-37510	721	4,700	4,700
Miscellaneous	100-170-80500	140	150	150
Total District Attorney		\$ 349,119	\$ 358,619	\$ 366,293

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>DISTRICT CLERK</u>				
Salary	100-180-10000	\$ 185,175	\$ 185,042	\$ 196,403
Longevity	100-180-10020	10,800	12,600	14,160
Over Time Pay	100-180-10070	129	75	195
Benefits				
FICA/Medicare	100-180-15010	13,537	15,120	16,108
Retirement	100-180-15020	32,985	33,244	35,417
Health Insurance	100-180-15030	41,460	40,889	42,197
Dental Insurance	100-180-15040	1,432	1,318	1,367
BC Life Insurance	100-180-15050	134	135	135
TCDRS Life Insurance	100-180-15060	910	786	837
Unemployment	100-180-15070	223	233	250
Workers' Compensation	100-180-15080	402	527	562
Office Supplies	100-180-20000	1,127	2,000	2,000
Travel and Professional Dues	100-180-31015	4,692	4,500	4,500
Printing	100-180-32000	2,559	1,500	1,500
Machine Maintenance	100-180-32500	150	1,000	1,000
Telecommunications	100-180-33000	939	1,000	1,000
Bonds	100-180-33500	1,748	175	175
Magnetic Imaging	100-180-80400	3,600	3,600	3,600
Miscellaneous	100-180-80500	-	250	250
Total District Clerk		\$ 302,002	\$ 303,994	\$ 321,656
<u>COUNTY ATTORNEY</u>				
Salary	100-190-10000	\$ 163,308	\$ 162,230	\$ 170,342
Salary Supplement	100-190-10010	23,333	23,333	23,333
Longevity	100-190-10020	10,800	11,520	12,720
Over Time Pay	100-190-10070	42	-	15
Benefits				
FICA/Medicare	100-190-15010	14,262	15,399	15,789
Retirement	100-190-15020	33,094	33,856	34,716
Health Insurance	100-190-15030	33,168	32,711	33,758
Dental Insurance	100-190-15040	1,145	1,055	1,094
BC Life Insurance	100-190-15050	107	108	108
TCDRS Life Insurance	100-190-15060	914	800	821
Unemployment	100-190-15070	199	202	207
Workers' Compensation	100-190-15080	420	537	551
Office Supplies	100-190-20000	2,379	2,800	2,800
Travel and Professional Dues	100-190-31015	2,062	-	-
Printing	100-190-32000	-	1,000	1,000
Machine Maintenance	100-190-32500	99	800	800
Telecommunications	100-190-33000	656	650	650
Bonds	100-190-33500	-	500	500
Books	100-190-34000	9,241	7,500	-
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		\$ 295,229	\$ 295,251	\$ 299,454

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>COUNTY CLERK</u>				
Salary	100-200-10000	\$ 232,593	\$ 230,840	\$ 264,143
Longevity	100-200-10020	21,240	22,740	13,680
Over Time pay	100-200-10070	350	850	200
Benefits				
FICA/Medicare	100-200-15010	18,438	19,399	21,254
Retirement	100-200-15020	42,743	42,653	46,730
Health Insurance	100-200-15030	65,495	65,546	63,398
Dental Insurance	100-200-15040	1,692	1,582	1,914
BC Life Insurance	100-200-15050	159	161	189
TCDRS Life Insurance	100-200-15060	1,179	1,008	1,105
Unemployment	100-200-15070	318	326	371
Workers' Compensation	100-200-15080	517	676	741
Office Supplies	100-200-20000	1,451	4,000	4,000
Travel and Professional Dues	100-200-31015	2,903	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	125	2,500	5,000
Printing	100-200-32000	5,810	7,000	7,000
Machine Maintenance	100-200-32500	239	1,000	1,000
Telecommunications	100-200-33000	1,087	1,200	1,200
Bonds	100-200-33500	1,891	1,665	1,665
Indexing	100-200-35000	25,000	35,000	35,000
Magnetic Imaging	100-200-80400	6,361	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,988	2,000	2,000
Total County Clerk		\$ 431,579	\$ 458,896	\$ 489,340
TOTAL JUDICIAL		\$ 2,413,464	\$ 2,468,459	\$ 2,588,546

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
GENERAL ADMINISTRATION				
<u>COUNTY JUDGE</u>				
Salary (includes Emer. Mgmt)	100-210-10000	\$ 85,166	\$ 85,572	\$ 102,450
Salary Supplement	100-210-10010	27,324	25,200	25,200
Longevity	100-210-10020	2,700	3,840	4,080
Over Time Pay	100-210-10070	41	15	15
Benefits				
FICA/Medicare	100-210-15010	8,637	8,768	10,078
Retirement	100-210-15020	19,435	19,278	20,038
Health Insurance	100-210-15030	16,584	16,356	16,879
Dental Insurance	100-210-15040	573	527	547
BC Life Insurance	100-210-15050	54	54	54
TCDRS Life Insurance	100-210-15060	537	455	474
Unemployment	100-210-15070	57	58	82
Workers' Compensation	100-210-15080	237	306	750
Office Supplies	100-210-20000	301	750	750
Travel and Professional Dues	100-210-31015	3,443	3,000	3,000
Machine Maintenance	100-210-32500	-	350	350
Telecommunications	100-210-33000	442	400	400
Bonds	100-210-33500	71	100	100
Books	100-210-34000	-	-	-
Miscellaneous	100-210-80500	-	250	250
Total County Judge		\$ 165,602	\$ 165,279	\$ 185,497

COMMISSIONERS COURT

Salary	100-220-10000	\$ 152,424	\$ 151,261	\$ 151,261
Longevity	100-220-10020	3,420	4,320	5,580
Benefits				
FICA/Medicare	100-220-15010	11,151	11,902	11,999
Retirement	100-220-15020	26,213	26,169	26,381
Health Insurance	100-220-15030	33,168	32,712	33,758
Dental Insurance	100-220-15040	1,146	1,055	1,094
BC Life Insurance	100-220-15050	108	108	108
TCDRS Life Insurance	100-220-15060	723	619	624
Workers' Compensation	100-220-15080	316	416	418
Office Supplies	100-220-20000	57	150	150
Travel - Commissioner Precinct 1	100-220-31011	1,453	1,500	1,500
Travel - Commissioner Precinct 2	100-220-31020	300	1,500	1,500
Travel - Commissioner Precinct 3	100-220-31030	1,223	1,500	1,500
Travel - Commissioner Precinct 4	100-220-31040	1,778	1,500	1,500
Telecommunications	100-220-33000	288	175	175
Bonds	100-220-33500	-	360	360
Miscellaneous	100-220-80500	-	100	100
Total Commissioners Court		\$ 233,768	\$ 235,347	\$ 238,008

