Llano County
Fiscal Year 2013-2014
Budget Cover Page
September 9, 2013

This budget will raise more revenue from property taxes than last year's budget by an amount of $675,348, which is a 7.99 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $120,775.20.

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

FOR: Judge Brascom, Commissioner Raschke, Commissioner Wilson, Commissioner Moss

AGAINST: Commissioner Jones

PRESENT and not voting: n/a

ABSENT: n/a

Property Tax Rate Comparison

	2013-2014	2012-2013
Property Tax Rate:	$0.324500/100	$0.308000/100
Effective Tax Rate:	$0.302695/100	$0.298586/100
Effective Maintenance & Operations Tax Rate:	$0.284314/100	$0.274797/100
Rollback Tax Rate:	$0.324961/100	$0.315484/100
Debt Rate:	$0.017500/100	$0.018700/100

Total debt obligation for Llano County secured by property taxes: $558,840

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PREFACE

Final adoption of the County's annual operating budget is the result of many hours of deliberation and input from a variety of sources. Providing a workable and balanced plan of operations is difficult to achieve given limited resources. In order to accomplish this monumental task important prioritization of needs must be established and reviewed.

THE BUDGET PROCESS

Arriving at the financial plan of operations for the 2013-2014 fiscal year involves numerous steps. The County Auditor directs each county official and department head to develop budget requests in May for the budget year beginning October 1 of the following fiscal year. These requests are then submitted to the Commissioners' Court for review and evaluation. During the months of May, June, July and August the Commissioners' Court will conduct several budget workshops to allow input from each official and/or department head regarding his budget requests. Citizens of Llano County are encouraged to attend and offer their suggestions and ideas of what programs they would like included in the upcoming budget.

Once the proposed budget has been reviewed it is compared to the estimated 2013-2014 revenues submitted by the County Auditor. These projected revenues, when added to the projected beginning Fund Balances, give the Commissioners Court an idea of the financing sources available.

Budget workshops are reconvened to re-evaluate the proposed expenditures and revenues. In many cases it may be necessary to raise taxes in order to finance expenditures. Raising taxes is the least favorable option and exercised only when unavoidable.

Once these public hearings and workshops are complete, the budget is finalized and ready for adoption. The budget is then put on the Commissioners' Court agenda and a vote taken by the Court. Upon adoption, the budget becomes effective October 1.

AMENDING THE BUDGET

As the fiscal year progresses, situations may sometimes arise that were not anticipated and have fiscal impact to the budget. In these instances the budget may, by declaration of an emergency by Commissioners' Court, be amended from unreserved funds. One contingent liability very hard for the Court to predict is the cost of Indigent Health Care. If IHC expenditures exceed the budgeted figures, a budget amendment would be necessary due to the state mandated liability to the County.

ABOUT THE BUDGET DOCUMENT

This budget document serves to communicate the County's financial condition, plan of operations and what it hopes to achieve for its citizens. Realizing that several diverse groups of people rely on the budget for many reasons, the document has been organized to assist the user in locating information easily.

Out of necessity, the budget document must summarize and condense a substantial amount of information in order to avoid a cumbersome document. However, there are times that more detailed information may be needed or further explanation required. In these instances citizens and users may contact the County Auditor's office to have their questions answered.

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COUNTY OFFICIALS

NAME OF OFFICIAL	TITLE
Wayne Brascom	County Judge
Peter Jones	Commissioner, Precinct 1
Linda Raschke	Commissioner, Precinct 2
Ron Wilson	Commissioner, Precinct 3
Jerry Don Moss	Commissioner, Precinct 4
Bette Sue Hoy	County Clerk
Dan Mills	District Judge
Allen Garrett	District Judge
Joyce Gillow	District Clerk
Cheryll Mabray	County Attorney
Sonny McAffee	District Attorney
Cindy Lent	County Auditor
Sandra Overstreet	County Treasurer
Dexter Sagebiel	Tax Assessor-Collector
William (Bill) Blackburn	County Sheriff
Richard Owen	J.P., Precinct 1
Linda Ballard	J.P., Precinct 2
Era Marion	J.P., Precinct 3
Brian Alexander	J.P., Precinct 4
Gary Olfers	Constable, Precinct 1
Stephen Hallmark	Constable, Precinct 2
William Edwards	Constable, Precinct 3
Joe B. Simpson	Constable, Precinct 4
Richard Wooten	Road & Bridge Commissioner
Dian Ray	Director, Library System

SECTION A

BUDGET CERTIFICATE

Budget of Llano County, Texas
Budget Year from October 1, 2013 to September 30, 2014

LLANO TEXAS OCTOBER 1, 2013

We, Wayne Brascom, County Judge; Bette Sue Hoy, County Clerk; and Cindy J. Lent, County Auditor; of Llano County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Llano County, Texas, as passed and approved by the Commissioners' Court of said county on the 9th day of September, 2013, as the same appears on file in the office of the County Clerk of said county.

Wayne Brascom

Wayne Brascom, County Judge

Bette Sue Hoy

Bette Sue Hoy, County Clerk

Cindy J. Lent

Cindy J. Lent, County Auditor

Subscribed and Sworn to before me the undersigned authority, this the 18 day of September, 2013

Jannelle Gray

Jannelle Gray, Notary Public, Llano County, Texas

JANNELLE GRAY
NOTARY PUBLIC
STATE OF TEXAS
My Commission Expires 08-21-2014

JANNELLE GRAY
NOTARY PUBLIC
STATE OF TEXAS
My Commission Expires 08-21-2014

LLANO COUNTY ADOPTED BUDGET FY 2014
COUNTY AUDITOR'S FOOTNOTES

The Budget process began this year with County Judge Wayne Brascom sending out budget packets to Department Heads in May. Budget requests were turned in, reviewed and adjusted by the County Judge, put together in budget format and presented to Commissioners' Court. Several workshops were held by Commissioners' Court meeting with the larger departments as well as a few departments requesting increases. Commissioners' Court also debated salary increases. Due to the fact that there were no increases given last year, the end result was a cost of living adjustment of 3% and no raises. Once again the County was faced with anticipated revenues falling short of proposed expenditures. Even though the Commissioners' Court thoroughly reviewed each department's budget, they were left with no option other than to increase the tax rate in order to fund County operations. With a tax increase of nearly 8%, the net effect on the expenditure budget was an increase of only 2.45% overall and a 4.75% net increase to revenues. The General Fund budget estimated expenditures still exceed estimated revenues by $272,771. Therefore balancing this budget was three fold including reducing expenditures, reducing the County's Reserve funds and raising taxes.

Historically insurance costs have been a substantial consideration during the budget process. We did have less of an increase in premiums for our current employee health plan this year than we have seen in the past. Workman's Compensation costs remained steady and were not a significant factor. Our rates are based on a three year average. Our claims were lower in 2011 and remained low in 2012. If this trend continues in FY 2013 we should see our costs drop off somewhat in our 2014 budget. Commissioners' Court continues to be committed to employee safety and that will ultimately assists in reducing claims. Indigent Health Care saw an increase in claims however they still remain extremely low compared to our liability.

The County Annual Financial Report, (CAFR) for fiscal year 2012 reflected that Llano County continues to maintain a strong financial foundation. Experience has taught us to ensure an adequate fund balance to cover attorney fees and or settlements for unforeseen litigation. Barring anything unforeseen between the adoption of this budget and the end of this fiscal year we will continue that trend with an ending General Fund balance close to $2.1M, compared to $1.9M reflected in last year's audit. Keep in mind that fund balances for budgeting purposes are estimates made by the auditor based on Commissioners' Court policy.

A moratorium on capital expenditures until January is an established policy that keeps the strain off the bank accounts at year-end. Upon completion of the annual audit in January the CAFR will provide the Commissioners' Court the opportunity to adjust spending in the current budget year if needed, and set priorities for consideration in the next budget cycle. Revenue estimates were made using very conservative numbers considering the unpredictable factors that may have a negative impact on the County's bottom line. The state of the nation's economy still places serious questions on anticipated revenue for the upcoming year. Property Tax collection percentages exceeded 99% this year however we may not be as fortunate for FY 2014. We have not been blessed with new construction in and around the lake areas that we had seen in the past, meaning that our tax revenues from new construction are not keeping up with our County's growth. We also have to consider that interest rates still remain extremely low with no signs of change in the near future and District and JP Court activities continue to decline.

Fiscal responsibility being the priority of the Auditor's Office, I have the duty to ensure strict enforcement of all laws governing County Finances. Federal Laws, State Statutes, governmental financial guidelines along with County Policy are the keys to Llano County's financial stability. They also provide the tools for all County Officials to maintain the Public trust and uphold our responsibilities as keepers of public funds. This budget, adopted in accordance to State Law, provides the mechanism for financing the day to day operations of the County. It also provides detailed information to the public as to how their tax dollars are being utilized.

Cindy J. Lent, Llano County Auditor

SECTION B

LLANO COUNTY
FY 2014 ADOPTED BUDGET SUMMARY

	FUND 10 GENERAL	FUND 15 ROAD & BRIDGE	OTHER SPECIAL REVENUE (1)	FUND 60 DEBT SERVICE	TOTAL ALL FUNDS
Cash Balance @ 10/01/13	**$2,409,814**	**$682,946**	**$574,249**	**$141,204**	**$3,808,213**
Receipts:					
Current Ad Valorem Tax Levy	$8,648,417	$1,070,619	$6,291	$550,354	$10,275,681
Delinquent Ad Valorem Taxes	$72,006	$15,861	$1	$3,034	$90,902
Other Taxes, Penalties and Int.	$78,172	$12,954	$25	$1,941	$93,092
Licenses and Permits	$61,393	$625,922	$0	$0	$687,315
Inter-Government	$127,239	$33,235	$0	$0	$160,474
Other Receipts	$1,090,380	$35,723	$50,845	$60	$1,177,008
Total Receipts	$10,077,607	$1,794,314	$57,162	$555,389	$12,484,472
Transfers from (to) Other Funds	($396,577)	$0	$396,577	$0	$0
Total Resources Available	**$12,090,844**	**$2,477,260**	**$1,027,988**	**$696,593**	**$16,292,685**
Expenditures:					
Salaries and Wages	$4,637,109	$600,505	$274,631	$0	$5,512,245
Benefits	$1,893,918	$313,367	$112,318	$0	$2,319,603
Other Operating Items	$3,111,674	$1,127,250	$117,947	$0	$4,356,871
Capital Outlay	$311,100	$7,000	$0	$0	$318,100
Debt Service	$0	$0	$0	$553,486	$553,486
Total Expenditures	**$9,953,801**	**$2,048,122**	**$504,896**	**$553,486**	**$13,060,305**
Est. Balance @ 9/30/14	**$2,137,043**	**$429,138**	**$523,092**	**$143,107**	**$3,232,380**

