

# SHERMAN COUNTY BUDGET 2015 – 2016

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 CLAYTON  
 COUNTY CLERK  
 2015 SEP 11 11:03 AM  
 SHERMAN COUNTY  
 BUDGET DEPARTMENT

This budget will raise more revenue from property taxes than last year's budget by \$36,946, which is a 1.1 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 \$5,167.

Record vote on the adoption of the budget:

For: Commissioner Dana Buckles Commissioner Randy Williams Commissioner Jeff Crippen Commissioner David Davis Judge Terri Beth Carter	Against: None
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	Preceding Fiscal Year	Current Fiscal Year
Property tax rate	0.47696	0.50303
Effective tax rate	0.45425	0.49805
M & O tax rate	0.47696	0.50303
Rollback tax rate	0.49059	0.53789
Debt rate	0.00000	0.00000

Total amount of debt obligation: none

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September 9, 2015

To: Sherman County Commissioners and Citizens of Sherman County

We are submitting the following budget for Sherman County for the fiscal year beginning October 1, 2015 and ending September 30, 2016. This budget is for a county with the 2010 official census population of 3,034. We anticipate total receipts of \$4,033,259 and total expenditures of \$5,246,434 leaving \$1,213,175 over expected receipts. This will be covered by the projected fund balance of \$1,236,151. The total taxable value on this year's certified appraisal roll is \$675,151,580. We are proposing a tax rate of 0.50303 per \$100.00, which is 1.0 percent above the effective tax rate.


Sherman County has no bonded indebtedness and it is not anticipated that there will be any created in the coming fiscal year.

More detailed information on the budget for fiscal year 2015-2016, including comparisons with previous years, will be found in the schedules that follow. We will be pleased to answer any questions you may have.

RESPECTFULLY YOURS,

  
County Judge

  
County Treasurer

  
County Clerk

**5 YEAR RECEIPTS AND EXPENDITURES COMPARISON  
SHERMAN COUNTY, TEXAS**

YEAR	estimated					proposed
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>Beginning Balance</b>	1,227,137	1,214,933	1,543,795	1,266,383	1,277,520	1,236,151
<b>Designated Reserve</b>	800,000	811,272	817,844	822,043	802,841	805,363
<b>Revenues</b>						
Taxes	3,066,404	3,070,574	3,199,788	3,156,015	3,339,961	3,376,906
Other	550,233	565,883	555,883	596,883	572,958	656,353
<b>Total Revenues</b>	<b>3,616,637</b>	<b>3,636,457</b>	<b>3,755,671</b>	<b>3,752,898</b>	<b>3,912,919</b>	<b>4,033,259</b>
<b>Total Resources</b>	<b>5,643,774</b>	<b>5,662,662</b>	<b>6,117,310</b>	<b>5,841,324</b>	<b>5,993,280</b>	<b>6,074,773</b>
<b>Total Expenditures</b>	<b>4,819,571</b>	<b>4,836,562</b>	<b>5,283,677</b>	<b>5,010,389</b>	<b>5,166,149</b>	<b>5,246,434</b>
<b>Ending Balance</b>	<b>824,203</b>	<b>826,100</b>	<b>833,633</b>	<b>830,935</b>	<b>827,131</b>	<b>828,339</b>
<b>SUMMARY</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014 2015</b>	<b>2015-2016</b>
<b>Revenues</b>	<b>3,616,637</b>	<b>3,636,457</b>	<b>3,755,671</b>	<b>3,752,898</b>	<b>3,912,919</b>	<b>4,033,259</b>
<b>Less Expenditures</b>	<b>4,819,571</b>	<b>4,836,562</b>	<b>5,283,677</b>	<b>5,010,389</b>	<b>5,166,149</b>	<b>5,246,434</b>
<b>Total</b>	<b>(1,202,934)</b>	<b>(1,200,105)</b>	<b>(1,528,006)</b>	<b>(1,257,491)</b>	<b>(1,253,230)</b>	<b>(1,213,175)</b>

**AD VALOREM TAX RATE & COLLECTION HISTORY  
2010-2011 THROUGH BUDGET YEAR 2015-2016  
SHERMAN COUNTY, TEXAS**

YEAR	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
GENERAL	0.42110	0.45631	0.43916	0.48000	0.47696	0.50303
<b>TOTAL TAX RATE</b>	<b>0.42110</b>	<b>0.45631</b>	<b>0.43916</b>	<b>0.48000</b>	<b>0.47696</b>	<b>0.50303</b>

CERTIFIED VALUE FROM APPRAISAL DISTRICT (includes rolling stock)	745,999,716	689,350,192	746,115,170	673,544,766	716,404,077	686,620,390
ADJUSTMENTS TO TAXABLE VALUE	870,350	1,163,750	1,959,810	596,160	946,560	1,027,190
AD VALOREM TAXES VALUATION	745,129,366	688,186,442	744,155,360	672,948,606	718,383,267	688,433,610
COLLECTION OF CURRENT LEVY (LESS DISCOUNTS)	3,106,143	3,109,136	3,243,340	3,219,641	3,386,795	
OUTSTANDING DELINQUENT TAXES (CURRENT YEAR)	35,376	35,071	35,446	44,799	43,188	
TOTAL DELINQUENT INCLUDING CURRENT YEAR	76,507	84,585	53,996	107,276	109,849	

