

Proposed Budget of Shelby County, Texas

For the Year
October 1, 2010 –
September 30, 2011

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COUNTY JUDGE
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ADULT PROBATION & CSR
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SHELBY GENERAL HOSPITAL

FIDUCIARY FUNDS

GARZA COUNTY PERMANENT SCHOOL FUND

BUDGET POLICY

DEBT

Debt obligations should not exceed 20% of that departments total expenditures

A Debt Reserved Fund Balance of 10% of total debt should be maintained to ensure funds are available in the event of revenue shortfalls

Short term debt will not be used to finance operating expenditures

FUND BALANCE

The General Fund should maintain a 12% Unreserved Fund Balance for all budgeted expenditures

Road & Bridge Funds should maintain 2 months of operating expenses for all budgeted expenditures in the Unreserved Fund Balance

Any ending fund balances in General Fund will not carry over into the next budget year. These amounts will be considered as Unreserved Fund Balance until the target reserve has been reached, then any excess may be returned to available funds for budget purposes

REVENUES

Revenue estimates for County property tax levy will be based on the certified appraisal values

Revenue estimates for Special Road and Bridge property tax levy will be based on the certified appraisal values for Special Road Tax

EXPENDITURES

Line items within the same department's budget may be adjusted as needed with department head and budget officer or county auditor approval, so long as the adjustment does not affect the overall dollar amount of that budget.

FINANCIAL POLICY

DEBT

Debt should only be financed for a period not greater than the useful life of the asset financed

EXPENDITURES

Any expenditure that exceeds \$50,000.00 must be approved by Commissioner's Court and must follow the bid procedure

Any county official that is not re-elected or re-nominated must seek approval from Commissioner's Court for any expenditures in a one month period that exceeds 1/12th of the total operating budget.

INVESTMENT

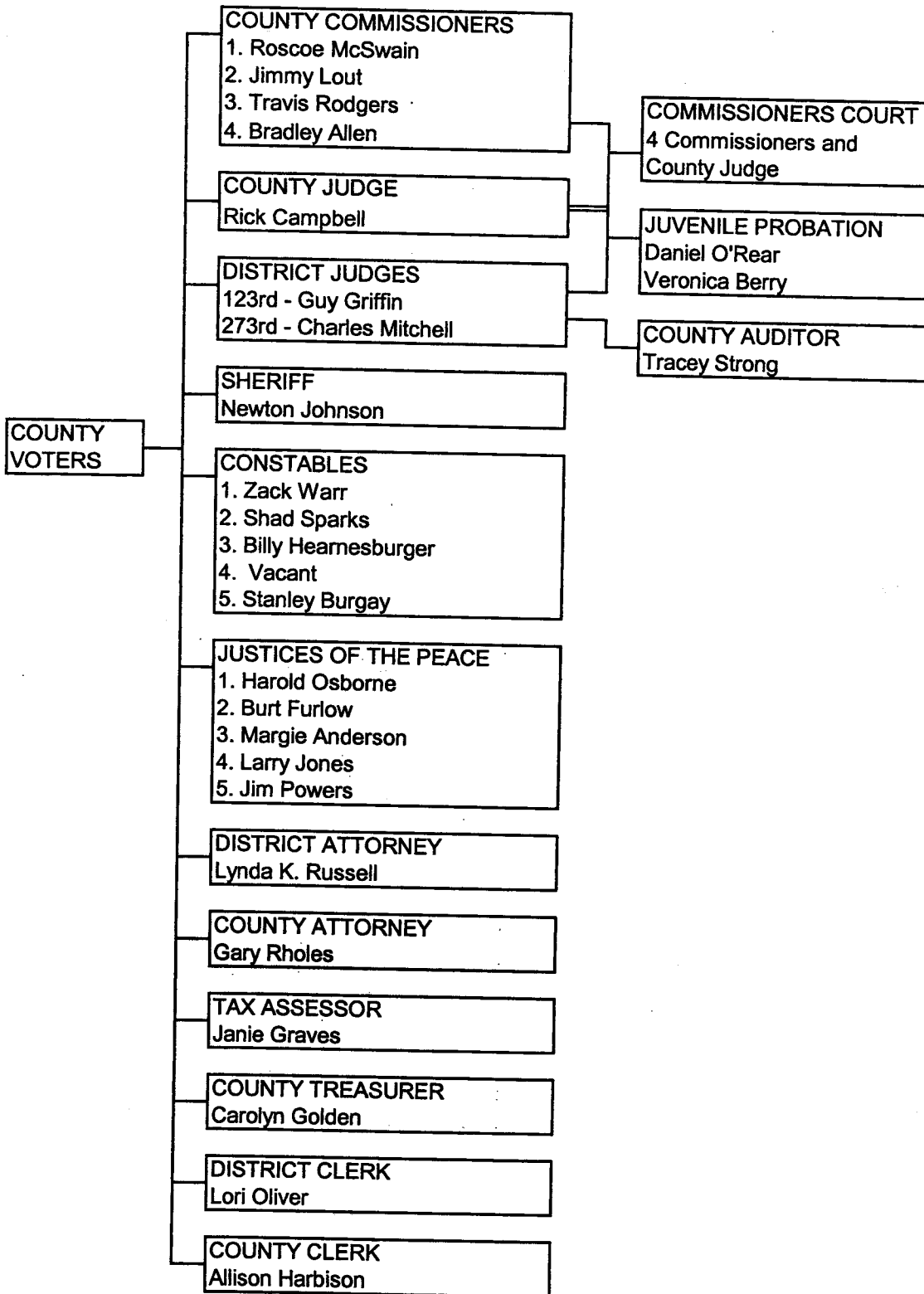
To safely earn the maximum rate of return on investments as prescribed by law

No investment shall have a maturity greater than 6 months

ASSETS

Purchase of an asset over \$5,000 will be capitalized, below \$5,000 will be included on inventory, items below \$500 will be expensed and not inventoried

SHELBY COUNTY, TEXAS
ORGANIZATIONAL CHART



SHELBY COUNTY TAX RATES
BY FUND
2010 - 2011

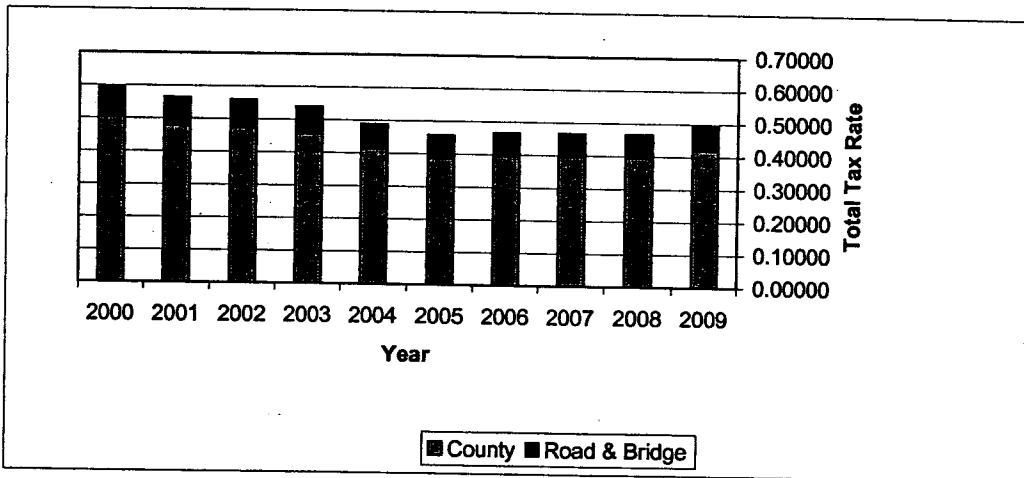
FUND	Tax Rate Budgeted	Projected Tax Revenue
2008 Property Valuation		
\$1,312,360,200.00		
Operating Funds		
Jury	0.0038	50,364.71
Road and Bridge	0.1103	1,447,985.41
General	0.3224	4,230,635.63
Interest & Sinking		0.00
Indigent Health Care	0.0384	503,647.10
Right of Way	0.0048	62,955.89
Total Operating Fund Rates	0.479715	6,295,588.73
2008 R&B Special Valuation		
\$1,312,690,429.00		
Road and Bridge Special	0.084405	1,107,976.36
Total	0.5641	7,403,565.09

Internal Rates
0.800%
23.000%
67.200%
0.000%
8.000%
1.000%
100.00%

The county wide tax rate is divided into categories that it funds. At this time, the county has no permanent improvement fund because there is no county wide indebtedness. Road and Bridges have a portion of the county wide tax plus a special tax levied exclusively for their use.

History of Tax Rates and Property Values

Year	County	Road & Bridge	Total Tax Rate	Property Valuation	Road & Bridge Valuation
2010	0.479715	0.084405	0.5641	\$1,312,360,200.00	\$1,312,690,429.00
2009	0.41926	0.07434	0.4936	\$1,458,156,603.00	\$1,447,278,390.00
2008	0.39620	0.07030	0.4665	\$1,335,037,093.00	\$1,324,289,836.00
2007	0.39620	0.07030	0.4665	\$1,106,445,878.00	\$1,095,615,241.00
2006	0.39620	0.07030	0.4665	\$1,051,773,099	\$1,040,934,402
2005	0.3878	0.0688	0.4566	995,890,245	984,698,944
2004	0.4135	0.0735	0.48700	860,169,026	848,986,355
2003	0.45670	0.08140	0.53810	786,524,640	774,676,776
2002	0.47280	0.08430	0.55710	677,383,631	663,087,810
2001	0.47800	0.08500	0.56300	617,271,654	606,594,787
2000	0.50400	0.09000	0.59400	552,328,165	541,899,468
1999	0.51044	0.09134	0.60178	512,993,157	499,503,898



The tax rate chart shows the changes in the county tax rate as well as the changes in each component that makes up the total tax rate.