(1) Includes funds; 16 (Road Dist. #1) 20 (Library), 25 (IHC), 30 (Law Library)

Llano County has assessed the following Ad Valorem Tax Rates to fund FY 2013 Budget

General Maintenance & Operations:

General Fund	.2750/Per $100 Evaluation
Road & Bridge	.0320/Per $100 Evaluation

Interest & Sinking

Debt Service	.0175/Per $100 Evaluation

Certified Appraisal Roll:

Appraised value: 5,399,084,627
Assessed value: 3,386,390,410

Total Taxable Value: 2,812,307,965

TOTAL AD VALOREM TAX RATE: .3245/Per $100 Evaluation

LLANO COUNTY
FY '2013 VS. FY '2014 BUDGET

	FY '2013	FY '2014	%CHG
Expenditures:			
General Administration	2,093,550	2,120,839	1.30%
Judicial	1,154,502	1,143,987	-0.91%
Legal	599,644	624,936	4.22%
Elections	167,560	157,600	-5.94%
Financial Administration	713,503	720,044	0.92%
Public Facilities	871,281	952,502	9.32%
Public Transportation	2,127,371	2,048,167	-3.72%
Public Safety	3,843,688	4,088,562	6.37%
Health and Welfare	69,800	78,500	12.46%
Culture and Recreation	403,994	426,701	5.62%
Conservation	129,099	129,878	0.60%
Environmental Protection	0	0	
Debt Service	558,840	553,486	-0.96%
Total Expenditures	12,732,832	13,045,202	2.45%
Revenues:			
Current Ad Valorem Tax	9,726,965	10,275,681	5.64%
Delinquent Ad Valorem Tax	205,486	183,994	-10.46%
Licenses and Permits	731,670	687,315	-6.06%
State & Local Governments	167,464	160,474	-4.17%
Other Receipts	1,086,544	1,177,008	8.33%
Total Receipts	11,918,129	12,484,472	4.75%

DEBT SERVICE REQUIREMENTS
FY 2014

Bonds and Warrants	Principal	Interest	Other	Total	Fund
Refunding Bonds Series 2009 (Law Enforcement Center)	455,000.00	20,356.00	3,000.00	478,356.00	Debt Service
Tax Notes Series 2010 ELC Annex & Equipment	50,000.00	23,130.00	2,000.00	75,130.00	Debt Service
Total Requirements	**505,000.00**	**43,486.00**	**5,000.00**	**553,486.00**	

Statement of Indebtedness
Bonds & Certificates of Obligation
As of 10/01/14

Classification	Date of Maturity	Interest Rate	Amount Issued	Amount Retired	Outstanding Principal
Refunding Bonds Series 2009A (Law Enforcement Center)	2015	2.5-3.5%	2,200,000.00	1,275,000.00	925,000.00
Tax Notes Series 2010 (ELC Annex & Equipment)	2017	2.50%	1,000,000.00	75,000.00	925,000.00
Total Indebtedness (principal only)				**1,850,000.00**	

FY 2014 CAPITAL EXPENDITURES

DEPARTMENT	EQUIPMENT	AMOUNT
Land Development & Permitting	Misc Equipment	1,000
County Clerk	Misc Equipment	2,000
Non Departmental	Reserve for Vehicle	32,000
Elections	Computer	2,500
	(20) Flash Card	1,500
Tax Assessor/Collector	Misc Equipment	700
Building Maintenance	Misc Equipment	2,500
	Building Improvements	42,000
Data Processing	IBM Hardware Upgrade & Misc Equipment	34,000
Constable Pct #3	Vehicle Equipment/Install	2,500
Constable Pct #4	Misc Equipment	900
Sheriff's Department	Road Equipment	130,000
	Telephone System	12,500
	Jail Video System	12,500
	Scanner	2,500
	Computers	6,000
	I-Cop Camera	6,000
	SCBA Air Pack	2,500
	Grill Guards	1,800
	LED Lights	1,200
	Radar Units	5,000
	Taser	1,000
	Bed Slides for Pickups	4,000
	Battery Backup	1,500
	Ice Machine	3,000
		189,500
Road & Bridge	Land & Building Exp	7,000
		318,100

SECTION C

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General Fund Revenues

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
Taxes						
010-310-110	Current Property Tax	6,944,077	7,781,908	7,928,337	7,774,837	8,648,417
010-310-120	Delinquent Property Tax	103,182	72,006	78,321	60,149	72,006
010-310-130	Penalty & Interest	75,552	79,740	86,348	33,638	78,172
010-317-100	State Bank Franchise Tax Rev	0	0	0	0	0
Licenses & Permits						
010-320-205	MV Reg Comm - County	52,539	59,211	54,367	27,321	53,589
010-320-206	Child Safety Fee	0	0	0	0	0
010-321-325	Vehicle Sales/Use Tax Surplus	500	0	500	0	0
010-320-209	Motor Boat Title/Reg Fees	0	0	0	0	0
010-321-800	Birth & Death Fees	14,456	8,928	9,620	3,391	7,804
Intergovernmental Revenue						
010-330-300	Capco Reimbursement-911	69,853	35,000	35,000	20,541	0
010-330-320	2010 GDEM Towers/Hava	457,490	712,522	0	2,541	0
010-330-335	CJD Equip Grant/Traffic Grant	0	8,500	0	0	0
010-332-100	Payments in Lieu of Taxes	150	0	0	500	150
010-333-300	State Judicial Salary Supplement	15,000	15,000	15,000	5,227	15,000
010-333-310	State Supplement Cnty Atty	20,834	41,667	20,834	0	23,333
010-333-315	State Jury Reimbursement	0	0	0	0	0
010-333-376	State Reim District Atty	6,014	0	6,014	0	0
010-333-399	Chapter 19 Funds	400	5,025	400	0	400
010-333-410	Loan Star Library Grant	0	0	0	0	0
010-333-420	State Indigent Defense Grant	10,000	15,071	10,000	8,009	12,300
010-334-100	State Mixed Drink Tax	59,993	61,985	54,320	16,134	61,932
010-334-200	TP - Time Payment General	9,095	6,555	6,446	2,361	5,387
010-334-210	TLFTA - Traffic Law Fail/C	3,496	4,231	3,720	1,917	3,497
010-334-300	Tobacco Settlement Revenue	5,800	5,824	5,800	0	5,240
Charges for Services						
010-340-100	State Trust Fees (10%)	17,193	15,698	16,080	2,964	14,130
010-340-101	County Judge Fees	0	0	0	0	0
010-340-200	Sheriff's Fees	63,929	65,142	63,929	24,950	63,929
010-340-201	Fingerprint Fee/Handgun Permit	260	0	260	0	260
010-340-202	Constable Fees	6,528	12,731	11,526	4,826	10,016
010-340-203	Gen Gov't Fees/Steno & Jury	4,240	3,615	4,240	1,385	2,930
010-340-204	County Arrest Fees	8,428	4,492	6,428	1,856	4,844
010-340-205	County Warrant Fees	6,636	9,607	8,695	3,161	6,711
010-340-206	Child Safety	103	375	450	109	350
010-340-207	Traffic	4,736	2,167	3,485	888	2,075
010-340-300	County Attorney Fees	6,430	5,948	6,430	3,607	8,392
010-340-400	County Clerk Fees	172,109	210,024	199,007	89,943	207,665
010-340-403	County Clerk Records Mgt Fees	20,000	12,531	20,000	15,650	20,000
010-340-405	Misc Elec Fees	9,000	0	9,000	8,360	24,000
010-340-490	Tax Collector Hot Check Fees	963	783	963	225	450
010-340-500	Tax Collector Fees	1,426	2,049	200	1,134	2,274
010-340-501	Tax Certificate Fees	21,654	27,310	19,630	10,540	19,630
010-340-502	Beer License & Commission Fee	9,493	13,479	9,493	770	2,464
010-340-504	Certificate of Title Fees	11,100	14,002	12,840	6,310	12,840
010-340-505	Courthouse Security	12,982	16,646	17,963	6,662	17,963
010-340-510	DC District Atty Fee	253	0	253	2	0
010-340-700	District Clerk Fees	54,571	52,552	48,048	21,378	54,729
010-340-800	Justice Court Fees	44,742	23,841	24,092	9,114	23,629

General Fund Revenues - Continued

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-340-801	Justice Court School Fees/Drug Cr	0	0	0	125	0
010-340-805	Family Protection Fee	1,530	0	1,442	480	1,185
010-340-900	Court Appointed Attorney Fees	8,456	12,080	10,836	2,412	7,366
010-340-901	Civil Jury Fines/Sanctions	0	0	0	0	0
010-340-920	Fax Filing Fee	1,007	690	672	442	1,048
010-342-500	Tax Collection Fee - LISD	34,090	26,306	35,090	18,420	33,230
010-342-501	Tax Collection Fee - KMUD	4,610	4,820	4,790	2,395	4,470
010-342-502	Tax Collection Fee - Llano/City	2,740	2,840	2,820	1,410	2,655
010-342-503	Dispatch Fees Sunrise Beach	500	500	500	0	500
010-342-504	Dispatch Fees City of Llano	42,905	34,660	33,650	8,665	33,650
010-342-505	Horseshoe Bay Tower Use Fee	0	3,600	3,600	3,600	3,600
010-342-506	Tax Collections PIDs	350	365	555	555	2,410
010-342-507	Dispatch-EMS/Hospital	0	6,000	6,000	0	6,000
010-342-508	Inmate Housing Fees	3,200	2,700	3,200	9,160	0
010-342-510	County Records Preservation	5,210	0	5,210	4,285	0
010-342-511	Tax Collection Fee-ESD#3	360	0	545	750	560
010-342-512	Tax Collection Fee-Road District	45	50	60	0	60
010-342-513	Tax Collection Fee-FD#2	540	385	750	545	740
010-342-514	Tax Collection Fee ESD#1	3,590	3,715	3,500	935	3,345
010-342-515	Tax Collection Fee Horseshoe Bay	11,005	11,590	11,690	5,845	9,155
010-344-115	Development Permit Fees	9,824	17,860	14,235	7,205	13,505
010-344-120	Plats & Replats	2,500	2,275	1,800	900	2,350
010-344-100	Sanitation Fees	12,880	16,605	16,130	14,435	22,330
Fines & Forfeitures						
010-350-350	Bond Forfeitures Country Crt	3,500	0	3,500	6430	15,000
010-350-400	County Court Fines	107,098	130,840	116,605	69,838	134,597
010-350-700	District Court Fines	58,890	60,211	54,202	13,075	34,839
010-350-800	Justice Court Fines	208,519	138,896	142,849	52,019	127,522
Miscellaneous						
010-360-100	Interest Earnings Revenue	44,542	7,328	6,960	5,144	8,682
010-370-107	Interest Earnings CA Hot Ck	245	0	10	0	10
010-370-108	Interest Earnings DA	130	12	10	6	0
010-360-200	Miscellaneous Revenue	38,904	54,179	38,904	4,894	12,584
010-364-100	Sale of Assets Revenue	115,000	16,088	25,000	2,880	90,000
010-370-105	Flyers Club Lease	0	100	0	0	0
010-370-101	Dept. of Agriculture-Rent	4,104	5,016	4,104	2,508	4,598
010-370-102	Community Center Lease	250	0	250	1,200	250
010-370-115	Cnty Atty Reim.	250	117	250	0	250
010-370-125	Rec'd from LA Fund/Inmate Teleph	0	9,250	0	2,456	0
010-390-303	Lease Proceeds/Ins Recpts	51,228	46,543	0	216	0
010-370-301	Rec'd from Courthouse Security	19,377	2,670	19,377	0	14,608
Transfers						
010-390-097	Transfers in from Long-Term Debt	0	0	0	0	0
	Total Revenues	**9,122,586**	**10,024,453**	**9,367,135**	**8,413,628**	**10,077,607**