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary	100-322-10001	\$ 44,645	\$ 44,304	\$ 46,519
Longevity	100-322-10020	1,200	1,440	-
Overtime/Comp Pay	100-322-10080	-	-	350
Fica	100-322-15010	3,507	3,500	3,559
Retirement	100-322-15020	7,711	7,694	7,825
Dental Insurance	100-322-15040	-	-	-
BC Life Insurance	100-322-15050	-	-	-
TCDRS Life Insurance	100-322-15060	213	182	185
Unemployment	100-322-15070	76	78	79
Workers Compensation	100-322-15080	94	123	124
Office Supplies	100-322-20000	255	450	600
Education/Professional Dues	100-322-31000	-	300	300
Machine Maintenance	100-322-32500	-	300	300
Telecommunication	100-322-33000	212	900	900
Miscellaneous	100-322-80500	-	200	900
Network Equipment	100-322-90149	-	-	600
Capital Expenditures	100-322-90150	9,164	3,000	3,000
Total Technology Information		\$ 67,077	\$ 62,471	\$ 65,241
TOTAL GENERAL ADMINISTRATION		\$ 466,447	\$ 463,097	\$ 488,746
<u>ELECTIONS</u>				
Salary	100-230-10000	\$ 76,978	\$ 76,334	\$ 80,151
Longevity	100-230-10020	10,748	6,480	360
Salary-Judges and Clerks	100-230-10011	6,240	5,000	13,000
Overtime/Comp Pay	100-230-10080	2,833	2,000	3,100
Fica	100-230-15010	7,352	6,336	6,160
Retirement	100-230-15020	14,580	13,930	13,542
Health Insurance	100-230-15030	16,902	16,356	16,879
Dental Insurance	100-230-15040	577	528	546
Life Insurance	100-230-15050	54	54	54
Life (TCDRS) Insurance	100-230-15060	401	330	320
Unemployment	100-230-15070	154	141	137
Workers' Compensation	100-230-15080	254	221	215
Judges & Clerks	100-230-15100	8,887	6,000	13,000
Office Supplies	100-230-20000	2,272	2,000	3,000
Data Processing Supplies	100-230-21001	30,766	15,000	15,000
Travel and Professional Dues	100-230-31015	550	4,000	4,000
Printing	100-230-32000	2,257	2,000	3,000
Machine Maintenance	100-230-32500	9,849	23,000	16,000
Telecommunications	100-230-33004	645	800	700
Bonds	100-230-33500	71	355	355
Election Consultant	100-230-42700	-	-	-
Miscellaneous	100-230-8050	30	-	1,000
TOTAL ELECTIONS		\$ 192,400	\$ 180,865	\$ 190,519

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
FINANCIAL ADMINISTRATION				
<u>COUNTY AUDITOR</u>				
Salary	100-240-10000	\$ 171,733	\$ 161,152	\$ 173,240
Longevity	100-240-10020	7,620	14,880	15,840
Overtime/Comp Pay	100-240-10070	159	100	15
Benefits				
FICA/Medicare	100-240-15010	13,054	13,467	14,465
Retirement	100-240-15020	30,194	29,609	31,804
Health Insurance	100-240-15030	32,486	32,712	33,758
Dental Insurance	100-240-15040	1,124	1,055	1,094
BC Life Insurance	100-240-15050	105	108	108
TCDRS Life Insurance	100-240-15060	834	700	752
Unemployment	100-240-15070	296	299	321
Workers' Compensation	100-240-15080	371	469	504
Office Supplies	100-240-20000	1,362	1,000	1,000
Travel and Professional Dues	100-240-31015	3,162	3,000	3,000
Printing	100-240-32000	598	250	250
Machine Maintenance	100-240-32500	225	430	430
Telecommunications	100-240-33000	783	500	500
Bonds	100-240-33500	124	200	200
Miscellaneous	100-240-80500	-	200	200
Total County Auditor		\$ 264,230	\$ 260,131	\$ 277,481

COUNTY TREASURER

Salary	100-250-10000	\$ 102,174	\$ 102,882	\$ 108,026
Longevity	100-250-10020	12,240	12,720	13,200
Over Time pay	100-250-10070	908	100	900
Benefits				
FICA/Medicare	100-250-15010	8,013	8,844	9,274
Retirement	100-250-15020	19,503	19,445	20,391
Health Insurance	100-250-15030	21,130	20,823	21,528
Dental Insurance	100-250-15040	573	528	546
BC Life Insurance	100-250-1505	54	54	54
TCDRS Life Insurance	100-250-15060	538	460	482
Unemployment	100-250-15070	82	92	97
Workers' Compensation	100-250-15080	236	308	323
Office Supplies	100-250-20000	361	575	575
Travel and Professional Dues	100-250-31015	1,646	2,125	2,125
Printing	100-250-32000	522	550	550
Machine Maintenance	100-250-32500	-	275	275
Telecommunications	100-250-33000	778	600	600
Bonds	100-250-33500	-	-	-
Miscellaneous	100-250-80500	-	250	250
Total County Treasurer		\$ 168,758	\$ 170,631	\$ 179,196

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>COUNTY TAX ASSESSOR COLLECTOR</u>				
Salary	100-260-10000	\$ 272,336	\$ 281,132	\$ 295,189
Longevity	100-260-10020	6,720	7,140	8,760
Over Time pay	100-260-10070	304	500	200
Benefits				
FICA/Medicare	100-260-15010	21,197	22,053	23,252
Retirement	100-260-15020	46,988	48,488	51,125
Health Insurance	100-260-15030	60,801	65,423	67,515
Dental Insurance	100-260-15040	2,099	2,109	2,187
BC Life Insurance	100-260-15050	197	216	215
TCDRS Life Insurance	100-260-15060	1,298	1,146	1,208
Unemployment	100-260-15070	381	401	423
Workers' Compensation	100-260-15080	593	769	810
Office Supplies	100-260-20000	2,751	3,600	3,600
Travel and Professional Dues	100-260-31015	1,724	3,000	3,000
Printing	100-260-32000	19,659	16,000	16,000
Machine Maintenance	100-260-32500	2,370	1,000	1,000
Telecommunications	100-260-33000	1,176	1,350	1,350
Bonds	100-260-33500	1,274	1,250	1,250
Software/Hardware Maintenance	100-260-35551	18,310	20,000	20,000
Insurance	100-260-47501	-	-	-
Website	100-260-47510	-	-	-
Miscellaneous	100-260-80500	-	-	-
Total County Tax Assessor Collector		\$ 460,178	\$ 475,577	\$ 497,084
TOTAL FINANCIAL ADMINISTRATION		\$ 893,166	\$ 906,339	\$ 953,761

