

SHERMAN COUNTY BUDGET 2013 – 2014

Brian Leggett

SHERMAN COUNTY

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GINA GRAY
COUNTY & DISTRICT CLERK

This budget will raise less revenue from property taxes than last year's budget by \$51,732, which is a 0.015944 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,861.

Record vote on the adoption of the budget:

For:

Commissioner Dana Buckles
Commissioner Randy Williams
Commissioner Jeff Crippen
Commissioner Tommy Asher
Judge Terri Beth Carter

Against:

None

	Preceding Fiscal Year	Current Fiscal Year
Property tax rate	0.43916	0.48000
Effective tax rate	0.42229	0.48711
M & O tax rate	0.43916	0.48000
Rollback tax rate	0.45607	0.52607
Debt rate	0.00000	0.00000

Total amount of debt obligation: none

BUDGET 2013 - 2014

TABLE OF CONTENTS	PAGE
Budget Certification	i
Receipts and Expenditures Comparison	ii
Ad Valorem Tax Rate History	iii
Commissioners' Court	1
County Clerk	1
Community Enhancement	1
Non-Departmental	2
County Judge	2
County Court	3
District Court	3
Public Defender	3
Justice of the Peace	4
County Attorney	5
District Attorney	5
County Treasurer	6
County Tax A/C	6
Building Operation	7
Repairs & Maintenance	7
Jail Operation	8
County Sheriff	9
Adult Probation	10
Juvenile Probation	10
Health	10
Welfare	10
Sherman County Development Committee	10
County Library	11
Historical Commission	11
Agri Extension Service	12
County Barn	12
Capital Outlay	13
Equipment	13
County Wide	13
Commissioner Pct. 1	14
Commissioner Pct. 2	14
Commissioner Pct. 3	15
Commissioner Pct. 4	15
Expense Totals	16
Receipts	16, 17
Misc. Revenues	18
Budget Summary	18

September 10, 2013

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, 2013 and ending September 30, 2014. This budget is for a county with the 2010 official census population of 3,034. We anticipate total receipts of \$3,752,898 and total expenditures of \$5,010,389 leaving \$1,257,491 over expected receipts. This will be covered by the projected fund balance of \$1,266,383. The total taxable value on this year's certified appraisal roll is \$665,191,280. We are proposing a tax rate of 0.48000 per \$100.00, which is 0.01459 percent below the effective tax rate.

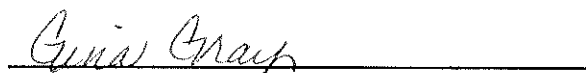
Sherman County has no bonded indebtedness and it is not anticipated that there will be any created in the coming fiscal year.

More detailed information on the budget for fiscal year 2013-2014, 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	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
					estimated	proposed
Beginning Balance	957,079	1,182,141	1,227,137	1,214,933	1,543,795	1266383
Designated Reserve	800,000	800,000	800,000	811,272	817,844	822043
Revenues						
Taxes	2,753,253	3,000,088	3,066,404	3,070,574	3,199,788	3,156,015
Other	506,583	528,633	550,233	565,883	555,883	596,883
Total Revenues	3,259,836	3,528,721	3,616,637	3,636,457	3,755,671	3752898
Total Resources	5,016,915	5,510,862	5,643,774	5,662,662	6,117,310	5,841,324
Total Expenditures	4,207,408	4,695,990	4,819,571	4,836,562	5,283,677	5,010,389
Ending Balance	809,507	814,872	824,203	826,100	833,633	830,935

SUMMARY	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Revenues	3,259,836	3,528,721	3,616,637	3,636,457	3,755,671	3,752,898
Less Expenditures	4,207,408	4,695,990	4,819,571	4,836,562	5,283,677	5,010,389
Total	(947,572)	(1,167,269)	(1,202,934)	(1,200,105)	(1,528,006)	(1,257,491)

**AD VALOREM TAX RATE & COLLECTION HISTORY
2008-2009 THROUGH BUDGET YEAR 2013-2014
SHERMAN COUNTY, TEXAS**

YEAR	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
GENERAL	0.38574	0.39666	0.42110	0.45631	0.43916	0.48000
TOTAL TAX RATE	0.38574	0.39666	0.42110	0.45631	0.43916	0.48000