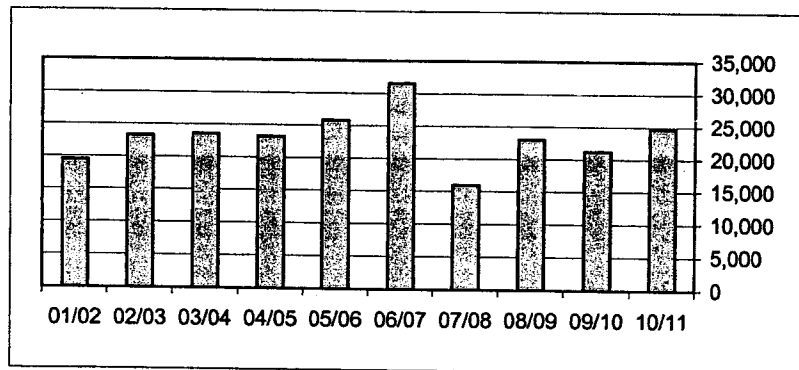
BUDGET SUMMARY FOR
SHELBY COUNTY
2010 - 2011

	SPECIAL REVENUE FUNDS				Total All Funds
	GENERAL FUNDS (1)	Road & Bridge (Combined)	Special Revenue (Combined)	All Other Funds (Combined)	
Cash Balance, Beginning of Year	2,000,000.00	400,000.00	310,600.00	487,900.00	3,198,500.00
Less Reserve (12% of expenditures)	-705,208.63				-705,208.63
Total Capital Available	1,294,791.37				1,294,791.37
Revenues					
Current Ad Valorem Tax Levy	4,230,635.63	2,555,961.77	616,967.70		7,403,565.09
Fees, Fines & Commissions	1,500,159.00	35,948.00		555,561.48	2,091,668.48
Licenses and Registration \$10 tax		592,088.00			592,088.00
Federal Government - Forestry funds		650,496.42			650,496.42
State Government-lateral roads		35,304.00			35,304.00
Other Revenue - Interest & other	145,944.00	14,168.00		0.00	160,112.00
Total Revenue Available	7,171,529.99	4,283,966.19	927,567.70	1,043,461.48	13,426,525.36
Expenditures					
Salaries and Wages	2,648,240.97	1,101,242.67	73,381.15	45,919.33	3,868,784.12
Benefits	932,341.15	410,594.31	18,856.05	19,466.89	1,381,258.40
Operating Expenses	2,296,156.50	2,632,886.24	835,330.50	978,075.26	6,742,448.50
Capital Outlay	1,294,791.37	139,242.96			1,434,034.33
Interest & Sinking					
Total Expenditure	7,171,529.99	4,283,966.18	927,567.70	1,043,461.48	13,426,525.36

GENERAL FUND REVENUE ESTIMATES

Fees of Office - Sheriff

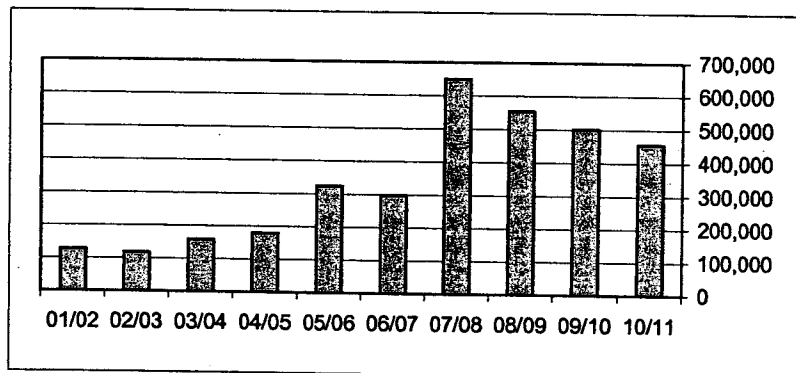
10/11	24,700
09/10	21,202
08/09	23,000
07/08	15,949
06/07	31,523
05/06	25,780
04/05	23,216
03/04	23,565
02/03	23,253
01/02	19,444



The Sheriff's office collects fees for civil and criminal matters. This includes process service, arrest warrants, and summons.

Fees of Office - County Clerk

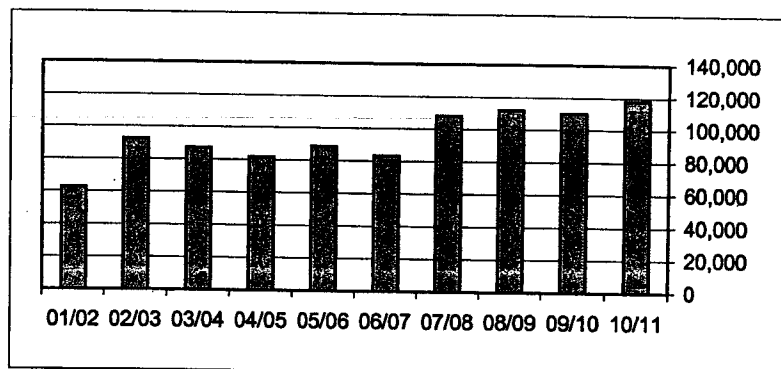
10/11	455,000
09/10	500,359
08/09	554,000
07/08	650,149
06/07	298,092
05/06	324,000
04/05	178,794
03/04	157,997
02/03	116,910
01/02	126,504



County Clerk collects fees for civil, probate and criminal matters filed in that office.

Fees of Office - District Clerk

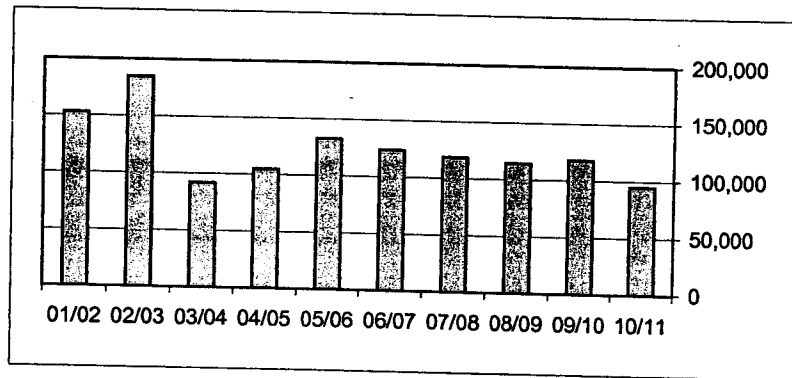
10/11	118,000
09/10	110,192
08/09	112,000
07/08	108,084
06/07	83,000
05/06	88,300
04/05	81,580
03/04	87,007
02/03	92,171
01/02	62,328



The District Clerk collects fees for matters filed in that office.

Fines - County Clerk

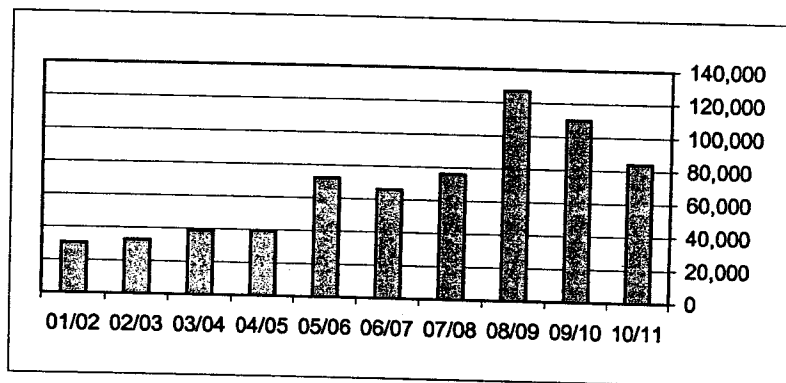
10/11	95,000
09/10	117,666
08/09	114,000
07/08	118,196
06/07	123,716
05/06	132,600
04/05	104,811
03/04	91,775
02/03	184,892
01/02	152,671



The County Clerk collects fines and forfeitures ordered by the County Court.

Fines - District Clerk

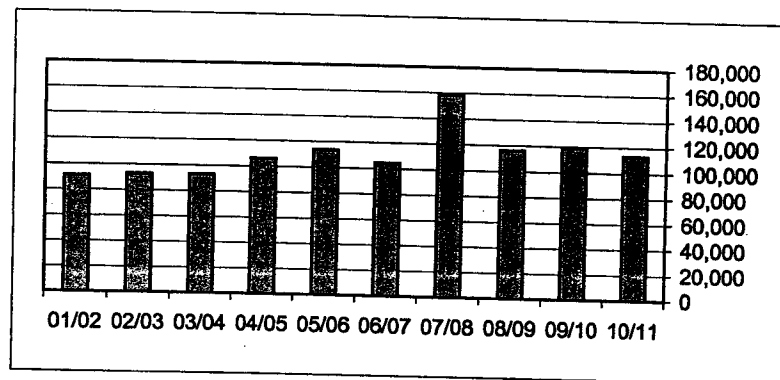
10/11	84,000
09/10	110,068
08/09	127,000
07/08	75,958
06/07	65,817
05/06	72,200
04/05	39,297
03/04	38,621
02/03	32,649
01/02	30,282



The District Clerk collects fines and forfeitures ordered by the District Courts.

Fines - Justice of Peace #1

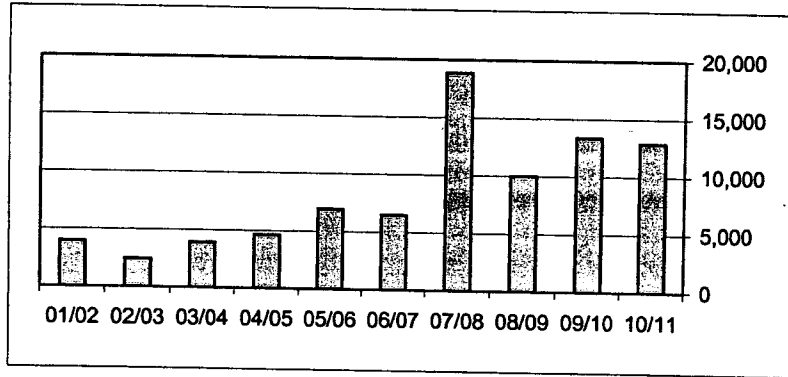
10/11	113,000
09/10	119,227
08/09	116,000
07/08	158,364
06/07	104,261
05/06	113,600
04/05	105,990
03/04	93,048
02/03	92,754
01/02	91,030



All Justices of the Peace collect fines resulting from cases heard in their court. This includes traffic tickets, civil and criminal cases settled in their court, and filing fees. Shelby County now uses the Omnibase system to collect delinquent fines through vehicle registration and licensing in an effort to increase collections.

