

P.O. Box 148  
Anson, Texas 79501

Phone: 325-823-3741  
Fax: 325-823-4223  
Email: dale.spurgin@co.jones.tx.us



**DALE SPURGIN**  
**JONES COUNTY JUDGE**

**JAMIE JORDAN**  
**ADMINISTRATIVE ASSISTANT**

**2018**  
**PROPOSED BUDGET**

This budget will raise more total property taxes than last year's budget by \$329,562.00 (7.24%), and of that amount \$15,146.17 is tax revenue to be raised from new property added to the tax roll this year.

Outstanding Obligations \$5,610,398.33

Funds received from all sources 2016 \$7,790,764

Estimated revenues for proposed 2018 budget \$8,011,618

Estimated Proposed Total Tax Rate \$0.731643 per \$100 valuation

M&O Tax Rate \$0.660312 per \$100 valuation

I&S Tax Rate \$0.071331 per \$100 valuation

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
GENERAL PROPERTY TAXES							
10	310	110	I	ADVALOREM TAX	3,710,207	3,978,803	268,596
				GENERAL PROPERTY TAXES	3,710,207	3,978,803	268,596
OTHER TAXES							
10	318	100	I	MIXED DRINK TAX	6,000	4,500	-1,500
				OTHER TAXES	6,000	4,500	-1,500
INTERGOVERNMENTAL REVENUE							
10	330	900	i	INTERFUND LOANS			
10	330	901	I	CITY OF ANSON			
10	330	902	I	SHACKELFORD COUNTY	23,000	24,000	1,000
10	330	905	I	PAPER READY INMATES			
10	330	906	I	STATE FUNDS D.A.	27,500	27,500	0
				STATE FUNDS CRIME VICTIM COOR.			
10	330	907	I	STATE FUNDS CO JUDGE	25,200	25,200	0
				DA SALARY SUPPLEMENT	4,250		
				CA SALARY SUPPLEMENT	35,000	35,000	0
10	330	908	I	WCTCOG GRANT FUNDING			
10	330	909	I	STA FUNDS CO. ATTN.			
10	330	910	I	INCOME FROM R/B(TO A/C)			
						19,442	
						18,744	
				CITY OF STAMFORD			
				FEMA DR FIRES			
				INTERGOVERNMENTAL REVENUE	114,950	149,886	34,936

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
FEES OF OFFICE							
10	340	100	I	COUNTY-DISTRICT JUDGE			
10	340	200	I	COUNTY SHERIFF	75,000	75,000	0
10	340	205	I	COUNTY SHERIFF FINES/FEES			
10	340	207	I	SHERIFF-BONDS			
10	340	210	I	BOND FEES			
10	340	215	I	TAX SALES			
10	340	217	I	CIVIL ACTIONS			0
10	340	300	I	COUNTY-DISTRICT ATTORNEY			
10	340	400	I	COUNTY CLERK	90,000	95,000	5,000
10	340	500	I	TAX ASSESSOR-COLLECTOR	245,000	255,000	10,000
10	340	501	I	PENALTY/INTEREST ADVALOREM	85,000	95,000	10,000
10	340	505	I	ATTORNEY FEES/ADVALOREM			
10	340	700	I	DISTRICT CLERK	60,000	62,000	2,000
10	340	701	I	DC ACCT CLOSURE/EXCESS FNDS			
10	340	800	I	IV-D ATTN. GENERAL FEES			
10	340	899	I	JUSTICE OF THE PEACE	35,000	38,000	3,000
				FEES OF OFFICE	590,000	620,000	30,000
FINES AND FORFEITURES							
10	350	101	I	COURT COST J.P.			
10	350	202	I	COURT COST D.C.			
10	350	303	I	COURT COST JUV. PROB.			
10	350	404	I	BOND FORFEITURES			
				FINES AND FORFEITURES			
INTEREST EARNINGS							
10	360	100	I	INTEREST-GF	3,200	3,300	100
				INTEREST EARNINGS	3,200	3,300	100

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
MISCELLANEOUS							
10	361	100	I	MISCELLANEOUS	130,000	100,000	-30,000
10	361	101	I	MISC.-TAXABLE SALES			
10	361	102	I	REIMB. CIDC/IHC			
10	361	103	I	REIMB. ELECTIONS	10,000		-10,000
10	361	200	I	ATTN. FEES/RESTITUTION	4,000	3,000	-1,000
10	361	400	I	SEPTIC INSPECTIONS	15,000	11,000	-4,000
				REIMB FROM HOUSING/MED			
				68A INSPECTIONS	0		0
				HAVA GRANT/ELECTION EQUIPMENT			
				CO ATT PRETRIAL DIVERSION FUND			
				INTERFUND ADVANCE REC R&B 2			
				INTERFUND ADVANCE REC R&B 3			
				COLLECTION OFFICER R/B TRANSFER	12,790	12,813	23
				REVENUE FROM JAIL BED RENTALS	420,000	100,000	-320,000
				REVENUE FROM JAIL BED RENTALS CO			
				INCOME FROM GF SURPLUS FUNDS	181,102	317,677	136,575
				MISCELLANEOUS	772,892	544,490	-228,402

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COUNTY JUDGE</b>							
10	400	101	E	SALARY	67,886	68,129	243
10	400	104	E	DEPUTIES	25,589	26,187	598
10	400	201	E	SOCIAL SECURITY	7,151	7,215	64
10	400	202	E	HOSPITAL INSURANCE	16,778	18,107	1,329
10	400	203	E	CDRS	15,302	14,779	-522
10	400	204	E	WORKERS COMPENSATION	317	259	-57
10	400	205	E	WITHOLDING			
10	400	206	E	UNEMPLOYMENT COMPENSATION	49	50	1
10	400	208	E	INSURANCE DED.			
10	400	240	E	TRAVEL	500	500	0
10	400	310	E	OFFICE SUPPLIES	1,300	1,300	0
10	400	311	E	POSTAGE	500	500	0
10	400	420	E	TELEPHONE			
10	400	427	E	TRAINING AND EDUCATION	1,000	1,000	0
10	400	572	E	NEW EQUIPMENT			
10	400	573	E	COPIER LEASE			
10	400	574	E	COPIER PURCHASE			
				COUNTY JUDGE	136,372	138,027	1,655

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>MISC. COMMISSIONERS COURT</b>							
10	401	101	E	COMP TIME			
10	401	201	E	SOCIAL SECURITY			
10	401	202	E	HOSPITAL INSURANCE			
10	401	203	E	CDRS			
10	401	204	E	WORKERS COMPENSATION	2,200	2,200	0
10	401	206	E	UNEMPLOYMENT COMPENSATION			
10	401	310	E	OFFICE SUPPLIES	500	500	0
10	401	313	E	SOFTWARE UPDATES	15,000	15,000	0
10	401	331	E	STATE FEES/DEFICIT UNEMPLOYMENT	4,000	4,000	0
10	401	335	E	TAX REFUND			
10	401	401	E	AUDIT	22,650	23,500	850
10	401	402	E	FIRE DEPARTMENTS	36,000	36,000	0
10	401	403	E	SEPTIC INSPECTIONS	12,000	12,000	0
10	401	406	E	APPRAISAL DISTRICT	119,856	128,333	8,477
10	401	407	E	PROFESSIONAL SERVICES	11,881	11,658	-223
10	401	415	E	HISTORICAL COMMITTEE			
10	401		E	CRIME VICTIMS			
10	401		E	CRIME STOPPERS			
				TEXANS FEEDING TEXANS GRANT PROGRAM	1,000	1,000	0
10	401	416	E	ATTORNEY FEES/BOND	18,000	18,000	0
				ATTORNEY FEE - JUV			
				APPEALS	10,000	10,000	0
10	401	420	E	COMMUNICATION	43,000	60,000	17,000
10	401	430	E	ADVERTISING	1,750	1,750	0
10	401	481	E	MEMBERSHIP DUES	4,000	4,000	0
10	401	482	E	PUBLIC OFFICIAL INSURANCE	13,000	13,000	0
10	401	483	E	LAW LIABILITY INSURANCE	12,500	12,500	0
10	401	484	E	GENERAL LIABILITY			
10	401	490	E	INSURANCE-PROP-LIAB-CLAIMS	4,000	4,000	0
10	401	491	E	DEDUCTIBLE LIABILITY			
10	401	496	E	STATE FEES-REFUNDS			
10	401	497	E	CHILD ABUSE FUND	0	0	
10	401	498	E	WORK CREW			
10	401	493	E	CONTINGENCY	100,000	100,000	0
10	401	499	E	BANK FEES	500	500	0
				MAINTENANCE ON COPIERS	13,000	13,000	0
				COPIER MAINTENANCE-LEASE			
				IND. DEFENSE GRANT EQUIPMENT			
				REDISTRICTING ATT FEES			
				MISC. COMMISSIONERS COURT	444,837	470,941	26,104

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COUNTY CLERK</b>							
10	403	101	E	SALARY	43,626	43,865	239
10	403	104	E	CHIEF DEPUTY	26,189	26,187	-2
10	403	105	E	CHIEF DEPUTY	2,680	27,082	24,402
10	403	108	E	EXTRA HELP	0		
10	403	201	E	SOCIAL SECURITY	5,546	7,431	1,885
10	403	202	E	HOSPITAL INSURANCE	16,778	27,160	10,382
10	403	203	E	CDRS	11,867	15,221	3,353
10	403	204	E	WORKERS COMPENSATION	246	267	21
10	403	205	E	WITHHOLDING			
10	403	206	E	UNEMPLOYMENT COMPENSATION	55	32	-23
10	403	208	E	INSURANCE DED.			
10	403	301	E	OFFICE SUPPLIES	6,750	6,750	0
10	403	311	E	POSTAGE	2,700	2,700	0
10	403	420	E	TELEPHONE			
10	403	427	E	TRAINING AND EDUCATION	2,000	2,000	0
10	403	482	E	INSURANCE/ BOND	1,000	1,000	0
10	403	496	E	STATE FEES-BIR. CERTI.			
10	403	572	E	NEW EQUIPMENT			
10	403	573	E	COPIER LEASE			
10	403	574	E	COPIER PURCHASE			
				COUNTY CLERK	119,437	159,695	40,258

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>VETERANS SERVICE OFFICER</b>							
10	405	101	E	SALARY	36,223	29,120	-7,103
10	405	108	E	SALARY-GREEN THUMB EMP.			
10	405	201	E	SOCIAL SECURITY	2,771	2,228	-543
10	405	202	E	HOSPITAL INSURANCE	8,389		-8,389
10	405	203	E	CDRS	5,930	4,563	-1,367
10	405	204	E	WORKERS COMPENSATION	123	80	-43
10	405	205	E	WITHOLDING			
10	405	206	E	UNEMPLOYMENT COMPENSATION	68	26	-42
10	405	208	E	INSURANCE DEDUCTION			
10	405	225	E	TRAVEL	2,600		-2,600
10	405	240	E	NON-COUNTY TRAVEL	600	1,000	400
10	405	310	E	OFFICE SUPPLIES/OPERATING EXPENSES	1,300	1,300	0
10	405	311	E	POSTAGE	600	600	0
10	405	420	E	TELEPHONE			
10	405	427	E	TRAINING AND EDUCATION	750	750	0
10	405	572	E	NEW EQUIPMENT			
				VETERANS SERVICE OFFICER	59,354	39,667	-19,687

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>DISTRICT ATTORNEY</b>							
10	435	101	E	SALARY-INVESTIGATOR	39,648	39,936	288
10	435	104	E	DEPUTIES	33,204	33,446	242
				DA SUPPLEMENT	3,500	3,500	0
10	435	201	E	SOCIAL SECURITY	5,573	5,614	41
10	435	202	E	HOSPITAL INSURANCE	16,778	18,107	1,329
10	435	203	E	CDRS	11,926	11,499	-427
10	435	204	E	WORKERS COMPENSATION	701	665	-37
10	435	205	E	WITHOLDING			
10	435	206	E	UNEMPLOYMENT COMPENSATION	139	58	-81
10	435	208	E	INSURANCE DEDUCTION			
10	435	225	E	TRAVEL	5,200	3,000	-2,200
10	435	310	E	OFFICE SUPPLIES	3,000	3,000	0
10	435	311	E	POSTAGE	500	500	0
10	435	409	E	DRUG ANALYSIS	4,000	4,000	0
10	435	410	E	PROSECUTION EXPENSE	10,000	25,000	15,000
10	435	420	E	TELEPHONE			
10	435	427	E	TRAINING AND EDUCATION	1,500	1,500	0
10	435	450	E	MAINT. REPAIRS	500	500	0
10	435	482	E	INSURANCE	550	550	0
10	435	572	E	NEW EQUIPMENT			
10	435	573	E	COPIER LEASE			
10	435	574	E	COPIER PURCHASE			
				DISTRICT ATTORNEY	136,719	150,875	14,155

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>DISTRICT JUDGE</b>							
10	436	104	E	SALARY-COURT ADMINISTRATOR	36,609	36,837	228
10	436	201	E	SOCIAL SECURITY	2,801	2,818	17
10	436	202	E	HOSPITAL INSURANCE	8,389	9,053	664
10	436	203	E	CDRS	5,993	5,772	-221
10	436	204	E	WORKERS COMPENSATION	124	101	-23
10	436	205	E	WITHOLDING			
10	436	206	E	UNEMPLOYMENT COMPENSATION	70	29	-40
10	436	208	E	INSURANCE DEDUCTION			
10	436	225	E	JUV. JUDGE TRAVEL	2,400	2,400	0
10	436	310	E	OFFICE SUPPLIES	2,600	2,600	0
10	436	311	E	POSTAGE	2,000	2,000	0
				DIST ATTN-PROTEM			
				COURT APPOINTED ATTORNEY-MISD	18,000	18,000	0
10	436	400	E	COURT APPOINTED ATTORNEY	120,000	100,000	-20,000
				COURT APPOINTED ATTORNEY-CIVIL	23,000	43,000	20,000
				COURT APPOINTED ATTORNEY-OTHER	12,000	12,000	0
10	436	409	E	PSY. DETENTION INVESTIGAT	6,000	6,000	0
10	436	410	E	CAPITAL MURDER EXP			
10	436	420	E	TELEPHONE			
10	436	427	E	TRAINING AND EDUCATION	1,100	1,100	0
10	436	450	E	MAINT. REPAIR	190	190	0
10	436	499	E	MISC. 7TH JUD. DISTRICT	2,465	2,465	0
10	436	572	E	NEW EQUIPMENT			
10	436	573	E	COPIER LEASE			
10	436	574	E	COPIER PURCHASE			
				DISTRICT JUDGE	243,740	244,366	626



					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>JUSTICE OF THE PEACE</b>							
10	455	101	E	SALARY	44,106	44,225	119
10	455	104	E	CHIEF DEPUTY	27,089	27,394	305
				DEPUTY	25,275	25,563	288
10	455	106	E	DEATH INVESTIGATOR	1,700	1,700	0
10	455	108	E	PART TIME HELP			
10	455	201	E	SOCIAL SECURITY	7,510	7,564	54
10	455	202	E	HOSPITAL INSURANCE	25,167	27,160	1,993
10	455	203	E	CDRS	16,070	16,382	311
10	455	204	E	WORKERS COMPENSATION	333	272	-61
10	455	205	E	WITHOLDING			
10	455	206	E	UNEMPLOYMENT COMPENSATION	104	43	-61
10	455	208	E	INSURANCE DED.			
10	455	225	E	MILEAGE	600	600	0
10	455	310	E	OFFICE SUPPLIES	2,500	2,500	0
10	455	311	E	POSTAGE	1,200	1,200	0
10	455	312	E	SOFTWARE UPDATE			
10	455	410	E	AUTOPSY	35,000	40,000	5,000
10	455	420	E	TELEPHONE			
10	455	427	E	TRAINING AND EDUCATION	1,500	1,500	0
10	455	496	E	STATE FEES			
10	455	498	E	CIVIL SERVICE FEE			
10	455	572	E	NEW EQUIPMENT			
10	455	573	E	COPIER LEASE			
				JUSTICE OF THE PEACE	188,154	196,104	7,950

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COUNTY ATTORNEY</b>							
10	475	101	E	SALARY	74,526	74,818	292
10	475	104	E	DEPUTIES	25,589	26,187	598
				SUPPLEMENTAL SALARY			
10	475	201	E	SOCIAL SECURITY	7,659	7,727	68
10	475	202	E	HOSPITAL INSURANCE	16,778	18,107	1,329
10	475	203	E	CDRS	16,389	15,828	-561
10	475	204	E	WORKERS COMPENSATION	44	44	-1
10	475	205	E	WITHOLDING			
10	475	206	E	UNEMPLOYMENT COMPENSATION	51	21	-30
10	475	208	E	INSURANCE DED.			
10	475	310	E	OFFICE SUPPLIES	2,000	2,000	0
				DRUG ANALYSIS/PROSECUTION EXP	2,000	2,000	0
10	475	311	E	POSTAGE	1,600	1,600	0
10	475	420	E	TELEPHONE	0	0	
10	475	427	E	TRAINING AND EDUCATION	1,000	1,000	0
10	475	450	E	MAIN-REPAIR	0	0	
10	475	572	E	NEW EQUIPMENT	0	0	
				PRETRIAL DIVERSION FUND	0	0	
				COUNTY ATTORNEY	147,636	149,331	1,695

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>GENERAL ELECTION</b>							
				COUNTY CLERK PROGRAMING SALARY	4,295	4,295	0
				ELECTION WORKERS			0
10	490	201	E	SOCIAL SECURITY	329	329	0
10	490	204	E	WORKERS COMPENSATION	66	63	-3
				UNEMPLOYMENT COMPENSATION			0
				CDRS	703	673	-30
				TRAVEL			
10	490	310	E	OPERATING SUPPLIES	20,000	20,000	0
				POSTAGE			0
10	490	427	E	TRAINING AND EDUCATION	1,000	1,000	0
10	490	460	E	RENT	500	500	0
10	490	487	E	ELECTION CLERKS	10,000	10,000	0
10	490	488	E	ELECTION JUDGE	4,500	4,500	0
10	490		E	ELECTION EQUIPMENT/MAINTENANCE	13,000	14,500	1,500
				GENERAL ELECTION	54,392	55,859	1,467
<b>COUNTY AUDITOR</b>							
10	495	101	E	SALARY	47,464	47,466	2
10	495	104	E	ASSISTANT AUDITOR/COLLECTIONS	34,269	34,570	301
				CHIEF DEPUTY			
10	495	201	E	SOCIAL SECURITY	6,253	6,276	23
10	495	202	E	HOSPITAL INSURANCE	16,778	18,107	1,329
10	495	203	E	CDRS	13,380	12,855	-525
10	495	204	E	WORKERS COMPENSATION	277	226	-51
10	495	205	E	WITHOLDING			
10	495	206	E	UNEMPLOYMENT COMPENSATION	155	65	-90
10	495	208	E	INSURANCE DED.			
10	495	310	E	OFFICE SUPPLIES	3,000	3,000	0
10	495	311	E	POSTAGE	350	350	0
10	495	312	E	COLLECTION EXPENSE			
10	495	313	E	SOFTWARE	3,000	3,000	0
10	495	420	E	TELEPHONE			
10	495	427	E	TRAINING AND EDUCATION	1,500	1,500	0
10	495	572	E	NEW EQUIPMENT			
				COUNTY AUDITOR	126,425	127,413	988

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COUNTY TREASURER</b>							
10	497	101	E	SALARY	42,126	42,426	300
10	497	108	E	PART TIME HELP	0		
10	497	201	E	SOCIAL SECURITY	3,223	3,246	23
10	497	202	E	HOSPITAL INSURANCE	8,389	9,053	664
10	497	203	E	CDRS	6,896	6,648	-248
10	497	204	E	WORKERS COMPENSATION	143	117	-26
10	497	205	E	WITHOLDING			
10	497	206	E	UNEMPLOYMENT COMPENSATION			
10	497	207	E	DEFERRED COMP			
10	497	208	E	INSURANCE DED.			
10	497	310	E	OFFICE SUPPLIES	2,500	2,500	0
10	497	311	E	POSTAGE	1,500	1,500	0
10	497	312	E	SOFTWARE	1,600	1,600	0
10	497	413	e	BONDS			
10	497	420	E	TELEPHONE			
10	497	427	E	TRAINING AND EDUCATION	1,100	1,100	0
10	497	572	E	NEW EQUIPMENT			
				COUNTY TREASURER	67,476	68,189	713

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>TAX ASSESSOR/COLLECTOR</b>							
10	499	101	E	SALARY	45,126	45,126	0
10	499	104	E	CHIEF DEPUTY	83,787	84,469	682
10	499	105	E	DEPUTY	25,276	25,563	287
10	499	108	E	PART TIME HELP	13,832	13,832	0
10	499	111	E	COMP TIME			
10	499	201	E	SOCIAL SECURITY	12,854	12,928	74
10	499	202	E	HOSPITAL INSURANCE	41,945	45,266	3,321
10	499	203	E	CDRS	27,505	26,481	-1,024
10	499	204	E	WORKERS COMPENSATION	569	465	-105
10	499	205	E	WITHOLDING			
10	499	206	E	UNEMPLOYMENT COMPENSATION	235	99	-137
10	499	207	E	DEFERRED COMP			
10	499	208	E	INSURANCE DED.			
				SUBCONTRACTOR BOND			
10	499	209	E	CONTRACT LABOR			
10	499	215	E	MISC PAYROLL DEDUCTIONS			
10	499	310	E	OFFICE SUPPLIES	6,400	6,400	0
10	499	311	E	POSTAGE	8,188	7,921	-267
10	499	405	E	PROFESSIONAL SERVICES			
10	499	406	E	REFUNDS			
10	499	414	E	RTS			
10	499	416	E	ATTORNEY FEES-DELIQ. TAX			
10	499	417	E	VOTER REGISTRATION	8,160	8,390	230
10	499	420	E	TELEPHONE			
10	499	427	E	TRAINING AND EDUCATION	3,150	3,350	200
10	499	460	E	RENT	2,900	2,200	-700
10	499	571	E	COMPUTER UPDATE	300	300	0
10	499	572	E	NEW EQUIPMENT			
10	499	573	E	COPIER LEASE			
10	499	574	E	COPIER PURCHASE			
				TAX ASSESSOR/COLLECTOR	280,227	282,789	2,561

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COURTHOUSE BUILDING</b>							
10	510	101	E	SALARY-MAINTENANCE	29,294	30,191	897
10	510	111	E	COMP TIME			
10	510	201	E	SOCIAL SECURITY	2,241	2,310	69
10	510	202	E	HOSPITAL INSURANCE	8,389	9,053	664
10	510	203	E	CDRS	4,795	4,731	-65
10	510	204	E	WORKERS COMPENSATION	830	819	-11
10	510	205	E	WITHOLDING			
10	510	206	E	UNEMPLOYMENT COMPENSATION	58	24	-34
10	510	208	E	INSURANCE DED.			
10	510	310	E	OPERATING SUPPLIES	10,500	10,500	0
10	510	427	E	TRAINING AND EDUCATION	500	500	0
10	510	440	E	UTILITIES	32,000	32,000	0
10	510	450	E	MAINTENANCE	30,000	30,000	0
10	510	482	E	INSURANCE	14,000	16,000	2,000
10	510	572	E	NEW EQUIPMENT			
				COURTHOUSE BUILDING	132,608	136,127	3,519

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>GOODWIN BUILDING</b>							
10	511	440	E	UTILITIES	5,000	6,000	1,000
10	511	450	E	MAINTENANCE	2,000	2,000	0
10	511	490	E	INSURANCE PROPERTY	1,100	1,100	0
				GOODWIN BUILDING	8,100	9,100	1,000
<b>JAIL</b>							
10	512	101	E	JAIL ADMINISTRATOR	39,648	36,899	-2,749
				ASSISTANT JAIL ADMINISTRATOR	33,325	33,800	475
10	512	103	E	WORK CREW COORDINATOR	29,449	29,744	295
10	512	104	E	JAILERS	478,139	495,102	16,963
				TRANSPORT OFFICERS	69,310	27,810	-41,500
10	512	105	E	BONDSMAN			
10	512	108	E	PART TIME HELP		20,000	
10	512	111	E	OVER TIME		40,000	
10	512	201	E	SOCIAL SECURITY	49,715	52,277	2,562
10	512	202	E	HOSPITAL INSURANCE	176,169	190,120	13,951
10	512	203	E	CDRS	106,384	107,082	698
10	512	204	E	WORKERS COMPENSATION	11,250	11,123	-126
10	512	205	E	WITHOLDING			
10	512	206	E	UNEMPLOYMENT COMPENSATION	1,148	532	-616
				CONTRACT LABOR			
10	512	208	E	INSURANCE DED.			
10	512	215	E	MISC PAYROLL DEDUCTIONS			
10	512	310	E	OPERATING SUPPLIES	35,000	53,000	18,000
10	512	333	E	GROCERIES	180,000	92,000	-88,000
10	512	405	E	PROF. SERVICES-EVALUTION	4,000	4,000	0
10	512	412	E	PRISONER DETENTION			
10	512	413	E	PRISONER CARE	0	0	
				TRANSPORT EXPENSE/MILEAGE			
10	512	415	E	PRISONER CARE-INDEGENT			
10	512	427	E	TRAINING AND EDUCATION	7,500	7,500	0
10	512	440	E	UTILITIES	60,000	60,000	0
10	512	450	E	MAINTENANCE	40,000	40,000	0
10	512	482	E	INSURANCE	13,000	13,000	0
10	512	572	E	NEW EQUIPMENT		8,000	
10	512	575	E	EXPANSION PROJECT EXPENDITURES CO			
				EXPANSION PROJECT EXPENDITURES FED			
10	512	580	E	EXPENDITURES NEW JAIL			
				JAIL	1,334,037	1,321,989	-12,048

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>PATROL CAR</b>							
10	540	330	E	GAS/OIL	50,000	50,000	0
	540	354	E	TIRES/TUBES 04 VOID CKS			
10	540	453	E	TIRES/TUBES	4,500	5,000	500
10	540	454	E	PARTS & REPAIRS	8,500	11,000	2,500
10	540	482	E	INSURANCE	9,000	9,000	0
10	540	572	E	VEHICLE EQUIPMENT		1,500	
				VEHICLE REPAIR-INSURANCE			
10	540	574	E	CAPITAL EQUIPMENT	35,000	42,000	7,000
10	540	575	E	CAPITAL LEASE-PRIN			
10	540	576	E	CAPITAL LEASE-INT			
				PATROL CAR	107,000	118,500	11,500
<b>CONSTABLE</b>							
10	550	101	E	SALARY	23,713	22,519	-1,194
10	550	201	E	SOCIAL SECURITY	1,814	1,723	-91
10	550	202	E	HOSPITAL INSURANCE	8,389	9,053	664
10	550	203	E	CDRS	3,882	3,529	-353
10	550	204	E	WORKERS COMPENSATION	410	367	-44
10	550	205	E	WITHOLDING			
10	550	208	E	INSURANCE DED.			
10	550	225	E	TRAVEL			
10	550	310	E	OFFICE SUPPLIES/OPERATING EXPENSE	2,000	2,500	500
10	550	311	E	OPERATING EXPENSE			
10	550	311	E	CIVIL ACTION			
				FUEL, OIL	4,000	3,000	-1,000
10	550	420	E	TELEPHONE			
10	550	427	E	TRAINING AND EDUCATION	600	600	0
10	550	573	E	NEW EQUIPMENT-VEHICLE	500	1,000	500
				CAPITAL EQUIPMENT			
				CONSTABLE	45,308	44,291	-1,018