## SHERMAN COUNTY BUDGET FY 2015 - 2016

Acct #	Commissioners' Court	FY 2014 - 2015	FY 2015 - 2016
10-400-100	Emergency Wages	5,000.00	5,000.00
10-400-300	Office Supplies	400.00	400.00
10-400-340	Dues	4,000.00	3,800.00
10-400-399	Miscellaneous	100.00	100.00
10-400-435	Audit	16,500.00	16,800.00
10-400-440	Appraisal	78,000.00	85,000.00
10-400-450	Advertising	1,200.00	1,200.00
10-400-490	Professional Services	0.00	0.00
	<b>Grand Total</b>	<b>105,200.00</b>	<b>112,300.00</b>

Acct#	County Clerk	FY 2014 - 2015	FY 2015 - 2016
10-410-100	Salary	46,315.80	46,315.80
10-410-101	Salary Deputy (2 x 31,317.13)	62,634.27	62,634.27
10-410-105	Annual County Salary Supplement	5,400.00	5,400.00
10-410-107	Longevity	860.00	875.00
10-410-200	Payroll Taxes	8,813.57	8,814.72
10-410-210	Medical Insurance (3)	26,069.40	26,922.60
10-410-220	Retirement	23,042.01	23,068.06
	<b>Sub-Total</b>	<b>173,135.05</b>	<b>174,030.45</b>
10-410-300	Office Supplies	2,500.00	2,500.00
10-410-310	Postage	700.00	1,500.00
10-410-320	Telephone	1,725.00	700.00
10-410-330	Continuing Education (travel & reg.)	4,000.00	4,000.00
10-410-340	Dues & Memberships	300.00	300.00
10-410-350	Bonds	700.00	700.00
10-410-399	Miscellaneous	100.00	100.00
10-410-410	Scanning & Restoring	5,000.00	5,000.00
10-410-415	Election	18,000.00	18,000.00
10-410-420	Computer software	10,575.00	10,575.00
10-410-421	Computer-Jurors	0.00	0.00
10-410-530	Copier lease	3,000.00	3,000.00
	<b>Sub-Total</b>	<b>46,600.00</b>	<b>46,375.00</b>
	<b>Grand Total</b>	<b>219,735.05</b>	<b>220,405.45</b>

Acct#	Community Enhancement	FY 2014 - 2015	FY 2015 - 2016
10-420-399	Various	2,500.00	2,500.00
	<b>Grand Total</b>	<b>2,500.00</b>	<b>2,500.00</b>

Acct #	Non-Departmental	FY 2014 - 2015	FY 2015 - 2016
10-430-210	Medical Ins/Retirees (2)	17,296.32	17,865.12
10-430-320	Internet Access/E-mail	1,600.00	1,600.00
10-430-325	Communication (PANCOM)	2,400.00	2,400.00
10-430-399	Miscellaneous	2,000.00	2,000.00
10-430-400	Judicial In-County travel	1,200.00	1,200.00
10-430-450	Advertising	200.00	200.00
10-430-461	General Liability Ins.	2,300.00	2,500.00
10-430-462	Auto Liability Insurance	5,700.00	4,600.00
10-430-463	Public Official Liability Ins	7,100.00	6,000.00
10-430-464	Law Enforcement Liab.Ins	7,400.00	6,000.00
10-430-465	Property Damage Ins.	24,000.00	24,000.00
10-430-466	Auto Physical Damage Ins	2,800.00	3,000.00
10-430-470	Workers Comp.	30,000.00	30,000.00
10-430-480	Unemployment Ins.	5,000.00	5,000.00
10-430-490	Professional Services (inc. computer)	10,000.00	10,000.00
10-430-510	Printing & Copying	1,400.00	1,400.00
10-430-520	Bank Charges	50.00	50.00
10-430-530	Copier lease - hallway	2,000.00	2,000.00
10-430-540	Public Safety/Fire	34,993.52	31,393.52
10-430-545	Fire Truck - designated	93,000.00	77,500.00
10-430-550	DPS	1,800.00	1,800.00
	<b>Grand Total</b>	<b>252,239.84</b>	<b>230,508.64</b>

Acct#	County Judge	FY 2014 - 2015	FY 2015 - 2016
10-440-100	Salary	46,315.80	46,315.80
10-440-103	Salary Assistant	31,317.13	31,317.13
10-440-105	Annual County Salary Supplement	3,600.00	3,600.00
10-440-107	Longevity	935.00	1,055.00
10-440-112	Salary State Supplement	15,000.00	25,200.00
10-440-114	Salary Emergency Management	3,900.00	3,900.00
10-440-116	Salary Veterans Service Officer	2,400.00	2,400.00
10-440-200	Payroll Taxes	7,915.30	8,704.78
10-440-210	Medical Insurance (2)	17,379.60	17,948.40
10-440-220	Retirement	20,693.59	22,780.34
	<b>Sub Total</b>	<b>149,456.41</b>	<b>163,221.45</b>
10-440-300	Office Supplies	1,500.00	1,500.00
10-440-310	Postage	300.00	300.00
10-440-320	Telephone	2,116.00	2,116.00
10-440-330	Continuing Education (travel & reg.)	5,000.00	5,000.00
10-440-340	Dues & Memberships	400.00	400.00
10-440-350	Bonds	150.00	150.00
10-440-399	Miscellaneous	100.00	100.00
10-440-500	Emergency Management Expense	2,250.00	2,250.00
10-440-505	Veterans Office Expense	500.00	500.00
	<b>Sub Total</b>	<b>12,316.00</b>	<b>12,316.00</b>
	<b>Grand Total</b>	<b>161,772.41</b>	<b>175,537.45</b>



