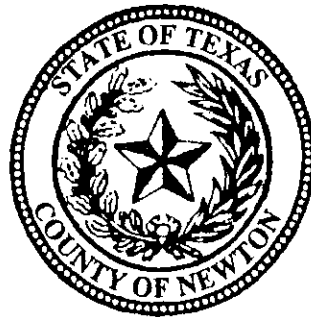


NEWTON COUNTY, TEXAS

2018 ANNUAL BUDGET



Paul Price
County Judge

William L. Fuller
Commissioner, Pct. 1

Thomas Gill
Commissioner, Pct. 2

Gary Fomby
Commissioner, Pct. 3

Wesley E. Thompson
Commissioner, Pct. 4

Elizabeth Holloway
County Auditor

NEWTON COUNTY, TEXAS

2018 Adopted Budget

The Newton County 2018 Budget will raise less property tax revenue from the same properties as last year's budget.

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

FOR: Paul Price, County Judge
William L. Fuller, Commissioner Pct. 1
Thomas Gill, Commissioner Pct. 2
Gary Fomby, Commissioner Pct. 3
Wesley E. Thompson, Commissioner Pct. 4

AGAINST: None

PRESENT and not voting: None

ABSENT: None

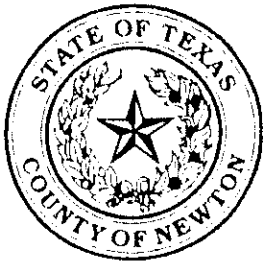
Property Tax Rate Comparison

	<u>FY 2017</u>	<u>FY 2018</u>
Property Tax Rate	\$0.693442/100	\$0.687251/100
Effective Tax Rate	\$0.696339/100	\$0.713287/100
Effective M&O Tax Rate	\$0.693442/100	\$0.687251/100
Rollback Tax Rate	\$0.748915/100	\$0.742230/100
Debt Tax Rate	\$0.026327/100	\$0.025995/100

Newton County's total debt obligation for 2018 is \$268,729.

TABLE OF CONTENTS

Letter of Transmittal	
Budget Certificate	
Budget Order	
Budget Highlights	
Budget Calendar	
A - TAXES	
Order Adopting Tax Rate	A1
Certification of Appraisal Roll	A2
Certification of Collection Rate	A3
Current Tax Distribution	A4
Delinquent Tax Distribution	A5
B - DEBT	
Statement of Indebtedness	B1-2
C - DEPARTMENTS	
Funds and Departments by Number	C1
D - SUMMARY	
Budget Summary	D1
Summary of Estimated Revenues	D2-9
Summary of Budgeted Expenditures	D10-12
E - SALARIES	
Budgeted Number of Employees and Salaries	E1-5
F - BUDGET	
Budget Detail	F1-103
G - PROCESS	
Budget Process	G1
H - STATUTES	
Budget Statutes	H1-5
I - DIRECTORY	
County Directory	I1-2



THE COUNTY OF NEWTON

110 Court Street, Rm. 125 • P. O. Drawer 1380
Newton, Texas 75966
Office: 409/379-5691 FAX: 409/379-2107
WEBSITE: www.co.newton.tx.us
EMAIL: paul.price@co.newton.tx.us

COMMISSIONERS' COURT

PAUL PRICE, County Judge
WILLIAM L. FULLER, Precinct 1
THOMAS T. GILL, Precinct 2
GARY FOMBY, Precinct 3
WESLEY E. THOMPSON, Precinct 4

September 11, 2017

Honorable Commissioners' Court:

William Fuller, Commissioner, Precinct No. 1
Thomas Gill, Commissioner, Precinct No. 2
Gary Fomby, Commissioner, Precinct No. 3
Wesley E. Thompson, Commissioner, Precinct No. 4

In compliance with Section 111.033, Local Government Code of the State of Texas, budget recommendations for the year ending December 31, 2018 are submitted for your consideration and approval.

This budget is prepared on the basis of \$1,033,771,070 of net taxable value after exemptions. The County's M & O tax rate is \$0.687251 per \$100 of assessed value; the Debt Service tax rate is \$0.025995 per \$100 of assessed value. Net tax collections are estimated at 100% of the total levy.

The County's M & O \$.687251 tax rate is allocated as follows:

General Fund	0.517406
Road & Bridge	0.091307
Commissioners' Special	0.068721
Dedicated Road	0.009817


The County's Debt Service \$.025995 tax rate is allocated as follows:

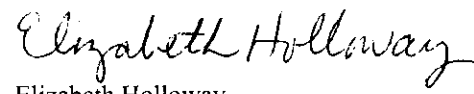
Road & Bridge	0.025995
---------------	----------

The 2018 Budget provides for planned expenditures, net of contingency appropriations, for all operating funds totaling \$12,454,803. Contingencies in the amount of \$400,000.00 in the General Fund have also been appropriated. Such contingent appropriations are under the control of the Commissioners' Court and shall be distributed by that Court.

Annual budgets are adopted for all funds except for certain special revenue funds where funds are designated for specific purposes as identified in the grant award documents, which adopts grant year or project length financial plans.

It is our opinion that the provisions of revenues and expenditures in this budget are adequate and that funds will be on hand to pay the obligations as set forth. All funds are expected to have sufficient resources to operate within the budgets as proposed. It is intended that each County department will operate within its total budget allocation.


Paul Price,
County Judge


Elizabeth Holloway,
County Auditor

BUDGET CERTIFICATE

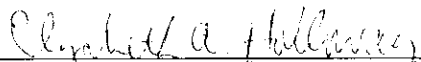
***Budget of Newton County, Texas
Budget year January 1, 2018 through December 31, 2018***

***THE STATE OF TEXAS
COUNTY OF NEWTON***

We, Paul Price, County Judge and Elizabeth A. Holloway, County Auditor of Newton County, Texas do hereby certify that the attached budget is a true and correct copy of the official budget of Newton County, Texas as passed and approved by the Commissioners' Court of said County on the 11th day of September, 2017, as the same appears on file in the office of the County Clerk of said County.

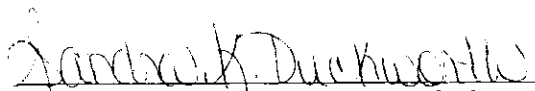


Paul Price, County Judge



Elizabeth A. Holloway, County Auditor

Subscribed and Sworn before me, the undersigned authority, on this the 11th day of September, 2017.



Sandra K. Duckworth, County Clerk
Newton County, Texas

AN ORDER OF THE COMMISSIONERS' COURT OF
NEWTON COUNTY, TEXAS ADOPTING THE ANNUAL
BUDGET FOR THE YEAR ENDING DECEMBER 31, 2018

BE IT REMEMBERED at a regular meeting of the Commissioners' Court of Newton County, Texas, held on the 11th day of September, 2017, on a motion made by Bill Fuller and seconded by Paul Price, the following Court Order was adopted:

WHEREAS, Chapters 111.003 through 111.013 of the Local Government Code of the State of Texas prescribes the method by which the Newton County Commissioners' Court shall adopt an annual budget; and

WHEREAS, a budget for the year beginning January 1, 2018 and ending December 31, 2018, has been proposed by the County Judge as Budget Officer; and

WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on September 11, 2017 as prescribed by law; and

WHEREAS, the salaries and allowances of certain elected officials have been proposed and appropriate notifications of these elected officials have been given.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED that the Commissioners' Court of Newton County, Texas adopts and approves the proposed budget including attached list of corrections, for Newton County for the year beginning January 1, 2018 and ending December 31, 2018.

DONE IN OPEN COURT this the 11th day of September, 2017.

Paul Price
Paul Price, County Judge

William L. Fuller
William L. Fuller, Commissioner Precinct #1

Thomas T. Gill
Thomas Gill, Commissioner Precinct #2

Gary Fomby
Gary Fomby, Commissioner Precinct #3

Wesley Thompson
Wesley Thompson, Commissioner Precinct #4

Attest:

Sandra K. Duckworth
Sandra K. Duckworth, County Clerk

AN ORDER OF THE COMMISSIONERS' COURT OF
NEWTON COUNTY, TEXAS ADOPTING THE ANNUAL
BUDGET FOR THE YEAR ENDING DECEMBER 31, 2018

CORRECTIONS AFTER PROPOSED BUDGET

Newton County Library – Fund 053 – Changed amounts as requested in other expenses that were omitted. Increase of \$700 for telephone.

Road & Bridge General, Precinct 3 – Fund 023 – Omitted raise amount in salary line. Increase of \$4,745.47.

Road & Bridge General, Precinct 4 – Fund 024 – Omitted raise amount in salary line. Increase of \$3,003.89.

BUDGET HIGHLIGHTS

Commissioners' Court developed the current General Fund budget of \$6,892,343. Also, Commissioners' Court was able to adopt an M & O tax rate of \$0.687251, and a debt service rate of \$0.025995, for a total tax rate of \$0.713246 per \$100 of taxable valuation. This property tax rate will enable Newton County to continue to provide services to its citizens.

Budget highlights for the 2018 operating year include:

County portion of retirement contribution remains at 8.45%

Increased budgeted amount for employee health insurance premiums by \$74 per employee, per month.

Increased Justices of the Peace salaries to \$44,020.80 each, includes 4% raise, and decreased vehicle allowance to \$0 each.

Justices of the Peace Precincts 2 and 3 – part-time shared clerk changed to full-time shared clerk.

Library – Part-time Assistant Librarian changed to full-time.

Tax Assessor-Collector – added 2 part-time employees at 20 hours per week each.

Voter Registration – increased funding for operating expenses.

District Clerk – approved purchase of filing system.

4% Raise to all County Officials and employees.

**NEWTON COUNTY
2018 Budget Calendar**

DATE	ACTION	OFFICIAL
June 1, 2017	Distribute Departmental Requests	Auditor
July/August	Budget Workshops	Commissioners' Court Department Heads
July 10, 2017	Deliver Certified Roll to Tax Assessor	Chief Appraiser
July 20, 2017	Deliver appraisal roll to Court Certification of anticipated collection rate	Tax Assessor
August 31, 2017	Meeting of Governing body to discuss tax rate	Commissioners' Court
August 28, 2017	Filed proposed budget with County Clerk	Auditor
September 6, 2017	Publication of Proposed Property Tax Rate	Tax Assessor
September 11, 2017	Public hearing on proposed budget	Commissioners' Court
September 11, 2017	Meeting to adopt budget and adopt tax rate	Commissioners' Court
September 14, 2017	File adopted budget with County Clerk	Auditor


**ORDER OF THE COMMISSIONERS' COURT
ADOPTING NEWTON COUNTY TAX RATE FOR 2017
PURSUANT TO SECTION 26.05 OF THE TEXAS PROPERTY TAX CODE**

The Commissioners Court of Newton County after having met all requirements of the Truth-in-Taxation process as set out in Section 26.05 of the Texas Property Tax Code, hereby adopts the following tax rate for 2017:


Newton County	Maintenance & Operations	.608713 /\$100 of value
	Debt Rate (I&S)	.025995 /\$100 of value
Lateral Road	Maintenance & Operations	.078538/\$100 of value

TOTAL TAX RATE ADOPTED IS .713246/\$100 OF VALUE.

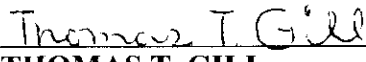
PASSED AND RATIFIED by Newton County Commissioners' Court, Newton, Texas on this the 11th day of September, 2017.



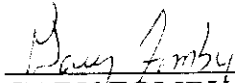
PAUL PRICE, County Judge




WILLIAM FULLER
Commissioner, Precinct 1



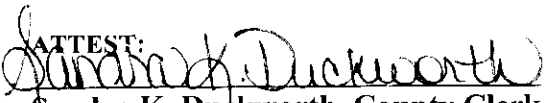
THOMAS T. GILL
Commissioner, Precinct 2



GARY FOMBY
Commissioner, Precinct 3



WESLEY E. THOMPSON
Commissioner, Precinct 4

ATTEST:


Sandra K. Duckworth, County Clerk
Newton, Texas



MELISSA BURKS
NEWTON COUNTY TAX ASSESSOR - COLLECTOR

VOTER REGISTRAR
TO MAKE A DIFFERENCE
REGISTER AND VOTE
(409) 379-5932
Email: melissa.burks@co.newton.tx.us

P.O. BOX 456
113 COURT STREET
NEWTON, TEXAS 75966
(409) 379-4241

MOTOR VEHICLE
LICENSE AND TAXES
FOR INFORMATION
(409) 379-5744
FAX (409) 379-5944

**CERTIFICATION OF 2017 APPRAISAL ROLL FOR SUBMISSION TO THE NEWTON COUNTY
COMMISSIONERS COURT THIS 20TH DAY OF JULY, 2017**

I, MELISSA BURKS, Newton County Tax Assessor-Collector, do solemnly affirm that the figures disclosed below are the portions of the approved and certified 2017 appraisal roll. This Appraisal Roll was certified to me by Margie Herrin, Chief Appraiser of the Newton Central Appraisal District which lists property taxable by Newton County and constitutes the values of the 2017 Appraisal Roll for Newton County.

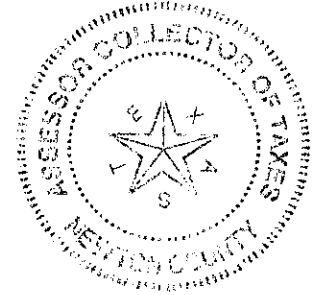
2017 APPRAISAL ROLL INFORMATION:

COUNTY

Total Appraised Value	2,285,134,393
Less Freeze Taxable Value	60,710,016
Less Exemptions, special valuations, H/S Caps	<u>1,190,653,307</u>
Total Taxable Value	<u>1,033,771,070</u>
Total # of Accounts – 24,769	

LATERAL ROAD

Total Appraised Value	2,283,375,506
Less Freeze Taxable Value	60,710,016
Less Exemptions, special valuations, H/S Caps	<u>1,196,008,071</u>
Total Taxable Value	<u>1,026,657,419</u>
Total # of Accounts – 24,767	



MELISSA BURKS, TAX ASSESSOR-COLLECTOR

The above certification will stand for any and all former appraisal rolls and/or certified tax rolls of the Newton County Tax Office and by the Newton County Commissioners Court.

WILLIAM FULLER, COMM. PCT. NO. 1

THOMAS T. GILL, COMM. PCT. NO. 2

GARY FOMBY, COMM. PCT. NO. 3

WESLEY E. THOMPSON, COMM. PCT. NO. 4

PAUL PRICE, NEWTON COUNTY JUDGE



MELISSA BURKS

NEWTON COUNTY TAX ASSESSOR - COLLECTOR

VOTER REGISTRAR
TO MAKE A DIFFERENCE
REGISTER AND VOTE
(409) 379-5932
Email: melissa.burks@co.newton.tx.us

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MOTOR VEHICLE
LICENSE AND TAXES
FOR INFORMATION
(409) 379-5744
FAX (409) 379-5944

CERTIFICATION OF ANTICIPATED COLLECTION RATE FOR 2017

I, Melissa Burks, Tax Assessor-Collector for Newton County do hereby certify to the Newton County Commissioners Court, an anticipated collection rate of 100% for tax year 2017.

Dated this 20th day of July, 2017.


Melissa Burks, Newton County Tax Assessor-Collector

**NEWTON COUNTY
CURRENT TAX DISTRIBUTION
2018**

CURRENT TAXES

COUNTY		SPECIAL	
General Fund (85%)	\$5,741,113.88	Comm. Special (87.50%)	\$729,229.81
R & B General (15%)	\$1,013,137.74	Dedicated Road (12.50%)	<u>\$104,175.69</u>
Debt Service – R & B General	<u>\$ 268,728.78</u>		
Total Collections	\$7,022,980.40	Total Collections	\$833,405.50

General Fund receives 85% of the tax rate of .608713 which equals to .517406
 Road & Bridge “ 15% “ “ “ “ “ “ “ “ “ .091307
 Comm. Special “ 87.5% “ “ “ “ “ .078538 “ “ “ “ .068721
 Dedicated Road “ 12.5% “ “ “ “ “ “ “ “ “ .009817
2017 Adopted tax rate **.687251**

General Fund .000000
 Road & Bridge General .025995
2017 Total Debt Service Rate **.025995**

CURRENT PENALTY & INTEREST

COUNTY		SPECIAL	
General Fund	\$18,000.00	Comm. Special	\$2,600.00
R & B General	\$ 3,200.00	Dedicated Road	\$ 400.00
Total Collections	\$21,200.00	Total Collections	\$3,000.00

**NEWTON COUNTY
DELINQUENT TAX DISTRIBUTION
2018**

DELINQUENT TAXES

COUNTY		SPECIAL	
General Fund	\$115,000	Comm. Special	\$16,000
R&B General	<u>\$ 21,000</u>	Dedicated Road	<u>\$ 3,200</u>
Total Collections	\$136,000	Total Collections	\$19,200

PENALTY & INTEREST

COUNTY		SPECIAL	
General Fund	\$60,000	Comm. Special	\$10,000
R&B General	<u>\$11,000</u>	Dedicated Road	<u>\$ 1,520</u>
Total Collections	\$71,000	Total Collections	\$11,520

2018 Statement of Indebtedness

	Issue Date	Maturity Date	Amount Issued	Fund Name	Name of Item	2017 Ending Balance	2018 Princ Payment
LP	3/5/2013	3/5/2018	10,462.07	Non Departmental - SO	Sharp T54321 Copier	620.24	620.24
LP	3/23/2015	3/23/2018	204,200.00	R & B Pct #2	John Deere 670G Motor Grader	69,818.54	69,818.54
LP	4/2/2013	4/2/2018	6,538.50	Library	Sharp T4378 Copier	500.27	500.27
LP	7/1/2015	7/1/2018	204,000.00	R & B Pct #4	John Deere 670G Motor Grader	69,744.72	69,744.72
LP	1/10/2014	1/10/2019	3,314.18	Non Departmental - DA Conf	Sharp T460 Copier	945.87	831.93
LP	4/11/2014	4/11/2019	7,265.59	History Center	Sharp T4774 Copier	2,429.64	1,781.35
LP	8/1/2014	8/1/2019	4,579.00	Technology - JP 1	Sharp Copier	1,732.22	1,086.03
LP	9/10/2014	9/10/2019	5,887.20	Records Pres - DC	Sharp T-4916 Digital Copier	2,517.37	1,365.75
LP	11/21/2014	11/21/2019	3,925.65	Non-Dept - Sheriff - Dew Ofc	Kyocera M6526 Copier	1,817.95	890.78
LP	11/21/2014	11/21/2019	4,362.00	Non-Departmental - TAC	Sharp T4964 Copier	2,020.02	989.78
LP	11/21/2014	11/21/2019	2,617.00	Non-Dept - Extension	Kyocera M2535dn Copier	1,211.92	597.87
LP	12/11/2014	12/11/2019	4,056.00	Non-Dept - Extension	Sharp MX-M354N Copier	1,948.62	910.22
LP	12/11/2014	12/11/2019	2,617.00	Technology - JP 3	Kyocera M2535dn Copier	1,257.94	589.30
LP	12/11/2014	12/11/2019	2,617.00	Non-Dept - MV Dewey	Kyocera M2535dn Copier	1,257.94	581.30
LP	12/16/2014	12/16/2019	6,542.00	Non Departmental - DA	Sharp MX-M354N Copier	3,144.63	1,468.11
LP	3/6/2015	3/6/2020	3,925.00	Non-Dept - Indigent Health	Kyocera M6526 Copier	2,089.52	852.22
LP	5/5/2015	5/5/2020	6,542.00	Non-Dept - Aud 2nd	Sharp T-5108 Copier	3,701.11	1,389.12

2018 Statement of Indebtedness

	Issue Date	Maturity Date	Amount Issued	Fund Name	Name of Item	2017 Ending Balance	2018 Princ Payment
LP	9/1/2014	9/1/2020	4,361.00	Technology - JP 4	Sharp Copier & Printer	1,863.68	1,011.68
LP	11/19/2015	11/19/2020	1,650.00	Technology - JP 2	Sharp Copier	1,283.75	300.05
LP	11/14/2016	11/14/2019	88,700.00	R & B Pct 2	Linkbelt Excavator	59,954.22	29,559.07
LP	11/14/2016	11/14/2019	130,200.00	R & B Pct 1	John Deere Loader	88,004.95	43,388.74
LP	2/16/2017	2/16/2022	2,638.50	Non-Dept - Sher	Sharp Copier (secr desk)	2,251.69	490.34
LP	3/10/2017	3/10/2022	4,138.00	Non-Dept - Comm Pct 3	Sharp Copier	3,593.42	765.20
LP	3/31/2017	3/31/2020	94,640.07	R & B Pct 4	2015 Dump Truck	94,640.07	28,828.60
LP	3/31/2017	3/31/2020	96,000.00	R & B Pct 3	Case Backhoe	96,000.00	29,242.86
LP	4/10/2017	4/10/2022	5,948.50	Non-Dept - Auditor	Sharp Color Copier	5,165.65	1,099.99
LP	4/12/2017	4/12/2022	10,000.00	Records Pres - CC	Sharp Copier	8,897.48	1,774.35
LP	5/10/2017	5/10/2022	3,000.00	Non-Dept - Sher	2 Kyocera Printers	2,767.45	457.01
LP	6/25/2017	6/25/2022	3,066.50	Non-Dept - TAC	Kyocera Printer	2,901.38	398.33
LP	7/26/2017	7/26/2022	7,148.50	Non-Dept - Treas	Sharp Color Copier	6,732.88	1,104.10
LP	7/26/2017	7/26/2022	3,066.50	Non-Dept - Comm Pct 4	Kyocera Color Copier	2,930.34	390.34
	TOTALS		938,007.76			543,745.48	292,828.19

LP (Lease Purchase)