County Judge

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-400-101	Elected Official Salary	51,080	52,612	52,612	26,306	54,190
010-400-111	Telephone Allowance	1,380	480	120	120	0
010-400-104	Administrative Assistant	30,419	59,732	38,950	21,324	32,272
010-400-104	Administrative Assistant II	29,400	0	0	0	0
010-400-115	Juvenile Board Compensation	1,200	1,200	1,200	600	1,200
010-400-150	State Judicial Supplement	5,000	5,000	5,000	2,500	5,000
010-400-155	State Judicial Supplement II	10,000	10,000	10,000	5,000	10,000
010-400-201	Social Security	9,737	9,759	8,161	4,228	7,762
010-400-202	Group Medical Insurance	21,450	25,474	18,000	10,283	16,600
010-400-203	Retirement	9,883	10,312	8,781	4,556	8,746
010-400-206	Term Life Insurance	578	460	485	206	298
010-400-311	Postage	750	750	1,000	0	1,000
010-400-325	Operating Supplies Expense	1,500	1,594	1,600	921	1,800
010-400-420	Telephone	900	670	800	213	700
010-400-430	Conference/Dues/Training	3,000	1,573	2,100	620	2,000
010-400-440	Mileage & Vehicle Expense	3,500	2,100	2,400	861	2,400
010-400-452	Repair & Maintenance	400	177	250	0	250
010-400-575	Machinery & Equipment	1,950	0	0	0	0
010-400-998	**Total County Judge**	**182,127**	**181,892**	**151,459**	**77,738**	**144,218**

		Increase	Total
Co Judge	**Current**	**3%**	
Elected Official	**52,612**	**1,578**	**54,190**
Supplements	**16,200**		**16,200**
Assistant (1)	**31,332**	**940**	**32,272**

County Commissioners

Account #	Description	2011 Budgeted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-401-101	Elected Officials' Salary	191,236	196,972	196,973	98,486	202,882
010-401-111	Telephone Allowance	2,900	2,340	2,900	1,090	2,400
010-401-201	Social Security	14,851	14,254	15,290	7,267	15,704
010-401-202	Group Medical Insurance	28,600	33,965	33,000	14,396	33,200
010-401-203	Retirement	15,012	15,856	16,231	8,061	17,488
010-401-206	Term Life Ins	861	704	886	364	588
010-401-325	Operating Supplies	1,288	427	800	322	800
010-401-420	Telephone	0	0	0	0	0
010-401-441	Pct 1 Conference/Training/Mileage	4,725	2,872	3,000	1,970	3,000
010-401-442	Pct 2 Conference/Training/Mileage	4,725	2,759	3,000	1,344	3,000
010-401-443	Pct 3 Conference/Training/Mileage	4,725	2,190	3,000	517	3,000
010-401-444	Pct 4 Conference/Training/Mileage	4,725	625	3,000	790	3,000
010-401-455	Comp Software Maint	1,600	1,200	1,600	0	1,600
010-401-575	Machinery & Equipment	0	0	0	0	0
010-401-998	**Total County Commissioners**	**275,248**	**274,164**	**279,680**	**134,607**	**286,663**

County Commissioner	Current	Increase 3%	Total
Pct 1	**49,243**	**1,477**	**50,720**
Pct 2	**49,243**	**1,477**	**50,720**
Pct 3	**49,243**	**1,477**	**50,720**
Pct 4	**49,243**	**1,477**	**50,720**
	196,972	**5,909**	**202,881**

Land Development & Permitting

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-402-102	Contract Services	35,206	36,262	36,262	18,131	36,320
010-402-111	Telephone/Intenet Allowance	1,080	900	1,080	450	0
010-402-109	Clerks Salary	51,987	53,540	57,464	26,773	53,879
010-402-201	Social Security	6,670	6,528	7,170	3,238	4,122
010-402-202	Group Medical Insurance	21,450	31,437	31,156	12,339	16,600
010-402-203	Retirement	6,845	7,204	7,723	3,675	4,644
010-402-206	Term Life Ins	397	321	427	166	242
010-402-311	Postage	300	402	420	0	420
010-402-315	Printing	300	0	200	0	200
010-402-325	Operating Supplies	4,000	2,680	3,310	1,713	3,310
010-402-330	Fuel/Oil/ Flats	1,600	2,028	3,000	927	2,200
010-402-420	Telephone	1,200	387	800	0	500
010-402-430	Conferences/Dues/Training	3,000	1,198	3,000	270	2,000
010-402-440	Mileage	600	1,227	1,000	648	1,000
010-402-451	Vehicle Repair & Maint	500	2,251	2,000	322	500
010-402-452	Equipment Maintenance	600	1,600	1,000	0	1,000
010-402-470	Professional Services	500	0	0	0	0
010-402-486	Signs		727	1,200	0	1,200
010-402-575	Machinery & Equipment	1,750	0	2,030	0	1,000
010-402-576	Capital Outlay	8,000	0	0	2,423	0
010-402-998	**Total Env. & Emerg Srv**	**145,985**	**148,691**	**159,242**	**71,076**	**129,138**

	DEES	Current	Increase 3%	Total
102	**Contract Services**	**36,262**	**1,088**	**36,320**
109	**2 Clerks**	**52,310**	**1,569**	**53,879**
		52,310	**2,657**	**53,879**

County Clerk

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-403-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-403-109	Clerks Salary	135,614	139,162	139,682	63,183	130,181
010-403-111	Telephone Phone Allowance		671	680	340	680
010-403-201	Social Security	14,032	13,485	14,453	6,305	13,839
010-403-202	Group Medical Insurance	42,900	50,259	49,500	23,993	49,800
010-403-203	Retirement	14,399	15,114	15,567	7,186	15,594
010-403-206	Term Life Ins	825	674	850	325	814
010-403-311	Postage	7,200	5,089	6,000	2,078	6,000
010-403-325	Operating Supplies	6,975	3,429	5,000	1,084	5,000
010-403-403	Records Mgmt/Preservation	20,000	12,531	20,000	4,219	20,000
010-403-420	Telephone	4,500	1,632	2,500	319	2,500
010-403-430	Conferences/Dues/Training	3,000	2,085	2,500	1,042	2,500
010-403-452	Repair & Maintenance	1,575	0	0	0	0
010-403-455	Computer Maintenance	16,225	0	0	0	0
010-403-460	Equipment Rental	10,000	0	0	0	0
010-403-575	Machinery & Equipment	2,000	0	2,000	0	2,000
010-403-998	**Total County Clerk**	**327,054**	**293,373**	**307,975**	**134,695**	**299,628**

	County Clerk	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Chief Deputy Clerk**	**30,822**	**925**	**31,747**
109	**4 Clerks**	**95,567**	**2,867**	**98,434**
		0	**0**	**0**
		126,389	**3,792**	**130,181**

Veteran Service Officer

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-405-102	Appointed Official Salary	10,943	0	0	0	0
010-405-111	Telephone Allowance	720	0	0	0	0
010-405-201	Social Security	893	0	0	0	0
010-405-203	Group Medical Insurance	862	0	0	0	0
010-405-206	Retirement	89	0	0	0	0
010-405-311	Postage	104	100	75	0	75
010-405-325	Operating Supplies	145	0	100	0	100
010-405-420	Telephone	750	599	500	257	500
010-405-430	Conferences/Dues/Training	360	0	425	0	425
010-405-440	Mileage & Vehicle	900	0	300	0	300
010-405-470	VetRide	0	0	0	0	1,500
010-405-575	Machinery & Equipment	0	0	0	0	0
010-405-998	**Total Veterans Service**	**15,766**	**699**	**1,400**	**257**	**2,900**

Non-Departmental

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-409-202	Health Insurance-(3)	6,500	7,786	8,400	4,113	25,020
010-409-204	Workers Compensation	80,000	58,981	60,000	27,494	60,000
010-409-205	Unemployment Insurance	35,000	8,572	12,000	4,208	12,000
010-409-207	PEB Insurance	35,680	25,300	59,648	28,106	60,000
010-409-310	Central Supplies	18,000	14,643	16,000	6,819	16,000
010-409-311	Postage Public Notices	1,250	1,250	1,250	0	1,250
010-409-406	Audit Expense	35,000	25,351	25,704	12,852	26,200
010-409-407	Appraisal Service Fee	308,275	314,787	326,215	163,108	307,605
010-409-410	Liability Insurance	230,000	222,188	275,000	89,865	275,000
010-409-460	Copier Rental	18,000	12,783	12,000	5,533	12,000
010-409-462	Office Rental	28,240	25,890	19,000	10,845	19,000
010-409-465	Advertising & Legal Notices	5,000	3,034	2,200	1,025	2,200
010-409-470	Professional Services	150,000	94,554	140,000	8,937	100,000
010-409-472	Autopsy Expense	75,000	54,950	63,000	53,830	90,000
010-409-473	Pauper Care & Burials	5,000	6,500	6,000	4,370	6,500
010-409-474	DNA Testing	3,000	0	0	0	0
010-409-475	Collection	5,000	3,408	3,000	2,370	3,500
010-409-483	Litigation	15,000	0	12,000	0	12,000
010-409-485	Salary Excess	83,799	0	0	0	0
010-409-486	Unallocated	55,000	0	50,000	0	50,000
010-409-490	Association Dues	6,946	3,705	6,000	5,933	8,500
010-409-493	Bonds	8,000	3,209	6,000	6,852	9,000
010-409-496	Miscellaneous - Animal Control	1,050	0	5,000	0	5,000
010-409-500	Contingency/fuel-utilities Etc	60,000	0	60,000	0	60,000
010-409-530	Land & Buildings Expense	0	0	0	0	0
010-409-575	Equipment/Veh/Radios Etc	29,500	0	0	0	32,000
010-409-998	**Total Non-Departmental**	**1,298,240**	**886,890**	**1,168,417**	**436,259**	**1,192,775**