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
GENERAL				
<u>COURTHOUSE AND OTHER BUILDINGS</u>				
Salary	100-280-10000	\$ 99,430	\$ 108,659	\$ 146,275
Longevity	100-280-10020	11,400	8,160	8,640
Over Time Pay	100-280-10070	3,084	7,200	2,000
Benefits				
FICA/Medicare	100-280-15010	8,311	8,937	11,851
Retirement	100-280-15020	19,160	19,650	26,057
Health Insurance	100-280-15030	31,557	28,685	38,080
Dental Insurance	100-280-15040	477	528	820
BC Life Insurance	100-280-15050	45	54	81
TCDRS Life Insurance	100-280-15060	531	465	616
Unemployment	100-280-15070	192	198	263
Workers' Compensation	100-280-15080	3,312	4,076	5,404
Travel and Professional Dues	100-280-31000	-	-	-
Maint/Elevator Telephone	100-280-33003	1,231	1,225	1,225
Uniform Expense	100-280-43601	901	1,000	1,000
Bldg Maintenance: Courthouse	100-280-41000	36,622	58,000	58,000
Annex	100-280-41100	8,088	15,250	15,250
Dist. Court	100-280-41150	18,618	19,000	19,000
Show barn	100-280-55000	-	-	-
Yard Maintenance - All Buildings	100-280-41500	2,861	3,750	3,750
Utilities - Courthouse	100-280-46501	54,155	75,000	45,000
Annex	100-280-46550	21,169	22,000	20,000
Dist. Court	100-280-46530	14,211	15,000	13,500
Elevator Service	100-280-42000	23,608	20,000	20,000
Janitorial Supplies	100-280-43500	6,622	6,000	6,000
Miscellaneous	100-280-80500	-	-	-
Total Courthouse and Other Buildings		\$ 365,585	\$ 422,837	\$ 442,812

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>NONDEPARTMENTAL</u>				
Salary (vacation help)	100-290-10000	\$ 22,926	\$ 60,000	\$ 58,000
Benefits - Unemployment and Workers' Compensation	100-290-15000	22,513	40,000	39,569
FICA/Medicare	100-290-15010	2,627	4,590	3,672
Retirement	100-290-15020	300,201	10,092	-
Health Insurance	100-290-15030	-	-	-
Dental Insurance	100-290-15040	-	-	-
Life Insurance	100-290-15050	-	-	-
TCDRS Life Insurance	100-290-15060	6	324	-
Accountant	100-290-42500	7,195	10,000	21,500
Advertising	100-290-44500	5,740	10,000	10,000
Association Dues	100-290-45000	10,690	10,700	10,700
Professional Services	100-290-42550	22,987	20,000	20,000
Autopsies/Funeral Homes	100-290-44000	86,789	95,000	95,000
Chemical Breath Test	100-290-45500	12,540	13,250	13,250
Computer Software Maintenance	100-290-35550	160,789	155,000	175,000
Copy Machine Maintenance	100-290-35501	26,747	30,000	31,500
CSCD - Community Service Coord.	100-290-35510	21,000	21,000	21,000
DPS Lab	100-290-35515	-	-	10
E-mail & Internet	100-290-33010	2,840	3,600	3,600
Emergency Management	100-290-33020	-	-	-
2nd FI Fax/Modem/JPO & APO Reimb	100-290-33001	445	1,000	1,000
Insurance - Property, liability, law enf	100-290-49000	105,038	150,367	150,367
Insurance - Retirees Health	100-290-51000	294,871	290,000	340,000
Interpreter Fee	100-290-52000	283	100	100
Miscellaneous	100-290-80500	600	1,500	1,500
Office Supplies	100-290-20000	36,958	36,000	36,000
Physicals	100-290-73500	2,130	3,750	8,750
Postage	100-290-36000	56,980	65,000	65,000
Redistricting	100-290-64550	-	-	-
Refunds	100-290-64200	-	3,000	3,000
Reserve Contingency	100-290-64500	-	185,000	215,000
Septic Inspector	100-290-42850	10,100	12,000	12,000
TCDRS-optional payment	100-290-15020	-	300,000	300,000
Unclaimed funds to Comptroller	100-290-64201	-	-	-
Website Maintenance	100-290-33030	1,050	1,050	1,050
Total Nondepartmental		\$ 1,214,045	\$ 1,532,323	\$ 1,636,568
TOTAL GENERAL		\$ 1,579,630	\$ 1,955,160	\$ 2,079,380

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
INTERGOVERNMENTAL				
<u>CONTRIBUTIONS TO OTHER AGENCIES</u>				
Appraisal District	100-300-43000	\$ 168,967	\$ 200,096	\$ 200,096
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	453,867	460,000	410,000
City of Big Spring - Landfill Closing	100-300-56460	-	-	-
City of Big Spring - Landfill Operator	100-300-56450	-	-	-
City of Big Spring - Landfill	100-300-57600	500,000	250,000	250,000
Civil Defense	100-300-56500	1,500	1,500	1,500
COG - Tower for Emergency Mgmt	100-300-57860	-	2,000	2,000
Council on Aging	100-300-57870	2,800	2,800	2,800
Delinquent Attorney Fee	100-300-56550	49,796	50,000	50,000
Historical Society	100-300-55500	1,500	2,350	2,350
Howard College for Cnty Agent	100-300-81040	6,000	6,000	6,000
Juvenile Probation	100-300-63200	153,028	269,000	269,000
Mental Health/Mental Retardation	100-300-63210	25,500	25,500	25,500
Museum	100-300-54500	10,000	10,000	10,000
State Park	100-300-81030	10,000	-	-
Victim Services	100-300-57850	15,000	15,000	15,000
TOTAL INTERGOVERNMENTAL		\$ 1,400,558	\$ 1,296,846	\$ 1,246,846

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
PUBLIC SAFETY				
<u>SHERIFF</u>				
Salary	100-310-10000	\$ 1,115,196	\$ 959,201	\$ 1,018,127
Longevity	100-310-10020	25,820	30,360	30,680
Certificate Pay	100-310-10030	3,661	3,300	3,120
Holiday Pay	100-310-10060	44,349	35,000	37,000
Overtime Pay	100-310-10070	17,381	25,000	25,000
Cell Phone Allowance	100-310-10090	3,900	3,600	3,600
Benefits				
FICA/Medicare	100-310-15010	89,302	76,229	81,750
Retirement	100-310-15020	202,918	167,604	177,536
Health Insurance	100-310-15030	185,882	163,555	168,789
Dental Insurance	100-310-15040	6,421	5,270	5,467
BC Life Insurance	100-310-15050	603	538	537
TCDRS Life Insurance	100-310-15060	5,606	3,961	4,196
Unemployment	100-310-15070	1,898	1,586	1,590
Workers' Compensation	100-310-15080	25,683	31,855	33,758
Office Supplies	100-310-20000	2,121	3,500	3,500
Law Enforcement Supplies	100-310-22000	6,768	10,000	10,000
Travel and Professional Dues	100-310-31015	17,740	17,000	20,000
LEOSE Training (Fund 308)	100-310-31070	2,698	-	-
Investigative Websites	100-310-31103	3,681	3,000	4,000
L&W program	100-310-31160	7,791	5,000	-
Printing	100-310-32000	424	1,250	1,250
Machine Maintenance	100-310-32500	-	3,050	3,050
Telecommunications	100-310-33000	4,776	5,000	5,000
Bonds	100-310-33500	-	600	600
Uniform Expense	100-310-43600	8,649	10,000	10,000
Digital Video Equip Rental (CopSync)	100-310-53510	13,368	15,000	15,000
Abandoned Animal Expense	100-310-80490	1,843	3,000	3,000
Grant/donations	100-310-80990	4,008	-	-
School Resource Officers	100-310-80970	-	-	-
Capital outlay	100-310-90150	20,559	10,000	20,000
Miscellaneous	100-310-80500	290	1,950	1,950
Data Conversion	100-310-35550	-	-	-
Vehicle computer upgrades	100-310-80514	2,880	10,000	10,000
Total Sheriff		\$ 1,826,216	\$ 1,605,409	\$ 1,698,500