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>SHERIFF</b>							
10	560	101	E	SALARY	46,501	44,895	-1,606
10	560	102	E	CHIEF DEPUTY	38,288	36,899	-1,389
10	560	103	E	TELECOMMUNICATIONS			
10	560	104	E	DEPUTIES	182,321	180,565	-1,756
10	560	105	E	SECRETARY	29,605	29,848	243
10	560	108	E	EXTRA HELP SEC DEPUTY 4 MONTHS			
10	560	111	E	OVER TIME		22,000	
10	560	201	E	SOCIAL SECURITY	22,699	24,037	1,338
10	560	202	E	HOSPITAL INSURANCE	67,112	72,427	5,315
10	560	203	E	CDRS	48,572	49,236	664
10	560	204	E	WORKERS COMPENSATION	4,724	3,389	-1,336
10	560	205	E	WITHOLDING			
10	560	206	E	UNEMPLOYMENT COMPENSATION	479	199	-280
10	560	208	E	INSURANCE DED.			
10	560	215	E	MISC PAYROLL DEDUCTIONS			
10	560	310	E	OPERATING EXPENSE	20,000	23,100	3,100
				ESTRAYS	1,000	1,000	0
10	560	405	E	PROF. SERVICES-EVALUTION			
10	560	406	E	FEE/FINES			
10	560	408	E	INVESTIGATION EXP.	4,000	7,000	3,000
10	560	420	E	COMMUNICATION	15,000	15,000	0
10	560	425	E	TRANSPORTATION-PRISONERS	0	0	
10	560	427	E	TRAINING AND EDUCATION	5,000	5,000	0
10	560	570	E	SOFTWARE			
10	560	571	E	NEW EQUIPMENT GRANT		1,800	
10	560	572	E	NEW EQUIPMENT		17,380	
10	560	573	E	COPIER LEASE			
10	560	574	E	COPIER PURCHASE			
				SHERIFF	485,301	533,775	48,474

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COMMUNICATIONS-911</b>							
10	563	101	E	SALARY	32,722	32,947	225
10	563	105	E	TELECOMMUNICATORS	113,743	110,219	-3,524
10	563	108	E	EXTRA HELP	12,500	12,500	0
10	563	111	E	OVER TIME		20,000	
10	563	201	E	SOCIAL SECURITY	12,161	13,438	1,278
10	563	202	E	HOSPITAL INSURANCE	41,945	45,266	3,321
10	563	203	E	CDRS	26,023	27,527	1,504
10	563	204	E	WORKERS COMPENSATION	539	483	-56
10	563	206	E	UNEMPLOYMENT COMPENSATION	304	133	-170
10	563	208	E	INS. DEDUCTIBLE			
10	563	310	E	OPERATING EXPENSE	5,000	5,000	0
				PROFESSIONAL SERVICES	1,000	1,000	0
10	563	352	E	MAINTENANCE AGREEMENTS	1,500	1,500	0
10	563	420	E	COMMUNICATION	2,500	2,500	0
10	563	427	E	TRAINING AND EDUCATION	3,500	3,500	0
10	563	428	E	TRAINING/EDU - GRANT FUNDED			
10	563	572	E	NEW EQUIPMENT			
10	563	573	E	COPIER LEASE			
10	563	574	E	COPIER PURCHASE			
				COMMUNICATIONS-911	253,436	276,015	22,579

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>ADULT PROBATION</b>							
10	571	310	E	OFFICE SUPPLIES	400	400	0
10	571	352	E	MAINTENANCE AGREEMENTS			
10	571	420	E	TELEPHONE	3,000	3,000	0
10	571	440	E	UTILITIES	5,000	5,000	0
10	571	450	E	MAINTENANCE/REPAIRS	1,000	1,000	0
10	571	482	E	INSURANCE	1,600	1,600	0
10	571	572	E	NEW EQUIPMENT			
10	571	573	E	COPIER LEASE			
10	571	574	E	COPIER PURCHASE			
				ADULT PROBATION	11,000	11,000	0
<b>DEPT. OF PUBLIC SAFETY</b>							
10	580	310	E	OFFICE SUPPLIES	100	100	0
10	580	420	E	TELEPHONE	1,500	1,500	0
10	580	450	E	MAINTENANCE	0	0	
10	580	572	E	NEW EQUIPMENT			
				DEPT. OF PUBLIC SAFETY	1,600	1,600	0
<b>HEALTH AND WELFARE</b>							
10	630	425	E	TRANSPORTATION			
10	630	491	E	BURIALS	6,000	6,000	0
10	630	492	E	COMMITMENTS	5,000	5,000	0
10	630	493	E	COMMODITIES			
10	630	494	E	MEDICINE			
10	630	495	E	MH-MR	3,000	3,000	0
				HEALTH AND WELFARE	14,000	14,000	0
<b>INDEGENT HEALTH CARE</b>							
10	640	405	E	PROFESSIONAL SERVICES IHC	120,000	88,586	-31,414
				PRISONER CARE-INDIGENT	75,000	75,000	0
				INDEGENT HEALTH CARE	195,000	163,586	-31,414

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>EXTENSION SERVICE</b>							
10	665	101	E	SALARY	35,048	35,286	238
10	665	104	E	DEPUTIES	30,029	30,139	110
10	665	108	E	PART TIME HELP	8,840	8,840	0
10	665	201	E	SOCIAL SECURITY	5,655	5,681	27
10	665	202	E	HOSPITAL INSURANCE	8,389	9,053	664
10	665	203	E	CDRS	6,363	6,108	-255
10	665	204	E	WORKERS COMPENSATION	250	204	-46
10	665	205	E	WITHOLDING			
10	665	206	E	UNEMPLOYMENT COMPENSATION	163	69	-94
10	665	208	E	INSURANCE DED.			
10	665	225	E	TRAVEL	14,000	14,000	0
10	665	240	E	SPL TRAVEL EXT. AGENT	2,750	2,750	0
10	665	241	E	SPL TRAVEL CO. AGENT	4,750	4,750	0
10	665	242	E	TRAVEL CIR.DIRECTOR			
10	665	310	E	OFFICE SUPPLIES	2,750	2,750	0
10	665	311	E	POSTAGE	500	500	0
10	665	312	E	SOFTWARE			
10	665	420	E	TELEPHONE			
10	665	572	E	NEW EQUIPMENT/OFFICE FURNITURE			
10	665	573	E	COPIER LEASE			
10	665	574	E	COPIER PURCHASE			
10	665	576	E	COMPUTER GRANT			
				OFFICE FURNITURE			
				EXTENSION SERVICE	119,487	120,131	645

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>GENERAL FUND EXPENSE</b>						
				15,674	15,563	-111
			EMERGENCY MANAGEMENT FUND			
			AGENCY ON AGING	0	0	
			JUVENILE PROBATION TOTAL	30,414	30,414	0
			ROAD AND BRIDGE MOTOR VEH SUPP	80,000	80,000	0
10	800	208	E SELF INSURANCE GAP FUND	70,000	50,000	-20,000
			COURTHOUSE SECURITY	54,697	56,097	1,400
			AUTO THEFT CASH MATCH			
			COUNTY ATTORNEY SUPP SOCIAL SEC			
			COPIER/TECHNOLOGY FUND	28,000	20,000	-8,000
			GENERAL FUND EXPENSES	278,785	252,074	-26,711
<b>GENERAL FUND</b>						
			INCOME BUDGET TOTALS	5,197,249	5,300,979	103,730
			EXPENSE BUDGET TOTALS	5,199,773	5,300,979	101,206
<b>BALANCE GENERAL FUND BUDGET</b>				-2,524	0	

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>JP TECHNOLOGY FUND</b>							
INCOME JP							
12	360	100	I	JP TECH FEES INCOME	2,900	3,600	700
				INCOME JP	2,900	3,600	700
INTEREST							
12	360	100	I	INTEREST JP TECH			
				INTEREST			
				COPIER LEASE			
12	400	309	E	JP TECH FUND EXPENSES	2,900	3,600	700
12	400	573	E	SOFTWARE UPDATE			
				EXPENDITURES	2,900	3,600	700
<b>JP TECHNOLOGY FUND</b>							
				INCOME BUDGET TOTALS	2,900	3,600	700
				EXPENSE BUDGET TOTALS	2,900	3,600	700

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>V.I.T. INTEREST FUND</b>							
INTEREST EARNINGS							
13	360	100	I	INTEREST INCOME-V.I.T.			
13	360	200	I	VIT INCOME MISC			
				INTEREST EARNINGS			
VIT EXPENSES							
13	400	101	E	salary supplement			
13	400	201	E	social security			
13	400	203	E	cdrs			
13	400	204	E	workers comp			
13	400	206	E	unemployment compensation			
13	400	310	E	VIT EXPENDITURES			
13	400	312	E	BTPE training/registration			
				software update			
				VIT EXPENSES			
<b>V.I.T. INTEREST FUND</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>CO. ATT. SUPPLEMENT SALARY</b>						
TRANSFERS/BALANCING ACCTS						
14	200	100	I	TRANSFERS OUT		
14	200	110	I	TRANSFER IN-CO ATTN FUND		
14	200	999	I	BALANCING ACCT CASS		
				TRANSFERS/BALANCING ACCTS		
INTEREST INCOME						
14	360	100	I	INTEREST		
				INTEREST INCOME		
CO ATTN FUND INCOME						
14	361	100	I	CO ATTN STATE COMPROLLER		
14	361	500	I	MISC INCOME		
				TRANSFER FROM COUNTY ATT. SS		
				CO ATTN FUND INCOME		
CO ATTN SALARY COMPENSATION						
14	475	101	E	CO ATTN SALARY		
14	475	102	E	CO ATTN SEC SALARY		
14	475	201	E	SOCIAL SECURITY		
14	475	203	E	CDRS		
14	475	204	E	WORKERS COMPENSATION		
14	475	205	E	WITHOLDING		
14	475	206	E	UNEMPLOYMENT COMPENSATION		
				CO ATTN SALARY COMPENSATION		
<b>CO. ATTN. SUPPLEMENT SAL</b>						
INCOME BUDGET TOTALS						
EXPENSE BUDGET TOTALS						

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COURTHOUSE SECURITY FUND</b>							
INTEREST INCOME							
15	360	100	I	INTEREST	7		
				INTEREST INCOME	7		
SEC. FUND INCOME							
15	361	100	I	FEES-COUNTY CLERK			
15	361	103	I	FEES-COUNTY CLERK	3,400	3,600	200
15	361	200	I	FEES-DISTRICT CLERK			
15	361	300	I	FEES-JP	2,900	4,200	1,300
15	361	700	I	FEES-DC	1,400	1,200	-200
				TRANSFER SURPLUS JURY FUNDS	15,073	13,646	-1,427
				SEC. FUND INCOME	22,773	22,646	-127
EXPENSES							
15	400	101	E	BALIFF	17,514	17,514	0
15	400	201	E	SOCIAL SECURITY	1,340	1,340	0
15	400	203	E	CDRS	2,867	2,744	-123
15	400	204	E	WORKERS COMP	59	48	-11
15	400	205	E	WITHOLDING			
15	400	206	E	UNEMPLOYMENT COMPENSATION			
15	400	310	E	OPERATING EXPENSE	1,000	1,000	0
				EXPENSES	22,780	22,646	-134
<b>COURTHOUSE SECURITY FUND</b>							
				INCOME BUDGET TOTALS	22,780	22,646	-134
				EXPENSE BUDGET TOTALS	22,780	22,646	-134

			2017	2018	CHANGE
			BUDGET	BUDGET	+/-
<b>SECURITY POSITION</b>					
<b>INCOME</b>					
		JURY FUND			
		COURTHOUSE SECURITY FUND			
		GENERAL FUND	54,697	56,097	1,400
		MISC			
		<b>INCOME</b>	<b>54,697</b>	<b>56,097</b>	<b>1,400</b>
<b>EXPENSE</b>					
		SALARY	34,745	35,387	642
		COMP TIME			
		SOCIAL SECURITY	2,658	2,707	49
		HOSPITAL INSURANCE	8,389	9,053	664
		GAP INSURANCE	800	800	0
		CDRS	5,688	5,545	-143
		WORKERS COMPENSATION	601	576	-25
		UNEMPLOYMENT COMPENSATION	66	28	-38
		TELEPHONE			
		TELEPHONE/TRAVEL/MISC	1,500	2,000	500
		TRAVEL			
		NEW EQUIPMENT	250		-250
		<b>EXPENSE</b>	<b>54,697</b>	<b>56,097</b>	<b>1,399</b>
		<b>SECURITY POSITION</b>			
		INCOME TOTALS	54,697	56,097	1,400
		EXPENSE TOTALS	54,697	56,097	1,399

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>RECORDS MANAGEMENT FUND</b>							
INTEREST INCOME							
16	360	100	I	INCOME	20	20	0
				INTEREST INCOME	20	20	0
REC. MGMT FUND INCOME							
16	361	100	I	FEES-CO CLERK			
16	361	200	I	FEES-DIST CLERK	5,750	4,300	-1,450
16	361	300	I	MISC. INCOME			
				REC. MGMT FUND INCOME	5,750	4,300	-1,450
EXPENSES							
16	400	500	E	REC. MGMT. EXPENDITURES	5,770	4,320	-1,450
16	400	999	E	DIST CLERK REC MGMT			
				EXPENSES	5,770	4,320	-1,450
<b>RECORDS MANAGEMENT FUND</b>							
				INCOME BUDGET TOTALS	5,770	4,320	-1,450
				EXPENSE BUDGET TOTALS	5,770	4,320	-1,450

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>RECORDS MGMT-CO. CLERK</b>							
REC MGMT INCOME							
17	340	300	I	CO CLERK REC MGMT INCOME	32,000	33,000	1,000
				TRANSFER SURPLUS RECORDS MGMT CC	0		
INTEREST							
17	360	100	I	INTEREST-REC MGMT	40	42	2
				REC MGMT INCOME	32,040	33,042	1,002
EXPENSES							
17	400	310	E	SALARY	15,235		-15,235
17	400	573	E	SOCIAL SECURITY	1,165		-1,165
				HOSPITAL INSURANCE			
				GAP INSURANCE	800		-800
				CDRS	2,494		-2,494
				WORKERS COMP	52		-52
				UNEMPLOYMENT COMPENSATION	27		-27
				TRANSFER TO GF FOR SALARY/BENEFITS		19,442	
				SUPPLIES			
				PART TIME HELP			
				OPERATING EXPENSES			
				SOFTWARE	6,800	6,800	0
				EXPENSES	26,573	26,242	-331
<b>RECORDS MGMT-CO. CLERK</b>							
				INCOME BUDGET TOTALS	32,040	33,042	1,002
				EXPENSE BUDGET TOTALS	26,573	26,242	-331

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>ARCHIVE RECORDS-CO. CLERK</b>						
ARCHIVE RECORDS INCOME						
			ARCHIVE RECORDS INCOME	32,000	33,000	1,000
			TRANSFER ARCHIVE SURPLUS FUNDS			
			INTEREST			
			ARCHIVE RECORDS INCOME	32,000	33,000	1,000
ARCHIVE RECORDS EXPENSES						
			SALARY	8,875		-8,875
			SOCIAL SECURITY	679		-679
			HOSPITAL INSURANCE	8,389		-8,389
			CDRS	1,453		-1,453
			WORKERS COMP	30		-30
			UNEMPLOYMENT COMPENSATION	19		-19
			TRANSFER TO GF FOR SALARY/BENEFITS		18,774	
			SUPPLIES	7,424	7,424	0
			SOFTWARE UPDATE			
			NEW EQUIPMENT	5,000	5,000	0
			COPIER LEASE			
			ARCHIVE RECORDS EXPENSES	31,869	31,198	-671
<b>ARCHIVE RECORDS-CO. CLERK</b>						
			INCOME BUDGET TOTALS	32,000	33,000	1,000
			EXPENSE BUDGET TOTALS	31,869	31,198	-671

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COUNTY CLERK VITAL STATS FUND</b>							
INTEREST							
69	360	100	I	INTEREST			
VITAL STAT INCOME							
69	361	103	I	CO CLERK STATS INCOME	550	500	-50
				VITAL STAT INCOME	550	500	-50
EXPENDITURES							
69	400	500	E	VITAL STAT EXPENSES	550	500	-50
				EXPENDITURES	550	500	-50
<b>COUNTY CLERK VITAL STATS FUND</b>							
INCOME BUDGET TOTALS					550	500	-50
EXPENSE BUDGET TOTALS					550	500	-50

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>DISTRICT CLERK TDCJ</b>							
INTEREST INCOME							
18	360	100	I	INTEREST			
				INTEREST INCOME			
TDCJ INCOME							
18	361	100	I	STATE COMPTROLLER TDCJ			
				TDCJ INCOME			
				SURPLUS TDCJ FUNDS			
EXPENSES							
18	400	108	E	PART TIME HELP			
		201	E	SOCIAL SECURITY			
		205	E	WITHOLDING			
		310	E	TDCJ EXPENSE			
				CAPITAL EQUIPMENT			
				EXPENSES			
<b>DISTRICT CLERK TDCJ</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>RECORDS MGMT-DISTRICT CLERK</b>						
RMDC FUND INCOME						
			DC RMDC FUND INCOME	1,800	1,500	-300
			RMDC FUND INCOME	1,800	1,500	-300
DCRM EXPENDITURES						
			DIST CLERK REC MGMT EXPENSES	1,800	1,500	-300
			DCRM EXPENDITURES	1,800	1,500	-300
<b>RECORDS MGMT-DISTRICT CLERK</b>						
			INCOME BUDGET TOTALS	1,800	1,500	-300
			EXPENSE BUDGET TOTALS	1,800	1,500	

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>L.E.O.S.E. FUNDS</b>							
LEOSE FUND INCOME							
19	333	100	I	STATE COMP. -CONSTABLE			
19	333	101	I	STATE COMP. -DIST. ATTN.			
19	333	102	I	STATE COMP. -SHERIFF			
19	333	103	I	MISC INCOME (SURPLUS FUNDS)	6,540	5,783	-757
19	333	905	I	INCOME STATE COMPTROLLER	3,532	3,400	-132
				LEOSE FUND INCOME	10,072	9,183	-889
INTEREST EARNED							
19	360	100	I	INTEREST	0		0
				INTEREST EARNED	0		0
EXPENSES							
19	400	310	E	EXPENDITURES-LEOSE			
				EXPENDITURES-LEOSE-CONS	4,474	2,500	-1,974
				EXPENDITURES-LEOSE-DA	1,472	683	-790
				EXPENDITURES-LEOSE-SHER	4,125	6,000	1,875
				EXPENSES	10,072	9,183	-889
<b>L.E.O.S.E. FUNDS</b>							
				INCOME BUDGET TOTALS	10,072	9,183	-889
				EXPENSE BUDGET TOTALS	10,072	9,183	-889

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>DISTRICT CLERK ARCHIVE</b>						
INCOME						
			DIST CLERK ARCHIVE INCOME			
			DIST CLERK ARCHIVE INCOME			
EXPENSES						
			DIST CLERK ARCHIVE EXPENSES			
			DIST CLERK ARCHIVE EXPENDITURES			
<b>DISTRICT CLERK ARCHIVE</b>						
INCOME BUDGET TOTALS						
EXPENSE BUDGET TOTALS						

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>COLLECTION BUDGET</b>							
INTERGOVT. REVENUE							
				OTHER INCOME-MISC TRANSFER R/B #1	3,198	3,203	6
				OTHER INCOME-MISC TRANSFER R/B #2	3,198	3,203	6
				OTHER INCOME-MISC TRANSFER R/B #3	3,198	3,203	6
				OTHER INCOME-MISC TRANSFER R/B #4	3,198	3,203	6
				TRANSFER FROM SURPLUS FUNDS			
				MISC INCOME			
				INTERGOVT. REVENUE	12,790	12,813	23
<b>COLLECTION EXPENSES</b>							
39	600	101	E	SALARY	8,567	8,642	75
39	600	201	E	SOCIAL SECURITY	655	661	6
39	600	202	E	HOSPITAL INSURANCE			
39	600	203	E	CDRS	1,402	1,354	-48
39	600	204	E	WORKERS COMPENSATION	29	28	-1
39	600	205	E	WITHOLDING			0
39	600	206	E	UNEMPLOYMENT COMPENSATION	16	7	-9
39	600	225	E	TRAVEL			
39	600	310	E	OFFICE SUPPLIES	2,120	2,120	0
				POSTAGE			
39	600	420	E	TELEPHONE			
39	600	427	E	TRAINING-EDUCATION	0	0	
				CLOSING TRANSFER			
39	600	450	E	MAINTENANCE-REPAIR			
39	600	460	E	RENT			
39	600	499	E	MISCELLANEOUS			
39	600	572	E	NEW EQUIPMENT			
				COLLECTION EXPENSES	12,790	12,813	23
* salary related expenses, office supplies transferred to general fund to be paid from Auditor's office							
<b>COLLECTION BUDGET</b>							
				INCOME BUDGET TOTALS	12,790	12,813	23
				EXPENSE BUDGET TOTALS	12,790	12,813	23

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>ROAD AND BRIDGE FUND 1</b>							
ROAD AND BRIDGE INCOME							
GENERAL PROPERTY TAXES							
21	310	110	I	ADVALOREM TAXES	159,334	170,868	11,534
21	310	210	I	ROAD & BRIDGE FEES	47,500	55,000	7,500
				GENERAL PROPERTY TAXES	206,834	225,868	19,034
LICENSE AND PERMITS							
21	321	200	I	MOTOR VEHICLE REGIS.	87,000	72,000	-15,000
				LICENSE AND PERMITS	87,000	72,000	-15,000
FINES							
21	350	100	I	FINES-DISTRICT COURT	21,000	23,000	2,000
21	350	300	I	FINES-JUSTICE/PEACE	17,000	19,000	2,000
				FINES	38,000	42,000	4,000
INTEREST							
21	360	100	I	INTEREST PRECINT #1	277	280	3
				INTEREST	277	280	3
MISCELLANEOUS							
21	361	100	I	MISCELLANEOUS			
21	361	101	I	MISCELLANEOUS-TAXABLE			
21	361	102	I	SALE OF EQUIPMENT			
21	361	500	I	GROSS WEIGHT FEES			
				SALE OF EQUIPMENT			
				ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
				TRANSFER R/B #1 SURPLUS FUNDS	50,388	44,159	-6,229
				MISCELLANEOUS	70,388	64,159	-6,229
LOAN INCOME/GRANT INCOME							
21	362	100	I	PROCEEDS FROM LOAN			
				CETRZ INCOME			
				FEMA GRANT INCOME			
				ORCA GRANT INCOME			
				LOAN/GRANT INCOME	0		

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>PRECINCT #1 EXPENSES</b>							
21	621	101	E	SALARY	46,463	46,462	-1
21	621	106	E	DEPUTIES	114,543	115,274	731
21	621	108	E	PART TIME HELP	20,000	20,000	0
21	621	109	E	MECHANIC			
21	621	201	E	SOCIAL SECURITY	13,847	13,903	56
21	621	202	E	HOSPITAL INSURANCE	33,556	36,213	2,657
21	621	203	E	CDRS	29,631	28,478	-1,153
21	621	204	E	WORKERS COMPENSATION	4,014	3,767	-247
21	621	205	E				
21	621	206	E	UNEMPLOYMENT COMPENSATION	348	108	-240
21	621	208	E	GAP INSURANCE	3,200	3,200	0
21	621	225	E	TRAVEL	6,000	6,000	0
21	621	226	E	CO. MECHANIC			
21	621	227	E	TRANSFER TO AC			
21	621	310	E	SUPPLIES	2,500	2,500	0
21	621	330	E	GAS/OIL	40,000	40,000	0
21	621	331	E	DIESEL FUEL TAX	1,500	1,500	0
21	621	332	E	REFUND-ST. FEES			
21	621	335	E	TAX REFUND			
21	621	395	E	CONSTRUCTION	10,000	10,000	0
21	621	396	E	BRIDGE CONSTRUCTION			
21	621	397	E	BUILDING CONSTRUCTION			
21	621	398	E	CONSTRUCTION FEMA			
21	621	420	E	COMMUNICATIONS	3,400	3,400	0
21	621	427	E	TRAINING AND EDUCATION	1,500	1,500	0
21	621	440	E	UTILITIES	2,800	2,800	0
21	621	451	E	PARTS/REPAIRS	25,000	25,000	0
21	621	453	E	TIRES/TUBES	10,000	10,000	0
21	621	454	E	TIRE DISPOSAL			
21	621	482	E	INSURANCE	6,000	6,000	0
21	621	571	E	NEW EQUIPMENT	25,000	25,000	0
				NEW EQUIPMENT DISCOUNT			
21	621	572	E	NEW EQUIPMENT SURPLUS PROPERTY			
21	621	574	E	CAPITAL EQUIPMENT			
21	621	575	E	INTEREST ON LOAN			
21	621	576	E	PURCHASE OF PROPERTY			
21	621	577	E	PRINCIPAL ON LOAN			
21	621	578	E	INTEREST ON LOAN			
21	621	800	E	CETZ			
				FEMA -4255			
21	621	900	E	COLLECTION BUDGET	3,198	3,203	6
				PRECINCT #1 EXPENSES	402,499	404,307	1,808
				<b>ROAD AND BRIDGE FUND 1</b>			
				INCOME BUDGET TOTALS	402,499	404,307	1,808
				EXPENSE BUDGET TOTALS	402,499	404,307	1,808

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>ROAD AND BRIDGE FUND 2</b>							
ROAD AND BRIDGE INCOME							
GENERAL PROPERTY TAXES							
22	310	110	I	ADVALOREM TAXES	159,334	170,868	11,534
22	310	210	I	ROAD & BRIDGE FEES	47,500	55,000	7,500
				GENERAL PROPERTY TAXES	206,834	225,868	19,034
LICENSE AND PERMITS							
22	321	200	I	MOTOR VEHICLE REGIS.	87,000	72,000	-15,000
				LICENSE AND PERMITS	87,000	72,000	-15,000
FINES							
22	350	100	I	FINES-DISTRICT COURT	21,000	23,000	2,000
22	350	300	I	FINES-JUSTICE/PEACE	17,000	19,000	2,000
				FINES	38,000	42,000	4,000
INTEREST							
22	360	100	I	INTEREST PRECINT #2	500	400	-100
				INTEREST	500	400	-100
MISCELLANEOUS							
22	361	100	I	MISCELLANEOUS			
22	361	101	I	MISCELLANEOUS-TAXABLE			
22	361	500	I	GROSS WEIGHT FEES			
				ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
				TRANSFER R/B #2 SURPLUS FUNDS	30,075	19,408	-10,667
				MISCELLANEOUS	50,075	39,408	-10,667
LOAN/GRANT INCOME							
22	339	100	I	PROCEEDS FROM LOAN			
				CETRZ INCOME			
				FEMA GRANT INCOME			
				ORCA GRANT INCOME			
				LOAN/GRANT INCOME			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>PRECINCT #2 EXPENSES</b>							
22	621	101	E	SALARY	42,563	42,862	299
22	621	106	E	DEPUTIES	108,963	109,803	840
22	621	108	E	PART TIME HELP	20,000	20,000	0
22	621	109	E	MECHANIC			
22	621	201	E	SOCIAL SECURITY	13,122	13,209	87
22	621	202	E	HOSPITAL INSURANCE	33,556	36,213	2,657
22	621	203	E	CDRS	28,079	27,057	-1,022
22	621	204	E	WORKERS COMPENSATION	3,839	3,607	-232
22	621	205	E	GAP INSURANCE	3,200	3,200	0
22	621	206	E	UNEMPLOYMENT COMPENSATION	246	103	-143
22	621	208	E	INSURANCE DED.			
22	261	215	E	MISC PAYROLL DED.			
22	621	225	E	TRAVEL	6,000	6,000	0
22	621	226	E	CO. MECHANIC			
22	621	227	E	TRANSFER TO AC			
22	621	310	E	SUPPLIES	5,000	5,000	0
22	621	312	E	CHEMICALS			
22	621	330	E	GAS/OIL	46,583	46,583	0
22	621	331	E	DIESEL FUEL TAX	1,900	1,900	0
22	621	332	E	REFUND-ST. FEES			
22	621	335	E	TAX REFUND			
22	621	395	E	CONSTRUCTION	5,000	5,000	0
22	621	396	E	BRIDGE CONSTRUCTION			
22	621	420	E	COMMUNICATIONS	3,500	3,500	0
22	621	427	E	TRAINING AND EDUCATION	1,000	1,000	0
22	621	440	E	UTILITIES	2,500	2,500	0
22	621	451	E	PARTS/REPAIRS	20,000	20,000	0
22	621	453	E	TIRES/TUBES	8,000	8,000	0
22	621	482	E	INSURANCE	5,000	5,000	0
22	621	571	E	NEW EQUIPMENT			
22	621	572	E	NEW EQUIPMENT SURPLUS PROPERTY			
22	621	574	E	CAPITAL EQUIPMENT			
22	621	575	E	LAND OR BUILDING PURCHASE			
				EQUIPMENT RENTAL			
22	621		E	INTEREST ON LOAN			
22	621		E	PAYMENT ON LOAN			
			E	CAPITAL LEASE-PRIN			
			E	CAPITAL LEASE-INT			
22	621	575	E	PRINICPAL ON LOAN	20,600	15,546	-5,054
22	621	578	E	INTEREST ON LOAN	560	389	-171
22	621	579	E	LAND ACQUISITION			
22	621	800	E	CETRZ			
22	621	900	E	COLLECTION OFFICER TRANSFER	3,198	3,203	6
				PRECINCT #2 EXPENSES	382,409	379,676	-2,733
<b>ROAD AND BRIDGE FUND 2</b>							
				INCOME BUDGET TOTALS	382,409	379,676	-2,733
				EXPENSE BUDGET TOTALS	382,409	379,676	-2,733

