

ROBERTS COUNTY

Fiscal Year 2017-2018

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$130,265, which is a 4.10 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 \$42,572.67.

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

FOR: *Ken Gill, Cleve Wheeler, Jim Duvall, Kelly Flowers, & Rick Tennant*

AGAINST: *NONE*

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.670000/100	\$0.658100/100
Effective Tax Rate:	\$0.651515/100	\$0.989582/100
Effective Maintenance & Operations Tax Rate:	\$0.651515/100	\$0.989582/100
Rollback Tax Rate:	\$0.703635/100	\$1.068747/100
Debt Rate:	\$0.670000/100	\$0.000000/100

Total debt obligation for ROBERTS COUNTY secured by property taxes: \$0

FILED
TONI RANKIN
County Clerk, Roberts County, Texas

11:00 Am
SEP 11 2017

Toni Rankin

Deputy

Steps Required for Proposal and Adoption of Budget

Entity Name: ROBERTS COUNTY

Date: 08/22/2017 10:53 AM

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$130,265 OR 4.10%, AND OF THAT AMOUNT, \$42,572.67 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.

-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$130,265, which is a 4.10 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 \$42,572.67.

-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget**

Entity Name: ROBERTS COUNTY

Date: 08/22/2017 10:54 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the effective tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.670000, which is effectively a 2.84 percent increase in the tax rate.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The ordinance, resolution, or order setting this year's tax rate does not require the statements about "tax increase" as specified in §26.05(b) of Property Tax Code.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified by §26.05(b) of Property Tax Code is not required to be included on the home page of any Internet website operated by ROBERTS COUNTY.

2017 Governing Body Summary #1A*

Benchmark 2017 Tax Rates

ROBERTS COUNTY

Date: 08/22/2017 10:52 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Effective Tax Rate	\$0.651515	\$3,220,035	
One Percent \$100 Tax Increase***	\$0.658030	\$3,252,235	\$32,200
One Cent per \$100 Tax Increase***	\$0.661515	\$3,269,459	\$49,424
Notice & Hearing Limit****	\$0.651515	\$3,220,035	\$0
Rollback Tax Rate	\$0.703635	\$3,477,632	\$257,597
Last Year's Tax Rate	\$0.658100	\$3,252,581	\$32,546
Proposed Tax Rate	\$0.670000	\$3,311,395	\$91,360

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to effective tax rate.

****The Notice and Hearing Limit is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.

2017 Governing Body Summary #1B*
Comparison of This Year's Tax Levy with Last Year's Tax Levy
(Does Not Include Frozen Levy)
ROBERTS COUNTY

Date: 08/22/2017 10:52 AM

Last Year's Tax Levy**: \$3,180,257

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.658100	\$3,251,730	\$71,473
Effective Tax Rate	\$0.651515	\$3,219,192	\$38,935
Notice & Hearing Limit*****	\$0.651515	\$3,219,192	\$38,935
Rollback Tax Rate	\$0.703635	\$3,476,722	\$296,465
Proposed Tax Rate	\$0.670000	\$3,310,522	\$130,265

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Last year's tax levy is calculated using Texas Property Tax Code's definition of "last year's levy".

***This year's tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

****Tax levy increase is the difference between this year's tax levy and last year's tax levy.

*****The Notice and Hearing Limit is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.

2017 Governing Body Summary #1B*
Comparison of This Year's Tax Levy with Last Year's Tax Levy
(Includes Frozen Levy)
ROBERTS COUNTY

Date: 08/22/2017

Last Year's Tax Levy**: \$3,180,257
 Last Year's Frozen Homestead Amount**:\$0
 This Year's Frozen Homestead Amount**:\$0

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY***	TAX LEVY INCREASE****
Last Year's Tax Rate	\$0.658100	\$3,251,730	\$71,473
Effective Tax Rate	\$0.651515	\$3,219,192	\$38,935
Notice & Hearing Limit*****	\$0.651515	\$3,219,192	\$38,935
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***This year's tax levies are calculated using line 19 of the Effective Tax Rate Worksheet.

****Tax levy increase is the difference between this year's tax levy and last year's tax levy.

*****The Notice and Hearing Limit is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the rollback tax rate or the effective tax rate.

2017 Governing Body Summary #2A *
Tax Increase Compared to Effective Tax Rate
ROBERTS COUNTY

Date: 08/22/2017 10:53 AM

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
0.00	\$0.651515	\$3,220,035	
0.50	\$0.656515	\$3,244,747	\$24,712
1.00	\$0.661515	\$3,269,459	\$49,424
1.50	\$0.666515	\$3,294,171	\$74,136
2.00	\$0.671515	\$3,318,883	\$98,848
2.50	\$0.676515	\$3,343,595	\$123,560
3.00	\$0.681515	\$3,368,307	\$148,272
3.50	\$0.686515	\$3,393,018	\$172,983
4.00	\$0.691515	\$3,417,730	\$197,695
4.50	\$0.696515	\$3,442,442	\$222,407
5.00	\$0.701515	\$3,467,154	\$247,119
5.50	\$0.706515	\$3,491,866	\$271,831
6.00	\$0.711515	\$3,516,578	\$296,543
6.50	\$0.716515	\$3,541,290	\$321,255
7.00	\$0.721515	\$3,566,002	\$345,967
7.50	\$0.726515	\$3,590,714	\$370,679
8.00	\$0.731515	\$3,615,426	\$395,391
8.50	\$0.736515	\$3,640,138	\$420,103
9.00	\$0.741515	\$3,664,849	\$444,814
9.50	\$0.746515	\$3,689,561	\$469,526
10.00	\$0.751515	\$3,714,273	\$494,238
10.50	\$0.756515	\$3,738,985	\$518,950
11.00	\$0.761515	\$3,763,697	\$543,662
11.50	\$0.766515	\$3,788,409	\$568,374
12.00	\$0.771515	\$3,813,121	\$593,086
12.50	\$0.776515	\$3,837,833	\$617,798
13.00	\$0.781515	\$3,862,545	\$642,510
13.50	\$0.786515	\$3,887,257	\$667,222
14.00	\$0.791515	\$3,911,968	\$691,933
14.50	\$0.796515	\$3,936,680	\$716,645
15.00	\$0.801515	\$3,961,392	\$741,357
15.50	\$0.806515	\$3,986,104	\$766,069
16.00	\$0.811515	\$4,010,816	\$790,781
16.50	\$0.816515	\$4,035,528	\$815,493
17.00	\$0.821515	\$4,060,240	\$840,205
17.50	\$0.826515	\$4,084,952	\$864,917
18.00	\$0.831515	\$4,109,664	\$889,629
18.50	\$0.836515	\$4,134,376	\$914,341
19.00	\$0.841515	\$4,159,088	\$939,053
19.50	\$0.846515	\$4,183,799	\$963,764
20.00	\$0.851515	\$4,208,511	\$988,476

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 19 of the Effective Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to effective tax rate.