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>JOINT LAW ENFORCEMENT CENTER (1)</u>				
Salary	100-311-10000	\$ 418,710	\$ 430,336	\$ 528,852
Longevity	100-311-10020	8,820	11,340	15,180
Holiday Pay	100-311-10060	19,117	18,000	20,000
Over Time Pay	100-311-10070	31,478	32,000	32,000
FICA	100-311-15010	34,025	33,788	41,618
Retirement	100-311-15020	80,421	74,290	91,506
Health Insurance	100-311-15030	91,212	89,955	109,712
Dental Insurance	100-311-15040	3,150	2,899	3,554
Life Insurance	100-311-15050	296	296	350
Life (TCDRS) Insurance	100-311-15060	2,222	1,756	2,163
Unemployment	100-311-15070	796	752	925
Workers Comp	100-311-15080	896	1,179	1,451
Supplies/Equipment	100-311-20001	55	3,000	3,000
Education/Professional Dues	100-311-31000	3,011	4,000	4,000
Building Maintenance	100-311-41000	7,621	15,000	15,000
Uniform Expense	100-311-43600	343	1,000	1,000
Utilities	100-311-46500	58,324	60,000	60,000
Insurance/Property	100-311-49000	13,009	8,300	13,500
Capital Expenditures	100-311-90150	2,975		-
Equipment Repairs	100-311-66000	-	-	500
Miscellaneous	100-311-80500	-	650	500
Total Joint Law Enforcement Center		\$ 776,481	\$ 788,541	\$ 944,811

(1) Reimbursed:

Salary/Benefits	60%
All Other	55%

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>JAIL</u>				
Salary	100-320-10000	\$ 933,594	\$ 977,227	\$ 1,064,357
Longevity	100-320-10020	31,380	37,320	41,640
On Call Pager Pay	100-320-10040	3,447	3,750	3,750
Holiday Pay	100-320-10060	38,269	30,000	39,000
Cell Phone Allowance	100-320-10090	1,800	1,800	1,800
Overtime Pay	100-320-10070	11,992	20,000	20,000
Benefits				
FICA/Medicare	100-320-15010	76,562	77,751	84,748
Retirement	100-320-15020	171,342	170,950	186,332
Health Insurance	100-320-15030	197,988	195,246	209,969
Dental Insurance	100-320-15040	6,587	6,061	6,560
BC Life Insurance	100-320-15050	618	619	645
TCDRS Life Insurance	100-320-15060	4,730	4,040	4,405
Unemployment	100-320-15070	1,684	1,728	1,883
Workers' Compensation	100-320-15080	24,470	30,499	33,405
Housing of Prisoners	100-320-12500	-	5,000	5,000
Office Supplies	100-320-20000	1,228	2,500	2,500
Cleaning Supplies	100-320-20500	6,818	10,000	12,000
Education/Professional Dues	100-320-31000	4,751	8,000	11,000
Travel/Prisoner	100-320-31100	4,956	7,000	7,000
Jail Supplies	100-320-24000	4,787	16,000	18,000
Machine Maintenance	100-320-32500	469	6,500	7,500
Telecommunications	100-320-33004	4,225	5,500	5,500
Copy Machine Lease	100-320-35500	5,325	6,000	6,000
Medical Supplies	100-320-24500	1,942	4,000	4,000
Uniform Expense	100-320-43600	5,047	6,000	6,000
Relief Nurse	100-320-43800	16,917	15,000	15,000
Utilities	100-320-46500	53,077	60,000	60,000
Building Maintenance	100-320-41000	49,329	55,000	65,000
Security Electronics	100-320-41010	36,311	20,000	20,000
Yard Maintenance	100-320-41501	14	2,000	2,000
Medicine/Psychiatric	100-320-60500	45,246	65,000	65,000
Groceries	100-320-61000	151,997	150,000	150,000
Medical/Ambulance	100-320-70010	-	3,000	3,000
Miscellaneous	100-320-80500	425	750	750
Capital Expenditures	100-320-90150	3,010	10,000	10,000
Total Jail		\$ 1,900,337	\$ 2,014,241	\$ 2,173,744

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 303	\$ 300	\$ 315
Benefits				
FICA/Medicare	100-330-15010	23	23	24
Workers' Compensation	100-330-15080	8	11	11
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31005	-	1,000	1,000
Bonds	100-330-33500	-	100	100
Total Constable		\$ 334	\$ 1,484	\$ 1,500
 <u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Machine Maintenance	100-340-32500	\$ 1,307	\$ 1,800	\$ 1,800
Telecommunications	100-340-33000	1,444	1,500	1,500
Capital Expenditures	100-340-90150	3,874	3,500	3,500
Total Community Supervision and Corrections		\$ 6,625	\$ 6,800	\$ 6,800

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>STATE AGENCIES</u>				
Salary	100 360-10000	\$ 31,789	\$ 32,030	\$ 33,632
Longevity	100-360-10020	120	-	-
Benefits	100-360-15000			
FICA/Medicare	100-360-15010	2,441	2,451	2,573
Retirement	100-360-15020	5,367	5,388	5,657
Health Insurance	100-360-15030	-	8,178	8,439
Dental Insurance	100-360-15040	262	264	273
BC Life Insurance	100-360-15050	25	27	27
TCDRS Life Insurance	100-360-15060	148	128	134
Unemployment	100-360-15070	52	55	57
Workers' Compensation	100-360-15080	-	64	67
Bonds	100-360-33500	-	71	71
Radar Repairs	100-360-52500	-	1,000	1,000
Weight Tickets (DPS & S.O.)	100-360-80200	440	-	300
Total State Agencies		\$ 40,644	\$ 49,656	\$ 52,230

VOLUNTEER FIRE DEPARTMENT

Workers' Compensation	100-370-15080	\$ 2,093	\$ 3,000	\$ 3,000
Education and Certification	100-370-31000	10,895	10,000	10,000
Telecommunications	100-370-33000	402	400	400
Utilities	100-370-46500	11,766	17,000	17,000
Fire Fighter Incentive	100-370-80496	15,000	15,000	15,000
Miscellaneous	100-370-80500	600	1,000	1,000
Fire Fighting Equipment	100-370-90450	20,000	22,000	22,000
Fire Fighting Supplies	100-370-90600	10,500	11,500	11,500
Total Volunteer Fire Department		\$ 71,256	\$ 79,900	\$ 79,900

TOTAL PUBLIC SAFETY

\$ 4,621,893 \$ 4,546,031 \$ 4,957,485

WELFARE

Indigent Travel	100-380-31200	\$ -	\$ 400	\$ 400
Indigent Medicine	100-380-60501	5	2,040	2,040
Indigent Burials	100-380-64000	4,246	9,000	9,000
Miscellaneous	100-380-80500	-	350	350
TOTAL WELFARE		\$ 4,251	\$ 11,790	\$ 11,790