County Court

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-426-106	Bailiff Salary	1,000	0	0	0	0
010-426-113	Part-time Bailiff	12,200	16,648	15,500	5,844	14,000
010-426-201	Social Security	1,010	1,274	1,186	447	1,071
010-426-203	Retirement	1,036	1,335	1,186	478	1,207
010-426-206	Term Life Ins	51	59	91	22	0
010-426-325	County Crt Misc Exp		295	0		250
010-426-401	Court Appointed Atty	11,000	2,050	10,400	1,664	7,000
010-426-402	Court Reporters Expenses	3,600	27	3,000	1,922	4,500
010-426-403	Mental Evaluations	8,500	11,882	7,500	4,289	8,500
010-426-405	Misc Appeal Records	500	0	300	0	500
010-426-490	Jury	2,400	0	3,000	0	3,000
010-426-998	**Total County Court**	**41,297**	**33,569**	**42,163**	**14,666**	**40,028**

District Court

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-435-115	Juvenile Board Compensation	2,400	2,400	2,400	1,200	2,400
010-435-300	Employee Expense	71,069	73,222	73,002	32,604	76,002
010-435-325	Operating/Other Expense	8,601	5,908	8,368	2,549	8,368
010-435-470	Contingency				0	
010-435-475	In-Kind Burnet County	2,217	0	0	0	0
010-435-575	Machinery & Equipment	0	0	780	0	780
010-435-998	**Total District Court**	**84,287**	**81,531**	**84,550**	**36,353**	**87,550**

Judicial Services

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-436-310	Paperback Books	551	105	200	0	200
010-436-401	Court Appointed Atty Criminal	121,275	96,222	84,000	44,193	84,000
010-436-402	Court Reporter/Experts/Invest	28,665	9,787	14,000	4,545	14,000
010-436-403	Mental Evaluations	3,308	4,000	2,500	1,520	2,500
010-436-404	Court Appointed Atty CPS	55,125	42,508	23,000	16,278	23,000
010-436-405	Court Appointed Atty JUV	4,000	4,077	2,000	1,050	2,000
010-436-406	Assigned Judges	0	0	0		0
010-436-410	Indigent Def Atty Exp Other		188	100	0	100
010-436-490	Jury	20,000	0	18,000	0	18,000
010-436-498	Misc Appeal Records	12,000	4,820	4,500	0	4,500
010-436-998	**Total Judicial Services**	**244,924**	**161,707**	**148,300**	**67,586**	**148,300**

District Clerk

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-450-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-450-103	Chief Deputy Salary	27,944	25,983	0	0	0
010-450-109	Clerk Salary	77,527	71,571	106,502	53,251	109,697
010-450-201	Social Security	11,726	10,994	11,914	5,799	12,272
010-450-202	Group Medical Insurance	35,750	39,855	41,250	20,565	41,500
010-450-203	Retirement	12,032	11,783	12,833	6,374	13,828
010-450-206	Term Life Ins	690	525	701	288	722
010-450-311	Postage	7,868	5,911	7,200	0	7,200
010-450-325	Operating Supplies	8,260	6,083	8,260	867	8,260
010-450-403	Records Management	525	0	551	0	579
010-450-420	Telephone	3,343	1,986	1,800	761	1,800
010-450-430	Conference/Dues/Training	2,228	2,075	1,900	596	1,900
010-450-452	Equipment Maintenance & Repair	1,082	0	0	0	0
010-450-460	Equipment Lease	704	580	704	290	704
010-450-455	Computer Maintenance	0	0	0	0	0
010-450-575	Machinery & Equipment	0	0	0	0	0
010-450-998	**Total District Clerk**	**237,488**	**226,589**	**242,859**	**113,412**	**249,182**

	District Clerk	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Chief Deputy Clerk**	**0**	**0**	**0**
109	**Clerks 4**	**106,502**	**3,195**	**109,697**
		106,502	**3,195**	**109,697**

Justice of the Peace, Pct #1

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-455-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-455-111	Telephone Allowance	0	0	0	0	0
010-455-109	Clerks Salary	51,375	52,916	52,916	26,458	54,503
010-455-201	Social Security	7,588	7,749	7,815	3,869	8,050
010-455-202	Group Medical Insurance	21,450	17,638	24,750	8,238	16,600
010-455-203	Retirement	7,786	8,196	8,418	4,181	9,070
010-455-206	Term Life Ins	446	365	460	189	474
010-455-311	Postage Expense	975	562	775	70	600
010-455-325	Operating Supplies	2,860	3,099	2,900	480	2,900
010-455-420	Telephone	5,352	3,873	5,000	1,567	3,500
010-455-430	Conference/Dues/Training	3,174	3,145	2,287	2,739	2,000
010-455-440	Mileage & Vehicle Expense	3,740	3,848	4,205	1,632	4,400
010-455-452	General Repair & Maintenance	1,075	0	550	0	200
010-455-460	Copier Lease	400	324	400	330	0
010-455-575	Machinery & Equipment	0	0	0	0	0
010-455-998	**Total JP #1**	**154,030**	**150,958**	**159,719**	**74,376**	**153,017**

	JP #1	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Clerks 2**	**52,916**	**1,587**	**54,503**
		0	**0**	**0**
		52,916	**1,587**	**54,503**

Justice of the Peace, Pct #2

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-456-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-456-109	Clerks Salary	52,860	47,747	54,446	24,293	51,500
010-456-111	Telephone Allowance	1,080	1,080	1,080	540	0
010-456-201	Social Security	7,784	7,456	8,015	3,759	7,820
010-456-202	Group Medical Insurance	21,450	22,872	24,750	11,654	24,900
010-456-203	Retirement	7,903	7,704	8,544	4,004	8,811
010-456-206	Term Life Ins	458	343	471	181	460
010-456-311	Postage Expense	757	676	757	0	700
010-456-325	Operating Supplies	1,947	1,290	1,447	924	1,200
010-456-420	Telephone	4,438	2,991	4,438	1,597	3,500
010-456-430	Conference/Dues/Training	2,487	1,857	2,287	1,468	2,000
010-456-440	Mileage & Vehicle Expense	2,704	1,892	2,704	1,161	2,400
010-456-452	General Repair & Maintenance	290	0	90	0	90
010-456-450	Copier Lease	1,298	1,037	1,298	522	0
010-456-575	Machinery & Equipment	0	0	0	0	0
010-456-998	**Total JP #2**	**153,264**	**146,188**	**159,570**	**74,724**	**154,102**

	JP #2	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Clerks 2**	**50,000**	**1,500**	**51,500**
		0	**0**	**0**
		50,000	**1,500**	**51,500**

Justice of the Peace, Pct #3

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-457-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-457-109	Clerk Salary	53,289	54,111	54,888	21,629	48,054
010-457-111	Telephone Allowance	1,560	660	660	0	660
010-457-201	Social Security	7,853	7,190	8,017	3,479	7,607
010-457-202	Group Medical Insurance	21,450	23,488	24,750	11,654	24,900
010-457-203	Retirement	7,936	8,293	8,580	3,787	8,514
010-457-206	Term Life Ins	462	370	472	171	447
010-457-311	Postage	1,260	435	750	180	750
010-457-325	Operating Supplies	800	965	1,575	903	800
010-457-420	Telephone	2,700	3,821	2,500	1,459	2,900
010-457-430	Conference/Dues/Training	3,500	385	1,000	838	2,000
010-457-440	Mileage & Vehicle Expense	3,500	2,789	2,400	982	3,000
010-457-452	General Repair & Maintenance	0	0	0	0	0
010-457-460	Copier Lease	1,575	0	1,736		0
010-457-575	Machinery & Equipment	0	0	0	0	0
010-457-998	**Total JP #3**	**153,694**	**151,750**	**156,570**	**69,703**	**150,352**

	JP #3	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Clerks 2**	**46,654**	**1,400**	**48,054**
		0	**0**	**0**
		46,654	**1,400**	**48,054**

Justice of the Peace, Pct #4

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-458-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-458-109	Clerks Salary	55,869	57,544	57,545	28,772	59,270
010-458-201	Social Security	7,931	7,765	8,169	3,832	8,414
010-458-202	Group Medical Insurance	21,450	25,474	24,750	12,339	24,900
010-458-203	Retirement	8,139	8,567	8,799	4,370	9,481
010-458-206	Term Life Ins	467	382	481	198	495
010-458-311	Postage	600	356	500	180	500
010-458-325	Operating Supplies	2,000	1,475	1,500	272	1,500
010-458-420	Telephone	3,360	2,393	2,750	912	2,750
010-458-430	Conference/Dues/Training	3,800	1,374	1,800	1,687	2,000
010-458-440	Mileage & Vehicle Expense	475	222	275	62	275
101-458-452	General Repair & Maintenance	0	0	0	0	0
010-458-460	Copier Lease	1,628	1,421	1,628	579	0
010-458-575	Machinery & Equipment	0	0	0	0	0
010-458-998	**Total JP #4**	**153,528**	**156,215**	**157,440**	**77,825**	**160,306**

	JP #4	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Clerks 2**	**57,544**	**1,726**	**59,270**
		0	**0**	**0**
		57,544	**1,726**	**59,270**

County Attorney

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-475-101	Elected Official Salary	50,325	51,835	51,835	25,917	53,390
010-475-103	Office Staff	111,401	113,754	114,743	53,134	116,401
010-475-109	Part-time Assistant Co.Atty	43,108	44,379	44,401	21,052	45,733
010-475-110	State Supplement	20,834	20,833	20,834	10,417	23,333
010-475-111	Telephone/Day Meals	2,171	1,800	2,000	900	2,000
010-475-113	Part-Time Wages	3,000	2,000	2,000	0	2,000
010-475-201	Social Security	17,659	17,700	18,040	8,467	20,934
010-475-202	Group Medical Insurance	35,750	40,470	41,250	16,452	41,500
010-475-203	Retirement	18,121	18,035	19,431	8,339	20,011
010-475-206	Term Life Ins	1,039	804	1,061	377	1,093
010-475-311	Postage	4,000	0	3,000	1,500	3,000
010-475-325	Operating Supplies	3,500	3,821	4,933	1,814	4,000
010-475-420	Telephone	3,000	151	1,200	0	500
010-475-430	Conference/Dues/Training	6,000	5,826	6,500	997	6,000
010-475-440	Mileage & Vehicle Expense	1,935	810	1,000	221	1,000
010-475-452	General Repair & Maintenance	1,600	649	1,200	293	700
010-475-470	Professional Services	1,200	1,246	1,200	500	1,200
010-475-575	Machinery & Equipment	1,200	0	0	0	0
010-475-998	**Total County Attorney**	**325,843**	**324,113**	**334,628**	**150,380**	**342,796**