CERTIFIED VALUE FROM APPRAISAL DISTRICT (includes rolling stock beginning 09-10)	736,947,713	773,984,714	745,999,716	689,350,192	746,115,170	673,544,766
ADJUSTMENTS TO TAXABLE VALUE	1,208,770	792,940	870,350	1,163,750	1,959,810	596,160
AD VALOREM TAXES VALUATION	735,738,943	773,191,774	745,129,366	688,186,442	744,155,360	672,948,606
COLLECTION OF CURRENT LEVY (LESS DISCOUNTS)	2,806,990	3,034,617	3,106,143	3,109,136	3,243,340	
OUTSTANDING DELINQUENT TAXES (CURRENT YEAR)	34,245	44,065	35,376	35,071	35,446	
TOTAL DELINQUENT INCLUDING CURRENT YEAR	74,181	83,069	76,507	84,585	53,966	

SHERMAN COUNTY BUDGET FY 2013 - 2014

Acct #	Commissioners' Court	FY 2012 - 2013	FY 2013 - 2014
10-400-100	Emergency Wages	10,000.00	10,000.00
10-400-220	Lump sum payment - contingency fund	50,000.00	50,000.00
10-400-300	Office Supplies	400.00	400.00
10-400-340	Dues	4,200.00	4,300.00
10-400-399	Miscellaneous	100.00	100.00
10-400-435	Audit	15,900.00	16,200.00
10-400-440	Appraisal	74,000.00	73,000.00
10-400-450	Advertising	1,200.00	1,200.00
10-400-490	Professional Services	0.00	0.00
	Grand Total	155,800.00	155,200.00

Acct#	County Clerk	FY 2012 - 2013	FY 2013 - 2014
10-410-100	Salary	43,237.31	44,966.80
10-410-101	Salary Deputy (2 x 30,404.98)	58,471.12	60,809.97
10-410-105	Annual County Salary Supplement	5,400.00	5,400.00
10-410-107	Longevity	660.00	670.00
10-410-200	Payroll Taxes	8,244.29	8,556.28
10-410-210	Medical Insurance (3)	23,970.60	24,845.40
10-410-220	Retirement	24,355.67	25,724.76
	Sub-Total	164,338.98	170,973.20
10-410-300	Office Supplies	2,500.00	2,500.00
10-410-310	Postage	500.00	700.00
10-410-320	Telephone	1,725.00	1,725.00
10-410-330	Continuing Education (travel & reg.)	6,500.00	6,500.00
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	10,000.00
10-410-415	Election	15,000.00	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	50,900.00	54,100.00
	Grand Total	215,238.98	225,073.20

Acct#	Community Enhancement	FY 2012 - 2013	FY 2013 - 2014
10-420-399	Various	3,100.00	2,500.00
	Grand Total	3,100.00	2,500.00

Acct #	Non-Departmental	FY 2012 - 2013	FY 2013 - 2014
10-430-320	Internet Access/E-mail	1,220.00	1,600.00
10-430-325	Communication (PANCOM)		2,500.00
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
10-430-460	Medical Ins/Retirees (2)	15,866.40	16,563.60
10-430-461	General Liability Ins.	2,210.00	2,300.00
10-430-462	Auto Liability Insurance	5,700.00	4,600.00
10-430-463	Public Official Liability Ins	5,960.00	7,000.00
10-430-464	Law Enforcement Liab.Ins	9,400.00	7,200.00
10-430-465	Property Damage Ins.	26,500.00	26,500.00
10-430-466	Auto Physical Damage Ins	1,500.00	2,000.00
10-430-470	Workers Comp.	33,033.00	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	1,900.00	2,000.00
10-430-540	Public Safety/Fire	31,000.00	35,100.00
10-430-550	DPS	1,800.00	1,800.00
	Grand Total	155,939.40	159,013.60

Acct#	County Judge	FY 2012 - 2013	FY 2013 - 2014
10-440-100	Salary	43,237.31	44,966.80
10-440-105	Annual County Salary Supplement	3,600.00	3,600.00
10-440-107	Longevity	695.00	815.00
10-440-108	Salary Assistant	29,235.56	30,404.98
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	7,502.19	7,733.14
10-440-210	Medical Insurance (2)	12,980.40	16,563.60
10-440-220	Retirement	22,163.34	23,249.96
	Sub Total	140,713.80	148,633.48
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	1,500.00	2,250.00
10-440-505	Veterans Office Expense	500.00	500.00
	Sub Total	11,566.00	12,316.00
	Grand Total	152,279.80	160,949.48