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
CONSERVATION OF NATURAL RESOURCES				
<u>EXTENSION OFFICE</u>				
Salary	100-390-10000	\$ 71,567	\$ 76,258	\$ 80,071
Longevity	100-390-10020	300	960	-
Over Time Pay	100-390-10070	56	25	70
Cell Phone Allowance	100-390-10090	800	800	800
Benefits				
FICA/Medicare	100-390-15010	5,596	5,969	6,187
Retirement	100-390-15020	5,465	5,549	5,657
Health Insurance	100-390-15030	8,292	8,178	8,440
Dental Insurance	100-390-15040	286	264	273
BC Life Insurance	100-390-15050	27	27	26
TCDRS Life Insurance	100-390-15060	151	132	134
Unemployment	100-390-15070	120	133	138
Workers' Compensation	100-390-15080	1,637	2,130	2,231
Office Supplies	100-390-20000	720	700	700
HE Agent Supplies	100-390-25000	421	1,000	1,000
Travel for Ag Agent	100-390-31001	9,530	8,000	8,000
Travel for HE Agent	100-390-31050	651	3,200	4,000
Machine Maintenance	100-390-32500	-	150	150
Telecommunications	100-390-33000	1,070	1,200	900
Ginning Expense	100-390-60300	90	150	150
Miscellaneous	100-390-80500	124	200	200
TOTAL CONSERVATION OF NATURAL RESOURCES		\$ 106,903	\$ 115,025	\$ 119,127

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>LIBRARY</u>				
Salary	100-410-10000	\$ 192,474	\$ 224,415	\$ 181,057
Longevity	100-410-10020	11,400	11,040	13,680
Over Time Pay	100-410-10070	-	-	-
Benefits				
FICA/Medicare	100-410-15010	14,587	18,013	14,898
Retirement	100-410-15020	34,292	39,604	32,754
Health Insurance	100-410-15030	44,227	49,067	42,197
Dental Insurance	100-410-15040	1,528	1,582	1,367
BC Life Insurance	100-410-15050	143	162	134
TCDRS Life Insurance	100-410-15060	952	936	774
Unemployment	100-410-15070	348	401	331
Workers' Compensation	100-410-15080	904	1,160	960
Howard College--Shared Librarian	100-410-16000	-	-	35,000
Office Supplies	100-410-20000	2,048	4,000	4,400
Travel & Professional Dues	100-410-31015	137	2,100	2,300
Printing and Bindery	100-410-32000	-	100	100
Machine Maintenance	100-410-32500	347	600	660
Telecommunications	100-410-33000	2,995	3,000	3,000
Books	100-410-34000	24,324	23,000	23,000
Copy Machine Lease	100-410-35501	-	15,000	1,200
E-Books	100-410-41000	-	-	-
Software Maintenance	100-410-35551	3,783	5,100	5,600
Building Maintenance	100-410-41000	10,169	10,000	10,000
Yard Maintenance	100-410-41503	-	-	-
Elevator Service	100-410-42001	2,224	1,920	2,100
Utilities	100-410-46500	24,686	27,000	27,000
Audio and CD	100-410-58000	2,956	3,000	3,300
Summer Reading Program	100-410-58500	421	3,600	5,260
Subscriptions	100-410-59500	2,299	2,900	3,100
Literacy Program	100-410-59550	-	-	-
Miscellaneous	100-410-80500	952	250	400
TOTAL LIBRARY		\$ 378,196	\$ 447,950	\$ 414,572
<u>ANIMAL TRAPPER</u>				
State Trapper	100-400-82000	\$ 32,400	\$ 32,400	\$ 32,400
TOTAL ANIMAL TRAPPER		\$ 32,400	\$ 32,400	\$ 32,400

GENERAL FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
<u>CAPITAL OUTLAY</u>				
Capital Expenditures **	100-415-90150	\$ 171,413	\$ 50,000	\$ 50,000
TOTAL CAPITAL OUTLAY		\$ 171,413	\$ 50,000	\$ 50,000
<u>TRANSFERS</u>				
Transfer to Tobacco Fund ***	100-999-99960	\$ 200,000	\$ 200,000	\$ 565,000
Transfer to Courthouse Security Fund	100-999-99980	75,000	55,000	80,000
Transfer to Indigent Health Care Fund	100-999-99992	172,500	1,054,331	1,083,395
Transfer to School Res. Officer Fund	100-999-99991	-	59,950	19,741
TOTAL TRANSFERS		\$ 447,500	\$ 1,369,281	\$ 1,748,136
<u>TRANSFERS OUT/CHARGES TO OTHER DEPTS.</u>				
Automobile Operation:				
Maintenance	100-280-53500	\$ 8,000	\$ 53,000	\$ 53,000
Sheriff	100-310-53500	220,000	220,000	220,000
Jail	100-320-53500	80,000	80,000	80,000
Vol. Fire Department	100-370-53500	100,000	100,000	100,000
Extension Office	100-390-53500	55,000	11,000	11,000
TOTAL TRANSFERS OUT/CHARGES TO OTHER DEPARTMENTS		\$ 463,000	\$ 464,000	\$ 464,000
TOTAL GENERAL FUND EXPENDITURES		\$ 13,171,221	\$ 14,307,243	\$ 15,345,308

** Capital Expenditures
 Co Judge desk \$1,500
 IT A/C \$2,500
 Other \$46,000

*** Transfer to Tobacco Fund
 Annual \$200,000
 Computers \$35,000
 Election Equip \$80,000

ROAD AND BRIDGE FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
Salary	150-420-10001	\$ 745,372	\$ 758,093	\$ 918,683
Longevity	150-420-10020	23,420	24,420	23,700
Overtime Pay	150-420-10070	2,969	1,165	1,350
Benefits				
FICA/Medicare	150-420-15010	56,836	59,863	72,093
Retirement	150-420-15020	127,104	129,258	158,509
Health Insurance	150-420-15030	147,180	147,200	168,787
Dental Insurance	150-420-15040	5,082	4,744	5,467
BC Life Insurance	150-420-15050	477	484	538
TCDRS Life Insurance	150-420-15060	3,506	3,055	3,746
Unemployment	150-420-15070	1,281	1,331	1,602
Workers' Compensation	150-420-15080	33,960	44,572	54,732
Professional Fees	151-420-31150	-	12,000	12,000
Office Supplies	150-420-20004	1,598	1,800	1,800
Sign Supplies	150-420-26000	20,048	17,000	17,000
Shop Supplies	150-420-28000	-	-	-
Education/Professional dues	150-420-31000	580	2,000	2,000
Contractual Services	150-420-31151	-	-	20,000
Telecommunications	150-420-33000	2,785	2,700	2,800
Bonds	150-420-33500	100	200	200
Uniform Rentals	150-420-43600	10,570	11,000	11,000
Utilities	150-420-46500	11,357	10,000	11,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	120,749	1,000,000	900,000
Road Edge Repairs	150-420-73010	-	-	200,000
Physicals and Drug Testing	150-420-73500	1,350	2,000	2,000
Caliche and Water	150-420-74500	31,093	40,000	140,000
Patching Material	150-420-75000	19,328	30,000	80,000
Posts, Wire, and Fence Material	150-420-75500	-	200	200
Bridge Material	150-420-75600	-	200	200
Lateral Road Expense	150-420-80000	20,554	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	12,598	6,000	6,000
Miscellaneous	150-420-80500	392	500	500
Road Grant	150-420-80501	2,953,175	200,000	-
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	1,000,000	900,000	900,000
Transfer to Capital Projects	150-420-80501	-	-	-
TOTAL ROAD & BRIDGE FUND		\$ 5,353,464	\$ 3,460,942	\$ 3,767,564