	County Attorney	Current	Increase 3%	Total
101	**Elected Official**	**51,835**	**1,555**	**53,390**
110	**Supplement**	**20,834**		**23,333**
103	**Clerks 4**	**113,011**	**3,390**	**116,401**
109	**PT Co Attorney**	**44,401**	**1,332**	**45,733**
		157,412	**4,722**	**162,134**

District Attorney

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-476-109	Salaries	166,041	142,514	165,675	106,993	167,893
010-476-103	Telephone Allowance	0	0	0	0	0
010-476-201	Social Security	12,892	11,091	13,583	7,891	12,844
010-476-202	Group Medical Insurance	23,635	28,677	29,475	19,537	32,537
010-476-203	Retirement	12,471	11,893	14,293	8,823	20,869
010-476-204	Workman's Compensation	1,497	556	750	260	1,133
010-476-205	Unemployment Insurance	743	556	375	189	269
010-476-206	Term Life Ins	720	530	706	400	739
010-476-310	Office Supplies	1,810	3,063	2,287	2,176	3,055
010-476-325	Operating Supplies Expense	5,946	1,411	5,336	1,784	5,621
010-476-402	Court Reporter Exp	2,000	3,534	2,000	0	2,000
010-476-420	Telephone Expense	2,555	1,197	1,767	678	1,725
010-476-430	Conference/Dues & Training	3,619	2,731	3,000	1,936	2,933
010-476-440	Mileage & Vehicle Expense	3,102	1,371	2,250	1,139	2,200
010-476-452	General Maintenance & Repair	4,000	1,240	0	0	
010-476-455	Computer Maintencance	1,108	23	1,000	0	978
010-476-460	Copier Rent Lease	1,135	1,105	1,268	638	1,239
010-476-470	Professional Services	4,000	3,188	5,000	0	5,000
010-476-575	Machinery & Equipment	0	0	0	0	855
010-476-998	**Total District Attorney**	**247,274**	**214,680**	**248,766**	**152,444**	**261,890**

	District Attorney	Current	Increase 3%	Total
102	**ADA 6**	**386,000**	**11,580**	**96,225**
103	**Investigator 2**	**76,000**	**2,280**	**20,409**
109	**Admin Staff 8**	**225,000**	**6,750**	**51,260**
		687,000	**9,030**	**167,894**

Elections

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-490-103	Election Administrator	30,705	30,688	31,500	15,750	32,445
010-490-113	Part Time Clerk Wages	25,995	17,629	32,064	14,269	32,416
010-490-114	Temporary Election Workers	17,538	40,115	32,392	14,703	24,000
010-490-201	Social Security	5,679	4,732	7,341	4,653	6,798
010-490-202	Group Medical Insurance	14,300	8,491	8,250	4,113	8,300
010-490-203	Retirement	5,828	3,877	5,238	2,454	5,591
010-490-206	Term Life Ins	334	173	284	111	400
010-490-311	Postage	7,000	3,507	4,500	780	3,500
010-490-312	Voter Card Mailout	2,000	3,596	2,000	0	4,400
010-490-325	Operating Supplies	5,000	3,247	3,000	1,461	3,500
010-490-400	Election Expense	15,000	9,061	7,866	1,841	9,300
010-490-420	Telephone	2,500	1,923	1,800	685	1,800
010-490-430	Conference/Dues/Training	7,000	3,137	6,000	2,876	4,000
010-490-440	Mileage & Vehicle Expense	1,300	1,563	2,500	447	2,000
101-490-452	General Repair & Maintenance	20,000	31	1,880	0	900
010-409-455	Computer Maint (Hart Int)		11,421	12,200	11,649	12,200
010-490-460	Copier Lease	4,000	1,872	2,050	936	2,050
010-490-575	Machinery & Equipment	8,290	6,290	6,550	0	4,000
010-490-998	**Total Elections**	**172,469**	**151,354**	**167,414**	**76,728**	**157,600**

	Elections	Current	Increase 3%	Total
103	**Administrator**	**31,500**	**945**	**32,445**
109	**PT Clerks 2**	**31,472**	**944**	**32,416**
	Election workers Est	**0**	**0**	**24,000**
		31,472	**944**	**56,416**

County Auditor

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-495-102	Appointed Official Salary	60,490	62,305	62,305	31,152	64,174
010-495-103	Vehicle Allowance	2,800	2,000	2,000	1,000	3,230
010-495-109	Assistant Auditors	92,964	87,190	93,000	42,407	92,910
010-495-201	Social Security	11,953	11,294	12,034	5,646	12,264
010-495-202	Group Medical Insurance	28,600	22,820	20,625	11,654	22,025
010-495-203	Retirement	12,266	11,479	12,962	6,023	14,092
010-495-206	Term Life Ins	703	512	629	272	721
010-495-325	Operating Supplies	4,000	1,877	3,000	742	3,000
010-495-420	Telephone	1,400	606	1,000	292	1,500
010-495-430	Conference/Dues/Training	1,500	654	650	539	800
010-495-440	Mileage & Vehicle Expense	250	111	100	0	50
010-495-452	General Repair & Maintenance	500	264	266	132	266
010-495-455	Computer Maintenance	841	0	200	0	200
010-495-575	Machinery & Equipment	1,025	0	0	0	0
010-495-998	**Total County Auditor**	**219,292**	**201,110**	**208,771**	**99,860**	**215,232**

	Co Auditor	Current	Increase 3%	Total
101	**Auditor**	**62,305**	**1,869**	**64,174**
109	**Assistant Auditors (2)**	**72,000**	**2,410**	**74,410**
	Part time Assistant (1)	**20,000**	**(1,500)**	**18,500**
		92,000	**910**	**92,910**

County Treasurer

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-497-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-497-109	Clerks Salary	26,520	28,693	28,861	14,430	29,727
010-497-114	Part Time Clerk Wages	4,160	1,905	2,660	0	2,740
010-497-201	Social Security	6,004	5,370	6,178	2,602	6,364
010-497-202	Group Medical Insurance	14,300	16,983	16,500	8,227	16,600
010-497-203	Retirement	6,161	6,252	6,655	3,196	7,171
010-497-206	Term Life Ins	353	279	363	144	374
010-497-311	Postage	4,338	3,466	2,000	85	2,000
010-497-325	Operating Supplies	3,000	1,286	2,000	1,115	2,500
010-497-420	Telephone	276	34	75	0	75
010-497-430	Conference/Dues/Training	3,055	3,092	3,100	175	2,000
010-497-452	General Repair & Maintenance	575	0	500	0	500
010-497-575	Machinery & Equipment	0	0	2,000	1,976	0
010-497-998	**Total County Treasurer**	**116,552**	**116,602**	**120,136**	**56,571**	**120,771**

	Treasurer	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Deputy Treasurer**	**28,861**	**866**	**29,727**
	Part time Assistant (1)	**2,660**	**80**	**2,740**
		31,521	**946**	**32,467**

County Tax Assessor/Collector

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 3/31/13 Actual	2014 Adopted
010-499-101	Elected Official Salary	47,809	49,243	49,243	24,621	50,720
010-499-109	Clerks Salaries	130,603	129,900	117,271	56,242	117,832
010-499-113	Part Time Clerks Wages	46,610	60,069	67,770	29,755	69,803
010-499-201	Social Security	16,677	17,971	19,242	8,086	19,242
010-499-202	Group Medical Insurance	32,474	41,802	47,160	20,566	41,500
010-499-203	Retirement	17,747	19,191	19,305	9,054	20,546
010-499-206	Term Life Ins	768	855	1,054	409	1,073
010-499-311	Postage	16,610	16,410	16,500	4,588	16,500
010-499-325	Operating Supplies	5,710	4,056	6,100	564	6,000
010-499-420	Telephone	427	444	500	213	500
010-499-430	Conference/Dues/Training	4,061	3,102	3,150	920	2,675
010-499-440	Mileage & Vehicle Expense	93	286	200	146	100
010-499-452	General Repair & Maintenance	3,408	3,408	3,500	1,704	3,500
010-499-455	Computer Maint/Repair	19,200	21,360	23,000	11,040	23,000
010-499-460	Office Equipment Rental	1,639	1,513	1,600	882	1,600
010-499-470	Contract Services	7,400	7,526	9,000	6,954	8,750
010-499-575	Machinery & Equipment	0	0	0	0	700
010-499-998	**Total Tax A/C**	**351,236**	**377,137**	**384,595**	**175,746**	**384,041**

	Tax Assessor/Collecter	Current	Increase 3%	Total
101	**Elected Official**	**49,243**	**1,477**	**50,720**
109	**Clerks (4)**	**114,400**	**3,432**	**117,832**
113	**Part time Clerks (4)**	**67,770**	**2,033**	**69,803**
		182,170	**5,465**	**187,635**

Data Processing Department

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-503-102	IT Tech	31,200	29,376	32,136	15,774	32,960
010-503-111	Telephone Allowance	1,800	400	500	240	500
010-503-201	Social Security Expense	2,525	2,224	2,497	1,152	2,560
010-503-202	Group Medical Insurance	7,150	6,505	8,250	4,113	8,300
010-503-203	Retirement	2,449	2,355	2,689	1,291	2,884
010-503-206	Term Life Ins	140	105	147	58	151
010-503-325	Supplies	800	752	800	501	500
010-503-330	Fuel/Oil/Flats	0	259		0	1000
010-503-430	Conference/Dues/Training	800		300	0	300
010-503-451	Mileage/Vehicle Maintenance			1800	445	1000
010-503-452	General Maintenance & Repair	700	0	500	194	500
010-503-455	Computer Lease & Maintenance	103,110	85,747	95,000	89,175	100,000
010-503-482	Contract Services	10,000	2,368	6,000	2,608	10,000
010-503-575	Machinery & Equipment	0	0	34,000	26,889	34,000
010-503-998	**Total Data Processing**	**160,674**	**130,090**	**184,619**	**142,441**	**194,655**