Acct #	County Court	FY 2012 - 2013	FY 2013 - 2014
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	8,000.00	10,000.00
	Grand Total	14,400.00	16,400.00

Acct#	District Court	FY 2012 - 2013	FY 2013 - 2014
10-460-101	Salary - Secretary	3,381.00	3,516.24
10-460-102	Salary - Court Administrator	0.00	0.00
10-460-108	Salary Secretary - Part Time	844.65	878.44
10-460-116	Salary - Court Reporter	7,799.60	8,111.58
10-460-200	Payroll Taxes	919.93	956.73
10-460-210	Medical Insurance (2 employees)	1,375.00	1,400.00
10-460-220	Retirement	2,717.71	2,876.44
	Sub-Total	17,037.89	17,739.43
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.)	2,000.00	30,000.00
10-460-601	Atty. Fees - Ad Litem	6,000.00	6,000.00
	Sub-Total	23,000.00	51,000.00
	Grand Total	40,037.89	68,739.43

Acct#	Public Defender	FY 2012 - 2013	FY 2013 - 2014
10-470-630	Contract	26,565.00	24,973.00
10-470-635	Regional Capital Public Defender	1,000.00	1,000.00
	Grand Total	27,565.00	25,973.00

Acct#	Justice of the Peace	FY 2012 - 2013	FY 2013 - 2014
10-490-100	Salary	43,237.31	44,966.80
10-490-101	Salary Clerk	29,235.56	30,404.98
10-490-105	Annual County Salary Supplement	3,600.00	3,600.00
10-490-107	Longevity	975.00	80.00
10-490-200	Payroll Taxes	5,894.16	6,047.46
10-490-210	Medical Insurance (2)	15,980.40	16,563.60
10-490-220	Retirement	17,412.82	18,181.91
	Sub-Total	116,335.25	119,844.76
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	128,585.25	132,094.76

Acct. #	County Attorney	FY 2012 - 2013	FY 2013 - 2014
10-500-100	Salary	43,237.31	44,966.80
10-500-103	Salary Secretary	20,330.77	21,144.00
10-500-105	Annual County Salary Supplement	2,700.00	2,700.00
10-500-107	Longevity	2,190.00	2,310.00
10-500-112	Salary State Supplement	20,833.33	20,833.33
10-500-200	Payroll Taxes	6,830.79	7,034.49
10-500-210	Medical Insurance (1)	7,990.20	8,281.80
10-500-220	Retirement	20,179.86	21,149.45
	Sub-Total	124,292.26	128,419.88
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	142,478.26	146,605.88

Acct#	District Attorney	FY 2012 - 2013	FY 2013 - 2014
10-510-100	Salary/Criminal Investigator	4,053.79	0.00
10-510-102	Salary/Assistant DA	5,722.18	0.00
10-510-103	Salary/DA Secretaries	7,245.97	0.00
10-510-107	Longevity - Assistant DA	135.24	0.00
10-510-200	Payroll Taxes	1,404.51	0.00
10-510-210	Medical Insurance (6 employees)	3,400.00	0.00
10-510-220	Retirement	3,877.52	0.00
	Sub-Total	25,839.22	0.00
10-510-315	Office Operating Expenses	3,375.93	0.00
10-510-630	District Attorney Operations		28,505.03
	Sub-Total	3,375.93	28,505.03
	Grand Total	29,215.15	28,505.03

Acct. #	County Treasurer	FY 2012 - 2013	FY 2013 - 2014
10-520-000	Salary	43,237.31	44,966.80
10-520-101	Salary Deputy	29,235.56	30,404.98
10-520-105	Annual County Salary Supplement	3,600.00	3,600.00
10-520-107	Longevity	1,360.00	1,480.00
10-520-118	Salary GASB	0.00	0.00
10-520-200	Payroll Taxes	5,923.61	6,154.56
10-520-210	Medical Insurance (2)	15,980.40	16,563.60
10-520-220	Retirement	17,499.83	18,503.91
	Sub-Total	116,836.71	121,673.86
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	4,200.00
10-520-335	Training	0.00	0.00
10-520-340	Dues & Memberships	300.00	250.00
10-520-350	Bonds	100.00	100.00
10-520-399	Miscellaneous	200.00	200.00
10-520-420	Computer Services	3,000.00	3,000.00
	Sub-Total	11,350.00	11,300.00
	Grand Total	128,186.71	132,973.86