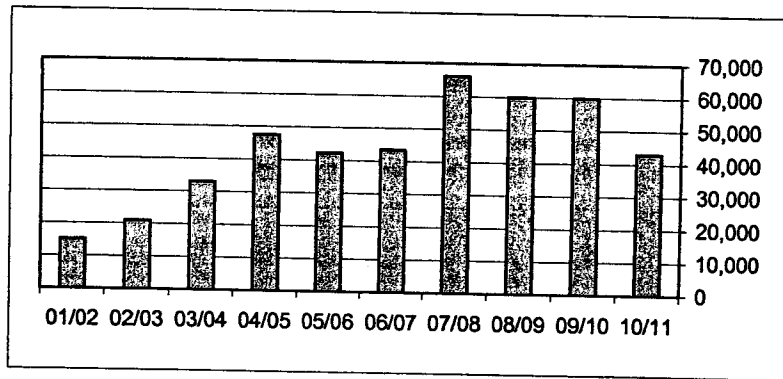
Fines - Justice of Peace #2

10/11	12,900
09/10	13,368
08/09	10,000
07/08	18,857
06/07	6,491
05/06	6,929
04/05	4,641
03/04	3,920
02/03	2,465
01/02	3,951



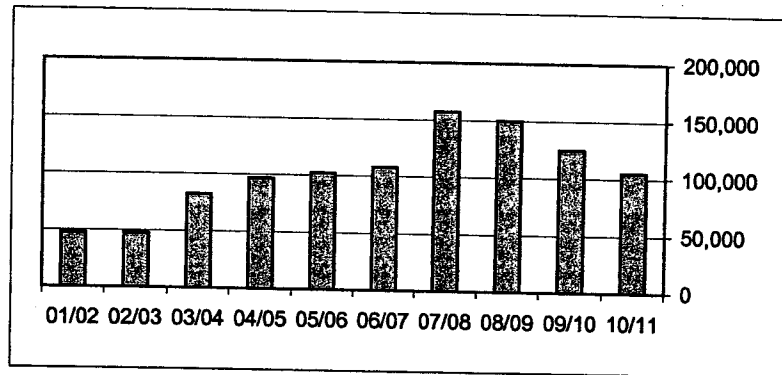
Fines - Justice of Peace #3

10/11	43,000
09/10	59,875
08/09	60,000
07/08	66,057
06/07	43,374
05/06	42,178
04/05	47,475
03/04	32,984
02/03	20,871
01/02	15,147



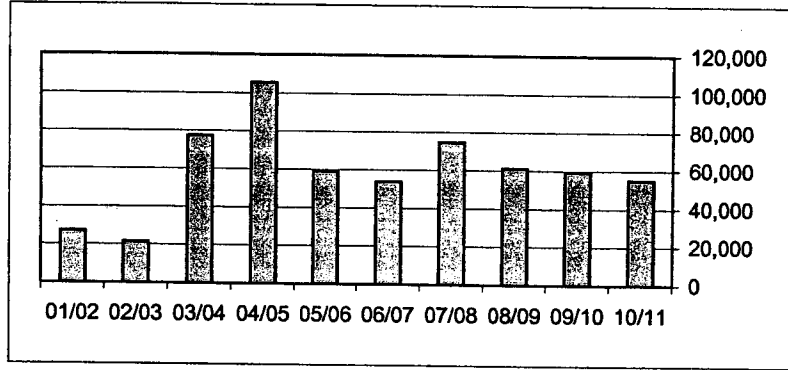
Fines - Justice of Peace #4

10/11	105,000
09/10	124,665
08/09	150,000
07/08	157,305
06/07	107,902
05/06	102,000
04/05	96,591
03/04	82,277
02/03	47,384
01/02	47,218



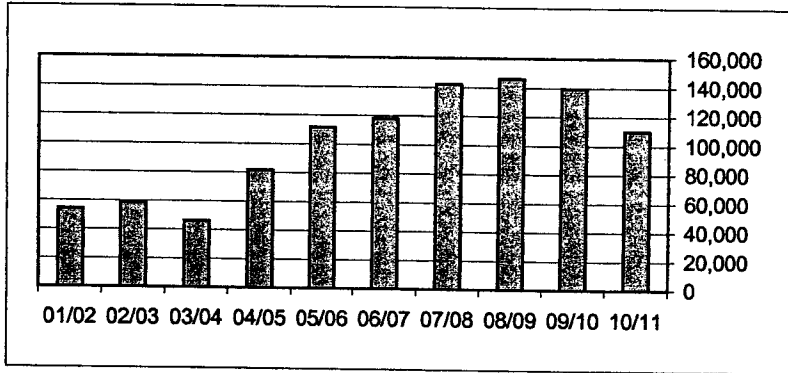
Fines - Justice of Peace #5

10/11	55,000
09/10	59,254
08/09	61,000
07/08	74,734
06/07	53,860
05/06	59,000
04/05	105,539
03/04	77,311
02/03	21,422
01/02	27,139



Interest Earned

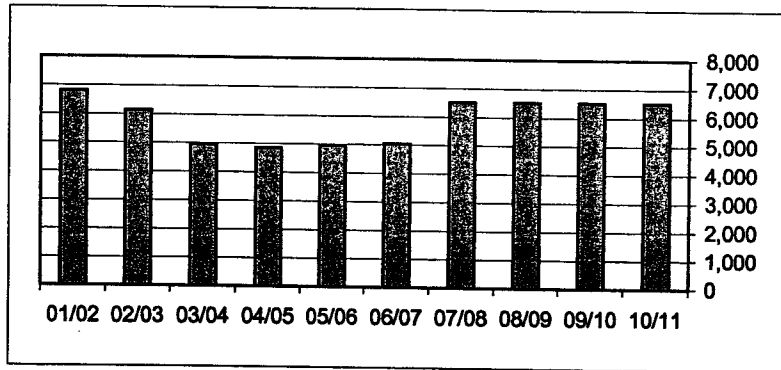
10/11	110,000
09/10	139,427
08/09	146,000
07/08	142,143
06/07	117,795
05/06	111,500
04/05	81,631
03/04	46,021
02/03	58,518
01/02	54,162



Interest is earned on the cash balances kept in the county depository. Interest has continued to drop in recent years and will continue to keep interest income at low levels.

Beverage Tax

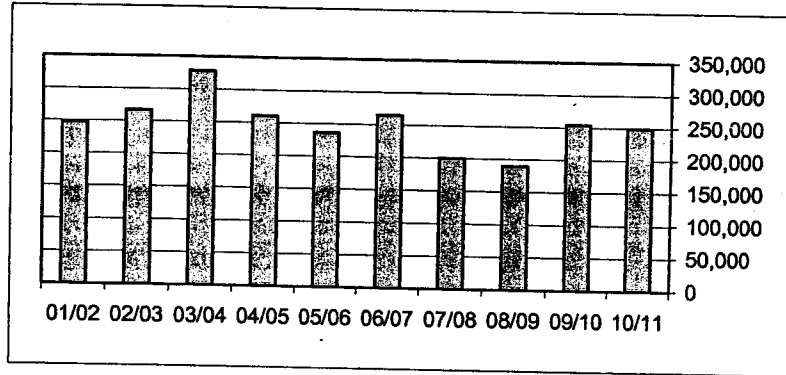
10/11	6,517
09/10	6,517
08/09	6,517
07/08	6,517
06/07	5,031
05/06	4,963
04/05	4,851
03/04	4,957
02/03	6,137
01/02	6,805



The tax assessor receives about 10% of all beverage taxes in the county that are collected by the state.

Commissions

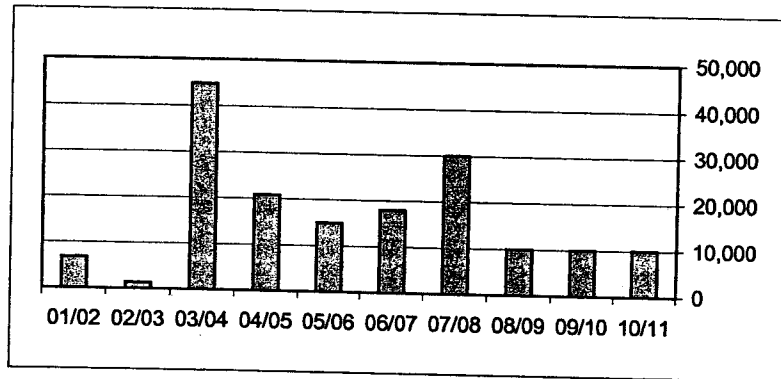
10/11	249,000
09/10	254,283
08/09	189,000
07/08	200,023
06/07	264,633
05/06	236,000
04/05	260,156
03/04	327,996
02/03	266,821
01/02	247,171



The tax assessor receives commissions from the state for collecting auto registrations, making certified tax document copies, and other services. Commissions are also collected from the property tax that the assessor collects on behalf of schools and cities.

Misc. Income

10/11	10,000
09/10	10,000
08/09	10,000
07/08	30,000
06/07	17,975
05/06	15,000
04/05	20,814
03/04	44,723
02/03	1,298
01/02	6,757



Miscellaneous income cannot be predicted. It could come from any unexpected source. Some fees that do not warrant their own revenue category fall in this group.



GENERAL FUND

- The General Fund is the main operating fund of county government



Administration

COUNTY EXTENSION AGENTS

10-400

100 Secretary Salary	27,566.74
103 County Agents Supplement	<u>22,120.88</u>
total salary	49,687.62
200 FICA	3,801.10
205 TEC	1,043.44
210 Retirement	2,095.07
211 Health Ins	5,557.68
215 Life Ins. Premium	150.93
220 W/C Ins	<u>84.08</u>
total benefits	12,732.30
305 Conference - AG	900.00
306 Conference - HE	900.00
315 Computer	500.00
325 Demo - AG	250.00
330 Demo - HE	250.00
335 Dues	250.00
375 Copier lease	2,700.00
385 Office machine repair	410.00
390 Office supply - AG	1,050.00
391 Office supply - HE	1,050.00
430 Telephone	2,700.00
435 Travel/ag	5,500.00
436 Travel/he	<u>4,000.00</u>
total operating	20,460.00

TOTAL BUDGET **\$82,879.93**

Extension agents provide information about agriculture, horticulture, natural resources, youth development and community affairs. They also deal with family living, family economics, and home management.

COUNTY AUDITOR

10-420

100 Salary	76,116.25
200 Fica	5,822.89
205 Tec	662.78
210 Retirement	5,784.83
211 Health Ins	11,115.36
215 Life ins.	416.74
220 W/C	<u>128.80</u>
total benefits	23,931.41
305 Education	800.00
310 Computer	3,600.00
335 Dues	400.00
375 Copier Lease	1,500.00
385 Office machine repair	1,000.00
390 Office supply	3,000.00
430 Telephone	600.00
435 Travel	<u>500.00</u>
total operating	11,400.00

TOTAL BUDGET **\$111,447.66**

The county auditor over-sees financial record keeping for the county, and assures that expenditures comply with the county budget. The auditor audits other county offices that handle county funds.

COUNTY CLERK

10-430

100 Salary	187,428.30
200 Fica	14,338.27
205 Tec	3,000.34
210 Retirement	14,244.55
211 Health Ins	33,346.08
215 Life ins	1,026.17
220 W/C	<u>317.16</u>
total benefits	66,272.56
305 Education	2,500.00
335 Dues	300.00
375 Copier Lease	8,100.00
385 Office machine repair	1,100.00
390 Office supply	10,000.00
410 Printing & binding	40,000.00
430 Telephone	4,600.00
492 Janitorial	<u>4,000.00</u>
total operating	70,600.00

TOTAL BUDGET \$324,300.86

The county clerk administers all county and state elections, serves as clerk of the county court and commissioners court, records deeds and other instruments, files birth and death certificates, records wills and probates, and issues marriage licenses.