	Data Processing	Current	Increase 3%	Total
102	IT Tech	32,000	960	32,960

Buildings & Maintenance

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-510-102	Department Head	41,991	42,415	43,251	21,207	43,687
010-510-103	Telephone Allowance	3,020	2,810	3,020	1,370	3,480
010-510-114	Overtime			4,000	19	4,000
010-510-110	Maintenance Salaries	81,626	81,521	84,075	43,141	78,561
010-510-111	Custodian Salaries	50,016	51,516	51,516	25,758	53,061
010-510-201	Social Security	13,514	11,623	14,218	6,014	13,983
010-510-202	Group Medical Insurance	42,900	50,298	49,500	23,307	49,800
010-510-203	Retirement	13,867	14,077	15,315	7,379	15,757
010-510-206	Term Life Ins	795	627	836	334	823
010-510-325	Operating Supplies	19,071	49,675	50,000	28,856	55,000
010-510-329	Janitorial Supplies	29,925	0	0	0	0
010-510-330	Fuel/Oil/Flats	10,270	14,550	14,000	6,855	14,000
010-510-405	Pest Control	5,908	0	500	0	500
010-510-420	Telephone	18,025	45,428	40,000	14,997	40,000
010-510-421	Utilities-Courthouse	30,801	39,193	30,000	18,211	50,000
010-510-422	Utilities-Courthouse Annex	27,037	20,935	27,000	7,060	27,000
010-510-423	Utilities-LEC	82,194	76,662	83,000	9,140	83,000
010-510-424	Utilities-Ag Bldg	18,926	16,327	18,000	5,546	18,000
010-510-425	Utilities Expense-Other	51,912	52,998	50,000	48,099	97,000
010-510-426	Utilities-Llano Lib	25,956	22,548	24,000	6,773	23,000
010-510-427	Utilities-Kingsland Library	18,385	15,544	17,500	5,917	17,000
010-510-428	Utilities-Lakeshore Library	2,678	0	500	0	500
010-510-430	Training	649	0	200	0	200
010-510-440	Mileage Expense	2,708	740	800	322	800
010-510-451	Vehicle Maintenance & Repair	2,596	3,649	2,400	771	3,000
010-510-452	General Maintenance & Repair	28,275	72,657	38,000	36,895	38,000
010-510-453	Building Maintenance & Repair	60,483	43,944	48,000	7,438	48,000
010-510-454	Tower Maintenance		21,317	40,000		60,000
010-510-470	Janitorial/Grounds Contracts	12,978	15,280	13,500	6,740	13,500
010-510-472	Contract - Others	15,978	2,630	6,000	1,280	5,000
010-510-495	Dumpster Fees	3,884	4,449	4,800	3,003	5,000
010-510-520	Land & Building Purchases	0	0	0		0
010-510-555	Building Improvements	64,497	8,238	42,000	5,744	42,000
010-510-570	Machinery & Equipment vehicle	22,770	0	0		0
010-510-575	Machinery & Equipment	3,335	737	9,500	4,701	2,500
010-510-576	Capital Outlay	0	0	0	0	0
010-510-998	**Total Buildings & Maintenance**	**806,970**	**782,388**	**825,432**	**346,876**	**906,153**

	Building Maintenance	Current	Increase 3%	Total
102	**Supervisor**	**42,415**	**1,272**	**43,687**
110	**Maintenance (3)**	**76,273**	**2,288**	**78,561**
111	**Custodians (2)**	**51,516**	**1,545**	**53,061**
		127,789	**3,834**	**131,623**

Fire & E.M.S.

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-540-412	Scott & White Llano 1115 Waiver	150,000	162,500	150,000	12,500	150,000
010-540-413	Horseshoe Bay E.M.S.	0	0	0	0	0
010-540-415	Volunteer Fire - Kingsland	2,000	0	2,500	2,500	2,500
010-540-416	Volunteer Fire - Castell	2,000	0	2,200	2,200	2,200
010-540-417	Volunteer Fire - Tow	2,000	0	2,200	2,200	2,200
010-540-418	Volunteer Fire - Sunrise Beach	2,000	2,200	2,200	2,200	2,200
010-540-419	Volunteer Fire - Deerhaven	2,000	0	0	0	0
010-540-421	Volunteer Fire - Valley Spring	2,000	2,200	2,200	2,200	2,200
010-540-422	Volunteer Fire - Sandy Harbor	2,000	0	2,200	2,200	2,200
010-540-575	Machinery & Equipment	0	0	0	0	0
010-540-998	**Total Fire & E.M.S.**	**164,000**	**166,900**	**163,500**	**26,000**	**163,500**

Constable, Precinct #1

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-550-101	Elected Official Salary	35,099	36,152	36,152	18,075	37,237
010-550-111	Telephone Allowance	900	900	900	450	1,200
010-550-201	Social Security	2,754	2,813	2,834	1,406	2,940
010-550-202	Group Medical Insurance	7,150	8,491	8,250	4,113	0
010-550-203	Retirement	2,755	2,900	2,979	1,480	3,210
010-550-206	Term Life Ins	158	129	163	67	168
010-550-325	Operating Supplies	1,680	1,312	2,000	331	1,500
010-550-330	Fuel, Oil & Flats	6,000	2,498	3,700	1,201	3,000
010-550-420	Telephone	650	517	700	204	500
010-550-430	Conference/Dues/Training	545	336	600	336	0
010-550-451	Vehicle Maintenance	1,840	1,880	2,000	890	1,500
010-550-452	General Repair & Maintenance	900	1,857	1,000	0	400
010-550-630	Vehicle Lease	5,880	0	0	0	0
010-550-575	Machinery & Equipment	0	0	0	0	0
010-550-576	Capital Outlay	0	0	0	0	0
010-550-998	**Total Constable, Pct#1**	**66,311**	**59,786**	**61,278**	**28,553**	**51,654**

			Increase	Total
	Constable Pct #1	**Current**	**3%**	
101	**Elected Official**	**36,152**	**1,085**	**37,237**

Constable, Precinct #2

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-551-101	Elected Official Salary	35,099	36,152	36,152	18,076	37,237
010-551-111	Telephone Allowance	480	480	480	240	480
010-551-201	Social Security	2,722	2,802	2,802	1,401	2,885
010-551-202	Group Medical Insurance	7,150	8,491	8,250	4,113	8,300
010-551-203	Retirement	2,755	2,900	2,979	1,480	3,210
010-551-206	Term Life Ins	158	129	163	67	168
010-551-325	Operating Supplies	2,000	481	1,000	757	1,000
010-551-330	Fuel/Oil/Flats	4,000	4,660	4,500	1,544	3,500
010-551-420	Telephone	259	0	0	0	0
010-551-430	Conference/Dues/Training	500	0	0	0	0
010-551-451	Vehicle Maintenance	1,000	656	1,000	517	1,000
010-551-452	General Maint/Repairs	211	0	0	0	0
010-551-575	Machinery & Equipment	2,000			0	
010-551-576	Capital Outlay	0	0	0	0	0
010-551-998	**Total Constable, Pct#2**	**58,334**	**56,752**	**57,326**	**28,195**	**57,779**

	Constable Pct #	Current	Increase 3%	Total
101	**Elected Official**	**36,152**	**1,085**	**37,237**

Constable, Precinct #3

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-552-101	Elected Official Salary	35,099	36,152	36,152	18,075	37,237
010-552-111	Telephone Allowance	1,200	1,200	1,200	600	1,200
010-552-201	Social Security	2,777	2,730	2,857	1,361	2,940
010-552-202	Group Medical Insurance	7,150	8,491	8,250	4,113	8,300
010-552-203	Retirement	2,755	2,900	2,979	1,480	3,210
010-552-206	Term Life Ins	158	129	163	67	168
010-552-325	Operating Supplies	1,876	1,717	1,040	375	1,110
010-552-330	Fuel/Oil/Flats	3,500	3,105	3,450	1,325	3,300
010-552-420	Telephone	360	0	0	0	0
010-552-430	Conference/Dues/Training	700	657	1,181	185	1,281
010-552-441	Vehicle Maintenance	1,000	4,208	2,775	18	500
010-552-452	General Maintenance & Repair	385	19	240		100
010-552-575	Machinery & Equipment	0	594	0	0	2,500
010-552-576	Capital Outlay - Vehicle	0	0	0	0	0
010-552-998	**Total Constable, Pct#3**	**56,960**	**61,902**	**60,287**	**27,599**	**61,845**

			Increase	Total
	Constable Pct #3	**Current**	**3%**	
101	**Elected Official**	**36,152**	**1,085**	**37,237**

Constable, Precinct #4

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-553-101	Elected Official Salary	35,099	36,152	36,152	18,076	37,237
010-553-111	Telephone Allowance	480	480	480	240	480
010-553-201	Social Security	2,722	2,802	2,802	1,388	2,885
010-553-202	Group Medical Insurance	7,150	8,492	8,250	4,113	8,300
010-553-203	Retirement	2,755	2,900	2,979	1,480	3,210
010-553-206	Term Life Ins	158	129	163	67	168
010-553-325	Operating Supplies	2,704	882	1,500	284	1,200
010-553-330	Fuel/Oil/Flats	4,000	3,156	4,800	1,177	3,750
010-553-430	Conference/Dues/Training	1,000	0	500	0	1,000
010-553-444	Mileage	2,100	0	0	0	0
010-553-451	Vehicle Maintenance	2,400	2,266	1,000	125	500
010-553-452	General Maint	285	0	800		0
010-553-575	Machinery & Equipment	2,000	0	1,000	1,400	900
010-553-576	Capital Outlay	0	0	0	0	0
010-553-998	**Total Constable, Pct#4**	**62,853**	**57,259**	**60,426**	**28,349**	**59,629**

			Increase	Total
	Constable Pct #4	**Current**	**3%**	
101	**Elected Official**	**36,152**	**1,085**	**37,237**

