

SHERMAN COUNTY

BUDGET

2014 – 2015

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SHERMAN COUNTY

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SHERMAN COUNTY

This budget will raise more revenue from property taxes than last year's budget by \$183,946, which is a 5.6 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 \$4,515.

Record vote on the adoption of the budget:

For:

Commissioner Dana Buckles

Commissioner Jeff Crippen

Commissioner Tommy Asher

Judge Terri Beth Carter

Against:

Commissioner Randy Williams

	Preceding Fiscal Year	Current Fiscal Year
Property tax rate	0.48000	0.47696
Effective tax rate	0.48711	0.45425
M & O tax rate	0.48000	0.47696
Rollback tax rate	0.52607	0.49059
Debt rate	0.00000	0.00000

Total amount of debt obligation: none

BUDGET 2014 - 2015

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September 9, 2014

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, 2014 and ending September 30, 2015. This budget is for a county with the 2010 official census population of 3,034. We anticipate total receipts of \$3,912,919 and total expenditures of \$5,167,734 leaving \$1,254,815 over expected receipts. This will be covered by the projected fund balance of \$1,277,520. The total taxable value on this year's certified appraisal roll is \$706,826,464. We are proposing a tax rate of 0.47696 per \$100.00, which is 5.0 percent above the effective tax rate.

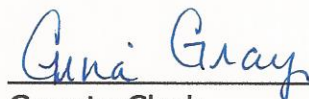
Sherman County has no bonded indebtedness and it is not anticipated that there will be any created in the coming fiscal year.

More detailed information on the budget for fiscal year 2014-2015, 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 Clerk

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

YEAR	2009-2010	2010-2011	2011-2012	2012-2013	estimated 2013-2014	proposed 2014 2015
Beginning Balance	1,182,141	1,227,137	1,214,933	1,543,795	1,266,383	1,277,520
Designated Reserve	800,000	800,000	811,272	817,844	822,043	802,841
Revenues						
Taxes	3,000,088	3,066,404	3,070,574	3,199,788	3,156,015	3,339,961
Other	528,633	550,233	565,883	555,883	596,883	572,958
Total Revenues	3,528,721	3,616,637	3,636,457	3,755,671	3,752,898	3,912,919
Total Resources	5,510,862	5,643,774	5,662,662	6,117,310	5,841,324	5,993,280
Total Expenditures	4,695,990	4,819,571	4,836,562	5,283,677	5,010,389	5,167,734
Ending Balance	814,872	824,203	826,100	833,633	830,935	825,546

SUMMARY	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014 2015
Revenues	3,528,721	3,616,637	3,636,457	3,755,671	3,752,898	3,912,919
Less Expenditures	4,695,990	4,819,571	4,836,562	5,283,677	5,010,389	5,167,734
Total	(1,167,269)	(1,202,934)	(1,200,105)	(1,528,006)	(1,257,491)	(1,254,815)

**AD VALOREM TAX RATE & COLLECTION HISTORY
2009-2010 THROUGH BUDGET YEAR 2014-2015
SHERMAN COUNTY, TEXAS**

YEAR	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
GENERAL	0.39666	0.42110	0.45631	0.43916	0.48000	0.47696
TOTAL TAX RATE	0.39666	0.42110	0.45631	0.43916	0.48000	0.47696

CERTIFIED VALUE FROM APPRAISAL DISTRICT (includes rolling stock)	773,984,714	745,999,716	689,350,192	746,115,170	673,544,766	716,404,077
ADJUSTMENTS TO TAXABLE VALUE	792,940	870,350	1,163,750	1,959,810	596,160	946,560
AD VALOREM TAXES VALUATION	773,191,774	745,129,366	688,186,442	744,155,360	672,948,606	718,383,267
COLLECTION OF CURRENT LEVY (LESS DISCOUNTS)	3,034,617	3,106,143	3,109,136	3,243,340	3,219,641	
OUTSTANDING DELINQUENT TAXES (CURRENT YEAR)	44,065	35,376	35,071	35,446	44,799	
TOTAL DELINQUENT INCLUDING CURRENT YEAR	83,069	76,507	84,585	53,996	107,276	