<b>Acct #</b>	<b>County Court</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-450-399	Miscellaneous	100.00	100.00
10-450-560	Co. Court Investigator	100.00	100.00
10-450-570	Court Reporter	500.00	500.00
10-450-580	Interpreter	1,500.00	1,500.00
10-450-590	Visiting Judge	100.00	100.00
10-450-595	Special Prosecutor	100.00	100.00
10-450-597	Petit Jury	500.00	500.00
10-450-600	Atty. Fees Indigent (non Pub. Def.)	3,000.00	3,000.00
10-450-601	Atty. Fees - Ad Litem	500.00	500.00
10-450-610	Autopsy Fees	10,000.00	10,000.00
	<b>Grand Total</b>	<b>16,400.00</b>	<b>16,400.00</b>

<b>Acct#</b>	<b>District Court</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-460-102	Salary - Court Administrator	3,621.73	3,621.73
10-460-108	Salary Secretary - Part Time	904.79	904.79
10-460-116	Salary - Court Reporter	8,354.93	8,354.93
10-460-200	Payroll Taxes	985.43	985.43
10-460-210	Medical Insurance (2 employees)	1,400.00	1,400.00
10-460-220	Retirement	2,576.29	2,578.87
	<b>Sub-Total</b>	<b>17,843.17</b>	<b>17,845.75</b>
10-460-300	Office Supplies	700.00	700.00
10-460-500	Travel	600.00	600.00
10-460-560	Investigation	2,000.00	2,000.00
10-460-570	Fee Based Court Reporter	5,000.00	5,000.00
10-460-580	Interpreter	3,000.00	3,000.00
10-460-590	Special Judge	1,000.00	1,000.00
10-460-596	Grand Jury	1,500.00	1,500.00
10-460-597	Petit Jury	1,000.00	1,000.00
10-460-598	Jury Commission	200.00	200.00
10-460-600	Atty. Fees Indigent (non Pub. Def.)	10,000.00	10,000.00
10-460-601	Atty. Fees - Ad Litem	6,000.00	6,000.00
	<b>Sub-Total</b>	<b>31,000.00</b>	<b>31,000.00</b>
	<b>Grand Total</b>	<b>48,843.17</b>	<b>48,845.75</b>

<b>Acct#</b>	<b>Public Defender</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-470-630	Contract	24,973.00	24,973.00
10-470-635	Regional Capital Public Defender	1,000.00	1,000.00
	<b>Grand Total</b>	<b>25,973.00</b>	<b>25,973.00</b>

<b>Acct#</b>	<b>Justice of the Peace</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-490-100	Salary	46,315.80	46,315.80
10-490-101	Salary Clerk	31,317.13	31,317.13
10-490-105	Annual County Salary Supplement	3,600.00	3,600.00
10-490-107	Longevity	200.00	320.00
10-490-200	Payroll Taxes	6,229.62	6,238.80
10-490-210	Medical Insurance (2)	17,379.60	17,948.40
10-490-220	Retirement	16,286.59	16,326.90
	<b>Sub-Total</b>	<b>121,328.74</b>	<b>122,067.03</b>
10-490-300	Office Supplies + software	2,000.00	5,000.00
10-490-310	Postage	1,000.00	1,000.00
10-490-320	Telephone	2,500.00	2,500.00
10-490-330	Continuing Education (travel & reg.)	3,500.00	3,500.00
10-490-335	Training	2,000.00	2,000.00
10-490-340	Dues & Memberships	250.00	250.00
10-490-350	Bonds	250.00	250.00
10-490-399	Miscellaneous	50.00	50.00
10-490-580	Interpreter	200.00	200.00
10-490-597	Petit Jury	500.00	500.00
	<b>Sub-Total</b>	<b>12,250.00</b>	<b>15,250.00</b>
	<b>Grand Total</b>	<b>133,578.74</b>	<b>137,317.03</b>

<b>Acct. #</b>	<b>County Attorney</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-500-100	Salary	46,315.80	46,315.80
10-500-103	Salary Secretary	21,778.32	21,778.32
10-500-105	Annual County Salary Supplement	2,700.00	2,700.00
10-500-107	Longevity	2,430.00	2,550.00
10-500-112	Salary State Supplement	23,333.00	23,333.00
10-500-200	Payroll Taxes	7,386.62	7,395.80
10-500-210	Medical Insurance (1)	8,689.80	8,974.20
10-500-220	Retirement	19,311.42	19,354.76
	<b>Sub-Total</b>	<b>131,944.96</b>	<b>132,401.88</b>
10-500-300	Office Supplies	1,500.00	1,750.00
10-500-310	Postage	2,000.00	2,000.00
10-500-320	Telephone	1,916.00	1,916.00
10-500-330	Continuing Education (travel & reg.)	3,000.00	3,000.00
10-500-335	Training	400.00	400.00
10-500-340	Dues & Memberships	900.00	900.00
10-500-350	Bonds	150.00	150.00
10-500-420	Computer Services (case mgt. software)	0.00	1,500.00
10-500-530	Lease Expense	420.00	850.00
10-500-640	Books-Law	7,700.00	7,700.00
10-500-650	Witness Fees	200.00	200.00
	<b>Sub-Total</b>	<b>18,186.00</b>	<b>20,366.00</b>
	<b>Grand Total</b>	<b>150,130.96</b>	<b>152,767.88</b>

<b>Acct#</b>	<b>District Attorney</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-510-315	Office Operating Expenses	3,614.28	3,614.28
10-510-630	District Attorney Agreement	30,878.72	33,029.58
	<b>Grand Total</b>	<b>34,493.00</b>	<b>36,643.86</b>