Newton County
2018 Annual Budget

Funds and Departments by Number

010	General Fund	016	NCCC Revenue
400	County Judge	017	NCCC Accrual
403	County Clerk	018	NCCC Escrow
405	Veterans Service	019	District Attorney State Fund
409	Non-Departmental	020	Road and Bridge General
426	County Court	021	Road and Bridge Precinct 1
435	District Court	022	Road and Bridge Precinct 2
450	District Clerk	023	Road and Bridge Precinct 3
456	Justice of the Peace Pct. 1	024	Road and Bridge Precinct 4
457	Justice of the Peace Pct. 2	025	Courthouse Security
458	Justice of the Peace Pct. 3	026	NCCC Capital Improvements
459	Justice of the Peace Pct. 4	029	VAW Grant
476	District Attorney	030	Right of Way
490	Elections	031	Commissioners' Special Pct 1
495	County Auditor	032	Commissioners' Special Pct 2
497	County Treasurer	033	Commissioners' Special Pct 3
499	Tax Assessor-Collector	034	Commissioners' Special Pct 4
500	Newton Central Appraisal District	036	Dedicated Road Pct 1
510	County Property	037	Dedicated Road Pct 2
511	County Airport	038	Dedicated Road Pct 3
543	Fire Protection	039	Dedicated Road Pct 4
544	Emergency Management	040	Record Preservation
546	Stock Law Enforcement	041	Lateral Road Pct 1
547	Economic Development	042	Lateral Road Pct 2
550	Constables	043	Lateral Road Pct 3
560	Sheriff - Patrol Division	044	Lateral Road Pct 4
570	Sheriff - Jail Division	047	Victims' Impact Panel
575	Probation	048	Sheriff Contraband
580	Autopsies	050	Solid Waste Disposal
585	Department of Public Safety	051	Voter Registration
630	Jasper-Newton County Health	052	Law Library
631	Mental	053	Newton County Library
640	Care of Juveniles	055	Historical Operating
641	Aid to the Aged	056	Historical Book Fund
642	Indigent Health Care	058	District Attorney Hot Check
665	County Extension	059	District Attorney Contraband
670	Soil & Water Conservation	060	Powell Hotel Fund
695	Unbudgeted	063	Victims' Coordinator Grant
014	Prison Guard Detail	066	Records Management
015	Indigent Defense Grant	080	Civic Center Operations
082	Correctional Facility	092	Technology Fund
093	Federal Forest Fund	097	Debt Service Fund

2018 BUDGET SUMMARY

**NEWTON COUNTY
2018 PROPOSED BUDGET SUMMARY**

	<u>General</u>	<u>R & B General</u>	<u>Comm. Funds</u>	<u>NCCC</u>	<u>All Other Funds</u>	<u>Totals</u>
Estim. Beg. Balances	2,059,053.20	1,611,542.63	1,375,879.38	363,489.77	855,364.92	6,265,329.90
Revenue						
County Taxes	5,856,113.88	1,034,137.74	852,605.48		269,228.78	8,012,085.88
P & I	78,000.00	14,200.00	14,520.00		1,200.00	107,920.00
Licenses	3,936.00					3,936.00
Federal					2,000.00	2,000.00
State	28,840.00		28,000.00		120,500.00	177,340.00
Fees of Office	205,800.00	513,000.00			43,100.00	761,900.00
Fines	86,700.00	26,000.00				112,700.00
Interest	37,600.00	4,780.00	3,615.00	640.00	2,065.00	48,700.00
Other	56,985.00	0.00			14,020.00	71,005.00
Total Revenue	6,353,974.88	1,592,117.74	898,740.48	640.00	452,113.78	9,297,586.88
Transfers In	19,187.16	1,174,780.02	100,000.00	311,000.00	268,501.90	1,873,469.08
Available Revenue	8,432,215.24	4,378,440.39	2,374,619.86	675,129.77	1,575,980.60	17,436,385.86
Expenditures						
Salaries	2,282,813.87	834,342.20			296,007.26	3,413,163.33
Benefits	1,081,136.00	441,977.00			93,682.00	1,616,795.00
Operating	2,708,282.00	122,800.00	1,149,350.00	553,500.00	255,849.00	4,789,781.00
Capital Outlay	202,000.00	225,200.00	274,050.00		116,800.00	818,050.00
Debt	19,187.16	313,780.02			10,577.90	343,545.08
Total Expenditures	6,293,419.03	1,938,099.22	1,423,400.00	553,500.00	772,916.16	10,981,334.41
Transfers Out	598,924.00	930,000.00			344,545.08	1,873,469.08
Total Expenditures	6,892,343.03	2,868,099.22	1,423,400.00	553,500.00	1,117,461.24	12,854,803.49
Estim. Ending Balances	1,539,872.21	1,510,341.17	951,219.86	121,629.77	458,519.36	4,581,582.37

**NEWTON COUNTY
2018 BUDGET
SUMMARY OF ESTIMATED REVENUES - ALL FUNDS**

	2017 Budget	2018 Budget	Increase(Decrease) Variance 2017 to 2018
Revenues:			
General Fund	5,955,210.54	6,353,974.88	398,764.34
Road & Bridge General	1,512,648.62	1,590,337.74	77,689.12
Road & Bridge Precinct 1	210.00	580.00	370.00
Road & Bridge Precinct 2	20.00	500.00	480.00
Road & Bridge Precinct 3	30.00	200.00	170.00
Road & Bridge Precinct 4	60.00	500.00	440.00
Prison Guard Detail	15.00	30.00	15.00
Indigent Defense Grant	11,000.00	11,000.00	0.00
NCCC Revenue Account	88.00	180.00	92.00
NCCC Accrual Account	60.00	150.00	90.00
NCCC Escrow Account	0.00	10.00	10.00
District Attorney State Fund	29,500.00	29,550.00	50.00
Courthouse Security	6,472.00	6,560.00	88.00
NCCC Capital Improvement	115.00	300.00	185.00
VAW Grant	45,000.00	45,010.00	10.00
Right of Way	890.00	400.00	(490.00)
Commissioners' Special Precinct 1	182,908.26	189,957.45	7,049.19
Commissioners' Special Precinct 2	182,868.26	190,457.45	7,589.19
Commissioners' Special Precinct 3	182,878.26	189,957.45	7,079.19
Commissioners' Special Precinct 4	182,918.26	189,957.45	7,039.19
Dedicated Road Precinct 1	26,388.32	27,423.92	1,035.60
Dedicated Road Precinct 2	26,388.32	27,423.92	1,035.60
Dedicated Road Precinct 3	26,388.32	27,423.92	1,035.60
Dedicated Road Precinct 4	26,403.32	27,423.92	1,020.60
Records Preservation	17,770.00	20,160.00	2,390.00
Lateral Road Precinct 1	7,200.00	7,040.00	(160.00)
Lateral Road Precinct 2	7,205.00	7,100.00	(105.00)
Lateral Road Precinct 3	7,205.00	7,075.00	(130.00)
Lateral Road Precinct 4	7,210.00	7,100.00	(110.00)
Victims' Impact Panel	0.00	0.00	0.00
Sheriff Contraband	5.00	5.00	0.00
Solid Waste Disposal	36,030.00	36,400.00	370.00
Voter Registration	160.00	160.00	0.00
Law Library	2,600.00	2,605.00	5.00
Newton County Library	13,525.00	13,705.00	180.00
Historical Operating	730.00	730.00	0.00
Historical Book Fund	600.00	600.00	0.00
Powell Hotel Fund	1,750.00	1,750.00	0.00
District Attorney Hot Check Fund	500.00	310.00	(190.00)
District Attorney Contraband	10.00	10.00	0.00
Records Management	900.00	915.00	15.00
Pre-Trial Diversion	1,015.00	1,050.00	35.00
Courthouse Emergency Grant	200.00	500.00	300.00
Civic Center Operations	2,310.00	2,330.00	20.00
Technology Fund	5,905.00	5,905.00	0.00
Federal Forest Fund	20,000.00	2,000.00	(18,000.00)
Debt Service	269,939.41	270,828.78	889.37
	<u>8,801,229.89</u>	<u>9,297,586.88</u>	<u>496,356.99</u>

NEWTON COUNTY
2018 BUDGET
SUMMARY OF ESTIMATED REVENUES - ALL FUNDS

	2017 Budget	2018 Budget	Increase(Decrease) Variance 2017 to 2018
Transfers In:			
General Fund	14,915.84	19,187.16	4,271.32
NCCC Accrual	311,000.00	311,000.00	0.00
Road & Bridge General Fund	10,000.00	1,000.00	(9,000.00)
Road & Bridge Pct 1	248,417.85	260,878.40	12,460.55
Road & Bridge Pct 2	286,626.14	347,881.24	61,255.10
Road & Bridge Pct 3	252,927.15	247,000.00	(5,927.15)
Road & Bridge Pct 4	314,982.83	318,020.38	3,037.55
VAW Grant	16,000.00	16,000.00	0.00
Commissionr's Special Pct 1	25,000.00	25,000.00	0.00
Commissionr's Special Pct 2	25,000.00	25,000.00	0.00
Commissionr's Special Pct 3	25,000.00	25,000.00	0.00
Commissionr's Special Pct 4	25,000.00	25,000.00	0.00
Record's Preservation	3,418.35	4,080.12	661.77
Newton County Library	100,350.00	99,148.34	(1,201.66)
Solid Waste Disposal	70,000.00	70,000.00	0.00
Voter Registration	40,690.00	52,124.00	11,434.00
Historical Operating	11,249.20	11,249.20	0.00
Civic Center Operations	12,000.00	12,000.00	0.00
Technology Fund	3,900.24	3,900.24	0.00
Total Transfers In	<u>1,796,477.60</u>	<u>1,873,469.08</u>	<u>76,991.48</u>
	<u>10,597,707.49</u>	<u>11,171,055.96</u>	<u>573,348.47</u>

**NEWTON COUNTY
2018 BUDGET
DETAIL OF ESTIMATED REVENUES**

	2017 Budget	2018 Budget	Variance 2017 to 2018
GENERAL FUND			
General Property Taxes	5,510,195.54	5,934,113.88	423,918.34
License & Permits	3,936.00	3,936.00	0.00
State Revenue	28,840.00	28,840.00	0.00
Court Charges	15,000.00	15,000.00	0.00
Fees of Office	179,200.00	176,000.00	(3,200.00)
Other Fees	800.00	800.00	0.00
County Court Fees	200.00	100.00	(100.00)
District Court Fees	3,650.00	3,900.00	250.00
Fines	119,200.00	86,700.00	(32,500.00)
Restitution & Attorney Fees	10,000.00	10,000.00	0.00
Interest Income	18,000.00	37,600.00	19,600.00
Rents & Leases	1,300.00	5,700.00	4,400.00
Commissions	1,000.00	2,000.00	1,000.00
Refunds & Reimbursements	37,000.00	39,300.00	2,300.00
Other Revenue	26,889.00	9,985.00	(16,904.00)
Transfers In	14,915.84	19,187.16	4,271.32
Total Revenue - General Fund	<u>5,970,126.38</u>	<u>6,373,162.04</u>	<u>403,035.66</u>
ROAD & BRIDGE FUND			
Road & Bridge General			
Property Taxes	973,528.62	1,048,337.74	74,809.12
Fees	513,000.00	513,000.00	0.00
Fines	26,000.00	26,000.00	0.00
Other Revenue			0.00
Interest Income	120.00	3,000.00	2,880.00
Transfers In	10,000.00	1,000.00	(9,000.00)
Total Revenue - Road & Bridge General	<u>1,522,648.62</u>	<u>1,591,337.74</u>	<u>68,689.12</u>
Road & Bridge Precinct 1			
Interest Income	210.00	580.00	370.00
Transfers In	248,417.85	260,878.40	12,460.55
Total Revenue - Road & Bridge Precinct 1	<u>248,627.85</u>	<u>261,458.40</u>	<u>12,830.55</u>
Road & Bridge Precinct 2			
Interest Income	20.00	500.00	480.00
Insurance Proceeds	13,785.60	0.00	(13,785.60)
Transfers In	286,626.14	347,881.24	61,255.10
Total Revenue - Road & Bridge Precinct 2	<u>300,431.74</u>	<u>348,381.24</u>	<u>47,949.50</u>
Road & Bridge Precinct 3			
Interest Income	30.00	200.00	170.00
Transfers In	252,927.15	247,000.00	(5,927.15)
Total Revenue - Road & Bridge Precinct 3	<u>252,957.15</u>	<u>247,200.00</u>	<u>(5,757.15)</u>

**NEWTON COUNTY
2018 BUDGET
DETAIL OF ESTIMATED REVENUES**

	2017 Budget	2018 Budget	Variance 2017 to 2018
Road & Bridge Precinct 4			
Interest Income	60.00	500.00	440.00
Transfers In	314,982.83	318,020.38	3,037.55
Total Revenue - Road & Bridge Precinct 4	<u>315,042.83</u>	<u>318,520.38</u>	<u>3,477.55</u>
PRISON GUARD DETAIL			
Interest Income	15.00	30.00	15.00
Total Revenue - Prison Guard Detail	<u>15.00</u>	<u>30.00</u>	<u>15.00</u>
INDIGENT DEFENSE GRANT			
Grant Revenue	11,000.00	11,000.00	0.00
Total Revenue - Indigent Defense Grant	<u>11,000.00</u>	<u>11,000.00</u>	<u>0.00</u>
NCCC REVENUE ACCOUNT			
Interest Income	88.00	180.00	92.00
Total Revenue - NCCC Revenue Account	<u>88.00</u>	<u>180.00</u>	<u>92.00</u>
NCCC ACCRUAL ACCOUNT			
Interest Income	60.00	150.00	90.00
Transfers In	311,000.00	311,000.00	0.00
Total Revenue - NCCC Accrual Account	<u>311,060.00</u>	<u>311,150.00</u>	<u>90.00</u>
NCCC ESCROW ACCOUNT			
Interest Income	0.00	10.00	10.00
Total Revenue - NCCC Escrow Account	<u>0.00</u>	<u>10.00</u>	<u>10.00</u>
DIST ATTY STATE FUND			
Interest Income	0.00	50.00	50.00
DA State Revenue	29,500.00	29,500.00	0.00
Total Revenue - DA State Fund	<u>29,500.00</u>	<u>29,550.00</u>	<u>50.00</u>
COURTHOUSE SECURITY			
Courthouse Security Fees	5,500.00	5,500.00	0.00
JP Court Building Security Fee	900.00	900.00	0.00
Interest Income	72.00	160.00	88.00
Total Revenue - Courthouse Security	<u>6,472.00</u>	<u>6,560.00</u>	<u>88.00</u>
NCCC CAPITAL IMPROVEMENT			
Interest Income	115.00	300.00	185.00
Total Revenue - NCCC Capital Improvement	<u>115.00</u>	<u>300.00</u>	<u>185.00</u>

**NEWTON COUNTY
2018 BUDGET
DETAIL OF ESTIMATED REVENUES**

	2017 Budget	2018 Budget	Variance 2017 to 2018
VAW GRANT			
Interest Income	0.00	10.00	10.00
Grant Revenue	45,000.00	45,000.00	0.00
Transfers In	16,000.00	16,000.00	0.00
Total Revenue - VAW Grant	<u>61,000.00</u>	<u>61,010.00</u>	<u>10.00</u>
RIGHT OF WAY			
Interest Income	890.00	400.00	(490.00)
Total Revenue - Right of Way	<u>890.00</u>	<u>400.00</u>	<u>(490.00)</u>
COMMISSIONER'S SPECIAL PRECINCT 1			
Property Taxes	182,838.26	189,457.45	6,619.19
Interest Income	70.00	500.00	430.00
Transfers In	25,000.00	25,000.00	0.00
Total Revenue - Commissioner's Special Pct 1	<u>207,908.26</u>	<u>214,957.45</u>	<u>7,049.19</u>
COMMISSIONER'S SPECIAL PRECINCT 2			
Property Taxes	182,838.26	189,457.45	6,619.19
Interest Income	30.00	1,000.00	970.00
Transfers In	25,000.00	25,000.00	0.00
Total Revenue - Commissioner's Special Pct 2	<u>207,868.26</u>	<u>215,457.45</u>	<u>7,589.19</u>
COMMISSIONER'S SPECIAL PRECINCT 3			
Property Taxes	182,838.26	189,457.45	6,619.19
Interest Income	40.00	500.00	460.00
Transfers In	25,000.00	25,000.00	0.00
Total Revenue - Commissioner's Special Pct 3	<u>207,878.26</u>	<u>214,957.45</u>	<u>7,079.19</u>
COMMISSIONER'S SPECIAL PRECINCT 4			
Property Taxes	182,838.26	189,457.45	6,619.19
Interest Income	80.00	500.00	420.00
Transfers In	25,000.00	25,000.00	0.00
Total Revenue - Commissioner's Special Pct 4	<u>207,918.26</u>	<u>214,957.45</u>	<u>7,039.19</u>
DEDICATED ROAD - PRECINCT 1			
Property Taxes	26,378.32	27,323.92	945.60
Interest Income	10.00	100.00	90.00
Total Revenue - Dedicated Road Precinct 1	<u>26,388.32</u>	<u>27,423.92</u>	<u>1,035.60</u>
DEDICATED ROAD - PRECINCT 2			
Property Taxes	26,378.32	27,323.92	945.60
Interest Income	10.00	100.00	90.00
Total Revenue - Dedicated Road Precinct 2	<u>26,388.32</u>	<u>27,423.92</u>	<u>1,035.60</u>

**NEWTON COUNTY
2018 BUDGET
DETAIL OF ESTIMATED REVENUES**

	2017 Budget	2018 Budget	Variance 2017 to 2018
DEDICATED ROAD - PRECINCT 3			
Property Taxes	26,378.32	27,323.92	945.60
Interest Income	10.00	100.00	90.00
Total Revenue - Dedicated Road Precinct 3	<u>26,388.32</u>	<u>27,423.92</u>	<u>1,035.60</u>
DEDICATED ROAD - PRECINCT 4			
Property Taxes	26,378.32	27,323.92	945.60
Interest Income	25.00	100.00	75.00
Total Revenue - Dedicated Road Precinct 4	<u>26,403.32</u>	<u>27,423.92</u>	<u>1,020.60</u>
RECORD PRESERVATION			
County Clerk Fees	15,700.00	18,000.00	2,300.00
District Clerk Fees	2,000.00	2,000.00	0.00
Interest Income	70.00	160.00	90.00
Transfers In	3,418.35	4,080.12	661.77
Total Revenue - Record Preservation	<u>21,188.35</u>	<u>24,240.12</u>	<u>3,051.77</u>
LATERAL ROAD - PRECINCT 1			
State Gasoline Tax	7,200.00	7,000.00	(200.00)
Interest Earned	0.00	40.00	40.00
Total Revenue - Lateral Road Precinct 1	<u>7,200.00</u>	<u>7,040.00</u>	<u>(160.00)</u>
LATERAL ROAD - PRECINCT 2			
State Gasoline Tax	7,200.00	7,000.00	(200.00)
Interest Earned	5.00	100.00	95.00
Total Revenue - Lateral Road Precinct 2	<u>7,205.00</u>	<u>7,100.00</u>	<u>(105.00)</u>
LATERAL ROAD - PRECINCT 3			
State Gasoline Tax	7,200.00	7,000.00	(200.00)
Interest Earned	5.00	75.00	70.00
Total Revenue - Lateral Road Precinct 3	<u>7,205.00</u>	<u>7,075.00</u>	<u>(130.00)</u>
LATERAL ROAD - PRECINCT 4			
State Gasoline Tax	7,200.00	7,000.00	(200.00)
Interest Earned	10.00	100.00	90.00
Total Revenue - Lateral Road Precinct 4	<u>7,210.00</u>	<u>7,100.00</u>	<u>(110.00)</u>
SHERIFF CONTRABAND			
Forfeitures & Seizures	0.00	0.00	0.00
Interest Income	5.00	5.00	0.00
Total Revenue - Sheriff Contraband	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>

**NEWTON COUNTY
2018 BUDGET
DETAIL OF ESTIMATED REVENUES**

	2017 Budget	2018 Budget	Variance 2017 to 2018
SOLID WASTE DISPOSAL			
Tx Natural Resources Conservation	35,000.00	35,000.00	0.00
Household Excess Charge	0.00	0.00	0.00
Interest Income	30.00	400.00	370.00
Miscellaneous Revenue	1,000.00	1,000.00	0.00
Transfer from R & B General	70,000.00	70,000.00	0.00
Total Revenue - Solid Waste Disposal	<u>106,030.00</u>	<u>106,400.00</u>	<u>370.00</u>
VOTER REGISTRATION			
Sale of Voter Lists	150.00	150.00	0.00
Interest Income	10.00	10.00	0.00
Transfers In	40,690.00	52,124.00	11,434.00
Total Revenue - Voter Registration	<u>40,850.00</u>	<u>52,284.00</u>	<u>11,434.00</u>
LAW LIBRARY			
District Court Fees	2,000.00	2,000.00	0.00
County Court Fees	600.00	600.00	0.00
Interest Income	0.00	5.00	5.00
Total Revenue - Law Library	<u>2,600.00</u>	<u>2,605.00</u>	<u>5.00</u>
NEWTON COUNTY LIBRARY			
Other Revenue	7,500.00	7,500.00	0.00
Fines, copies, etc	6,005.00	6,005.00	0.00
Interest Income	20.00	200.00	180.00
Transfers In	100,350.00	99,148.34	(1,201.66)
Total Revenue - Newton County Library	<u>113,875.00</u>	<u>112,853.34</u>	<u>(1,021.66)</u>
HISTORY CENTER			
Donations/Memorials	450.00	450.00	0.00
Sales	2,620.00	2,620.00	0.00
Interest Income	10.00	10.00	0.00
Transfer from Debt Service	1,999.20	1,999.20	0.00
Transfers In	9,250.00	9,250.00	0.00
Total Revenue - History Center	<u>14,329.20</u>	<u>14,329.20</u>	<u>0.00</u>
DISTRICT ATTORNEY HOT CHECK FUND			
Other Fees	500.00	300.00	(200.00)
Interest Income	0.00	10.00	10.00
Total Revenue - DA Hot Check Fund	<u>500.00</u>	<u>310.00</u>	<u>(190.00)</u>

**NEWTON COUNTY
2018 BUDGET
DETAIL OF ESTIMATED REVENUES**

	2017 Budget	2018 Budget	Variance 2017 to 2018
DISTRICT ATTORNEY CONTRABAND			
Forfeitures & Seizures	0.00	0.00	0.00
Interest Income	10.00	10.00	0.00
Total Revenue - DA Contraband	<u>10.00</u>	<u>10.00</u>	<u>0.00</u>
RECORDS MANAGEMENT			
Fees	900.00	900.00	0.00
Interest Income	0.00	15.00	15.00
Total Revenue - Records Management	<u>900.00</u>	<u>915.00</u>	<u>15.00</u>
PRETRIAL DIVERSION			
Interest Income	10.00	50.00	40.00
DA Fees	1,000.00	1,000.00	0.00
Total Revenue - Pretrial Diversion	<u>1,010.00</u>	<u>1,050.00</u>	<u>40.00</u>
COURTHOUSE EMERGENCY			
Interest Income	200.00	200.00	0.00
CIVIC CENTER OPERATIONS			
Use of Civic Center	700.00	700.00	0.00
Misc Income	1,600.00	1,600.00	0.00
Interest Income	10.00	30.00	20.00
Transfer from NCCC Accrual	12,000.00	12,000.00	0.00
Total Revenue - Civic Center Operations	<u>14,310.00</u>	<u>14,330.00</u>	<u>20.00</u>
TECHNOLOGY FUND			
Fees	5,895.00	5,895.00	0.00
Transfer from Debt Service	3,900.24	3,900.24	0.00
Interest Income	10.00	10.00	0.00
Total Revenue - Justice Court Technology	<u>9,805.24</u>	<u>9,805.24</u>	<u>0.00</u>
FEDERAL FOREST FUND			
Federal Forest	20,000.00	2,000.00	(18,000.00)
Total Revenue - Federal Forest Fund	<u>20,000.00</u>	<u>2,000.00</u>	<u>(18,000.00)</u>
DEBT SERVICE FUND			
Interest Income	40.00	400.00	360.00
Taxes	269,899.41	270,428.78	529.37
Total Revenue - Debt Service Fund	<u>269,939.41</u>	<u>270,828.78</u>	<u>889.37</u>