SHERMAN COUNTY BUDGET FY 2014 - 2015

Acct #	Commissioners' Court	FY 2013 - 2014	FY 2014 - 2015
10-400-100	Emergency Wages	10,000.00	5,000.00
10-400-220	Lump sum payment TCDRS	50,000.00	0.00
10-400-300	Office Supplies	400.00	400.00
10-400-340	Dues	4,300.00	4,000.00
10-400-399	Miscellaneous	100.00	100.00
10-400-435	Audit	16,200.00	16,500.00
10-400-440	Appraisal	73,000.00	78,000.00
10-400-450	Advertising	1,200.00	1,200.00
10-400-490	Professional Services	0.00	0.00
	Grand Total	155,200.00	105,200.00

Acct#	County Clerk	FY 2013 - 2014	FY 2014 - 2015
10-410-100	Salary	44,966.80	46,315.80
10-410-101	Salary Deputy (2 x 31,317.14)	60,809.97	62,634.27
10-410-105	Annual County Salary Supplement	5,400.00	5,400.00
10-410-107	Longevity	670.00	860.00
10-410-200	Payroll Taxes	8,556.28	8,813.57
10-410-210	Medical Insurance (3)	24,845.40	26,069.40
10-410-220	Retirement	25,724.76	23,042.01
	Sub-Total	170,973.21	173,135.06
10-410-300	Office Supplies	2,500.00	2,500.00
10-410-310	Postage	700.00	700.00
10-410-320	Telephone	1,725.00	1,725.00
10-410-330	Continuing Education (travel & reg.)	6,500.00	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	10,000.00	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
	Sub-Total	54,100.00	46,600.00
	Grand Total	225,073.21	219,735.06

Acct#	Community Enhancement	FY 2013 - 2014	FY 2014 - 2015
10-420-399	Various	2,500.00	2,500.00
	Grand Total	2,500.00	2,500.00

Acct #	Non-Departmental	FY 2013 - 2014	FY 2014 - 2015
10-430-210	Medical Ins/Retirees (2)	16,563.60	17,296.32
10-430-320	Internet Access/E-mail	1,600.00	1,600.00
10-430-325	Communication (PANCOM)	2,500.00	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
10-430-415	HAVA non-equipment expense	0.00	0.00
10-430-450	Advertising	200.00	200.00
10-430-461	General Liability Ins.	2,300.00	2,300.00
10-430-462	Auto Liability Insurance	4,600.00	5,700.00
10-430-463	Public Official Liability Ins	7,000.00	7,100.00
10-430-464	Law Enforcement Liab.Ins	7,200.00	7,400.00
10-430-465	Property Damage Ins.	26,500.00	24,000.00
10-430-466	Auto Physical Damage Ins	2,000.00	2,800.00
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	35,100.00	34,993.52
10-430-545	Fire Truck - designated		93,000.00
10-430-550	DPS	1,800.00	1,800.00
	Grand Total	142,450.00	234,943.52

Acct#	County Judge	FY 2013 - 2014	FY 2014 - 2015
10-440-100	Salary	44,966.80	46,315.80
10-440-105	Annual County Salary Supplement	3,600.00	3,600.00
10-440-107	Longevity	815.00	935.00
10-440-108	Salary Assistant	30,404.98	31,317.13
10-440-112	Salary St. Supplement	15,000.00	15,000.00
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	7,733.14	7,915.30
10-440-210	Medical Insurance (2)	16,563.60	17,379.60
10-440-220	Retirement	23,249.96	20,693.59
	Sub Total	148,633.48	149,456.42
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
	Sub Total	12,316.00	12,316.00
	Grand Total	160,949.48	161,772.42