<b>Acct. #</b>	<b>County Treasurer</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-520-000	Salary	46,315.80	46,315.80
10-520-101	Salary Deputy	31,317.13	31,317.13
10-520-105	Annual County Salary Supplement	3,600.00	3,600.00
10-520-107	Longevity	1,600.00	1,720.00
10-520-200	Payroll Taxes	6,336.72	6,345.90
10-520-210	Medical Insurance (2)	17,379.60	17,948.40
10-520-220	Retirement	16,566.59	16,607.18
	<b>Sub-Total</b>	<b>123,115.84</b>	<b>123,854.41</b>
10-520-300	Office Supplies	1,500.00	1,500.00
10-520-310	Postage	1,000.00	1,000.00
10-520-320	Telephone	1,050.00	1,050.00
10-520-330	Continuing Education (travel & reg.)	4,500.00	4,500.00
10-520-340	Dues & Memberships	250.00	250.00
10-520-350	Bonds	650.00	100.00
10-520-399	Miscellaneous	200.00	200.00
10-520-420	Computer Services	3,000.00	3,000.00
	<b>Sub-Total</b>	<b>12,150.00</b>	<b>11,600.00</b>
	<b>Grand Total</b>	<b>135,265.84</b>	<b>135,454.41</b>

<b>Acct#</b>	<b>County Tax A/C</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-530-100	Salary	46,315.80	46,315.80
10-530-101	Salary Deputy Clerk	31,317.13	31,317.13
10-530-105	Annual County Salary Supplement	3,600.00	3,600.00
10-530-107	Longevity	2,010.00	2,130.00
10-530-200	Payroll Taxes	6,368.08	6,377.26
10-530-210	Medical Insurance (2)	17,379.60	17,948.40
10-530-220	Retirement	16,648.59	16,689.26
	<b>Sub-Total</b>	<b>123,639.20</b>	<b>124,377.85</b>
10-530-300	Office Supplies	2,000.00	2,000.00
10-530-310	Postage	5,000.00	5,000.00
10-530-320	Telephone	1,125.00	1,125.00
10-530-330	Continuing Education (travel & reg.)	5,000.00	5,000.00
10-530-340	Dues & Memberships	200.00	200.00
10-530-350	Bonds	100.00	100.00
10-530-399	Miscellaneous	500.00	500.00
10-530-420	Computer Services	4,000.00	4,000.00
10-530-430	Legal Notices	300.00	300.00
10-530-670	Voter Registration	1,000.00	1,000.00
	<b>Sub-Total</b>	<b>19,225.00</b>	<b>19,225.00</b>
	<b>Grand Total</b>	<b>142,864.20</b>	<b>143,602.85</b>

<b>Acct. No.</b>	<b>Building Operation</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-540-105	Annual County Salary Supplement	1,800.00	1,800.00
10-540-107	Longevity	530.00	590.00
10-540-111	Salary/Custodian	42,631.20	42,631.20
10-540-200	Payroll Taxes	3,439.53	3,444.12
10-540-210	Medical Insurance (1)	8,689.80	8,974.20
10-540-220	Retirement	8,992.24	9,013.24
	<b>Sub-Total</b>	<b>66,082.77</b>	<b>66,452.77</b>
10-540-320	Telephone	750.00	750.00
10-540-399	Miscellaneous	600.00	600.00
10-540-400	Janitorial Supplies	5,000.00	5,000.00
10-540-458	Fuel	3,200.00	3,200.00
10-540-700	Vehicle Operation	1,500.00	1,500.00
10-540-710	Pest Control	1,200.00	1,200.00
10-540-720	Lawn	1,400.00	1,400.00
10-540-730	Hand Tools	400.00	400.00
10-540-740	Utilities	33,000.00	33,000.00
	<b>Sub-Total</b>	<b>47,050.00</b>	<b>47,050.00</b>
	<b>Grand Total</b>	<b>113,132.77</b>	<b>113,502.77</b>

<b>Acct#</b>	<b>County Wide Repairs &amp; Maint.</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-545-581	Courthouse	20,000.00	20,000.00
10-545-582	Library	2,500.00	2,500.00
10-545-583	Extension	2,500.00	2,500.00
10-545-584	County Barn	5,000.00	5,000.00
10-545-585	Arena	10,000.00	10,000.00
10-545-586	Jail & Sheriff's Office	10,000.00	10,000.00
	<b>Grand Total</b>	<b>50,000.00</b>	<b>50,000.00</b>

<b>Acct #</b>	<b>Jail Operation</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-550-103	Salary Jailer/Dispatch (5 x 32,121.48)	160,607.39	160,607.39
10-550-104	Salary Jailer	43,668.55	36,945.36
10-550-105	Annual County Salary Supplement (6)	10,800.00	10,800.00
10-550-107	Longevity	2,085.00	1,790.00
10-550-108	Salary Part-Time	1,800.00	1,800.00
10-550-109	Overtime/Holiday - Dispatcher	6,000.00	6,000.00
10-550-117	Reimbursable Expense (meals, etc.)	0.00	0.00
10-550-200	Payroll Taxes	17,209.51	16,672.62
10-550-210	Medical Insurance (6)	52,138.80	53,845.20
10-550-220	Retirement	44,992.19	43,632.14
	<b>Sub-Total</b>	<b>339,301.44</b>	<b>332,092.71</b>
10-550-335	Training	3,500.00	3,500.00
10-550-760	Medical Care - Staff	1,500.00	1,500.00
10-550-800	Prisoner Food	15,000.00	15,000.00
10-550-801	Prisoner Medical Care	6,000.00	6,000.00
10-550-802	Prisoner Linen	100.00	100.00
10-550-803	Prisoner Laundry	150.00	150.00
10-550-804	Out of County Housing	2,500.00	2,500.00
10-550-805	Prisoner Transport	3,500.00	3,500.00
	<b>Sub-Total</b>	<b>32,250.00</b>	<b>32,250.00</b>
	<b>Total</b>	<b>371,551.44</b>	<b>364,342.71</b>