**NEWTON COUNTY
2018 BUDGET
SUMMARY OF BUDGETED EXPENDITURES
GENERAL FUND**

	2017 Budget	2018 Budget	Increase(Decrease) Variance 2017 to 2018
County Judge	173,431.56	179,814.76	6,383.20
County Clerk	196,402.32	205,682.32	9,280.00
Veteran's Service	5,814.12	6,320.40	506.28
Non-Departmental	550,208.54	610,887.16	60,678.62
County Court	50,445.00	50,445.00	0.00
District Court	238,313.30	242,146.68	3,833.38
District Clerk	176,601.24	192,037.52	15,436.28
Justice of the Peace Pct 1	73,143.64	83,726.20	10,582.56
Justice of the Peace Pct 2	73,542.64	91,850.20	18,307.56
Justice of the Peace Pct 3	71,273.64	89,676.20	18,402.56
Justice of the Peace Pct 4	111,421.92	118,955.43	7,533.51
District Attorney	217,331.30	242,382.24	25,050.94
Elections	39,500.00	39,500.00	0.00
County Auditor	152,147.20	182,196.66	30,049.46
County Treasurer	130,069.90	136,065.74	5,995.84
Tax Assessor/Collector	349,698.66	394,824.68	45,126.02
Appraisal District	379,044.00	403,932.00	24,888.00
County Property	418,121.60	427,778.60	9,657.00
County Airport	45,900.00	45,900.00	0.00
Fire Protection	10,200.00	10,200.00	0.00
Emergency Management	50,340.00	51,138.20	798.20
Stock Law Enforcement	6,000.00	6,000.00	0.00
Economic Development	9,000.00	9,000.00	0.00
Constable Pct 1	32,083.36	33,458.28	1,374.92
Constable Pct 2	32,083.36	33,458.28	1,374.92
Constable Pct 3	32,083.36	33,458.28	1,374.92
Constable Pct 4	32,083.36	33,458.28	1,374.92
Sheriff - Patrol Division	960,825.46	983,211.96	22,386.50
Sheriff - Jail Division	562,849.54	581,323.32	18,473.78
Probation Department	25,802.00	31,330.00	5,528.00
Autopsies	22,600.00	22,600.00	0.00
Department of Public Safety	7,200.00	7,200.00	0.00
Jasper-Newton Co. Health	34,800.00	34,800.00	0.00
Mental	16,028.00	16,028.00	0.00
Care of Juveniles	7,000.00	7,000.00	0.00
Aid to the Aged	15,000.00	15,000.00	0.00
Indigent Health Care	548,255.62	441,307.44	(106,948.18)
County Extension	94,897.00	98,865.20	3,968.20
Soil & Water Conservation	460.00	460.00	0.00
Unbudgeted	100,000.00	100,000.00	0.00
Transfers Out	587,490.00	598,924.00	11,434.00
	6,639,491.64	6,892,343.03	252,851.39

**NEWTON COUNTY
2018 BUDGET
SUMMARY OF BUDGETED EXPENDITURES
SPECIAL REVENUE FUNDS**

	2017 Budget	2018 Budget	Increase(Decrease) Variance 2017 to 2018
Prison Guard Detail	19,500.00	19,500.00	0.00
NCCC Revenue Account	90,000.00	90,000.00	0.00
NCCC Accrual Account	311,000.00	311,000.00	0.00
NCCC Escrow Account	2,500.00	2,500.00	0.00
District Atty State Funds	28,529.92	29,552.16	1,022.24
Road & Bridge General	377,880.16	365,978.84	(11,901.32)
Road & Bridge Pct 1	381,784.87	436,982.40	55,197.53
Road & Bridge Pct 2	343,361.86	412,069.24	68,707.38
Road & Bridge Pct 3	283,117.99	287,407.47	4,289.48
Road & Bridge Pct 4	583,465.03	435,661.27	(147,803.76)
Courthouse Security	89,585.00	89,635.00	50.00
NCCC Capital Improvements	150,000.00	150,000.00	0.00
Right of Way	71,000.00	71,000.00	0.00
Commissioners' Special Pct 1	437,800.00	395,800.00	(42,000.00)
Commissioners' Special Pct 2	267,650.00	272,650.00	5,000.00
Commissioners' Special Pct 3	271,350.00	271,350.00	0.00
Commissioners' Special Pct 4	402,049.80	234,900.00	(167,149.80)
Dedicated Road Pct 1	25,000.00	30,000.00	5,000.00
Dedicated Road Pct 2	41,000.00	41,000.00	0.00
Dedicated Road Pct 3	26,000.00	26,000.00	0.00
Dedicated Road Pct 4	202,000.00	44,500.00	(157,500.00)
Record Preservation	75,274.59	76,317.00	1,042.41
Lateral Road Pct 1	7,000.00	7,000.00	0.00
Lateral Road Pct 2	15,000.00	15,000.00	0.00
Lateral Road Pct 3	7,200.00	7,200.00	0.00
Lateral Road Pct 4	72,000.00	7,000.00	(65,000.00)
Victim's Impact Panel	800.00	800.00	0.00
Sheriff Contraband	0.00	5,000.00	5,000.00
Solid Waste Disposal	151,377.36	154,627.14	3,249.78
Voter Registration	42,407.56	52,123.92	9,716.36
Law Library	4,700.00	4,700.00	0.00
County Library	136,849.35	170,436.50	33,587.15
Historical Operating	20,209.53	20,516.20	306.67
Historical Book Fund	6,200.00	6,200.00	0.00
Powell Hotel Fund	8,200.00	8,200.00	0.00
District Attorney Hot Check	2,267.00	2,267.00	0.00
District Attorney Contraband	5,400.00	0.00	(5,400.00)
Records Management	4,635.00	4,635.00	0.00
Pre-Trial Diversion	500.00	500.00	0.00
Courthouse Emergency Grant	20,000.00	20,000.00	0.00
Civic Center	12,098.00	13,350.00	1,252.00
Technology Fund	13,975.24	20,185.24	6,210.00
Federal Forest Fund	10,000.00	1,000.00	(9,000.00)
Total Special Revenue Funds	5,020,668.26	4,614,544.38	(406,123.88)

**NEWTON COUNTY
2018 BUDGET
SUMMARY OF BUDGETED EXPENDITURES
SPECIAL REVENUE FUNDS**

	2017 Budget	2018 Budget	Increase(Decrease) Variance 2017 to 2018
Grant Funds			
Indigent Defense Grant	11,000.00	11,000.00	0.00
VAWA Grant	61,491.00	62,371.00	880.00
Total Grant Funds	<u>72,491.00</u>	<u>73,371.00</u>	<u>880.00</u>
Transfers Out			
Road & Bridge General	930,000.00	930,000.00	0.00
Federal Forest Fund	10,000.00	1,000.00	(9,000.00)
Debt Service	268,987.60	343,545.08	74,557.48
Total Transfers Out	<u>1,208,987.60</u>	<u>1,274,545.08</u>	<u>65,557.48</u>
TOTAL EXPENSES	<u><u>6,302,146.86</u></u>	<u><u>5,962,460.46</u></u>	<u><u>(339,686.40)</u></u>

**2018 BUDGETED NUMBER OF
EMPLOYEES AND SALARIES**

2018 BUDGETED NUMBER OF EMPLOYEES & SALARIES

DEPARTMENT	SALARIES
COUNTY AUDITOR	44,020.80
Cell Phone Allowance	540.00
1st Assistant	31,267.44
Cell Phone Allowance	540.00
Assistant/Grants	29,881.92
Cell Phone Allowance	540.00
 COUNTY CLERK	 44,020.80
Travel Allowance	2,100.00
Cell Phone Allowance	540.00
(1) 1st Deputy	29,881.92
(2) 2nd Deputy	27,784.80
Part Time - Records Management	2,500.00
Part Time - Records Preservation	8,909.76
Supplement - Records Preservation	2,097.12
 COUNTY EXTENSION	
(2) Agents	12,686.64
(2) Travel Allowance	3,900.00
(2) Cell Phone Allowance	540.00
(1) 1st Deputy	29,881.92
Cell Phone Allowance - Deputy	540.00
 COUNTY JUDGE	 51,067.92
State Supplements	25,200.00
Travel Allowance	4,800.00
Cell Phone Allowance	540.00
Administrative Assistant	31,267.44
Cell Phone Allowance	540.00
Part Time	16,156.40
 COUNTY LIBRARY	
Librarian	32,570.40
Full-Time Newton (1)	22,880.16
Part-Time Newton (3)	28,662.40
Part-Time Deweyville (1)	15,683.20

DEPARTMENT	SALARIES
COUNTY MAINTENANCE	
(1) Full Time	30,680.40
Cell Phone Allowance	540.00
(2) Part-Time	25,649.01
(1) Part-Time - Janitorial - Deweyville	8,523.27
(1) Full-Time - Maintenance - Deweyville	8,671.92
COUNTY TREASURER	
	44,020.80
Cell Phone Allowance	540.00
(1) Assistant	31,267.44
Cell Phone Allowance	540.00
COUNTY TAX ASSESSOR	
	44,020.80
Travel Allowance	2,100.00
Cell Phone Allowance	540.00
Administrative Assistant	31,267.44
Administrative Assistant - Cell Phone Allowance	540.00
(2) 1st Deputy	29,881.92
(2) 2nd Deputy	27,784.80
Part Time	36,617.34
VOTER'S REGISTRATION	
(1) 1st Deputy	29,881.92
DISTRICT ATTORNEY	
	3,605.36
State Supplement	3,640.00
District Attorney - Cell Phone Allowance	540.00
Assistant DA	89,180.40
Assistant DA - Supplement	1,500.00
Assistant DA - Longevity	2,300.00
(1) Investigator	40,822.56
Investigator - Cell Phone Allowance	540.00
(1) 1st Deputy	29,881.92
(1) 2nd Deputy	27,784.80
Part Time	10,000.00
Part Time - Hot Check Fund	1,250.00

DEPARTMENT	SALARIES
DISTRICT CLERK	44,020.80
Cell Phone Allowance	540.00
(1) 1st Deputy	29,881.92
(1) 2nd Deputy	27,784.80
Part Time	10,000.00
INDIGENT HEALTH ADMINISTRATOR	31,267.44
VETERAN'S OFFICER	4,326.40
DISTRICT COURT	
(2) District Judge	3,459.84
JUSTICES OF THE PEACE	
Precinct 1	44,020.80
Cell Phone Allowance	540.00
(1)Part-Time Clerk	11,138.40
Precinct 2	44,020.80
Cell Phone Allowance	540.00
(1)Full-Time Clerk (split with Pct 3)	13,892.40
Precinct 3	44,020.80
Cell Phone Allowance	540.00
(1)Full-Time Clerk (split with Pct 2)	13,892.40
Precinct 4	44,020.80
Cell Phone Allowance	540.00
(1)Full-Time Clerk (2nd Dep Pay)	27,784.80
Part Time	4,134.83
COUNTY SHERIFF	47,316.96
Cell Phone Allowance	1,020.00
SHERIFF DEPT - PATROL DIVISION	
(1) Chief Deputy	36,694.56
(1) Sergeant	36,184.08
(9) 1st Deputy	35,165.04
Cell Phone Allowance	5,940.00
Extra Pay	12,000.00

DEPARTMENT	SALARIES
SHERIFF DEPT - JAIL DIVISION	
(1) Jail Captain	31,267.44
(1) Secretary	31,267.44
(2) 1 st Deputy	29,881.92
(7) 2nd Deputy	27,784.80
Cell Phone Allowance	5,940.00
Extra Pay	5,000.00
CONSTABLES	
Precinct 1	11,591.28
Travel Allowance	7,200.00
Cell Phone Allowance	540.00
Precinct 2	11,591.28
Travel Allowance	7,200.00
Cell Phone Allowance	540.00
Precinct 3	11,591.28
Travel Allowance	7,200.00
Cell Phone Allowance	540.00
Precinct 4	11,591.28
Travel Allowance	7,200.00
Cell Phone Allowance	540.00
COMMISSIONERS	
Commissioner - Precinct 1	47,316.96
Cell Phone Allowance	540.00
(4) Full-Time	125,280.96
(3) Cell Phone Allowance	540.00
Part Time	35,100.00
Commissioner - Precinct 2	47,316.96
Cell Phone Allowance	540.00
(5) Full-Time	142,419.12
Part Time	10,000.00

DEPARTMENT	SALARIES
Commissioner - Precinct 3	47,316.96
Cell Phone Allowance	540.00
(4) Full-Time	131,810.47
Part Time	40,000.00
Commissioner - Precinct 4	47,316.96
Vehicle Allowance	21,000.00
Cell Phone Allowance	540.00
(5) Full-Time	156,537.89
Part Time	10,000.00
SOLID WASTE	
(5) Part Time	56,620.38
(1) Full Time	13,007.76
HISTORICAL COMMISSION	
(1) Part Time	6,855.68
COURTHOUSE SECURITY	
Bailiffs	5,000.00
EMERGENCY MANAGEMENT	
Deputy Coordinator	6,427.20

2018 BUDGET DETAIL

**NEWTON COUNTY
2018 ANNUAL BUDGET**

010 - GENERAL FUND

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
REVENUE				
Property Taxes				
010-310-110	Current Property Taxes	5,741,113.88	5,317,195.54	5,149,709.47
010-310-115	Current Penalty & Int	18,000.00	18,000.00	37,350.21
010-310-120	Delinquent Property Taxes	115,000.00	115,000.00	102,361.63
010-310-130	Delinquent Penalty & Int	60,000.00	60,000.00	49,984.46
	Total General Property Taxes	<u>5,934,113.88</u>	<u>5,510,195.54</u>	<u>5,339,405.77</u>
Licenses & Permits				
010-318-100	Mixed Drink Tax	500.00	500.00	0.00
010-320-100	Alcoholic Beverages	3,400.00	3,400.00	0.00
010-320-201	Beer Appl Fee	36.00	36.00	24.00
	Total Licenses & Permits	<u>3,936.00</u>	<u>3,936.00</u>	<u>24.00</u>
State Revenue				
010-333-303	Co Judge 1st Salary Supplement	5,000.00	5,000.00	0.00
010-333-305	Co Judge 2nd Salary Supplement	20,200.00	20,200.00	15,150.00
010-333-307	DA State Supplement	3,640.00	3,640.00	2,822.48
	Total State Revenue	<u>28,840.00</u>	<u>28,840.00</u>	<u>17,972.48</u>
010-334-100	Court Charges	15,000.00	15,000.00	10,795.20
Fees of Office				
010-340-100	County Judge	200.00	200.00	96.00
010-340-200	County Sheriff	8,000.00	8,000.00	6,897.00
010-340-201	Out of County Citations	3,000.00	3,000.00	7,832.50
010-340-202	Sheriff - County Arrest	200.00	200.00	55.00
010-340-203	Officer's Personal Bond Fee	2,000.00	2,000.00	1,275.00
010-340-300	DA Court Cost	1,100.00	1,100.00	420.00
010-340-401	Co Clk Recording & Filing Fee	60,000.00	60,000.00	43,868.25
010-340-402	County Clerk Court Cost	5,000.00	5,000.00	3,454.00
010-340-403	Family Protection Fee	1,000.00	1,000.00	375.00
010-340-404	Crt App Grd & Ad Litem	900.00	900.00	0.00
010-340-409	CC-Crt Reporter Serv Fee	0.00	0.00	255.00
010-340-411	CC-Suppl Guardianship Fee	0.00	0.00	340.00
010-340-412	CC-Visual Recording Fee	0.00	0.00	15.00
010-340-501	Veh Reg Boat Rp T/App	50,000.00	50,000.00	46,682.29

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
010-340-502	Tax Coll - Other Revenue	5,000.00	5,000.00	2,330.24
010-340-503	Deweyville ISD	3,500.00	1,700.00	3,769.20
010-340-600	District Court Trial Fees	800.00	800.00	545.00
010-340-700	District Clerk Court Fees	18,000.00	18,000.00	15,750.00
010-340-801	Justice of the Peace #1	4,000.00	4,000.00	3,153.20
010-340-802	Justice of the Peace #2	4,000.00	5,000.00	2,381.10
010-340-803	Justice of the Peace #3	3,000.00	5,000.00	2,606.40
010-340-804	Justice of the Peace #4	3,000.00	5,000.00	2,081.39
010-340-805	Child Safety	0.00	0.00	100.00
010-340-901	Constable Precint 1	1,000.00	1,000.00	900.00
010-340-902	Constable Precint 2	600.00	600.00	855.00
010-340-903	Constable Precint 3	1,200.00	1,200.00	1,375.00
010-340-904	Constable Precint 4	500.00	500.00	170.00
	Total Fees of Office	176,000.00	179,200.00	147,581.57
	Other Fees			
010-343-100	Pound Pen Fees	700.00	700.00	0.00
010-343-105	Floodplain Permit Fees	100.00	100.00	0.00
	Total Other Fees	800.00	800.00	0.00
	County Court Fees			
010-343-205	Bureau of Vital Stat Fee		0.00	(15.00)
010-348-101	Jury Fees - County Court	100.00	200.00	60.00
	Total County Court Fees	100.00	200.00	45.00
	District Court Fees			
010-349-101	Jury Fees	1,500.00	1,500.00	2,144.00
010-349-201	Steno Fees	1,800.00	1,800.00	1,260.00
010-349-204	Atty Ad Litem Fee	500.00	250.00	225.00
010-349-205	Child Abuse Prevention Fee	100.00	100.00	65.00
	Total District Court Fees	3,900.00	3,650.00	3,694.00
	Fines			
010-350-101	Justice Court 1	17,000.00	23,000.00	10,664.85
010-350-102	Justice Court 2	17,000.00	20,000.00	8,227.00
010-350-103	Justice Court 3	10,000.00	18,000.00	7,372.70
010-350-104	Justice Court 4	35,000.00	50,000.00	26,162.65
010-350-200	Sheriff Fines	2,000.00	2,000.00	1,360.52
010-350-400	County Clerk	1,000.00	1,000.00	452.12
010-350-601	Criminal DA	3,500.00	4,000.00	2,721.09
010-350-700	District Clerk	1,200.00	1,200.00	908.43
	Total Fines	86,700.00	119,200.00	57,869.36

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
010-352-200	Restitution & Atty Fees	10,000.00	10,000.00	10,140.00
	Interest Income			
010-360-100	Certificate of Deposit Interest	2,500.00	5,000.00	1,273.29
010-360-101	Checking Acct Interest	20,000.00	1,000.00	26,759.42
010-360-102	Money Market Interest	100.00	0.00	406.42
010-360-103	Investment Income	15,000.00	12,000.00	16,211.10
	Total Interest Income	37,600.00	18,000.00	44,650.23
	Sales			
010-364-100	Sale of Assets	0.00	14,450.00	33,550.00
	Total Sale of Assets	0.00	14,450.00	33,550.00
	Rents & Leases			
010-370-101	Cade Building	400.00	400.00	250.00
010-370-102	Deweyville Sr. Center	400.00	400.00	300.00
010-370-308	Old Hospital	4,800.00	0.00	3,600.00
010-370-400	Royalties (Oil Company)	100.00	500.00	0.00
	Total Rents & Leases	5,700.00	1,300.00	4,150.00
	Commissions			
010-379-302	Telephone Commission	2,000.00	1,000.00	3,458.01
	Total Commissions	2,000.00	1,000.00	3,458.01
	Refunds			
010-380-100	Misc Refunds & Reimbursements	10,000.00	10,000.00	42,663.04
010-380-102	City Dispatcher/Sheriff	20,000.00	20,000.00	0.00
010-380-104	Electric Coop Unclaimed Credits	7,000.00	7,000.00	7,369.75
010-380-105	Crime Victim's Reimbursement	2,300.00	0.00	3,974.00
	Total Refunds	39,300.00	37,000.00	54,006.79
	Other Revenue			
010-385-101	Miscellaneous Revenue	8,000.00	8,000.00	4,140.38
010-385-102	Peace Officer Allocation	0.00	0.00	2,035.19
010-385-103	Sheriff Dept - Evidence	0.00	0.00	1,411.93
010-385-104	Sheriff Sale	0.00	0.00	800.00
010-385-107	Insurance Proceeds	0.00	0.00	26,206.33
010-385-109	DETCOG Grant Proceeds	0.00	2,454.00	17,454.00
010-385-110	Sher Ofc LEOSE Reims	1,985.00	1,985.00	0.00
010-385-115	Airport Grants	0.00	0.00	8,099.19
	Total Other Revenue	9,985.00	12,439.00	60,147.02

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Transfers From			
010-390-032	Transfer from Comm Special Pct 2	0.00	0.00	3,339.23
010-390-068	Transfer from Haz Mit Grant	0.00	0.00	55,214.50
010-390-083	Transfer from CERTZ Grant	0.00	0.00	30,053.09
010-390-096	Transfer from Debt Service	19,187.16	14,915.84	0.00
	Total Transfers From	19,187.16	14,915.84	88,606.82
	TOTAL REVENUE	6,373,162.04	5,970,126.38	5,876,096.25