Acct #	County Court	FY 2013 - 2014	FY 2014 - 2015
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
	Grand Total	16,400.00	16,400.00

Acct#	District Court	FY 2013 - 2014	FY 2014 - 2015
10-460-101	Salary - Secretary	3,516.24	3,621.73
10-460-102	Salary - Court Administrator	0.00	0.00
10-460-108	Salary Secretary - Part Time	878.44	904.79
10-460-116	Salary - Court Reporter	8,111.58	8,354.93
10-460-200	Payroll Taxes	956.73	985.43
10-460-210	Medical Insurance (2 employees)	1,400.00	1,400.00
10-460-220	Retirement	2,876.44	2,576.29
	Sub-Total	17,739.43	17,843.17
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
10-460-599	Jury Board	0.00	0.00
10-460-600	Atty. Fees Indigent (non Pub. Def.)	30,000.00	10,000.00
10-460-601	Atty. Fees - Ad Litem	6,000.00	6,000.00
	Sub-Total	51,000.00	31,000.00
	Grand Total	68,739.43	48,843.17

Acct#	Public Defender	FY 2013 - 2014	FY 2014 - 2015
10-470-630	Contract	24,973.00	24,973.00
10-470-635	Regional Capital Public Defender	1,000.00	1,000.00
	Grand Total	25,973.00	25,973.00

Acct#	Justice of the Peace	FY 2013 - 2014	FY 2014 - 2015
10-490-100	Salary	44,966.80	46,315.80
10-490-101	Salary Clerk	30,404.98	31,317.13
10-490-105	Annual County Salary Supplement	3,600.00	3,600.00
10-490-107	Longevity	80.00	200.00
10-490-200	Payroll Taxes	6,047.46	6,229.62
10-490-210	Medical Insurance (2)	16,563.60	17,379.60
10-490-220	Retirement	18,181.91	16,286.59
	Sub-Total	119,844.75	121,328.74
10-490-300	Office Supplies	2,000.00	2,000.00
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
	Sub-Total	12,250.00	12,250.00
	Grand Total	132,094.75	133,578.74

Acct. #	County Attorney	FY 2013 - 2014	FY 2014 - 2015
10-500-100	Salary	44,966.80	46,315.80
10-500-103	Salary Secretary	21,144.00	21,778.32
10-500-105	Annual County Salary Supplement	2,700.00	2,700.00
10-500-107	Longevity	2,310.00	2,430.00
10-500-112	Salary State Supplement	20,833.33	20,833.33
10-500-200	Payroll Taxes	7,034.49	7,195.40
10-500-210	Medical Insurance (1)	8,281.80	8,689.80
10-500-220	Retirement	21,149.45	18,811.49
	Sub-Total	128,419.87	128,754.14
10-500-300	Office Supplies	1,500.00	1,500.00
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
10-500-399	Miscellaneous	0.00	0.00
10-500-420	Computer Services	0.00	0.00
10-500-530	Lease Expense	420.00	420.00
10-500-640	Books-Law	7,700.00	7,700.00
10-500-650	Witness Fees	200.00	200.00
	Sub-Total	18,186.00	18,186.00
	Grand Total	146,605.87	146,940.14

Acct#	District Attorney	FY 2013 - 2014	FY 2014 - 2015
10-510-100	Salary/Criminal Investigator	0.00	0.00
10-510-102	Salary/Assistant DA	0.00	0.00
10-510-103	Salary/DA Secretaries	0.00	0.00
10-510-107	Longevity - Assistant DA	0.00	0.00
10-510-200	Payroll Taxes	0.00	0.00
10-510-210	Medical Insurance (6 employees)	0.00	0.00
10-510-220	Retirement	0.00	0.00
	Sub-Total	0.00	0.00
10-510-315	Office Operating Expenses	0.00	3,614.28
10-510-630	District Attorney Agreement	28,505.03	30,878.72
	Sub-Total	28,505.03	34,493.00
	Grand Total	28,505.03	34,493.00