DISTRICT CLERK

10-520

100 Salary	150,940.80
200 Fica	11,546.97
205 Tec	2,234.10
210 Retirement	11,471.50
211 Health Ins	27,788.40
215 Life ins	826.40
220 W/C ins	<u>255.42</u>
total benefits	54,122.79
305 Education	2,500.00
306 Bond	50.00
310 Software Upgrade	12,000.00
311 Computer	12,500.00
335 Dues	200.00
359 Liability policy premium	2,500.00
360 Insurance deductible	2,500.00
375 Machine rent	2,900.00
385 Repair	500.00
390 Supply	6,400.00
405 Forms	3,400.00
410 Bindery	18,000.00
430 Telephone	<u>3,200.00</u>
total operating	66,650.00

TOTAL BUDGET \$271,713.58

The district clerk records acts and proceedings of the district court, enters all judgements of the court, processes passport applications, administers child support payments, administers trust accounts

VETERANS SERVICE OFFICER

10-680

100 Salary	7,498.40
200 Fica	573.63
205 Tec	157.47
210 Retirement	569.88
211 Health Ins	0.00
215 Life ins	41.05
220 W/C Ins	<u>12.69</u>
total benefits	1,354.71
390 Office supply	500.00
430 Telephone	2,000.00
total operating	2,500.00
TOTAL BUDGET	\$11,353.11

The veterans service officer helps local veterans with their benefits

TAX ASSESSOR COLLECTOR

10-620

100 Salary	203,634.94
200 Fica	15,578.07
205 Tec	3,302.88
210 Retirement	15,476.26
211 Health Ins	38,903.76
215 Life ins	1,114.90
220 W/C Ins	<u>344.59</u>
total benefits	74,720.45
305 Education	1,500.00
310 Annual Software Maint	11,100.00
335 Dues	3,400.00
375 Copier Lease	1,600.00
385 Office repair	600.00
390 Office supply	6,400.00
410 Printing & Bindery	13,000.00
430 Telephone	2,700.00
435 Car Allowance	<u>4,800.00</u>
total operating	45,100.00
TOTAL BUDGET	\$323,455.39

The tax assessor-collector is the most commonly dealt with public official for most citizens. Tax assessor calculates and collects the tax on each property in the county, as well as registers and licenses motor vehicles, and acts as voter registrar.

1885 COURTHOUSE MANAGER
10-610

100 Salary	14,832.22
200 Fica	1,134.66
205 Tec	311.48
210 Retirement	1,127.25
215 Life ins	81.21
220 W/C Ins	<u>25.10</u>
total benefits	2,679.70
345 Exterminator	600.00
361 Repair	2,600.00
362 Supply	2,000.00
430 Telephone	912.00
445 Utility	<u>17,600.00</u>
total operating	23,712.00
 TOTAL BUDGET	 \$41,223.92

The Historic Courthouse manager oversees volunteers giving tours, assists with events, and tends to the general repairs of the building

TREASURER
10-630

100 Salary	48,715.16
200 Fica	3,726.71
205 Tec	87.36
210 Retirement	3,702.35
211 Health Ins	5,557.68
215 Life ins	266.72
220 W/C Ins	<u>82.43</u>
total benefits	13,423.25
305 Education	1,500.00
335 Dues	175.00
390 Office supply	2,000.00
430 Telephone	1,000.00
435 Car allowance	<u>1,200.00</u>
total operating	5,875.00
 TOTAL BUDGET	 \$68,013.41

The county treasurer collects all money for the county and accounts for this money in a county depository. Treasurer reconciles bank statements, acts as investment officer, and submits reports on county finance to the commissioners court.

ROAD & BRIDGE SECRETARY
10-650

100 Salary	21,091.20
200 Fica	1,613.48
205 Tec	442.92
210 Retirement	1,602.93
211 Health Ins	5,557.68
215 Life ins	115.47
220 W/C Ins	<u>35.69</u>
total benefits	9,368.17
375 Copier Lease	600.00
390 Office supply	2,500.00
430 Telephone	<u>1,700.00</u>
total operating	4,800.00
TOTAL BUDGET	\$35,259.37

NON DEPARTMENTAL
10-660

304 Contingency	198,413.94
321 Advertising	1,500.00
335 Dues	10,000.00
351 ADAC	2,500.00
360 Bldg ins	33,000.00
401 Postage	50,000.00
445 Utility	75,000.00
450 Attorneys - court appointed	250,000.00
465 Audit	30,000.00
470 Autopsy	80,000.00
475 Commitments	25,000.00
485 Courthouse supply	25,000.00
490 Courthouse repair & maint	50,000.00
492 Courthouse janitor	24,000.00
495 Dist court expense	50,000.00
505 Election	50,000.00
506 Emergency Supplies	5,000.00
530 Fire Protection	10,500.00
531 Animal Control	20,000.00
532 Waste Management	10,000.00
535 Historical commission	3,000.00
537 Public Health	1,000.00
544 Litigation - Not Insured	35,000.00
551 Burke - Mental Health Facility	10,141.00
552 Library fund - Center	6,000.00
553 Library fund - Timpson	6,000.00
554 Burke Center MHMR	14,350.00
555 Pineywoods Economic Dvl	3,000.00
562 GL Insurance & deductible	106,979.00
565 Rsvp	500.00
570 Tax appraisal	190,311.16
575 Child Welfare Board	2,500.00
585 Watershed	3,600.00
775 juv prob auto plan	8,000.00
780 911 equip	<u>2,000.00</u>

TOTAL BUDGET **\$1,392,295.10**

381 Capital Outlay	494,930.17
384 Infrastructure - Capital Outlay	<u>799,861.20</u>

TOTAL Capital Expenditures 1,294,791.37

Non departmental costs cover those expenses not covered in
of the budget. It includes general courthouse costs that benefi
departments.



JUSTICE

COUNTY ATTORNEY

10-410

100 Salary	102,688.64
200 FICA	12,414.12
205 TEC	1,157.80
210 Retirement	12,332.99
211 Health Ins	16,673.04
215 Life Ins	888.46
220 W/C Ins	<u>173.77</u>
total benefits	43,640.18
305 Education	1,500.00
375 Copier Lease	2,400.00
390 Office supply	7,000.00
430 Telephone	<u>3,000.00</u>
total operating	13,900.00
TOTAL BUDGET	\$160,228.82

The county attorney represents the county in criminal cases. The county attorney works with law enforcement officials to investigate and prepare cases for criminal court. When requested in writing, the county attorney provides legal counsel to county officers.

DISTRICT ATTORNEY

10-510

100 Salary	198,100.34
200 Fica	14,773.22
205 Tec	4,055.39
210 Retirement	14,676.67
211 Health Ins	33,346.08
215 Life ins	1,057.30
220 W/C ins	<u>2,658.54</u>
total benefits	70,567.20
305 Education	6,000.00
310 Computer	4,000.00
335 Dues	2,000.00
370 Law library	6,000.00
375 Machine rent	2,100.00
385 Office repair	500.00
390 Supply	4,500.00
430 Telephone	<u>4,800.00</u>
total operating	29,900.00
TOTAL BUDGET	\$298,567.54

The district attorney represents the county in criminal cases. The district attorney works with law enforcement officials to investigate and prepare cases for criminal court.

COUNTY JUDGE

10-440

100 Salary	62,507.56
200 Fica	4,781.83
205 Tec	332.98
210 Retirement	4,750.57
211 Health Ins	8,336.52
215 Life ins.	342.23
220 W/C ins	<u>135.96</u>
total benefits	18,680.09
302 Car allowance	4,800.00
305 Education	1,500.00
335 Dues	500.00
390 Supply	1,500.00
430 Telephone	3,000.00
435 Out of County Travel	<u>1,000.00</u>
total operating	12,300.00
TOTAL BUDGET	\$93,487.65

The County Judge presides over commissioners court, calls elections, posts election notices, and performs marriages. The Judge also has judicial responsibility on certain criminal, civil and probate matters. The Judge is head of civil defense and disaster relief, county welfare, and prepares the county budget along with the county auditor.

DISTRICT JUDGES 123 & 273

10-530

100 Salary	33,661.01
200 Fica	2,575.07
205 Tec	706.88
210 Retirement	2,558.24
211 Health Ins	5,557.68
215 Life ins	184.29
220 W/C ins	<u>56.96</u>
total benefits	11,639.12
305 Education	1,500.00
375 Copier Lease	3,100.00
385 Repair	900.00
390 Office supply	2,400.00
430 Phone	<u>3,500.00</u>
total operating	11,400.00
TOTAL BUDGET	\$56,700.13

Shelby County provides a court co-ordinator and supplements the office expenses for the district judges that preside in the 123rd and the 273rd judicial districts.

JUSTICE OF THE PEACE PCT. 1
10-550

100 Salary	52,548.18
200 FICA	4,019.94
205 TEC	374.32
210 Retirement	3,993.66
211 Health ins	5,557.68
215 Life ins	287.70
220 W/C Ins	<u>111.39</u>
total benefits	14,344.69
302 Car Allowance	2,100.00
305 Education	800.00
335 Dues	150.00
390 Supply	2,000.00
405 Forms	535.00
430 Telephone	<u>2,500.00</u>
total operating	8,085.00

TOTAL BUDGET \$74,977.87

Justices of the Peace are the closest jurisdiction to the citizens of the county. The JP handles misdemeanor cases punishable by fine, conducts inquests, issues warrants for search and arrest, performs marriages and acts as a small claims court for amounts less than \$5,000.

JUSTICE OF THE PEACE PCT. 2
10-560

100 Salary	23,856.04
200 FICA	1,824.99
210 Retirement	1,813.06
215 Life ins	130.61
220 W/C Ins	<u>55.80</u>
total benefits	3,824.46
305 Education	600.00
335 Dues	60.00
390 Supply	1,000.00
430 Telephone	550.00
435 Travel	<u>805.00</u>
total operating	3,015.00

TOTAL BUDGET \$30,695.50

JUSTICE OF THE PEACE PCT. 3
10-570

100 Salary	23,783.57
200 FICA	1,819.44
210 Retirement	1,807.55
215 Life ins	130.22
220 W/C Ins	<u>55.63</u>
total benefits	3,812.84
305 Education	600.00
335 Dues	60.00
390 Supply	1,140.00
430 Telephone	450.00
435 Travel	1,016.00
445 Utility	<u>750.00</u>
total operating	4,016.00
TOTAL BUDGET	\$31,612.42

JUSTICE OF THE PEACE PCT. 4
10-580

100 Salary	24,434.43
200 FICA	1,869.23
210 Retirement	1,857.02
211 Health Ins	5,557.68
215 Life ins	133.78
220 W/C Ins	<u>57.16</u>
total benefits	9,474.87
305 Education	600.00
335 Dues	60.00
390 Supply	990.00
405 Forms	250.00
425 Rent	1,200.00
430 Telephone	700.00
435 Travel	<u>807.00</u>
total operating	4,607.00
TOTAL BUDGET	\$38,516.29

JUSTICE OF THE PEACE PCT. 5
10-590

100 Salary	25,783.45
200 FICA	1,972.43
210 Retirement	1,959.54
211 Health Ins	0.00
215 Life ins	141.16
220 W/C Ins	<u>60.31</u>
total benefits	4,133.45
305 Education	600.00
335 Dues	60.00
390 Supply	1,089.00
405 Forms	150.00
425 Rent	840.00
430 Telephone	1,100.00
435 Travel	<u>813.00</u>
total operating	4,652.00
TOTAL BUDGET	\$34,568.90



Law Enforcement

and Corrections

SHERIFF
10-600

100 Salary	1,092,732.16
200 Fica	83,594.01
205 Tec	22,011.72
210 Retirement	83,047.64
211 Health Ins	194,518.80
215 Life ins	5,982.71
220 W/C Ins	<u>24,908.46</u>
total benefits	414,063.34
305 Continuing Education	2,500.00
310 Computer	7,500.00
314 Certification	625.00
335 Dues	1,000.00
350 Fuel	70,000.00
360 Ins - building	7,000.00
361 Part & repair	15,000.00
362 Gen supply	35,000.00
363 Phone system maint.	950.00
365 Ins - vehicle	18,500.00
375 Copier Lease	7,300.00
380 Meals	90,000.00
382 Medical	90,000.00
390 Office supply	14,000.00
395 Physicals	900.00
405 Forms	1,000.00
415 Radio	3,000.00
420 Building Repair	45,000.00
425 Tower rent	1,500.00
428 Tires	7,000.00
429 Pager Lease	450.00
430 Telephone	10,000.00
431 Joaquin phone	600.00
432 Cell phones	7,500.00
440 Uniform	3,900.00
445 Utility	<u>42,000.00</u>
total operating	482,225.00
TOTAL BUDGET	\$1,989,020.50

As the county's top lawman, the sheriff conducts criminal investigations, enforces traffic law, operates a jail, and conducts sales of seized and unclaimed property.