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
EXPENDITURES				
COUNTY JUDGE				
	Wages & Salaries			
010-400-101	Elected Official	51,067.92	49,103.76	32,735.84
010-400-105	Assistant	31,267.44	30,064.80	20,043.20
010-400-108	Part-Time	16,156.40	15,535.00	5,512.17
010-400-151	State Supplement	5,000.00	5,000.00	3,333.28
010-400-152	2nd State Supplement	20,200.00	20,200.00	10,100.00
	Total Wages & Salaries	123,691.76	119,903.56	71,724.49
	Employee Benefits			
010-400-201	Social Security Taxes	9,925.00	9,625.00	5,013.40
010-400-202	Medical & Life Insurance	19,200.00	17,440.00	10,155.48
010-400-203	Retirement	10,950.00	10,630.00	6,067.44
010-400-205	Workers' Compensation	340.00	330.00	140.30
010-400-206	Unemployment Insurance	420.00	415.00	170.30
010-400-225	Travel Allowance	4,800.00	4,800.00	3,200.00
010-400-227	Cell Phone Allowance	1,080.00	1,080.00	720.00
	Total Employee Benefits	46,715.00	44,320.00	25,466.92
	Other Expenses			
010-400-310	Office Supplies	600.00	400.00	603.22
010-400-311	Postal Expense	200.00	200.00	141.00
010-400-420	Telephone	1,960.00	1,960.00	1,108.58
010-400-426	Mileage	1,670.00	1,670.00	755.50
010-400-427	Training Schools/Meetings	3,000.00	3,000.00	7,348.35
010-400-451	Equip Repair & Maint	300.00	300.00	0.00
010-400-480	Surety Bond	178.00	178.00	177.50
	Total Other Expenses	7,908.00	7,708.00	10,134.15
	Capital Outlay			
010-400-578	Small Equipment & Furniture	1,500.00	1,500.00	899.98
	Total Capital Outlay	1,500.00	1,500.00	899.98
	TOTAL - COUNTY JUDGE	179,814.76	173,431.56	108,225.54

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
COUNTY CLERK				
	Wages & Salaries			
010-403-101	Elected Official	44,020.80	42,327.60	28,218.40
010-403-104	Deputies	85,451.52	82,164.72	54,776.48
	Total Wages & Salaries	129,472.32	124,492.32	82,994.88
	Employee Benefits			
010-403-201	Social Security Taxes	10,855.00	10,855.00	6,440.18
010-403-202	Medical & Life Insurance	38,400.00	34,880.00	23,096.96
010-403-203	Retirement	11,170.00	10,800.00	7,131.20
010-403-205	Workers' Compensation	370.00	365.00	141.78
010-403-206	Unemployment Insurance	745.00	740.00	365.64
010-403-225	Travel Allowance	2,100.00	2,100.00	1,400.00
010-403-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	64,180.00	60,280.00	38,935.76
	Other Expenses			
010-403-310	Office Supplies	3,000.00	3,000.00	1,146.99
010-403-311	Postal Expense	3,000.00	3,000.00	1,146.80
010-403-426	Mileage	400.00	0.00	462.00
010-403-427	Training Schools/Meetings	2,550.00	2,550.00	1,100.16
010-403-451	Equip Repair & Maint	800.00	800.00	0.00
010-403-480	Surety Bond	200.00	200.00	0.00
010-403-481	Dues	80.00	80.00	0.00
	Total Other Expenses	10,030.00	9,630.00	3,855.95
	Capital Outlay			
010-403-578	Small Equipment & Furniture	2,000.00	2,000.00	543.73
	Total Capital Outlay	2,000.00	2,000.00	543.73
	TOTAL - COUNTY CLERK	205,682.32	196,402.32	126,330.32

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
<u>VETERAN'S SERVICE</u>				
	Wages & Salaries			
010-405-102	Veteran's Officer	4,326.40	3,879.12	2,350.00
	Total Wages & Salaries	4,326.40	3,879.12	2,350.00
	Employee Benefits			
010-405-201	Social Security Taxes	331.00	315.00	179.78
010-405-203	Retirement	366.00	330.00	198.58
010-405-205	Workers' Compensation	10.00	10.00	3.64
010-405-206	Unemployment Insurance	38.00	35.00	15.64
	Total Employee Benefits	745.00	690.00	397.64
	Other Expenses			
010-405-310	Office Supplies	150.00	150.00	40.82
010-405-311	Postal Expense	49.00	45.00	49.00
010-405-420	Telephone	750.00	750.00	409.23
	Total Other Expenses	949.00	945.00	499.05
	Capital Outlay			
010-405-572	Office Equipment	0.00	300.00	0.00
010-405-578	Small Equipment & Furniture	300.00	0.00	0.00
	Total Capital Outlay	300.00	300.00	0.00
	TOTAL - VETERAN'S SERVICE	6,320.40	5,814.12	3,246.69

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
NON-DEPARTMENTAL				
	Other Expenses			
010-409-310	Supplies	500.00	500.00	255.00
010-409-331	Copier	12,000.00	10,000.00	11,433.31
010-409-396	Contingency Fund	400,000.00	353,792.70	0.00
010-409-401	Special Audit Fees	25,000.00	25,000.00	25,572.69
010-409-427	Meetings/Training	2,000.00	2,000.00	0.00
010-409-430	Publish Notices	800.00	800.00	354.80
010-409-436	Subscriptions	200.00	200.00	0.00
010-409-453	Software Maintenance	21,000.00	21,000.00	11,738.00
010-409-485	Public Official Liability	23,000.00	15,000.00	23,172.00
010-409-488	Employees Blanket Bond	400.00	400.00	371.00
010-409-490	Pending Litigation	100,000.00	100,000.00	0.00
010-409-491	County Email/CIRA	1,700.00	1,500.00	1,192.00
010-409-492	Connect Services	5,100.00	5,100.00	5,092.38
	Total Other Expenses	591,700.00	535,292.70	79,181.18
	Lease Purchase			
010-409-649	Principal on Lease Purchase	13,920.09	11,560.78	9,192.89
010-409-669	Interest on Lease Purchase	5,267.07	3,355.06	3,378.12
	Total Lease Purchase	19,187.16	14,915.84	12,571.01
	TOTAL - NON-DEPARTMENTAL	610,887.16	550,208.54	91,752.19

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>COUNTY COURT</u>				
	Jurors, Reporters			
010-426-113	Petit Jurors	6,000.00	6,000.00	530.00
010-426-115	Special Court Reporter	4,500.00	4,500.00	903.00
	Total Jurors, Reporters	<u>10,500.00</u>	<u>10,500.00</u>	<u>1,433.00</u>
	Other Expenses			
010-426-310	Office Supplies	4,945.00	4,945.00	953.07
010-426-400	Court Appointed Attorneys	25,000.00	25,000.00	8,750.00
010-426-401	Visiting Judge	500.00	500.00	0.00
010-426-408	Abuse Evaluations	500.00	500.00	0.00
010-426-409	OOC Mental Health Hearings	5,000.00	5,000.00	1,566.00
010-426-487	Mediation Center	4,000.00	4,000.00	0.00
	Total Other Expenses	<u>39,945.00</u>	<u>39,945.00</u>	<u>11,269.07</u>
	TOTAL COUNTY COURT	<u>50,445.00</u>	<u>50,445.00</u>	<u>12,702.07</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>DISTRICT COURT</u>				
	Wages & Salaries			
010-435-101	District Judges	6,919.68	6,653.30	4,435.52
010-435-105	Court Coordinator	15,000.00	15,000.00	6,689.27
010-435-110	Court Reporters	44,000.00	40,553.00	24,549.41
010-435-111	Jury Commission	100.00	100.00	0.00
010-435-112	Grand Jurors	5,000.00	5,000.00	3,400.00
010-435-113	Petit Jurors	15,000.00	15,000.00	1,690.00
010-435-115	Special Court Reporter	8,000.00	8,000.00	3,150.00
	Total Wages & Salaries	<u>94,019.68</u>	<u>90,306.30</u>	<u>43,914.20</u>
	Employee Benefits			
010-435-201	Social Security Taxes	600.00	600.00	339.20
010-435-202	Group Medical Insurance	17,007.00	17,007.00	4,112.52
010-435-203	Retirement	590.00	570.00	374.72
010-435-205	Workers' Compensation	20.00	20.00	8.40
010-435-206	Unemployment Insurance	62.00	62.00	0.00
	Total Employee Benefits	<u>18,279.00</u>	<u>18,259.00</u>	<u>4,834.84</u>
	Other Expenses			
010-435-310	Office Supplies	1,200.00	1,200.00	236.08
010-435-311	Postal Expense	1,000.00	1,000.00	1,247.33
010-435-312	Jury Cards	1,200.00	1,200.00	0.00
010-435-336	Board for Jurors	800.00	800.00	201.98
010-435-400	Court Appointed Attorneys	80,000.00	80,000.00	82,015.11
010-435-401	Visiting Judge	3,000.00	3,000.00	0.00
010-435-402	Court Appt Atty-Civil/CPS	20,000.00	20,000.00	13,080.00
010-435-410	Expert Witness	5,000.00	5,000.00	2,065.00
010-435-420	Telephone	600.00	500.00	387.36
010-435-426	Mileage	600.00	600.00	478.50
010-435-480	Public Def for Capital Cases	15,748.00	15,748.00	4,881.86
010-435-490	Judicial District Fees	700.00	700.00	1,955.39
	Total Other Expenses	<u>129,848.00</u>	<u>129,748.00</u>	<u>106,548.61</u>
	TOTAL - DISTRICT COURT	<u>242,146.68</u>	<u>238,313.30</u>	<u>155,297.65</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
<u>DISTRICT CLERK</u>				
	Wages & Salaries			
010-450-101	Elected Official	44,020.80	42,327.60	28,218.40
010-450-104	Deputies	57,666.72	55,448.64	36,272.40
010-450-120	Part-Time	10,000.00	10,000.00	0.00
	Total Wages & Salaries	111,687.52	107,776.24	64,490.80
	Employee Benefits			
010-450-201	Social Security Taxes	8,590.00	8,290.00	4,580.54
010-450-202	Medical & Life Insurance	28,800.00	26,160.00	17,322.72
010-450-203	Retirement	9,485.00	9,160.00	5,449.41
010-450-205	Workers' Compensation	315.00	310.00	110.28
010-450-206	Unemployment Insurance	590.00	585.00	241.44
010-450-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	48,320.00	45,045.00	28,064.39
	Other Expenses			
010-450-310	Office Supplies	4,100.00	4,100.00	1,366.59
010-450-311	Postal Expense	2,800.00	2,800.00	422.00
010-450-426	Mileage	450.00	450.00	842.00
010-450-427	Training Schools/Meetings	2,000.00	2,000.00	2,863.41
010-450-451	Equip Repair & Maint	2,500.00	2,500.00	150.00
010-450-453	Software Maintenance	8,900.00	8,900.00	8,169.20
010-450-480	Surety Bond	100.00	100.00	0.00
010-450-481	Dues	130.00	130.00	125.00
	Total Other Expenses	20,980.00	20,980.00	13,938.20
	Capital Outlay			
010-450-572	Office Equipment	0.00	2,800.00	0.00
010-450-578	Small Equipment & Furniture	11,050.00	0.00	1,160.23
	Total Capital Outlay	11,050.00	2,800.00	1,160.23
	TOTAL - DISTRICT CLERK	192,037.52	176,601.24	107,653.62

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
JUSTICE OF THE PEACE PCT 1				
Wages & Salaries				
010-456-101	Elected Official	44,020.80	36,089.04	24,059.36
010-456-113	Petit Jurors	175.00	175.00	230.00
010-456-121	Part-Time	11,138.40	8,569.60	5,881.30
	Total Wages & Salaries	55,334.20	44,833.64	30,170.66
Employee Benefits				
010-456-201	Social Security Taxes	4,265.00	3,690.00	2,457.87
010-456-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
010-456-203	Retirement	4,710.00	4,075.00	2,699.01
010-456-205	Workers' Compensation	220.00	135.00	59.02
010-456-206	Unemployment Insurance	97.00	80.00	38.86
010-456-225	Travel Allowance	0.00	3,000.00	2,000.00
010-456-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	19,432.00	20,240.00	13,389.00
Other Expenses				
010-456-310	Office Supplies	675.00	675.00	357.55
010-456-311	Postal Expense	350.00	250.00	155.31
010-456-420	Telephone	2,300.00	2,300.00	1,696.62
010-456-421	Radio Repairs	125.00	125.00	0.00
010-456-426	Mileage	1,000.00	800.00	166.00
010-456-428	Training Schools/Meetings	1,500.00	1,000.00	338.10
010-456-443	Utilities	660.00	660.00	495.00
010-456-452	Equip Repair & Maint	100.00	100.00	952.50
010-456-460	Office Rent	1,200.00	1,200.00	900.00
010-456-480	Surety Bond	150.00	150.00	0.00
010-456-481	Dues	150.00	60.00	146.00
	Total Other Expenses	8,210.00	7,320.00	5,207.08
Capital Outlay				
010-456-572	Office Equipment	0.00	750.00	0.00
010-456-578	Small Equipment & Furniture	750.00	0.00	0.00
	Total Capital Outlay	750.00	750.00	0.00
TOTAL - JUSTICE OF THE PEACE PCT 1		83,726.20	73,143.64	48,766.74

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
<u>JUSTICE OF THE PEACE PCT 2</u>				
	Wages & Salaries			
010-457-101	Elected Official	44,020.80	36,089.04	24,059.36
010-457-113	Petit Jurors	175.00	175.00	0.00
010-457-121	Clerk Pct 2	13,892.40	8,569.60	5,768.00
	Total Wages & Salaries	58,088.20	44,833.64	29,827.36
	Employee Benefits			
010-457-201	Social Security Taxes	4,565.00	3,780.00	2,442.56
010-457-202	Medical & Life Insurance	14,400.00	8,720.00	5,774.24
010-457-203	Retirement	5,041.00	4,174.00	2,757.07
010-457-205	Workers' Compensation	170.00	140.00	60.39
010-457-206	Unemployment Insurance	121.00	80.00	38.16
010-457-225	Travel Allowance	0.00	3,000.00	2,000.00
010-457-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	24,837.00	20,434.00	13,432.42
	Other Expenses			
010-457-310	Office Supplies	850.00	850.00	111.48
010-457-311	Postal Expense	250.00	250.00	56.50
010-457-420	Telephone	2,150.00	2,000.00	1,444.30
010-457-421	Radio Repairs	125.00	125.00	0.00
010-457-426	Mileage	800.00	800.00	925.50
010-457-428	Training Schools/Meetings	1,000.00	1,000.00	1,057.82
010-457-443	Utilities	1,000.00	1,000.00	641.81
010-457-452	Equip Repair & Maint	500.00	100.00	1,662.15
010-457-460	Office Rent	1,200.00	1,200.00	800.00
010-457-480	Surety Bond	150.00	150.00	0.00
010-457-481	Dues	150.00	50.00	171.00
	Total Other Expenses	8,175.00	7,525.00	6,870.56
	Capital Outlay			
010-457-572	Office Equipment	0.00	750.00	0.00
010-457-578	Small Equipment & Furniture	750.00	0.00	0.00
	Total Capital Outlay	750.00	750.00	0.00
	TOTAL - JUSTICE OF THE PEACE PCT 2	91,850.20	73,542.64	50,130.34

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
JUSTICE OF THE PEACE PCT 3				
	Wages & Salaries			
010-458-101	Elected Official	44,020.80	36,089.04	24,059.36
010-458-113	Petit Jurors	175.00	175.00	120.00
010-458-121	Part-Time	13,892.40	8,569.60	4,676.20
	Total Wages & Salaries	58,088.20	44,833.64	28,855.56
	Employee Benefits			
010-458-201	Social Security Taxes	4,472.00	3,690.00	2,378.76
010-458-202	Medical & Life Insurance	14,400.00	8,720.00	5,774.24
010-458-203	Retirement	4,940.00	4,075.00	2,597.22
010-458-205	Workers' Compensation	165.00	135.00	57.21
010-458-206	Unemployment Insurance	121.00	80.00	30.98
010-458-225	Travel Allowance	0.00	3,000.00	2,000.00
010-458-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	24,638.00	20,240.00	13,198.41
	Other Expenses			
010-458-310	Office Supplies	850.00	850.00	35.00
010-458-311	Postal Expense	300.00	300.00	299.87
010-458-420	Telephone	2,250.00	2,000.00	1,796.74
010-458-421	Radio Repairs	200.00	200.00	0.00
010-458-426	Mileage	800.00	800.00	692.00
010-458-428	Training Schools/Meetings	1,000.00	1,000.00	816.65
010-458-452	Equip Repair & Maint	500.00	100.00	0.00
010-458-453	Software Maintenance	0.00	0.00	131.25
010-458-480	Surety Bond	150.00	150.00	0.00
010-458-481	Dues	150.00	50.00	131.00
	Total Other Expenses	6,200.00	5,450.00	3,902.51
	Capital Outlay			
010-458-572	Office Equipment	0.00	750.00	0.00
010-458-578	Small Equipment & Furniture	750.00	0.00	0.00
	Total Capital Outlay	750.00	750.00	0.00
	TOTAL - JUSTICE OF THE PEACE PCT 3	89,676.20	71,273.64	45,956.48

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
JUSTICE OF THE PEACE PCT 4				
	Wages & Salaries			
010-459-101	Elected Official	44,020.80	36,089.04	24,059.36
010-459-113	Petit Jurors	1,440.00	1,440.00	340.00
010-459-121	Part-Time	4,134.83	3,975.80	0.00
010-459-122	Full-Time	27,784.80	26,716.08	17,508.98
	Total Wages & Salaries	77,380.43	68,220.92	41,908.34
	Employee Benefits			
010-459-201	Social Security Taxes	5,852.00	5,475.00	3,421.72
010-459-202	Medical & Life Insurance	19,200.00	17,440.00	11,548.48
010-459-203	Retirement	6,465.00	6,045.00	3,749.07
010-459-206	Workers' Compensation	215.00	201.00	78.92
010-459-206	Unemployment Insurance	278.00	275.00	118.17
010-459-225	Travel Allowance	0.00	4,200.00	2,800.00
010-459-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	32,550.00	34,176.00	22,076.36
	Other Expenses			
010-459-310	Office Supplies	1,725.00	1,725.00	730.88
010-459-311	Postal Expense	600.00	600.00	239.00
010-459-420	Telephone	2,800.00	2,800.00	1,611.20
010-459-421	Radio Repairs	250.00	250.00	0.00
010-459-426	Mileage	950.00	950.00	0.00
010-459-428	Training Schools/Meetings	1,400.00	1,400.00	445.92
010-459-452	Equip Repair & Maint	100.00	100.00	1,822.50
010-459-480	Surety Bond	150.00	150.00	0.00
010-459-481	Dues	50.00	50.00	60.00
	Total Other Expenses	8,025.00	8,025.00	4,909.50
	Capital Outlay			
010-459-572	Office Equipment	0.00	1,000.00	0.00
010-459-578	Small Equipment & Furniture	1,000.00	0.00	0.00
	Total Capital Outlay	1,000.00	1,000.00	0.00
	TOTAL - JUSTICE OF THE PEACE PCT 4	118,955.43	111,421.92	68,894.20

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>DISTRICT ATTORNEY</u>				
	Wages & Salaries			
010-476-101	Elected Official	7,245.36	6,966.72	4,644.48
010-476-102	Deputies	57,666.72	55,448.64	36,965.76
010-476-104	Assistant District Attorney	52,574.00	50,551.62	16,661.76
010-476-108	Part-Time	10,000.00	0.00	0.00
010-476-119	Investigator	37,226.16	35,794.32	23,862.88
	Total Wages & Salaries	164,712.24	148,761.30	82,134.88
	Employee Benefits			
010-476-201	Social Security Taxes	12,530.00	12,230.00	6,338.56
010-476-202	Medical & Life Insurance	28,800.00	26,160.00	17,322.72
010-476-203	Retirement	13,840.00	13,510.00	6,940.32
010-476-205	Workers' Compensation	415.00	415.00	130.38
010-476-206	Unemployment Insurance	1,275.00	1,275.00	517.32
010-476-227	Cell Phone Allowance	1,080.00	1,080.00	720.00
	Total Employee Benefits	57,940.00	54,670.00	31,969.30
	Other Expenses			
010-476-310	Office Supplies	1,200.00	1,200.00	468.71
010-476-311	Postal Expense	1,100.00	1,100.00	562.23
010-476-404	Software License	5,830.00	0.00	0.00
010-476-420	Telephone	2,500.00	2,500.00	1,440.52
010-476-426	Mileage	560.00	560.00	284.00
010-476-428	Training Schools/Meetings	2,400.00	2,400.00	995.00
010-476-435	Books	0.00	0.00	917.18
010-476-451	Equip Repair & Maint	200.00	200.00	1,181.25
010-476-480	Surety Bond	180.00	180.00	0.00
010-476-481	Dues	800.00	800.00	660.00
010-476-490	Expert Witness	4,460.00	4,460.00	4,125.43
	Total Other Expenses	19,230.00	13,400.00	10,634.32
	Capital Outlay			
010-476-572	Office Equipment	0.00	500.00	0.00
010-476-578	Small Equipment & Furniture	500.00	0.00	1,268.99
	Total Capital Outlay	500.00	500.00	1,268.99
	TOTAL - DISTRICT ATTORNEY	242,382.24	217,331.30	126,007.49

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>ELECTIONS</u>				
	Wages & Salaries			
010-490-117	Election Judges/Clerks	15,000.00	15,000.00	0.00
	Total Wages & Salaries	15,000.00	15,000.00	0.00
	Employee Benefits			
010-490-201	Social Security Taxes	500.00	500.00	0.00
010-490-203	Retirement	500.00	500.00	0.00
010-490-205	Workers' Compensation	100.00	100.00	0.00
010-490-206	Unemployment Insurance	50.00	50.00	0.00
	Total Employee Benefits	1,150.00	1,150.00	0.00
	Other Expenses			
010-490-334	Sundry Supplies	7,000.00	7,000.00	0.00
010-490-404	Software Maintenance	600.00	600.00	0.00
010-490-426	Mileage	250.00	250.00	0.00
010-490-430	Publish Notices	500.00	500.00	0.00
010-490-451	Equip Repair & Maint	14,500.00	14,500.00	0.00
010-490-460	Office Space	500.00	500.00	0.00
	Total Other Expenses	23,350.00	23,350.00	0.00
	TOTAL - ELECTIONS	39,500.00	39,500.00	0.00

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
COUNTY AUDITOR				
	Wages & Salaries			
010-495-102	Appointed Official	44,020.80	42,327.60	28,218.40
010-495-103	Assistants	61,149.36	44,431.08	22,161.70
	Total Wages & Salaries	105,170.16	86,758.68	50,380.10
	Employee Benefits			
010-495-201	Social Security Taxes	8,170.00	6,899.02	3,858.05
010-495-202	Medical & Life Insurance	28,800.00	21,800.00	12,270.26
010-495-203	Retirement	9,024.00	7,423.95	4,257.09
010-495-205	Workers' Compensation	245.00	210.19	76.14
010-495-206	Unemployment Insurance	930.00	782.86	322.20
010-495-227	Cell Phone Allowance	1,620.00	1,080.00	765.00
	Total Employee Benefits	48,789.00	38,196.02	21,548.74
	Other Expenses			
010-495-310	Office Supplies	2,000.00	2,000.00	1,773.71
010-495-311	Postal Expense	2,000.00	2,000.00	1,272.84
010-495-404	Software License	14,112.50	13,067.50	12,675.47
010-495-420	Telephone	2,200.00	2,200.00	1,180.90
010-495-426	Mileage	1,300.00	1,300.00	1,513.20
010-495-428	Training Schools/Meetings	4,100.00	4,100.00	3,522.03
010-495-451	Equip Repair & Maint	200.00	200.00	0.00
010-495-480	Surety Bond	150.00	150.00	192.50
010-495-481	Dues	475.00	475.00	280.00
	Total Other Expenses	26,537.50	25,492.50	22,410.65
	Capital Outlay			
010-495-572	Office Equipment	0.00	1,500.00	0.00
010-495-574	Office Furniture	0.00	200.00	0.00
010-495-578	Small Equipment & Furniture	1,700.00	0.00	2,184.46
	Total Capital Outlay	1,700.00	1,700.00	2,184.46
	TOTAL - COUNTY AUDITOR	182,196.66	152,147.20	96,523.95