Roberts County Tax Rates

	<u>General Fund</u>	<u>FMLR</u>	<u>General Fund</u>	<u>FMLR</u>
Certified Taxable Values	\$483,248,414.00	\$483,248,414.00	\$494,152,613.00	\$493,693,863.00
Litigation	(\$8,292,610.00)	(\$8,292,610.00)	(\$6,394,380.00)	(\$6,394,380.00)
	<u>\$474,955,804.00</u>	<u>\$474,955,804.00</u>	<u>\$487,758,233.00</u>	<u>\$487,299,483.00</u>

2016-2017 Rates

2017-2018 Rates

General Fund	0.472991	\$2,246,498.21	0.480	\$2,341,239.52
Road & Bridge Fund	0.185110	\$879,190.69	0.190	\$925,869.02

	<u>Same Rate</u>	<u>0.658101</u>	<u>\$3,125,688.90</u>	<u>0.670000</u>	<u>\$3,267,108.54</u>
Other GF Revenues:			\$342,533.00		\$352,833.00
Other FMLR Revenues:			\$493,950.00		\$493,950.00
GF Reserves			\$1,541,204.04		\$1,874,681.27
FMLR Reserves			\$424,529.31		\$291,760.98
		<u>Total Reserves Use</u>	<u>\$1,965,733.35</u>	<u>Total Reserves Used</u>	<u>\$2,166,442.25</u>
Total Proposed Budget Same Rate		\$5,927,905.25			\$6,280,333.79
					<u>\$352,428.54</u>

**General Fund Budget
2017-2018**

	\$487,758,233.00	Tax Rate: \$0.48/\$100
Revenues:		
Ad Valorem Tax	\$2,341,239.52	
Delinquent Tax	\$12,000.00	
Auto Report Fees	\$50,000.00	
Auto Sales Tax Commission	\$4,000.00	
Titles	\$500.00	
IRP Highway Receipts	\$1,000.00	
City Law Enforcement	\$7,800.00	
City/School Tax Collection	\$5,000.00	
State Salary Supplement-Judge	\$25,200.00	
State Salary Supplement-Co Attny	\$23,333.00	
Co/Dist Clerk Fees	\$40,000.00	
JP Fees	\$55,000.00	
Sheriff Fees	\$3,000.00	
Swim Receipts	\$5,000.00	
Interest	\$75,000.00	
Misc	\$1,000.00	
Crime Victims Reimbursement	\$42,000.00	
Cemetery	\$3,000.00	
Fund Reserves	\$1,874,681.27	
	\$4,568,753.79	

Expenses:		
Co Commissioners-401		\$234,996.00
Co Judge-402		\$224,323.80
Co Sheriff-403		\$665,583.84
Co/Dist Clerk-405		\$172,287.80
Co Treasurer-406		\$160,657.80
Tax A/C-407		\$182,884.75
Justice of Peace-408		\$84,940.00
Co Agent-409		\$167,296.80
District Court-410		\$125,352.00
Custodial & Maint-411		\$277,670.00
4-Co Tower-412		\$7,965.00
Airport-413		\$6,100.00
Cemetery-414		\$40,200.00
Fire Dept-415		\$47,805.00
Museum-416		\$40,900.00
Park-417		\$27,800.00
Pool-418		\$62,100.00

Welfare-419		\$10,200.00
Co Attorney-420		\$96,741.00
Crime Victims-422		\$42,000.00
Administrative-423		\$255,600.00
Red Deer Watershed-427		\$1,000.00
Elections-428		\$29,350.00
Capital Outlay-510		\$1,605,000.00
		\$4,568,753.79
Totals	\$4,568,753.79	\$4,568,753.79
Fund Reserves	\$10,215,962.06	\$1,874,681.27
<i>Remaining Fund Reserves</i>	<i>\$8,341,280.79</i>	

**Road & Bridge Budget
2017-2018**

	\$487,299,483.00	Tax Rate: \$0.19/\$100
Revenues:		
Ad Valorem Tax	\$925,869.02	
Delinquent Tax	\$5,000.00	
Payments in Lieu of Taxes	\$456,950.00	
Road & Bridge Fees	\$3,000.00	
Gross Weight Fees	\$10,000.00	
State Lat Road Fees	\$10,000.00	
Intererst	\$9,000.00	
Fund Reserves	\$291,760.98	
	\$1,711,580.00	
Expenses:		
Road & Bridge-404		\$1,711,580.00
		\$1,711,580.00
Totals	\$1,711,580.00	\$1,711,580.00
Fund Reserves	\$1,778,956.90	\$291,760.98
<i>Remaining Fund Reserves</i>	<i>\$1,487,195.92</i>	

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0300 GENERAL FUND REVENUES							
=====							
0100 ADVALOREM TAX CURRENT	I	3,940,892.62	3,435,466.62	2,246,498.21	2,246,498.21	2,222,620.45	2,341,239.52
0101 ADVALOREM TAX DELINQUENT	I	15,610.38	12,665.52	12,000.00	12,000.00	13,528.03	12,000.00
0105 AUTO REPORT FEES	I	63,344.38	83,996.34	50,000.00	50,000.00	46,691.31	50,000.00
0106 AUTO SALES TAX COMMISSION	I	6,009.92	3,761.40	4,000.00	4,000.00	3,111.75	4,000.00
0110 TITLES	I	990.00	650.00	500.00	500.00	620.00	500.00
0112 CAPITAL CREDIT-N/P ELECTRIC	I	219.10	372.14	0.00	0.00	359.62	
0121 IRP HIGHWAY RECEIPTS	I	2,662.21	1,115.70	1,000.00	1,000.00	1,370.74	1,000.00
0130 CITY LAW ENFORCEMENT	I	7,150.00	7,800.00	7,800.00	7,800.00	4,550.00	7,800.00
0135 CITY/SCHOOL-TAX COLLECTION	I	11,940.11	0.00	5,000.00	5,000.00	24,404.45	5,000.00
0145 CITY/SCHOOL ELECTIONS	I	2,307.66	2,663.21	0.00	0.00	2,472.05	
0150 STATE SALARY SUPPLEMENT CO ATTORNEY	I	23,333.00	23,333.00	23,333.00	23,333.00	23,333.00	23,333.00
0151 STATE SALARY SUPPLEMENT CO JUDGE	I	17,228.56	25,200.00	25,200.00	25,200.00	20,203.37	25,200.00
0155 COUNTY & DISTRICT CLERK FEES	I	65,465.15	55,659.75	40,000.00	40,000.00	32,812.26	40,000.00
0160 JUSTICE OF THE PEACE FEES	I	99,974.33	53,037.75	75,000.00	75,000.00	63,591.46	55,000.00
0170 SHERIFF FEES	I	725.88	481.00	0.00	0.00	320.00	3,000.00
0175 SWIM RECEIPTS	I	5,332.12	4,596.36	5,000.00	5,000.00	4,553.56	5,000.00
0180 INTEREST	I	26,249.29	65,762.42	47,200.00	47,200.00	86,193.32	75,000.00
0185 RENT/4CO & COMM TOWER	I	0.00	2,000.00	0.00	0.00	0.00	
0190 MISCELLANEOUS	I	9,954.63	2,971.69	1,500.00	1,500.00	962.93	1,000.00
0191 REIMBURSEMENT W/C	I	0.00	0.00	0.00	0.00	0.00	
0195 REFUNDS/REIMB APPRAISAL DISTRICT	I	3,547.63	3,733.90	0.00	0.00	0.00	
0198 REFUNDS/REIMBURSEMENTS	I	1,918.19	136,000.00	0.00	0.00	644.01	
0200 TRANSFERS IN	I	20,803.20	0.00	1,541,204.04	1,541,204.04	0.00	1,874,681.27
0205 REIMBURSEMENT JUROR PAYMENTS	I	0.00	816.00	0.00	0.00	0.00	
0206 REFUNDS/REIMB - INSURANCE	I	35,990.35	0.00	0.00	0.00	3,663.33	
0207 PRIOR YEAR REIMBURSEMENTS	I	183.63	4,483.81	0.00	0.00	3,503.68	
0208 TAC HEBP SUBSIDY DISTRIBUTION	I	17,788.00	146,046.84	0.00	0.00	37,241.94	
0253 CONTRIBUTIONS & DONATIONS	I	27,075.00	0.00	0.00	0.00	500.00	
0423 REIMB/REFUND ELECTION	I	0.00	830.05	0.00	0.00	0.00	
0501 IND DEFENSE - OFC OF COURT ADMIN	I	4,998.50	3,414.25	0.00	0.00	1,687.50	
0505 REIMB/REFUND CRIME VICTIMS ASSIST	I	41,953.27	41,990.64	42,000.00	42,000.00	33,748.09	42,000.00
0506 TRANSFERS FROM FUNDS	I	136,873.53	0.00	0.00	0.00	0.00	
0507 CEMETERY	I	4,912.70	3,330.83	3,000.00	3,000.00	2,150.00	3,000.00
0508 TOBACCO SETTLEMENT	I	58.28	18.17	0.00	0.00	0.00	