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>ROAD AND BRIDGE FUND 3</b>							
ROAD AND BRIDGE INCOME							
GENERAL PROPERTY TAXES							
23	310	110	I	ADVALOREM TAXES	159,334	170,868	11,534
23	310	210	I	ROAD & BRIDGE FEES	47,500	55,000	7,500
				GENERAL PROPERTY TAXES	206,834	225,868	19,034
LICENSE AND PERMITS							
23	321	200	I	MOTOR VEHICLE REGIS.	87,000	72,000	-15,000
				LICENSE AND PERMITS	87,000	72,000	-15,000
FINES							
23	350	100	I	FINES-DISTRICT COURT	21,000	23,000	2,000
23	350	300	I	FINES-JUSTICE/PEACE	17,000	19,000	2,000
				FINES	38,000	42,000	4,000
INTEREST							
23	360	100	I	INTEREST PRECINT #3	300	320	20
				INTEREST	300	320	20
MISCELLANEOUS							
23	361	100	I	MISCELLANEOUS			
23	361	101	I	MISCELLANEOUS-TAXABLE			
				SALE OF SURPLUS PROPERTY			
23	361	500	I	GROSS WEIGHT FEES			
				ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
				TRANSFER R/B #3 SURPLUS FUNDS	23,287	2,105	-21,182
				MISCELLANEOUS	43,287	22,105	-21,182
LOAN INCOME							
22	362	101	I	PROCEEDS FROM LOAN		144,687	144,687
				CETRZ INCOME			
22	362	102	I	FEMA GRANT			
				ORCA INCOME			
				LOAN/GRANT INCOME	0	144,687	144,687

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>PRECINCT #3 EXPENSES</b>							
23	621	101	E	SALARY	46,463	46,462	-1
23	621	106	E	DEPUTIES	104,763	105,394	631
23	621	108	E	PART TIME HELP	10,000	10,000	0
23	621	109	E	MECHANIC			
23	621	111	E	COMP TIME			
23	621	201	E	SOCIAL SECURITY	12,334	12,382	48
23	621	202	E	HOSPITAL INSURANCE	33,556	36,213	2,657
23	621	203	E	CDRS	26,393	25,363	-1,030
23	621	204	E	WORKERS COMPENSATION	3,967	3,242	-725
23	621	205	E	WITHOLDING			
23	621	206	E	UNEMPLOYMENT COMPENSATION	297	92	-205
23	621	208	E	GAP INSURANCE DED.	3,200	3,200	0
23	261	215	E	MISC PAYROLL DED.			
23	621	225	E	TRAVEL	6,000	6,000	0
23	621	226	E	CO. MECHANIC			
23	621	227	E	TRANSFER TO AC			
23	621	310	E	SUPPLIES	4,000	4,000	0
23	621	312	E	CHEMICALS	500	500	0
23	621	330	E	GAS/OIL	43,123	43,123	0
23	621	331	E	DIESEL FUEL TAX	1,900	1,900	0
23	621	332	E	REFUND-ST. FEES			
23	621	335	E	TAX REFUND			
23	621	395	E	CONSTRUCTION	10,000	10,000	0
23	621	396	E	BRIDGE CONSTRUCTION			
23	621	420	E	COMMUNICATIONS	2,750	2,750	0
23	621	427	E	TRAINING AND EDUCATION	600	600	0
23	621	440	E	UTILITIES	1,500	1,500	0
23	621	451	E	PARTS/REPAIRS	20,000	20,000	0
23	621	453	E	TIRES/TUBES	8,000	8,000	0
23	621	454	E	TIRE DISPOSAL			
23	621	490	E	INSURANCE	6,000	6,000	0
23	621	572	E	NEW EQUIPMENT		144,687	
				EQUIPMENT LEASE			
23	621	574	E	CAPITAL EQUIPMENT			
23	621	576	E	NEW EQUIPMENT SURPLUS PROPERTY			
23	621	575	E	CAPITAL LEASE-PRIN	21,687	7,179	-14,508
23	621	576	E	CAPITAL LEASE-INT	5,190	5,190	0
23	621	577	E	PRINCIPAL ON LOAN			
23	621	578	E	INTEREST ON LOAN			
				INTERFUND ADVANCE PAYABLE			
23	621	800	E	CETRZ			
23	621	900	E	COLLECTION OFFICER TRANSFER	3,198	3,203	6
				PRECINCT #3 EXPENSES	375,421	506,980	131,559
				<b>ROAD AND BRIDGE FUND 3</b>			
				INCOME BUDGET TOTALS	375,421	506,980	131,559
				EXPENSE BUDGET TOTALS	375,421	506,980	131,559

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>ROAD AND BRIDGE FUND 4</b>							
ROAD AND BRIDGE INCOME							
GENERAL PROPERTY TAXES							
24	310	110	I	ADVALOREM TAXES	159,334	170,868	11,534
24	310	210	I	ROAD & BRIDGE FEES	47,500	55,000	7,500
				GENERAL PROPERTY TAXES	206,834	225,868	19,034
LICENSE AND PERMITS							
24	321	200	I	MOTOR VEHICLE REGIS.	87,000	72,000	-15,000
				LICENSE AND PERMITS	87,000	72,000	-15,000
FINES							
24	350	100	I	FINES-DISTRICT COURT	21,000	23,000	2,000
24	350	300	I	FINES-JUSTICE/PEACE	17,000	19,000	2,000
				FINES	38,000	42,000	4,000
INTEREST							
24	360	100	I	INTEREST PRECINT #4	350	430	80
				INTEREST	350	430	80
							0
MISCELLANEOUS							
24	361	100	I	MISCELLANEOUS			
24	361	101	I	MISCELLANEOUS-TAXABLE			
24	361	500	I	GROSS WEIGHT FEES			
24	361	505	I	EQUIPMENT LEASE INC.			
24	361	510	I	SALE OF EQUIPMENT			
				ROAD AND BRIDGE MOTOR VEH SUPP	20,000	20,000	0
				TRANSFER R/B #4 SURPLUS FUNDS	18,205	12,617	-5,588
				MISCELLANEOUS	38,205	32,617	-5,588
LOAN/GRANT INCOME							
22	339	100	I	PROCEEDS FROM LOAN			
				CETRZ INCOME			
				FEMA INCOME			
				ORCA INCOME			
				LOAN/GRANT INCOME			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>PRECINCT #4 EXPENSES</b>							
24	621	101	E	SALARY	42,563	42,862	299
24	621	106	E	DEPUTIES	111,903	112,674	771
24	621	108	E	PART TIME HELP	5,000	5,000	0
24	621	109	E	MECHANIC			
24	621	111	E	COMP TIME			
24	621	201	E	SOCIAL SECURITY	12,199	12,281	82
24	621	202	E	HOSPITAL INSURANCE	33,556	36,213	2,657
24	621	203	E	CDRS	26,105	25,156	-949
24	621	204	E	WORKERS COMPENSATION	3,497	3,287	-210
24	621	205	E	WITHOLDING			
24	621	206	E	UNEMPLOYMENT COMPENSATION	223	94	-129
24	621	208	E	GAP INSURANCE DED.	3,200	3,200	0
24	261	215	E	MISC PAYROLL DED.			
24	621	225	E	TRAVEL	6,000	6,000	0
24	621	226	E	CO. MECHANIC			
24	621	227	E	TRANSFER TO AC			
24	621	310	E	SUPPLIES	5,000	5,000	0
24	621	312	E	CHEMICALS	5,000	5,000	0
24	621	330	E	GAS/OIL	50,000	50,000	0
24	621	331	E	DIESEL FUEL SALES TAX	1,300	1,300	0
24	621	332	E	REFUND-ST. FEES			
24	621	335	E	TAX REFUND			
24	621	395	E	CONSTRUCTION	10,000	10,000	0
24	621	396	E	BRIDGE CONSTRUCTION			
24	621	420	E	COMMUNICATIONS	3,300	3,300	0
24	621	427	E	TRAINING AND EDUCATION	600	600	0
24	621	440	E	UTILITIES	2,000	2,000	0
24	621	451	E	PARTS/REPAIRS	19,246	19,246	0
24	621	453	E	TIRES/TUBES	8,000	8,000	0
24	621	454	E	TIRE DISPOSAL			
24	621	482	E	INSURANCE	8,500	8,500	0
24	621	571	E	NEW EQUIPMENT	10,000	10,000	0
24	621	572	E	PURCHASE OF PROPERTY			
24	621	574	E	CAPITAL EQUIPMENT			
24	621	575	E	NEW EQUIPMENT-SURPLUS			
24	621	577	E	PRINCIPAL ON LOAN			
24	621	578	E	INTEREST ON LOAN			
				INTERFUND ADVANCE PAYABLE			
24	621	800	E	CETRZ			
24	621	900	E	COLLECTION OFFICER TRANSFER	3,198	3,203	6
				<b>PRECINCT #4 EXPENSES</b>	<b>370,389</b>	<b>372,915</b>	<b>2,526</b>
				<b>ROAD AND BRIDGE FUND 4</b>			
				INCOME BUDGET TOTALS	370,389	372,915	2,526
				EXPENSE BUDGET TOTALS	370,389	372,915	2,526

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>LATERAL ROAD FUND #1</b>							
LATERAL ROAD INCOME							
STATE FUNDING							
31	333	100	I	STATE COMPTROLLER	8,000	8,500	500
				STATE FUNDING	8,000	8,500	500
INTEREST							
31	360	100	I	INTEREST-LAT.RD. FUND	0	0	
				INTEREST	0	0	
LATERAL ROAD EXPENSES							
31	400	395	E	CONSTRUCTION	8,000	8,500	500
				LATERAL ROAD EXPENSES	8,000	8,500	500
<b>LATERAL ROAD FUND #1</b>							
				INCOME BUDGET TOTALS	8,000	8,500	500
				EXPENSE BUDGET TOTALS	8,000	8,500	500

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>LATERAL ROAD FUND #2</b>							
LATERAL ROAD INCOME							
STATE FUNDING							
32	333	100	I	STATE COMPTRROLLER	8,000	8,500	500
				STATE FUNDING	8,000	8,500	500
INTEREST							
32	360	100	I	INTEREST-LAT.RD. FUND	0	0	0
				INTEREST	0	0	0
LATERAL ROAD EXPENSES							
32	400	395	E	CONSTRUCTION	8,000	8,500	500
				LATERAL ROAD EXPENSES	8,000	8,500	500
<b>LATERAL ROAD FUND #2</b>							
				INCOME BUDGET TOTALS	8,000	8,500	500
				EXPENSE BUDGET TOTALS	8,000	8,500	500

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>LATERAL ROAD FUND #3</b>							
LATERAL ROAD INCOME							
STATE FUNDING							
33	333	100	I	STATE COMPTROLLER	8,000	8,500	500
				STATE FUNDING	8,000	8,500	500
INTEREST							
33	360	100	I	INTEREST-LAT.RD. FUND	0	0	0
				INTEREST	0	0	0
LATERAL ROAD EXPENSES							
33	400	395	E	CONSTRUCTION	8,000	8,500	500
				LATERAL ROAD EXPENSES	8,000	8,500	500
<b>LATERAL ROAD FUND #3</b>							
				INCOME BUDGET TOTALS	8,000	8,500	500
				EXPENSE BUDGET TOTALS	8,000	8,500	500

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>LATERAL ROAD FUND #4</b>							
LATERAL ROAD INCOME							
STATE FUNDING							
34	333	100	I	STATE COMPROLLER	8,000	8,500	500
				STATE FUNDING	8,000	8,500	500
INTEREST							
34	360	100	I	INTEREST-LAT.RD. FUND	0	0	0
				INTEREST	0	0	0
LATERAL ROAD EXPENSES							
34	400	395	E	CONSTRUCTION	8,000	8,500	500
				LATERAL ROAD EXPENSES	8,000	8,500	500
<b>LATERAL ROAD FUND #4</b>							
				INCOME BUDGET TOTALS	8,000	8,500	500
				EXPENSE BUDGET TOTALS	8,000	8,500	500
<b>R&amp;B, LATERAL ROAD TOTAL</b>							
				INCOME BUDGET TOTALS	1,562,718	1,697,878	135,160
				EXPENSE BUDGET TOTALS	1,562,718	1,697,878	135,160
				<b>BALANCE R&amp;B BUDGET</b>	0	0	0

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>AUTO TASK FORCE FUND</b>							
AUTO TASK FORCE INCOME							
36	330	300	I	ATPA GRANT INCOME			
				CASH MATCH GENERAL FUND			
				IN-KIND MATCH			
36	330	999	I	68A INCOME			
				AUTO TASK FORCE INCOME			
AUTO TASK FORCE EXPENSE							
36	561	101	E	SALARY INVESTIGATOR			
				PART TIME SUPERVISOR STIPEND			
				PART TIME ADM ASSIST STIPEND			
				PROJECT DIRECTOR STIPEND			
				TECHNICAL ADVISOR STIPEND			
				FINANCIAL DIRECTOR STIPEND			
36	561	105	E	ASSISTANT			
36	561	201	E	SOCIAL SECURITY			
36	561	202	E	HOSPITAL INSURANCE			
36	561	203	E	CDRS			
36	561	204	E	WORKERS COMPENSATION			
36	561	205	E	WITHOLDING			
36	561	206	E	UNEMPLOYMENT COMPENSATION			
36	561	225	E	TRAVEL			
36	561	310	E	OFFICE SUPPLIES			
36	561	311	E	POSTAGE			
36	561	312	E	FILM/DEVELOPING			
36	561	330	E	GASOLINE			
36	561	420	E	TELEPHONE			
36	561	422	E	MOBILE PHONE			
36	561	490	E	INSURANCE			
				REFUNDS			
36	561	572	E	NEW EQUIPMENT			
36	561	573	E	AUTO LEASE/INSURANCE			
36	561	574	E	CAPITAL EQUIPMENT			
36	561	575	E	EQUIPMENT/PAGER LEASE			
				OFFICE LEASE IN-KIND			
				68A EXPENDITURES			
				NEW VEHICLE			
				AUTO TASK FORCE EXPENSE			
				<b>AUTO TASK FORCE EXPENSE</b>			
				INCOME BUDGET TOTALS			
				EXPENSE BUDGET TOTALS			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>EMERGENCY MANAGEMENT FUND</b>							
INTERGOVT. REVENUE							
39	330	200	I	EMERGENCY MANAGEMENT	10,500	10,500	0
39	330	201	I	OTHER INCOME-MISC TRANSFER GF	15,674	15,563	-111
				INTERGOVT. REVENUE	26,174	26,063	-111
INTEREST/MISC INCOME							
39	360	100	I	INTEREST			
				MISC INCOME			
				INTEREST INCOME			
EMC EXPENSES							
39	600	101	E	SALARY	17,267	17,267	0
39	600	201	E	SOCIAL SECURITY	1,321	1,321	0
39	600	202	E	HOSPITAL INSURANCE	50	50	0
39	600	203	E	CDRS	2,797	2,706	-92
39	600	204	E	WORKERS COMPENSATION	15	15	0
39	600	205	E	WITHOLDING			
39	600	206	E	UNEMPLOYMENT COMPENSATION	33	14	-19
39	600	225	E	TRAVEL	500	500	0
39	600	310	E	OFFICE SUPPLIES	641	641	0
39	600	420	E	TELEPHONE	1,150	1,150	0
39	600	427	E	TRAINING-EDUCATION	1,700	1,700	0
39	600	450	E	MAINTENANCE-REPAIR	400	400	0
39	600	460	E	RENT			
39	600	499	E	MISCELLANEOUS	300	300	0
39	600	572	E	NEW EQUIPMENT			
				EMC EXPENSES	26,174	26,063	-111
<b>EMERGENCY MANAGEMENT FUND</b>							
				INCOME BUDGET TOTALS	26,174	26,063	-111
				EXPENSE BUDGET TOTALS	26,174	26,063	-111

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>JURY FUND</b>							
GENERAL PROPERTY TAXES							
40	310	110	I	ADVALOREM TAXES	102,429	109,844	7,415
				GENERAL PROPERTY TAXES	102,429	109,844	7,415
OTHER FEES							
40	349	100	I	JURY FEES	2,000	2,200	200
40	349	200	I	COURT REPORTER FEES			
				COMPTROLLER JURY FUND	8,000	10,500	2,500
				OTHER FEES	10,000	12,700	2,700
INTEREST							
40	360	100	I	INTEREST-JURY FUND	40	48	8
				INTEREST	40	48	8
MISCELLANEOUS							
40	361	100	I	MISCELLANEOUS			
				TRANSFER FROM JURY FUND SURPLUS	10,470	6,778	-3,692
				MISCELLANEOUS	10,470	6,778	-3,692

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
							0
<b>JURY FUND EXPENSES</b>							0
							0
40	465	101	E	SALARY	43,418	43,547	129
40	465	201	E	SOCIAL SECURITY	3,321	3,331	10
40	465	202	E	HOSPITAL INSURANCE	8,389	9,053	664
40	465	203	E	CDRS	7,108	6,824	-284
40	465	204	E	WORKERS COMPENSATION	147	120	-27
40	465	205	E	WITHOLDING			
40	465	206	E	UNEMPLOYMENT COMPENSATION	83	35	-48
40	465	208	E	GAP INSURANCE	800	800	0
40	465	210	E	CONTRACT LBR	4,000	4,000	0
40	465	310	E	OFFICE SUPPLIES	2,000	2,000	0
40	465	311	E	POSTAGE	2,000	2,000	0
40	465	335	E	TAX REFUND			
40	465	407	E	STATEMENT OF FACTS	10,000	10,000	0
40	465	420	E	TELEPHONE	400	400	0
40	465	427	E	TRAINING EDUCATION	1,200	1,200	0
40	465	485	E	GRAND JURY	5,000	5,000	0
40	465	497	E	JURY COMMISSION			
40	465	498	E	PETIT JURY	20,000	20,000	0
40	465	572	E	NEW EQUIPMENT			
40	465	573	E	COPIER LEASE			
				COURTHOUSE SECURITY FUND TRANSFER	15,073	13,646	-1,427
				SECURITY OFFICER TRANSFER	0		
				JURY FUND EXPENSES	122,939	121,955	-984
				<b>JURY FUND</b>			
				INCOME BUDGET TOTALS	122,939	129,370	6,431
				EXPENSE BUDGET TOTALS	122,939	121,955	-984

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>AGENCY ON AGING</b>							
PROGRAM INCOME-AGING							
42	330	500	I	IN KIND INCOME-AGING			
42	330	900	I	MEALS-FED-ST. FUNDING			
42	330	901	I	FED. FUNDING-TRANS./HOM			
42	330	902	I	TITLE XX			
				TITLE XIX			
42	330	950	I	MEALS-LOCAL FUNDING			
42	330	955	I	MISC. INCOME			
				TRANSFER GENERAL FUND			
				PROGRAM INCOME-AGING			
GRANT INCOME							
42	334	444	I	GRANT INCOME			
				GRANT INCOME			
				PROGRAM INCOME-AGING			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
				AGING EXPENSES			
42	650	101	E	SALARY			
42	650	104	E	DEPUTIES			
42	650	108	E	SALARY-PART TIME			
42	650	201	E	SOCIAL SECURITY			
42	650	202	E	HOSPITAL INSURANCE			
42	650	203	E	CDRS			
42	650	204	E	WORKERS COMPENSATION			
42	650	205	E	GAP INSURANCE			
42	650	208	E	UNEMPLOYMENT COMPENSATION			
42	650	225	E	TRAVEL			
42	650	310	E	OFFICE SUPPLIES			
42	650	312	E	OPER. EXPENSES			
42	650	330	E	VAN-GAS OIL			
42	650	392	E	MEAL COSTS			
42	650	405	E	TITLE III FUNDING			
42	650	420	E	TELEPHONE			
42	650	427	E	TRAINING EDU			
42	650	440	E	UTILITIES			
42	650	450	E	MAINTENANCE			
42	650	454	E	VAN PTS-REP			
42	650	482	E	INSURANCE			
42	650	499	E	PEST CONTROL			
42	650	500	E	IN KIND RENT			
42	650	550	E	GRANT EXPENDITURES			
				GRANT EXPENDITURES HOME DELIVERED			
42	650	572	E	NEW EQUIPMENT			
				AGING EXPENSES			
				<b>AGENCY ON AGING</b>			
				INCOME BUDGET TOTALS			
				EXPENSE BUDGET TOTALS			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>LAW LIBRARY FUND</b>							
LAW LIBRARY INCOME							
FEES OF OFFICE							
45	340	400	I	COUNTY CLERK PROBATE	1,400	2,200	800
45	340	700	I	DISTRICT COURT FEES	4,600	4,200	-400
				TRANSFER LAW LIBRARY SURPLUS			
				FEES OF OFFICE	6,000	6,400	400
INTEREST							
45	360	100	I	INTEREST-LAW LIBRARY			
				INTEREST	0	0	0
MISCELLANEOUS							
45	361	100	I	MISCELLANEOUS			
				MISCELLANEOUS	0	0	0
LAW LIBRARY EXPENSE							
45	400	590	E	BOOKS	1,500	1,500	0
				INTERNET	4,500	4,900	400
				LAW LIBRARY EXPENSE	6,000	6,400	400
<b>LAW LIBRARY FUND</b>							
				INCOME BUDGET TOTALS	6,000	6,400	400
				EXPENSE BUDGET TOTALS	6,000	6,400	

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>ADULT PROBATION</b>							
INTERGOVT. REVENUE							
52	330	200	I	AD. PROBATION SAL/BENEFIT			
52	330	999	I	MISC. INC.-INSURANCE DED.			
				INTERGOVT. REVENUE			
AD. PROBATION EXPENSES							
52	670	101	E	SALARY			
52	670	111	E	CONTINGENT SAL/BENEFITS			
52	670	201	E	SOCIAL SECURITY			
52	670	202	E	HOSPITAL INSURANCE			
52	670	203	E	CDRS			
52	670	205	E	WITHOLDING			
52	670	206	E	UNEMPLOYMENT			
52	670	215	E	MISC. PAYROLL DED.			
				TRAVEL/FURNISHED TRANSPORTATION			
				CONTRACT SERVICES FOR OFFENDERS			
				PROFESSIONAL FEES			
				SUPPLIES AND OPERATING EXPENDITURES			
				FACILITIES			
				UTILITIES			
				EQUIPMENT			
SALARY RIDER 80							
				SALARY RIDER 80			
				SOCIAL SECURITY			
				CDRS			
				AD. PROBATION EXPENSES			
<b>ADULT PROBATION</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>PERM. IMPROVEMENT FUND</b>							
GENERAL PROPERTY TAXES							
55	310	110	I	ADVALOREM TAXES	102,429	109,844	7,415
				GENERAL PROPERTY TAXES	102,429	109,844	7,415
INTEREST							
55	360	100	I	INTEREST-PERM IMP	225	225	0
				INTEREST	225	225	0
MISCELLANEOUS							
55	361	100	I	MISCELLANEOUS			
				TRANSFER PERMANENT IMPROVEMENT SUR FUNDS	17,346	17,346	0
				MISCELLANEOUS	17,346	17,346	0
PERM. IMPROVEMENT EXPENSE							
55	400	530	E	CAPITAL OUTLAY	120,000	120,000	0
				PERM. IMPROVEMENT EXPENSE	120,000	120,000	0
<b>PERM. IMPROVEMENT FUND</b>							
				INCOME BUDGET TOTALS	120,000	127,415	7,415
				EXPENSE BUDGET TOTALS	120,000	120,000	0

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>HAVA GRANT FUND</b>							
HAVA INCOME							
56	330	330	I	GRANT INCOME HAVA			
				GRANT INCOME HAVA			
INTEREST							
55	360		I	INTEREST HAVA			
				INTEREST			
MISCELLANEOUS							
55	361		I	MISCELLANEOUS			
				MISCELLANEOUS			
HAVA EXPENSES							
55	400	340	E	HAVA EXPENDITURES			
				HAVA EXPENDITURES			
<b>HAVA GRANT FUND</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							
<b>CO AND DIST. TECH FUND</b>							
				INCOME	500	475	-25
				INCOME	500	475	-25
				EXPENDITURES	500	475	-25
				EXPENDITURES	500	475	-25
<b>CO AND DIST. TECH FUND</b>							
INCOME BUDGET TOTALS					500	475	-25
EXPENSE BUDGET TOTALS					500	475	-25

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>CO ATTN HOT CHECK</b>							
FEES OF OFFICE							
58	340	405	I	COUNTY ATTN FEES			
				COUNTY ATTN FEES			
INTEREST							
58	360	100	I	INTEREST C.A.H.C			
				INTEREST			
C.A.H.C. EXPENSES							
58	400	104	E	DEPUTY			
58	400	201	E	SOCIAL SECURITY			
58	400	203	E	CDRS			
58	400	204	E	WORKERS COMPENSATION			
58	400	206	E	UNEMPLOYMENT COMPENSATION			
58	400	310	E	SUPPLIES			
58	400	427	E	TRAINING/EDUCATION			
				C.A.H.C. EXPENSES			
<b>CO ATTN HOT CHECK</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>INTEREST AND SINKING FUND</b>							
GENERAL TAXES							
65	310	110	I	I&S INCOME	479,050	481,250	2,200
				VIT ALLOCATION			
				GENERAL TAXES	479,050	481,250	2,200
FEES							
65	340	501	I	I&S PEN/INT			
				FEES			
INTEREST EARNINGS							
65	360	100	I	INTEREST -I&S			
				INTEREST EARNINGS			
I&S NOTE PAYMENTS							
65	400	400	E	I&S FEES	1,000	1,000	0
65	400	401	E	NEW BANK ACCOUNT TRANSFER			
65	400	402	E	OVERAGE COLLECTED			
65	400	495	E	PRINCIPAL ON TAX NOTES	195,000	205,000	10,000
65	400	499	E	INTEREST ON TAX NOTES	283,050	275,250	-7,800
				I&S NOTE PAYMENTS	479,050	481,250	2,200
<b>INTEREST AND SINKING FUND</b>							
				INCOME BUDGET TOTALS	479,050	481,250	2,200
				EXPENSE BUDGET TOTALS	479,050	481,250	2,200