TAX INCREMENT FUND #1 (TIFF)
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Transportation Infrastructure Projects	152-420-73000	\$	-	\$	10,534	\$ 34,455
TOTAL TAX INCREMENT FUND #1 (TIFF) EXPENDITURES		\$	-	\$	10,534	\$ 34,455

LAW LIBRARY FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Online Books	170-430-34001	\$	13,556	\$	50,000	\$ 50,000
Capital Expenditures	170-430-90150		-	\$	10,000	10,000
TOTAL LAW LIBRARY FUND EXPENDITURES		\$	13,556	\$	60,000	\$ 60,000

INDIGENT HEALTH CARE FUND
EXPENDITURES

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
Salary	190-440-10000	\$ 88,024	\$ 88,124	\$ 92,530
Longevity	190-440-10020	7,920	7,920	540
Over Time Pay	190-440-10070	27		-
Benefits				
FICA/Medicare	190-440-15010	7,109	7,348	7,120
Retirement	190-440-15020	16,071	16,155	15,654
Health Insurance	190-440-15030	29,101	28,685	29,640
Dental Insurance	190440-15040	573	528	547
BC Life Insurance	190-440-15050	54	54	54
TCDRS Life Insurance	190-440-15060	443	382	370
Unemployment	190-440-15070	159	164	158
Workers' Compensation	190-440-15080	197	257	248
Office Supplies	190-440-20000	120	4,650	1,000
Medical Supplies	190-440-22500	-	550	550
Travel and Professional Dues	190-440-31015	334	1,250	1,250
Machine Maintenance	190-440-32500	-	400	400
Telecommunications	190-440-33004	741	850	850
County Nurse	190-440-43801	-	-	-
Physician, Non-emergency	190-440-70011	1,317	30,000	30,000
Prescription Medicine	190-440-70020	1,226	30,000	30,000
Hospital - inpatient	190-440-70030	15,506	767,514	812,484
Hospital - outpatient	190-440-70040	2,042	50,000	50,000
Lab, X-ray	190-440-70050	389	10,000	10,000
Diabetes Program	190-440-70110	-	2,000	-
Ineligible payments	190-440-70150	-	7,500	-
TOTAL INDIGENT HEALTH CARE FUND		\$ 171,353	\$ 1,054,331	\$ 1,083,395

**COURTHOUSE SECURITY FUND
EXPENDITURES**

Department/Line Items	Acct Number	2015-16 Actual	2016-17 Budget	2017-18 Approved
Salary	220-455-10001	\$ 52,643	\$ 52,242	\$ 54,854
Longevity	220-455-10020	7,440	7,680	2,160
Certificate	220-455-10030	420	420	0
Benefits				
FICA/Medicare	220-455-15010	4,490	4,616	4,362
Retirement	220-455-15020	10,177	10,150	9,590
Health Insurance	220-455-15030	15,566	15,335	15,864
Dental Insurance	220-455-15040	286	264	274
BC Life Insurance	220-455-15050	27	27	27
TCDRS Life Insurance	220-455-15060	281	240	227
Unemployment	220-455-15070	100	103	97
Workers' Compensation	220-455-15080	1,584	2,060	1,954
Office Supplies	220-455-20000	-	250	250
System Repairs	220-455-32550	-	0	500
Capital Expenditures	220-455-90153	2,917	5,000	5,000
TOTAL COURTHOUSE SECURITY FUND EXPENDITURES		\$ 95,931	\$ 98,387	\$ 95,159

**JUSTICE COURT BLDG SECURITY FUND
EXPENDITURES**

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Court Security	221-450-80493	\$ -	\$ 30,215	\$ 35,200
Miscellaneous	221-450-80500	-	-	250
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$ 30,215	\$ 35,450

**CHILD ABUSE PREVENTION FUND
EXPENDITURES**

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Child Abuse Prevention Programs	226-365-80500	\$ -	\$ 3,460	\$ 3,210
TOTAL CHILD ABUSE PREVENTION FUND		\$ -	\$ 3,460	\$ 3,210

RECORDS MANAGEMENT--DISTRICT CLERK FUND
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Automation/Preservation	227-460-90197	\$ 30,000	\$ 8,980	\$ 8,025
TOTAL RECORDS MANAGEMENT FUND		\$ 30,000	\$ 8,980	\$ 8,025

COUNTY CLERK RECORDS ARCHIVE
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Records Archive	228-458-90196	\$ -	\$ 501,300	\$ 601,000
TOTAL RECORDS ARCHIVE FUND		\$ -	\$ 501,300	\$ 601,000

VITAL RECORDS PRESERVATION
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Education/professional dues	229-459-31014	480	2,000	2,000
Preservation	229-459-90192	\$ -	\$ 18,275	\$ 24,000
TOTAL VITAL RECORD PRESERVATION FUND		\$ 480	\$ 20,275	\$ 26,000

RECORDS MANAGEMENT (DOCUMENT FILING) FUND
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Doc Preservation Svc	230-460-35001	\$ 22,284	\$ 226,200	\$ 132,000
Software Support	230-460-35550	\$ -	\$ -	\$ 25,000
Miscellaneous	230-460-80500	\$ -	\$ -	-
Disaster Rec/Website Hosting	230-460-90198	12,252	50,000	13,000
TOTAL RECORDS MANAGEMENT FUND		\$ 34,536	\$ 276,200	\$ 170,000

RECORDS MANAGEMENT (COURT FEE) FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Capital Expenditures	231-465-90150	\$ -	\$	2,500	\$	15,000
Copier Lease	231-465-35501	3,581		5,000		5,000
Office Supplies	231-465-20000	-		6,000		6,000
Automation/Preservation	231-465-90193	65		26,150		20,000
TOTAL RECORDS MANAGEMENT FUND		\$ 3,646	\$	39,650	\$	46,000

JUVENILE DELINQUENCY FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Damage Repair	232-466-80520	\$ -	\$	10	\$	10
Educational/Intervention Programs	232-466-80570	-		10		10
Public Rewards	232-466-80581	-		3		5
TOTAL JUVENILE DELINQUENCY FUND		\$ -	\$	23	\$	25

TOBACCO SETTLEMENT FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Capital Expenditures	233-466-90150	\$ 960	\$	2,454,850	\$	2,485,000
Election Equipment		-		-		80,000
Computers		-		-		35,000
Software	233-466-90170	-		-		-
TOTAL TOBACCO SETTLEMENT FUND		\$ 960	\$	2,454,850	\$	2,600,000