GENERAL FUND REVENUES		4,595,491.62	4,116,254.01	4,130,235.25	4,130,235.25	2,634,836.85	4,568,753.79
0401 CO COMMISSIONERS							
=====							
0010 SALARY	E	88,032.00	92,832.00	92,832.00	92,832.00	77,360.00	97,632.00
0011 SOCIAL SECURITY	E	6,968.51	7,244.97	7,200.00	7,200.00	5,884.20	8,200.00
0014 RETIREMENT	E	7,630.44	8,064.18	7,000.00	7,000.00	6,257.33	7,900.00
0015 HEALTH INSURANCE	E	94,983.39	99,204.24	100,000.00	100,000.00	82,670.20	106,000.00
0017 CONTINUING EDUCATION	E	3,496.90	5,599.32	5,500.00	5,500.00	2,820.12	5,500.00
0019 BONDS	E	356.00	0.00	0.00	0.00	356.00	400.00
0029 AUDIT	E	0.00	0.00	0.00	0.00	0.00	
0040 LONGEVITY	E	7,200.00	8,160.00	8,160.00	8,160.00	6,800.00	9,120.00
0047 LEGAL FEES	E	0.00	0.00	144.00	144.00	0.00	144.00
0065 MISCELLANEOUS	E	0.00	0.00	100.00	100.00	0.00	100.00

CO COMMISSIONERS		208,667.24	221,104.71	220,936.00	220,936.00	182,147.85	234,996.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017

REPORTING FUND: 0050 GENERAL FUND							

0402 CO JUDGE							
=====							
0010 SALARY	E	42,456.00	43,656.00	43,656.00	43,656.00	36,380.00	44,856.00
0011 SOCIAL SECURITY	E	8,274.44	9,029.97	10,000.00	10,000.00	7,404.40	10,000.00
0012 STATE SALARY SUPPLEMENT	E	17,123.88	25,200.04	25,200.00	25,200.00	19,316.70	25,200.00
0013 SALARY-CLERK	E	33,427.80	34,627.80	35,827.80	35,827.80	29,890.96	37,027.80
0014 RETIREMENT	E	8,467.12	9,310.16	9,300.00	9,300.00	7,249.03	10,000.00
0015 HEALTH INSURANCE	E	47,800.86	49,220.34	50,800.00	50,800.00	41,062.40	55,000.00
0016 SALARY-LIBRARIAN	E	12,912.00	13,288.00	15,000.00	15,000.00	11,520.00	16,000.00
0017 CONTINUING EDUCATION	E	363.93	426.71	1,200.00	1,200.00	165.99	1,200.00
0018 MILEAGE	E	1,935.61	374.64	2,000.00	2,000.00	623.07	2,000.00
0019 BONDS	E	0.00	0.00	0.00	0.00	0.00	300.00
0020 DUES	E	2,626.00	2,310.00	2,800.00	2,800.00	2,130.00	2,800.00
0025 SUPPLY	E	430.17	390.54	2,500.00	2,500.00	442.93	2,500.00
0033 COUNTY LIBRARY	E	5,734.35	6,050.00	7,000.00	7,000.00	5,007.98	7,000.00
0034 EQUIPMENT	E	48.39	110.00	2,000.00	2,000.00	25.46	2,000.00
0040 LONGEVITY	E	960.00	960.00	1,440.00	1,440.00	1,200.00	1,440.00
0043 EXTRA HELP	E	3,199.18	2,189.48	4,000.00	4,000.00	435.06	4,000.00
0065 MISCELLANEOUS	E	0.00	0.00	500.00	500.00	0.00	500.00
0083 EMERGENCY MANAGEMENT	E	0.00	2,227.78	2,500.00	2,500.00	1,601.03	2,500.00

CO JUDGE		185,759.73	199,371.46	215,723.80	215,723.80	164,455.01	224,323.80

0403 CO SHERIFF							
=====							
0010 SALARY	E	49,656.00	50,856.00	52,056.00	52,056.00	43,380.00	53,256.00
0011 SOCIAL SECURITY	E	20,610.26	21,029.26	22,000.00	22,000.00	18,117.05	23,000.00
0013 SALARY-DEPUTIES	E	178,251.20	182,828.16	189,000.00	189,000.00	156,802.56	189,000.00
0014 RETIREMENT	E	22,044.87	22,622.79	20,000.00	20,000.00	18,166.95	22,000.00
0015 HEALTH INSURANCE	E	130,887.26	136,747.74	150,600.00	150,600.00	114,456.40	150,000.00
0016 SALARY-CLERK	E	33,427.80	34,627.80	35,827.80	35,827.80	29,882.33	37,027.80
0017 CONTINUING EDUCATION	E	485.93	1,107.95	1,000.00	1,000.00	914.01	1,000.00
0018 MILEAGE	E	1,072.64	877.91	1,000.00	1,000.00	750.00	1,000.00
0019 BONDS	E	0.00	0.00	1,000.00	1,000.00	890.00	1,000.00
0020 DUES	E	25.00	25.00	300.00	300.00	203.00	300.00
0021 TELEPHONE	E	8,378.27	8,518.48	8,000.00	8,000.00	8,749.22	8,000.00
0022 GAS & WATER	E	1,664.94	1,502.02	4,000.00	4,000.00	1,251.45	4,000.00
0023 ELECTRICITY	E	3,080.77	2,509.81	5,000.00	5,000.00	2,020.12	5,000.00
0025 SUPPLY	E	5,619.74	4,166.71	5,500.00	5,500.00	2,148.13	5,500.00
0034 EQUIPMENT	E	2,783.28	3,734.37	10,000.00	10,000.00	1,082.02	10,000.00
0040 LONGEVITY	E	6,960.00	7,680.00	8,400.00	8,400.00	7,000.00	8,400.00
0043 EXTRA HELP	E	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0044 UNIFORM ALLOWANCE	E	4,500.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
0045 COMMUNICATION TECHNOLOGY	E	8,994.72	7,040.74	10,000.00	10,000.00	7,915.40	10,000.00
0046 PRISONER EXPENSE	E	13,813.45	7,086.12	20,000.00	20,000.00	612.00	20,000.00
0049 CAR REPAIRS	E	27,271.76	13,565.94	15,000.00	15,000.00	17,886.11	15,000.00
0050 FUEL	E	23,245.77	17,710.61	30,000.00	30,000.00	14,946.85	30,000.00
0057 JAIL MAINTENANCE	E	3,328.08	1,634.70	5,000.00	5,000.00	716.21	5,000.00
0065 MISCELLANEOUS	E	17.56	29.18	300.00	300.00	0.00	300.00
0068 SIREN	E	0.00	160.00	0.00	0.00	0.00	
0073 DISPATCH	E	50,000.04	49,999.97	50,000.04	50,000.04	41,666.70	50,000.04
0078 PROFESSIONAL SERVICES	E			0.00	0.00	0.00	3,000.00
0093 BUILDING MAINT	E	1,850.00	0.00	8,000.00	8,000.00	865.00	8,000.00