Sheriff Department

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-560-101	Elected Official Salary	50,325	51,835	51,835	25,917	53,390
010-560-103	Chief Deputy/Jailer/Dispatcher	113,198	94,475	114,489	55,460	117,924
010-560-104	Lt/Sgt Salaries	183,681	201,649	151,971	75,985	156,530
010-560-105	Investigator Salary	187,894	193,391	193,384	96,690	199,181
010-560-106	Deputy Salaries	539,510	576,495	590,936	291,010	608,664
010-560-107	Dispatcher Salaries	240,712	251,386	236,853	118,479	243,959
010-560-108	Jailer Salaries	279,384	295,353	300,297	145,527	335,306
010-560-109	Office Assistant	102,702	99,821	85,700	30,387	88,271
010-560-110	ACO & Code Enforcement/911	32,105	33,067	69,689	34,844	100,603
010-560-111	Telephone /Day Meals	18,464	15,870	16,220	7,895	16,220
010-560-112	Temporary Dispatchers	23,908	8,355	8,750	2,430	8,750
010-560-113	Temporary Deputies	6,450	4,439	4,000	1,293	4,000
010-560-114	Salary Incentives	26,000	18,650	21,200	9,550	28,473
010-560-115	Temporary Jailers		5,550	15,271	4,896	8,000
010-560-201	Social Security	138,031	136,710	142,336	66,428	150,649
010-560-202	Group Medical Insurance	378,950	437,474	453,750	215,936	473,100
010-560-203	Retirement	141,640	147,128	153,313	73,052	169,751
010-560-206	Term Life Ins	7,619	6,557	7,880	3,303	8,768
010-560-311	Postage	6,500	4,000	6,500	0	6,500
010-560-325	Operating Supplies	40,000	39,504	44,000	28,457	51,400
010-560-326	Narcotic Funds	10,000	1,032	5,000	364	5,000
010-560-328	Tires	12,000	11,722	12,000	5,309	12,000
010-560-330	Fuel/Oil/Flats	139,000	154,610	160,000	71,810	160,000
010-560-335	Food for Prisioners	93,700	82,974	95,000	43,238	100,000
010-560-420	Telephone	26,000	19,539	18,000	10,980	18,000
010-560-430	Conference/Dues/Training	18,000	13,720	15,000	11,004	15,000
010-560-440	Prisoner Transfer	2,700	374	2,000	353	2,000
010-560-450	Vehicle Installs	8,000	4,500	6,000	0	6,000
010-560-451	Vehicle Maintenance	41,000	37,607	44,000	10,145	44,000
010-560-452	General Repair & Maintenance	10,500	3,271	8,000	1,452	8,000
010-560-453	LEC Building Maint	650	1,285	1,000	0	1,000
010-560-455	Computer Maintenance	5,343	125	4,000	0	4,000
010-560-460	Copier Rental Lease	7,500	5,500	6,000	2,323	6,000
010-560-468	Uniforms	12,000	9,638	12,000	6,956	12,000
010-560-480	Inmate Medical	60,000	51,484	60,000	12,578	60,000
010-560-482	Prisoner Housing	15,000	6,075	8,000	3,240	19,500
010-560-485	Victim Medical Examinations	10,500	1,758	5,000	0	5,000
010-560-570	Road Equipment	120,550	89,138	0	0	130,000
010-560-575	Machinery & Equipment	28,800	15,718	0	5,872	34,500
010-560-576	Capital Outlay	52,850	17,145	37,000	0	25,000
		0	0	0	0	0
010-560-998	**Total Sheriff Department**	**3,191,166**	**3,148,927**	**3,166,374**	**1,473,163**	**3,496,440**

	Sheriff's Department	Current	Increase 3%	Total
101	Elected Official	**51,835**	**1,555**	**53,390**
103	Chief Deputy/Jailer/Dispatch (3)	**114,489**	**3,435**	**117,924**
104	Lt/Sgt Salaries (4)	**151,971**	**4,559**	**156,530**
105	Investigator Salary (5)	**193,380**	**5,801**	**199,181**
106	Deputy Salaries (17)	**590,936**	**17,728**	**608,664**
107	Dispatcher Salaries (9)	**236,853**	**7,106**	**243,959**
108	Jailer Salaries (12)	**300,297**	**35,009**	**335,306**
109	Office Assistants Salary (3)	**85,700**	**2,571**	**88,271**
110	ACO & Code Enforcement/911 (3)	**97,673**	**2,930**	**100,603**
		1,823,134	**80,694**	**1,903,828**

911- Emergency Management

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-580-109	911 Coordinator	27,170	27,985	27,985	13,585	0
010-580-111	Telephone Allowance	600	600	600	299	0
010-580-112	Additional Admin Salaries	8,400	0	0	0	0
010-580-201	Social Security	2,767	1,945	2,141	968	0
010-580-202	Group Medical Insurance	7,150	2,529	1,844	3,543	0
010-580-203	Retirement	2,839	2,245	2,301	1,076	0
010-580-206	Term Life Ins	163	100	129	45	0
010-580-311	Postage Expense	400	0	0	0	0
010-580-325	Operating Supplies Expense	5,200	0	0	0	0
010-580-420	Telephone Expense	800	0	0	0	0
010-580-430	Conference/Dues/Training	1,740	0	0	0	0
010-580-440	Mileage & Vehicle Expense	2,000	0	0	0	0
010-580-452	Equipment Maintenance & Repair	1,000	0	0	0	0
010-580-486	Sign Installation	6,150	0	0	0	0
010-580-575	Machinery & Equipment	2,510	0	0	0	0
010-580-998	**Total 911 Emergency Mgmt.**	**68,889**	**35,404**	**35,000**	**19,516**	**0**

AgriLife Extension Service

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-665-102	Ag Extension Agents	32,720	32,326	31,633	16,851	32,582
010-665-109	Secretary Salary	32,839	33,824	33,824	16,912	34,839
010-665-111	Telephone Allowance/Day Meals	960	920	1,460	480	1,460
010-665-201	Social Security	5,089	3,943	5,119	1,973	5,269
010-665-202	Group Medical Insurance	7,150	8,491	8,250	4,553	8,300
010-665-203	Retirement	5,146	2,714	5,394	1,347	5,812
010-665-206	Term Life Ins	152	121	149	60	153
010-665-311	Postage	105	0	105	0	105
010-665-325	Operating Supplies	1,050	808	1,050	441	1,050
010-665-420	Telephone	2,400	2,317	2,400	1,130	2,400
010-665-430	Conference/Dues/Training	4,053	12,525	3,000	5,634	3,000
010-665-440	Mileage/Travel	13,475	8,135	17,000	4,484	17,600
010-665-452	General Repair & Maintenance	799	0	250	0	250
010-665-460	Equipment Rental	2,258	1,645	2,258	600	2,258
010-665-575	Machinery & Equipment	850	0	0	0	0
010-665-998	**Total Ag. Extension Service**	**109,046**	**107,769**	**111,892**	**54,466**	**115,078**

	Ag Extension	Current	Increase 3%	Total
102	**Agents (2)**	**31,633**	**949**	**32,582**
109	**Secretary**	**33,824**	**1,015**	**34,839**
		67,770	**2,033**	**69,803**

Grants

Account #	Description	2011 Adopted	2012 *Adopted*	2013 *Adopted*	2013 3/31/13 Actual	2014 Adopted
010-690-310	Loan Star	7,147.00	7,147	0		0
010-690-430	HAVA	0.00	0	0		0
010-690-452	CAPCOG Maint	2,465.00	0	0		0
010-690-560	2008 GDEM Towers	457,490.00	0	0		0
010-690-565	2009 GDEM Towers	0.00	0	0		0
010-690-566	2010 GDEM Towers	0.00	262,000	0		0
010-690-575						
Total Grants		467,102.00	269,147	0		0

Local Assistance

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-695-405	Juvenile Detention	20,000	10,925	12,500	7,505	10,000
010-695-408	Predator Control	12,000	12,000	12,000	12,000	12,000
010-695-409	33rd Jud Dist Juv Prob Expense	76,860	52,156	66,487	33,987	63,513
010-695-410	Hill Country Child Advocacy Ctr	3,000	3,000	3,000	3,000	3,000
010-695-411	Animal Shelter	40,708	41,115	42,349	30,836	44,466
010-695-412	C.A.S.A.	1,800	1,000	2,000	1,000	2,000
010-695-413	Soil&Water Cons Dist Expense	2,800	2,800	2,800	2,800	2,800
010-695-414	Counseling Center	500	0	500	0	500
010-695-415	Senior Citizens Assistance	7,600	7,925	8,200	7,925	8,200
010-695-416	CAPCOG	1,500	0	0	0	0
010-695-417	Regional Court Cost Expense	1,000	1,297	1,400	0	1,400
010-695-418	Family Crisis Center Expense	1,700	1,700	1,700		1,700
010-695-419	Llano Co Historical Comm Exp	1,700	76	900		800
010-695-420	D.P.S. Pager Service	550	0	0	0	0
010-695-421	Llano Recycling Center Mlg	4,000	3,000	3,500	3,000	4,000
010-695-422	Child Welfare	4,325	0	4,400		4,400
010-695-423	Llano Drug Alliance	1,600	1,600	1,800	1,600	1,800
010-695-424	Narcotics Contingency	10,000	0	6,000	0	6,000
010-695-575	DPS Radar	0	0	0	0	0
010-695-998	**Total Local Assistance**	**191,643**	**138,594**	**169,536**	**103,653**	**166,579**

Transfers Out

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
010-700-020	Transfers to Library fund	451,351	440,272	387,349	0	384,577
010-700-025	Transfers to I.H.C. fund			0		0
010-700-030	Transfers to Law Library	0	12,000	10	0	12,000
010-700-998	**Total Transfers Out**	**451,351**	**452,272**	**387,359**	**0**	**396,577**

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Road & Bridge Fund Revenues

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
Taxes						
015-310-110	Current Property Tax Revenue	1,421,205	1,054,795	1,201,529	1,192,319	1,070,619
015-310-120	Delinquent Property Tax Rev	22,974	13,789	22,974	9,435	15,861
015-310-130	Penalty & Interest	15,364	12,031	11,954	5,250	12,954
015-319-998	Total Tax Receipts					
Licenses & Permits						
015-321-200	Motor Vehicle License Fees	382,132	375,859	382,132	272,768	368,205
015-321-206	Child Safety Fee	15,624	16,202	15,624	7,640	15,624
015-321-225	Road Cut Permits	2,500	3,250	2,500	0	250
015-321-250	Sales & Use Tax Vehicle	17,470	26,879	26,878	0	33,196
015-321-300	Optional Vehicle License Fees	168,631	210,036	198,131	98,845	208,647
Intergovernmental Revenue						
015-330-300	Federal Assistance	0	0	0	0	0
015-331-000	Gross Weight/Axle Weight Fee	15,000	22,719	15,000	0	11,404
015-333-300	State Lateral Road Revenue	22,922	22,830	0	21,831	21,831
Miscellaneous						
015-340-500	Tax Collector Fee	300	210	150	147	150
015-360-100	Interest Earnings Revenue	8,099	1,932	1,552	966	1,552
015-360-110	Donations-Street Paving	0	0	0	5,500	0
015-360-200	Miscellaneous Revenue	2,200	4,510	2,854	2,768	2,854
015-360-300	Judgements/Bond Forf.	1,167	0	1,167	0	1,167
015-364-100	Sale of Assets Revenue	30,000	15,660	30,000	15,750	30,000
	Total Revenue	**2,125,588**	**1,780,701**	**1,912,445**	**1,633,221**	**1,794,314**