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
COUNTY TREASURER				
	Wages & Salaries			
010-497-102	Elected Official	44,020.80	42,327.60	28,218.40
010-497-103	Assistant	31,267.44	30,064.80	20,043.20
	Total Wages & Salaries	75,288.24	72,392.40	48,261.60
	Employee Benefits			
010-497-201	Social Security Taxes	5,845.00	5,800.00	3,518.22
010-497-202	Medical & Life Insurance	19,200.00	17,440.00	11,548.48
010-497-203	Retirement	6,455.00	6,210.00	4,078.08
010-497-205	Workers' Compensation	200.00	195.00	85.86
010-497-206	Unemployment Insurance	280.00	280.00	133.80
010-497-227	Cell Phone Allowance	1,080.00	1,080.00	720.00
	Total Employee Benefits	33,060.00	31,005.00	20,084.44
	Other Expenses			
010-497-310	Office Supplies	2,310.00	2,310.00	825.38
010-497-311	Postal Expense	500.00	500.00	42.90
010-497-404	Software License	14,112.50	13,067.50	12,675.48
010-497-420	Telephone	1,995.00	1,995.00	1,058.38
010-497-426	Mileage	1,200.00	1,200.00	387.10
010-497-428	Training Schools/Meetings	3,500.00	3,500.00	1,157.75
010-497-436	Subscriptions	50.00	50.00	0.00
010-497-451	Equip Repair & Maint	400.00	400.00	262.50
010-497-480	Surety Bond	850.00	850.00	160.00
010-497-481	Dues	300.00	300.00	225.00
	Total Other Expenses	25,217.50	24,172.50	16,794.49
	Capital Outlay			
010-497-572	Office Equipment	0.00	2,000.00	0.00
010-497-574	Office Furniture	0.00	500.00	0.00
010-497-578	Small Equipment & Furniture	2,500.00	0.00	0.00
	Total Capital Outlay	2,500.00	2,500.00	0.00
	TOTAL - COUNTY TREASURER	136,065.74	130,069.90	85,140.53

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
COUNTY TAX ASSESSOR				
Wages & Salaries				
010-499-101	Elected Official	44,020.80	42,327.60	28,218.40
010-499-104	Deputies	146,600.88	140,962.08	93,888.02
010-499-120	Part-Time	36,620.00	14,408.98	7,282.08
	Total Wages & Salaries	227,241.68	197,698.66	129,388.50
Employee Benefits				
010-499-201	Social Security Taxes	17,630.00	15,400.00	9,992.70
010-499-202	Medical & Life Insurance	57,600.00	52,320.00	34,645.44
010-499-203	Retirement	19,470.00	16,980.00	10,909.41
010-499-205	Workers' Compensation	553.00	500.00	219.09
010-499-206	Unemployment Insurance	1,600.00	1,390.00	665.14
010-499-225	Travel Allowance	2,100.00	2,100.00	1,400.00
010-499-227	Cell Phone Allowance	1,080.00	1,080.00	720.00
	Total Employee Benefits	100,033.00	89,770.00	58,551.78
Other Expenses				
010-499-310	Office Supplies	6,000.00	5,000.00	5,736.00
010-499-311	Postal Expense	13,500.00	13,500.00	3,095.44
010-499-420	Telephone	11,000.00	10,000.00	7,245.35
010-499-426	Mileage	4,000.00	2,780.00	2,171.50
010-499-428	Training Schools/Meetings	5,000.00	3,500.00	3,840.60
010-499-430	Publish Notices	500.00	500.00	0.00
010-499-451	Equip Repair & Maint	2,000.00	2,000.00	0.00
010-499-453	Software License	19,000.00	19,000.00	18,630.84
010-499-480	Surety & Notary Bonds	2,800.00	2,200.00	2,769.00
010-499-481	Dues	450.00	450.00	205.00
	Total Other Expenses	64,250.00	58,930.00	43,693.73
Capital Outlay				
010-499-572	Office Equipment	0.00	2,700.00	0.00
010-499-574	Office Furniture	0.00	600.00	0.00
010-499-578	Small Equipment & Furniture	3,300.00	0.00	799.49
	Total Capital Outlay	3,300.00	3,300.00	799.49
Lease Purchase				
010-499-649	Principal on Lease Purchase	0.00	0.00	0.00
010-499-669	Interest on Lease Purchase	0.00	0.00	0.00
	Total Lease Purchase	0.00	0.00	0.00
TOTAL - COUNTY TAX ASSESSOR		394,824.68	349,698.66	232,433.50

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>NEWTON CENTRAL APPRAISAL DISTRICT</u>				
010-500-998	Appraisal District	403,932.00	379,044.00	284,283.00
<u>COUNTY PROPERTY</u>				
	Wages & Salaries			
010-510-109	Maintenance	30,680.40	29,500.32	19,666.88
010-510-110	Maintenance - Deweyville	8,671.92	8,338.32	5,619.08
010-510-120	Part-Time Janitorial	25,649.01	24,662.51	15,118.37
010-510-121	Part-Time Janitorial - Deweyville	8,523.27	8,195.45	5,520.24
	Total Wages & Salaries	73,524.60	70,696.60	45,924.57
	Employee Benefits			
010-510-201	Social Security Tax	5,667.00	5,455.00	3,540.79
010-510-202	Medical & Life Insurance	19,200.00	17,440.00	11,548.48
010-510-203	Retirement	6,259.00	6,025.00	3,880.72
010-510-205	Workers' Compensation	3,023.00	2,910.00	1,274.26
010-510-206	Unemployment Insurance	645.00	635.00	305.49
010-510-207	Employee Uniforms	0.00	500.00	0.00
010-510-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	35,334.00	33,505.00	20,909.74
	Other Expenses			
010-510-330	Fuel & Oil	5,000.00	5,000.00	1,957.52
010-510-332	Custodial Supplies	12,000.00	12,000.00	9,096.00
010-510-333	Custodial Supplies - Deweyville	500.00	500.00	22.70
010-510-342	Tools	200.00	200.00	0.00
010-510-420	Telephone	17,500.00	17,500.00	14,411.33
010-510-421	Radio Repairs	500.00	500.00	419.23
010-510-443	Utilities	75,000.00	70,000.00	57,712.23
010-510-445	Utilities - Radio Tower	3,000.00	3,000.00	2,303.65
010-510-446	Utilities - Sr Center/Deweyville	2,000.00	2,000.00	1,229.03
010-510-450	Buildings Repair & Maintenance	52,200.00	67,011.92	62,551.42
010-510-451	Machinery Repair & Maintenance	4,000.00	4,000.00	4,058.71
010-510-452	Repairs to Tower	1,000.00	7,998.52	14,565.22
010-510-453	Elevator Maintenance Contract	2,520.00	2,520.00	0.00
010-510-482	Property Insurance	86,000.00	86,000.00	62,091.00
010-510-486	General Liability	15,000.00	15,000.00	7,695.50
010-510-488	Cade Building Expenses	1,000.00	1,000.00	1,000.00
	Total Other Expenses	277,420.00	294,230.44	239,113.54

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Capital Outlay			
010-510-500	Purchase of Land	5,000.00	5,000.00	0.00
010-510-530	Building Improvements	30,000.00	30,000.00	24,953.47
010-510-550	Improvements - not buildings	500.00	500.00	0.00
010-510-551	911 Materials	5,000.00	5,000.00	0.00
010-510-5781	Purchase Equipment	1,000.00	1,000.00	1,500.00
	Total Capital Outlay	41,500.00	41,500.00	26,453.47
	TOTAL - COUNTY PROPERTY	427,778.60	439,932.04	332,401.32
<u>COUNTY AIRPORT</u>				
	Other Expenses			
010-511-427	Association Meetings	400.00	400.00	0.00
010-511-443	Utilities	1,800.00	1,800.00	1,457.95
010-511-451	Equipment Repairs & Maintenance	3,000.00	3,000.00	0.00
010-511-452	Herbicide	200.00	200.00	0.00
010-511-486	Liability Insurance	500.00	500.00	0.00
	Total Other Expenses	5,900.00	5,900.00	1,457.95
	Capital Outlay			
010-511-575	Improvements	40,000.00	40,000.00	14,775.94
	Total Capital Outlay	40,000.00	40,000.00	14,775.94
	TOTAL - COUNTY AIRPORT	45,900.00	45,900.00	16,233.89
<u>FIRE PROTECTION</u>				
010-543-412	Support of Activities	10,200.00	10,200.00	7,650.00
	TOTAL - FIRE PROTECTION	10,200.00	10,200.00	7,650.00

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>EMERGENCY & FLOOD MANAGEMENT</u>				
	Wages & Salaries			
010-544-102	Emergency Management Coordinator	6,427.20	6,180.00	4,120.00
010-544-196	Accrued Vacation/Comp Time		0.00	
	Total Wages & Salaries	<u>6,427.20</u>	<u>6,180.00</u>	<u>4,120.00</u>
	Employee Benefits			
010-544-201	Social Security Tax	495.00	475.00	302.00
010-544-202	Medical & Life Insurance	360.00	360.00	202.24
010-544-203	Retirement	545.00	525.00	348.16
010-544-205	Workers' Compensation	215.00	205.00	6.36
010-544-206	Unemployment Insurance	56.00	55.00	27.48
	Total Benefits	<u>1,671.00</u>	<u>1,620.00</u>	<u>886.24</u>
	Other Expenses			
010-544-412	Support of Activities	3,000.00	3,000.00	900.00
010-544-413	3 Counties Emergency Agency	15,000.00	15,000.00	24,163.77
010-544-421	Radio	500.00	500.00	104.97
010-544-426	Mileage	2,500.00	2,000.00	2,260.50
010-544-428	Training Schools	2,000.00	2,000.00	555.00
010-544-489	Floodplain Manager	20,040.00	20,040.00	11,600.00
	Total Other Expenses	<u>43,040.00</u>	<u>42,540.00</u>	<u>39,584.24</u>
	TOTAL - EMERGENCY & FLOOD MANAGEMENT	<u>51,138.20</u>	<u>50,340.00</u>	<u>44,590.48</u>
<u>STOCK LAW ENFORCEMENT</u>				
010-546-412	Support of Activities	6,000.00	6,000.00	3,757.50
	TOTAL - STOCK LAW ENFORCEMENT	<u>6,000.00</u>	<u>6,000.00</u>	<u>3,757.50</u>
<u>ECONOMIC DEVELOPMENT</u>				
010-547-412	Support of Activities	8,000.00	8,000.00	3,618.95
010-547-426	Mileage	1,000.00	1,000.00	0.00
	TOTAL - ECONOMIC DEVELOPMENT	<u>9,000.00</u>	<u>9,000.00</u>	<u>3,618.95</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
CONSTABLE PRECINCT 1				
	Wages & Salaries			
010-551-101	Elected Official	11,591.28	11,145.36	7,430.24
	Total Wages & Salaries	11,591.28	11,145.36	7,430.24
	Employee Benefits			
010-551-201	Social Security Tax	1,450.00	1,450.00	963.11
010-551-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
010-551-203	Retirement	1,635.00	1,600.00	1,033.44
010-551-205	Workers' Compensation	642.00	628.00	282.73
010-551-225	Travel Allowance	7,200.00	7,200.00	4,800.00
010-551-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	21,067.00	20,138.00	13,213.52
	Other Expenses			
010-551-310	Office Supplies	215.00	215.00	0.00
010-551-311	Postal Expense	50.00	50.00	0.00
010-551-421	Radio	225.00	225.00	0.00
010-551-426	Mileage	100.00	100.00	335.00
010-551-428	Training Schools	32.50	32.50	782.07
010-551-480	Surety Bond	177.50	177.50	177.50
	Total Other Expenses	800.00	800.00	1,294.57
	TOTAL - CONSTABLE PRECINCT 1	33,458.28	32,083.36	21,938.33

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
<u>CONSTABLE PRECINCT 2</u>				
	Wages & Salaries			
010-552-101	Elected Official	11,591.28	11,145.36	7,430.24
	Total Wages & Salaries	11,591.28	11,145.36	7,430.24
	Employee Benefits			
010-552-201	Social Security Tax	1,450.00	1,450.00	963.12
010-552-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
010-552-203	Retirement	1,635.00	1,600.00	1,033.44
010-552-205	Workers' Compensation	642.00	628.00	282.72
010-552-225	Travel Allowance	7,200.00	7,200.00	4,800.00
010-552-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	21,067.00	20,138.00	13,213.52
	Other Expenses			
010-552-310	Office Supplies	215.00	215.00	0.00
010-552-311	Postal Expense	50.00	50.00	0.00
010-552-421	Radio	225.00	225.00	0.00
010-552-426	Mileage	100.00	100.00	0.00
010-552-428	Training Schools	32.50	32.50	0.00
010-552-480	Surety Bond	177.50	177.50	177.50
	Total Other Expenses	800.00	800.00	177.50
	TOTAL - CONSTABLE PRECINCT 2	33,458.28	32,083.36	20,821.26

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
CONSTABLE PRECINCT 3				
	Wages & Salaries			
010-553-101	Elected Official	11,591.28	11,145.36	7,430.24
	Total Wages & Salaries	11,591.28	11,145.36	7,430.24
	Employee Benefits			
010-553-201	Social Security Tax	1,450.00	1,450.00	963.12
010-553-202	Medical & Life Insurance	9,600.00	8,720.00	898.74
010-553-203	Retirement	1,635.00	1,600.00	1,033.44
010-553-205	Workers' Compensation	642.00	628.00	282.72
010-553-225	Travel Allowance	7,200.00	7,200.00	4,800.00
010-553-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	21,067.00	20,138.00	8,338.02
	Other Expenses			
010-553-310	Office Supplies	215.00	215.00	60.00
010-553-311	Postal Expense	50.00	50.00	52.84
010-553-421	Radio	225.00	225.00	893.50
010-553-426	Mileage	100.00	100.00	0.00
010-553-428	Training Schools	32.50	32.50	0.00
010-553-480	Surety Bond	177.50	177.50	177.50
	Total Other Expenses	800.00	800.00	1,183.84
	TOTAL - CONSTABLE PRECINCT 3	33,458.28	32,083.36	16,952.10

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
CONSTABLE PRECINCT 4				
	Wages & Salaries			
010-554-101	Elected Official	11,591.28	11,145.36	7,430.24
	Total Wages & Salaries	11,591.28	11,145.36	7,430.24
	Employee Benefits			
010-554-201	Social Security Tax	1,450.00	1,450.00	963.12
010-554-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
010-554-203	Retirement	1,635.00	1,600.00	1,033.44
010-554-205	Workers' Compensation	642.00	628.00	282.72
010-554-225	Travel Allowance	7,200.00	7,200.00	4,800.00
010-554-227	Cell Phone Allowance	540.00	540.00	360.00
	Total Employee Benefits	21,067.00	20,138.00	13,213.52
	Other Expenses			
010-554-310	Office Supplies	215.00	215.00	0.00
010-554-311	Postal Expense	50.00	50.00	0.00
010-554-421	Radio	225.00	225.00	0.00
010-554-426	Mileage	100.00	100.00	0.00
010-554-428	Training Schools	32.50	32.50	0.00
010-554-480	Surety Bond	177.50	177.50	177.50
	Total Other Expenses	800.00	800.00	177.50
	TOTAL - CONSTABLE PRECINCT 4	33,458.28	32,083.36	20,821.26

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
SHERIFF - PATROL DIVISION				
	Wages & Salaries			
010-560-101	Elected Official	47,316.96	45,497.04	30,331.36
010-560-104	Deputies	389,364.00	379,651.60	248,342.14
010-560-150	Extra Pay	12,000.00	21,814.04	11,505.88
	Total Wages & Salaries	448,680.96	446,962.68	290,179.38
	Employee Benefits			
010-560-201	Social Security Tax	34,325.00	34,684.09	22,286.33
010-560-202	Medical & Life Insurance	115,200.00	104,640.00	60,831.76
010-560-203	Retirement	38,285.00	38,282.46	24,520.49
010-560-205	Workers' Compensation	13,665.00	13,620.11	6,688.84
010-560-206	Unemployment Insurance	3,621.00	3,621.12	1,765.51
010-560-207	Employee Uniforms	3,300.00	3,300.00	725.51
010-560-227	Cell Phone Allowance	6,960.00	6,960.00	4,100.00
	Total Employee Benefits	215,356.00	205,107.78	120,918.44
	Other Expenses			
010-560-330	Fuel	95,000.00	95,000.00	42,091.78
010-560-334	Sundry Supplies	2,400.00	2,400.00	1,338.59
010-560-335	Camera & Police Supplies	15,000.00	15,000.00	3,157.11
010-560-336	Police Vest	700.00	700.00	0.00
010-560-337	Dog Maintenance	1,000.00	580.00	0.00
010-560-343	Tires	14,000.00	7,500.00	8,958.83
010-560-420	Telephone	22,200.00	22,200.00	14,285.61
010-560-421	Radio	5,000.00	5,000.00	577.50
010-560-422	Teletype	1,500.00	1,500.00	22.99
010-560-426	Transport Prisoners	2,000.00	1,500.00	52.65
010-560-428	Training Schools	4,000.00	4,000.00	4,342.49
010-560-429	LEOSE Training Schools	1,000.00	1,000.00	0.00
010-560-451	Automobile Repair & Maintenance	25,000.00	25,000.00	13,055.97
010-560-452	Office Equipment Repair & Maintenance	6,000.00	3,000.00	3,757.63
010-560-480	Bonds	200.00	200.00	177.50
010-560-481	Dues	725.00	725.00	0.00
010-560-484	Liability Insurance - Vehicles	23,500.00	23,500.00	17,409.00
010-560-486	Law Enforcement Liability	13,000.00	13,000.00	19,994.50
010-560-489	Miscellaneous	0.00	0.00	(8.65)
	Total Other Expenses	232,225.00	221,805.00	129,213.50

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Capital Outlay			
010-560-551	Purchase Vehicle	84,450.00	84,450.00	68,525.47
010-560-552	Wrecked Car Repairs	0.00	4,395.89	5,243.53
010-560-571	Purchase Equipment	0.00	2,500.00	567.98
010-560-578	Small Equipment & Furniture	2,500.00	0.00	86.43
	Total Capital Outlay	<u>86,950.00</u>	<u>91,345.89</u>	<u>74,423.41</u>
	TOTAL - SHERIFF PATROL DIVISION	<u>983,211.96</u>	<u>965,221.35</u>	<u>614,734.73</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>SHERIFF - JAIL DIVISION</u>				
	Wages & Salaries			
010-570-107	Jailers	316,792.32	307,351.11	205,980.09
010-570-150	Extra Pay	5,000.00	8,108.90	3,365.13
	Total Wages & Salaries	321,792.32	315,460.01	209,345.22
	Employee Benefits			
010-570-201	Social Security Tax	25,075.00	24,347.73	15,997.16
010-570-202	Medical & Life Insurance	105,600.00	95,920.00	62,794.86
010-570-203	Retirement	27,695.00	26,844.55	17,689.27
010-570-205	Workers' Compensation	10,735.00	10,392.09	4,744.37
010-570-206	Unemployment Insurance	2,969.00	2,969.16	1,386.77
010-570-207	Employee Uniforms	3,635.00	3,635.00	664.77
010-570-227	Cell Phone Allowance	5,940.00	5,940.00	3,915.00
	Total Employee Benefits	181,649.00	170,048.53	107,192.20
	Other Expenses			
010-570-310	Office Supplies	6,000.00	6,000.00	2,307.85
010-570-311	Postal Expense	1,000.00	1,000.00	528.06
010-570-332	Custodial Supplies	6,000.00	6,000.00	4,811.59
010-570-333	Food	4,000.00	4,000.00	1,841.71
010-570-334	Clothing, Beddy, Sundry	3,000.00	1,500.00	136.29
010-570-404	Software License	10,405.00	9,910.00	9,612.70
010-570-405	Medical - Prisoners	4,000.00	4,000.00	5,647.37
010-570-406	Medical Exams for Employees	960.00	960.00	1,334.49
010-570-428	Training Schools	4,000.00	4,000.00	505.18
010-570-430	Publish Notices	300.00	300.00	29.00
010-570-443	Utilities	23,000.00	23,000.00	15,291.20
010-570-450	Building Maintenance	8,067.00	8,067.00	837.96
010-570-451	Equipmnet Maintenance	2,000.00	1,000.00	8,323.19
010-570-480	Bonds	200.00	200.00	0.00
	Total Other Expenses	72,932.00	69,937.00	51,206.59
	Capital Outlay			
010-570-571	Purchase Equipment	0.00	4,200.00	0.00
010-570-574	Office Furniture & Equipment	0.00	750.00	0.00
010-570-576	DETCOG Grant Expenses	0.00	2,454.00	2,454.00
010-570-578	Small Equipment & Furniture	4,950.00	0.00	39.96
	Total Capital Outlay	4,950.00	7,404.00	2,493.96
	TOTAL - SHERIFF JAIL DIVISION	581,323.32	562,849.54	370,237.97