CONSTABLE PCT. 1
10-450

100 Salary	38,795.91
200 Fica	2,967.89
210 Retirement	2,948.49
211 Health Ins	5,557.68
215 Life ins	212.41
220 W/C ins	<u>884.34</u>
total benefits	12,570.80
362 Supply	1,715.77
365 Auto Insurance	992.00
430 Telephone	1,644.00
435 Travel	<u>4,800.00</u>
total operating	9,151.77

TOTAL BUDGET \$60,518.48

Constables perform patrol functions and make criminal investigations, and work to reduce overall crime in their communities. Constables also subpoena witnesses, act as bailiff, and serve process for the justice of the peace courts.

CONSTABLE PCT. 2
10-460

100 Salary	38,795.91
200 Fica	2,967.89
210 Retirement	2,948.49
211 Health Ins	5,557.68
215 Life ins	212.41
220 W/C ins	<u>884.34</u>
total benefits	12,570.80
362 Supply	1,715.77
365 Auto Insurance	992.00
435 Travel	<u>4,800.00</u>
total operating	7,507.77

TOTAL BUDGET \$58,874.48

CONSTABLE PCT. 3
10-470

100 Salary	38,795.91
200 Fica	2,967.89
210 Retirement	2,948.49
211 Health Ins	5,557.68
215 Life ins	212.41
220 W/C ins	<u>884.34</u>
total benefits	12,570.80
362 Supply	1,715.77
365 Auto Insurance	992.00
435 Travel	<u>4,800.00</u>
total operating	7,507.77

TOTAL BUDGET \$58,874.48

CONSTABLE PCT. 4
10-480

100 Salary	29,096.93
200 Fica	2,225.92
210 Retirement	2,211.37
211 Health Ins	0.00
215 Life ins	159.31
220 W/C ins	<u>663.25</u>
total benefits	5,259.84
362 Supply	1,715.77
365 Auto Insurance	992.00
435 Travel	<u>4,800.00</u>
total operating	7,507.77

TOTAL BUDGET \$41,864.55

CONSTABLE PCT. 5
10-490

100 Salary	38,795.91
200 Fica	2,967.89
210 Retirement	2,948.49
211 Health Ins	5,557.68
215 Life ins	212.41
220 W/C ins	<u>884.34</u>
total benefits	12,570.80
362 Supply	1,715.77
365 Auto Insurance	992.00
435 Travel	<u>4,800.00</u>
total operating	7,507.77
TOTAL BUDGET	\$58,874.48

DEPARTMENT PUBLIC SAFETY - SECRETARY
10-500

100 Salary	31,783.90
200 Fica	2,431.47
205 Tec	667.46
210 Retirement	2,415.58
211 Health Ins	5,557.68
215 Life ins	174.02
220 W/C ins	<u>724.50</u>
total benefits	11,970.71
362 Radars	4,000.00
390 Office Supply	<u>2,600.00</u>
total	6,600.00
TOTAL BUDGET	\$50,354.60

The County provides a secretary and associated expenses for the Department of Public Safety. San Augustine County reimburses Shelby County \$200 per month toward salary expense.

ADULT PROBATION
10-640

362 Supply - CSR	6,100.00
390 Supply - Adult	3,000.00
420 Building Repairs	1,000.00
430 Telephone	2,640.00
445 Utility	<u>10,200.00</u>
TOTAL BUDGET	\$22,940.00

The adult district probation office is supplemented by Shelby county. This office monitors the activity of persons on probation and works closely with other law enforcement offices. Adult Probation covers Panola and Shelby counties and is funded mainly by the state.

JUVENILE PROBATION - LOCAL
10-670

100 Salary	32,136.23
200 FICA	2,458.42
205 TEC	674.86
220 W/C Ins	732.53
210 Retirement	2,442.35
211 Health Ins	5,557.68
215 Life ins	<u>175.95</u>
total benefits	12,041.80
305 Education	350.00
306 Electronic Monitoring	0.00
311 Payments to grant provider	0.00
375 Copier lease	1,000.00
390 Office Supply	1,491.55
426 Residential placements	2,800.00
430 Telephone	4,000.00
465 Audit	<u>300.00</u>
total operating	9,941.55
TOTAL BUDGET	\$54,119.57

Juvenile probation is responsible for minors on probation. This office oversees placements in detention facilities and monitors the home environment of juveniles.

This fund is a local match to other juvenile grant programs that Shelby county receives. These "A" and "Y" funds are shown in the Special Revenue section. Each year, the county must match or exceed the previous year's funding



Infrastructure

Roads and Bridges

SHELBY COUNTY ROAD AND BRIDGE FUND
BUDGET YEAR 2009-2010

AD VALOREM TAX	1,447,985.41
R&B SPECIAL AD VALOREM TAX	1,107,976.36
MOTOR VEHICLE REGISTRATION	415,296.00
LICENSE FEES (\$10)	176,792.00
FEDERAL FORESTRY FUNDS	596,000.00
SAFETY NET FORESTRY FUNDS	54,496.42
STATE LATERAL ROAD FUNDS	35,304.00
STATE PERMITS/OVERWEIGHT	35,948.00
INTEREST EARNED	14,168.00
TOTAL	\$3,883,966.19

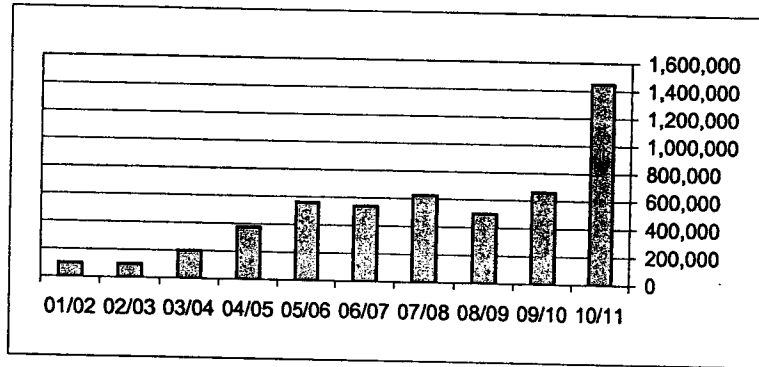
EACH PRECINCT \$970,991.55

The job of county commissioner is hands-on service delivery as well as policy-making and budget decisions. Four commissioners each represent one fourth of the county's population and serve on commissioners court along with the County Judge. Commissioners oversee construction and maintenance of county roads and bridges, adopts the county budget, and sets the county tax rates.

ROAD & BRIDGE REVENUE ESTIMATES

Ad Valorem Tax

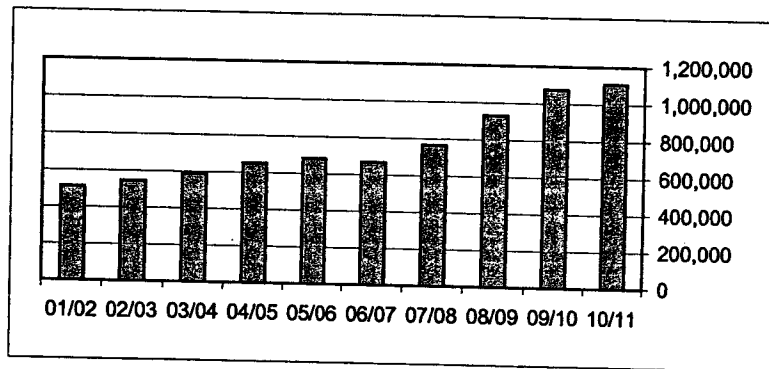
10/11	1,447,985
09/10	658,049
08/09	500,379
07/08	623,302
06/07	541,094
05/06	560,000
04/05	375,448
03/04	200,912
02/03	97,128
01/02	98,128



The County tax portion of road and bridge has been adjusted to bring needed income to road and bridge. This method was used in earlier years, and after adjusting it down for a period of time, it has become necessary to reinstate this tax adjustment.

R&B Special Ad Valorem Tax

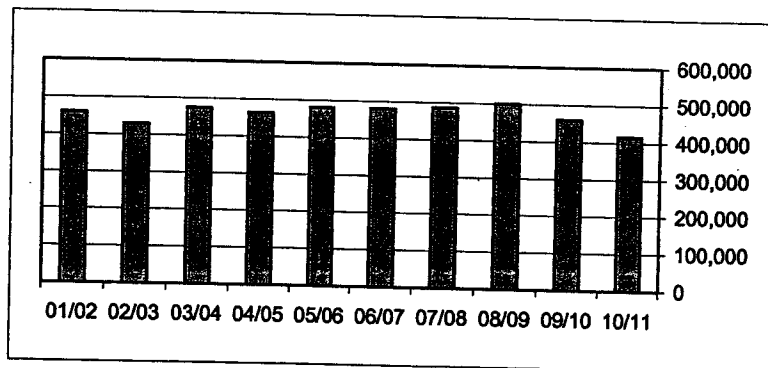
10/11	1,107,976
09/10	1,075,849
08/09	930,976
07/08	765,679
06/07	665,956
05/06	680,000
04/05	649,392
03/04	586,560
02/03	544,569
01/02	511,728



The Special Road tax is for road and bridge only and is levied on a value separate from the property tax valuation.