Acct#	County Tax A/C	FY 2012 - 2013	FY 2013 - 2014
10-530-100	Salary	43,237.31	44,966.80
10-530-101	Salary Deputy Clerk	29,235.56	30,404.98
10-530-105	Annual County Salary Supplement	3,600.00	3,600.00
10-530-107	Longevity	1,770.00	1,890.00
10-530-200	Payroll Taxes	5,954.98	6,185.93
10-530-210	Medical Insurance (2)	15,980.40	16,563.60
10-530-220	Retirement	17,592.49	18,598.21
	Sub-Total	117,370.74	122,209.52
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	1,800.00	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	20,925.00	19,225.00
	Grand Total	138,295.74	141,434.52

Acct. No.	Building Operation	FY 2012 - 2013	FY 2013 - 2014
10-540-105	Annual County Salary Supplement	1,800.00	1,800.00
10-540-107	Longevity	410.00	470.00
10-540-111	Salary/Custodian	39,797.61	41,389.51
10-540-118	Taxable Expenses	0.00	0.00
10-540-200	Payroll Taxes	3,213.58	3,339.95
10-540-210	Medical Insurance (1)	7,990.20	8,281.80
10-540-220	Retirement	9,493.72	10,041.69
	Sub-Total	62,705.11	65,322.96
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	109,755.11	112,372.96

Acct#	County Wide Repairs & Maint.	FY 2012 - 2013	FY 2013 - 2014
10-545-581	Courthouse	43,000.00	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	8,000.00	5,000.00
10-545-585	Arena	5,000.00	10,000.00
10-545-586	Jail & Sheriff's Office	15,000.00	15,000.00
	Grand Total	76,000.00	55,000.00

Acct #	Jail Operation	FY 2012 - 2013	FY 2013 - 2014
10-550-103	Salary Jailer/Dispatch (5 x 31,185.90)	149,932.21	155,929.50
10-550-104	Salary Jailer	40,766.01	42,396.65
10-550-105	Annual County Salary Supplement (6)	10,800.00	10,800.00
10-550-107	Longevity	1,615.00	1,805.00
10-550-108	Salary Part-Time	1,800.00	1,800.00
10-550-109	Overtime Dispatch	1,000.00	1,000.00
10-550-115	Overtime Jailer	1,000.00	1,000.00
10-550-117	Taxable Cell Phone Allowance (1)	240.00	240.00
10-550-118	Taxable Clothing Allowance (1)	500.00	500.00
10-550-200	Payroll Taxes	15,885.47	16,483.54
10-550-210	Medical Insurance (6)	47,941.20	49,690.80
10-550-220	Retirement	46,929.63	49,558.36
	Sub-Total	318,409.52	331,203.86
10-550-300	Office Supplies	2,000.00	2,000.00
10-550-315	Materials & Supplies	1,000.00	1,000.00
10-550-320	Telephone	3,000.00	3,000.00
10-550-335	Training	3,500.00	3,500.00
10-550-340	Dues	100.00	100.00
10-550-350	Bonds	500.00	500.00
10-550-399	Miscellaneous	100.00	100.00
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	38,950.00
	Total	357,359.52	370,153.86

Acct #	County Sheriff	FY 2012 - 2013	FY 2013 - 2014
10-560-000	Salary	49,302.35	51,274.44
10-560-101	Salary Deputy (3 x 42,396.64)	122,298.02	127,189.94
10-560-105	Annual County Salary Supplement (4)	7,200.00	7,200.00
10-560-107	Longevity	935.00	155.00
10-560-109	Overtime/Deputy	1,000.00	1,000.00
10-560-117	Taxable Cell Phone Allowance (4)	960.00	960.00
10-560-118	Taxable Clothing Allowance (4)	2,000.00	2,000.00
10-560-200	Payroll Taxes	14,052.70	14,518.12
10-560-210	Medical Insurance (4)	31,960.80	33,127.20
10-560-220	Retirement	41,515.15	43,649.26
	Sub-Total	271,224.02	281,073.97
10-560-300	Office Supplies	3,000.00	3,000.00
10-560-310	Postage	3,000.00	3,000.00
10-560-315	Materials & Supplies	4,250.00	4,250.00
10-560-320	Telephone	7,000.00	7,000.00
10-560-321	TLETS	450.00	450.00
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	500.00
10-560-350	Bonds	700.00	700.00
10-560-399	Miscellaneous	250.00	250.00
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
10-560-751	Duty Uniform Allowance	0.00	0.00
10-560-752	Duty Uniform Allowance	0.00	0.00
10-560-753	Duty Uniform Allowance	0.00	0.00
10-560-754	Duty Uniform Allowance	0.00	0.00
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	90,500.00
	Grand Total	361,724.02	371,573.97