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>EMC GRANT FUND</b>						
			EMC GRANT INCOME			
			MISC INC-OVERPAYMENT			
			EMC GRANT INCOME			
			EMC GRANT EXPENDITURES			
			CAPITAL EQUIPMENT			
			EMC GRANT EXPENDITURES			
			<b>EMC GRANT FUND</b>			
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			
<b>CONSULTING FEE FUND</b>						
			FEE INCOME			
			CONSULTING FEE INCOME			
			CONSULTING FEES			
			EXPENDITURES			
			<b>CONSULTING FEE FUND</b>			
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>DC TECHNOLOGY FUND</b>						
			DC TECH FUND FEES	2,100	1,800	-300
			DC TECH FUND INCOME	2,100	1,800	-300
			DC TECH FUND EXPENDITURES	2,100	1,800	-300
			DC TECH FUND EXPENDITURES	2,100	1,800	-300
<b>DC TECHNOLOGY FUND</b>						
			INCOME BUDGET TOTALS	2,100	1,800	-300
			EXPENSE BUDGET TOTALS	2,100	1,800	-300
<b>COURT RECORD PRESERVATION FUND</b>						
			FEES-JP			
			FEES-CO CLERK			
			FEES-DIST CLERK	1,250	1,100	-150
			CT PRESERVATION FUND INCOME	1,250	1,100	-150
			EXPENDITURES	1,100	1,100	0
			CT PRESERVATION FUND EXPENDITURES	1,100	1,100	0
<b>COURT RECORD PRESERVATION FUND</b>						
			INCOME BUDGET TOTALS	1,250	1,100	-150
			EXPENSE BUDGET TOTALS	1,100	1,100	0
<b>VARIOUS FUND TOTALS</b>						
			INCOME BUDGET TOTALS	758,013	773,873	15,860
			EXPENSE BUDGET TOTALS	757,863	759,044	1,180

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>TJPC A 01 BASIC PROBATION</b>							
STATE GRANTS AND FEES							
70	333	101	I	MISC INCOME			
70	333	444	I	TJCP	210,773		-210,773
70	333	600	I	TDCJ GRANT AMENDMENTS			
				STATE GRANTS AND FEES	210,773		-210,773
							0
INTEREST							
70	360	100	I	INTEREST JPA			
				INTEREST			
MISC. INCOME JUV. PROB. A							
70	361	100	I	MISC. INCOME			
				MISC. INCOME JUV. PROB. A			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
JUV. PROBATION EXPENSES							
70	570	101	E	SALARY	37,500		-37,500
70	570	102	E	SALARY-PROBATION OFFICER	43,220		-43,220
70	570	104	E	SALARY-PROBATION OFFICER	3,000		-3,000
70	570	201	E	SOCIAL SECURITY	6,405		-6,405
70	570	202	E	HOSPITAL INSURANCE	11,075		-11,075
70	570	203	E	CDRS	13,674		-13,674
70	570	204	E	WORKERS COMPENSATION	235		-235
70	570	205	E	WITHOLDING			
70	570	206	E	UNEMPLOYMENT COMPENSATION	180		-180
70	570	208	E	GAP			
70	570	230	E	TRAVEL-PROB OFFICER			
70	570	310	E	OFFICE SUPPLIES			
70	570	311	E	POSTAGE			
70	570	312	E	OPERATING EXPENSES	7,000		-7,000
70			E	COUNSELING	3,333		-3,333
70			E	EXTERNAL CONTRACTS	1,651		-1,651
70	570	401	E	AUDIT			
70			E	EXTERNAL CON POST-ADJUDICATION (NON-SECURE)	10,509		-10,509
70			E	INTER- COUNTY CONTRACTS (SECURE)	27,818		-27,818
70			E	INTER-COUNTY CONTRACTS (DETENTION/PRE_ADJ)	28,825		-28,825
70			E	EXTERNAL CONTRACTS POST-ADJUDICATION (NON-SECURE)	6,344		-6,344
70			E	EXTERNAL CONTRACTS POST-ADJUDICATION (NON-SECURE)	10,004		-10,004
70	570	499	E	STD-SHORT TERM DETENTION			
70	570	500	E	REFUND-STATE			
70	570	599	E	UNEXPENDED FUNDS			
				JUV. PROBATION EXPENSES	210,773		-210,773
<b>TJPC A 01 BASIC PROBATION SUPERVISION</b>							
				INCOME BUDGET TOTALS	210,773		-210,773
				EXPENSE BUDGET TOTALS	210,773		-210,773

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>TJPC-F</b>						
STATE GRANT AND FEES						
			GRANT			
			STATE GRANT AND FEES			
EXPENSES						
			SALARY			
			SOCIAL SECURITY			
			HOSP INSURANCE			
			CDRS			
			WORKERS COMPENSATION			
			UNEMPLOYMENT COMPENSATION			
			OPER. EXPENSE Y GRANT			
			RESIDENTIAL SERVICES			
			UNEXPENDED FUNDS			
			EXPENSES			
			<b>TJPC-F</b>			
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			
<b>C GRANT COMMITMENT DIVERSION</b>						
STATE GRANT AND FEES						
			GRANT			
			STATE GRANT AND FEES			
EXPENSES						
			SALARY			
			SOCIAL SECURITY			
			CDRS			
			WORKERS COMPENSATION			
			UNEMPLOYMENT COMPENSATION			
			HOSPITAL INSURANCE			
			PLACEMENTS			
			REFUND UNEXPENDED FUNDS			
			NON-SECURE PLACEMENT			
			SECURE PLACEMENT			
			UNEXPENDED FUNDS			
			EXPENSES			
			<b>C GRANT COMMITMENT DIVERSION</b>			
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>G GRANT PRE &amp; POST ADJUDICATION FACILITIES</b>						
STATE GRANT AND FEES						
			GRANT			
			STATE GRANT AND FEES			
EXPENSES						
			SALARY			
			SOCIAL SECURITY			
			CDRS			
			WORKERS COMPENSATION			
			UNEMPLOYMENT COMPENSATION			
			HOSPITAL INSURANCE			
			NON-SECURE PLACEMENT			
			POST-ADJ. (SECURE)			
			DETENTION/PRE. ADJ.			
			EXPENSES			
<b>G GRANT PRE &amp; POST ADJUDICATION FACILITIES</b>						
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			
<b>H GRANT</b>						
STATE GRANT AND FEES						
			GRANT			
			STATE GRANT AND FEES			
EXPENSES						
			H GRANT EXPENDITURES			
			EXPENDITURES			
			UNEXPENDED FUNDS			
			SECURE PLACEMENT			
			NON-SECURE PLACEMENT			
			DETENTION			
			EXPENSES			
<b>H GRANT</b>						
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			

				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>N GRANT MENTAL HEALTH SERVICES</b>						
STATE GRANT AND FEES						
			GRANT			
			STATE GRANT AND FEES			
EXPENSES						
			SECURE PLACEMENTS			
			NON-SECURE PLACEMENT			
			COMMUNITY BASED PROGRAMS			
			REFUND UNEXPENDED FUNDS			
			EXPENSES			
			<b>N GRANT</b>			
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			
<b>X GRANT FLEXIBLE FUNDS</b>						
			GRANT			
			STATE GRANT AND FEES			
EXPENSES						
			SEX OFFENDER COUNSELING			
			MEDICAL			
			GRANT REFUND			
			EXPENSES			
			<b>X GRANT</b>			
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>TJPC-Y-ISP COMMUNITY PROGRAMS</b>							
STATE GRANT AND FEES							
71	333	600	I	ISP GRANT INCOME			
71	333	999	I	MISC INCOME			
				STATE GRANT AND FEES			
ISP EXPENSES							
71	572	101	E	SALARY			
71	572	104	E	SECRETARY			
71	572	201	E	SOCIAL SECURITY			
71	572	202	E	HOSPITAL INSURANCE			
71	572	203	E	CDRS			
71	572	204	E	WORKERS COMPENSATION			
71	572	206	E	UNEMPLOYMENT COMPENSATION			
				GAP FUND			
71	572		E	POSTAGE			
71	572		E	MAINT/REPAIR			
71	572	312	E	OFFICE SUPPLIES			
71	572		E	PSYCHOL.			
71	572		E	MEDICAL			
71	572	310	E	SHORT-TERM DETENTION			
71	572	230	E	TRAVEL			
71	572	463	E	OPERATING EXP Y GRANT			
71	572	465	E	PSY/MEDICAL-MENTAL HEALTH ASSESSMENTS			
				COMM.-BASED PROGRAMS - GENERAL			
71	572		E	RESIDENTIAL SERVICES			
71	572	401	E	AUDIT-BOND			
71	572	599	E	UNEXPENDED FUNDS Y			
				ISP EXPENSES			
<b>TJPC-Y-ISP COMMUNITY PROGRAMS</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							



			2017	2018	CHANGE
			BUDGET	BUDGET	+/-
<b>LOCAL FUNDS</b>					
INCOME					
		TRANSFER GENERAL FUND	30,414		-30,414
		MISC			
		INCOME	30,414		-30,414
EXPENSES					
		SALARY			
		SOCIAL SECURITY			
		HOSPITAL INSURANCE			
		CDRS			
		WORKERS COMPENSATION			
		UNEMPLOYMENT COMPENSATION			
		SHORT TERM DETENTION			
		TRAVEL			
		OPER EXP	5,400		-5,400
		AUDIT-Operating Expenses			
		EXTERNAL CONTRACTS	5,014		-5,014
		SHORT TERM DETENTION - Inter-County Contracts	10,000		-10,000
		NON-SECURE DETENTION			
		SEX OFFENDER COUNSELING			
		DRUG TESTING			
		POST ADJUDICATION			
		ELECTRONIC MONITORING			
		TRANSPORT/MEALS			
		MEDICAL/UA/PSYCHOLOGICAL-External Contracts			
		CAPITAL EQUIPMENT			
		TRAVEL & TRAINING	10,000		-10,000
		INSURANCE (CAR/BOND)			
		EXPENSES	30,414		-30,414
<b>LOCAL FUNDS</b>					
		INCOME BUDGET TOTALS	30,414		-30,414
		EXPENSE BUDGET TOTALS	30,414		-30,414

			2017	2018	CHANGE
			BUDGET	BUDGET	+/-
<b>IV-E FUNDS</b>					
<b>INCOME</b>					
		IV-E SURPLUS FUNDS	6,500		-6,500
		IV-E GRANT-2004			
		MISC INCOME			
		INTEREST			
		<b>INCOME</b>	<b>6,500</b>		<b>-6,500</b>
<b>EXPENSES</b>					
		SALARY			
		PERFORMANCE BONUS			
		SOCIAL SECURITY			
		CDRS			
		WORKERS COMPENSATION			
		UNEMPLOYMENT COMPENSATION			
		E GRANT EXPENDITURES 2010			
		E GRANT EXPENDITURES-2011			
		VEHICLE EXPENSE	1,000		-1,000
		POSTAGE			
		INSURANCE/BOND	1,000		-1,000
		OPERATING EXP	3,000		-3,000
		TRAVEL			
		CLOTHING	500		-500
		OFFICE SUPPLIES	1,000		-1,000
		FOSTER CARE			
		E GRANT EXPENDITURES			
		CAPITAL EQUIPMENT			
		CONTRACT FEES			
		<b>EXPENSES</b>	<b>6,500</b>		<b>-6,500</b>
<b>IV-E FUNDS</b>					
		<b>INCOME BUDGET TOTALS</b>	<b>6,500</b>		<b>-6,500</b>
		<b>EXPENSE BUDGET TOTALS</b>	<b>6,500</b>		<b>-6,500</b>



				2017	2018	CHANGE
				BUDGET	BUDGET	+/-
<b>JUV PROB LEVEL V</b>						
			LEVEL V GRANT INCOME			
			LEVEL V INCOME			
			DETENTION			
			LEVEL V EXPENSES			
<b>JUV PROB LEVEL V</b>						
			INCOME BUDGET TOTALS			
			EXPENSE BUDGET TOTALS			

					2017	2018	CHANGE
					BUDGET	BUDGET	+/-
<b>JUV. PROB. CJD</b>							
STATE INCOME							
75	333	200	I	CJD GRANT INCOME			
STATE INCOME							
EXPENSES							
75	400	310	E	CJD RES. SERVICES			
75	400	312	E	CJD-COUNTY FUNDED			
EXPENSES							
<b>JUV. PROB. CJD</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							
<b>TJPC SMALL COUNTY DIVERSION</b>							
STATE GRANTS							
SCD GRANT INCOME							
STATE GRANTS							
SCD GRANT EXPENSES							
SCD GRANT EXPENDITURES							
SCD GRANT EXPENSES							
<b>TJPC SMALL COUNTY DIVERSION</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							
<b>JUVENILE PROBATION TOTAL</b>							
INCOME BUDGET TOTALS							
EXPENSE BUDGET TOTALS							

			2017	2018	CHANGE
			BUDGET	BUDGET	+/-
<b>GAP INSURANCE FUND</b>					
		GAP INCOME			
		GAP INSURANCE CONTRIBUTION/TRANS	70,000	50,000	-20,000
		MISC INCOME OVERPAYMENT			
		GAP INCOME	70,000	50,000	-20,000
<b>GAP EXPENDITURES</b>					
		GAP INSURANCE PAYMENTS	70,000	50,000	-20,000
		GAP EXPENDITURES	70,000	50,000	-20,000
<b>GAP INSURANCE FUND</b>					
		INCOME BUDGET TOTALS	70,000	50,000	-20,000
		EXPENSE BUDGET TOTALS	70,000	50,000	-20,000
<b>COURTHOUSE TECHNOLOGY FUND</b>					
<b>TRANSFER FUNDING</b>					
		TRANSFER FROM GEN FUND	28,000	20,000	-8,000
		TRANSFER FUNDING	28,000	20,000	-8,000
<b>TECH FUND EXPENDITURES</b>					
		COMPUTER/COPIER EXPENSE	28,000	20,000	-8,000
		TECH FUND EXPENDITURES	28,000	20,000	-8,000
<b>COURTHOUSE TECHNOLOGY FUND</b>					
		INCOME BUDGET TOTALS	28,000	20,000	-8,000
		EXPENSE BUDGET TOTALS	28,000	20,000	-8,000
<b>CO ATT PRETRIAL DIVERSION FUND</b>					
		PRETRIAL DIVERSION INCOME	5,000	5,000	0
		PRETRIAL DIVERSION INCOME	5,000	5,000	0
		PRETRIAL DIVERSION EXPENSE	5,000	5,000	0
		PRETRIAL DIVERSION EXPENSE	5,000	5,000	0
<b>CO ATT PRETRIAL DIVERSION FUND</b>					
		INCOME BUDGET TOTALS	5,000	5,000	0
		EXPENSE BUDGET TOTALS	5,000	5,000	0

			2017	2018	CHANGE
			BUDGET	BUDGET	+/-
<b>SECO GRANT</b>					
INCOME SECO GRANT					
		INCOME SECO GRANT			
		INCOME SECO GRANT			
SECO GRANT EXPENDITURES					
		EXPENDITURES SECO GRANT			
		EXPENDITURES SECO GRANT			
		<b>SECO GRANT</b>			
		INCOME BUDGET TOTALS			
		EXPENSE BUDGET TOTALS			
<b>JAG GRANT</b>					
INCOME JAG GRANT					
		INCOME JAG GRANT			
		INCOME JAG GRANT			
JAG GRANT EXPENDITURES					
		EXPENDITURES JAG GRANT			
		EXPENDITURES JAG GRANT			
		<b>JAG GRANT</b>			
		INCOME BUDGET TOTALS			
		EXPENSE BUDGET TOTALS			
<b>ELECTION SERVICE CONTRACT FUND</b>					
INCOME					
		INCOME FROM CONTRACTS	1,000	1	-999
EXPENSES					
		EXPENDITURES	1,000	1	-999
		<b>ELECTION SERVICE CONTRACT FUND</b>			
		INCOME BUDGET TOTALS	1,000	1	-999
		EXPENSE BUDGET TOTALS	1,000	1	-999







# *The* Cost of County Government:

2016 Unfunded Mandates Survey



# Results of the 2016 Unfunded Mandates Survey

*A Collaborative Report by the:  
Texas Association of Counties, County Judges and  
Commissioners Association of Texas, Texas Conference of  
Urban Counties, and Texas Association of County Auditors*

## INTRODUCTION

In the current political and legislative environment, there is much talk about further restricting the ability of counties to generate the revenue necessary to carry out their responsibilities. These responsibilities include duties mandated by state and federal law, as well as other services county residents expect but are discretionary. These elements represent the basic cost of government that counties have provided since the days of the Republic.

Senate Bill 2 and bills similar to it arbitrarily reduce the current rollback rate, yet ignore the basic cost of government and in no way address the burden placed on county property tax payers by unfunded and underfunded mandates. In order to assist county officials in explaining the burden unfunded and underfunded mandates place on property taxpayers, several county associations joined together to conduct a survey of counties. These associations are the Texas Association of Counties, the County Judges and Commissioners Association of Texas, The Texas Conference of Urban Counties, and the Texas Association of County Auditors.

The mandates included in the survey do not represent all mandates placed on counties, but they do represent many of the more significant ones, and those that support the most basic services counties provide. We thank all the counties that participated, and we anticipate conducting this survey on a regular basis into the foreseeable future. It is critically important for county officials to communicate to constituents, taxpayers and legislators what it is counties do, how they do it, and how it is funded. We trust this survey will prove useful to these efforts.

## METHODOLOGY

The 2016 Unfunded Mandates Survey, which forms the basis of this report, was conducted online during the summer and fall of 2016. Data from 98 counties made it into this report.

The data was used to calculate percentage increases as well as statewide extrapolations for survey questions (FY 2011, FY 2012, etc.). If a county provided data for five or fewer of those years, then that data was not used in determining percentage increases over the prior year and any extrapolations.

Statewide extrapolations were based on Census Bureau population estimates for each year. Since the estimates for 2016 were not available at the time of writing this report, each county's 2015 population estimate was used instead as a proxy for the 2016 extrapolations. Additionally, while the survey asked for expenditures for fiscal years 2011–2015, it asked for budgets for FY 2016 as many counties had not completed their fiscal years at the time the survey commenced. As the survey progressed, some counties completed their fiscal years, and a number of them noted on the survey form that they were providing expenditures on certain questions. As a result, both the reported expenditures and the statewide extrapolations for FY 2016 are based on a combination of both budgeted amounts and actual expenditures.

However, statewide extrapolations do not make sense for every question on the survey. Therefore, where appropriate, the extrapolations were modified to cover only the counties covered by the identified mandates, bracketed to counties over certain population thresholds, or were left off entirely.

In addition to the survey data provided by county sources, complementary data was collected from other sources instead of asking counties to provide information already available from public sources. For example, indigent defense data was obtained from the Texas Indigent Defense Commission.

## RESULTS

Although there was significant variation between mandates, most showed a significant tendency to increase in cost over time. While this was not always apparent from year to year, as costs increased in some years and decreased in others, the trend towards increasing costs became clear over the full six-year period of the survey. ★

## Judicial System

In Texas, counties provide the lion's share of the financial support for courts and other elements of the judicial system. Counties fund much of the district court operations (the state pays the base salaries of district court judges), county-level courts (constitutional county court and county courts-at-law), and justice courts. While the state pays the salaries and benefits for district judges, counties pay all personnel and other operating costs plus provide the actual courtrooms and courthouses. Counties also fund county clerk offices, district clerk offices and in smaller counties, the office of the county and district clerk.

Prosecutorial offices, those of county attorneys, district attorneys, and criminal district attorneys, receive a large part of their funding from counties, as do lawyers appointed to indigent defendants in criminal cases and

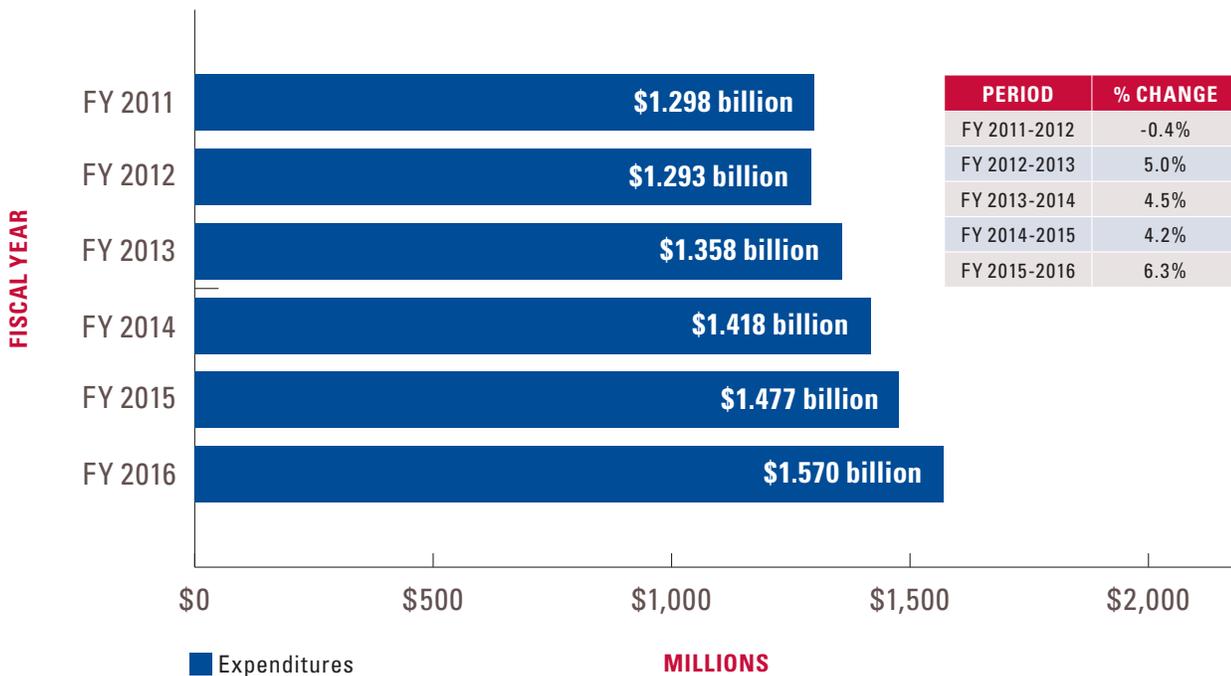
those appointed to represent children and indigent parents in certain Child Protective Services cases.

**20.9%**  
Increase from FY 2011 to FY 2016 of total estimated expenditures for the judicial system for all 254 counties.

All of those expenses add up. Extrapolating from the expenditures reported by 84 counties shows that statewide expenditures started out at over \$1.2 billion dollars, reaching almost \$1.6 billion for FY 2016. Total estimated expenditures for all 254 counties increased by 20.9 percent from FY 2011 to FY 2016.

It should be noted that not all counties necessarily included the same types of expenditures to determine their costs for supporting the judicial system, as not every county tracks these expenses in a similar manner. Generally, however, the estimated expenditures provide a helpful assessment of the total county costs for supporting the state's court system. ★

Total Estimated Expenditures for Supporting the Judicial System For All 254 Counties



## Indigent Defense - Court-Appointed Attorneys in Criminal Cases

**136%**

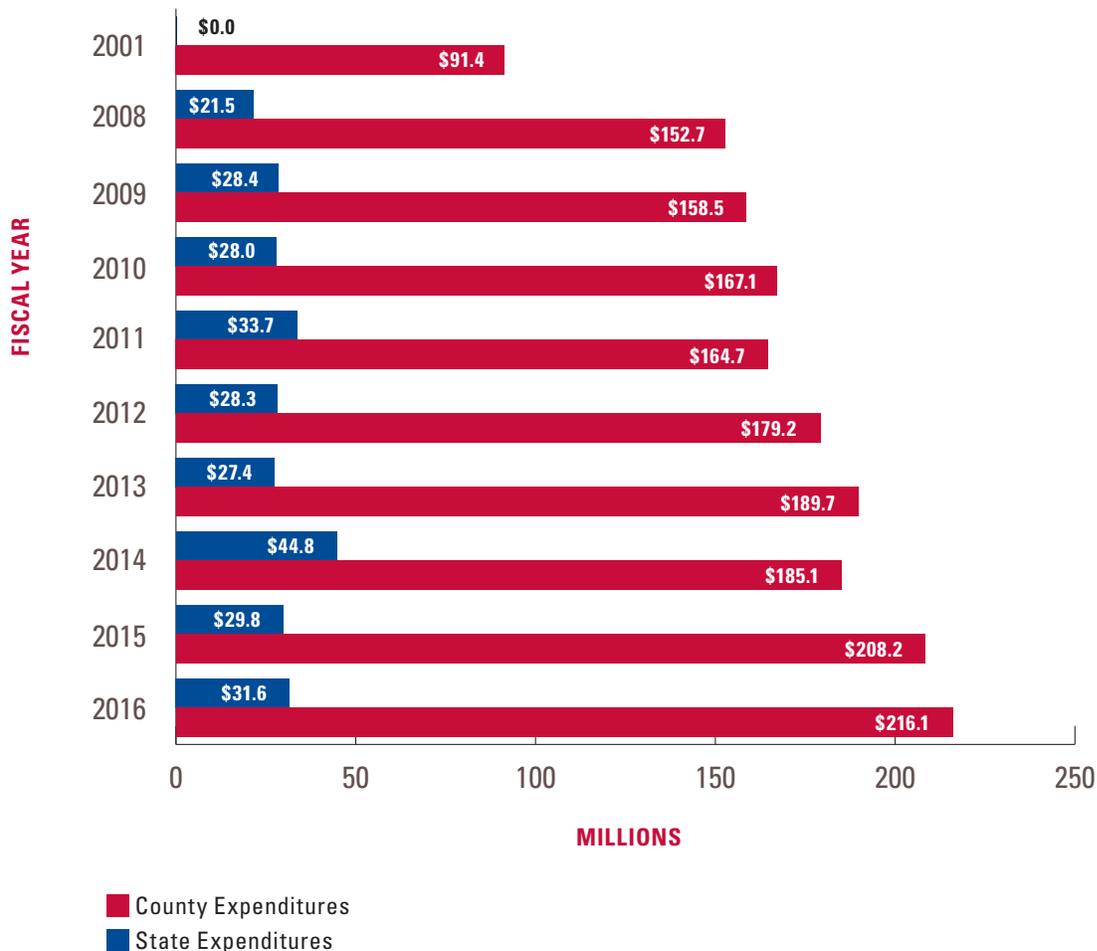
**Increase in county criminal indigent defense costs between FY 2001 and FY 2016.**

*This mandate was not covered by a question in the survey; instead, the data was obtained from the Texas Indigent Defense Commission's FY 2016 Annual Expenditure Report.*

When criminal indigent defendants cannot afford attorneys, counties pick up the tab. The state chips in some funds, but the vast majority of the funding comes from the counties as the chart below shows.