Acct. #	County Treasurer	FY 2013 - 2014	FY 2014 - 2015
10-520-000	Salary	44,966.80	46,315.80
10-520-101	Salary Deputy	30,404.98	31,317.13
10-520-105	Annual County Salary Supplement	3,600.00	3,600.00
10-520-107	Longevity	1,480.00	1,600.00
10-520-118	Salary GASB	0.00	0.00
10-520-200	Payroll Taxes	6,154.56	6,336.72
10-520-210	Medical Insurance (2)	16,563.60	17,379.60
10-520-220	Retirement	18,503.91	16,566.59
	Sub-Total	121,673.85	123,115.84
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.)	4,200.00	4,500.00
10-520-335	Training	0.00	0.00
10-520-340	Dues & Memberships	250.00	250.00
10-520-350	Bonds	100.00	650.00
10-520-399	Miscellaneous	200.00	200.00
10-520-420	Computer Services	3,000.00	3,000.00
	Sub-Total	11,300.00	12,150.00
	Grand Total	132,973.85	135,265.84

Acct#	County Tax A/C	FY 2013 - 2014	FY 2014 - 2015
10-530-100	Salary	44,966.80	46,315.80
10-530-101	Salary Deputy Clerk	30,404.98	31,317.13
10-530-105	Annual County Salary Supplement	3,600.00	3,600.00
10-530-107	Longevity	1,890.00	2,010.00
10-530-200	Payroll Taxes	6,185.93	6,368.08
10-530-210	Medical Insurance (2)	16,563.60	17,379.60
10-530-220	Retirement	18,598.21	16,648.59
	Sub-Total	122,209.52	123,639.20
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
	Sub-Total	19,225.00	19,225.00
	Grand Total	141,434.52	142,864.20

Acct. No.	Building Operation	FY 2013 - 2014	FY 2014 - 2015
10-540-105	Annual County Salary Supplement	1,800.00	1,800.00
10-540-107	Longevity	470.00	530.00
10-540-111	Salary/Custodian	41,389.51	42,631.20
10-540-118	Taxable Expenses	0.00	0.00
10-540-200	Payroll Taxes	3,339.95	3,439.53
10-540-210	Medical Insurance (1)	8,281.80	8,689.80
10-540-220	Retirement	10,041.69	8,992.24
	Sub-Total	65,322.95	66,082.77
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
	Sub-Total	47,050.00	47,050.00
	Grand Total	112,372.95	113,132.77

Acct#	County Wide Repairs & Maint.	FY 2013 - 2014	FY 2014 - 2015
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	15,000.00	10,000.00
	Grand Total	55,000.00	50,000.00

Acct #	Jail Operation	FY 2013 - 2014	FY 2014 - 2015
10-550-103	Salary Jailer/Dispatch (5 x 32,121.48)	155,929.50	160,607.39
10-550-104	Salary Jailer	42,396.65	43,668.55
10-550-105	Annual County Salary Supplement (6)	10,800.00	10,800.00
10-550-107	Longevity	1,805.00	2,085.00
10-550-108	Salary Part-Time	1,800.00	1,800.00
10-550-109	Overtime/Holiday - Dispatcher	1,000.00	6,000.00
10-550-115	Overtime Jailer	1,000.00	0.00
10-550-117	Taxable Cell Phone Allowance (1)	240.00	0.00
10-550-118	Taxable Clothing Allowance (1)	500.00	0.00
10-550-200	Payroll Taxes	16,483.54	17,209.51
10-550-210	Medical Insurance (6)	49,690.80	52,138.80
10-550-220	Retirement	49,558.36	44,992.19
	Sub-Total	331,203.86	339,301.43
10-550-300	Office Supplies	2,000.00	0.00
10-550-315	Materials & Supplies	1,000.00	0.00
10-550-320	Telephone	3,000.00	0.00
10-550-335	Training	3,500.00	3,500.00
10-550-340	Dues	100.00	0.00
10-550-350	Bonds	500.00	0.00
10-550-399	Miscellaneous	100.00	0.00
10-550-750	Duty Uniform Allowance	0.00	0.00
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
	Sub-Total	38,950.00	32,250.00
	Total	370,153.86	371,551.43