Road & Bridge Fund Expenditures

Account #	Description	2011 Actual	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
015-611-102	Road Commissioner	0	0	44,000	281,039	45,320
015-611-103	Labor	620,889	635,028	536,102		552,185
015-611-111	Telephone Allowance	480	480	600	40	3,000
015-611-112	Salary Reserve	0	0	0		0
015-611-201	Social Security	47,057	47,835	3,366	20,885	45,939
015-611-202	Group Medical Insurance	138,158	183,558	181,500	84,316	166,000
015-611-203	Retirement	48,967	50,942	52,578	22,993	51,764
015-611-204	Worker's Compensation	32,296	31,129	45,000	14,330	45,000
015-611-205	Unemployment Insurance	1,755	1,510	1,755	334	1,755
015-611-206	Term Life Ins	2,110	2,270	2,874	1,039	2,909
015-611-311	Postage	17	86	150	0	150
015-611-325	Operating Supplies	40,148	27,896	50,000	14,468	50,000
015-611-328	Tires	25,884	15,938	28,000	12,533	28,000
015-611-330	Fuel/ Oil/Flats	183,624	182,695	200,000	116,301	200,000
015-611-333	Road Materials	706,067	531,589	600,000	11,046	600,000
015-611-334	Grant Match DOT	10,746	0	0	0	0
015-611-335	Cattle Guards	23,000	20,000	14,000	0	14,000
015-611-420	Telephone	2,297	2,432	3,100	922	3,100
015-611-425	Utilities	10,210	10,893	14,000	4,680	14,000
015-611-430	Conference/Dues/Training	330	250	1,000	100	1,000
015-611-451	Vehicle Maintenance	62,230	43,023	70,000	31,600	70,000
015-611-452	General Repair & Maintenance	76,026	66,522	70,000	10,949	70,000
015-611-455	Computer Maintenance	1,000	1,000	1,200		1,200
015-611-460	Equipment Rental	4,730	1,979	6,000	825	6,000
015-611-468	Uniforms Expense	5,930	4,069	6,500	1,968	6,500
015-611-472	Contract Labor	450	0	0	0	0
015-611-486	Unallocated	.	0	60,000	0	60,000
015-611-495	Recycle Expense	784	530	1,200	374	1,200
015-611-496	Miscellaneous Expense	1,310	756	2,100	171	2,100
015-611-530	Land & Buildings Expense	0	0	7,000	0	7,000
015-611-570	Equipment Improvements		0		0	
015-611-575	Machinery & Equipment	925	0	0	0	0
015-611-576	Capital Outlay	328,090	145,716	0	0	0
015-611-630	Principal	0	0	0	0	0
015-611-670	Interest	0	0	0	0	0
015-611-998	**Total Expenditures**	**2,375,512**	**2,008,127**	***2,002,025***	**630,913**	***2,048,122***

	Road & Bridge	Current	Increase 3%	Total
102	**Road Commissioner**	**44,000**	**1,320**	**45,320**
103	**Crew Chiefs (4)**	**125,000**	**3,750**	**128,750**
103	**General Labor (15)**	**411,102**	**12,333**	**423,435**
		536,102	**16,083**	**552,185**

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Road District #1 Revenues

Account #	Description	2011 Adopted	2012 Adopted	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
016-310-110	Current Property Tax Revenue	1,020	6,141	6,291	2,818	6,291
016-310-120	Delinquent Property Tax Revenue	0	1	1		1
016-360-100	Interest Earnings Revenue	68	25	25	9	25
016-399-999	**Road District #1 Total Revenue**	**1,088**	**6,167**	**6,317**	**2,827**	**6,317**

Road District #1 Expenditures

Account #	Description	2011 Adopted	2012 Adopted	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
016-616-400	Road Dist #1 Expenditures	45	45	45	0	45
016-999-999	**Road District #1 Total Expenses**	**45**	**45**	**45**	**0**	**45**

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Library Fund Revenues

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
020-340-100	Copier Charges	6,032	6,367	7,172	3,300	7,172
020-340-200	Meeting Room Fees	0	0	2,200	975	2,200
020-340-300	Donations - City of Llano			16,500	16,500	
020-340-310	Donations - Books/Media			13,915	8,656	16,099
020-340-311	Donations - Memorials			7,789	7,789	7,789
020-340-312	Donations - Summer Reading			830		
020-340-315	Donations - General			1,691	120	1,691
020-340-608	Tocker Revenue			24,716	2,420	
020-350-100	Late Book Fines	7,601	4,607	4,004	4,202	4,004
020-350-200	Lost Book Reimbursements	700	757	700	431	700
020-360-200	Miscellaneous Revenue	100	1,684	1,669	1,849	1,669
020-364-200	Sale of Books	0	0	0	0	0
020-364-300	Fund Balance	0	0	0	0	0
020-390-010	Transfers from General Fund	437,769	440,272	387,349	0	384,577
020-399-999	**Library Total Revenue**	**452,202**	**453,686**	**468,535**	**46,241**	**425,901**

Library Fund Expenditures

Account #	Description	2011 Actual	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
020-650-102	Appointed Official Salary	38,933	40,101	40,101	20,051	41,304
020-650-103	Librarian Salaries	206,641	213,902	201,144	100,439	185,778
020-650-111	Vehicle Allowance					1,800
020-650-113	Part-Time Wages	30,687	30,353	22,980	11,256	45,748
020-650-201	Social Security	19,853	20,814	20,251	9,713	21,009
020-650-202	Group Medical Insurance	52,198	67,563	74,250	33,037	66,400
020-650-203	Retirement	21,644	22,668	21,812	10,782	23,673
020-650-206	Term Life Ins	933	1,010	1,088	487	1,236
020-650-310	Books Purchases	36,795	36,841	20,354	11,951	16,099
020-650-315	Books Llano Special			16,500	2,379	
020-650-325	Operating Supplies	13,280	12,191	8,371	4,851	6,800
020-650-420	Telephone	2,848	2,720	3,246	1,689	3,246
020-650-430	Conference/Dues/Training	1,157	712	125	125	125
020-650-435	Tocker Grant Training			24,716		
020-650-440	Mileage	1,596	1,586	1,600	1,193	1,600
020-650-452	General Repair & Maint	5,470	4,320	5,150	5,150	4,320
020-650-461	Copier Lease	5,734	5,295	6,012	2,175	6,012
020-650-470	Data Conversion	0	0	715	715	751
020-650-575	Machinery & Equipment	0	0	0	0	0
020-650-998	**Library Expenditures**	**437,769**	**460,077**	**468,415**	**215,994**	**425,901**

	Library	Current	Increase 3%	Total
102	**Director**	**40,101**	**1,203**	**41,304**
103	**Librarian Full Time (7)**	**180,367**	**5,411**	**185,778**
113	**librarians - Part time (4)**	**44,416**	**1,332**	**45,748**
		224,783	**6,743**	**231,526**

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Indigent Health Care Revenues

Account #	Description	2011 Actual	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
025-390-010	Transfers from General	0	0	0	0	0
025-399-999	**Total IHC Revenue**	**0**	**0**	**0**	**0**	**0**

Indigent Health Care Expenditures

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
025-595-452	Software Maintenance	12,660	12,660	12,660	0	13,700
025-595-700	Eligible Expenditures	37,340	9,674	37,340	5,396	45,000
025-999-999	**Total IHC Expenses**	**50,000**	**22,334**	**50,000**	**5,396**	**58,700**

Law Library Revenues

Account #	Description	2011 Adopted	2012 Adopted	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
030-350-400	County Court Assessments	3,437	3,437	3,326	1,675	3,326
030-350-700	District Court Assessments	9,397	9,397	6,195	3,017	6,195
030-390-010	Trans From General Fund	0	0	10,000	0	12,000
030-399-999	**Total Law Library Revenue**	**12,834**	**12,834**	**19,521**	**4,692**	**21,521**

Law Library Expenditures

Account #	Description	2011 Adopted	2012 Adopted	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
030-465-310	Books	16,000	26,542	16,000	9,489	20,000
030-465-325	Operating Supplies	60	60	60	0	60
030-465-575	Machinery & Equipment	190	190	190	0	190
030-999-999	**Total Law Library Expense**	**16,250**	**26,792**	**16,250**	**9,489**	**20,250**

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Debt Service Revenues

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
060-310-110	Current Property Tax Revenue	519,786	764,752	590,808	579,934	550,354
060-310-120	Delinquent Property Tax	14,957	6,662	3,034	5,824	3,034
060-310-130	P&I	6,945	7,882	2,854	2,941	1,941
060-360-200	Receipt of Tax Notes Proceeds					
060-390-010	Trans from Other Funds					
060-360-100	Interest Earnings Revenue	8,474	143	120	157	60
060-399-999	**Debt Service Total Revenue**	**550,162**	**779,439**	**596,816**	**588,856**	**555,389**

Debt Service Expenditures

Account #	Description	2011 Adopted	2012 Actual	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
060-680-634	Series 2010 Tax Note Principal	0	25,000	50,000	50,000	50,000
060-680-630	Funds from Other Sources					
060-680-635	Series 2000A CO's Principal	0	0	0	0	0
060-680-636	Series 2009 LTR	410,000	425,000	440,000	440,000	455,000
060-680-638	Series 2005 Tax Note Principal	215,000	225,000	0	0	0
060-680-674	Interest 2010 Tax Notes	0	25,379	24,415	12,529	23,130
060-680-675	Interest 2000A CO's	0	0	0	0	0
060-680-676	Interest 2009 LTR Int	57,300	41,863	35,925	18,806	20,356
060-680-678	Interest 2005 Tax Notes	12,336	4,174	0	0	0
060-680-692	Administrative Fees	7,000	300	8,500	500	5,000
060-680-998	**Obligation Bond Expenditures**	**701,636**	**746,716**	**558,840**	**521,835**	**553,486**

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School Land Revenues

Account #	Description	2011 Adopted	2012 Adopted	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
091-360-100	Interest Earning Revenue	5,000	608	180	89	180
091-360-110	Misc Proceeds/Quail Lease	0	0	0	0	0
091-364-100	Easement Revenue	0	0	0	0	0
091-370-200	Grazing Lease Revenue	200,800	200,800	200,800	0	200,800
091-370-201	Tower Lease Revenue	1,452	1,452	1,452	340	1,452
091-370-202	Experimental Station Lease	1,500	2,000	2,000	2,000	2,400
091-370-203	Caliche Revenue	3,000	3,000	3,200	1,800	3,200
091-370-204	Seismic Lease					
091-370-205	LCRA Lease				0	
091-370-206	Caliche Lease/Rent	9,000	9,000	9,000	540	9,000
091-399-999	**School Land Total Revenue**	**220,752**	**216,860**	**216,632**	**4,769**	**217,032**

School Land Expenditures

Account #	Description	2011 Adopted	2012 Adopted	2013 Adopted	2013 3/31/13 Actual	2014 Adopted
091-695-450	Property Tax Payments	24,000	24,000	22,000	20,866	22,000
091-695-490	Llano ISD Proceeds	184,882	184,882	184,882		184,882
091-695-499	Miscellaneous Expense	500	500	500	0	500
091-695-998	**School Land Total Expenditures**	**209,382**	**209,382**	**207,382**	**20,866**	**207,382**