JUSTICE COURT TECHNOLOGY FUND
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Cell Phone Allowance	234-130-10090	\$ 1,800	\$ 1,800	\$ 1,800
FICA	234-130-15010	54	138	138
Retirement	234-130-15020	-	303	-
TCDRS Life Insurance	234-130-15060	-	9	-
Unemployment	234-130-15070	-	-	-
Office Supplies	234-130-20000	-	-	1,000
Technology Education/Training	234-130-31005	2,099	8,000	5,000
Telecommunications	234-130-33004	-	-	-
Software Support	234-130-33011	-	22,045	-
Miscellaneous	234-130-80500	-	500	500
Technology Expense	234-130-90191	-	10,000	35,000
Capital Expenditures	234-234-90194	519	-	-
TOTAL JUSTICE COURT TECHNOLOGY		\$ 4,472	\$ 42,795	\$ 43,438

DISTRICT COURT RECORDS TECHNOLOGY FUND
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Automation/Preservation	235-460-90195	\$ -	\$ 35,633	\$ 40,000
TOTAL DIST. COURT RECORDS TECH. FUND		\$ -	\$ 35,633	\$ 40,000

ALTERNATIVE DISPUTE RESOLUTION FUND
EXPENDITURES

Department/Line Items		2015-16 Actual	2016-17 Budget	2017-18 Approved
Court Mediators	236-236-38020	\$ 442	\$ 20	\$ 6,000
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 442	\$ 20	\$ 6,000

COUNTY COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Education/Training for Court Judge	237-460-31003	\$ -	\$	686	\$	500
Maint. of Technological Enhancements	237-460-32501	-		686		750
Purchase of Techn. Enhancements	237-460-90156	1,986		1,238		750
TOTAL COUNTY COURT TECHNOLOGY FUND		\$ 1,986	\$	2,610	\$	2,000

DISTRICT COURT TECHNOLOGY FUND (HB 3637)
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Education/Professional Dues	238-460-31000	\$ -	\$	384	\$	500
Machine Maintenance	238-460-32500	-		384		500
Capital Expenditures	238-460-90150	1,189		384		500
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ 1,189	\$	1,152	\$	1,500

DISTRICT COURT RECORDS ARCHIVE FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Preservation/Restoration Services	239-458-90196	\$ -	\$	8,225	\$	11,000
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ -	\$	8,225	\$	11,000

DISTRICT COURT BLDG DONATION FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Furniture/Office Supplies	240-450-90290	\$ -	\$	1,044	\$	600
TOTAL DISTRICT COURT BLDG DONATION FUND		\$ -	\$	1,044	\$	600

DISTRICT COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items	2015-16 Actual	2016-17 Budget	2017-18 Approved
Digitize Court Records 241-460-32510	\$ -	\$ 51,140	\$ 55,000
TOTAL DISTRICT COURT RECORD PRESERVATION FUND	\$ -	\$ 51,140	\$ 55,000

COUNTY COURT RECORD PRESERVATION FUND
EXPENDITURES

Department/Line Items	2015-16 Actual	2016-17 Budget	2017-18 Approved
Digitize Court Records 242-460-32510	\$ 10,311	\$ 4,035	\$ 5,000
TOTAL COUNTY COURT RECORD PRESERVATION FUND	\$ 10,311	\$ 4,035	\$ 5,000

FEMA FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Capital Outlay (1)	243-415-90150	\$ 25,000	\$	209,475	\$	148,429
Fire Fighting Supplies/Equipment	243-415-90600	8,666		-		-
TOTAL FEMA FUND		\$ 33,666	\$	209,475	\$	148,429

(1) includes Fire Dept. vehicle \$75,000

includes R&B vehicle \$42,000

includes S. O. vehicle \$31,429

COUNTY ATTORNEY DIVERSIONARY FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Salaries		-	\$	-	\$	-
FICA		-		-		-
Retirement		-		-		-
Life (TCDRS) Insurance		-		-		-
Misc.		-		-		-
Office Supplies/Furniture	245-190-20000	2,461	\$	72,200	\$	5,000
Travel/Professional Dues	245-190-31000	-		-		2,500
Books	245-190-34000					2,500
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 2,461	\$	72,200	\$	10,000

COUNTY LIBRARY DONATION FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
LIBRARY OPERATIONS	249-410-80500	\$ -	-	\$ 55,150	\$	100,000
TOTAL COUNTY LIBRARY DONATION FUND		\$ -	-	\$ 55,150	\$	100,000

ELECTION ADMINISTRATION FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Voting supplies/equipment	306-230-20010	\$ 1,035	\$	44,500	\$	45,000
TOTAL ELECTION ADMINISTRATION FUND		\$ 1,035	\$	44,500	\$	45,000

LEOSE - DISTRICT ATTORNEY FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Training/Travel	307-170-31070	\$ -	-	\$ 4,650	\$	5,250
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ -	-	\$ 4,650	\$	5,250

Accounted for in General Fund in prior years

LEOSE - SHERIFF FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Training/Travel	308-310-31070	\$ -	-	\$ 4,350	\$	4,000
TOTAL LEOSE - SHERIFF FUND		\$ -	-	\$ 4,350	\$	4,000

Accounted for in General Fund in prior years

SHERIFF DONATIONS FUND
EXPENDITURES

Department/Line Items	2015-16 Actual	2016-17 Budget	2017-18 Approved
LE Equipment/Supplies	\$ -	\$ 1,000	\$ 2,500
309-310-80990	\$ -	\$ 1,000	\$ 2,500
TOTAL SHERIFF DONATIONS FUND	\$ -	\$ 1,000	\$ 2,500

CASH BONDS FUND
EXPENDITURES

Department/Line Items	2015-16 Actual	2016-17 Budget	2017-18 Approved
Return of Cash Bonds	\$ -	\$ 51,000	\$ 56,000
310-341-80500	\$ -	\$ 51,000	\$ 56,000
TOTAL CASH BONDS FUND	\$ -	\$ 51,000	\$ 56,000

Accounted for in General Fund in previous years

COURT COSTS FUND
EXPENDITURES

Department/Line Items	2015-16 Actual	2016-17 Budget	2017-18 Approved
See Revenue Fund	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
TOTAL COURT COSTS FUND	\$ -	\$ -	\$ -

MENTAL HEALTH OFFICERS FUND (1)
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Salary (3 deputies)	312-310-10000	\$ -	-	\$ 144,303	-	\$ 151,517
Longevity	312-310-10020	-	-	2,880	-	4,560
Certificate Pay	312-310-10030	-	-	480	-	180
Holiday Pay	312-310-10060	-	-	-	-	7,200
Overtime Pay	312-310-10070	-	-	-	-	13,000
Cell Phone Allowance	312-310-10090	-	-	900	-	900
Benefits						
FICA/Medicare	312-310-15010	-	-	11,365	-	12,023
Retirement	312-310-15020	-	-	24,989	-	26,434
Health Insurance	312-310-15030	-	-	24,534	-	25,318
Dental Insurance	312-310-15040	-	-	791	-	820
BC Life Insurance	312-310-15050	-	-	81	-	81
TCDRS Life Insurance	312-310-15060	-	-	591	-	625
Unemployment	312-310-15070	-	-	253	-	267
Worker's Compensation	312-310-15080	-	-	5,091	-	5,386
Office Supplies	312-310-20000	-	-	500	-	500
Training/Travel	312-310-31015	-	-	500	-	500
CopSync	312-310-53510	-	-	500	-	500
Uniform expense	312-310-43600	-	-	500	-	500
Miscellaneous	312-310-80500	-	-	3,000	-	3,000
TOTAL MENTAL HEALTH OFFICERS FUND		\$ -	-	\$ 221,258	-	\$ 253,311