Acct #	County Sheriff	FY 2013 - 2014	FY 2014 - 2015
10-560-000	Salary	51,274.44	52,812.67
10-560-101	Salary Deputy (3 x 43,668.55)	127,189.94	131,005.64
10-560-105	Annual County Salary Supplement (4)	7,200.00	7,200.00
10-560-107	Longevity	155.00	350.00
10-560-109	Holiday Pay - Deputy	1,000.00	2,700.00
10-560-117	Taxable Cell Phone Allowance (4)	960.00	960.00
10-560-118	Taxable Clothing Allowance (4)	2,000.00	0.00
10-560-200	Payroll Taxes	14,518.12	14,919.67
10-560-210	Medical Insurance (4)	33,127.20	34,759.20
10-560-220	Retirement	43,649.26	39,005.66
	Sub-Total	281,073.96	283,712.84
10-560-300	Office Supplies	3,000.00	5,500.00
10-560-310	Postage	3,000.00	1,500.00
10-560-315	Materials & Supplies	4,250.00	6,500.00
10-560-320	Telephone	7,000.00	10,000.00
10-560-321	TLETS	450.00	0.00
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	500.00	600.00
10-560-350	Bonds	700.00	1,200.00
10-560-399	Miscellaneous	250.00	500.00
10-560-458	Fuel	40,000.00	40,000.00
10-560-500	Travel Investigation	100.00	100.00
10-560-560	Investigation	1,500.00	1,500.00
10-560-700	Vehicle Mnt./Operation	20,000.00	20,000.00
10-560-750	Duty Uniform Allowance	0.00	2,500.00
10-560-760	Medical care/staff	750.00	750.00
10-560-770	Jail Commission & Leg. Travel	500.00	500.00
	Sub-Total	90,500.00	99,650.00
	Grand Total	371,573.96	383,362.84

Acct. No.	Adult Probation	FY 2013 - 2014	FY 2014 - 2015
10-580-315	Office Operating Expense	2,650.00	2,650.00
	Grand Total	2,650.00	2,650.00

Acct#	Juvenile Probation	FY 2013 - 2014	FY 2014 - 2015
10-590-465	Annual Grant	18,600.00	18,000.00
	Grand Total	18,600.00	18,000.00

Acct#	Health	FY 2013 - 2014	FY 2014 - 2015
10-610-460	Medical Court Commit.	2,500.00	2,500.00
10-610-461	MHMR	1,620.00	1,620.00
	Grand Total	4,120.00	4,120.00

Acct#	Welfare	FY 2013 - 2014	FY 2014 - 2015
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
	Grand Total	11,320.00	11,320.00

Acct#	Sherman County Development	FY 2013 - 2014	FY 2014 - 2015
10-630-465	Contribution	10,000.00	10,000.00
	Grand Total	10,000.00	10,000.00