Statewide criminal indigent defense costs have increased from \$91.4 million in 2001 to \$247.7 million in 2016, a 171 percent increase. However, state grants distributed by the Texas Indigent Defense Commission (TIDC) have covered only a small proportion of total costs. In FY 2016, the state funded only about \$31.6 million of the total statewide indigent defense costs, while counties contributed approximately \$216.1 million (about 87 percent of the total expenditures). County expenditures for the mandate have increased by 136 percent since 2001. ★

**Indigent Defense Expenditures (in millions) by Fiscal Year**



## Court-Appointed Attorneys in Child Protective Services Cases

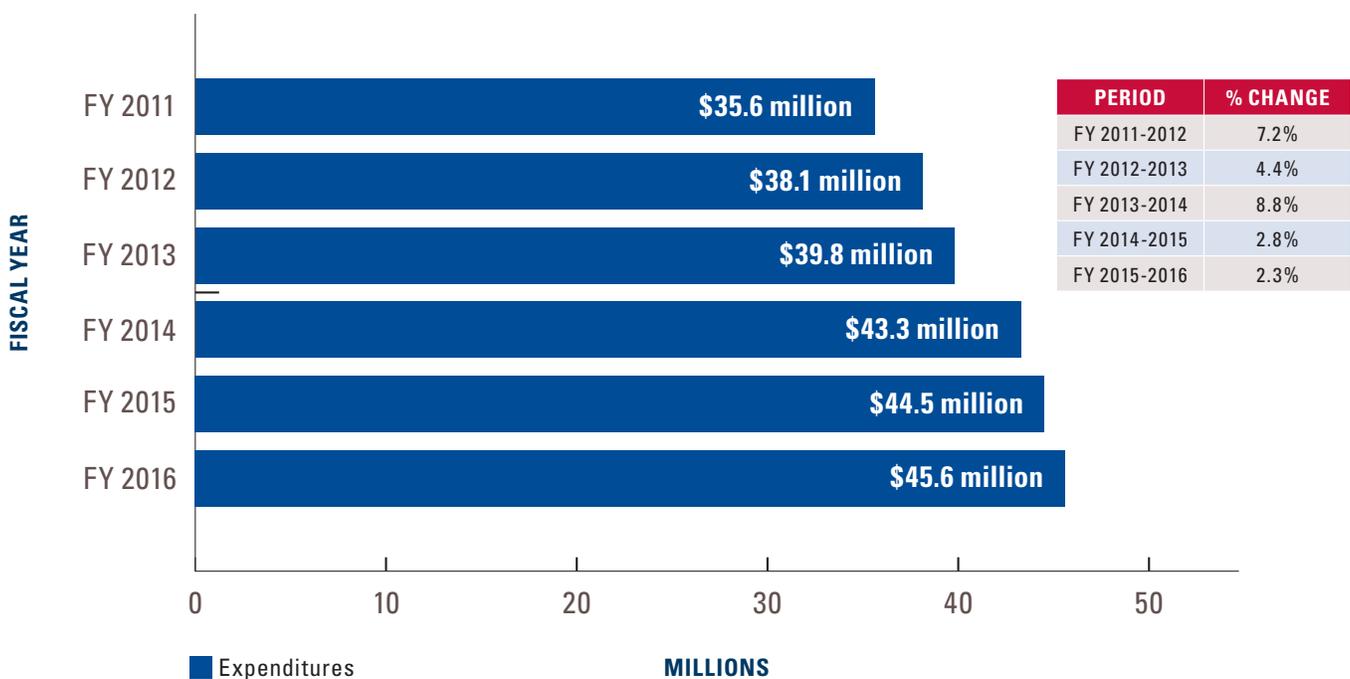
Counties must pay for all the costs of attorneys appointed to represent children and indigent parents in certain Child Protective Services (CPS) cases. Sixty-seven counties provided their expenditures for court-appointed attorneys (ad litem) in CPS cases; we asked that they exclude expenditures in criminal cases. Expenditures spiked somewhat in FY 2014 with an 8.8 percent increase before slowing to less than 3 percent

**28.1%**  
 Increase from FY 2011 to FY 2016 of total estimated expenditures for court-appointed attorneys in CPS cases for all 254 counties.

increases in both FY 2015 and FY 2016. Hopefully, this recent tendency towards moderation will become a trend.

However, even with the recent moderation, when extrapolated to the entire state, estimated costs for court-appointed attorneys (ad litem) in CPS cases grew 28.1 percent from \$35.6 million in FY 2011 to \$45.6 million in FY 2016. ★

Total Estimated Expenditures for Court-Appointed Attorneys (Ad Litem) in CPS Cases For All 254 Counties



## Collection Improvement Programs

**28.9%**

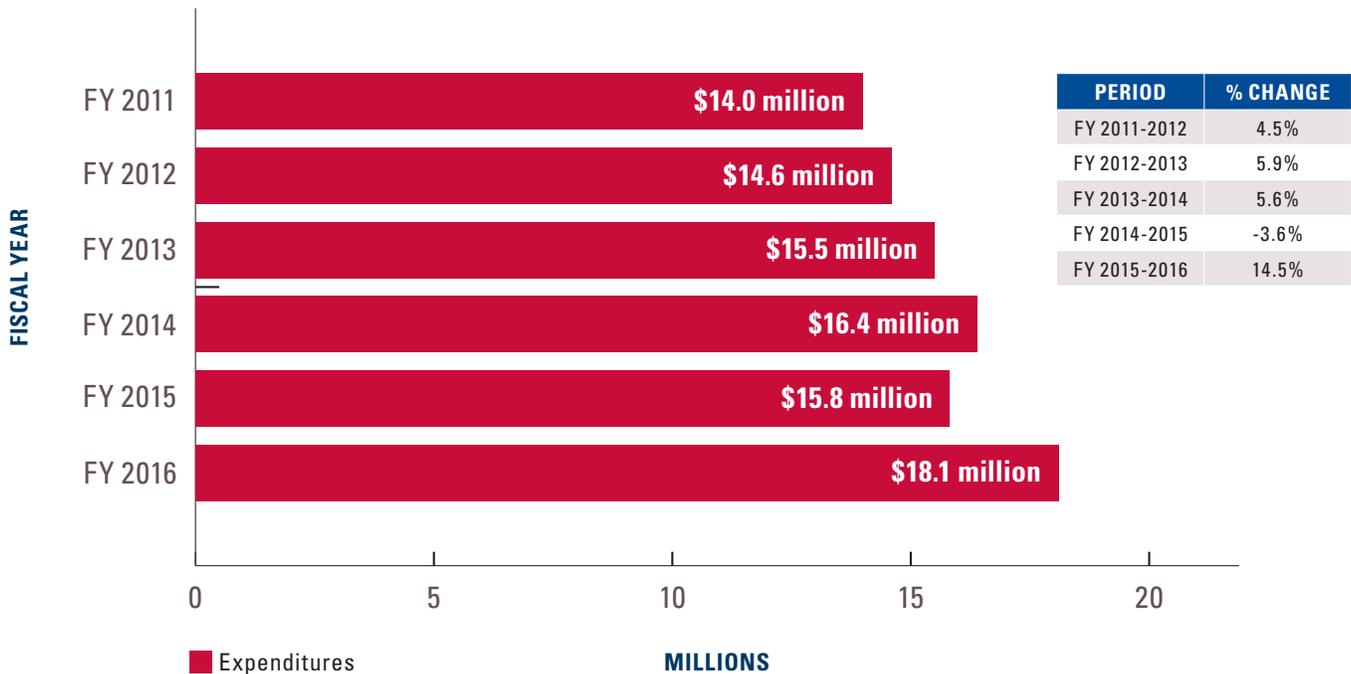
**Increase in mandated collection improvement program costs between FY 2011 and FY 2016.**

Costs for a mandated collection improvement program<sup>1</sup> grew almost as fast, increasing 28.9 percent between FY 2011 and FY 2016. The mandate was instituted to improve the collection of court costs, fees, and fines imposed in criminal cases. The program

must conform to a model developed by the Office of Court Administration (OCA).

Although a number of additional counties with voluntary collection improvement programs provided their costs, the analysis presented here is limited to those counties mandated to have such a program (currently those with a population of 50,000 or greater). ★

**Total Estimated Expenditures for Collection Improvement Programs For All Counties over 50,000 Population**



1. Tex. Code Crim. Pro. art. 103.0033.

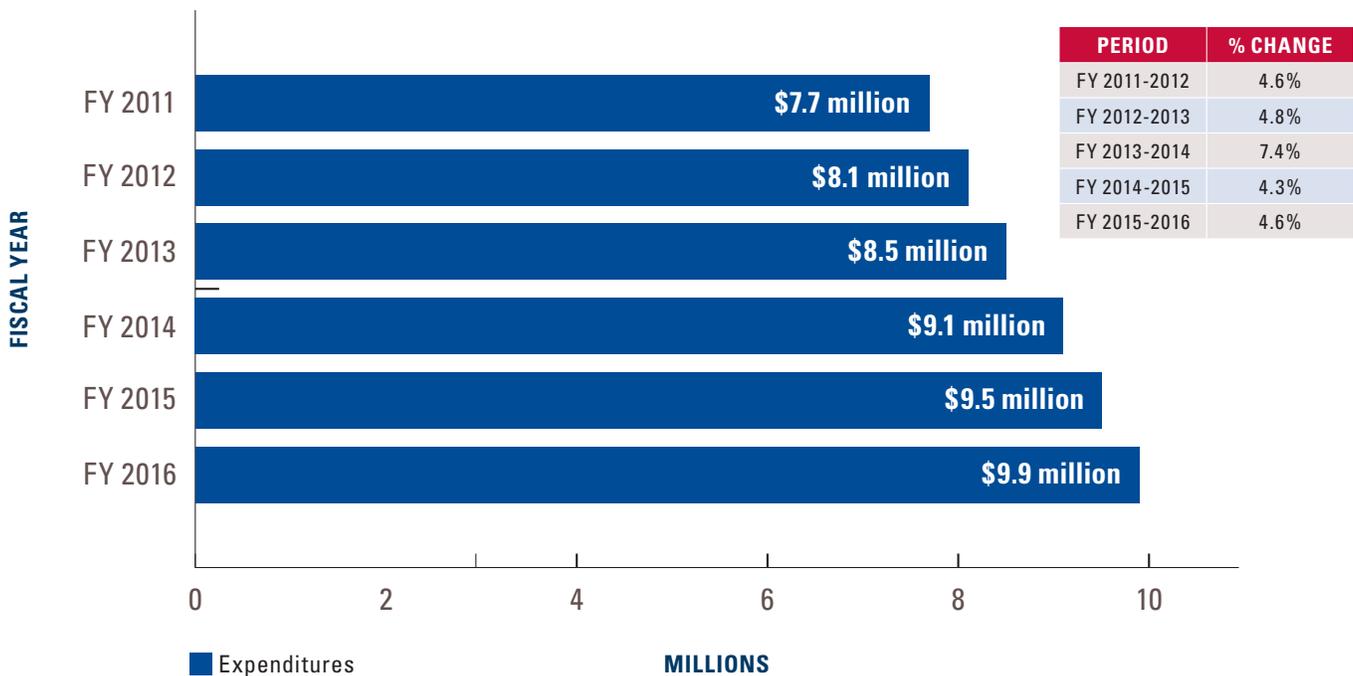
## Victim Assistance Coordinators

Since 1989, all district attorneys, criminal district attorneys and certain county attorneys have been required to designate a victim assistance coordinator to ensure a victim, guardian of a victim, or close relative of a deceased victim is afforded certain crime victims' rights granted by statute.<sup>2</sup> When asked, 63 counties provided their expenditures for each

**28.4%**  
Increase from FY 2011 to FY 2016 of total estimated expenditures for victim assistance coordinators for all 254 counties.

fiscal year from 2011 to 2016. After extrapolating to all 254 counties, it was determined that statewide costs had increased 28.4 percent over this period from \$7.7 million to \$9.9 million. Annual increases remained fairly constant at around 4.5 – 5.0 percent per year except for a 7.4 percent increase in FY 2014. ★

Total Estimated Expenditures for Victim Assistance Coordinators For All 254 Counties



2. Tex. Code Crim. Pro. art. 56.04(b).

## Jury Pay

In addition to expenditures for various items related to the justice system, we also asked counties about their total (net of reimbursement) expenditures for jury pay.

Jurors and prospective jurors are entitled to reimbursement of expenses of not less than \$6 for the first day of service and not less than \$40 for each following day of service, which is paid by the county. The state is required to reimburse a county \$34 a day for each juror for each day of service after the first day.<sup>3</sup> The

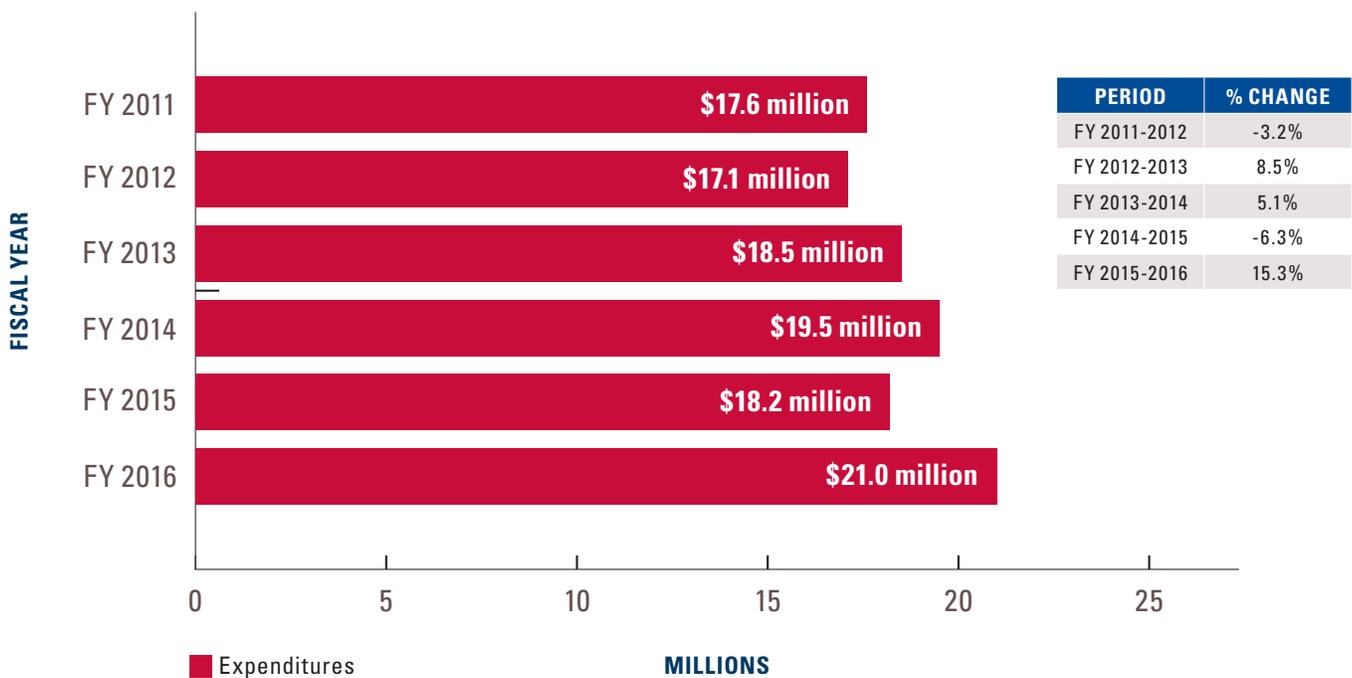
**19.2%**

**Increase from FY 2011 to FY 2016 of total estimated expenditures for jury pay for all 254 counties.**

county has the option of paying more per day, at its discretion, but the additional amount is not reimbursed by the state.

Net expenditures rose in most years although they decreased in two of the survey years. As a result, statewide extrapolations for overall net expenditures for jury pay, as shown in the chart, increased 19.2 percent over the survey period from \$17.6 million in FY 2011 to \$21.0 million in FY 2016. ★

**Total (Net) Estimated Expenditures for Jury Pay For All 254 Counties**



3. Tex. Gov't. Code §§61.001 and 61.0015.

## Bail Bond Boards

**37.3%**

Increase from FY 2011 to FY 2016 of total estimated expenditures for bail bond boards for all counties over 110,000 population.

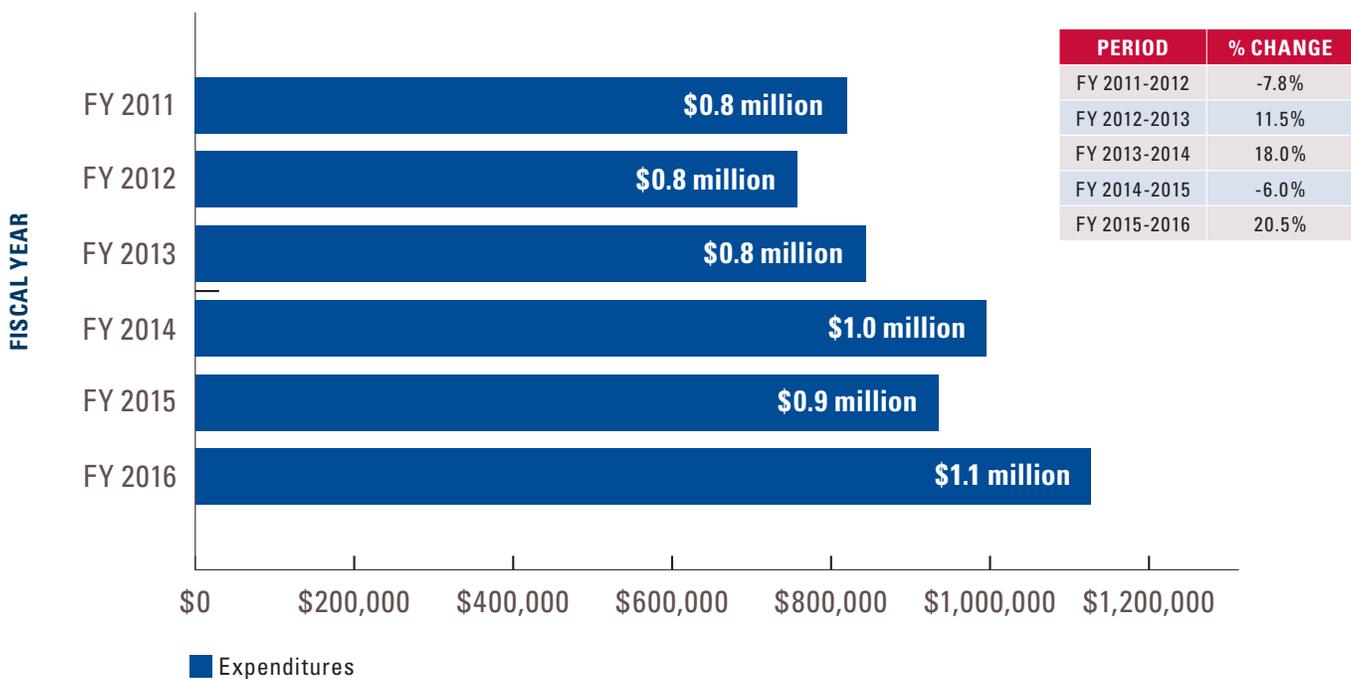
Except in certain limited circumstances, a defendant held in jail retains the right to post bail. If bail is posted, the defendant is released from custody pending trial. While any county can create a bail bond board, counties with populations of 110,000 or greater are required to do so in order to regulate the bail bond practice, including the licensing of bondsmen.<sup>4</sup>

Among the counties required to have such a board, estimated expenditures increased 37.3 percent from FY 2011 to FY 2016 based on extrapolations from the 21 responding counties in the population bracket. While these expenditures occasionally decreased, they rose by more than 10 percent in three out of five years.

As an additional note, the data does not take into account the \$500 filing fee that a bail bond surety must pay when applying for a license. The fee is collected by the county and can be used by the bail bond board for certain expenses. ★

### Total Estimated Expenditures for Bail Bond Boards For All Counties Over 110,000 Population

*Only includes those counties over 110,000 population as of the 2010 census.*



4. Tex. Occupations Code §1704.051 et seq.

## E-Filing

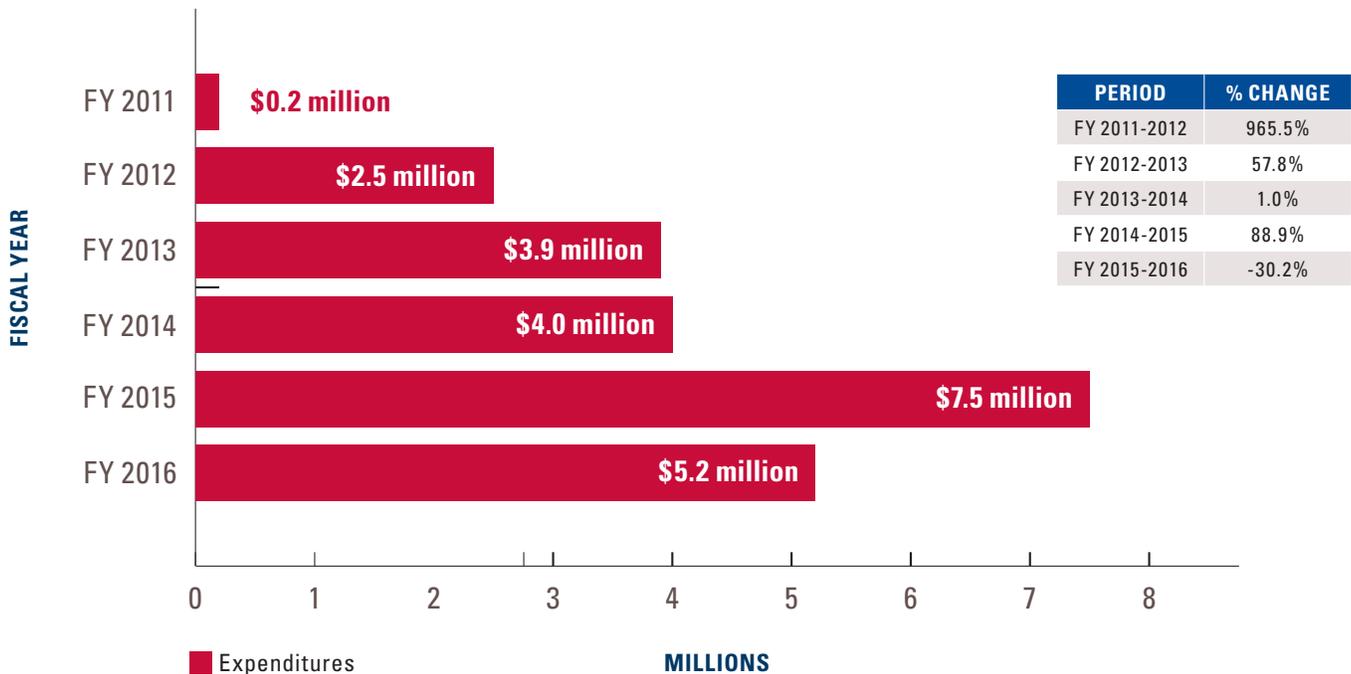
**2139.3%**

**Increase from FY 2011 to FY 2016 of total estimated expenditures for hardware and software for e-filing for all 254 counties.**

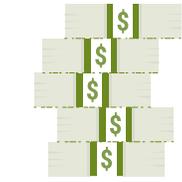
Many people misunderstand what is meant by e-filing. It is simply an electronic delivery system. Once delivered, the court clerk must either print the document in order to add it to the official record or have a case management system that allows the clerk to access, maintain and deliver the record electronically. In a county that has not moved to such a paperless environment, the additional time and resources needed to produce paper copies of documents filed electronically can more than offset any cost savings from e-filing.

Counties experienced a dramatic increase in expenditures for e-filing over the survey period. Based on statewide extrapolations from expenditures reported by 48 counties, costs rose from less than a quarter million dollars in FY 2011 to more than \$5.2 million in FY 2016. This 2,139.3 percent increase would have been even higher had the survey period ended in FY 2015 when statewide expenditures are estimated to have reached more than \$7.5 million. This large spike in expenditures is a direct result of the decision by many counties to purchase case management software due to the mandate to provide e-filing. Implementation began at different dates, depending on county population size, starting in January 2014. ★

**Total Estimated Hardware and Software Expenditures for E-Filing For All 254 Counties**



## County Jails



**\$7.6+ billion**

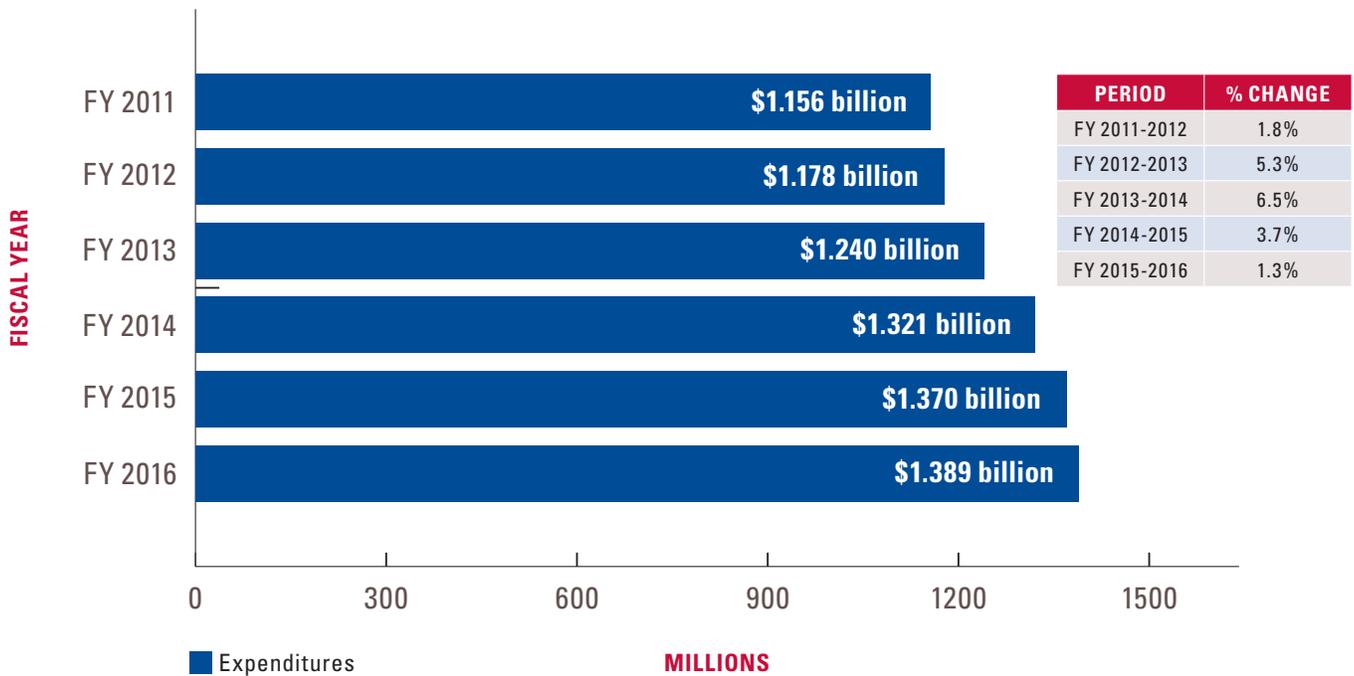
Statewide estimated amount counties spent to operate their jails from FY 2011 - FY 2016.

Counties typically allocate a significant portion of their budgets towards operating the county jail. These costs arise because of numerous contributing factors such as physical plant maintenance and logistics, staffing ratios, mandatory training, meal pricing, utility services, life safety standards (i.e., smoke evacuation system, generators, etc.),

extraordinary medical, dental and mental health care, and the number and type of inmates confined.

Data from 83 counties<sup>5</sup> was utilized to extrapolate statewide expenditures for operating county jails as seen in the chart. Extrapolated expenditures rose 20.1 percent over the survey period reaching almost \$1.4 billion in FY 2016. It is estimated that statewide, counties spent more than \$7.6 billion from FY 2011 - FY 2016 to operate their jails. ★

Total (Net) Estimated Expenditures for Operating the County Jail For All 254 Counties



5. There are a few counties that do not have a jail. However, they were included in the survey responses and therefore they were included in the extrapolations.