CO SHERIFF		597,969.34	580,861.26	657,783.84	657,783.84	495,221.51	665,583.84

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0405 CO & DIST CLERK							
0010 SALARY	E	42,000.00	43,200.00	44,400.00	44,400.00	37,000.00	45,600.00
0011 SOCIAL SECURITY	E	5,760.54	5,957.12	6,400.00	6,400.00	5,066.49	6,800.00
0013 SALARY-CLERK	E	33,427.80	34,627.80	35,827.80	35,827.80	29,873.73	37,027.80
0014 RETIREMENT	E	6,209.30	6,399.15	6,000.00	6,000.00	5,132.70	6,500.00
0015 HEALTH INSURANCE	E	47,800.86	49,929.36	50,700.00	50,700.00	41,607.80	53,000.00
0016 SALARY-P/T HELP	E	70.40	0.00	2,500.00	2,500.00	0.00	2,500.00
0017 CONTINUING EDUCATION & LODGING	E	725.23	592.23	2,000.00	2,000.00	895.04	2,000.00
0018 MILEAGE & AIRFARE	E	411.93	332.99	1,500.00	1,500.00	471.96	1,500.00
0019 BONDS	E	742.00	0.00	750.00	750.00	0.00	750.00
0020 DUES	E	50.00	175.00	325.00	325.00	175.00	325.00
0021 TELEPHONE	E	0.00	0.00	0.00	0.00	0.00	
0025 SUPPLY	E	1,582.08	1,257.64	1,500.00	1,500.00	366.81	1,500.00
0034 EQUIPMENT	E	516.99	0.00	1,500.00	1,500.00	211.52	1,500.00
0040 LONGEVITY	E	1,920.00	2,160.00	2,400.00	2,400.00	2,000.00	2,640.00
0053 ELECTION SUPPLY	E	0.00	0.00	0.00	0.00	0.00	
0054 MAINTENANCE AGREEMENT	E	7,456.98	7,626.68	10,550.00	10,550.00	5,760.00	10,550.00
0065 MISCELLANEOUS	E	0.00	0.00	95.00	95.00	0.00	95.00
CO & DIST CLERK		148,674.11	152,257.97	166,447.80	166,447.80	128,561.05	172,287.80
0406 CO TREASURER							
0010 SALARY	E	42,000.00	43,200.00	44,400.00	44,400.00	37,000.00	45,600.00
0011 SOCIAL SECURITY	E	5,252.62	5,905.25	6,200.00	6,200.00	5,071.97	6,500.00
0013 SALARY-CLERK	E	27,487.91	34,627.80	35,827.80	35,827.80	29,856.50	37,027.80
0014 RETIREMENT	E	5,618.72	6,322.47	6,000.00	6,000.00	5,071.89	6,200.00
0015 HEALTH INSURANCE	E	36,306.52	50,583.84	51,300.00	51,300.00	42,153.20	54,500.00
0017 CONTINUING EDUCATION	E	1,511.51	794.84	2,000.00	2,000.00	1,156.12	2,000.00
0018 MILEAGE	E	541.09	394.62	400.00	400.00	367.08	400.00
0019 BONDS	E	266.00	0.00	266.00	266.00	0.00	300.00
0020 DUES & FEES	E	466.00	311.00	400.00	400.00	315.00	400.00
0025 SUPPLIES	E	236.44	1,075.55	1,500.00	1,500.00	662.26	1,500.00
0034 EQUIPMENT & REPAIR	E	328.84	378.67	1,500.00	1,500.00	0.00	1,000.00
0040 LONGEVITY	E	480.00	1,200.00	1,440.00	1,440.00	1,200.00	1,680.00
0056 LICENSING & MAINT.	E	3,585.00	3,210.00	4,000.00	4,000.00	3,210.00	3,500.00
0065 MISCELLANEOUS	E	0.00	0.00	50.00	50.00	0.00	50.00
CO TREASURER		124,080.65	148,004.04	155,283.80	155,283.80	126,064.02	160,657.80
0407 TAX ASSESSOR/COLLECTOR							
0010 SALARY	E	42,000.00	44,030.79	44,400.00	44,400.00	37,000.00	45,600.00
0011 SOCIAL SECURITY	E	6,017.72	6,258.88	6,600.00	6,600.00	5,197.35	7,300.00
0013 SALARY-CLERK	E	34,627.80	35,827.80	37,027.80	37,027.80	30,856.50	47,784.75
0014 RETIREMENT	E	6,613.27	6,193.23	5,900.00	5,900.00	4,396.60	7,000.00
0015 HEALTH INSURANCE	E	39,937.85	36,165.20	41,000.00	41,000.00	35,830.22	59,000.00
0017 CONTINUING EDUCATION	E	2,013.93	1,308.68	5,000.00	5,000.00	4,342.16	5,000.00
0018 MILEAGE	E	191.00	150.00	350.00	350.00	342.60	350.00
0019 BONDS	E	0.00	323.00	0.00	0.00	2,453.00	300.00
0020 DUES & FEES	E	200.00	200.00	350.00	350.00	378.00	400.00
0025 SUPPLY	E	1,430.50	2,119.90	2,500.00	2,500.00	1,638.41	2,500.00
0034 EQUIPMENT	E	335.00	0.00	3,600.00	3,600.00	0.00	3,600.00
0040 LONGEVITY	E	5,760.00	5,560.00	4,480.00	4,480.00	3,000.00	900.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0047 LEGAL FEES	E	240.00	145.00	1,000.00	1,000.00	235.00	1,000.00
0053 ELECTION SUPPLY	E	563.81	221.61	1,900.00	1,900.00	0.00	1,900.00
0054 MAINTENANCE AGREEMENT	E	0.00	0.00	0.00	0.00	0.00	
0065 MISCELLANEOUS	E	0.00	71.00	250.00	250.00	0.00	250.00
TAX ASSESSOR/COLLECTOR		139,930.88	138,575.09	154,357.80	154,357.80	125,669.84	182,884.75
0408 JUSTICE OF PEACE							
0010 SALARY	E	42,000.00	43,200.00	44,400.00	44,400.00	37,000.00	45,600.00
0011 SOCIAL SECURITY	E	3,532.93	3,690.96	4,000.00	4,000.00	3,156.72	4,200.00
0013 SALARY-CLERK	E	0.00	0.00	0.00	0.00	0.00	
0014 RETIREMENT	E	3,473.43	3,576.51	3,300.00	3,300.00	2,849.45	3,500.00
0015 HEALTH INSURANCE	E	11,709.88	12,222.48	12,500.00	12,500.00	10,185.40	13,000.00
0017 CONTINUING EDUCATION	E	1,304.64	947.46	1,500.00	1,500.00	1,520.13	1,500.00
0018 MILEAGE	E	230.00	216.00	500.00	500.00	80.25	500.00
0019 BONDS	E	366.00	0.00	400.00	400.00	0.00	400.00
0020 DUES	E	0.00	60.00	50.00	50.00	60.00	50.00
0021 TELEPHONE	E	390.00	390.00	390.00	390.00	325.00	390.00
0025 SUPPLY	E	1,484.41	327.77	1,500.00	1,500.00	181.98	1,500.00
0040 LONGEVITY	E	960.00	1,200.00	1,200.00	1,200.00	1,000.00	1,200.00
0043 EXTRA HELP	E	3,187.50	3,923.00	7,500.00	7,500.00	3,327.00	7,500.00
0065 MISCELLANEOUS	E	34.00	0.00	100.00	100.00	0.00	100.00
0078 PROF SVCS	E	2,225.00	5,999.95	5,500.00	5,500.00	13,534.65	5,500.00
JUSTICE OF PEACE		70,897.79	75,754.13	82,840.00	82,840.00	73,220.58	84,940.00
0409 CO AGENT							
0010 SALARY	E	31,284.00	32,484.00	33,684.00	33,684.00	28,070.00	34,884.00
0011 SOCIAL SECURITY	E	4,839.51	5,042.07	5,400.00	5,400.00	4,416.58	5,700.00
0013 SALARY-CLERK	E	33,427.80	34,627.80	35,827.80	35,827.80	29,856.50	37,027.80
0014 RETIREMENT	E	2,805.62	2,892.11	2,600.00	2,600.00	2,335.66	2,900.00
0015 HEALTH INSURANCE	E	48,418.60	50,311.14	51,000.00	51,000.00	41,607.80	54,000.00
0018 MILEAGE, TRAVEL & MEALS	E	10,725.21	9,884.01	10,000.00	10,000.00	9,439.02	10,000.00
0020 DUES	E	56.52	243.66	325.00	325.00	150.00	325.00
0023 ELECTRICITY-AG BARN	E	179.25	185.44	500.00	500.00	143.14	500.00
0025 SUPPLY	E	1,099.47	1,007.55	1,100.00	1,100.00	528.22	1,100.00
0034 EQUIPMENT	E	1,664.99	1,461.24	2,500.00	2,500.00	0.00	2,500.00
0040 LONGEVITY	E	1,440.00	1,680.00	1,920.00	1,920.00	1,600.00	2,160.00
0049 PARTS & REPAIRS	E	1,135.99	2,448.76	1,500.00	1,500.00	1,624.65	1,500.00
0050 FUEL	E	5,045.15	5,133.15	5,000.00	5,000.00	3,787.25	5,000.00
0056 AG BARN MAINTENANCE	E	1,965.78	4,814.15	5,000.00	5,000.00	1,868.68	5,000.00
0065 MISCELLANEOUS	E	24.24	112.86	200.00	200.00	65.98	200.00
0086 PROGRAM OPERATIONS	E	1,062.06	2,076.25	4,500.00	4,500.00	577.05	4,500.00
CO AGENT		145,174.19	154,404.19	161,056.80	161,056.80	126,070.53	167,296.80
0410 DISTRICT COURT							
0010 SALARY	E	20,224.71	30,961.32	33,000.00	33,000.00	26,895.00	34,000.00
0011 SOCIAL SECURITY	E	1,547.28	2,368.56	2,600.00	2,600.00	2,057.30	2,650.00
0014 RETIREMENT	E	1,615.95	2,472.30	2,500.00	2,500.00	1,999.71	2,500.00
0015 HEALTH INSURANCE	E	4,499.82	6,480.00	6,600.00	6,600.00	6,804.00	6,600.00
0017 TRAINING	E	15.00	271.46	500.00	500.00	669.80	800.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0414 CEMETERY							
0023 ELECTRICITY	E	168.33	155.16	200.00	200.00	103.34	200.00
0025 SUPPLY	E	120.11	351.05	500.00	500.00	142.20	500.00
0041 CONTRACT LABOR	E	20,069.20	26,698.87	37,500.00	37,500.00	16,500.00	37,500.00
0049 EQUIPMENT REPAIR	E	0.00	338.12	1,000.00	1,000.00	52.34	1,000.00
0065 MISCELLANEOUS	E	37.00	1,632.95	1,000.00	1,000.00	0.00	1,000.00
CEMETERY		20,394.64	29,176.15	40,200.00	40,200.00	16,797.88	40,200.00
0415 FIRE DEPARTMENT							
0010 SALARY-FIRE CHIEF	E	2,100.00	3,000.00	3,600.00	3,600.00	3,000.00	4,800.00
0011 SOCIAL SECURITY	E	160.31	227.10	280.00	280.00	227.19	380.00
0014 RETIREMENT	E	172.68	245.86	280.00	280.00	229.88	375.00
0015 HEALTH INSURANCE	E	0.00	0.00	0.00	0.00	0.00	
0017 TRAINING	E	200.00	698.95	1,000.00	1,000.00	717.69	1,000.00
0022 GAS & WATER	E	1,727.80	1,204.26	2,500.00	2,500.00	1,240.41	2,500.00
0023 ELECTRICITY	E	626.87	43.28	1,650.00	1,650.00	0.00	1,650.00
0025 SUPPLY	E	1,745.08	711.66	1,500.00	1,500.00	2,476.69	1,500.00
0034 EQUIPMENT	E	3,855.02	7,290.03	4,500.00	4,500.00	2,017.00	4,500.00
0044 UNIFORM ALLOWANCE	E	3,924.50	3,533.38	3,600.00	3,600.00	1,592.00	3,600.00
0045 RADIO REPAIR & MAINT	E	774.00	1,608.00	2,000.00	2,000.00	377.00	2,000.00
0049 PARTS & REPAIR	E	11,053.09	13,471.52	10,500.00	10,500.00	16,740.75	14,000.00
0055 FIRE SERVICES	E	1,000.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
0057 BLDG MAINTENANCE	E	816.63	319.50	1,000.00	1,000.00	513.31	1,000.00
0065 MISCELLANEOUS	E	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0070 FIRE CALLS	E	6,500.00	7,500.00	8,500.00	8,500.00	7,400.00	8,500.00
FIRE DEPARTMENT		34,655.98	39,853.54	42,910.00	42,910.00	37,531.92	47,805.00
0416 MUSEUM							
0010 SALARY	E	20,156.28	20,937.39	22,000.00	22,000.00	18,186.27	22,000.00
0011 SOCIAL SECURITY	E	1,773.06	1,788.32	2,000.00	2,000.00	1,522.15	2,000.00
0014 RETIREMENT	E	1,626.81	1,671.85	1,700.00	1,700.00	1,351.48	1,700.00
0018 MILEAGE	E	150.00	0.00	0.00	0.00	0.00	
0022 GAS & WATER	E	1,532.37	1,339.26	2,300.00	2,300.00	1,378.23	2,300.00
0023 ELECTRICITY	E	8,052.94	6,411.71	7,300.00	7,300.00	4,145.15	7,300.00
0025 SUPPLY	E	341.06	438.41	500.00	500.00	132.92	500.00
0041 CONTRACT LABOR	E	0.00	0.00	0.00	0.00	0.00	
0043 EXTRA HELP	E	2,870.28	2,439.23	3,000.00	3,000.00	1,711.46	3,000.00
0049 REPAIRS & MAINT	E	1,991.70	1,825.77	2,000.00	2,000.00	2,531.40	2,000.00
0065 MISCELLANEOUS	E	150.00	135.00	100.00	100.00	0.00	100.00
MUSEUM		38,644.50	36,986.94	40,900.00	40,900.00	30,959.06	40,900.00
0417 PARK							
0022 GAS & WATER	E	107.39	93.42	500.00	500.00	70.74	500.00
0023 ELECTRICITY	E	4,713.49	4,401.07	4,000.00	4,000.00	921.87	4,000.00
0025 SUPPLY	E	1,112.45	990.11	1,800.00	1,800.00	56.95	1,800.00
0026 REST ROOM FACILITY	E	1,959.50	1,873.40	3,000.00	3,000.00	1,475.00	3,000.00
0027 IMPROVEMENTS	E	0.00	2,492.37	5,000.00	5,000.00	4,332.34	6,000.00
0034 EQUIPMENT	E	261.85	487.48	1,500.00	1,500.00	11.99	1,500.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0018 MILEAGE & MEALS	E	173.39	404.29	2,000.00	2,000.00	1,034.50	2,000.00
0021 TELEPHONE	E	782.42	747.71	800.00	800.00	820.83	800.00
0025 SUPPLY	E	896.57	656.17	1,450.00	1,450.00	678.28	1,450.00
0028 POSTAGE	E	0.00	123.29	240.00	240.00	83.77	240.00
0034 EQUIPMENT	E	1,278.98	265.03	1,500.00	1,500.00	134.74	1,500.00
0035 JUVENILE PROBATION	E	25,000.00	25,000.00	16,835.41	16,835.41	16,835.41	20,000.00
0042 ADULT PROBATION	E	812.00	812.00	812.00	812.00	812.00	812.00
0047 LEGAL FEES	E	2,750.00	2,075.00	6,000.00	6,000.00	1,000.00	6,000.00
0063 DISTRICT ATTORNEY	E	31,231.73	35,269.72	35,000.00	35,000.00	35,177.36	38,000.00
0064 JURORS & QUESTIONNAIRES	E	711.68	2,976.40	5,000.00	5,000.00	0.00	5,000.00
0071 COURT COSTS & FACTS	E	690.00	849.69	3,000.00	3,000.00	283.16	3,000.00