Acct. No.	County Library	FY 2013 - 2014	FY 2014 - 2015
10-640-100	Salary	41,389.50	42,631.19
10-640-105	Annual County Salary Supplement	1,800.00	1,800.00
10-640-107	Longevity	1,475.00	1,570.00
10-640-108	Salary Part-Time	20,000.00	20,000.00
10-640-111	Salary Custodian	1,800.00	1,800.00
10-640-200	Payroll Taxes	5,084.53	5,186.79
10-640-210	Medical Insurance (1)	8,281.80	8,689.80
10-640-220	Retirement	15,286.84	13,560.24
	Sub-Total	95,117.67	95,238.02
10-640-300	Office Supplies	4,000.00	5,000.00
10-640-310	Postage	900.00	900.00
10-640-315	Materials	15,000.00	16,500.00
10-640-320	Telephone	1,850.00	1,850.00
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	350.00	500.00
10-640-399	Miscellaneous	325.00	325.00
10-640-400	Janitorial Supplies	650.00	650.00
10-640-425	Technology	3,000.00	4,000.00
10-640-500	Travel Reimbursed	2,500.00	2,500.00
10-640-710	Pest Control	450.00	500.00
10-640-740	Utilities	8,000.00	8,000.00
	Sub-Total	41,470.00	45,170.00
	Grand Total	136,587.67	140,408.02

Acct#	Historical Commission	FY 2013 - 2014	FY 2014 - 2015
10-650-399	Miscellaneous	250.00	250.00
	Grand Total	250.00	250.00

Acct #	Agri-Life Extension	FY 2013 - 2014	FY 2014 - 2015
10-660-100	Salary Home Agent	16,483.76	16,978.27
10-660-101	Salary Ag. Agent	16,483.76	16,978.27
10-660-103	Salary Secretary	30,404.98	31,317.13
10-660-105	Annual County Salary Supplement	3,600.00	3,600.00
10-660-107	Longevity	475.00	535.00
10-660-108	Salary Part-Time	1,000.00	1,000.00
10-660-200	Payroll Taxes	5,236.23	5,386.26
10-660-210	Medical Insurance (1)	8,281.80	8,689.80
10-660-220	Retirement	8,160.40	7,290.43
	Sub-Total	90,125.93	91,775.16
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
10-660-320	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	11,180.00
10-660-510	Printing & Copying	1,300.00	1,300.00
10-660-530	Lease Expense	3,200.00	3,400.00
10-660-615	Livestock Supply	1,250.00	1,250.00
	Sub-Total	35,618.00	35,818.00
	Grand Total	125,743.93	127,593.16

Acct #	County Barn	FY 2013 - 2014	FY 2014 - 2015
10-670-105	Annual County Salary Supplement	1,800.00	1,800.00
10-670-107	Longevity	110.00	170.00
10-670-111	Salary	22,102.00	22,765.06
10-670-200	Payroll Taxes	1,836.92	1,892.23
10-670-210	Medical Insurance (1)	8,281.80	8,689.80
10-670-220	Retirement	5,522.76	4,947.01
	Sub-Total	39,653.48	40,264.10
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	1,500.00
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
	Sub-Total	30,550.00	30,550.00
	Grand Total	70,203.48	70,814.10

Acct#	Capital Outlay - over 5,000	FY 2013 - 2014	FY 2014 - 2015
10-680-900	Equipment - R & B Designated	672,000.00	654,000.00
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	0.00	53,000.00
10-680-906	Equipment - Area Public Safety	0.00	0.00
10-680-907	Equipment - DPS	0.00	0.00
	Grand Total	672,000.00	707,000.00

Acct#	EQUIPMENT - under 5,000	FY 2013 - 2014	FY 2014 - 2015
10-681-900	Equipment - R & B	0.00	0.00
10-681-910	Equipment - All other	5,000.00	6,100.00
10-681-912	Equipment - Office	25,000.00	17,450.00
10-681-914	Equipment - Jail	0.00	0.00
10-681-915	Equipment - Sheriff	3,850.00	17,465.37
10-681-916	Equipment - Area Public Safety	8,000.00	8,000.00
10-681-917	Equipment - DPS	500.00	500.00
	Grand Total	42,350.00	49,515.37

Acct#	County Wide - R & B	FY 2013 - 2014	FY 2014 - 2015
10-700-399	Miscellaneous	200.00	200.00
10-700-377	Loss Control	250.00	250.00
10-700-500	TxDOT Grant		75,000.00
10-700-540	Pre-Emp Physicals, DOT Testing	1,300.00	1,500.00
10-700-700	Repairs, Maintenance, Signs	0.00	2,000.00
	Grand Total	1,750.00	78,950.00