(1) This fund reimbursed by MHMR

SCHOOL RESOURCE OFFICER FUND (1)
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Salary	313-310-10000	\$ -		\$ 46,842		\$ 49,184
Longevity	313-310-10020	-		960		1,200
Certificate Pay	313-310-10030	-		-		0
Overtime Pay	313-310-10060	-		-		850
Holiday Pay	313-310-10060	-		-		2,500
Cell Phone Allowance	313-310-10090	-		-		0
Benefits						
FICA/Medicare	313-310-15010	-		3,657		3,855
Retirement	313-310-15020	-		8,041		8,475
Health Insurance	313-310-15030	-		8,178		8,440
Dental Insurance	313-310-15040	-		264		274
BC Life Insurance	313-310-15050	-		27		27
TCDRS Life Insurance	313-310-15060	-		191		200
Unemployment	313-310-15070	-		81		86
Worker's Compensation	313-310-15080	-		1,639		1,727
Office Supplies	313-310-20000	-		1,000		100
Training/Travel	313-310-31015	-		-		1,000
CopSync	313-310-53510	-		-		555
Miscellaneous	313-310-80500	-		-		500
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ -		\$ 70,880		\$ 78,973

(1) Schools reimb. 75% of Salary/Benefits / 100% of expenses

Cnty contributes 25% of salary/benefits

SCOFFLAW LAW FUND
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Office Supplies	314-260-20000	-		-		2,500
Equipment	314-260-90150	-		-		2,050
Miscellaneous	314-260-8050	-		-		300
TOTAL SCOFFLAW FUND		\$ -		\$ -		\$ 4,850

DEBT SERVICE FUND, GO BONDS - SERIES 2008
EXPENDITURES

Department/Line Items		2015-16 Actual		2016-17 Budget		2017-18 Approved
Bond Principal	601-601-68010	\$ 435,000	\$	410,000	\$	425,000
Bond Interest	601-601-68020	316,205		339,275		323,275
Agent's Fee	601-601-68030	750		750		1,550
TOTAL JAIL DEBT SERVICE FUND		\$ 751,955	\$	750,025	\$	749,825

EQUIPMENT OPERATING FUND
EXPENDITURES

Department/Line Items	2015-16 Actual	2016-17 Budget	2017-18 Approved
Salary	850-530-10001 \$ 135,134	\$ 134,201	\$ 149,756
Longevity	850-530-10020 720	1,920	2,520
Over Time Pay	850-530-10070 162	550	370
FICA/Medicare	850-530-15010 10,356	10,414	11,650
Retirement	850-530-15020 22,878	22,896	25,613
Health Insurance	850-530-15030 24,876	24,534	25,319
Dental Insurance	850-530-15040 859	791	820
BC Life Insurance	850-530-15050 81	81	81
TCDRS Life Insurance	850-530-15060 631	541	605
Unemployment	850-530-15070 225	232	259
Workers' Compensation	850-530-15080 3,335	4,418	4,917
Shop Supplies	850-530-27000 5,284	4,500	5,000
Shop Maintenance	850-530-27500 4,901	4,500	5,000
Vehicle Insurance	850-530-51500 29,289	30,000	36,500
Reserve Contingency	850-530-64500 -	30,000	16,700
Gas and Oil	850-530-65000 192,537	260,000	260,000
Tires	850-530-65500 52,372	35,000	40,000
Equipment repairs	850-530-66000 20,008	19,000	22,000
Equipment Parts	850-530-66500 71,132	62,000	70,000
Radio Expense - Sheriff	850-530-67000 2,232	6,300	6,300
Radio Expense - Jail	850-530-67250 470	2,700	2,700
Radio Expense - R&B	850-530-67500 623	2,500	2,500
Radio tower lease	850-530-67750 5,520	5,000	6,000
Auto Expense - Sheriff	850-530-68000 38,306	33,250	33,250
Auto Expense - Jail	850-530-68011 3,490	3,500	4,500
Auto Expense - Maintenance/JP's	850-530-68250 931	2,125	2,125
Auto Expense - Detention & APO	850-530-68260 1,367	1,700	2,000
Auto Expense - Extension	850-530-68500 1,692	4,000	3,000
Auto Expense - Fire Department	850-530-68750 30,298	40,000	40,000
New Vehicles - Sheriff & Jail (1)	850-530-90000 264,863	260,000	133,571
New Vehicles - R&B (2)	850-530-90100 264,955	789,000	399,500
New Vehicles - Extension	850-530-90120 -	-	-
New Vehicles - Courthouse Maintenance	850-530-90131 -	-	-
New Vehicles - Fire Dept.	850-530-90180 -	-	-
New Vehicles - JP's	850-530-90190 -	-	30,000
Equipment Rental	850-530-90250 4,802	4,000	4,000
Facility Maintenance and Repairs	850-530-90300 -	-	-
TOTAL EQUIPMENT OPERATING FUND EXPENDITURES	\$ 1,194,329	\$ 1,799,653	\$ 1,346,556

(1) \$165,000 - \$31,429 (FEMA to pay) = \$133,571

(2) \$441,500 - \$42,000 (FEMA to pay) = \$399,500

Grader	\$148,000
Water Truck	\$143,000
Roller	\$108,500
Total R&B	\$399,500

HOWARD COUNTY, TEXAS

2017-18 BUDGET SUMMARY

	920	930	935	941	950
	District Attorney Forfeiture	Sheriff Forfeiture	Jail Commissary	Tax Assessor- Collector Special Inventory	Abandoned Motor Vehicle
Estimated Balance October 1, 2017	\$171,000	\$28,000	\$30,000	\$7,000	\$15,000
Revenue:					
Charges for services	0	0	35,000	0	12,000
Interest	500	75	100	30	50
Total Revenue	500	75	35,100	30	12,050
Expenditures:					
Salary and Benefits	0	0	25,000	0	0
Supplies	10,000	5,000	500	1,015	0
Education	7,500	0	0	0	0
Machine maintenance	0	0	200	0	0
Cable TV	0	0	3,100	0	0
RO System	0	0	0	0	0
Inventory items	0	0	30,000	0	0
Investigations	0	2,000	0	0	0
Vehicle Towing	0	0	0	0	7,000
Inmate Work Program	0	0	500	0	0
Expenditures from AMV proceeds	0	0	0	0	17,000
Miscellaneous	500	0	500	0	0
Capital outlay	20,000	0	1,000	6,000	0
Total Expenditures	38,000	7,000	35,800	7,015	24,000
Estimated Balance, September 30, 2018	\$133,500	\$21,075	\$29,300	\$15	\$3,050