DISTRICT COURT		92,229.53	111,732.94	117,837.41	117,837.41	95,285.86	125,352.00
0411 CUSTODIAL & MAINTENANCE							
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0010 SALARY	E	92,115.00	120,164.13	140,000.00	140,000.00	82,718.32	110,000.00
0011 SOCIAL SECURITY	E	7,000.92	9,150.71	11,000.00	11,000.00	6,318.75	9,000.00
0014 RETIREMENT	E	6,710.53	9,776.37	11,000.00	11,000.00	5,833.60	8,500.00
0015 HEALTH INSURANCE	E	38,632.66	54,329.86	70,000.00	70,000.00	34,750.17	45,000.00
0018 MILEAGE	E	300.00	300.00	300.00	300.00	300.00	300.00
0021 TELEPHONE	E	390.00	390.00	390.00	390.00	325.00	390.00
0022 GAS & WATER	E	1,719.02	2,666.47	2,000.00	2,000.00	1,518.10	2,700.00
0023 ELECTRICITY	E	10,572.09	9,038.54	15,000.00	15,000.00	6,799.95	15,000.00
0025 SUPPLY	E	19,191.28	17,295.28	16,000.00	16,000.00	7,108.23	18,000.00
0034 EQUIPMENT	E	1,450.53	0.00	5,000.00	5,000.00	0.00	5,000.00
0040 LONGEVITY	E	1,200.00	1,440.00	1,680.00	1,680.00	1,400.00	1,920.00
0041 CONTRACT LABOR	E	11,926.00	9,086.90	11,500.00	11,500.00	9,620.75	11,500.00
0049 EQUIPMENT REPAIR	E	5,355.92	10,166.74	10,000.00	10,000.00	3,102.08	10,000.00
0057 C.H. REPAIR/MAINT	E	3,184.02	17,974.87	20,000.00	20,000.00	5,072.02	20,000.00
0065 MISCELLANEOUS	E	135.24	53.14	500.00	500.00	0.00	500.00
0075 SOLID WASTE FEE	E	4,860.00	4,455.00	4,860.00	4,860.00	4,050.00	4,860.00
0086 ANNEX OPERATIONS	E	13,582.14	12,323.46	15,000.00	15,000.00	10,167.11	15,000.00