Acct. #	Commissioner Precinct 1	FY 2013 - 2014	FY 2014 - 2015
10-701-100	Salary	25,656.30	26,425.99
10-701-101	Salary Roadmen (2 x 42,631.19)	82,779.01	85,262.38
10-701-105	Annual County Salary Supplement	5,400.00	5,400.00
10-701-107	Longevity	615.00	705.00
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	9,811.15	10,066.89
10-701-210	Medical Insurance (3)	24,845.40	26,069.40
10-701-220	Retirement	29,497.57	26,318.67
	Sub-Total	192,404.43	194,048.34
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
	Sub-Total	224,006.00	224,006.00
	Grand Total	416,410.43	418,054.34

Acct#	Commissioner Precinct 2	FY 2013 - 2014	FY 2014 - 2015
10-702-100	Salary	24,668.23	25,408.28
10-702-101	Salary Roadmen (2 x 42,631.19)	82,779.01	85,262.38
10-702-105	Annual County Salary Supplement	5,400.00	5,400.00
10-702-107	Longevity	1,905.00	2,085.00
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	9,528.25	9,788.61
10-702-210	Medical Insurance (3)	24,845.40	26,069.40
10-702-220	Retirement	28,647.02	25,591.13
	Sub-Total	187,572.90	189,404.80
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	90,000.00	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	7,000.00	7,500.00
	Sub-Total	186,000.00	196,500.00
	Grand Total	373,572.90	385,904.80

Acct. #	Commissioner Precinct 3	FY 2013 - 2014	FY 2014 - 2015
10-703-100	Salary	25,656.30	26,425.99
10-703-101	Salary Roadmen (2 x 42,631.19)	82,779.01	85,262.38
10-703-105	Annual County Salary Supplement	5,400.00	5,400.00
10-703-107	Longevity	2,045.00	430.00
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	10,073.54	10,198.86
10-703-210	Medical Insurance (3)	24,845.40	26,069.40
10-703-220	Retirement	30,286.47	26,663.67
	Sub-Total	196,885.73	196,250.30
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	85,000.00	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
	Sub-Total	193,805.00	203,805.00
	Grand Total	390,690.73	400,055.30

Acct#	Commissioner Precinct 4	FY 2013 - 2014	FY 2014 - 2015
10-704-100	Salary	25,656.30	26,425.99
10-704-101	Salary Roadmen (3 x 42,631.19)	124,168.51	127,893.57
10-704-105	Annual County Salary Supplement	7,200.00	7,200.00
10-704-107	Longevity	1,485.00	1,055.00
10-704-108	Salary Extra Help	6,000.00	0.00
10-704-110	In County Travel	7,800.00	7,800.00
10-704-200	Payroll Taxes	13,181.70	13,033.65
10-704-210	Medical Insurance (4)	33,127.20	34,759.20
10-704-220	Retirement	39,631.26	34,074.91
	Sub-Total	258,249.97	252,242.32
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	70,000.00
10-704-458	Fuel	45,000.00	45,000.00
10-704-530	Rentals Machinery	6,000.00	0.00
10-704-700	Repair & Maintenance	40,000.00	40,000.00
10-704-720	Weed Control	2,000.00	1,000.00
	Sub-Total	171,300.00	164,300.00
	Grand Total	429,549.97	416,542.32

	EXPENSES	FY 2013 - 2014	FY 2014 - 2015
	Sub-Totals - Salary	2,593,077.97	2,611,565.64
	Sub-Totals - Other	1,266,131.03	1,265,319.00
	Total	3,859,209.00	3,876,884.64
	Other Expenses	420,240.00	534,333.52
	Capital Outlay	714,350.00	756,515.37
	Total Expenses	4,993,799.00	5,167,733.53