Motor Vehicle Registration

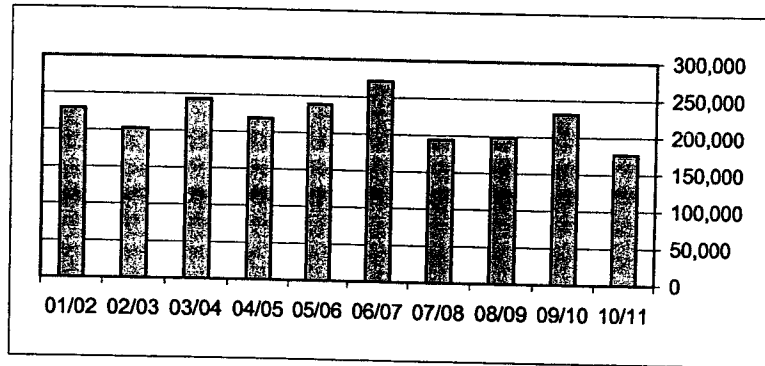
10/11	415,296
09/10	460,000
08/09	500,000
07/08	486,491
06/07	479,908
05/06	479,900
04/05	463,036
03/04	474,000
02/03	428,455
01/02	459,128



The County keeps a portion of all vehicle registrations and renewals that is used for Road & Bridge work. The County enjoyed an increase in registration fees in 2000 and 2001 when a large trucking company was located within the county.

\$10 License Fees

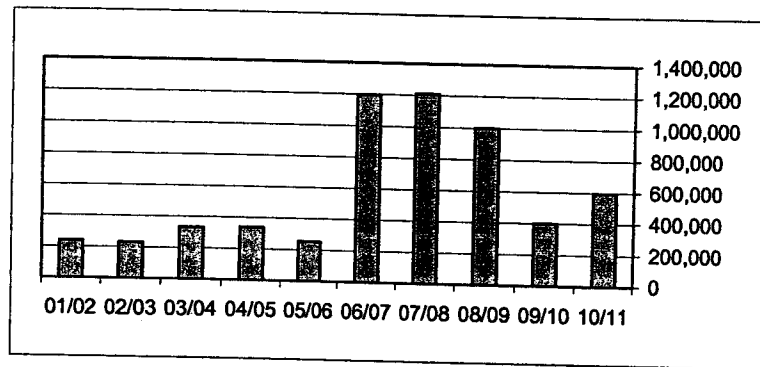
10/11	176,792
09/10	231,540
08/09	198,000
07/08	193,719
06/07	271,644
05/06	238,700
04/05	218,328
03/04	242,820
02/03	202,432
01/02	229,132



License fees are a portion of the registration and renewal fees collected by the tax assessor for vehicles. This fee is about \$10 for each vehicle registered in the county.

Federal Forestry Funds

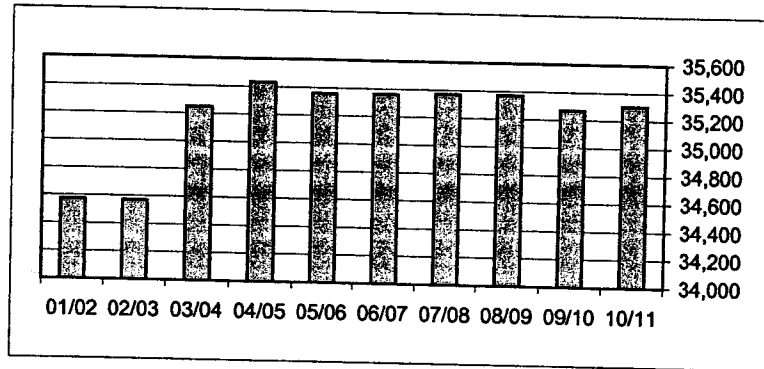
10/11	596,000
09/10	400,000
08/09	1,000,000
07/08	1,208,533
06/07	1,196,000
05/06	252,000
04/05	336,876
03/04	331,500
02/03	230,611
01/02	236,744



Forestry Funds are payments in lieu of taxes for federal forest land located in the county. This year will be the fifth in a five year stabilization plan for forestry funds. The safety net portion of Road & Bridge income comes from the same source. However, this portion must be committed to road maintenance for forestry roads and forestry road access and must be accounted for separately. Safety net portion remains at 15% as long as the stabilization plan continues.

State Lateral Road Fund

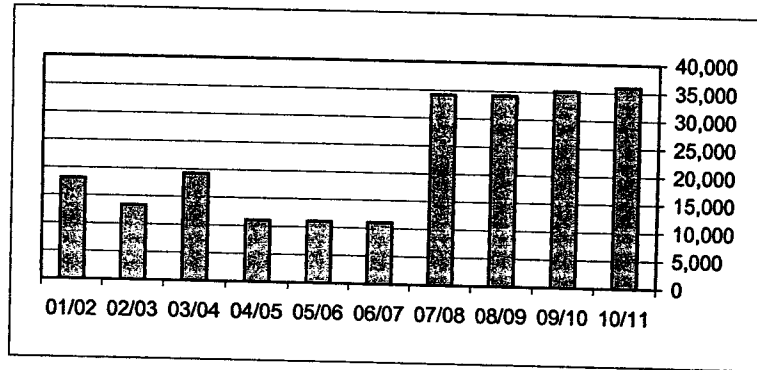
10/11	35,304
09/10	35,268
08/09	35,370
07/08	35,370
06/07	35,360
05/06	35,359
04/05	35,432
03/04	35,249
02/03	34,568
01/02	34,572



The County receives state dollars for each mile of county roads maintained.

State Permits

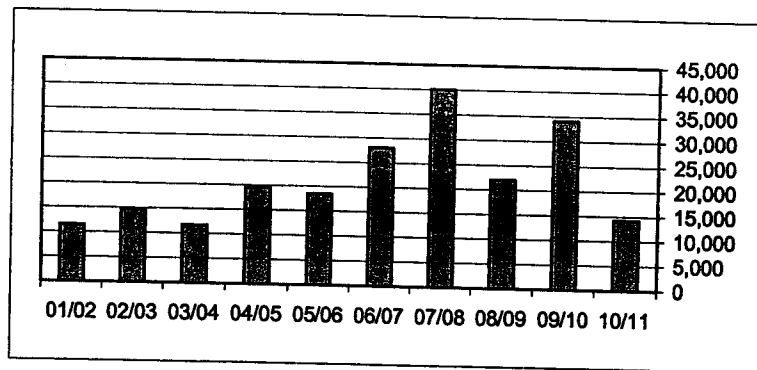
10/11	35,948
09/10	35,136
08/09	34,205
07/08	34,205
06/07	10,988
05/06	10,990
04/05	10,988
03/04	19,200
02/03	13,368
01/02	18,068



Road and Bridge receives a portion of the income from issuing various state permits.

Interest

10/11	14,168
09/10	34,000
08/09	22,000
07/08	40,000
06/07	28,000
05/06	18,411
04/05	19,500
03/04	11,628
02/03	14,705
01/02	11,444



Interest is earned on cash balances held in each Road & Bridge account. Recent drops in interest rates along with declining cash balances in Road & Bridges has resulted from less interest income.

ROAD AND BRIDGE PCT. 1
11-800

109 Cash on hand	100,000.00	
		<u>% of total</u>
100 Salary	277,320.89	25.89%
200 FICA	21,215.05	
205 TEC	4,888.08	
210 Retirement	21,076.39	
211 Health Ins	44,461.44	
215 Life Ins Premium	1,518.32	
220 W/C Ins	<u>10,122.20</u>	
total benefits	103,281.48	9.64%
303 Bridge Construction	10,000.00	
304 Contingency	50,126.87	
305 Cont. Education	1,000.00	
310 Culvert	75,000.00	
320 Gravel	220,000.00	
321 Contract Trucking	25,000.00	
335 Dues	500.00	
350 Fuel	100,000.00	
355 Insurance - Equipment	25,000.00	
361 Parts & Repair	40,000.00	
362 Supplies	40,000.00	
364 Oxygen	400.00	
381 Fixed Assets	50,000.00	
395 Physicals	500.00	
425 Rental	5,000.00	
428 Tires	20,000.00	
430 Telephone	1,500.00	
445 Utility	<u>1,500.00</u>	
total operating	665,526.87	62.14%
501 Equipment note	17,062.31	
502 Interest	<u>7,800.00</u>	
total debt	24,862.31	2.32%
TOTAL BUDGET	\$1,070,991.54	100.00%

ROAD AND BRIDGE PCT. 2
12-810

109 Cash on hand	100,000.00	
		<u>% of total</u>
100 Salary	243,052.28	22.69%
200 FICA	18,593.50	
205 TEC	3,410.90	
210 Retirement	18,471.97	
211 Health Ins	38,903.76	
215 Life Ins Premium	1,330.71	
220 W/C Ins	<u>8,694.65</u>	
total benefits	89,405.50	8.35%
303 Bridge Construction	10,000.00	
304 Contingency	81,513.76	
305 Cont. Education	1,000.00	
310 Culvert	75,000.00	
320 Gravel	220,000.00	
321 Contract Trucking	25,000.00	
335 Dues	500.00	
350 Fuel	100,000.00	
355 Insurance - Equipment	25,000.00	
360 Oxygen	400.00	
361 Parts & Repair	40,000.00	
362 Supplies	40,000.00	
381 Fixed Assets	50,000.00	
382 Equip rental/lease	5,000.00	
395 Physicals	500.00	
428 Tires & Repair	20,000.00	
430 Telephone	1,500.00	
445 Utility	<u>1,500.00</u>	
total operating	696,913.76	65.07%
501 Equipment note	40,000.00	
502 Interest	<u>1,620.00</u>	
total debt	41,620.00	3.89%
TOTAL BUDGET	\$1,070,991.54	100.00%

ROAD AND BRIDGE PCT. 3
13-820

109 Cash on hand	100,000.00	
100 Salary	301,337.00	<u>% of total</u> 28.14%
200 FICA	23,052.28	
205 TEC	5,392.42	
210 Retirement	22,901.61	
211 Health Ins	50,019.12	
215 Life Ins Premium	1,649.82	
220 W/C Ins	<u>11,122.65</u>	
total benefits	114,137.90	10.66%
303 Bridge Construction	10,000.00	
304 Contingency	0.00	
305 Cont. Education	1,000.00	
310 Culvert	75,000.00	
320 Gravel	220,000.00	
321 Contract Trucking	25,000.00	
335 Dues	500.00	
350 Fuel	100,000.00	
355 Insurance - Equipment	25,000.00	
360 Oxygen	400.00	
361 Parts & Repair	40,000.00	
362 Supplies	40,000.00	
381 Fixed Assets	29,353.07	
395 Physicals	500.00	
425 Rental	5,000.00	
428 Tires & Repair	20,000.00	
430 Telephone	1,500.00	
445 Utility	<u>1,500.00</u>	
total operating	594,753.07	55.53%
501 Equipment note	57,555.09	
502 Interest	<u>3,208.48</u>	
total debt	60,763.57	5.67%
TOTAL BUDGET	\$1,070,991.55	100.00%

ROAD AND BRIDGE PCT. 4
14-830

109 Cash on hand	100,000.00	
100 Salary	279,532.49	<u>% of total</u> 26.10%
200 FICA	21,384.24	
205 TEC	4,934.52	
210 Retirement	21,244.47	
211 Health Ins	44,461.44	
215 Life Ins Premium	1,530.44	
220 W/C Ins	<u>10,214.33</u>	
total benefits	103,769.44	9.69%
303 Bridge Construction	10,000.00	
304 Contingency	60,292.54	
305 Cont. Education	1,000.00	
310 Culverts	75,000.00	
320 Gravel & Material	220,000.00	
321 Contract Trucking	25,000.00	
335 Dues	500.00	
350 Fuel	100,000.00	
355 Insurance - Equipment	25,000.00	
360 Oxygen	400.00	
361 Parts & Repair	40,000.00	
362 Supplies	40,000.00	
381 Fixed Assets	50,000.00	
395 Physicals	500.00	
425 Rental	5,000.00	
428 Tires & Repair	20,000.00	
430 Telephone	1,500.00	
445 Utility	<u>1,500.00</u>	
total operating	675,692.54	63.09%
501 Equipment note	10,676.42	
502 Interest	<u>1,320.66</u>	
total debt	11,997.08	1.12%
 TOTAL BUDGET	 \$1,070,991.55	 100.00%



Special Revenue Funds

Special revenue funds are used to account for revenues and expenditures that have legally restricted purposes. The funds in this section are funded through the county tax rate.