<b>Acct #</b>	<b>County Sheriff</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-560-100	Salary	52,812.67	52,812.67
10-560-101	Salary Deputy (3 x 43,668.55)	131,005.64	131,005.64
10-560-105	Annual County Salary Supplement (4)	7,200.00	7,200.00
10-560-107	Longevity	350.00	405.00
10-560-109	Holiday Pay - Deputy	2,700.00	2,700.00
10-560-117	Taxable Cell Phone Allowance (4)	960.00	960.00
10-560-118	Taxable Clothing Allowance (4)	0.00	0.00
10-560-200	Payroll Taxes	14,919.67	14,923.87
10-560-210	Medical Insurance (4)	34,759.20	35,896.80
10-560-220	Retirement	39,005.66	39,055.68
	<b>Sub-Total</b>	<b>283,712.84</b>	<b>284,959.66</b>
10-560-300	Office Supplies	5,500.00	5,500.00
10-560-310	Postage	1,500.00	1,500.00
10-560-315	Materials & Supplies	6,500.00	6,500.00
10-560-316	Principal (COPSync)	0.00	14,514.79
10-560-317	Interest (COPSync)	0.00	2,350.58
10-560-320	Telephone	10,000.00	10,000.00
10-560-330	Continuing Education (travel & reg.)	2,500.00	2,500.00
10-560-335	Training	6,000.00	6,000.00
10-560-340	Dues & Memberships	600.00	600.00
10-560-350	Bonds	1,200.00	1,200.00
10-560-399	Miscellaneous	500.00	500.00
10-560-458	Fuel	40,000.00	40,000.00
10-560-560	Investigation	1,600.00	1,600.00
10-560-700	Vehicle Mnt./Operation	20,000.00	16,000.00
10-560-750	Duty Uniform Allowance	2,500.00	2,500.00
10-560-760	Medical care/staff	750.00	750.00
10-560-770	Jail Commission & Leg. Travel	500.00	500.00
	<b>Sub-Total</b>	<b>99,650.00</b>	<b>112,515.37</b>
	<b>Grand Total</b>	<b>383,362.84</b>	<b>397,475.03</b>

<b>Acct. No.</b>	<b>Adult Probation</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-580-315	Office Operating Expense	2,650.00	3,500.00
	<b>Grand Total</b>	<b>2,650.00</b>	<b>3,500.00</b>

<b>Acct#</b>	<b>Juvenile Probation</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-590-465	Annual Grant	18,000.00	18,000.00
	<b>Grand Total</b>	<b>18,000.00</b>	<b>18,000.00</b>

<b>Acct#</b>	<b>Health</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-610-460	Medical Court Commit.	2,500.00	3,000.00
10-610-461	MHMR	1,620.00	1,620.00
	<b>Grand Total</b>	<b>4,120.00</b>	<b>4,620.00</b>

<b>Acct#</b>	<b>Welfare</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-620-360	Panhandle Community Services	3,000.00	3,000.00
10-620-361	Family Assistance	3,000.00	3,000.00
10-620-362	Indigent Burial	1,120.00	1,120.00
10-620-363	Child Welfare Board	1,000.00	1,000.00
10-620-364	C.A.S.A.	2,000.00	2,000.00
10-620-365	High Plains Food Bank	1,200.00	1,200.00
	<b>Grand Total</b>	<b>11,320.00</b>	<b>11,320.00</b>

<b>Acct#</b>	<b>Sherman County Development</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-630-465	Contribution	10,000.00	10,000.00
	<b>Grand Total</b>	<b>10,000.00</b>	<b>10,000.00</b>



<b>Acct. No.</b>	<b>County Library</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-640-100	Salary	42,631.19	42,631.19
10-640-105	Annual County Salary Supplement	1,800.00	1,800.00
10-640-107	Longevity	1,570.00	1,690.00
10-640-108	Salary Part-Time	20,000.00	20,000.00
10-640-111	Salary Custodian	1,800.00	2,000.00
10-640-200	Payroll Taxes	5,186.79	5,211.27
10-640-210	Medical Insurance	8,689.80	8,974.20
10-640-220	Retirement	13,560.24	13,637.86
	<b>Sub-Total</b>	<b>95,238.02</b>	<b>95,944.52</b>
10-640-300	Office Supplies	5,000.00	5,500.00
10-640-310	Postage	900.00	900.00
10-640-315	Materials	16,500.00	16,500.00
10-640-320	Telephone	1,850.00	2,000.00
10-640-340	Dues	3,000.00	3,000.00
10-640-345	Subscriptions	1,365.00	1,365.00
10-640-350	Bonds	80.00	80.00
10-640-365	Children's Programs	500.00	500.00
10-640-399	Miscellaneous	325.00	325.00
10-640-400	Janitorial Supplies	650.00	650.00
10-640-425	Technology	4,000.00	4,000.00
10-640-500	Travel Reimbursed	2,500.00	2,500.00
10-640-530	Copier Lease	0.00	600.00
10-640-710	Pest Control	500.00	500.00
10-640-740	Utilities	8,000.00	8,000.00
	<b>Sub-Total</b>	<b>45,170.00</b>	<b>46,420.00</b>
	<b>Grand Total</b>	<b>140,408.02</b>	<b>142,364.52</b>