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>PROBATION DEPARTMENT</u>				
010-575-105	Juvenile Probation	28,560.00	23,032.00	23,032.00
010-575-412	Support of Activities	770.00	770.00	770.00
010-575-420	Telephone	2,000.00	2,000.00	1,045.36
	TOTAL - PROBATION DEPARTMENT	31,330.00	25,802.00	24,847.36
<u>AUTOPSIES</u>				
010-580-411	Pathologist	21,600.00	21,600.00	32,679.68
010-580-426	Mileage	1,000.00	1,000.00	1,200.00
	TOTAL - AUTOPSIES	22,600.00	22,600.00	33,879.68
<u>DEPARTMENT OF PUBLIC SAFETY</u>				
010-585-105	Supplement Secretary Salary	6,000.00	6,000.00	4,500.00
010-585-412	Support of Activities	200.00	200.00	0.00
010-585-420	Telephone	1,000.00	1,000.00	1,153.97
	TOTAL - DEPARTMENT OF PUBLIC SAFETY	7,200.00	7,200.00	5,653.97
<u>JASPER-NEWTON HEALTH</u>				
010-630-412	Support of Activities	34,800.00	34,800.00	26,100.00
	TOTAL - JASPER-NEWTON HEALTH	34,800.00	34,800.00	26,100.00
<u>MENTAL</u>				
010-631-412	Burke Center	15,028.00	15,028.00	15,028.00
010-631-413	Alcohol & Drug Abuse	1,000.00	1,000.00	1,000.00
	TOTAL - MENTAL	16,028.00	16,028.00	16,028.00
<u>CARE OF JUVENILES</u>				
010-640-412	Newton County Child Welfare	4,000.00	4,000.00	0.00
010-640-413	Foster Care	1,000.00	1,000.00	0.00
010-640-414	Garth House	2,000.00	2,000.00	0.00
	TOTAL - CARE OF JUVENILES	7,000.00	7,000.00	0.00
<u>AID TO THE AGED</u>				
010-641-412	Support of Activities	15,000.00	15,000.00	11,250.00
	TOTAL - AID TO THE AGED	15,000.00	15,000.00	11,250.00

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>AID TO THE INDIGENT</u>				
	Wages & Salaries			
010-642-151	Coordinator	31,267.44	30,064.59	20,043.20
	Total Wages & Salaries	<u>31,267.44</u>	<u>30,064.59</u>	<u>20,043.20</u>
	Employee Benefits			
010-642-201	Social Security Taxes	2,392.00	2,310.00	1,533.28
010-642-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
010-642-203	Retirement	2,643.00	2,550.00	1,693.60
010-642-205	Workers' Compensation	72.00	70.00	31.20
010-642-206	Unemployment Insurance	273.00	270.00	133.80
	Total Employee Benefits	<u>14,980.00</u>	<u>13,920.00</u>	<u>9,166.12</u>
	Other Expenses			
010-642-310	Office Supplies	1,200.00	1,200.00	0.00
010-642-311	Postal Expense	450.00	450.00	211.00
010-642-334	Care of Indigents	375,000.00	484,211.03	67,551.54
010-642-404	Software License	12,660.00	12,660.00	9,495.00
010-642-418	Other Indigent Aid	1,000.00	1,000.00	0.00
010-642-420	Telephone	1,800.00	1,800.00	1,558.15
010-642-426	Mileage	800.00	800.00	0.00
010-642-428	Training Schools/Meetings	650.00	650.00	0.00
010-642-430	Publish Notices	100.00	100.00	0.00
010-642-436	Subscriptions	400.00	400.00	0.00
	Total Other Expenses	<u>394,060.00</u>	<u>503,271.03</u>	<u>78,815.69</u>
	Capital Outlay			
010-642-572	Office Equipment	0.00	1,000.00	0.00
010-642-578	Small Equipment & Furniture	1,000.00	0.00	0.00
	Total Capital Outlay	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>
	TOTAL - AID TO THE INDIGENT	<u>441,307.44</u>	<u>548,255.62</u>	<u>108,025.01</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
COUNTY EXTENSION				
	Wages & Salaries			
010-665-103	Ext Agent - CEA-FCS	12,686.64	12,198.72	8,132.48
010-665-104	Ext Agent - CEA-AGNR	12,686.64	12,198.72	8,132.48
010-665-105	Secretary	29,881.92	28,732.56	19,155.04
	Total Wages & Salaries	55,255.20	53,130.00	35,420.00
	Employee Benefits			
010-665-201	Social Security Taxes	4,950.00	4,790.00	3,144.88
010-665-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
010-665-203	Retirement	2,525.00	2,430.00	1,618.56
010-665-205	Workers' Compensation	150.00	150.00	64.74
010-665-206	Unemployment Insurance	565.00	557.00	271.08
010-665-225	Travel Allowance	7,800.00	7,800.00	5,200.00
010-665-227	Cell Phone Allowance	1,620.00	1,620.00	1,080.00
	Total Employee Benefits	27,210.00	26,067.00	17,153.50
	Other Expenses			
010-665-310	Office Supplies	1,250.00	1,250.00	76.88
010-665-311	Postal Expense	200.00	200.00	101.49
010-665-333	Demo Supplies - AGNR	500.00	500.00	269.81
010-665-334	Demo Supplies - FCS	500.00	500.00	83.98
010-665-420	Other Indigent Aid	3,000.00	3,000.00	2,144.92
010-665-425	Out of County Travel - FCS	3,500.00	3,500.00	1,848.52
010-665-426	Out of County Travel - AGNR	4,200.00	3,500.00	3,349.43
010-665-428	Training Schools - FCS	500.00	500.00	465.00
010-665-429	Training Schools - AGNR	500.00	500.00	730.29
010-665-452	Office Equipment Repair & Maintenance	750.00	750.00	574.00
	Total Other Expenses	14,900.00	14,200.00	9,644.32
	Capital Outlay			
010-665-572	Office Equipment	0.00	1,500.00	0.00
010-665-578	Small Equipment & Furniture	1,500.00	0.00	0.00
	Total Capital Outlay	1,500.00	1,500.00	0.00
	TOTAL - COUNTY EXTENSION	98,865.20	94,897.00	62,217.82

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
<u>SOIL & WATER</u>				
010-670-412	Support of Activities	460.00	460.00	0.00
	TOTAL - SOIL & WATER	460.00	460.00	0.00
<u>UNBUDGETED</u>				
010-695-489	Miscellaneous	100,000.00	100,000.00	34,796.11
	TOTAL - UNBUDGETED	100,000.00	100,000.00	34,796.11
<u>TRANSFERS TO</u>				
010-700-017	Transfer to NCCC Accrual	311,000.00	311,000.00	150,000.00
010-700-029	Transfer to VAW Grant	16,000.00	16,000.00	8,500.00
010-700-031	Transfer to Comm Special Pct 1	25,000.00	25,000.00	0.00
010-700-032	Transfer to Comm Special Pct 2	25,000.00	25,000.00	0.00
010-700-033	Transfer to Comm Special Pct 3	25,000.00	25,000.00	0.00
010-700-034	Transfer to Comm Special Pct 4	25,000.00	25,000.00	0.00
010-700-051	Transfer to Voter Registration	52,124.00	40,690.00	40,690.00
010-700-053	Transfer to Library	98,550.00	98,550.00	98,550.00
010-700-055	Transfer to History Center	9,250.00	9,250.00	9,250.00
010-700-068	Transfer to Hazard Mitigation Grant	0.00	0.00	161,924.82
010-700-076	Transfer to TDRA	0.00	0.00	13,938.15
010-700-080	Transfer to Civic Center	12,000.00	12,000.00	12,000.00
	TOTAL - TRANSFERS TO	598,924.00	587,490.00	494,852.97
	TOTAL - GENERAL FUND EXPENDITURES	6,892,343.03	6,665,697.97	3,934,753.02

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
014 - PRISON GUARD DETAIL				
REVENUE				
	Interest Income			
014-360-101	Checking Account Interest	15.00	15.00	23.32
014-360-102	Money Market Interest	15.00	0.00	17.21
	TOTAL REVENUE	30.00	15.00	40.53
EXPENSES				
	Other Expenses			
014-695-342	Tools, Hardware, Supplies	5,000.00	5,000.00	0.00
014-695-421	Radio	500.00	500.00	0.00
	Total Other Expenses	5,500.00	5,500.00	0.00
	Capital Outlay			
014-695-571	Purchase Equipment	14,000.00	14,000.00	0.00
	Total Capital Outlay	14,000.00	14,000.00	0.00
	TOTAL EXPENSES	19,500.00	19,500.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
015 - INDIGENT DEFENSE GRANT				
REVENUE				
	Revenue			
015-333-100	Grant Revenue	11,000.00	11,000.00	11,517.00
015-390-010	Transfer from General Fund	0.00	0.00	0.00
	TOTAL REVENUE	11,000.00	11,000.00	11,517.00
EXPENSES				
	Other Expenses			
015-476-400	Court Appointed Attorney	11,000.00	11,000.00	3,625.00
015-476-402	Court Appointed Attorney - Civil		0.00	
	Total Other Expenses	11,000.00	11,000.00	3,625.00
	TOTAL EXPENSES	11,000.00	11,000.00	3,625.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
016 - NCCC REVENUE ACCOUNT				
REVENUE				
	Revenue			
016-360-101	Checking Account Interest	100.00	8.00	217.41
016-360-103	Money Market Interest	80.00	80.00	88.37
	TOTAL REVENUE	180.00	88.00	305.78
EXPENSES				
	Other Expenses			
016-571-489	Miscellaneous Expense	90,000.00	90,000.00	0.00
	Total Other Expenses	90,000.00	90,000.00	0.00
	TOTAL EXPENSES	90,000.00	90,000.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
017 - NCCC ACCRUAL ACCOUNT				
REVENUE				
	Interest Income			
017-360-101	Checking Account Interest	100.00	10.00	403.97
017-360-10	Money Market Interest	50.00	50.00	58.67
	Total Interest Income	<u>150.00</u>	<u>60.00</u>	<u>462.64</u>
	Transfers From			
017-390-010	Transfers from General Fund	311,000.00	311,000.00	150,000.00
	Total Transfers From	<u>311,000.00</u>	<u>311,000.00</u>	<u>150,000.00</u>
EXPENSES				
	Other Expenses			
017-695-333	Inmate Meals	88,000.00	88,000.00	36,611.30
017-695-405	Inmate Medical	4,000.00	4,000.00	288.24
017-695-461	House Prisoners	219,000.00	219,000.00	92,480.00
	Total Other Expenses	<u>311,000.00</u>	<u>311,000.00</u>	<u>129,379.54</u>
	TOTAL EXPENSES	<u><u>311,000.00</u></u>	<u><u>311,000.00</u></u>	<u><u>129,379.54</u></u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
018 - NCCC ESCROW ACCOUNT				
REVENUE				
	Revenue			
018-690-101	Checking Account Interest	10.00	0.00	16.28
	TOTAL REVENUE	10.00	0.00	16.28
EXPENSES				
	Other Expenses			
018-690-496	Newton County Taxes	2,500.00	2,500.00	0.00
	Total Other Expenses	2,500.00	2,500.00	0.00
	TOTAL EXPENSES	2,500.00	2,500.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
019 - DISTRICT ATTORNEY STATE FUND				
REVENUE				
	State Revenue			
019-333-600	District Attorney	27,500.00	27,500.00	18,333.32
019-333-650	Longevity Reimbursement	2,000.00	2,000.00	1,260.00
	Total State Revenue	<u>29,500.00</u>	<u>29,500.00</u>	<u>19,593.32</u>
	Interest Income			
019-360-101	Checking Account Interest	50.00	0.00	113.28
	Total Interest Income	<u>50.00</u>	<u>0.00</u>	<u>113.28</u>
	Refunds			
019-380-100	Miscellaneous Refunds	0.00	0.00	0.00
	Total Refunds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u><u>29,550.00</u></u>	<u><u>29,500.00</u></u>	<u><u>19,706.60</u></u>
EXPENSES				
	Wages & Salaries			
019-476-103	VAW Grant	17,792.16	17,107.92	11,405.28
019-476-104	Asst District Attorney	1,500.00	1,500.00	1,000.00
019-476-113	Investigator Supplement	3,596.00	3,458.00	2,305.44
019-476-125	Assistant DA Longevity	2,200.00	2,000.00	1,180.00
	Total Wages & Salaries	<u>25,088.16</u>	<u>24,065.92</u>	<u>15,890.72</u>
	Employee Benefits			
019-476-201	Social Security	1,975.00	1,975.00	1,215.55
019-476-203	Retirement	2,175.00	2,175.00	1,342.75
019-476-206	Workers' Compensation	100.00	100.00	24.70
019-476-206	Unemployment Insurance	214.00	214.00	105.83
	Total Employee Benefits	<u>4,464.00</u>	<u>4,464.00</u>	<u>2,688.83</u>
	Other Expenses			
019-476-310	Office Supplies	0.00	0.00	0.00
019-476-489	Miscellaneous Expense	0.00	0.00	0.00
	Total Other Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u><u>29,552.16</u></u>	<u><u>28,529.92</u></u>	<u><u>18,579.55</u></u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
020 - ROAD & BRIDGE GENERAL				
REVENUES				
	Property Taxes			
020-310-110	Current Taxes	1,013,137.74	938,328.62	908,772.28
020-310-115	Current Penalty & Interest	3,200.00	3,200.00	6,591.22
020-310-120	Delinquent Taxes	21,000.00	21,000.00	18,063.83
020-310-130	Delinquent Penalty & Interest	11,000.00	11,000.00	8,820.77
	Total Property Taxes	<u>1,048,337.74</u>	<u>973,528.62</u>	<u>942,248.10</u>
	Fees			
020-321-200	Motor Vehicle Registration	365,000.00	365,000.00	350,963.97
020-321-300	Motor Vehicle County Registration	120,000.00	120,000.00	76,160.00
020-321-301	Overweight Permit Fee	28,000.00	28,000.00	21,052.74
	Total Fees	<u>513,000.00</u>	<u>513,000.00</u>	<u>448,176.71</u>
	Fines			
020-350-111	District Court Fines	18,000.00	18,000.00	14,534.75
020-350-112	County Court Fines	8,000.00	8,000.00	7,233.93
	Total Fines	<u>26,000.00</u>	<u>26,000.00</u>	<u>21,768.68</u>
	Interest Income			
020-360-101	Checking Account Interest	3,000.00	120.00	6,451.39
	Total Interest Income	<u>3,000.00</u>	<u>120.00</u>	<u>6,451.39</u>
	Transfers From			
020-390-093	Transfer from Federal Forest	1,000.00	10,000.00	932.55
	Total Transfers From	<u>1,000.00</u>	<u>10,000.00</u>	<u>932.55</u>
	TOTAL REVENUE	<u>1,591,337.74</u>	<u>1,522,648.62</u>	<u>1,419,577.43</u>
EXPENSES				
	Wages & Salaries			
020-611-101	Elected Officials	189,267.84	181,988.16	121,325.44
	Total Wages & Salaries	<u>189,267.84</u>	<u>181,988.16</u>	<u>121,325.44</u>
	Employee Benefits			
020-611-201	Social Security Taxes	16,255.00	15,852.00	10,556.93
020-611-202	Medical & Life Insurance	38,400.00	34,880.00	23,096.96
020-611-203	Retirement	17,951.00	17,485.00	11,582.90
020-611-205	Workers' Compensation	4,145.00	4,039.00	1,836.94

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
020-611-225	Vehicle Allowance	21,000.00	22,750.00	15,750.00
020-611-227	Cell Phone Allowance	2,160.00	2,160.00	1,440.00
	Total Employee Benefits	99,911.00	97,166.00	64,263.73
	Other Expenses			
020-611-310	Supplies	1,300.00	1,300.00	605.00
020-611.426	Mileage	700.00	700.00	0.00
020-611-427	Association Meetings	8,000.00	8,000.00	9,991.73
020-611-430	Publish Notices	1,000.00	200.00	3,004.40
020-611-480	Surety & Notary Bonds	800.00	800.00	717.50
020-611-481	Dues	4,000.00	4,000.00	2,400.00
020-611-482	Property Insurance	9,000.00	9,000.00	0.00
020-611-483	Mobile Equipment Insurance	6,000.00	6,000.00	0.00
020-611-484	Vehicle Liability Insurance	13,000.00	13,000.00	21,851.50
020-611-485	Public Official Liability	3,000.00	3,000.00	4,415.00
	Total Other Expenses	46,800.00	46,000.00	42,985.13
	Capital Outlay			
020-611-551	Purchase Vehicle	30,000.00	52,726.00	34,931.50
	Total Capital Outlay	30,000.00	52,726.00	34,931.50
	Tranfers To			
020-700-021	Tranfer to Road & Bridge Pct 1	215,000.00	215,000.00	161,250.00
020-700-022	Tranfer to Road & Bridge Pct 2	215,000.00	215,000.00	161,250.00
020-700-023	Tranfer to Road & Bridge Pct 3	215,000.00	215,000.00	161,250.00
020-700-024	Tranfer to Road & Bridge Pct 4	215,000.00	215,000.00	161,250.00
020-700-050	Transfer to Solid Waste	70,000.00	70,000.00	52,500.00
	Total Transfers To	930,000.00	930,000.00	697,500.00
	TOTAL EXPENSES	1,295,978.84	1,307,880.16	961,005.80

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
021 - ROAD & BRIDGE GENERAL PCT 1				
REVENUES				
	Interest Income			
021-360-100	Certificate of Deposit Interest	80.00	150.00	37.54
021-360-101	Checking Account Interest	500.00	60.00	1,633.40
	Total Interest Income	580.00	210.00	1,670.94
021-380-100	Misc Reimbursement	0.00	0.00	12,420.75
	Transfers From			
021-390-020	Transfer from R & B General	215,000.00	215,000.00	161,250.00
021-390-072	Transfer from FEMA	0.00	0.00	122,810.98
021-390-096	Transfer from Debt Service	45,878.40	33,417.85	33,408.15
	Total Transfers From	260,878.40	248,417.85	317,469.13
	TOTAL REVENUE	261,458.40	248,627.85	331,560.82
	Wages & Salaries			
020-612-106	Full-Time Employees	119,206.00	114,620.02	58,387.20
020-612-120	Part-Time Employees	35,100.00	35,100.00	18,302.77
	Total Wages & Salaries	154,306.00	149,720.02	76,689.97
	Employee Benefits			
021-612-201	Social Security Taxes	11,928.00	11,580.00	5,949.47
021-612-+202	Medical & Life Insurance	38,400.00	43,600.00	17,322.72
021-612-203	Retirement	13,176.00	12,750.00	6,480.17
021-612-205	Workers' Compensation	13,317.00	12,250.00	3,456.92
021-612-206	Unemployment Insurance	1,357.00	1,347.00	505.74
021-612-227	Cell Phone Allowance	1,620.00	1,620.00	1,080.00
	Total Employee Benefits	79,798.00	83,147.00	34,795.02
	Other Expenses			
021-612-489	Miscellaneous Expense	2,000.00	2,000.00	716.23
	Total Other Expenses	2,000.00	2,000.00	716.23
	Capital Outlay			
020-612-555	Road Improvements	125,000.00	80,000.00	31,363.03
021-612-571	Purchase Equipment	30,000.00	33,500.00	31,000.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Total Capital Outlay	155,000.00	113,500.00	62,363.03
	Lease/Purchase			
021-681-649	Principal on Lease/Purchase	43,388.74	32,561.80	32,545.50
021-681-669	Interest on Lease/Purchase	2,489.66	856.05	862.65
	Total Lease/Purchase	45,878.40	33,417.85	33,408.15
	TOTAL EXPENSES	436,982.40	381,784.87	207,972.40

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
022 - ROAD & BRIDGE GENERAL PCT 2				
REVENUES				
	Interest Income			
022-360-101	Checking Account Interest	500.00	20.00	1,100.29
	Total Interest Income	<u>500.00</u>	<u>20.00</u>	<u>1,100.29</u>
	Other Income			
022-385-107	Insurance Proceeds	0.00	13,785.60	13,785.00
	Total Other Income	<u>0.00</u>	<u>13,785.60</u>	<u>13,785.00</u>
	Transfers From			
022-390-020	Transfer from R & B General	215,000.00	215,000.00	161,250.00
022-390-072	Transfer from FEMA	0.00	0.00	253,555.71
022-390-096	Transfer from Debt Service	132,881.24	71,626.14	71,626.14
	Total Transfers From	<u>347,881.24</u>	<u>286,626.14</u>	<u>486,431.85</u>
	TOTAL REVENUE	<u>348,381.24</u>	<u>300,431.74</u>	<u>501,317.14</u>
	Wages & Salaries			
022-613-106	Full-Time Employees	142,420.00	136,941.12	98,534.56
022-613-120	Part-Time Employees	10,000.00	10,000.00	731.40
	Total Wages & Salaries	<u>152,420.00</u>	<u>146,941.12</u>	<u>99,265.96</u>
	Employee Benefits			
022-613-201	Social Security Taxes	11,661.00	11,241.00	7,583.11
022-613-202	Medical & Life Insurance	48,000.00	43,600.00	28,871.20
022-613-203	Retirement	12,880.00	12,420.00	8,343.17
022-613-205	Workers' Compensation	12,900.00	12,440.00	4,295.26
022-613-206	Unemployment Insurance	1,327.00	1,308.00	679.22
	Total Employee Benefits	<u>86,768.00</u>	<u>81,009.00</u>	<u>49,771.96</u>
	Other Expenses			
022-613-451	Equipment Repair & Maintenance	40,000.00	30,000.00	19,114.47
	Total Other Expenses	<u>40,000.00</u>	<u>30,000.00</u>	<u>19,114.47</u>
	Capital Outlay			
022-613-571	Purchase Equipment	0.00	13,785.60	13,785.60
	Total Capital Outlay	<u>0.00</u>	<u>13,785.60</u>	<u>13,785.60</u>
	Lease/Purchase			
022-681-649	Principal on Lease/Purchase	129,377.54	68,056.55	68,056.55

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
022-681-669	Interest on Lease/Purchase	3,503.70	3,569.59	3,569.59
	Total Lease/Purchase	132,881.24	71,626.14	71,626.14
	TOTAL EXPENSES	412,069.24	343,361.86	253,564.13