JURY

53-300-109	Cash	80,600.00
53-300-150	Income from County Tax	<u>50,364.71</u>
		\$130,964.71
53-670-100	Salary	57,524.90
53-670-200	FICA	4,400.65
53-670-205	TEC	1,208.02
53-670-210	Retirement	4,371.89
53-670-215	Health Ins	2,916.00
53-670-216	Life ins	218.59
53-670-220	W/C Ins	<u>97.34</u>
	total benefits	13,212.51
53-670-366	Jury meals	2,000.00
53-670-367	Jury service	54,227.31
53-670-405	Printed forms	2,000.00
53-670-305	Conference	<u>2,000.00</u>
	total operating	60,227.31
	TOTAL BUDGET	\$130,964.71

The Jury fund is established through the County tax rate. Court reporters salaries are paid through this fund as well as all jury services and expenses.

RIGHT OF WAY

54-300-109	Cash	230,000.00
54-300-150	Income from County Tax	<u>62,955.89</u>
		\$292,955.89
54-690-421	ROW purchases	\$292,955.89

Right of Way is funded through property tax collections.
This money is used to acquire land for road projects and
to match TXDOT funding requirements.

INDIGENT HEALTH CARE

55-300-150	Income from County Tax	<u>503,647.10</u>
		\$503,647.10
55-680-100	Salary	15,856.26
55-680-200	Fica	1,213.00
55-680-205	Tec	332.98
55-680-210	Retirement	1,205.08
55-680-211	Health Ins	2,778.84
55-680-215	Life Ins	86.81
55-680-220	W/C ins	<u>26.83</u>
	total benefits	5,643.55
55-680-305	Education	1,000.00
55-680-386	Prof. Medical services	\$435,859.30
55-680-390	Supply	1,000.00
55-680-430	Telephone	500.00
55-680-536	Hope Clinic	12,000.00
55-680-554	Burke Center	13,128.00
55-680-560	Software	12,660.00
55-680-566	Outreach Ministries	<u>6,000.00</u>
	total operating	482,147.30
	TOTAL BUDGET	\$503,647.10

Indigent Health Care is funded through the County tax rate.
This fund pays for the medical services approved by the
Indigent Health Care co-ordinator.



Other Funds

The funds in this section are other types of special revenue funds that are funded from sources other than the county tax rate.

TITLE III FORESTRY FUNDS

17-300-109	Cash	170,000.00
17-300-110	Income - Forestry Funds	<u>35,000.00</u>
		\$205,000.00
17-770-770	Fire Depts - forest equip donat	\$39,754.27
17-770-771	Beautification	\$37,180.01
17-770-772	Other projects	\$73,569.30
17-770-776	<u>Forestry Road Maint.</u>	<u>\$54,496.42</u>
		\$205,000.00

Title III Forestry Funds are payments in lieu of taxes for federal forest land. Fifteen percent (15%) goes into a "safety net" fund to be used for volunteer fire departments, forest roads in the county, and for roadside beautification.

The remainder of the money is split between the school districts and the road & bridge precincts to be used at their discretion.

JUSTICE COURT TECHNOLOGY

46-100-010	Cash	10,000.00
46-300-900	Justice Court Tech Fees	<u>8,500.00</u>
		\$18,500.00

46-892-305	Education	\$1,000.00
	360 Software Lease - JP1	\$1,910.00
	361 Software Lease - JP4	\$1,920.00
	375 Copier Lease - JP1	\$700.00
	376 Copier Lease - JP5	\$550.00
	377 DSL service - JP5	\$175.00
	378 DSL service - JP4	\$550.00
	380 Admin of Justice Expense	\$500.00
	381 Technology purchases	<u>\$11,195.00</u>
	Total Budget	\$18,500.00

Justice court technology is funded through part of the fines collected by the justices of the peace. It can be used for computers and other technology.

GRANTS

64-300-160	Indigent Defense	25000
64-300-162	Homeland Security	\$10,000.00
64-300-163	ORCA Rolling Hills	\$46,000.00
64-300-164	HAVA	\$6,000.00
64-300-165	ORCA Generator Grant Income	\$5,000.00
64-300-166	2006 TCDP 726591 Grant Income	\$25,000.00
64-300-168	Home Grant Income	\$50,000.00
64-300-170	Bulletproof Vest Grant Income	<u>\$500.00</u>
		\$167,500.00

64-400-305	Indigent Defense	\$25,000.00
64-400-307	Homeland Security	\$10,000.00
64-400-308	ORCA Rolling Hills	\$46,000.00
64-400-309	HAVA	\$6,000.00
64-400-310	ORCA Generator Expense	\$5,000.00
64-400-311	2006 TCDP 726591 Grant Expense	\$25,000.00
64-400-313	Home Grant Expense	\$50,000.00
64-400-315	Bulletproof Vest Grant Expense	<u>\$500.00</u>
		\$167,500.00

LAW LIBRARY

49-100-010	Cash	63000
49-300-100	Income	<u>\$11,700.00</u>
		\$74,700.00
49-800-359	Reference Books/Matl	74,700.00

Law library is funded through fees collected by the County and District Clerks. This fund is used to maintain a law library for use by the County and District Judges and by the public.

COUNTY CLERK RECORDS MANAGEMENT

51-300-108	Cash	\$200,000.00
51-300-155	RM Fees	176,000.00
51-300-157	Records Archive Fee	119,655.00
51-300-158	Vitals Archive Fee	<u>0.00</u>
		\$495,655.00

51-900-100	Salary	11,416.29
51-900-200	FICA	585.82
51-900-205	TEC	160.81
51-900-210	Retirement	581.99
51-900-211	Health Ins	11,115.36
51-900-215	Life Ins	41.93
51-900-220	W/C Ins	<u>19.32</u>
	total benefits	12,505.22

51-900-305	Cont. Education	1,000.00
51-900-381	Fixed Assets	25,000.00
51-900-385	Office machine repair	1,500.00
51-900-390	Office supplies	51,000.00
51-900-410	Print/Bindery/Microfilm	3,000.00
51-900-411	Record Recreation	293,500.00
51-900-413	Records Archive	95,733.49
51-900-414	Vitals	0.00
51-900-445	Utilities	<u>1,000.00</u>
	total operating	471,733.49

TOTAL BUDGET \$495,655.00

County Clerk records management is funded through fines and fees collected by the County Clerk's office. Fees collected by civil, criminal and probate matters fund record management for the needs of the county. Fees collected by property and vital statistics matters are used for records management for the County Clerk's office.

GENERAL FUND RECORDS MANAGEMENT

21-300-109	Cash	\$7,000.00
21-300-100	Income	<u>\$6,500.00</u>
		\$13,500.00
21-900-412	Record Mgmt Expense	\$13,500.00

General Fund records management is funded through fines and fees collected by the County and District Clerks' offices. This fund is used to maintain record management for all county offices.

DISTRICT CLERK RECORDS MANAGEMENT

50-300-109	Cash	\$2,300.00
50-300-155	Fees	<u>\$2,000.00</u>
		\$4,300.00
50-900-100	Salary	0.00
50-900-200	FICA	0.00
50-900-210	Retirement	0.00
50-900-215	Life Ins	0.00
50-900-220	W/C Ins	<u>0.00</u>
	total benefits	0.00
50-900-381	Office Furn/Fixtures	0.00
50-900-410	Record Recreation	<u>4,300.00</u>
	total operating	4,300.00
	TOTAL BUDGET	\$4,300.00

District Clerk records management is funded through fines and fees collected by the District Clerk's office. Fees collected by civil and criminal matters are used for record management for the needs of the county. Archive and preservation fees collected as of January 1, 2004 are used for records management of the District Clerk's office.

COURTHOUSE SECURITY FUND

52-300-109	Cash	\$13,600.00
52-300-160	CH Security Fees	<u>\$28,706.48</u>
		\$42,306.48
52-900-100	Salary	34,503.04
52-900-200	FICA	2,639.48
52-900-205	TEC	724.56
52-900-210	Retirement	2,622.23
52-900-215	Life Ins	188.90
52-900-220	Workers Comp	<u>786.49</u>
		6,961.67
52-900-305	Education	0
52-900-397	Surveillance/camera	841.77
52-900-420	Security repair	0.00
52-900-421	JP Security	<u>0.00</u>
		841.77
	TOTAL BUDGET	\$42,306.48

Courthouse security is funded through fines and fees collected by the Justices of the Peace. This money is used to maintain safety in the courthouse and courthouse property.

SHELBY GENERAL HOSPITAL

57-300-109	Cash	\$22,000.00
57-710-420	Building repair	22,000.00

The Shelby General Hospital building currently houses the Adult Probation department. This fund is used to make repairs to the building as needed.



Fiduciary Funds

A fiduciary fund manages assets on behalf of another entity.

GARZA COUNTY

65-300-130	Interest Income	0.00
65-300-280	Lease Income	<u>10,000.00</u>
	total income	\$10,000.00
65-850-302	Ad Valorem Taxes	1,327.00
65-850-305	School Allocation	<u>8,673.00</u>
		\$10,000.00

The permanent school fund is money held in trust by the county for the school districts. It consists of a certificate of deposit in the amount of \$212,383.32 that earns interest and 1357.7 acres of land in Garza County, Texas. Property tax on the land is paid from revenue of the fund. Each year, the accrued interest and lease income remaining is distributed to each school district according to average daily attendance numbers.

RECORDED BUDGETS

NOT PART OF ADOPTED BUDGET

DOES NOT REQUIRE COMMISSIONER

COURT APPROVAL, ONLY RECORDING

**AGENCY FUND
FINES PAID TO THE STATE**

63-300-245	Income - State Fines	\$75,000.00
63-895-660	Fines paid to State	\$15,000.00
63-895-661	Proceeds to Gen Fund	<u>60,000.00</u>
		\$75,000.00

The County collects fines on behalf of the state and remits those fines to the state.