<b>Acct#</b>	<b>Historical Commission</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-650-399	Miscellaneous	250.00	250.00
	<b>Grand Total</b>	<b>250.00</b>	<b>250.00</b>

Acct #	Agri-Life Extension	FY 2014 - 2015	FY 2015 - 2016
10-660-100	Salary Home Agent	16,978.27	16,978.27
10-660-101	Salary Ag. Agent	16,978.27	16,978.27
10-660-103	Salary Secretary	31,317.13	31,317.13
10-660-105	Annual County Salary Supplement	3,600.00	3,600.00
10-660-107	Longevity	535.00	595.00
10-660-108	Salary Part-Time	1,000.00	1,000.00
10-660-200	Payroll Taxes	5,386.26	5,390.85
10-660-210	Medical Insurance (1)	8,689.80	8,974.20
10-660-220	Retirement	7,290.43	7,309.73
	<b>Sub-Total</b>	<b>91,775.16</b>	<b>92,143.45</b>
10-660-300	Office Supplies	3,050.00	3,050.00
10-660-310	Postage	700.00	700.00
10-660-314	Program Supplies - FCS	1,250.00	1,250.00
10-660-315	Program Supplies - AG	600.00	600.00
10-660-316	4H participation fees (rural)	0.00	1,000.00
10-660-320	Telephone	2,300.00	2,300.00
10-660-322	Internet Provider	588.00	588.00
10-660-340	Dues	500.00	500.00
10-660-399	Miscellaneous/Sec. Training	400.00	400.00
10-660-420	Computer Service	500.00	500.00
10-660-490	Professional Reference	300.00	300.00
10-660-500	Travel Home Agent	8,500.00	8,500.00
10-660-501	Travel / Ag. Agent	11,180.00	12,000.00
10-660-510	Printing & Copying	1,300.00	1,300.00
10-660-530	Lease Expense	3,400.00	3,000.00
10-660-615	Livestock Supply	1,250.00	1,250.00
10-660-625	Livestock Show	0.00	1,500.00
	<b>Sub-Total</b>	<b>35,818.00</b>	<b>38,738.00</b>
	<b>Grand Total</b>	<b>127,593.16</b>	<b>130,881.45</b>

Acct #	County Barn	FY 2014 - 2015	FY 2015 - 2016
10-670-105	Annual County Salary Supplement	1,800.00	1,800.00
10-670-107	Longevity	170.00	230.00
10-670-111	Salary	22,765.06	22,765.06
10-670-200	Payroll Taxes	1,892.23	1,896.82
10-670-210	Medical Insurance (1)	8,689.80	8,974.20
10-670-220	Retirement	4,947.01	4,963.97
	<b>Sub-Total</b>	<b>40,264.10</b>	<b>40,630.05</b>
10-670-315	Kitchen Supplies	100.00	100.00
10-670-320	Telephone - Exhibit Barn	500.00	500.00
10-670-399	Miscellaneous	200.00	200.00
10-670-400	Janitorial Supplies	2,200.00	2,200.00
10-670-625	Livestock Show	1,500.00	0.00
10-670-710	Pest Control	800.00	800.00
10-670-720	Grounds Maintenance	250.00	250.00
10-670-740	Utilities	25,000.00	25,000.00
	<b>Sub-Total</b>	<b>30,550.00</b>	<b>29,050.00</b>
	<b>Grand Total</b>	<b>70,814.10</b>	<b>69,680.05</b>

<b>Acct#</b>	<b>Capital Outlay - over 5,000</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-680-900	Equipment - R & B Designated	654,000.00	798,587.07
10-680-901	Equipment - Election	0.00	0.00
10-680-902	Equipment - All buildings	0.00	0.00
10-680-904	Equipment - Jail	0.00	0.00
10-680-905	Equipment - Sheriff	53,000.00	0.00
10-680-906	Equipment - Area Public Safety	0.00	0.00
10-680-907	Equipment - DPS	0.00	0.00
	<b>Grand Total</b>	<b>707,000.00</b>	<b>798,587.07</b>

<b>Acct#</b>	<b>EQUIPMENT - under 5,000</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-681-900	Equipment - R & B	0.00	0.00
10-681-910	Equipment - All other	6,100.00	11,500.00
10-681-912	Equipment - Office	17,450.00	14,450.00
10-681-914	Equipment - Jail	0.00	1,200.00
10-681-915	Equipment - Sheriff	17,465.37	0.00
10-681-916	Equipment - Area Public Safety	8,000.00	8,000.00
10-681-917	Equipment - DPS	500.00	500.00
	<b>Grand Total</b>	<b>49,515.37</b>	<b>35,650.00</b>

<b>Acct#</b>	<b>County Wide - R &amp; B</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-700-377	Loss Control	250.00	250.00
10-700-399	Miscellaneous	200.00	200.00
10-700-500	TxDOT Grant	75,000.00	0.00
10-700-540	Pre-Emp Physicals, DOT Testing	1,500.00	1,500.00
10-700-700	Repairs, Maintenance, Signs	2,000.00	2,000.00
	<b>Grand Total</b>	<b>78,950.00</b>	<b>3,950.00</b>