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
023 - ROAD & BRIDGE GENERAL PCT 3				
REVENUES				
	Interest Income			
023-360-101	Checking Account Interest	200.00	30.00	528.38
	Total Interest Income	<u>200.00</u>	<u>30.00</u>	<u>528.38</u>
	Transfers From			
023-390-020	Transfer from R & B General	215,000.00	215,000.00	161,250.00
023-390-096	Transfer from Debt Service	32,000.00	37,927.15	37,916.15
	Total Transfers From	<u>247,000.00</u>	<u>252,927.15</u>	<u>199,166.15</u>
	TOTAL REVENUE	<u>247,200.00</u>	<u>252,957.15</u>	<u>199,694.53</u>
	Wages & Salaries			
023-614-106	Full-Time Employees	131,810.47	126,740.84	83,074.04
023-614-120	Part-Time Employees	40,000.00	40,000.00	8,728.20
	Total Wages & Salaries	<u>171,810.47</u>	<u>166,740.84</u>	<u>91,802.24</u>
	Employee Benefits			
023-614-201	Social Security Taxes	13,269.00	12,850.00	6,692.49
023-614-202	Medical & Life Insurance	38,400.00	34,880.00	21,653.40
023-614-203	Retirement	14,657.00	14,170.00	5,704.02
023-614-205	Workers' Compensation	14,681.00	14,160.00	3,471.57
023-614-206	Unemployment Insurance	1,510.00	1,490.00	(213.93)
023-614-227	Cell Phone Allowance	1,080.00	900.00	450.00
	Total Employee Benefits	<u>83,597.00</u>	<u>78,450.00</u>	<u>37,757.55</u>
	Capital Outlay			
023-614-571	Purchase Equipment	0.00	0.00	13,744.42
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>13,744.42</u>
	Lease/Purchase			
023-681-649	Principal on Lease/Purchase	29,242.86	36,955.60	36,937.09
023-681-669	Interest on Lease/Purchase	2,757.14	971.55	979.06
	Total Lease/Purchase	<u>32,000.00</u>	<u>37,927.15</u>	<u>37,916.15</u>
	TOTAL EXPENSES	<u>287,407.47</u>	<u>283,117.99</u>	<u>181,220.36</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
024 - ROAD & BRIDGE GENERAL PCT 4				
REVENUES				
	Interest Income			
024-360-010	Checking Account Interest	500.00	60.00	793.22
	Total Interest Income	<u>500.00</u>	<u>60.00</u>	<u>793.22</u>
	Other Income			
024-385-101	Miscellaneous Income	0.00	0.00	29,378.00
	Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>29,378.00</u>
	Transfers From			
024-390-020	Transfer from R & B General	215,000.00	215,000.00	161,250.00
024-390-096	Transfer from Debt Service	103,020.38	99,982.83	71,473.69
	Total Transfers From	<u>318,020.38</u>	<u>314,982.83</u>	<u>232,723.69</u>
	TOTAL REVENUE	<u>318,520.38</u>	<u>315,042.83</u>	<u>262,894.91</u>
	Wages & Salaries			
024-615-106	Full-Time Employees	156,537.89	150,517.20	86,591.98
024-615-120	Part-Time Employees	10,000.00	10,000.00	2,318.00
	Total Wages & Salaries	<u>166,537.89</u>	<u>160,517.20</u>	<u>88,909.98</u>
	Employee Benefits			
024-615-201	Social Security Taxes	12,511.00	12,280.00	6,391.35
024-615-202	Medical & Life Insurance	48,000.00	43,600.00	26,705.86
024-615-203	Retirement	13,820.00	13,570.00	7,325.25
024-615-205	Workers' Compensation	13,842.00	13,585.00	3,896.54
024-615-206	Unemployment Insurance	1,430.00	1,430.00	562.45
024-615-207	Employee Uniforms	2,300.00	2,300.00	1,481.77
	Total Employee Benefits	<u>91,903.00</u>	<u>86,765.00</u>	<u>46,363.22</u>
	Other Expenses			
024-615-340	Road Materials	25,500.00	15,500.00	0.00
024-615-451	Equipment Repair & Maintenance	8,500.00	7,500.00	663.44
	Total Other Expenses	<u>34,000.00</u>	<u>23,000.00</u>	<u>663.44</u>
	Capital Outlay			
024-615-555	Road Improvements	15,200.00	193,200.00	180,000.00
024-615-571	Purchase Equipment	25,000.00	20,000.00	32,299.00
	Total Capital Outlay	<u>40,200.00</u>	<u>213,200.00</u>	<u>212,299.00</u>
	Lease/Purchase			
	Principal on Lease/Purchase	98,573.32	95,682.71	97,108.17

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Interest on Lease/Purchase	4,447.06	4,300.12	4,300.12
	Total Lease/Purchase	103,020.38	99,982.83	101,408.29
	TOTAL EXPENSES	435,661.27	583,465.03	449,643.93

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
025 - COURTHOUSE SECURITY				
REVENUE				
	Courthouse Security Fees			
025-340-400	County Clerk	1,600.00	1,600.00	1,522.00
025-340-700	District Clerk	700.00	700.00	593.00
025-340-801	Justice of the Peace Pct 1	600.00	600.00	343.00
025-340-802	Justice of the Peace Pct 2	600.00	600.00	247.00
025-340-803	Justice of the Peace Pct 3	400.00	400.00	269.00
025-340-804	Justice of the Peace Pct 4	1,600.00	1,600.00	824.92
	Total Courthouse Security Fees	5,500.00	5,500.00	3,798.92
	JP Court Building Security Fees			
025-341-801	Justice of the Peace Pct 1	200.00	200.00	106.00
025-341-802	Justice of the Peace Pct 2	200.00	200.00	73.00
025-341-803	Justice of the Peace Pct 3	100.00	100.00	85.00
025-341-804	Justice of the Peace Pct 4	400.00	400.00	261.97
	Total JP Court Building Security Fees	900.00	900.00	525.97
	Interest Income			
025-360-101	Checking Account Interest	100.00	12.00	218.47
025-360-102	Money Market Interest	60.00	60.00	58.92
	Total Interest Income	160.00	72.00	277.39
	TOTAL REVENUE	6,560.00	6,472.00	4,602.28
EXPENSES				
	Wages & Salaries			
025-581-114	Bailiff	5,000.00	5,000.00	4,530.00
	Total Wages & Salaries	5,000.00	5,000.00	4,530.00
	Employee Benefits			
025-581-201	Social Security	385.00	385.00	346.55
025-581-203	Retirement	425.00	425.00	382.79
025-581-205	Workers' Compensation	25.00	25.00	114.08
025-581-206	Unemployment Insurance	50.00	50.00	0.00
	Total Employee Benefits	885.00	885.00	843.42
	Other Expenses			
025-465-451	Equipment Repair & Maintenance	3,000.00	3,000.00	840.50
025-581-420	Telephone	750.00	700.00	541.35

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
025-581-489	High Profile Case	35,000.00	35,000.00	0.00
025-581-490	Courthouse Annex Security	10,000.00	10,000.00	0.00
	Total Other Expenses	48,750.00	48,700.00	1,381.85
	Capital Outlay			
025-465-572	Purchase of Equipment	35,000.00	35,000.00	0.00
	Total Capital Outlay	35,000.00	35,000.00	0.00
	TOTAL EXPENSES	89,635.00	89,585.00	6,755.27

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
026 - NCCC CAPITAL IMPROVEMENTS				
REVENUE				
	Interest Income			
026-360-101	Checking Account Interest	200.00	15.00	357.89
026-360-102	Money Market Interest	100.00	100.00	117.84
	Total Interest Income	<u>300.00</u>	<u>115.00</u>	<u>475.73</u>
	Other Income			
026-380-100	Miscellaneous Refunds & Reimbursements	0.00	0.00	0.00
026-385-103	Reimbursement from Bond Trustee	0.00	0.00	0.00
	Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>300.00</u>	<u>115.00</u>	<u>475.73</u>
EXPENSES				
	Other Expenses			
026-512-350	Repairs & Maintenance	150,000.00	150,000.00	482.34
	Total Other Expenses	<u>150,000.00</u>	<u>150,000.00</u>	<u>482.34</u>
	TOTAL EXPENSES	<u>150,000.00</u>	<u>150,000.00</u>	<u>482.34</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
029 - VAW GRANT				
REVENUE				
	Grant Revenue			
029-333-113	Grant Revenue 16/17		30,000.00	37,500.00
029-333-114	Grant Revenue 17/18	30,000.00	15,000.00	0.00
029-333-115	Grant Revenue 18/19	15,000.00	0.00	0.00
	Total Grant Revenue	<u>45,000.00</u>	<u>45,000.00</u>	<u>37,500.00</u>
	Interest Income			
029-360-101	Checking Account Interest	10.00	0.00	30.03
	Total Interest Income	<u>10.00</u>	<u>0.00</u>	<u>30.03</u>
	Transfers From			
029-390-010	Transfer from General Fund	16,000.00	16,000.00	8,500.00
	Total Transfers From	<u>16,000.00</u>	<u>16,000.00</u>	<u>8,500.00</u>
	TOTAL REVENUE	<u>61,010.00</u>	<u>61,000.00</u>	<u>46,030.03</u>
EXPENSES				
	Wages & Salaries			
029-476-102	Assistant District Attorney	45,000.00	45,000.00	30,000.00
	Total Wages & Salaries	<u>45,000.00</u>	<u>45,000.00</u>	<u>30,000.00</u>
	Employee Benefits			
029-476-201	Social Security Tax	3,450.00	3,450.00	2,295.04
029-476-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
029-476-203	Retirement	3,810.00	3,810.00	2,535.04
029-476-205	Workers' Compensation	110.00	110.00	46.67
029-476-206	Unemployment Insurance	401.00	401.00	200.28
	Total Employee Benefits	<u>17,371.00</u>	<u>16,491.00</u>	<u>10,851.27</u>
	TOTAL EXPENSES	<u>62,371.00</u>	<u>61,491.00</u>	<u>40,851.27</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
030 - RIGHT OF WAY				
REVENUE				
	Interest Income			
030-360-100	Certificate of Deposit Interest	300.00	880.00	324.07
030-360-101	Checking Account Interest	100.00	10.00	153.54
	Total Interest Income	<u>400.00</u>	<u>890.00</u>	<u>477.61</u>
	TOTAL REVENUE	<u>400.00</u>	<u>890.00</u>	<u>477.61</u>
EXPENSES				
	Other Expenses			
030-629-414	Land Survey/Appraisal	5,000.00	5,000.00	0.00
030-629-489	Other Improvements	41,000.00	41,000.00	0.00
	Total Other Expenses	<u>46,000.00</u>	<u>46,000.00</u>	<u>0.00</u>
	Capital Outlay			
030-629-540	Right of Way	25,000.00	25,000.00	0.00
	Total Capital Outlay	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u>71,000.00</u>	<u>71,000.00</u>	<u>0.00</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
031 - COMMISSIONERS SPECIAL PCT 1				
REVENUE				
	Taxes			
031-310-110	Current Taxes	182,307.45	175,688.26	170,944.82
031-310-115	Current Penalty & Interest	650.00	650.00	1,229.95
031-310-120	Delinquent Taxes	4,000.00	4,000.00	3,538.10
031-310-130	Delinquent Penalty & Interest	2,500.00	2,500.00	1,811.94
	Total Taxes	<u>189,457.45</u>	<u>182,838.26</u>	<u>177,524.81</u>
	Interest Income			
031-360-101	Checking Account Interest	500.00	70.00	2,630.78
	Total Interest Income	<u>500.00</u>	<u>70.00</u>	<u>2,630.78</u>
	Sales			
031-363-101	Sale of Equipment	0.00	0.00	0.00
031-363-102	Sale of Rock	0.00	0.00	0.00
	Total Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Transfers From			
031-390-010	Transfer from General Fund	25,000.00	25,000.00	0.00
031-390-072	Transfer from FEMA	0.00	0.00	162,923.03
	Total Transfers From	<u>25,000.00</u>	<u>25,000.00</u>	<u>162,923.03</u>
	TOTAL REVENUE	<u>214,957.45</u>	<u>207,908.26</u>	<u>343,078.62</u>
EXPENSES				
	Other Expenses			
031-612-330	Fuel & Oil	95,000.00	95,000.00	28,726.24
031-612-332	Custodial Supplies	600.00	600.00	93.80
031-612-340	Road Materials	200,000.00	250,000.00	174,014.45
031-612-341	Bridge Materials	6,000.00	6,000.00	825.00
031-612-342	Tools, Hardware, Supplies	4,000.00	4,000.00	1,555.06
031-612-343	Tires	17,000.00	15,000.00	10,541.58
031-612-420	Telephone	2,000.00	2,000.00	950.00
031-612-421	Radio	2,000.00	2,000.00	0.00
031-612-430	Publish Notices	200.00	200.00	0.00
031-612-443	Utilities	3,000.00	3,000.00	1,600.00
031-612-450	Building Repair & Maintenance	8,000.00	2,000.00	0.00
031-612-451	Equipment Repair & Maintenance	38,000.00	38,000.00	34,141.67
	Total Other Expenses	<u>375,800.00</u>	<u>417,800.00</u>	<u>252,447.80</u>
	Capital Outlay			

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
031-612-571	Purchase of Equipment	20,000.00	20,000.00	18,500.00
	Total Capital Outlay	20,000.00	20,000.00	18,500.00
	TOTAL EXPENSES	395,800.00	437,800.00	270,947.80

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
032 - COMMISSIONERS SPECIAL PCT 2				
REVENUE				
	Property Taxes			
032-310-110	Current Taxes	182,307.45	175,688.26	170,944.82
032-310-115	Current Penalty & Interest	650.00	650.00	1,229.94
032-310-120	Delinquent Taxes	4,000.00	4,000.00	3,538.10
032-310-130	Delinquent Penalty & Interest	2,500.00	2,500.00	1,811.95
	Total Property Taxes	<u>189,457.45</u>	<u>182,838.26</u>	<u>177,524.81</u>
	Interest Income			
032-360-101	Checking Account Interest	1,000.00	30.00	3,270.30
	Total Interest Income	<u>1,000.00</u>	<u>30.00</u>	<u>3,270.30</u>
	Transfers From			
032-390-016	Transfer from General Fund	25,000.00	25,000.00	0.00
032-390-072	Transfer from FEMA	0.00	0.00	414,066.45
	Total Transfers From	<u>25,000.00</u>	<u>25,000.00</u>	<u>414,066.45</u>
	TOTAL REVENUE	<u>215,457.45</u>	<u>207,868.26</u>	<u>594,861.56</u>
	Other Expenses			
032-613-330	Fuel & Oil	90,000.00	90,000.00	42,939.31
032-613-332	Custodial Supplies	1,000.00	1,000.00	117.53
032-613-340	Road Materials	27,000.00	27,000.00	9,045.01
032-613-341	Bridge Materials	7,000.00	7,000.00	0.00
032-613-342	Tools, Hardware, Supplies	13,500.00	13,500.00	4,797.74
032-613-343	Tires	25,000.00	20,000.00	15,274.34
032-613-420	Telephone	2,500.00	2,500.00	1,582.57
032-613-421	Radio	3,000.00	3,000.00	2,334.77
032-613-430	Publish Notices	150.00	150.00	0.00
032-613-443	Utilities	1,500.00	1,500.00	1,034.51
032-613-450	Building Repair & Maintenance	2,000.00	2,000.00	659.99
032-613-451	Equipment Repair & Maintenance	60,000.00	60,000.00	24,142.94
	Total Other Expenses	<u>232,650.00</u>	<u>227,650.00</u>	<u>101,928.71</u>
	Capital Outlay			
032-613-571	Purchase of Equipment	40,000.00	40,000.00	14,214.40
	Total Capital Outlay	<u>40,000.00</u>	<u>40,000.00</u>	<u>14,214.40</u>
	Transfers To			

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
032-700-010	Transfer to General Fund	0.00	0.00	3,339.23
	Total Transfers To	0.00	0.00	3,339.23
	TOTAL EXPENSES	272,650.00	267,650.00	119,482.34

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
033 - COMMISSIONERS SPECIAL PCT 3				
REVENUE				
	Property Taxes			
033-310-110	Current Taxes	182,307.45	175,688.26	170,944.79
033-310-115	Current Penalty & Interest	650.00	650.00	1,229.94
033-310-120	Delinquent Taxes	4,000.00	4,000.00	3,538.13
033-310-130	Delinquent Penalty & Interest	2,500.00	2,500.00	1,811.93
	Total Property Taxes	<u>189,457.45</u>	<u>182,838.26</u>	<u>177,524.79</u>
	Interest Income			
033-360-101	Checking Account Interest	500.00	40.00	1,110.26
	Total Interest Income	<u>500.00</u>	<u>40.00</u>	<u>1,110.26</u>
	Transfers From			
033-390-010	Transfer from General Fund	25,000.00	25,000.00	0.00
033-390-072	Transfer from FEMA	0.00	0.00	0.00
	Total Transfers From	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>214,957.45</u>	<u>207,878.26</u>	<u>178,635.05</u>
	Other Expenses			
033-614-330	Fuel & Oil	75,000.00	75,000.00	28,223.57
033-614-332	Custodial Supplies	200.00	200.00	134.03
033-614-340	Road Materials	120,000.00	120,000.00	69,826.76
033-614-341	Bridge Materials	0.00	0.00	864.00
033-614-342	Tools, Hardware, Supplies	800.00	800.00	1,420.35
033-614-343	Tires	9,000.00	9,000.00	2,047.38
033-614-420	Telephone	1,800.00	1,800.00	801.29
033-614-421	Radio	1,000.00	1,000.00	0.00
033-614-430	Publish Notices	200.00	200.00	29.00
033-614-443	Utilities	2,000.00	2,000.00	911.78
033-614-450	Building Repair & Maintenance	10,000.00	10,000.00	7,837.09
033-614-451	Equipment Repair & Maintenance	40,000.00	40,000.00	44,999.14
	Total Other Expenses	<u>260,000.00</u>	<u>260,000.00</u>	<u>157,094.39</u>
	Capital Outlay			
033-614-571	Purchase of Equipment	11,350.00	11,350.00	12,301.99
033-614-578	Small Equipment & Furniture	0.00	0.00	0.00
	Total Capital Outlay	<u>11,350.00</u>	<u>11,350.00</u>	<u>12,301.99</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	TOTAL EXPENSES	<u>271,350.00</u>	<u>271,350.00</u>	<u>169,396.38</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
034 - COMMISSIONERS SPECIAL PCT 4				
REVENUE				
	Property Taxes			
034-310-110	Current Taxes	182,307.45	175,688.26	170,944.78
034-310-115	Current Penalty & Interest	650.00	650.00	1,229.94
034-310-120	Delinquent Taxes	4,000.00	4,000.00	3,538.11
034-310-130	Delinquent Penalty & Interest	2,500.00	2,500.00	1,811.93
	Total Property Taxes	<u>189,457.45</u>	<u>182,838.26</u>	<u>177,524.76</u>
	Interest Income			
034-360-101	Checking Account Interest	500.00	80.00	1,077.84
	Total Interest Income	<u>500.00</u>	<u>80.00</u>	<u>1,077.84</u>
	Transfers From			
034-390-010	Transfer from General Fund	25,000.00	25,000.00	0.00
	Total Transfers From	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>214,957.45</u>	<u>207,918.26</u>	<u>178,602.60</u>
	Other Expenses			
034-615-330	Fuel & Oil	77,900.00	75,900.00	20,033.31
034-615-332	Custodial Supplies	0.00	0.00	0.00
034-615-340	Road Materials	65,900.00	250,049.80	235,323.19
034-615-341	Bridge Materials	15,500.00	5,500.00	2,000.00
034-615-342	Tools, Hardware, Supplies	11,700.00	11,700.00	8,986.93
034-615-343	Tires	4,500.00	3,000.00	6,181.17
034-615-420	Telephone	3,000.00	3,000.00	1,856.60
034-615-421	Radio	2,500.00	2,000.00	0.00
034-615-426	Mileage	700.00	0.00	653.00
034-615-430	Publish Notices	100.00	100.00	0.00
034-615-443	Utilities	3,800.00	3,500.00	1,994.60
034-615-450	Building Repair & Maintenance	2,500.00	1,500.00	81.98
034-615-451	Equipment Repair & Maintenance	45,000.00	44,000.00	10,759.35
034-615-461	Rental of Equipment	0.00	0.00	6,143.77
034-615-462	Rental of Land	1,800.00	1,800.00	1,800.00
034-615-489	Miscellaneous	0.00	0.00	0.00
	Total Other Expenses	<u>234,900.00</u>	<u>402,049.80</u>	<u>295,813.90</u>
	TOTAL EXPENSES	<u>234,900.00</u>	<u>402,049.80</u>	<u>295,813.90</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
035 - CDBG GRANTS				
REVENUE				
	Grant Revenue			
035-333-310	TxCDBG/TDA 7214321 Water/Sewer	0.00	0.00	39,705.50
035-333-311	TDA 7216167 2015 DR Funds	0.00	0.00	6,318.00
	Total Grant Revenue	<u>0.00</u>	<u>0.00</u>	<u>46,023.50</u>
	TOTAL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>46,023.50</u>
EXPENSES				
	TxCDBG Water/Sewer 7214321			
035-671-417	Grant Administration	0.00	0.00	5,904.00
035-671-594	Construction	0.00	0.00	33,801.50
	Total TxCDBG Water/Sewer 7214321	<u>0.00</u>	<u>0.00</u>	<u>39,705.50</u>
	TDA 2015 DR Funds 7216167			
035-672-417	Grant Administration		0.00	6,318.00
	Total TDA 2015 DR Funds 7216167	<u>0.00</u>	<u>0.00</u>	<u>6,318.00</u>
	TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>46,023.50</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
036 - DEDICATED ROAD PCT 1				
REVENUE				
	Property Taxes			
036-310-110	Current Taxes	26,043.92	25,098.32	24,420.70
036-310-115	Current Penalty & Interest	100.00	100.00	175.69
036-310-120	Delinquent Taxes	800.00	800.00	505.44
036-310-130	Delinquent Penalty & Interest	380.00	380.00	258.85
	Total Property Taxes	<u>27,323.92</u>	<u>26,378.32</u>	<u>25,360.68</u>
	Interest Income			
036-360-101	Checking Account Interest	100.00	10.00	388.29
	Total Interest Income	<u>100.00</u>	<u>10.00</u>	<u>388.29</u>
	TOTAL REVENUE	<u>27,423.92</u>	<u>26,388.32</u>	<u>25,748.97</u>
EXPENSES				
	Other Expenses			
036-612-340	Road Materials	25,000.00	20,000.00	17,703.96
036-612-341	Bridge Materials	5,000.00	5,000.00	3,890.30
	Total Other Expenses	<u>30,000.00</u>	<u>25,000.00</u>	<u>21,594.26</u>
	TOTAL EXPENSES	<u>30,000.00</u>	<u>25,000.00</u>	<u>21,594.26</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
037 - DEDICATED ROAD PCT 2				
REVENUE				
	Property Taxes			
037-310-110	Current Taxes	26,043.92	25,098.32	24,420.69
037-310-115	Current Penalty & Interest	100.00	100.00	175.70
037-310-120	Delinquent Taxes	800.00	800.00	505.44
037-310-130	Delinquent Penalty & Interest	380.00	380.00	258.84
	Total Property Taxes	<u>27,323.92</u>	<u>26,378.32</u>	<u>25,360.67</u>
	Interest Income			
037-360-101	Checking Account Interest	100.00	10.00	207.80
	Total Interest Income	<u>100.00</u>	<u>10.00</u>	<u>207.80</u>
	TOTAL REVENUE	<u>27,423.92</u>	<u>26,388.32</u>	<u>25,568.47</u>
EXPENSES				
	Other Expenses			
037-613-340	Road Materials	31,000.00	31,000.00	29,002.94
037-613-341	Bridge Materials	10,000.00	10,000.00	4,540.86
	Total Other Expenses	<u>41,000.00</u>	<u>41,000.00</u>	<u>33,543.80</u>
	TOTAL EXPENSES	<u>41,000.00</u>	<u>41,000.00</u>	<u>33,543.80</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
038 - DEDICATED ROAD PCT 3				
REVENUE				
	Property Taxes			
038-310-110	Current Taxes	26,043.92	25,098.32	24,420.68
038-310-115	Current Penalty & Interest	100.00	100.00	175.71
038-310-120	Delinquent Taxes	800.00	800.00	505.43
038-310-130	Delinquent Penalty & Interest	380.00	380.00	258.85
	Total Property Taxes	<u>27,323.92</u>	<u>26,378.32</u>	<u>25,360.67</u>
	Interest Income			
038-360-101	Checking Account Interest	100.00	10.00	324.20
	Total Interest Income	<u>100.00</u>	<u>10.00</u>	<u>324.20</u>
	TOTAL REVENUE	<u>27,423.92</u>	<u>26,388.32</u>	<u>25,684.87</u>
EXPENSES				
	Other Expenses			
038-614-340	Road Materials	26,000.00	26,000.00	92,300.00
038-614-341	Bridge Materials	0.00	0.00	0.00
	Total Other Expenses	<u>26,000.00</u>	<u>26,000.00</u>	<u>92,300.00</u>
	TOTAL EXPENSES	<u>26,000.00</u>	<u>26,000.00</u>	<u>92,300.00</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
039 - DEDICATED ROAD PCT 4				
REVENUE				
	Property Taxes			
039-310-110	Current Taxes	26,043.92	25,098.32	24,420.67
039-310-115	Current Penalty & Interest	100.00	100.00	175.71
039-310-120	Delinquent Taxes	800.00	800.00	505.45
039-310-130	Delinquent Penalty & Interest	380.00	380.00	258.85
	Total Property Taxes	<u>27,323.92</u>	<u>26,378.32</u>	<u>25,360.68</u>
	Interest Income			
039-360-101	Checking Account Interest	100.00	25.00	412.70
	Total Interest Income	<u>100.00</u>	<u>25.00</u>	<u>412.70</u>
	TOTAL REVENUE	<u>27,423.92</u>	<u>26,403.32</u>	<u>25,773.38</u>
EXPENSES				
	Other Expenses			
039-615-340	Road Materials	38,000.00	196,500.00	161,500.00
039-615-341	Bridge Materials	6,500.00	5,500.00	0.00
	Total Other Expenses	<u>44,500.00</u>	<u>202,000.00</u>	<u>161,500.00</u>
	TOTAL EXPENSES	<u>44,500.00</u>	<u>202,000.00</u>	<u>161,500.00</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
040 - RECORDS PRESERVATION				
REVENUE				
	County Clerk			
040-340-400	County Clerk Fees	10,000.00	8,000.00	14,528.00
040-340-403	Records Archive Fee	7,500.00	7,200.00	10,180.00
040-340-404	Records Preservation Fee	500.00	500.00	310.00
	Total County Clerk Fees	<u>18,000.00</u>	<u>15,700.00</u>	<u>25,018.00</u>
	District Clerk			
040-340-700	District Clerk Fees	2,000.00	2,000.00	1,657.00
	Total District Clerk	<u>2,000.00</u>	<u>2,000.00</u>	<u>1,657.00</u>
	Interest Income			
040-360-101	Checking Account Interest	100.00	10.00	237.34
040-360-102	Money Market Interest	60.00	60.00	58.93
	Total Interest Income	<u>160.00</u>	<u>70.00</u>	<u>296.27</u>
	Transfers From			
040-390-096	Transfer from Debt Service	4,080.12	3,418.35	0.00
	Total Transfers From	<u>4,080.12</u>	<u>3,418.35</u>	<u>0.00</u>
	TOTAL REVENUE	<u>24,240.12</u>	<u>21,188.35</u>	<u>26,971.27</u>
EXPENSES - COUNTY CLERK				
	Wages & Salaries			
040-403-120	Part-Time	8,909.76	10,926.24	0.00
	Supplement	2,097.12	0.00	168.04
	Total Wages & Salaries	<u>11,006.88</u>	<u>10,926.24</u>	<u>168.04</u>
	Employee Benefits			
040-403-201	Social Security Tax	840.00	840.00	12.75
040-403-203	Retirement	925.00	925.00	14.20
040-403-205	Workers' Compensation	35.00	35.00	0.00
040-403-206	Unemployment Insurance	80.00	80.00	0.00
	Total Employee Benefits	<u>1,880.00</u>	<u>1,880.00</u>	<u>26.95</u>
	Other Expenses			
040-403-334	Supplies	0.00	0.00	0.00
040-403-407	Record Preservation/Microfilm	14,000.00	14,000.00	523.79
040-403-420	Telephone	2,750.00	2,750.00	1,533.60