CUSTODIAL & MAINTENANCE		218,325.35	278,611.47	334,230.00	334,230.00	179,084.08	277,670.00
0412 4-CO TOWER							
=====							
0022 GAS & WATER	E	0.00	0.00	0.00	0.00	0.00	
0023 ELECTRICITY	E	2,292.63	1,747.03	2,500.00	2,500.00	1,334.04	2,500.00
0049 PARTS & REPAIR	E	161.50	0.00	5,000.00	5,000.00	0.00	5,000.00
0057 SITE LEASE	E	365.00	365.00	365.00	365.00	0.00	365.00
0065 MISCELLANEOUS	E	0.00	104.90	100.00	100.00	0.00	100.00

4-CO TOWER		2,819.13	2,216.93	7,965.00	7,965.00	1,334.04	7,965.00
0413 AIRPORT							
=====							
0021 TELEPHONE	E	622.78	0.00	0.00	0.00	0.00	
0023 ELECTRICITY	E	1,354.13	1,069.55	1,500.00	1,500.00	755.23	1,500.00
0025 SUPPLY	E	201.70	223.91	500.00	500.00	0.00	500.00
0049 PARTS & REPAIR	E	3,049.23	1,489.31	2,500.00	2,500.00	26.80	3,000.00
0065 MISCELLANEOUS	E	0.00	0.00	100.00	100.00	0.00	100.00
0092 HELIPAD EXPENSES	E	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00

AIRPORT		5,227.84	2,782.77	5,600.00	5,600.00	782.03	6,100.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0035 EQUIPMENT RENTAL	E	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
0041 CONTRACT LABOR	E	720.00	0.00	1,000.00	1,000.00	0.00	1,000.00
0049 REPAIRS & MAINT	E	2,546.32	3,316.04	5,000.00	5,000.00	1,027.53	5,000.00
0065 MISCELLANEOUS	E	0.00	77.45	500.00	500.00	0.00	500.00
0090 ROADSIDE PARKS	E	2,087.74	2,145.00	3,000.00	3,000.00	2,295.00	3,000.00

PARK		13,508.74	15,876.34	26,800.00	26,800.00	10,191.42	27,800.00
0418 POOL							
=====							
0010 SALARY	E	38,680.41	20,210.81	40,000.00	40,000.00	15,179.56	30,000.00
0011 SOCIAL SECURITY	E	2,959.06	1,546.18	3,100.00	3,100.00	1,161.21	2,500.00
0017 TRAINING	E	1,425.00	1,250.00	1,500.00	1,500.00	1,339.85	1,500.00
0021 TELEPHONE	E	633.95	542.27	600.00	600.00	570.22	600.00
0022 GAS & WATER	E	3,291.32	2,347.40	3,000.00	3,000.00	1,906.24	3,000.00
0025 SUPPLY	E	921.65	2,076.53	5,000.00	5,000.00	2,291.54	5,000.00
0034 EQUIPMENT	E	2,623.08	0.00	7,000.00	4,000.00	455.69	4,000.00
0049 REPAIRS & MAINT	E	2,070.11	1,776.91	7,000.00	10,000.00	10,017.49	10,000.00
0060 CONCESSION	E	3,972.91	2,972.89	5,000.00	5,000.00	2,623.11	5,000.00
0065 MISCELLANEOUS	E	0.00	0.00	500.00	500.00	135.00	500.00

POOL		56,577.49	32,722.99	72,700.00	72,700.00	35,679.91	62,100.00
0419 WELFARE							
=====							
0023 ELECTRICITY	E	655.47	541.13	1,200.00	1,200.00	352.26	1,200.00
0059 INDIGENT HEALTHCARE SERVICES	E	167.20	0.00	0.00	0.00	0.00	
0061 FOOD	E	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
0062 SERVICES	E	3,000.00	3,605.48	5,000.00	5,000.00	4,380.00	5,000.00
0065 MISCELLANEOUS	E	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00

WELFARE		6,822.67	7,146.61	10,200.00	10,200.00	7,732.26	10,200.00
0420 CO ATTORNEY							
=====							
0010 SALARY	E	42,000.00	43,200.00	44,400.00	44,400.00	37,000.00	45,600.00
0011 SOCIAL SECURITY	E	4,944.36	5,033.40	5,200.00	5,200.00	4,270.00	5,400.00
0012 STATE SALARY SUPPLEMENT	E	23,333.00	23,333.04	23,333.00	23,333.00	19,444.20	23,333.00
0014 RETIREMENT	E	5,254.02	5,331.84	5,000.00	5,000.00	4,226.39	5,100.00
0015 HEALTH INSURANCE	E	11,709.88	12,222.48	12,400.00	12,400.00	10,185.40	13,000.00
0017 CONTINUING EDUCATION	E	1,376.01	1,922.62	1,250.00	1,250.00	506.27	1,000.00
0018 MILEAGE	E	1,195.10	0.00	1,000.00	1,000.00	356.87	750.00
0019 BONDS	E	0.00	0.00	0.00	0.00	178.00	178.00
0020 DUES	E	575.00	375.00	600.00	600.00	375.00	500.00
0025 SUPPLY	E	742.42	665.23	500.00	500.00	348.72	400.00
0034 EQUIPMENT	E	0.00	0.00	600.00	600.00	0.00	500.00
0040 LONGEVITY	E	240.00	240.00	480.00	480.00	400.00	480.00
0049 PARTS & REPAIR	E	0.00	0.00	250.00	250.00	0.00	200.00
0065 MISCELLANEOUS	E	421.05	0.00	500.00	500.00	0.00	300.00