## County Jails Emergency Room Visits

**60.7%**

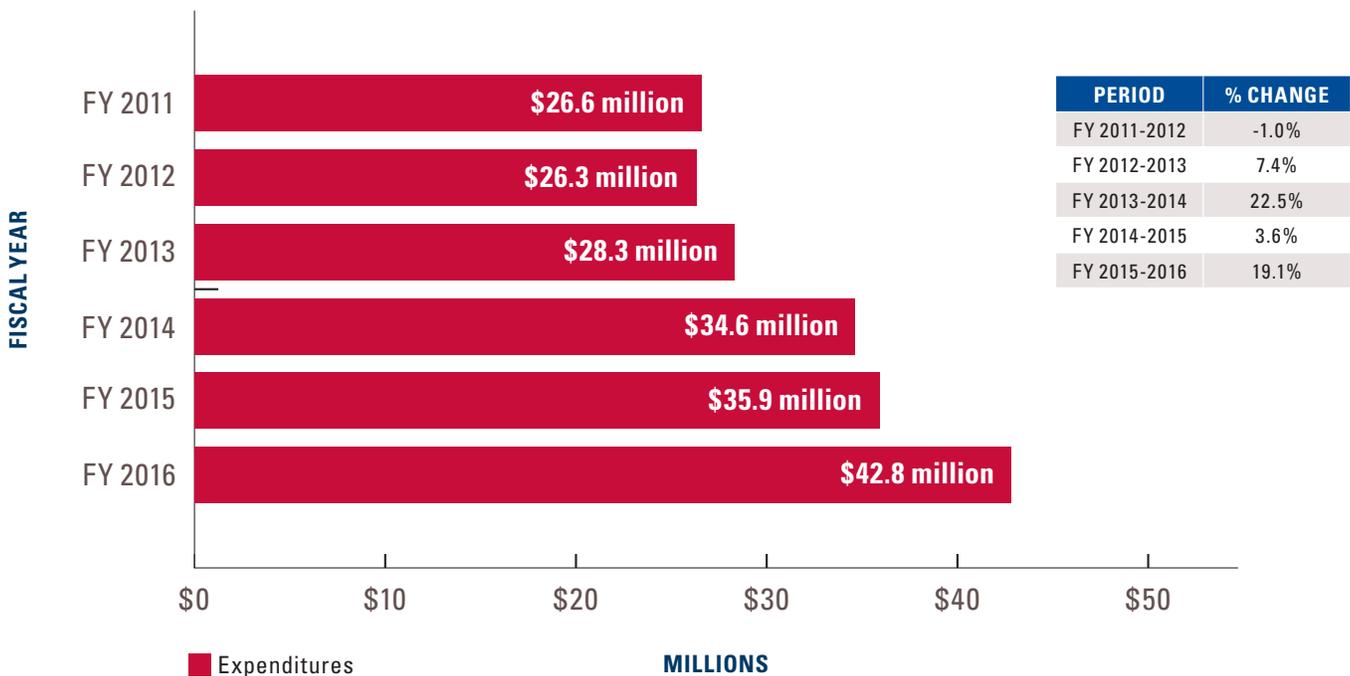
Increase from FY 2011 to FY 2016 of total estimated expenditures for emergency room visits by jail inmates for all 254 counties.

County jails must provide medical care to all inmates and sometimes must seek assistance in hospital emergency rooms. Unfortunately, many counties do not track these costs separately from other jail or medical costs. Consequently, only 41 counties were able to

provide their expenditures for jail inmates' trips to hospital emergency rooms.

Extrapolating to all 254 counties shows emergency room expenditures of \$42.8 million by FY 2016, up 60.7 percent from FY 2011. On a percentage basis, most of that increase came in FY 2014 when expenditures rose 22.5 percent as seen in the chart below. ★

**Total Estimated Expenditures for Emergency Room Visits by Jail Inmates For All 254 Counties**



## County Jails Prescription Drugs

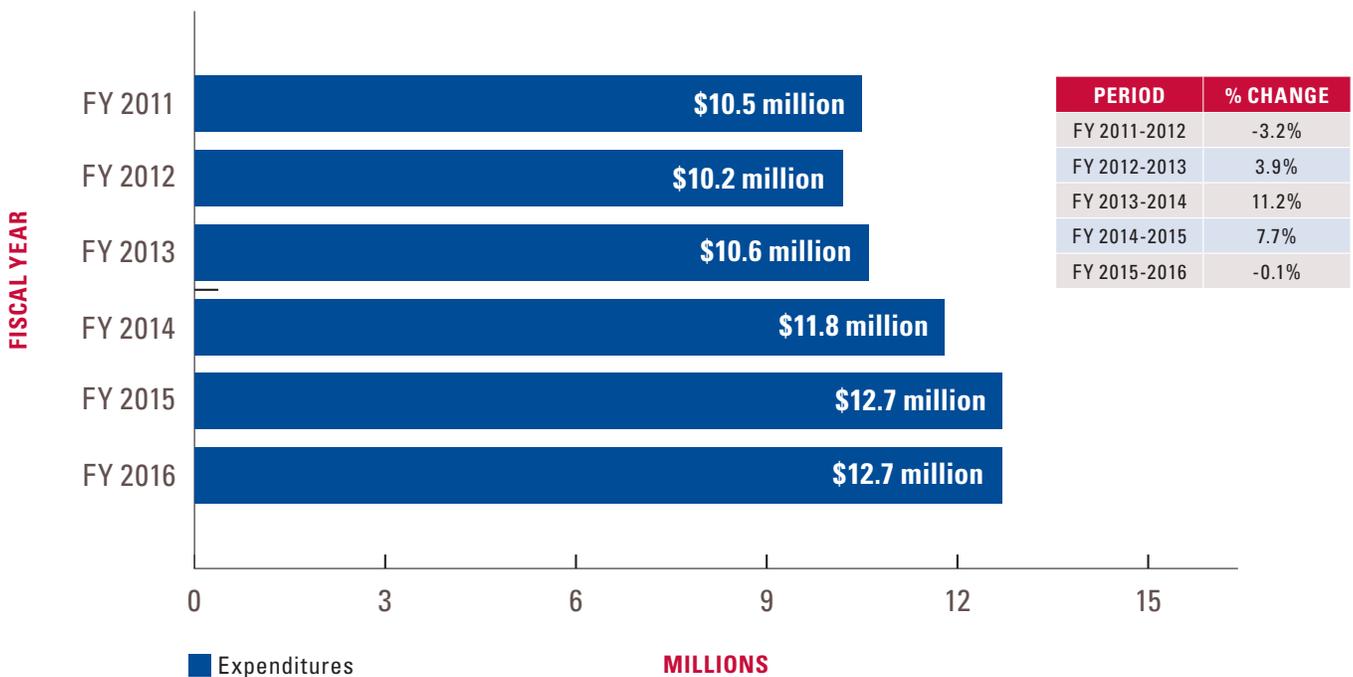
In addition to emergency room expenditures, we also asked counties about their expenditures on prescription drugs for jail inmates. Fifty-five counties responded with data for all six years of the survey period; the chart below shows the statewide expenditures extrapolated from their data.

The extrapolated statewide expenditures grew the most in FY 2014 with an 11.2 percent gain.

**20.4%**  
Increase from FY 2011 to FY 2016 of total estimated expenditures for prescription drugs for jail inmates for all 254 counties.

This was followed immediately by a 7.7 percent increase in FY 2015. It is too soon to tell if the decrease in FY 2016 is the beginning of a trend or merely a short term aberration; however, historically medical costs have proven far more likely to grow than to shrink. Total estimated expenditures for all 254 counties increased by 20.4 percent from FY 2011 to FY 2016. ★

Total Estimated Expenditures for Prescription Drugs for Jail Inmates For All 254 Counties



## County Jails Mental Health Evaluations

In Texas, many of those needing psychiatric care repeatedly cycle through the criminal justice system instead of receiving treatment. While the state of Texas has taken great strides toward increasing crisis services and community mental health diversion programs, local mental health authorities (LMHA) remain woefully underfunded and struggle to keep pace with community needs.

The problem is felt most acutely by individuals who need services but are not in immediate crisis, including those in county jails; due to limited financial and manpower resources, LMHAs attend to individuals in the most danger ahead of those who are being actively monitored, turning county jails into waiting rooms.

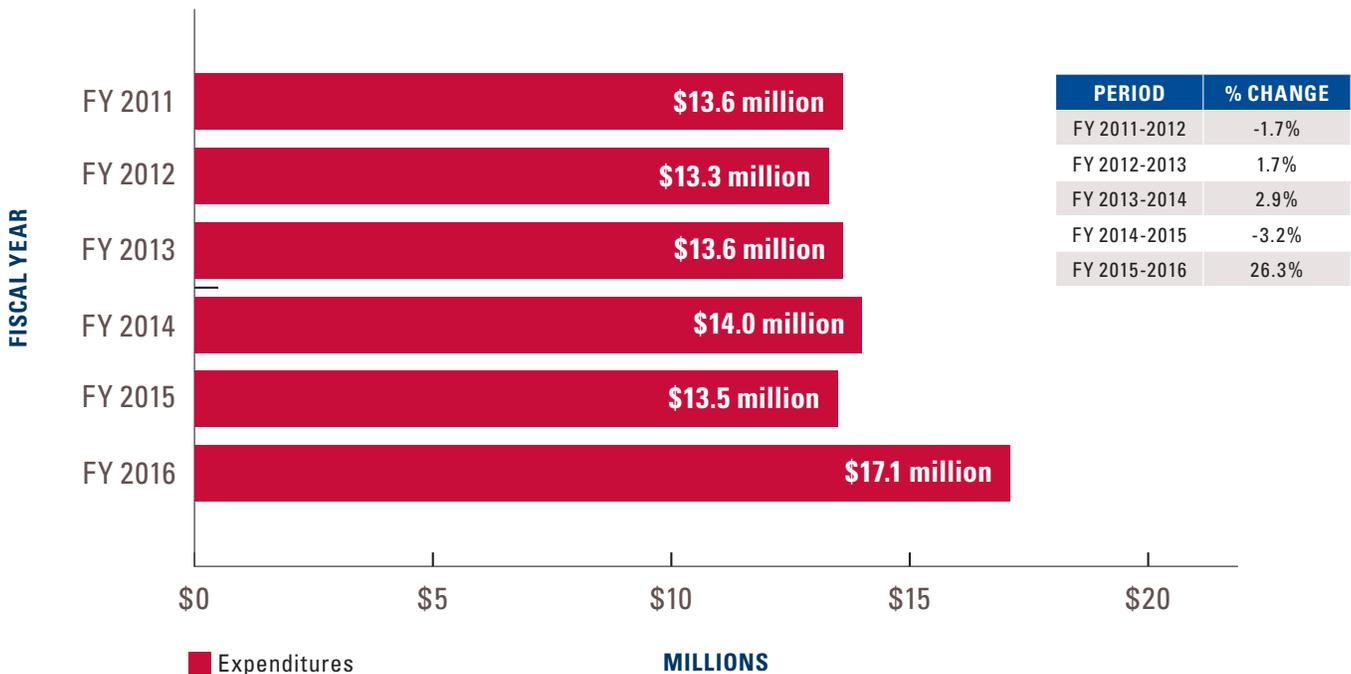
**25.9%**

Increase from FY 2011 to FY 2016 of total estimated expenditures for mental health evaluations of jail inmates for all 254 counties.

Using data from 43 counties, we extrapolated statewide expenditures for mental health evaluations of jail inmates. The results showed fairly consistent costs of just under \$14 million per year for FY 2011 through FY 2015. However, expenditures increased 26.3 percent in FY 2016 as seen in the chart. Total estimated expenditures for all 254 counties increased by 25.9 percent from FY 2011 to FY 2016.

It should be noted that expenditures for mental health evaluations are only one small part of the total costs to counties from using jails to hold individuals who need and wait for mental health care. ★

**Total Estimated Expenditures for Mental Health Evaluations of Jail Inmates for All 254 Counties**



## County Jails Blue Warrant Inmates

2%

Increase from Jan. 1, 2011 to Dec. 1, 2016 of the number of blue warrant inmates in Texas county jails and associated costs.

*This mandate was not covered by a question in the survey; instead, the data was obtained from the Texas Commission on Jail Standards.*

Inmates that are parolees from state prison, who are charged with technical or administrative violations of the terms of their parole, are referred to as “blue warrant” inmates. State law requires disposition of the administrative

charges against these inmates before the 41st day after being taken into custody on the warrant. The cost of holding these parole violators falls on the counties; the state does not compensate counties for prisoner care during confinement in the county jail.

The following data on blue warrant inmates was obtained from the Texas Commission on Jail Standards (TCJS).

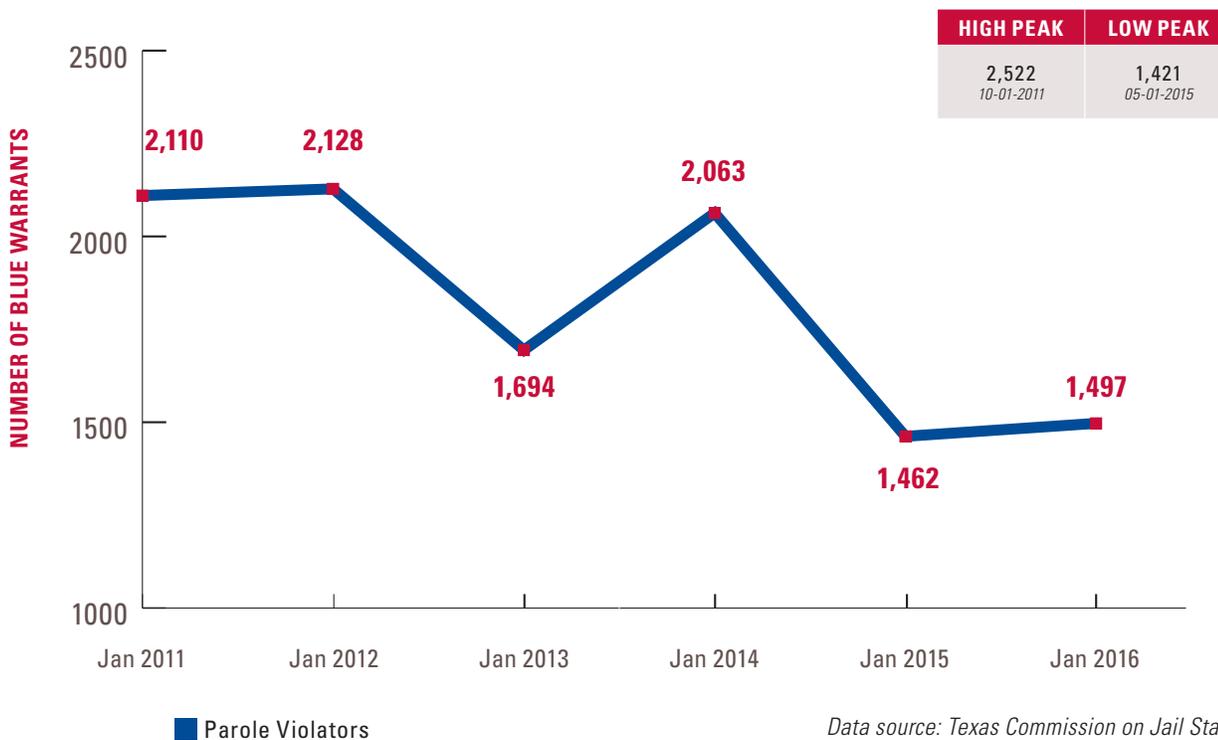
Although highly variable, the chart shows a 2 percent increase in the number of blue warrant inmates in Texas county jails from Jan. 1, 2011 to Dec. 1, 2016.

According to TCJS data, the statewide number of blue warrant inmates as of the first of each month fluctuates significantly as seen in the chart. Based on the TCJS data, an average of 1,940 blue warrant inmates were found in county jails per day from 2011 to 2016. Using a conservative average cost of \$60 per day for holding them, then the statewide cost to counties is estimated at \$116,400 per day and annual costs at just under \$42.5 million from 2011 to 2016.

Because the estimate uses \$60 per day per inmate for the entire period, total costs rose 2 percent, which is exactly in line with the increase in the number of blue warrant inmates from Jan. 1, 2011 to Dec. 1, 2016. ★

### Number of Blue Warrant Inmates in Texas County Jails

On the First of Each Month (Does not Reflect Length of Stay for Each Inmate) 01/2011-12/2016



Data source: Texas Commission on Jail Standards

## Adult Probation

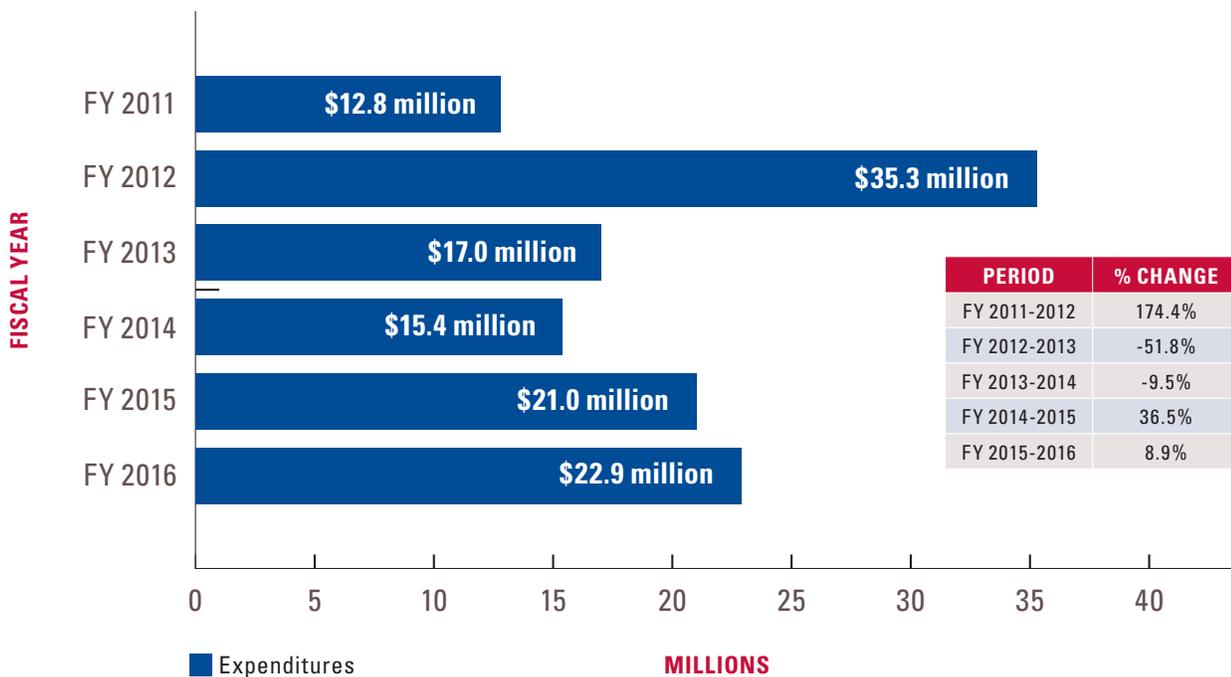
Community Supervision and Corrections Departments (CSCDs) supervise and monitor court orders for defendants whose criminal sentences have been suspended and probated with conditions to be met in lieu of going to jail or state prison. CSCD funding comes from a mixture of state and local dollars, grants and court-ordered supervision fees paid by defendants.

Counties are statutorily required to provide physical facilities, equipment and utilities to CSCDs,<sup>6</sup> therefore, rather than ask for total adult probation costs, we asked counties about their net expenditures for

**77.9%**  
Increase from FY 2011 to FY 2016 of total estimated expenditures for adult probation facilities for all 254 counties.

adult probation facilities. We received useful data from 75 counties from which we calculated the statewide extrapolations seen in the chart. The large spike in FY 2012 comes from the construction of new adult probation facilities in Denton County which, when extrapolated with the data from the other 74 counties, resulted in estimated statewide expenditures of \$35.3 million for the year. The 77.9 percent increase from FY 2011 to FY 2016 would have been even higher if Denton County had allocated the costs to multiple years (FY 2012 and following) rather than reporting the total amount in a single year. ★

**Total (Net) Estimated Expenditures for Adult Probation Facilities For All 254 Counties**



6. Tex. Gov't. Code §76.008.

# Juvenile Probation

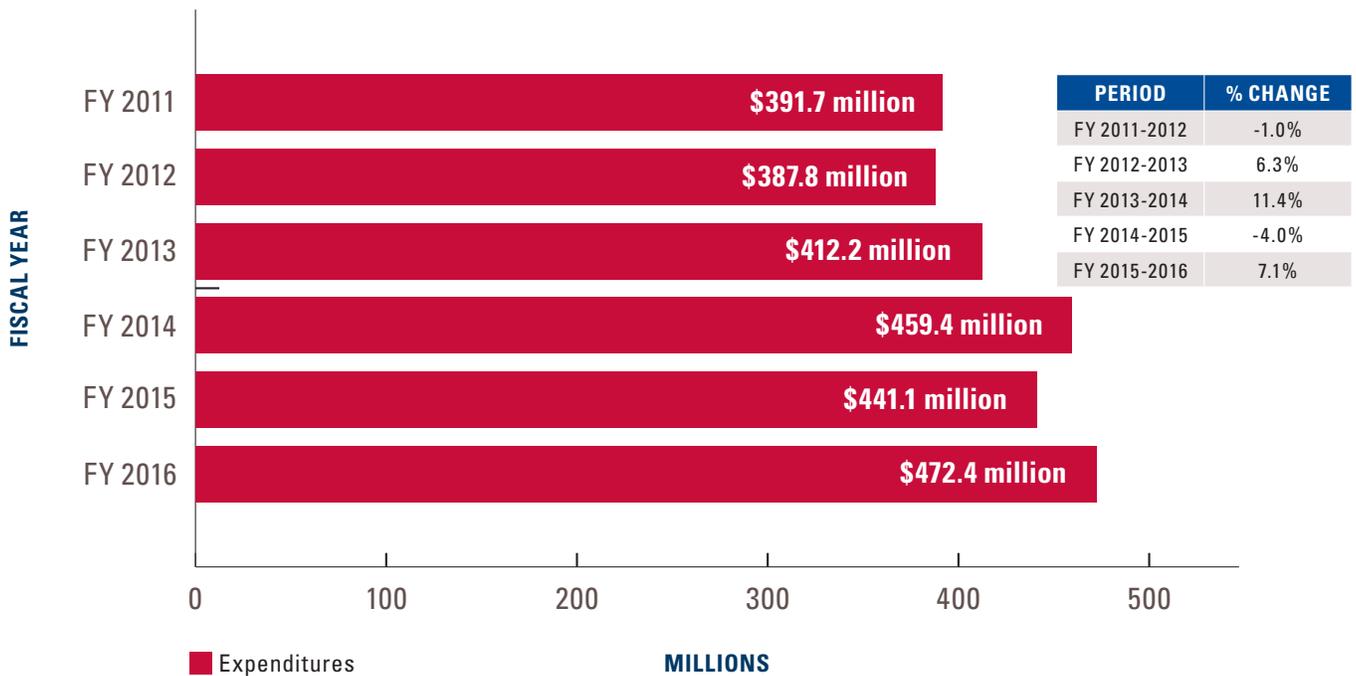
**20.6%**

Increase from FY 2011 to FY 2016 of total estimated expenditures for juvenile probation for all 254 counties.

Juvenile probation is administered locally, with state oversight, and funded by a combination of both state appropriations and local funds. However, county funding accounts for about 70 percent of the total.

We asked counties for their net expenditures on juvenile probation. The statewide extrapolations in the following chart come from data supplied by 80 counties. Even though expenditures fell in two of the survey years, overall net statewide expenditures increased 20.6 percent over the survey period to \$472.4 million. ★

Total (Net) Estimated Expenditures for Juvenile Probation For All 254 Counties



## Indigent Health Care

**25.6%**

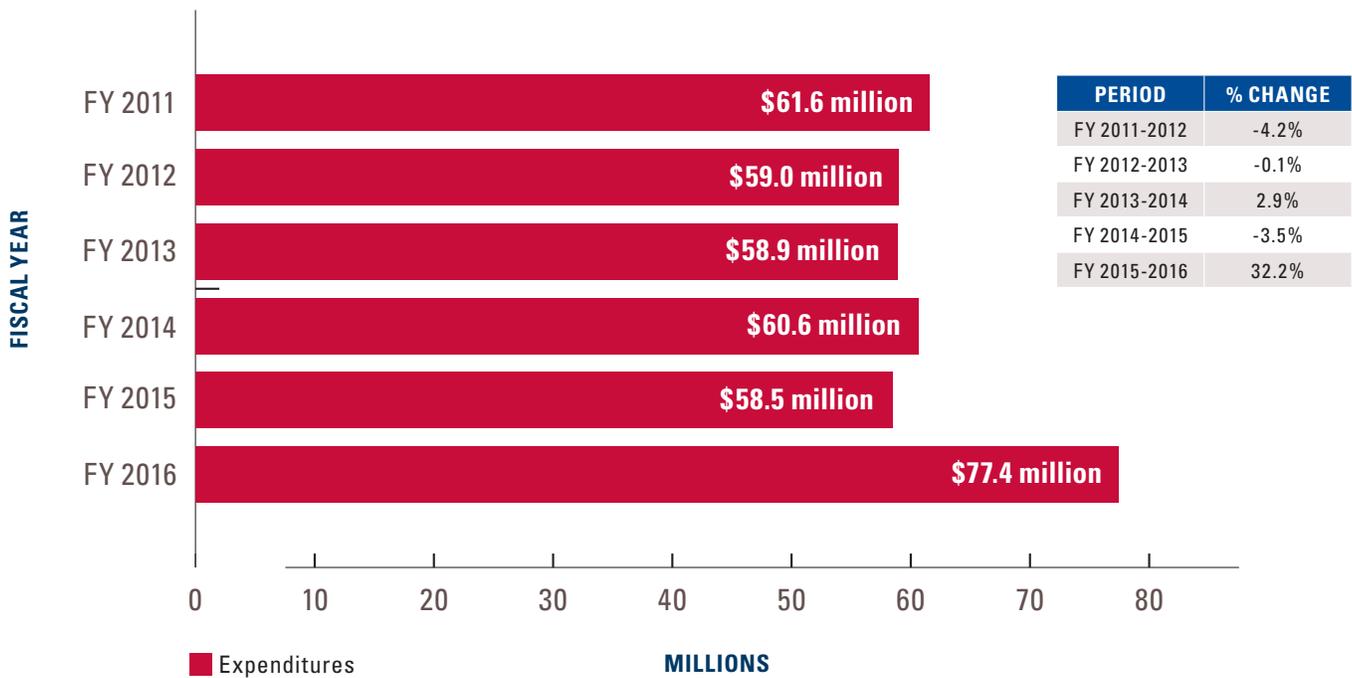
Increase from FY 2011 to FY 2016 of total expenditures for indigent health care for 79 counties.

The financial responsibility of providing health care for indigent individuals has traditionally rested on counties.<sup>7</sup> In effect, counties in Texas provide for preventative and emergency care to county residents who are indigent and not otherwise covered by another source. In practice, these costs often fall to a hospital district or public hospital where

they exist. Due to the existence of these other indigent care entities, some counties reported \$0 for their expenditures on the survey, and expenditures were not extrapolated to all 254 counties.