Acct. No.	Adult Probation	FY 2012 - 2013	FY 2013 - 2014
10-580-315	Office Operating Expense	2,575.00	2,650.00
	Grand Total	2,575.00	2,650.00

Acct#	Juvenile Probation	FY 2012 - 2013	FY 2013 - 2014
10-590-465	Annual Grant	18,600.00	18,600.00
	Grand Total	18,600.00	18,600.00

Acct#	Health	FY 2012 - 2013	FY 2013 - 2014
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 2012 - 2013	FY 2013 - 2014
10-620-360	Panhandle Community Services	0.00	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	8,320.00	11,320.00

Acct#	Sherman County Development	FY 2012 - 2013	FY 2013 - 2014
10-630-465	Contribution	10,000.00	10,000.00
	Grand Total	10,000.00	10,000.00

Acct. No.	County Library	FY 2012 - 2013	FY 2013 - 2014
10-640-100	Salary	39,797.60	41,389.50
10-640-105	Annual County Salary Supplement	1,800.00	1,800.00
10-640-107	Longevity	1,470.00	1,475.00
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	4,962.37	5,084.53
10-640-210	Medical Insurance (1)	7,990.20	8,281.80
10-640-220	Retirement	14,660.08	15,286.84
	Sub-Total	92,480.25	95,117.67
10-640-300	Office Supplies	3,500.00	4,000.00
10-640-310	Postage	900.00	900.00
10-640-315	Materials	13,500.00	15,000.00
10-640-320	Telephone	1,125.00	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	350.00
10-640-399	Miscellaneous	200.00	325.00
10-640-400	Janitorial Supplies	650.00	650.00
10-640-425	Technology	2,000.00	3,000.00
10-640-455	Lone Star Library Grant	0.00	0.00
10-640-500	Travel Reimbursed	2,500.00	2,500.00
10-640-710	Pest Control	350.00	450.00
10-640-740	Utilities	10,000.00	8,000.00
	Sub-Total	39,520.00	41,470.00
	Grand Total	132,000.25	136,587.67

Acct#	Historical Commission	FY 2012 - 2013	FY 2013 - 2014
10-650-399	Miscellaneous	250.00	250.00
	Grand Total	250.00	250.00

Acct #	Agri-Life Extension	FY 2012 - 2013	FY 2013 - 2014
10-660-100	Salary Home Agent	15,849.77	16,483.76
10-660-101	Salary Ag. Agent	15,849.77	16,483.76
10-660-103	Salary Secretary	29,235.56	30,404.98
10-660-105	Annual County Salary Supplement	3,600.00	3,600.00
10-660-107	Longevity	415.00	475.00
10-660-108	Salary Part-Time	1,000.00	1,000.00
10-660-200	Payroll Taxes	5,045.18	5,236.23
10-660-210	Medical Insurance (1)	7,990.20	8,281.80
10-660-220	Retirement	7,740.63	8,160.40
	Sub-Total	86,726.11	90,125.93
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	550.00	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	8,000.00	8,500.00
10-660-501	Travel / Ag. Agent	10,680.00	11,180.00
10-660-510	Printing & Copying	1,300.00	1,300.00
10-660-530	Lease Expense	3,100.00	3,200.00
10-660-615	Livestock Supply	1,250.00	1,250.00
	Sub-Total	34,480.00	35,618.00
	Grand Total	121,206.11	125,743.93

Acct #	County Barn	FY 2012 - 2013	FY 2013 - 2014
10-670-105	Annual County Salary Supplement	1,800.00	1,800.00
10-670-107	Longevity	50.00	110.00
10-670-111	Salary	21,251.92	22,102.00
10-670-200	Payroll Taxes	1,767.30	1,836.92
10-670-210	Medical Insurance (1)	7,990.20	8,281.80
10-670-220	Retirement	5,221.03	5,522.76
	Sub-Total	38,080.45	39,653.47
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	68,630.45	70,203.47