CO ATTORNEY		91,790.84	92,323.61	95,513.00	95,513.00	77,290.85	96,741.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0421 APPRAISAL DISTRICT							
=====							
0010 SALARY	E	0.00	0.00	0.00	0.00	30,856.50	_____
0011 SOCIAL SECURITY	E	0.00	0.00	0.00	0.00	2,281.07	_____
0014 RETIREMENT	E	0.00	0.00	0.00	0.00	2,365.59	_____
0015 HEALTH INSURANCE	E	0.00	0.00	0.00	0.00	15,298.40	_____
0017 CONTINUING EDUCATION	E	0.00	0.00	0.00	0.00	0.00	_____
0018 MILEAGE	E	0.00	0.00	0.00	0.00	150.00	_____
0019 BONDS	E	0.00	0.00	0.00	0.00	0.00	_____
0020 DUES	E	0.00	0.00	0.00	0.00	0.00	_____
0021 TELEPHONE	E	0.00	0.00	0.00	0.00	0.00	_____
0025 SUPPLY	E	0.00	0.00	0.00	0.00	0.00	_____
0028 POSTAGE	E	0.00	0.00	0.00	0.00	0.00	_____
0029 AUDIT	E	0.00	0.00	0.00	0.00	0.00	_____
0031 CLASSIFIED ADS	E	0.00	0.00	0.00	0.00	0.00	_____
0034 MAPPING	E	0.00	0.00	0.00	0.00	0.00	_____
0040 LONGEVITY	E	0.00	0.00	0.00	0.00	800.00	_____
0049 SOFTWARE MAINTENANCE	E	0.00	0.00	0.00	0.00	0.00	_____
0065 MISCELLANEOUS	E	0.00	0.00	0.00	0.00	0.00	_____
0072 MINERAL APPRAISAL FEE	E	0.00	0.00	0.00	0.00	0.00	_____
0078 A.R.B.	E	0.00	0.00	0.00	0.00	0.00	_____
APPRAISAL DISTRICT		0.00	0.00	0.00	0.00	51,751.56	0.00
0422 CRIME VICTIMS							
=====							
0010 SALARY	E	31,500.00	31,500.00	31,500.00	31,500.00	26,250.00	31,500.00
0011 SOCIAL SECURITY	E	2,376.47	2,377.65	2,410.00	2,410.00	1,982.93	2,410.00
0014 RETIREMENT	E	2,540.68	2,534.09	2,571.00	2,571.00	1,968.34	2,556.00
0015 HEALTH INSURANCE	E	0.00	0.00	0.00	0.00	0.00	_____
0018 TRAVEL	E	1,406.72	1,718.26	450.00	450.00	1,109.65	2,500.00
0025 SUPPLIES	E	1,745.70	1,868.09	1,259.00	1,259.00	1,830.67	1,134.00
0034 EQUIPMENT	E	488.35	162.36	600.00	600.00	0.00	_____
0078 PROFESSIONAL/CONSULTANT	E	1,450.00	1,500.00	1,500.00	1,500.00	1,530.00	1,500.00
0086 OPERATING EXPENSES	E	450.00	324.23	1,710.00	1,710.00	97.61	400.00
CRIME VICTIMS		41,957.92	41,984.68	42,000.00	42,000.00	34,769.20	42,000.00
0423 ADMINISTRATIVE							
=====							
0020 DUES	E	585.00	585.00	700.00	700.00	35.00	700.00
0021 TELEPHONE	E	16,087.82	22,690.90	20,000.00	20,000.00	12,060.49	30,000.00
0024 INSURANCE (PROP, GL & PO)	E	33,696.31	45,760.31	55,000.00	55,000.00	53,443.00	55,000.00
0025 SUPPLY (OFFICE)	E	4,776.00	2,736.59	5,000.00	5,000.00	2,513.28	5,000.00
0028 POSTAGE & METER	E	2,706.92	3,523.51	5,000.00	5,000.00	2,138.90	5,000.00
0029 AUDIT	E	16,500.00	17,000.00	18,000.00	18,000.00	17,250.00	19,000.00
0031 CLASSIFIED ADS	E	2,071.36	863.72	2,000.00	2,000.00	447.45	2,000.00
0032 LAW LIBRARY	E	4,699.78	4,676.50	5,000.00	5,000.00	3,486.60	5,000.00
0034 EQUIPMENT	E	927.50	0.00	5,000.00	5,000.00	652.67	5,000.00
0036 APPRAISAL DISTRICT	E	35,255.50	31,197.52	28,000.00	28,000.00	28,914.73	30,000.00
0054 MAINTENANCE AGREEMENT-JUDGE COPIER	E	1,862.72	2,070.59	2,900.00	2,900.00	1,404.52	2,900.00
0065 MISCELLANEOUS	E	682.59	56.93	1,000.00	1,000.00	225.19	1,000.00
0066 WORKER'S COMP	E	38,283.00	31,476.00	40,000.00	40,000.00	27,987.00	40,000.00
0067 UNEMPLOYMENT	E	7,836.37	2,705.97	10,000.00	10,000.00	1,379.36	10,000.00
0077 SAFETY & FIRST AID	E	911.75	503.70	1,000.00	1,000.00	333.82	1,000.00

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0050 GENERAL FUND							
0078 PROFESSIONAL SERVICES	E	172,978.76	524.35	2,000.00	2,000.00	1,252.08	2,000.00
0081 BUDGET RESERVE	E	0.00	1,602.50	0.00	0.00	0.00	
0087 IT CONSULTING	E	11,078.91	12,118.95	15,000.00	15,000.00	10,057.50	15,000.00
0088 EMPLOYEE BENEFITS	E	2,240.00	2,584.22	3,000.00	3,000.00	2,278.00	3,000.00
0089 RETIREE BENEFITS	E			0.00	0.00	0.00	24,000.00
0210 TRANSFERS OUT	E	0.00	245,862.84	0.00	0.00	0.00	
ADMINISTRATIVE		353,180.29	428,540.10	218,600.00	218,600.00	165,859.59	255,600.00
0427 RED DEER WATERSHED							
=====							
0049 RED DEER WATERSHED MAINT	E	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
RED DEER WATERSHED		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
0428 ELECTIONS							
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0010 ELECTION CLERKS	E	1,064.49	1,560.51	3,700.00	3,700.00	993.37	3,700.00
0011 SOCIAL SECURITY	E	28.07	25.10	300.00	300.00	10.89	300.00
0014 RETIREMENT	E	29.73	2.81	350.00	350.00	4.24	350.00
0015 HEALTH INSURANCE	E		0.00	0.00	0.00	0.00	
0025 ELECTION SUPPLY	E	683.12	1,078.01	2,500.00	2,500.00	323.60	2,500.00
0034 EQUIP & REPAIR	E	720.00	265.48	1,500.00	1,500.00	735.83	1,500.00
0053 ELECTION BALLOTS	E	5,737.40	4,135.19	6,000.00	6,000.00	0.00	6,000.00
0057 LICENSE & MAINT	E	6,084.00	7,768.00	15,000.00	15,000.00	17,163.88	15,000.00
ELECTIONS		14,346.81	14,835.10	29,350.00	29,350.00	19,231.81	29,350.00
0510 CAPITAL OUTLAY							
=====							
0900 EQUIPMENT-MAINT	E	16,650.00	26,000.00	0.00	0.00	0.00	25,000.00
0901 VEHICLES	E	28,656.85	162,074.82	140,000.00	140,000.00	135,271.97	40,000.00
0902 IMPROVEMENTS	E	128,342.59	41,964.64	0.00	0.00	0.00	300,000.00
0903 VEHICLES	E	0.00	54,503.00	50,000.00	50,000.00	36,611.10	50,000.00
0904 EQUIPMENT	E	120,756.11	334,424.70	0.00	0.00	0.00	150,000.00
0905 VEHICLE FIRE DEPT	E	0.00	0.00	40,000.00	40,000.00	17,500.00	40,000.00
0906 LEGAL CONTINGENCIES	E		0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
CAPITAL OUTLAY		294,405.55	618,967.16	1,230,000.00	1,230,000.00	189,383.07	1,605,000.00
GENERAL FUND							
Income Totals		4,595,491.62	4,116,254.01	4,130,235.25	4,130,235.25	2,634,836.85	4,568,753.79
Expense Totals		2,907,041.21	3,425,090.18	4,130,235.25	4,130,235.25	2,376,074.93	4,568,753.79