While gross expenditures were fairly consistent from year to year among the 79 counties providing data for all six survey years, a significant rise in expenditures, actual and budgeted, in FY 2016 resulted in an overall increase of 25.6 percent over the survey period. ★

**Total (Gross) Expenditures for Indigent Health Care  
79 Counties**



7. Tex. Health & Safety Code, Chap. 61.

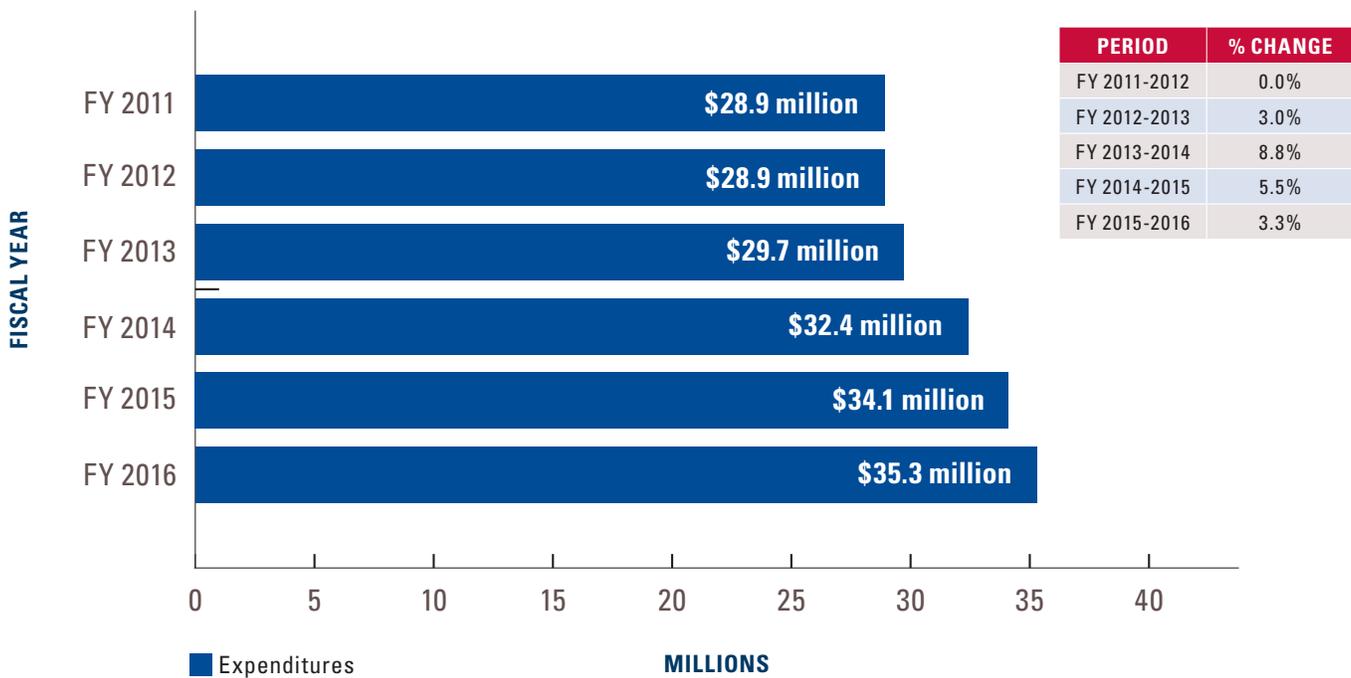
## Indigent Health Care of County Jail Inmates

In addition to the general mandate to provide indigent health care, counties operate under a mandate to provide certain constitutional minimum levels of care, including mental health care, while a person is incarcerated in the county jail.<sup>8</sup> As with indigent health care expenditures, the survey results for this question were not extrapolated to all 254 counties.

**22.1%**  
 Increase from FY 2011 to FY 2016 of total expenditures for indigent health care of jail inmates for 80 counties.

Expenditures for the 80 counties that provided data for all six years varied from virtually no change from FY 2011 to FY 2012 to an 8.8 percent increase in FY 2014. Overall, these expenditures rose 22.1 percent over the survey period as seen in the chart below. ★

Total (Gross) Expenditures for Indigent Health Care of Jail Inmates  
 80 Counties



8. Tex. Code Crim. Pro. art. 104.002 and Tex. Health & Safety Code, Chap. 61.

## Mandated Training for Officials and Staff

County officials, both elected and appointed, as well as county staff have numerous training requirements.<sup>9</sup> While counties can obtain some funding from state and federal sources, the majority of the funding comes from local sources. For both survey questions on training expenditures, we asked counties to provide their net costs (total costs less state and federal funding).

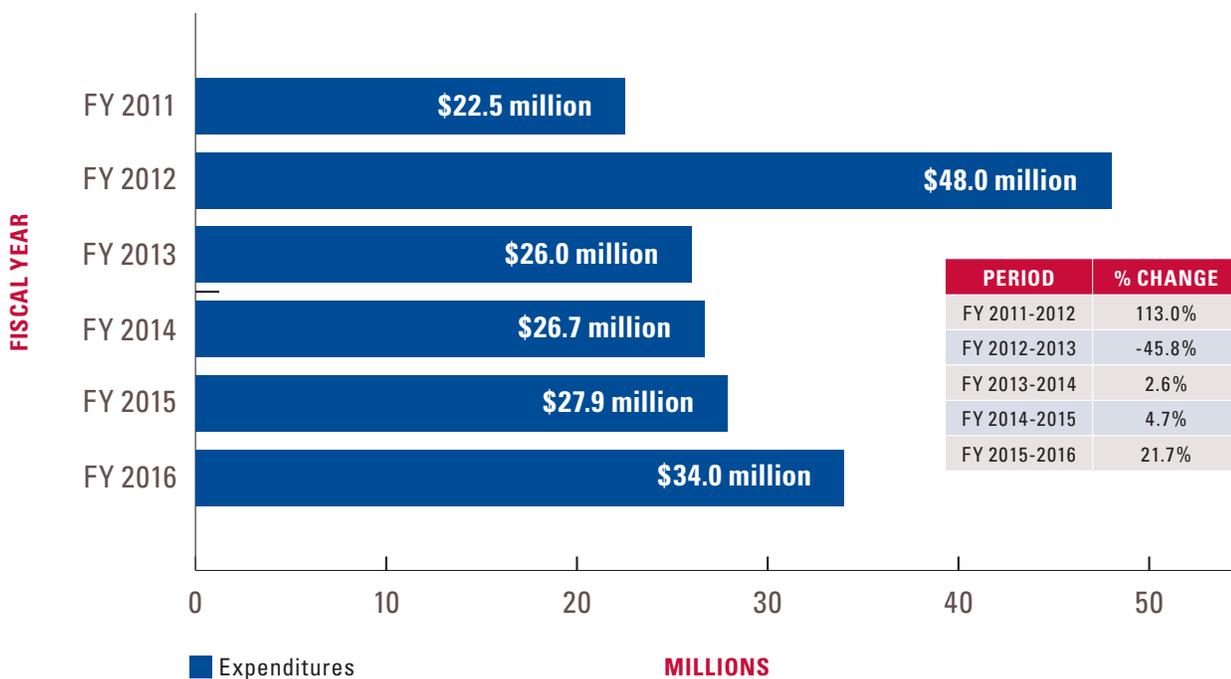
We asked counties how much mandatory training cost them, but did not ask them to include the salary costs of those attending training nor the costs of replacing

**50.9%**  
Increase from FY 2011 to FY 2016 of total estimated expenditures for mandated training for officials and staff for all 254 counties.

missing personnel while they were being trained. Reported expenditures from 72 counties were used to create a statewide extrapolation of expenditures for mandatory training as seen in the chart below.

Statewide mandatory training expenditures increased 50.9 percent from FY 2011 to FY 2016. Net costs varied significantly at times as expenditures rose 113.0 percent in FY 2012 only to fall 45.8 percent the following year. ★

**Total (Net) Estimated Expenditures for Mandatory Training For All 254 Counties**



9. See, for example, Tex. Local Gov't. Code §§81.0025(a) and 84.0085(a).

## Mandated Training for Jail Staff

**49.5%**

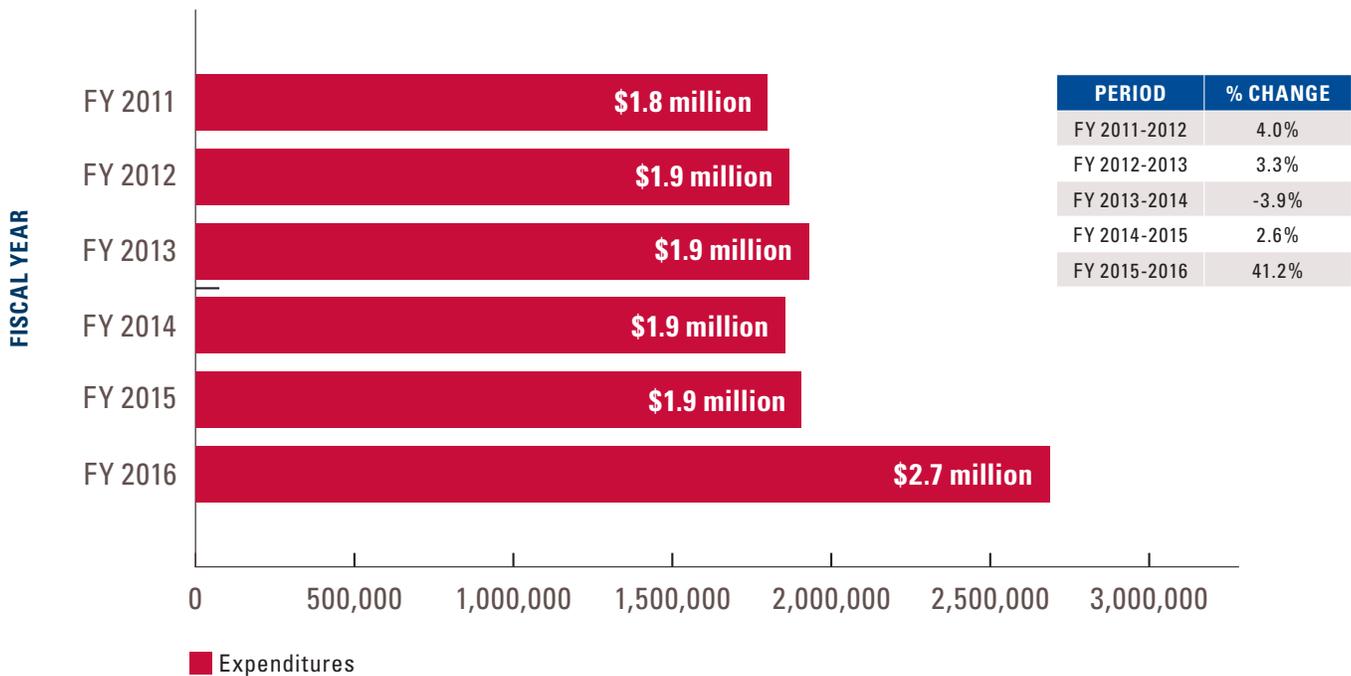
Increase from FY 2011 to FY 2016 of total estimated expenditures for mandated training of jail staff for all 254 counties.

We also asked counties to break out their expenditures for training jail staff from the overall training costs provided in the previous survey question. Seventy-six counties provided their expenditures from which the

statewide extrapolations are shown in the chart below.

While these costs remained fairly steady over most of the survey period, they rose dramatically in the most recent survey year, with an overall gain of 49.5 percent from FY 2011 to FY 2016. ★

Total (Net) Estimated Expenditures for Mandatory Training of Jail Staff For All 254 Counties



## Special Elections

**229.1%**

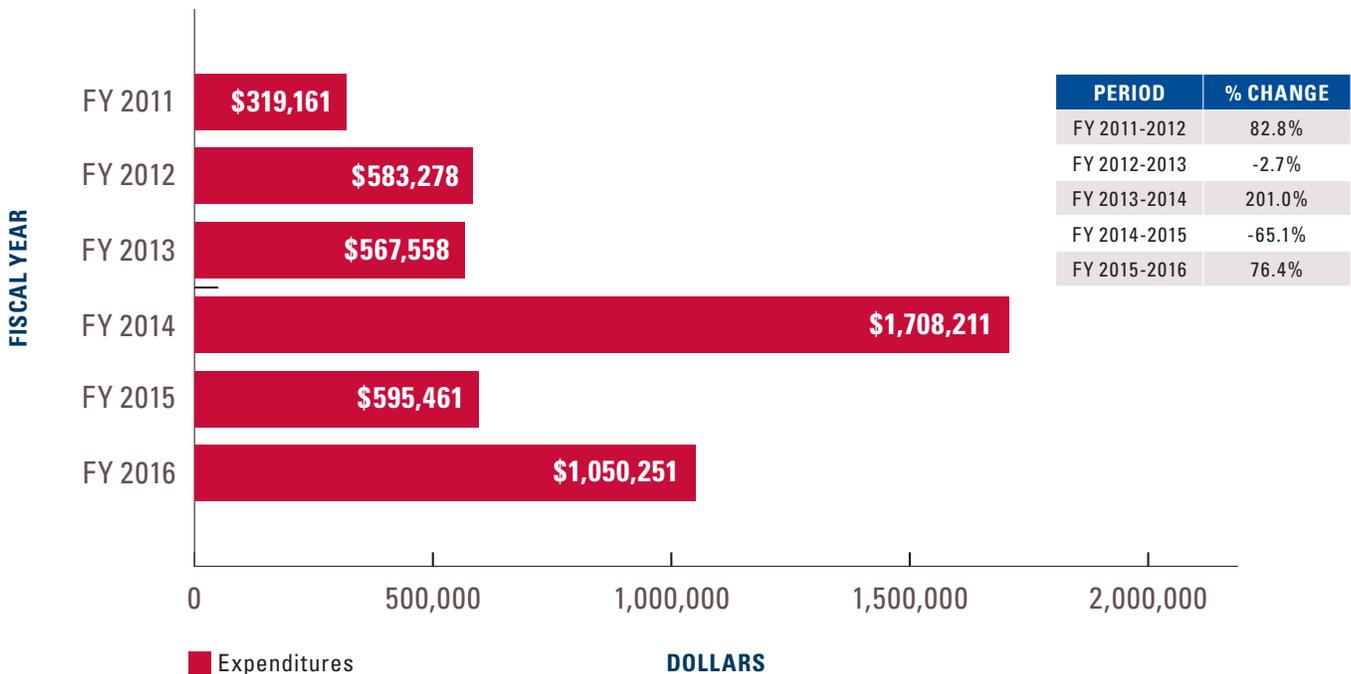
Increase from  
FY 2011 to FY 2016 of  
total expenditures for  
special elections for  
50 counties.

Counties are required to hold and pay for special elections, which may be called to fill vacancies in public office or for other matters. For instance, in 2007, the governor called a May constitutional amendment election. These elections are typically unforeseen, and are often expedited and held on non-uniform election dates. Significant variation was perhaps most notable in the expenditures for special elections. One would expect normal election expenditures to cycle up and down over a

four-year cycle; a graph would be expected to show troughs in odd-numbered years and peaks in even-numbered years – with the presidential election years having the highest peaks. However, special elections are slightly different since they can come in bunches or not at all, nor do statewide projections make any sense since the majority of special elections are not statewide.

Yet, special elections can be very costly to counties. As shown in the chart, 50 counties noted expenditures reaching \$1.7 million in FY 2014 – an increase of 201.0 percent over the prior year! Total expenditures increased by 229.1 percent from FY 2011 to FY 2016. ★

**Total (Gross) Expenditures for Special Elections Costs  
50 Counties**



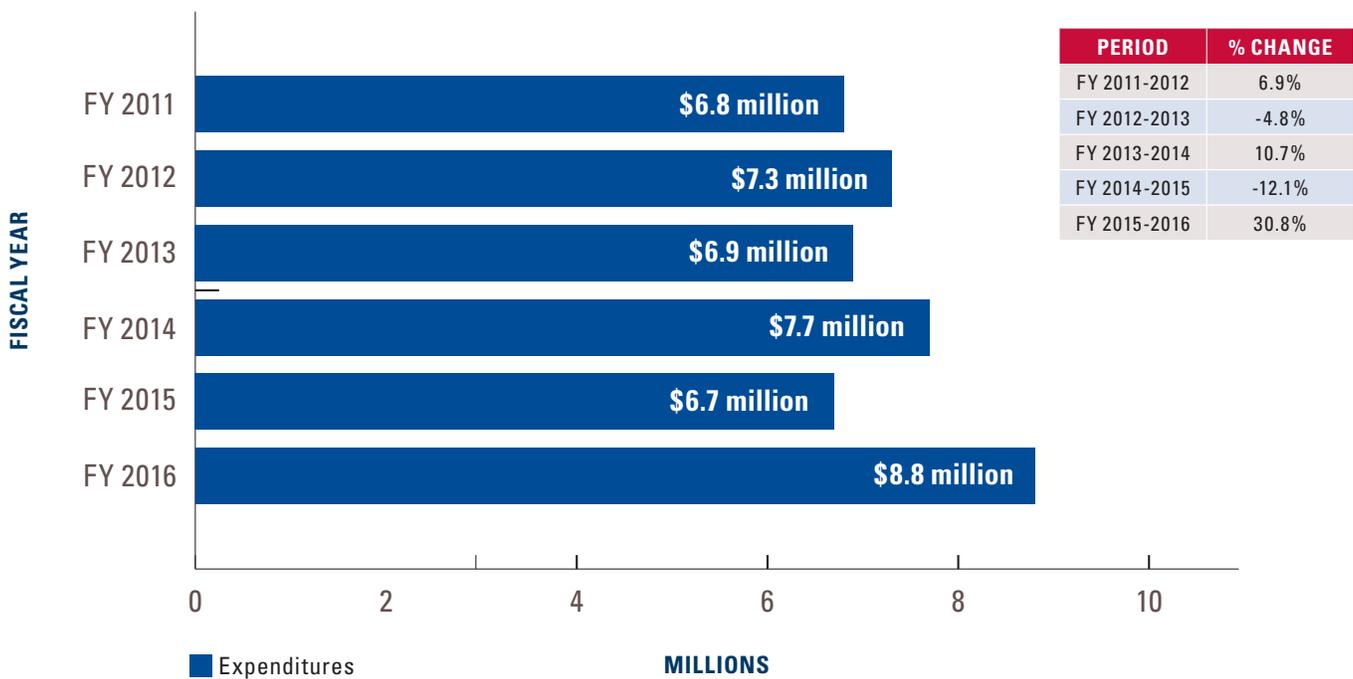
## Electronic Voting Equipment

While not all counties have special elections, federal law requires all counties to use electronic voting machines for their elections. While the federal government provided initial funding through the Help America Vote Act (HAVA) of 2002, counties pay the ongoing costs (programming, maintenance, storage,

**29.6%**  
 Increase from FY 2011 to FY 2016 of total estimated expenditures for electronic voting equipment for all 254 counties.

replacement, etc.). Extrapolating responses from 72 counties to all 254 counties, estimated expenditures exceeded \$8.8 million for FY 2016. Total estimated expenditures for all 254 counties increased by 29.6 percent from FY 2011 to FY 2016. ★

Total (Net) Estimated Expenditures for Electronic Voting Equipment For All 254 Counties



## Indigent Burials

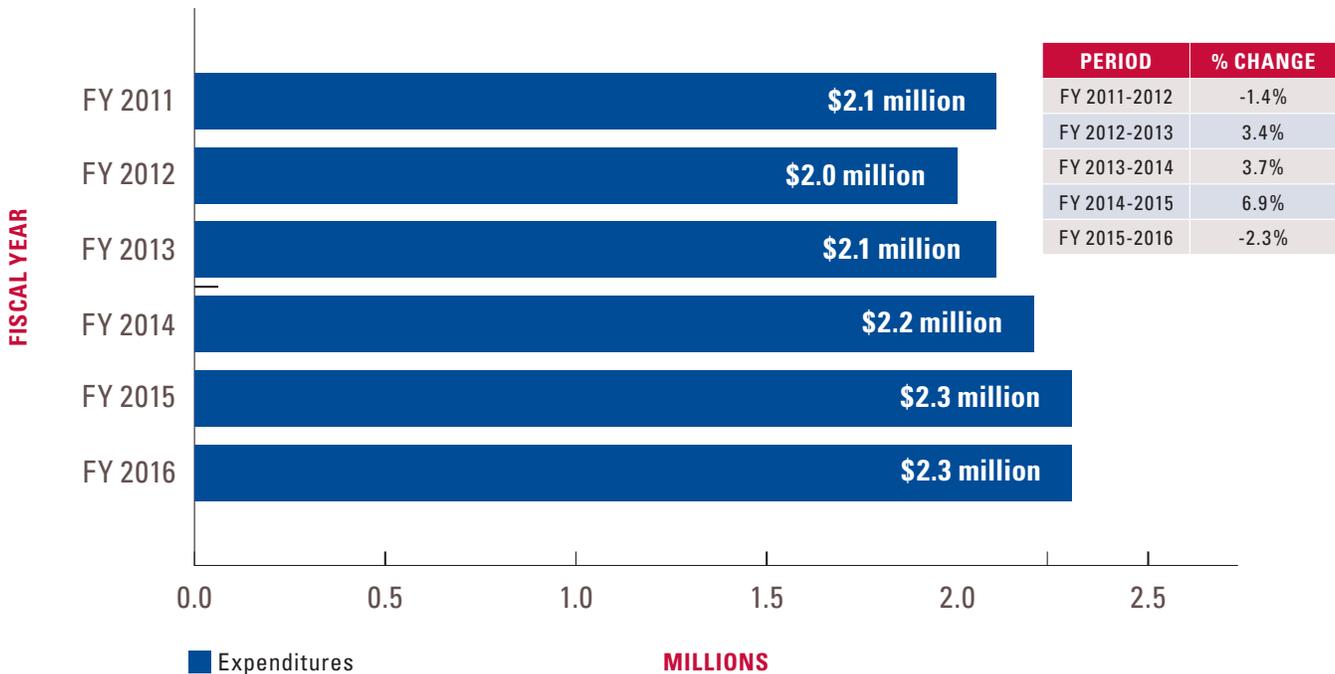
It often falls to counties to deal with the remains of individuals who are indigent at their time of death.<sup>10</sup> Most often this means the county pays for each of these individual's burials. However, some counties have adopted a policy of cremation where circumstances allow.

While we did not ask counties to specify their policies on indigent burials, we did ask for

**10.5%**  
Increase from FY 2011 to FY 2016 of total expenditures for indigent burials for 78 counties.

information on their expenditures. The following chart shows county expenditures for indigent burials from data provided by 78 counties. Expenditures peaked in FY 2015 at \$2.3 million before falling slightly in FY 2016 for an overall increase of 10.5 percent over the survey period. Note that extrapolations to all 254 counties are not included. ★

**Total Expenditures for Indigent Burials  
78 Counties**



10. Tex. Health & Safety Code §694.002.

## Medical Examiner Services/Offices

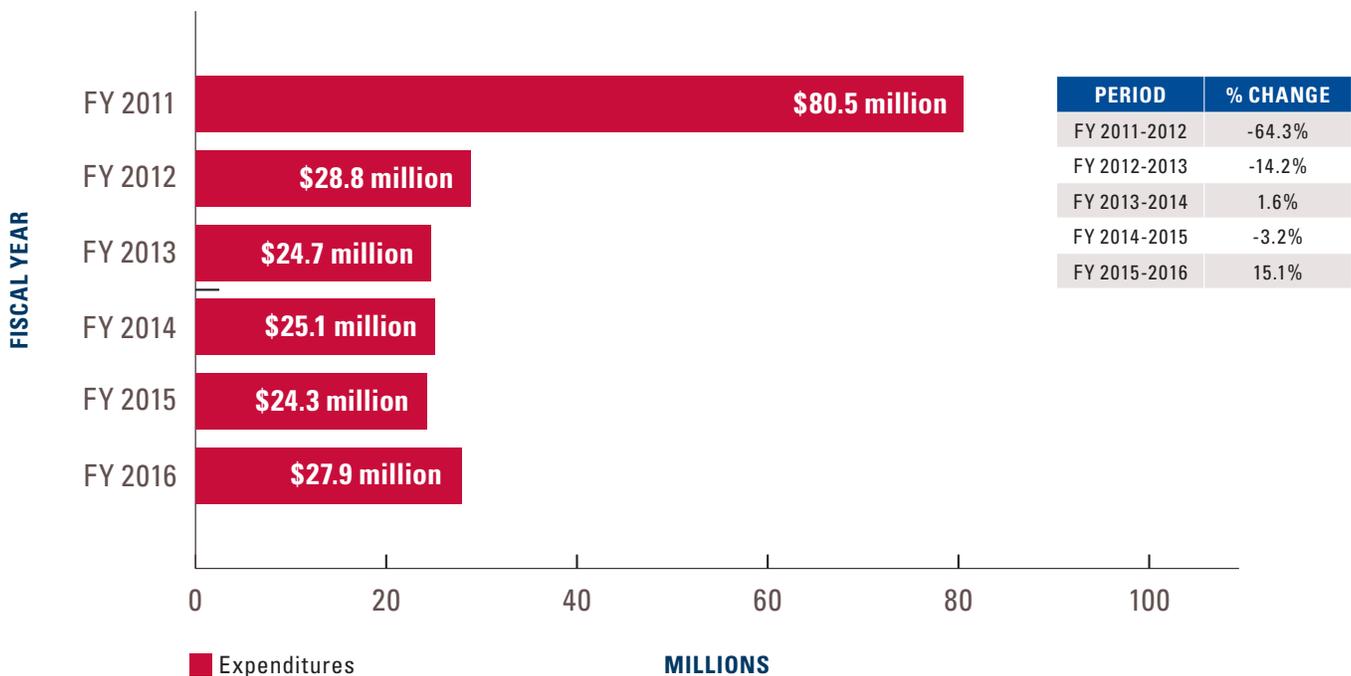
**65.3%**

Decrease from FY 2011 to FY 2016 of total expenditures for medical examiner services and offices for 58 counties.