Acct#	Capital Outlay - over 5,000	FY 2012 - 2013	FY 2013 - 2014
10-680-900	Equipment - R & B Designated	984,000.00	672,000.00
10-680-901	Equipment - Election	0.00	0.00
10-680-902	Equipment - All buildings	42,000.00	0.00
10-680-904	Equipment - Jail	0.00	0.00
10-680-905	Equipment - Sheriff	32,000.00	0.00
10-680-906	Equipment - Area Public Safety	0.00	0.00
10-680-907	Equipment - DPS	0.00	0.00
	Grand Total	1,058,000.00	672,000.00

Acct#	EQUIPMENT - under 5,000	FY 2012 - 2013	FY 2013 - 2014
10-681-900	Equipment - R & B	0.00	0.00
10-681-910	Equipment - All other	5,000.00	5,000.00
10-681-912	Equipment - Office	38,100.00	25,000.00
10-681-914	Equipment - Jail	0.00	0.00
10-681-915	Equipment - Sheriff	0.00	3,850.00
10-681-916	Equipment - Area Public Safety	8,000.00	8,000.00
10-681-917	Equipment - DPS	500.00	500.00
	Grand Total	51,600.00	42,350.00

Acct#	County Wide	FY 2012 - 2013	FY 2013 - 2014
10-700-399	Miscellaneous	200.00	200.00
10-700-377	Loss Control	250.00	250.00
10-700-540	Drug & Alcohol Test	1,300.00	1,300.00
10-700-700	Repairs & Maintenance		0.00
	Grand Total	1,750.00	1,750.00

Acct. #	Commissioner Precinct 1	FY 2012 - 2013	FY 2013 - 2014
10-701-100	Salary	24,669.52	25,656.30
10-701-101	Salary Roadmen (2 x 41,389.50)	79,595.20	82,779.01
10-701-105	Annual County Salary Supplement	5,400.00	5,400.00
10-701-107	Longevity	435.00	615.00
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	9,478.33	9,811.15
10-701-210	Medical Insurance (3)	23,970.60	24,845.40
10-701-220	Retirement	28,001.34	29,497.57
	Sub-Total	185,349.99	192,404.43
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	409,355.99	416,410.43

Acct#	Commissioner Precinct 2	FY 2012 - 2013	FY 2013 - 2014
10-702-100	Salary	23,738.68	24,688.23
10-702-101	Salary Roadmen (2 x 41,389.50)	79,595.20	82,779.01
10-702-105	Annual County Salary Supplement	5,400.00	5,400.00
10-702-107	Longevity	1,725.00	1,905.00
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	9,199.80	9,529.78
10-702-210	Medical Insurance (3)	23,970.60	24,845.40
10-702-220	Retirement	27,178.51	28,651.61
	Sub-Total	180,607.79	187,599.03
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	90,000.00
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	6,000.00	7,000.00
	Sub-Total	185,000.00	186,000.00
	Grand Total	365,607.79	373,599.03

Acct. #	Commissioner Precinct 3	FY 2012 - 2013	FY 2013 - 2014
10-703-100	Salary	24,669.52	25,656.30
10-703-101	Salary Roadmen (2 x 41,389.50)	79,595.20	82,779.01
10-703-105	Annual County Salary Supplement	5,400.00	5,400.00
10-703-107	Longevity	1,865.00	2,045.00
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	9,740.72	10,073.54
10-703-210	Medical Insurance (3)	23,970.60	24,845.40
10-703-220	Retirement	28,776.52	30,286.47
	Sub-Total	189,817.56	196,885.72
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	85,000.00
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	193,805.00
	Grand Total	383,622.56	390,690.72

Acct#	Commissioner Precinct 4	FY 2012 - 2013	FY 2013 - 2014
10-704-100	Salary	24,669.52	25,656.30
10-704-101	Salary Roadmen (3 x 41,389.50)	119,392.80	124,168.51
10-704-105	Annual County Salary Supplement	7,200.00	7,200.00
10-704-107	Longevity	1,795.00	1,485.00
10-704-108	Salary Extra Help	6,000.00	6,000.00
10-704-110	In County Travel	7,800.00	7,800.00
10-704-200	Payroll Taxes	12,764.58	13,181.70
10-704-210	Medical Insurance (4)	31,960.80	33,127.20
10-704-220	Retirement	37,709.75	39,631.26
	Sub-Total	249,292.46	258,249.97
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	0.00	6,000.00
10-704-700	Repair & Maintenance	40,000.00	40,000.00
10-704-720	Weed Control	2,000.00	2,000.00
	Sub-Total	165,300.00	171,300.00
	Grand Total	414,592.46	429,549.97