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0090 ROAD & BRIDGE FUND							
0300 LATERAL ROAD REVENUES							
=====							
0100 ADVALOREM TAX CURRENT	I	1,446,718.89	1,259,161.96	879,190.69	879,190.69	869,102.10	925,869.02
0101 ADVALOREM TAX DELINQUENT	I	5,332.36	4,583.28	5,000.00	5,000.00	5,308.54	5,000.00
0102 PAYMENTS IN LIEU OF TAXES	I	456,950.00	456,950.00	456,950.00	456,950.00	456,950.00	456,950.00
0103 ADMINISTRATION FEES	I	500.00	0.00	0.00	0.00	1,500.00	
0120 ROAD & BRIDGE FEES	I	5,675.00	4,975.00	3,000.00	3,000.00	4,295.00	3,000.00
0121 IRP ROAD & BRIDGE RECEIPTS	I	20.00	10.00	0.00	0.00	10.00	
0125 GROSS WEIGHT FEES	I	24,690.89	9,915.64	10,000.00	10,000.00	18,588.57	10,000.00
0170 STATE LAT ROAD FEES	I	10,460.71	10,456.60	10,000.00	10,000.00	10,456.60	10,000.00
0180 INTEREST	I	2,879.87	13,255.13	9,000.00	9,000.00	19,586.42	9,000.00
0190 MISCELLANEOUS	I	527.15	652.00	0.00	0.00	0.00	
0200 TRANSFERS IN	I	0.00	0.00	424,529.31	424,529.31	0.00	291,760.98
0205 TX DOT COUNTY ROAD GRANT REIMBURSEM	I	658,107.19	369,358.09	0.00	0.00	0.00	
0206 REFUND/REIMBURSE - INSURANCE	I	0.00	35,913.47	0.00	0.00	0.00	
0207 PRIOR YEAR REIMBURSEMENTS	I	1,570.62	0.00	0.00	0.00	0.00	

LATERAL ROAD REVENUES		2,613,432.68	2,165,231.17	1,797,670.00	1,797,670.00	1,385,797.23	1,711,580.00
0404 ROAD & BRIDGE EXPENSES							
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0010 SALARY	E	393,818.31	497,223.75	500,000.00	500,000.00	428,040.84	550,000.00
0011 SOCIAL SECURITY	E	29,904.02	37,557.92	39,000.00	39,000.00	32,301.24	43,000.00
0014 RETIREMENT	E	31,979.63	40,119.08	37,000.00	37,000.00	32,193.06	41,000.00
0015 HEALTH INSURANCE	E	169,278.76	214,328.48	215,000.00	215,000.00	178,174.33	250,000.00
0018 MILEAGE	E	1,350.00	1,800.00	1,650.00	1,650.00	1,650.00	1,800.00
0020 TANK FEE	E	50.00	50.00	50.00	50.00	50.00	50.00
0021 TELEPHONE	E	780.00	780.00	1,000.00	1,000.00	650.00	1,000.00
0022 GAS & WATER	E	1,261.24	1,095.56	2,000.00	2,000.00	905.97	2,000.00
0023 ELECTRICITY	E	2,359.21	2,601.97	4,000.00	4,000.00	1,973.27	3,000.00
0024 INSURANCE (EQUIPMENT)	E	14,709.08	0.00	20,000.00	20,000.00	0.00	
0025 BARN SUPPLY	E	17,737.55	20,277.88	19,300.00	19,300.00	16,725.18	19,300.00
0027 IMPROVEMENTS	E	609.30	281.48	1,000.00	1,000.00	0.00	1,000.00
0036 APPRAISAL DISTRICT	E	12,921.98	11,434.85	15,000.00	15,000.00	11,305.44	15,000.00
0038 DRUG TESTING	E	1,242.50	1,487.50	1,400.00	1,400.00	467.50	1,400.00
0040 LONGEVITY	E	2,640.00	2,760.00	4,320.00	4,320.00	2,200.00	4,080.00
0041 CONTRACT LABOR	E	1,342.35	0.00	13,000.00	13,000.00	0.00	5,000.00
0045 RADIO REPAIR & MAINT	E	1,472.45	871.00	1,500.00	1,500.00	1,016.78	1,500.00
0049 PARTS & REPAIR	E	61,577.33	124,761.83	110,000.00	110,000.00	78,658.44	110,000.00
0050 GAS, DIESEL, & OIL	E	109,093.84	114,748.19	120,000.00	120,000.00	129,016.21	120,000.00
0051 TIRES & TUBES	E	27,843.78	24,973.53	30,000.00	30,000.00	3,544.61	30,000.00
0052 CATTLEGUARDS & CULVERTS	E	2,100.00	37,148.60	50,000.00	50,000.00	0.00	50,000.00
0065 MISCELLANEOUS	E	59.98	349.36	500.00	500.00	100.00	500.00
0069 LATERAL ROAD CONSTRUCTION	E	142,802.50	359,686.91	456,950.00	456,950.00	278,002.50	456,950.00
0080 ADDRESSING - 911	E	1,365.70	389.62	5,000.00	5,000.00	0.00	5,000.00
0081 BUDGET RESERVES	E	0.00	0.00	0.00	0.00	0.00	
0210 TRANSFERS OUT	E	0.00	0.00	0.00	0.00	0.00	

ROAD & BRIDGE EXPENSES		1,028,299.51	1,494,727.51	1,647,670.00	1,647,670.00	1,196,975.37	1,711,580.00
0510 CAPITAL OUTLAY							
=====							
0900 EQUIPMENT	E	773,320.16	104,193.58	0.00	0.00	0.00	
0901 VEHICLES	E	0.00	0.00	150,000.00	150,000.00	32,371.08	
0902 IMPROVEMENTS	E	0.00	0.00	0.00	0.00	0.00	

Account Number and Title	T C	Actual Exper YEAR - 2014	Actual Exper YEAR - 2015	Org Budget YEAR - 2016	Amended Budget YEAR - 2016	Actual Exper YEAR - 2016	Prop Budget YEAR - 2017
REPORTING FUND: 0090 ROAD & BRIDGE FUND							
0903 ROAD IMPROVEMENTS	E	675,250.62	389,664.81	0.00	0.00	0.00	
0904 EQUIPMENT	E	0.00	0.00	0.00	0.00	0.00	
CAPITAL OUTLAY		1,448,570.78	493,858.39	150,000.00	150,000.00	32,371.08	0.00
ROAD & BRIDGE FUND							
Income Totals		2,613,432.68	2,165,231.17	1,797,670.00	1,797,670.00	1,385,797.23	1,711,580.00
Expense Totals		2,476,870.29	1,988,585.90	1,797,670.00	1,797,670.00	1,229,346.45	1,711,580.00

Roberts County

Capital Projects

2017-2018

900	Maint	\$25,000.00
901	SO Pickup	\$40,000.00
902	County Barn	\$300,000.00
903	Road Pickup	\$50,000.00
904	Equipment (Grader)	\$150,000.00
905	Fire Dept	\$40,000.00
906	Legal Contingencies	\$1,000,000.00
<hr/>		
	<i>Total</i>	<i>\$1,605,000.00</i>

NOTICE OF 2017 TAX YEAR PROPOSED PROPERTY TAX RATE FOR ROBERTS COUNTY

A tax rate of \$0.670000 per \$100 valuation has been proposed for adoption by the governing body of ROBERTS COUNTY. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of ROBERTS COUNTY proposes to use revenue attributable to the tax rate increase for the purpose of the rise and cost of state unfunded mandates.

PROPOSED TAX RATE	\$0.670000 per \$100
PRECEDING YEAR'S TAX RATE	\$0.658100 per \$100
EFFECTIVE TAX RATE	\$0.651515 per \$100
ROLLBACK TAX RATE	\$0.703635 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for ROBERTS COUNTY from the same properties in both the 2016 tax year and the 2017 tax year.

The rollback tax rate is the highest tax rate that ROBERTS COUNTY may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Hether Williams
Roberts County Tax Assessor-Collector
Roberts County Courthouse
300 E Commercial
Miami, TX 79059
806-868-3611
hether.williams@co.roberts.tx.us

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: September 5, 2017 at 8:00 AM at ROBERTS COUNTY COURTHOUSE, 300 E COMMERCIAL, MIAMI, TX 79059.

Second Hearing: September 8, 2017 at 8:00 AM at ROBERTS COUNTY COURTHOUSE, 300 E COMMERCIAL, MIAMI, TX 79059.

FILED
TONI RANKIN
County Clerk, Roberts County, Texas
11:00 AM
SEP 11 2017
Toni Rankin

Deputy