Although only five counties are mandated to maintain a medical examiner’s office, 58 counties told us they had expenditures for either a medical examiner’s office or for a medical examiner’s services.<sup>11</sup> Those expenditures peaked in FY 2011 at the beginning of the survey period due to Tarrant

County’s new \$60 million building to accommodate its criminalistics (i.e., forensic sciences), toxicology and chemistry laboratories. Eventually expenditures leveled out around the \$25 million mark during FY 2013 – FY 2015 before ending at \$27.9 million in FY 2016. Total expenditures for the 58 responding counties decreased by 65.3 percent from FY 2011 to FY 2016. Note that extrapolations to all 254 counties are not included. ★

**Total Expenditures for Medical Examiner Services/Offices  
58 Counties**



11. Tex. Code Crim. Pro. art. 49.25.

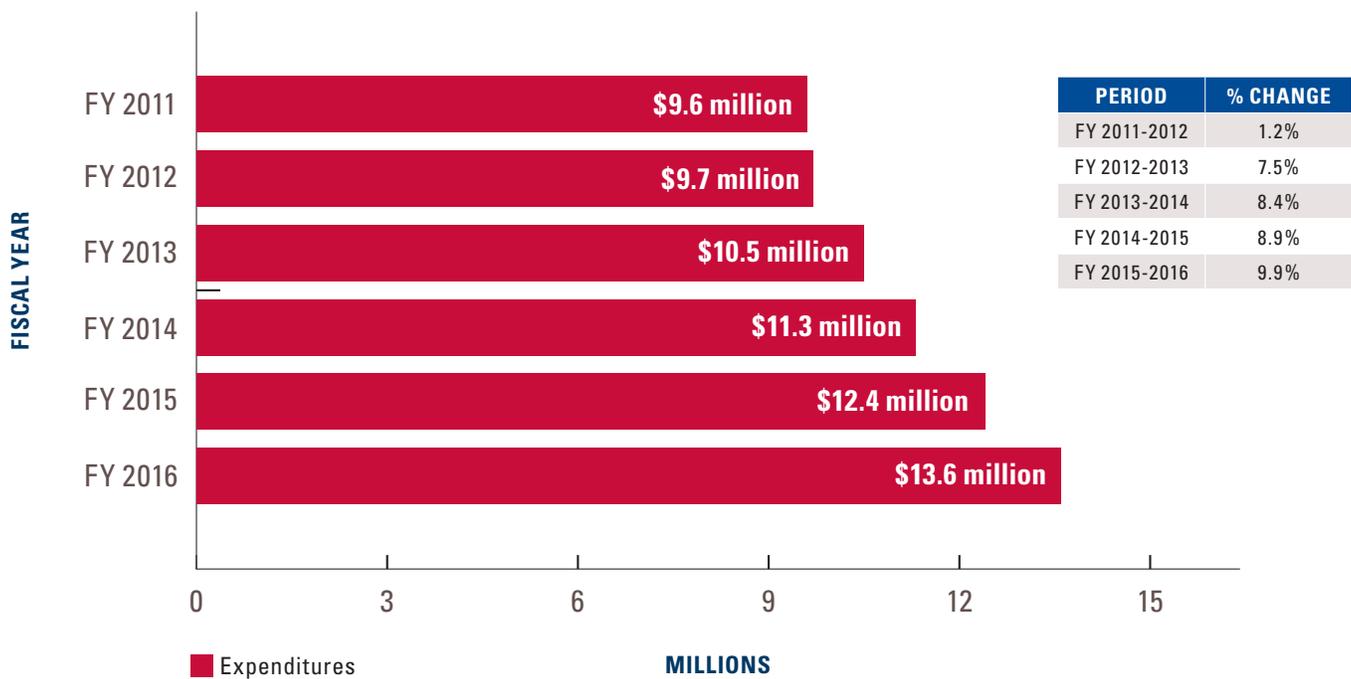
## Autopsies

According to 79 counties, expenditures for autopsies increased 41.3 percent from FY 2011 to FY 2016 as seen in the following chart. By law, a justice of the peace is required to order an autopsy performed on a body in certain circumstances and may order an autopsy at his or her discretion in other circumstances; the county is required to pay a reasonable

**41.3%**  
 Increase from  
 FY 2011 to FY 2016  
 of total expenditures for  
 autopsies for  
 79 counties.

fee for the autopsy, including any fees for the transportation of a body.<sup>12</sup> Medical examiner offices also perform autopsies in certain situations. The chart shows net expenditures as we asked counties to adjust their data for payments received for providing autopsies to other counties. Note that no statewide extrapolation is provided. ★

**Total (Net) Expenditures for Autopsies  
 79 Counties**



12. Tex. Code Crim. Pro. art. 49.10.

## Costs for Collecting Motor Vehicle Fees and Taxes

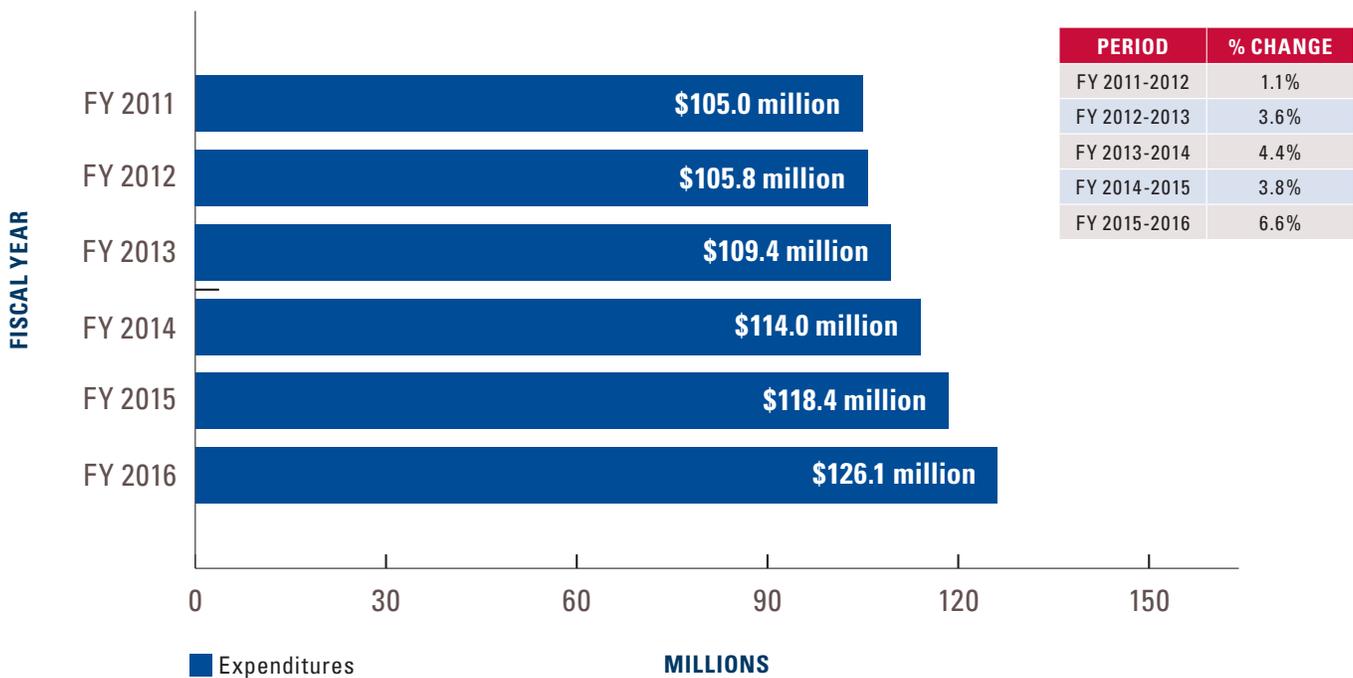
County tax assessor-collector offices provide most vehicle title and registration services. In recent years, these offices have had to endure several modifications to the motor vehicle registration and titling system initiated by the Texas Department of Motor Vehicles (TxDMV). In addition, counties have dealt with a number of rule changes from TxDMV. For example, rules were adopted in 2016 which effectively decreased the funding that counties receive for performing registration services while not substantially decreasing the amount of work

**20.1%**  
 Increase from FY 2011 to FY 2016 of total estimated expenditures for collecting motor vehicle fees and taxes for all 254 counties.

that counties must perform in order to complete registration services.

The 2016 rule changes occurred too recently to show up in the survey data since we requested FY 2016 budgets, not expenditures. Meanwhile, total estimated costs for collecting motor vehicle fees and taxes increased over the survey period. Extrapolations from data received from 71 counties show total statewide costs increased 20.1 percent as seen in the chart – most of the increase occurring in the last two years. ★

Total Estimated Costs for Collecting Motor Vehicle Fees and Taxes For All 254 Counties



## Revenue from Collecting Motor Vehicle Fees and Taxes

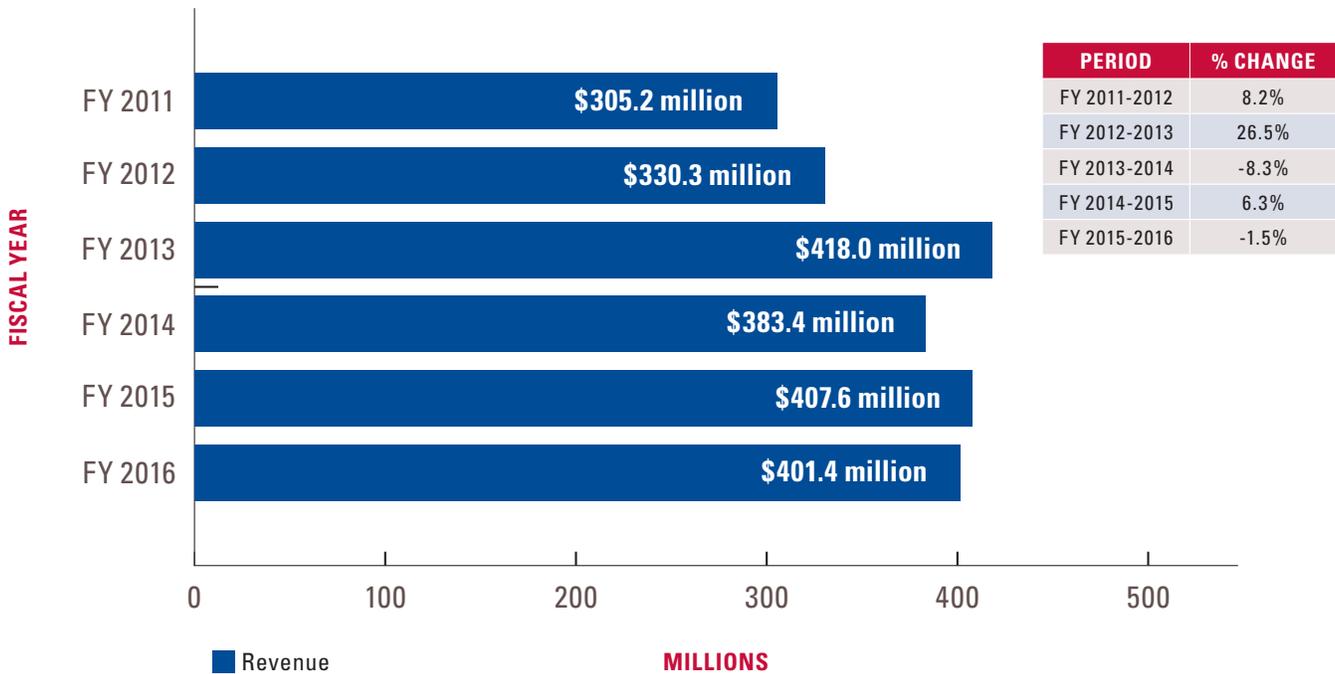
**31.5%**

Increase from FY 2011 to FY 2016 of total estimated revenue from collecting motor vehicle fees and taxes for all 254 counties.

We also asked counties about their revenue from collecting motor vehicle fees and taxes. Unlike costs, revenue extrapolations, based on replies from

72 counties were somewhat variable and actually fell for FY 2016. Still, total revenue increased 31.5 percent from FY 2011 to FY 2016. ★

Total Estimated Revenue from Collecting Motor Vehicle Fees and Taxes For All 254 Counties



## Support for the Department of Public Safety

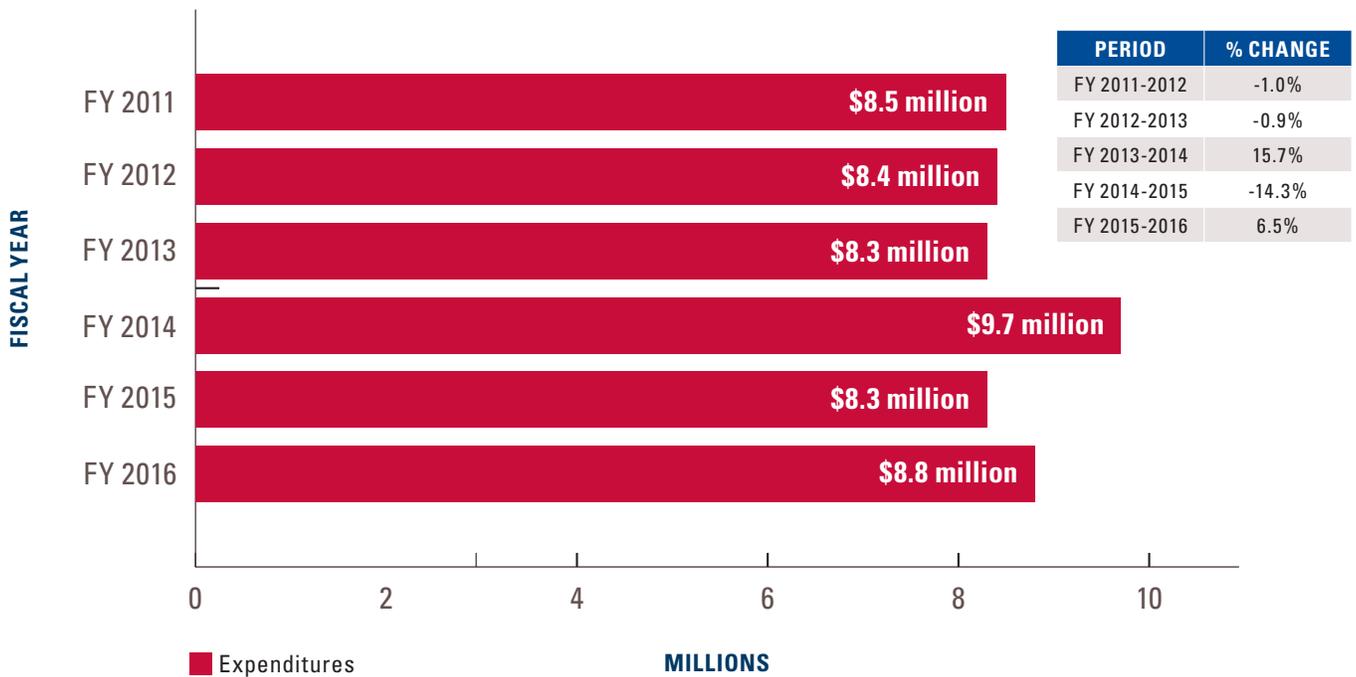
**3.5%**  
 Increase from FY 2011 to FY 2016 of total estimated expenditures for maintaining a DPS office for all 254 counties.

While no statutory mandate requires counties to maintain an office for the Department of Public Safety (DPS), they must do so if they want a DPS trooper stationed locally. Even some large, urban counties end up with expenditures for DPS. In all, 76 counties provided expenditure data for

maintaining a DPS office. Those expenditures peaked in FY 2014, however, the increase was the result of increased spending in multiple counties, not just one as was seen in adult probation.

Extrapolating to all 254 counties results in estimated costs of \$8.8 million as of FY 2016, up 3.5 percent from \$8.5 million in FY 2011. ★

Total Estimated Expenditures for Maintaining a DPS Office For All 254 Counties



## Veterans

Counties are increasingly called upon to identify veteran needs and available services based on recent legislative mandates.<sup>13</sup>

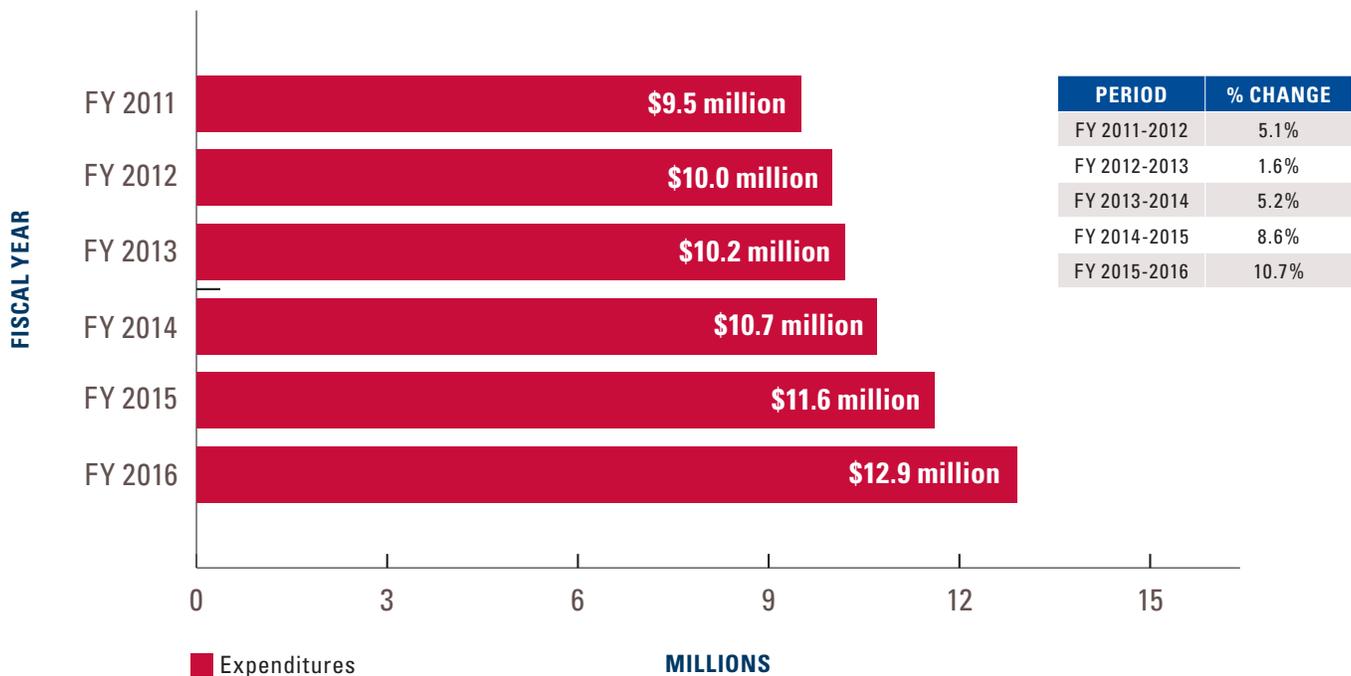
Currently, 23 counties are mandated to have a veterans' service officer (VSO) but more than 230 counties have at least a part-time officer and some counties have a staff in addition to their VSO.

In regards to veterans, counties were asked to provide their expenditures for both veteran

**35.1%**  
**Increase from FY 2011 to FY 2016 of total estimated expenditures for veterans affairs/veterans services for all 254 counties.**

affairs and/or veteran services. The following chart reveals steadily increasing statewide costs after extrapolating from the responses of 83 counties. An overall increase from FY 2011 to FY 2016 of 35.1 percent does not tell the whole story as every year since FY 2012 the percentage increase has grown. Following a double digit increase of 10.7 percent from FY 2015 to FY 2016, statewide expenditures hit \$12.9 million. ★

**Total Estimated Expenditures for Veterans Affairs/Veterans Services For All 254 Counties**



13. Tex. Gov't. Code §434.031 et seq.

## Appraisal District Budgets

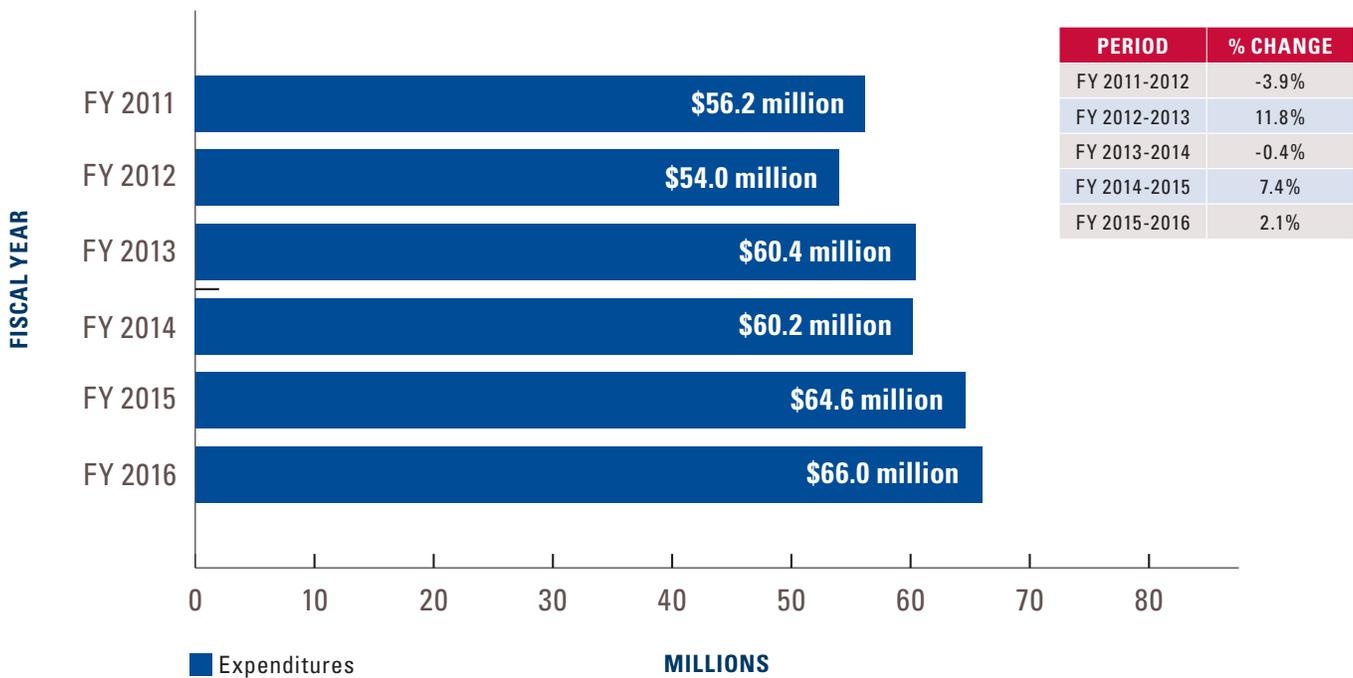
Following the property tax reforms of 1979's Peveto Bill, local governmental entities stopped performing their own appraisals and delegated that task to 254 newly created appraisal districts — one per county. In order to finance their operations, appraisal districts obtain their funding from counties, cities, school districts and special districts — those local entities that collect a property tax.<sup>14</sup> Each entity pays a pro rata share of the appraisal

**17.3%**  
 Increase from FY 2011 to FY 2016 of total estimated expenditures for funding appraisal districts for all 254 counties.

district's budget based on the local entity's property tax levy; the more property taxes you collect, the higher your share of the funding.

Although expenditures, as extrapolated to all 254 counties, reached \$66.0 million in FY 2016, overall growth was somewhat restrained. Over the survey period, statewide expenditures increased 17.3 percent. ★

Counties Estimated Share of Funding for Appraisal Districts For All 254 Counties



14. Tex. Tax Code §6.06.

## Open Meetings

**199.7%**

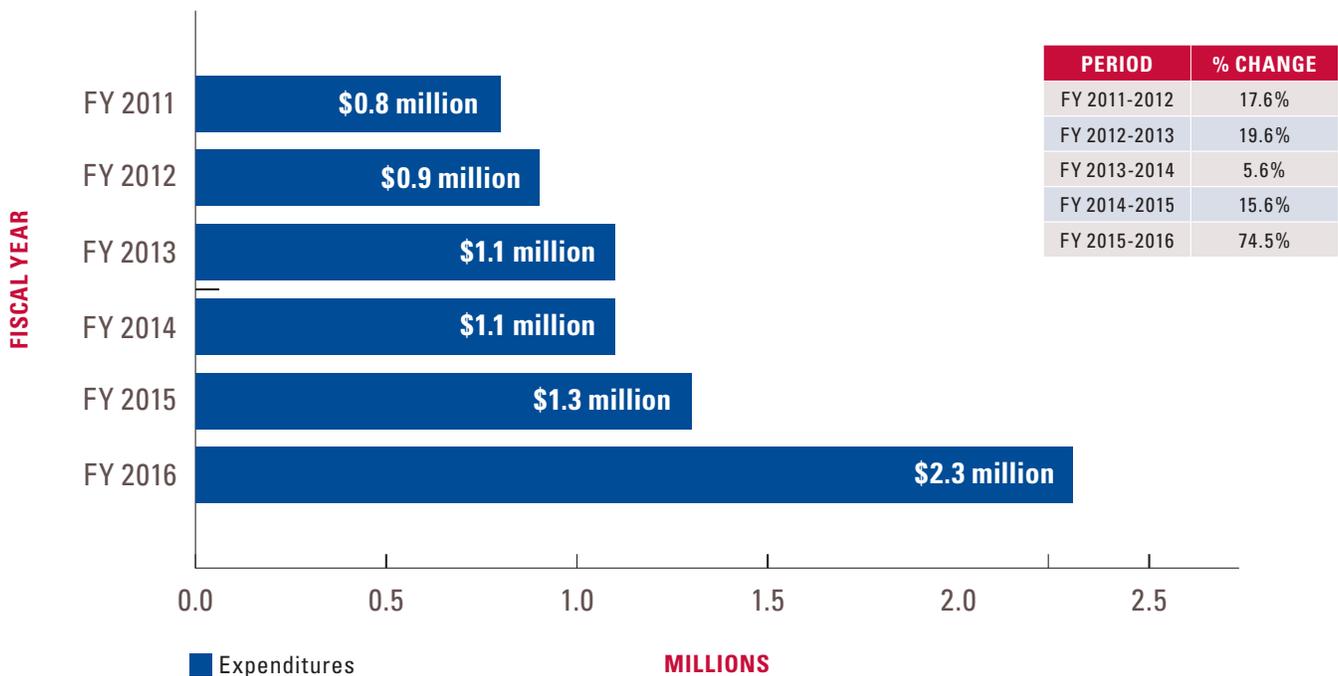
Increase from FY 2011 to FY 2016 of total estimated expenditures to record open meetings and post on the internet for counties over 125,000 population.

Effective Jan. 1, 2016, the state requires counties with populations of 125,000 or more to post audio and video recordings of open meetings to the internet.<sup>15</sup> Based on their 2010 Census populations, only 31 counties fit into this bracket. Of those, nine provided their

expenditures for FY 2011 through FY 2016 for posting their recorded open meetings.

The following chart tracks the growth of those expenditures as extrapolated to all 31 counties in the population bracket. What had been fairly rapid growth in expenditures, often greater than 15 percent, skyrocketed in FY 2016 as costs to counties increased by a total of 199.7 percent over the survey period as a result of this recent mandate. ★

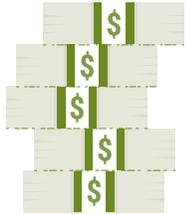
**Total Estimated Expenditures to Record Open Meetings and Post on the Internet for Counties over 125,000 Population**



15. Tex. Gov't. Code §551.128.

## County Roads & Bridges – Oversize/Overweight Trucks

*This mandate was not covered by a question in the survey; instead, the data comes from other sources.*



**\$298.3 million**

**Minimum cost to counties in road and infrastructure damage from 2014 to 2015 from vehicles operating under 1547 permits.**

(OS/OW) vehicles can obtain various permits allowing their vehicles to use public roads and bridges. In 2012, a TxDOT commissioned report, written by the University of Texas at Austin's Center for Transportation Research and the University of Texas at San Antonio, evaluated the

In general, each county maintains responsibility for public roads and bridges within its boundaries although many exceptions exist to this general rule, such as city streets and national or state highways. Legally, many large vehicles can operate on those roads. There are size and weight limits in place which restrict the use of that infrastructure by the largest and heaviest vehicles. However, operators of oversize and/or overweight

damage that OS/OW vehicles (including exempt vehicles) cause to the transportation infrastructure (including roads and bridges).

The report focused on whether the revenue from permits sufficiently covered the cost of damages to state maintained roads and bridges. While it did not directly address county roads and bridges, the report provided a framework from which we can derive an estimate of the statewide costs to counties.

Based on usage data for a single type of permit from the report, Over-Axle Weight Tolerance (1547) Permits, and using a cost per mile one-half that utilized by the report to determine the cost of vehicles operating under a 1547 permit to state roads, it is estimated that counties suffered net losses (revenue from permits minus the cost of damages to county roads and bridges) of \$145.7 million in 2014 and \$152.6 million in 2015 for a total net loss over those two years of \$298.3 million.

Many other types of permits exist, therefore, the actual net losses to counties most likely are significantly higher. ★







1210 San Antonio St. , Austin, TX 78701 • P.O. Box 2131, Austin, TX 78768

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