LEOSE - CONSTABLES

47-300-109	Cash	\$5,293.63
47-870-305	Education - Const. Pct. 1	\$2,156.01
47-870-306	Education - Const. Pct. 2	\$1,614.24
47-870-307	Education - Const. Pct. 3	\$0.00
47-870-308	Education - Const. Pct. 4	\$1,040.90
47-870-309	Education - Const. Pct. 5	<u>\$482.48</u>
		\$5,293.63

Law Enforcement Officer Supplemental Education money is given to each constable from the state for continuing education annually.

SHERIFF LAW ENFORCEMENT FUND

41

300-000	Income Accounts	
300-109	Cash on Hand	37,000.00
300-900	Forfeiture Income	<u>3,500.00</u>
	total	40,500.00

800-000	Expense Accounts	
800-001	Mobil Command	100.00
800-002	Drug Buy	0.00
800-321	Advertising	700.00
800-335	Dues	400.00
800-361	Notary Expense	500.00
800-362	General Supply	37,800.00
800-390	Office supply	<u>1,000.00</u>
	total	40,500.00

INMATE CHECKING ACCOUNT

34-340-116	Inmate Income	\$150,000.00
34-400-311	Payments on Release	\$150,000.00

COMMISSARY ACCOUNT

35-350-116	Commissary Income	\$150,000.00
35-400-311	Commissary Expense	\$150,000.00

DISTRICT ATTORNEY TRUSTEE FUND

39

300-000	Income Accounts	
300-109	Cash on Hand	14,000.00
300-900	Trustee Income	<u>28,000.00</u>
	total	42,000.00

800-000	Expense Accounts	
800-100	Salary expense	20,000.00
800-305	Education	4,500.00
800-335	Dues & Subscription	300.00
800-390	Office Supply	8,400.00
800-428	Auto Expense	8,500.00
800-430	Telephone	<u>300.00</u>
	total	42,000.00

DISTRICT ATTORNEY FORFEITURE - Farmers

40-300-109	Cash	\$59,000.00
40-300-130	Interest	\$900.00
40-300-900	Misc Income	<u>\$6,000.00</u>
		\$65,900.00

40-900-001	Law Enforcement Supply	25,000.00
40-900-002	Public Relations	1,000.00
40-900-100	Salary	3,500.00
40-900-305	Education	8,000.00
40-900-350	Fuel	400.00
40-900-366	Jury expense	0.00
40-900-390	Office Supply	20,000.00
40-900-428	Vehicle Expense	6,000.00
40-900-430	Telephone	2,000.00
40-900-431	Contract Labor	<u>0.00</u>
		\$65,900.00

District Attorney's forfeiture account is funded through recovery and sale of property through forfeitures.

This money is spent at the discretion of the District Attorney's office.

DISTRICT ATTORNEY FORFEITURE - Shelby Savings

37-300-116	Forfeiture Income	\$200,000.00
37-400-311	Forfeiture Expense	\$200,000.00

DISTRICT ATTORNEY HOT CHECK ACCOUNT

38-300-116	Hot Check Income	\$100.00
38-400-301	Bank Charges	
38-400-311	Hot Check Expense	\$100.00

JUVENILE PROBATION "A"
58-740

300-148	Income A-210	\$57,441.11
	100 Salary	42,000.93
	200 FICA	3,213.07
	205 TEC	882.02
	210 Retirement	3,187.87
	211 Health Ins	5,557.68
	215 Life Ins.	239.41
	220 W/C Ins.	<u>780.11</u>
		13,860.16
	Travel	
	305 Education	
	435 Travel	<u>370.00</u>
		370.00
	Operating	
	385 Office repairs	0.00
	390 Office supplies	0.00
	430 Telephone	0.00
	465 Audit	0.00
	900 Other Insurance	<u>0.00</u>
		0.00
	Non Residential	
	306 Electronic Monitor	1,210.00
	396 Medical/Dental	
	436 Meal	
		1,210.00
	TOTAL BUDGET	\$57,441.09

The Texas Juvenile Probation Commission funds local Juvenile Probation offices through various programs.

JUVENILE PROBATION "Y"
58-741

300-149	Income Y-210	\$56,080.00
396	Medical/Dental	\$235.00
395	Non Res. Psych/Skills	\$2,500.00
425	Anger mgmt,lifeskill,drug	\$8,995.00
426	Residential Secure Placement	\$21,488.00
427	Residential Detention	\$18,000.00
435	Travel	\$4,812.00
436	Meals	\$50.00
	Total	\$56,080.00

JUVENILE PROBATION "H"
58-744

300-152	Income H-210	\$17,087.00
426	Residential Secure Placement	17,087.00

JUVENILE PROBATION "Z"
58-743

300-151	Income Z-210	\$2,850.00
100	Salary	\$2,228.35
200	FICA	162.07
205	TEC	10.59
210	Retirement	157.19
211	Health Ins	232.54
215	Life Ins.	9.90
220	W/C Ins.	<u>49.35</u>
		\$2,850.00

JUVENILE PROBATION "C"
58-745

300-153	Income C-210	12500
426	Secure placement	12500

JUVENILE PROBATION "X"
58-746

300-154	Income X-210	3587
395	Life Skills	3587

JUVENILE PROBATION TITILE IV E

61-300-109	Cash	\$2,000.00
61-870-311	Payments to grant provider	\$0.00
61-870-390	supplies	<u>\$2,000.00</u>
		\$2,000.00

This grant is for use by the Juvenile Probation department. It can be used for many purposes that support the functions of that office.

JP COURT SECURITY

76-300-116	Income	1000
76-400-311	Expense	1000

COUNTY JUDGE SALARY SUPPLEMENT

43-300-285	Supplement from State	\$15,000.00
43-891-101	County Judge Salary	13,031.01
43-891-200	FICA	996.87
43-891-210	Retirement	914.78
43-891-215	Life Insurance	<u>57.34</u>
		\$15,000.00

The County Judge receives approximately \$15,000 per year from the state as a salary supplement. This amount is turned in to the county and is distributed through the payroll system.

COUNTY ATTORNEY SALARY SUPPLEMENT

44-300-285	Supplement from State	\$59,587.50
44-300-900	Other Income	<u>\$9,329.58</u>
		\$68,917.08
44-835-101	County Attorney Salary	59,587.50
44-835-200	FICA	4,558.44
44-835-210	Retirement	4,445.23
44-835-215	Life Insurance	202.60
44-835-220	W/C Insurance	<u>123.31</u>
		\$68,917.08

The County Attorney receives approximately \$59,587.50 per year from the state as a salary supplement. This amount is turned in to the county and is distributed through the payroll system.

CONSTABLE PCT. 4 FORFEITURE FUND

36-300-116	Forfeiture Income	8,000.00
36-300-130	Interest Income	<u>100.00</u>
	Total Income	\$8,100.00

36-400-362	Supplies	8,100.00
36-400-445	Utility	<u>0.00</u>
	Total Expense	\$8,100.00

CONSTABLE 2 FORFEITURE

59-300-116	Income	\$0.00
59-400-311	Expense	\$0.00

CONSTABLE 3 FORFEITURE

56-300-116	Income	\$0.00
56-400-311	Expense	\$0.00

JUSTICE OF THE PEACE PRECINCT 5 CHECKING

31-300-155	Fine & Fee Income	\$66,000.00
31-400-311	Fees & Refunds	\$1,000.00
31-400-661	Proceeds to Gen Fund	<u>\$65,000.00</u>
		\$66,000.00

COUNTY CLERK CHECKING ACCOUNT

18-300-130	Interest Income	\$450.00
18-300-170	Fines & Fees Income	<u>\$850,000.00</u>
		\$850,450.00
18-400-301	Bank Charges	\$0.00
18-400-306	Bond	\$0.00
18-400-661	Proceeds to Gen Fund	<u>\$850,450.00</u>
		\$850,450.00

COUNTY CLERK VITALS ARCHIVE FEE

20-300-116	Fee Income	2000
20-400-311	Fee Expense	2000

COUNTY COURT RECORDS TECHNOLOGY

70-300-116	Fees	100
70-400-311	Expense	100

CO CLERK APPELLATE JUDICIAL FEE

72-300-116	Income	300
72-400-311	Expense	300

CO CLERK RECORDS ARCHIVE

74-300-116	Income	5000
74-400-311	Expense	5000

HISTORIC COURTHOUSE

19-300-100	Income	\$280.00
19-400-100	Sales Tax Expense	\$200.00
19-400-420	Building repairs	<u>\$80.00</u>
		\$280.00

DISTRICT CLERK TRUST ACCTS

23-300-166	Trust Income	\$1,000,000.00
23-400-311	Trust Expense	\$1,000,000.00

DISTRICT CLERK CHECKING ACCT

24-300-175	Fines & Fees Income	\$248,000.00
24-400-311	Fees & Refunds	\$36,000.00
24-400-661	Proceeds to Gen Fund	<u>\$212,000.00</u>
		\$248,000.00

DISTRICT COURT RECORDS TECHNOLOGY

71-300-116	Fees	\$2,000.00
71-400-311	Expense	\$2,000.00

DIST CLERK APPELLATE JUDICIAL FEE

73-300-116	Income	\$1,000.00
73-400-311	Expense	\$1,000.00

DIST CLERK RECORDS ARCHIVE FEE

75-300-116	Income	\$1,000.00
75-400-311	Expense	\$1,000.00

TAX OFFICE - MOTOR VEHICLE ACCT

25-300-116	Motor Vehicle Income	1,194,000.00
25-400-311	Refunds & Fees	1,000,000.00
25-400-661	Proceeds to Gen Fund	<u>194,000.00</u>
		1,194,000.00

PROPERTY TAX ACCT

27-300-116	Property Tax Income	17,384,000.00
27-300-130	Interest Income	<u>7,400.00</u>
		17,391,400.00
27-400-306	Distribution to Entities	10,634,400.00
27-400-311	Refunds & Fees	172,000.00
27-400-450	Attorney Fees	85,000.00
27-400-661	Proceeds to Gen Fund	<u>6,500,000.00</u>
		17,391,400.00

VEHICLE INVENTORY TAX ACCOUNT

28-300-116	VIT Income	22,500.00
28-300-130	Interest Income	<u>250.00</u>
		22,750.00
28-400-311	VIT expense	22,750.00

COUNTY ATTORNEY RESTITUTION

32-320-116	Restitution Income	40,000.00
32-400-311	Payment to Vendors	40,000.00

COUNTY ATTORNEY TRUSTEE

33-330-116	Trustee Income	60,000.00
33-400-311	Payment to Vendors	60,000.00

COUNTY ATTORNEY COLLECTION FUND

42

300-000	Income Accounts	
300-109	Cash on Hand	46,000.00
300-130	Interest	350.00
300-900	Collections Income	<u>25,000.00</u>
	total	71,350.00

800-000	Expense Accounts	
800-100	Salary expense	25,000.00
800-200	FICA	1,912.50
800-205	TEC	531.56
800-210	Retirement	1,907.50
800-215	Life Ins	120.00
800-220	W/C Ins	47.10
800-305	Education	500.00
800-335	Dues & Subscription	1,300.00
800-390	Office Supply	<u>40,031.34</u>
	total	71,350.00