Acct. #	Commissioner Precinct 1	FY 2014 - 2015	FY 2015 - 2016
10-701-100	Salary	26,425.99	26,425.99
10-701-101	Salary Roadmen (2 x 42,631.19)	85,262.38	85,262.38
10-701-105	Annual County Salary Supplement	5,400.00	5,400.00
10-701-107	Longevity	705.00	885.00
10-701-108	Salary Extra Help	6,000.00	6,000.00
10-701-110	In County Travel	7,800.00	7,800.00
10-701-200	Payroll Taxes	10,066.89	10,080.66
10-701-210	Medical Insurance (3)	26,069.40	26,922.60
10-701-220	Retirement	26,318.67	26,381.03
	<b>Sub-Total</b>	<b>194,048.34</b>	<b>195,157.66</b>
10-701-320	Telephone	500.00	500.00
10-701-330	Continuing Education (travel & reg.)	2,500.00	2,500.00
10-701-340	Dues & Memberships	450.00	450.00
10-701-350	Insurance/Bonds	356.00	356.00
10-701-399	Miscellaneous	200.00	200.00
10-701-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-701-456	Road Construction	150,000.00	150,000.00
10-701-458	Fuel	30,000.00	30,000.00
10-701-700	Repair & Maintenance	30,000.00	30,000.00
10-701-720	Weed Control	1,000.00	1,000.00
10-701-740	Utilities	5,000.00	5,000.00
	<b>Sub-Total</b>	<b>224,006.00</b>	<b>224,006.00</b>
	<b>Grand Total</b>	<b>418,054.34</b>	<b>419,163.66</b>

Acct#	Commissioner Precinct 2	FY 2014 - 2015	FY 2015 - 2016
10-702-100	Salary	25,428.88	25,428.88
10-702-101	Salary Roadmen (2 x 42,631.19)	85,262.38	85,262.38
10-702-105	Annual County Salary Supplement	5,400.00	5,400.00
10-702-107	Longevity	2,085.00	2,265.00
10-702-108	Salary Extra Help	2,000.00	2,000.00
10-702-110	In County Travel	7,800.00	7,800.00
10-702-200	Payroll Taxes	9,790.18	9,803.95
10-702-210	Medical Insurance (3)	26,069.40	26,922.60
10-702-220	Retirement	25,595.25	25,656.88
	<b>Sub-Total</b>	<b>189,431.10</b>	<b>190,539.70</b>
10-702-320	Telephone	800.00	800.00
10-702-330	Continuing Education (travel & reg.)	2,500.00	2,500.00
10-702-340	Dues & Memberships	300.00	300.00
10-702-350	Bonds	400.00	400.00
10-702-399	Miscellaneous	1,000.00	1,000.00
10-702-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-702-456	Road Construction	100,000.00	100,000.00
10-702-458	Fuel	45,000.00	45,000.00
10-702-700	Repair & Maintenance	35,000.00	35,000.00
10-702-740	Utilities	7,500.00	7,500.00
	<b>Sub-Total</b>	<b>196,500.00</b>	<b>196,500.00</b>
	<b>Grand Total</b>	<b>385,931.10</b>	<b>387,039.70</b>

Acct. #	Commissioner Precinct 3	FY 2014 - 2015	FY 2015 - 2016
10-703-100	Salary	26,425.99	26,425.99
10-703-101	Salary Roadmen (2 x 42,631.19)	85,262.38	85,262.38
10-703-105	Annual County Salary Supplement	5,400.00	5,400.00
10-703-107	Longevity	430.00	610.00
10-703-108	Salary Extra Help	8,000.00	8,000.00
10-703-110	In County Travel	7,800.00	7,800.00
10-703-200	Payroll Taxes	10,198.86	10,212.63
10-703-210	Medical Insurance (3)	26,069.40	26,922.60
10-703-220	Retirement	26,663.67	26,726.37
	<b>Sub-Total</b>	<b>196,250.30</b>	<b>197,359.97</b>
10-703-320	Telephone	600.00	600.00
10-703-330	Continuing Education (travel & reg.)	3,000.00	3,000.00
10-703-340	Dues & Memberships	450.00	450.00
10-703-350	Insurance/Bonds	355.00	355.00
10-703-399	Miscellaneous	400.00	400.00
10-703-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-703-456	Road Construction	95,000.00	95,000.00
10-703-457	Bridge Construction	500.00	500.00
10-703-458	Fuel	50,000.00	50,000.00
10-703-700	Repair & Maintenance	45,000.00	45,000.00
10-703-720	Weed Control	1,000.00	1,000.00
10-703-740	Utilities	3,500.00	3,500.00
	<b>Sub-Total</b>	<b>203,805.00</b>	<b>203,805.00</b>
	<b>Grand Total</b>	<b>400,055.30</b>	<b>401,164.97</b>

Acct#	Commissioner Precinct 4	FY 2014 - 2015	FY 2015 - 2016
10-704-100	Salary	26,425.99	26,425.99
10-704-101	Salary Roadmen (3 x 42,631.19)	127,893.57	127,893.57
10-704-105	Annual County Salary Supplement	7,200.00	7,200.00
10-704-107	Longevity	1,055.00	250.00
10-704-108	Salary Extra Help	0.00	0.00
10-704-110	In County Travel	7,800.00	7,800.00
10-704-200	Payroll Taxes	13,033.65	12,972.07
10-704-210	Medical Insurance (4)	34,759.20	35,896.80
10-704-220	Retirement	34,074.91	33,947.83
	<b>Sub-Total</b>	<b>252,242.33</b>	<b>252,386.26</b>
10-704-320	Telephone	700.00	700.00
10-704-330	Continuing Education (travel & reg.)	2,700.00	2,700.00
10-704-340	Dues & Memberships	300.00	300.00
10-704-350	Insurance/Bonds	400.00	400.00
10-704-399	Miscellaneous	200.00	200.00
10-704-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-704-456	Road Construction	70,000.00	100,000.00
10-704-458	Fuel	45,000.00	45,000.00
10-704-530	Rentals Machinery	0.00	0.00
10-704-700	Repair & Maintenance	40,000.00	40,000.00
10-704-720	Weed Control	1,000.00	1,000.00
	<b>Sub-Total</b>	<b>164,300.00</b>	<b>194,300.00</b>
	<b>Grand Total</b>	<b>416,542.33</b>	<b>446,686.26</b>