Acct#	Receipts	FY 2013 - 2014	FY 2014 - 2015
	Certified value for real & personal property & minerals	665,191,280.00	706,826,464.00
	Market value for rolling stock	8,353,486.00	9,577,613.00
	TOTAL TAXABLE VALUE	673,544,766.00	716,404,077.00
	Tax Rate	0.0048	0.47696
	Taxes & Licenses		
10-300-100	Ad Val Taxes (less estimated discounts)	3,156,014.88	3,339,960.89
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	22,000.00
10-300-105	Highway Receipts	160,000.00	160,000.00
10-300-106	Road & Bridge	28,000.00	28,000.00
	Total	3,406,114.88	3,590,060.89

Acct#	Fees	FY 2013 - 2014	FY 2014 - 2015
10-310-200	Fees/County Judge	50.00	50.00
10-310-201	Fees/County Sheriff	4,000.00	6,000.00
10-310-202	Fees/County Attorney	500.00	500.00
10-310-203	Fees/Court Appt. Attorney	750.00	375.00
10-310-204	Fees/Clerk	32,000.00	25,000.00
10-310-206	Fees/County Treasurer	17,500.00	11,000.00
10-310-207	Fees/Law Library	1,200.00	1,600.00
10-310-208	Fees/Civil	1,500.00	1,300.00
10-310-209	Fees/Jail	15,000.00	6,000.00
10-310-210	Fees/Court Reporter	300.00	300.00
10-310-211	Fees/Jury	0.00	0.00
10-310-212	Fees/Clerk's Copy Fees	9,000.00	10,000.00
	Total	81,800.00	62,125.00

Acct#	Fines	FY 2013 - 2014	FY 2014 - 2015
10-320-300	Fines/County Court	14,000.00	6,000.00
10-320-301	Fines/District Court	5,000.00	3,500.00
10-320-303	Fines/JP	95,000.00	97,000.00
10-320-304	Fines/Library	800.00	1,200.00
10-320-306	Fines/Deferred Disposition	4,000.00	3,500.00
	Total	118,800.00	111,200.00

Acct#	Intergovernmental	FY 2013 - 2014	FY 2014 - 2015
10-330-110	State Co. Judge's Supplement	15,000.00	15,000.00
10-330-111	State Co. Atty's Supplement	20,833.33	23,333.00
10-330-112	City Grant/Library	2,000.00	3,000.00
10-330-113	Indigent Defense Grant	6,000.00	6,000.00
10-330-115	Lateral Road	0.00	0.00
10-330-119	Gross Axle Weight	15,000.00	30,000.00
10-330-120	City of Stratford/Dispatch	12,000.00	12,000.00
	Total	70,833.33	89,333.00

Acct#	Misc Revenues	FY 2013 - 2014	FY 2014 - 2015
10-340-401	Interest	17,000.00	10,000.00
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	4,000.00
10-340-407	Reimbursements	50,000.00	42,000.00
10-340-408	Work Release	0.00	0.00
10-340-409	Estrays	0.00	0.00
10-340-410	Miscellaneous	4,000.00	4,000.00
10-340-411	Library Miscellaneous	350.00	200.00
	Total	75,350.00	60,200.00
	Grand Total Revenues	3,752,898.21	3,912,918.89

	Budget Summary	FY 2013 - 2014	FY 2014 - 2015
	Revenue from taxes	3,156,014.88	3,339,960.89
	Revenue from other sources	596,883.33	572,958.00
	Total Revenues - estimated	3,752,898.21	3,912,918.89
	Fund Balance - estimated	1,266,382.63	1,277,520.00
	Fund Balance + Total Revenues	5,019,280.84	5,190,438.89
	Total Expenses	4,993,799.00	5,167,733.53
	Estimated Balance (Rev - Exp)	25,481.84	22,705.35