	EXPENSES	FY 2012 - 2013	FY 2013 - 2014
	Sub-Totals - Salary	2,525,023.11	2,593,104.14
	Sub-Totals - Other	1,200,713.93	1,266,131.03
	Total	3,725,737.04	3,859,235.17
	Other Expenses	450,854.40	436,803.60
	Capital Outlay	1,109,600.00	714,350.00
	Total Expenses	5,286,191.44	5,010,388.77

Acct#	Receipts	FY 2012 - 2013	FY 2013 - 2014
	Certified value for real & personal property & minerals	738,831,120.00	665,191,280.00
	Market value for rolling stock	7,284,050.00	8,353,486.00
	TOTAL TAXABLE VALUE	746,115,170.00	673,544,766.00
	Taxes & Licenses	0.0043916	0.0048
10-300-100	Ad Val Taxes (less estimated discounts)	3,199,639.38	3,156,014.88
10-300-101	Taxes Delinquent	25,000.00	25,000.00
10-300-102	Penalty & Interest	12,000.00	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	140,000.00	160,000.00
10-300-106	Road & Bridge	25,000.00	28,000.00
	Total	3,423,739.38	3,406,114.88

Acct#	Fees	FY 2012 - 2013	FY 2013 - 2014
10-310-200	Fees/County Judge	50.00	50.00
10-310-201	Fees/County Sheriff	4,000.00	4,000.00
10-310-202	Fees/County Attorney	500.00	500.00
10-310-203	Fees/Court Appt. Attorney	750.00	750.00
10-310-204	Fees/Clerk	30,000.00	32,000.00
10-310-206	Fees/County Treasurer	17,500.00	17,500.00
10-310-207	Fees/Law Library	1,200.00	1,200.00
10-310-208	Fees/Civil	1,500.00	1,500.00
10-310-209	Fees/Jail	15,000.00	15,000.00
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	5,000.00	9,000.00
	Total	75,800.00	81,800.00

Acct#	Fines	FY 2012 - 2013	FY 2013 - 2014
10-320-300	Fines/County Court	12,000.00	14,000.00
10-320-301	Fines/District Court	5,000.00	5,000.00
10-320-303	Fines/JP	90,000.00	95,000.00
10-320-304	Fines/Library	800.00	800.00
10-320-306	Fines/Deferred Disposition	4,000.00	4,000.00
	Total	111,800.00	118,800.00

Acct#	Intergovernmental	FY 2012 - 2013	FY 2013 - 2014
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	20,833.33
10-330-112	City Grant/Library	2,000.00	2,000.00
10-330-113	Indigent Defense Grant	6,000.00	6,000.00
10-330-115	Lateral Road	0.00	0.00
10-330-116	Loan Star Library Grant	0.00	0.00
10-330-119	Gross Axle Weight	15,000.00	15,000.00
10-330-120	City of Stratford/Dispatch	12,000.00	12,000.00
	Total	70,833.33	70,833.33

Acct#	Misc Revenues	FY 2012 - 2013	FY 2013 - 2014
10-340-401	Interest	20,000.00	17,000.00
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	2,000.00	4,000.00
10-340-407	Reimbursements	50,000.00	50,000.00
10-340-408	Work Release	0.00	0.00
10-340-409	Estrays	0.00	0.00
10-340-410	Miscellaneous	1,000.00	4,000.00
10-340-411	Library Miscellaneous	350.00	350.00
	Total	73,350.00	75,350.00
	Grand Total Revenues	3,755,522.71	3,752,898.21

	Budget Summary	FY 2012 - 2013	FY 2013 - 2014
	Revenue from taxes	3,199,639.38	3,156,014.88
	Revenue from other sources	555,883.33	596,883.33
	Total Revenues - estimated	3,755,522.71	3,752,898.21
	Fund Balance - estimated	1,543,795.06	1,266,382.63
	Fund Balance + Total Revenues	5,299,317.77	5,019,280.84
	Total Expenses	5,286,191.44	5,010,388.77
	Estimated Balance (Rev - Exp)	13,126.33	8,892.07