	<b>EXPENSES</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
	Sub-Totals - Salary	2,614,782.76	2,631,438.56
	Sub-Totals - Other	1,265,319.00	1,317,410.23
	<b>Total</b>	<b>3,880,101.76</b>	<b>3,948,848.79</b>
	<b>Other Expenses</b>	<b>551,629.84</b>	<b>463,348.64</b>
	<b>Capital Outlay</b>	<b>756,515.37</b>	<b>834,237.07</b>
	<b>Total Expenses</b>	<b>5,188,246.97</b>	<b>5,246,434.50</b>

<b>Acct#</b>	<b>Receipts</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
	Certified value for real & personal property & minerals	706,826,464.00	675,121,580.00
	Market value for rolling stock	9,577,613.00	11,498,810.00
	<b>TOTAL TAXABLE VALUE</b>	<b>716,404,077.00</b>	<b>686,620,390.00</b>
	Tax Rate	0.47696	0.50303
	<b>Taxes &amp; Licenses</b>		
10-300-100	Ad Val Taxes (less estimated discounts)	3,339,960.89	3,376,906.55
10-300-101	Taxes Delinquent	25,000.00	25,000.00
10-300-102	Penalty & Interest	15,000.00	15,000.00
10-300-103	Tax A/C shorts & longs	100.00	100.00
10-300-104	Commissions	22,000.00	30,000.00
10-300-105	Highway Receipts	160,000.00	160,000.00
10-300-106	Road & Bridge	28,000.00	28,000.00
10-300-108	IRP - Highway	0.00	8,000.00
10-300-109	IRP - Road & Bridge	0.00	400.00
	<b>Total</b>	<b>3,590,060.89</b>	<b>3,643,406.55</b>

Acct#	Fees	FY 2014 - 2015	FY 2015 - 2016
10-310-200	Fees/County Judge	50.00	20.00
10-310-201	Fees/County Sheriff	6,000.00	6,000.00
10-310-202	Fees/County Attorney	500.00	800.00
10-310-203	Fees/Court Appt. Attorney	375.00	800.00
10-310-204	Fees/Clerk	25,000.00	23,000.00
10-310-206	Fees/County Treasurer	11,000.00	10,000.00
10-310-207	Fees/Law Library	1,600.00	900.00
10-310-208	Fees/Civil	1,300.00	1,000.00
10-310-209	Fees/Jail	6,000.00	9,000.00
10-310-210	Fees/Court Reporter	300.00	200.00
10-310-211	Fees/Jury	0.00	0.00
10-310-212	Fees/Clerk's Copy Fees	10,000.00	7,000.00
	<b>Total</b>	<b>62,125.00</b>	<b>58,720.00</b>

Acct#	Fines	FY 2014 - 2015	FY 2015 - 2016
10-320-300	Fines/County Court	6,000.00	21,000.00
10-320-301	Fines/District Court	3,500.00	2,500.00
10-320-303	Fines/JP	97,000.00	113,000.00
10-320-304	Fines/Library	1,200.00	1,600.00
10-320-306	Fines/Deferred Disposition	3,500.00	5,000.00
	<b>Total</b>	<b>111,200.00</b>	<b>143,100.00</b>

Acct#	Intergovernmental	FY 2014 - 2015	FY 2015 - 2016
10-330-110	State Co. Judge's Supplement	15,000.00	25,200.00
10-330-111	State Co. Atty's Supplement	23,333.00	23,333.00
10-330-112	City Grant/Library	3,000.00	3,000.00
10-330-113	Indigent Defense Grant	6,000.00	6,000.00
10-330-115	Lateral Road	0.00	16,000.00
10-330-119	Gross Axle Weight	30,000.00	65,000.00
10-330-120	City of Stratford/Dispatch	12,000.00	12,000.00
	<b>Total</b>	<b>89,333.00</b>	<b>150,533.00</b>

<b>Acct#</b>	<b>Misc Revenues</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
10-340-401	Interest	10,000.00	8,000.00
10-340-402	Sale of Assets	0.00	0.00
10-340-403	State of Texas/ Emerg. Mgt	0.00	0.00
10-340-406	Rent	4,000.00	3,500.00
10-340-407	Reimbursements	42,000.00	17,000.00
10-340-408	Work Release	0.00	0.00
10-340-409	Estrays	0.00	0.00
10-340-410	Miscellaneous	4,000.00	7,500.00
10-340-411	Library Miscellaneous	200.00	1,500.00
	<b>Total</b>	<b>60,200.00</b>	<b>37,500.00</b>
	<b>Grand Total Revenues</b>	<b>3,912,918.89</b>	<b>4,033,259.55</b>

	<b>Budget Summary</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
	Revenue from taxes	3,339,960.89	3,376,906.55
	Revenue from other sources	572,958.00	656,353.00
	<b>Total Revenues - estimated</b>	<b>3,912,918.89</b>	<b>4,033,259.55</b>
	Cash Balance - estimated	1,277,520.00	1,236,151.65
	<b>Cash Balance + Total Revenues</b>	<b>5,190,438.89</b>	<b>5,269,411.20</b>
	<b>Total Expenses</b>	<b>5,188,246.97</b>	<b>5,246,434.50</b>
	<b>Estimated Balance (Rev - Exp)</b>	<b>2,191.91</b>	<b>22,976.70</b>