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
040-403-428	Training Schools	700.00	700.00	0.00
040-403-452	Equipment Repair & Maintenance	900.00	900.00	0.00
	Total Other Expenses	<u>18,350.00</u>	<u>18,350.00</u>	<u>2,057.39</u>
	Capital Outlay			
040-403-572	Purchase Equipment	10,000.00	10,000.00	0.00
040-403-573	Software Maintenance	20,000.00	20,000.00	19,685.40
	Total Capital Outlay	<u>30,000.00</u>	<u>30,000.00</u>	<u>19,685.40</u>
	Lease Purchase			
040-403-649	Principal on Lease Purchase	1,774.55	1,675.09	1,080.44
040-403-669	Interest on Lease Purchase	685.57	123.26	394.61
	Total Lease Purchase	<u>2,460.12</u>	<u>1,798.35</u>	<u>1,475.05</u>
	TOTAL EXPENSES - COUNTY CLERK	<u>63,697.00</u>	<u>62,954.59</u>	<u>23,412.83</u>
EXPENSES - DISTRICT CLERK				
	Other Expenses			
040-450-473	Telephone	1,000.00	700.00	803.23
	Total Other Expenses	<u>1,000.00</u>	<u>700.00</u>	<u>803.23</u>
	Capital Outlay			
040-450-572	Purchase of Equipment	10,000.00	10,000.00	0.00
	Total Capital Outlay	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>
	Lease Purchase			
040-450-649	Principal on Lease Purchase	1,365.75	1,196.00	787.22
040-450-669	Interest on Lease Purchase	254.25	424.00	292.78
	Total Lease Purchase	<u>1,620.00</u>	<u>1,620.00</u>	<u>1,080.00</u>
	TOTAL EXPENSES - DISTRICT CLERK	<u>12,620.00</u>	<u>12,320.00</u>	<u>1,883.23</u>
	TOTAL EXPENSES	<u>76,317.00</u>	<u>75,274.59</u>	<u>25,296.06</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
041 - LATERAL ROAD PCT 1				
REVENUE				
	State Revenue			
041-334-200	State Gasoline Tax	7,000.00	7,200.00	0.00
	Total Property Taxes	<u>7,000.00</u>	<u>7,200.00</u>	<u>0.00</u>
	Interest Income			
041-360-101	Checking Account Interest	40.00	0.00	76.61
	Total Interest Income	<u>40.00</u>	<u>0.00</u>	<u>76.61</u>
	TOTAL REVENUE	<u>7,040.00</u>	<u>7,200.00</u>	<u>76.61</u>
EXPENSES				
	Other Expenses			
041-612-340	Road Materials	6,000.00	6,000.00	2,127.91
041-612-341	Bridge Materials	1,000.00	1,000.00	0.00
	Total Other Expenses	<u>7,000.00</u>	<u>7,000.00</u>	<u>2,127.91</u>
	TOTAL EXPENSES	<u>7,000.00</u>	<u>7,000.00</u>	<u>2,127.91</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
042 - LATERAL ROAD PCT 2				
REVENUE				
	State Revenue			
042-334-200	State Gasoline Tax	7,000.00	7,200.00	0.00
	Total Property Taxes	7,000.00	7,200.00	0.00
	Interest Income			
042-360-101	Checking Account Interest	100.00	5.00	181.15
	Total Interest Income	100.00	5.00	181.15
	TOTAL REVENUE	7,100.00	7,205.00	181.15
EXPENSES				
	Other Expenses			
042-612-340	Road Materials	7,500.00	7,500.00	0.00
042-612-341	Bridge Materials	7,500.00	7,500.00	0.00
	Total Other Expenses	15,000.00	15,000.00	0.00
	TOTAL EXPENSES	15,000.00	15,000.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
043 - LATERAL ROAD PCT 3				
REVENUE				
	State Revenue			
043-334-200	State Gasoline Tax	7,000.00	7,200.00	0.00
	Total Property Taxes	<u>7,000.00</u>	<u>7,200.00</u>	<u>0.00</u>
	Interest Income			
043-360-101	Checking Account Interest	75.00	5.00	112.42
	Total Interest Income	<u>75.00</u>	<u>5.00</u>	<u>112.42</u>
	TOTAL REVENUE	<u>7,075.00</u>	<u>7,205.00</u>	<u>112.42</u>
EXPENSES				
	Other Expenses			
043-612-340	Road Materials	7,200.00	7,200.00	22,000.00
043-612-341	Bridge Materials	0.00	0.00	0.00
	Total Other Expenses	<u>7,200.00</u>	<u>7,200.00</u>	<u>22,000.00</u>
	TOTAL EXPENSES	<u>7,200.00</u>	<u>7,200.00</u>	<u>22,000.00</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
044 - LATERAL ROAD PCT 4				
REVENUE				
	State Revenue			
044-334-200	State Gasoline Tax	7,000.00	7,200.00	0.00
	Total Property Taxes	7,000.00	7,200.00	0.00
	Interest Income			
044-360-101	Checking Account Interest	100.00	10.00	152.14
	Total Interest Income	100.00	10.00	152.14
	TOTAL REVENUE	7,100.00	7,210.00	152.14
EXPENSES				
	Other Expenses			
044-612-340	Road Materials	7,000.00	64,000.00	50,000.00
044-612-341	Bridge Materials	0.00	8,000.00	0.00
	Total Other Expenses	7,000.00	72,000.00	50,000.00
	TOTAL EXPENSES	7,000.00	72,000.00	50,000.00

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
047 - VICTIM'S IMPACT PANEL				
REVENUE				
	Interest Income			
047-360-101	Checking Account Interest	0.00	0.00	5,060.00
	Total Interest Income	0.00	0.00	5,060.00
	TOTAL REVENUE	0.00	0.00	5,060.00
EXPENSES				
	Capital Outlay			
047-476-572	Office Equipment	800.00	800.00	0.00
	Total Other Expenses	800.00	800.00	0.00
	TOTAL EXPENSES	800.00	800.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
048 -SHERIFF CONTRABAND				
REVENUE				
	Interest Income			
048-360-101	Checking Account Interest	5.00	5.00	14.94
	Total Interest Income	<u>5.00</u>	<u>5.00</u>	<u>14.94</u>
	Other Income			
048-380-101	Miscellaneous Income	0.00	0.00	13,900.00
	Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>13,900.00</u>
	TOTAL REVENUE	<u>5.00</u>	<u>5.00</u>	<u>13,914.94</u>
EXPENSES				
	Other Expenses			
048-560-336	Drug Interdiction	5,000.00	0.00	0.00
048-560-338	Supplies for Cars & Officers	0.00	0.00	200.00
	Total Other Expenses	<u>5,000.00</u>	<u>0.00</u>	<u>200.00</u>
	Capital Outlay			
048-560-551	Purchase Vehicle	0.00	0.00	0.00
048-560-576	Weapons	0.00	0.00	0.00
	Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u>5,000.00</u>	<u>0.00</u>	<u>200.00</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
050 -SOLID WASTE DISPOSAL				
REVENUE				
	State Fees			
050-333-305	Tx Natural Resources Conservation	35,000.00	35,000.00	20,971.00
	Total State Fees	35,000.00	35,000.00	20,971.00
	Interest Income			
050-360-101	Checking Account Interest	400.00	30.00	976.40
	Total Interest Income	400.00	30.00	976.40
	Other Income			
050-385-101	Miscellaneous Revenue	1,000.00	1,000.00	2,907.90
	Total Other Income	1,000.00	1,000.00	2,907.90
	Transfers From			
050-390-020	Transfer from R & B General	70,000.00	70,000.00	52,500.00
	Total Transfers From	70,000.00	70,000.00	52,500.00
	TOTAL REVENUE	106,400.00	106,030.00	77,355.30
EXPENSES				
	Wages & Salaries			
050-595-106	Full-Time	13,007.76	12,507.36	8,338.24
050-595-120	Part-Time	56,620.38	54,445.00	42,548.36
050-595-196	Accrued Vacation/Comp Time	0.00	0.00	0.00
	Total Wages & Salaries	69,628.14	66,952.36	50,886.60
	Employee Benefits			
050-595-201	Social Security Taxes	5,327.00	5,150.00	3,892.67
050-595-203	Retirement	5,885.00	5,660.00	4,290.14
050-595-205	Workers' Compensation	4,281.00	4,120.00	1,607.02
050-595-206	Unemployment Insurance	606.00	595.00	1,058.03
	Total Employee Benefits	16,099.00	15,525.00	10,847.86
	Other Expenses			
050-595-330	Fuel & Oil	14,000.00	14,000.00	0.00
050-595-342	Tools, Hardware, Supplies	200.00	200.00	0.00
050-595-343	Tires	2,000.00	2,000.00	0.00
050-595-411	Waste Management Fees	10,000.00	10,000.00	6,013.02
050-595-421	Radio	500.00	500.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
050-595-443	Utilities - Compactors	3,500.00	3,500.00	1,726.41
050-595-451	Equipment Repair & Maintenance	11,500.00	11,500.00	7,404.03
050-595-487	Portalet Maintenance	7,200.00	7,200.00	649.00
050-595-489	Miscellaneous	0.00	0.00	
050-595-490	Recycle Grant	0.00	0.00	16,405.00
	Total Other Expenses	<u>48,900.00</u>	<u>48,900.00</u>	<u>32,197.46</u>
	Capital Outlay			
050-595-571	Purchase of Equipment	<u>20,000.00</u>	<u>20,000.00</u>	<u>4,391.50</u>
	Total Capital Outlay	<u>20,000.00</u>	<u>20,000.00</u>	<u>4,391.50</u>
	TOTAL EXPENSES	<u>154,627.14</u>	<u>151,377.36</u>	<u>98,323.42</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
051 -VOTER REGISTRATION				
REVENUE				
	Interest Income			
051-360-101	Checking Account Interest	10.00	10.00	125.86
	Total Interest Income	10.00	10.00	125.86
	Other Income			
051-364-100	Sale of Voter Lists	150.00	150.00	20.00
051-380-100	Miscellaneous Refunds	0.00	0.00	0.00
	Total Other Income	150.00	150.00	20.00
	Transfers From			
051-390-010	Transfer from General Fund	52,124.00	40,690.00	40,690.00
	Total Transfers From	52,124.00	40,690.00	40,690.00
	TOTAL REVENUE	52,284.00	40,850.00	40,835.86
EXPENSES				
	Wages & Salaries			
051-498-104	Full-Time	29,881.92	28,732.56	19,155.04
051-498-120	Part-Time	0.00	0.00	0.00
051-498-196	Accrued Vacation/Comp Time	0.00	0.00	0.00
	Total Wages & Salaries	29,881.92	28,732.56	19,155.04
	Employee Benefits			
051-498-201	Social Security Taxes	2,286.00	2,200.00	1,427.76
051-498-202	Medical & Life Insurance	9,600.00	8,720.00	5,774.24
051-498-203	Retirement	2,526.00	2,430.00	1,618.56
051-498-205	Workers' Compensation	70.00	65.00	29.76
051-498-206	Unemployment Insurance	260.00	260.00	127.80
	Total Employee Benefits	14,742.00	13,675.00	8,978.12
	Other Expenses			
051-498-310	Office Supplies	3,000.00	0.00	29.00
051-498-311	Postal Expense	1,000.00	0.00	0.00
051-498-426	Travel	500.00	0.00	0.00
051-498-428	Training Schools	1,500.00	0.00	0.00
051-498-472	Purchase Small Equipment	1,500.00	0.00	0.00
	Total Other Expenses	7,500.00	0.00	29.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	TOTAL EXPENSES	52,123.92	42,407.56	28,162.16

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
052 -LAW LIBRARY				
REVENUE				
	Fees			
052-334-301	District Court	2,000.00	2,000.00	2,148.00
052-334-302	County Court	600.00	600.00	1,085.00
	Total Fees	2,600.00	2,600.00	3,233.00
	Interest Income			
052-360-101	Checking Account Interest	5.00	0.00	15.48
	Total Interest Income	5.00	0.00	15.48
	Other Income			
052-380-100	Miscellaneous Reimbursements	0.00	0.00	0.00
	Total Other Income	0.00	0.00	0.00
	TOTAL REVENUE	2,605.00	2,600.00	3,248.48
EXPENSES				
	Other Expenses			
052-466-435	Purchase of Books	4,700.00	4,700.00	2,277.00
	Total Expenses	4,700.00	4,700.00	2,277.00
	TOTAL EXPENSES	4,700.00	4,700.00	2,277.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
053 - NEWTON COUNTY LIBRARY				
REVENUE				
	Library Fees, etc.			
053-333-200	Revenue - Edge Grant	0.00	0.00	0.00
053-333-250	Revenue - Tocker Grant	0.00	0.00	560.00
053-333-307	Book Sale	0.00	0.00	75.00
053-333-309	Faxes	2,500.00	2,500.00	1,825.10
053-333-310	Fines	1,000.00	1,000.00	929.10
053-333-311	Copies	2,000.00	2,000.00	1,893.67
053-333-312	Book Sale - Deweyville	0.00	0.00	0.00
053-333-313	Faxes - Deweyville	0.00	0.00	0.00
053-333-314	Fines - Deweyville	0.00	0.00	0.00
053-333-315	Copies - Deweyville	0.00	0.00	0.00
053-333-316	Friends - Performers	505.00	505.00	0.00
	Total Library Fees, etc.	<u>6,005.00</u>	<u>6,005.00</u>	<u>5,282.87</u>
	Interest Income			
053-360-101	Checking Account Interest	200.00	20.00	427.81
	Total Interest Income	<u>200.00</u>	<u>20.00</u>	<u>427.81</u>
	Other Income			
053-365-102	City of Newton/Community Development	7,500.00	7,500.00	0.00
053-397-101	Miscellaneous Revenue	0.00	0.00	0.00
053-380-100	Miscellaneous Refunds	0.00	0.00	0.00
	Total Other Income	<u>7,500.00</u>	<u>7,500.00</u>	<u>0.00</u>
	Transfers From			
053-390-010	Transfer from General Fund	98,550.00	98,550.00	98,550.00
053-390-096	Transfer from Debt Service	598.34	1,800.00	0.00
	Total Transfers From	<u>99,148.34</u>	<u>100,350.00</u>	<u>98,550.00</u>
	TOTAL REVENUE	<u>112,853.34</u>	<u>113,875.00</u>	<u>104,260.68</u>
EXPENSES - NEWTON LIBRARY				
	Wages & Salaries			
053-650-102	Librarian	32,570.40	31,317.60	20,878.40
053-650-116	Assistant Librarian	22,880.16	0.00	0.00
053-650-120	Part-Time	28,662.40	35,588.74	26,574.54
	Total Wages & Salaries	<u>84,112.96</u>	<u>66,906.34</u>	<u>47,452.94</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Employee Benefits			
053-650-201	Social Security Taxes	6,435.00	5,120.00	3,630.08
053-650-202	Medical & Life Insurance	19,200.00	8,720.00	30.08
053-650-203	Retirement	7,108.00	5,655.00	4,009.77
053-650-205	Workers' Compensation	227.00	180.00	86.48
053-650-206	Unemployment Insurance	732.00	595.00	316.88
	Total Employee Benefits	<u>33,702.00</u>	<u>20,270.00</u>	<u>8,073.29</u>
	Other Expenses			
053-650-310	Office Supplies	1,200.00	900.00	588.30
053-650-311	Postal Expense	196.00	196.00	60.60
053-650-312	Computer Supplies	0.00	600.00	659.88
053-650-331	Copier	0.00	300.00	0.00
053-650-334	Sundry Supplies	1,735.00	1,330.00	1,367.07
053-650-420	Telephone	1,600.00	900.00	710.72
053-650-426	Mileage	1,100.00	1,100.00	316.00
053-650-427	Association Meeting & Training Schools	2,000.00	1,400.00	983.61
053-650-435	Books	9,700.00	8,000.00	8,866.03
053-650-436	Subscriptions	900.00	900.00	422.84
053-650-452	Office Machinery Repair & Maintenance	500.00	2,500.00	219.99
053-650-453	Software Maintenance	6,000.00	6,000.00	5,670.07
053-650-481	Dues	300.00	300.00	300.00
053-650-482	Performers	400.00	505.00	498.00
053-650-490	Edge Grant Expenses	0.00	0.00	0.00
053-650-491	Tocker Grant Expenses	0.00	0.00	489.26
	Total Other Expenses	<u>25,631.00</u>	<u>24,931.00</u>	<u>21,152.37</u>
	Capital Outlay			
053-650-572	Purchase of Equipment	500.00	500.00	0.00
	Total Capital Outlay	<u>500.00</u>	<u>500.00</u>	<u>0.00</u>
	Lease Purchase			
053-650-649	Principal on Lease Purchase	581.99	1,603.51	1,056.82
053-650-669	Interest on Lease Purchase	16.35	196.49	143.18
	Total Lease Purchase	<u>598.34</u>	<u>1,800.00</u>	<u>1,200.00</u>
	TOTAL EXPENSES - NEWTON LIBRARY	<u>144,544.30</u>	<u>114,407.34</u>	<u>77,878.60</u>

EXPENSES - DEWEYVILLE LIBRARY

Wages & Salaries

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
053-660-116	Part-Time	15,683.20	12,735.73	0.00
	Total Wages & Salaries	15,683.20	12,735.73	0.00
	Employee Benefits			
053-660-201	Social Security Taxes	1,200.00	975.00	0.00
053-660-203	Retirement	1,326.00	1,080.00	0.00
053-660-205	Workers' Compensation	43.00	35.00	0.00
053-660-206	Unemployment Insurance	137.00	113.00	0.00
	Total Employee Benefits	2,706.00	2,203.00	0.00
	Other Expenses			
053-660-310	Office Supplies	900.00	900.00	0.00
053-660-311	Postal Expense	93.00	93.00	0.00
053-660-420	Telephone	1,275.00	1,275.00	526.15
053-660-435	Books	3,600.00	3,600.00	0.00
053-660-443	Utilities	1,635.00	1,635.00	399.60
	Total Other Expenses	7,503.00	7,503.00	925.75
	TOTAL EXPENSES - DEWEYVILLE LIBRARY	25,892.20	22,441.73	925.75
	TOTAL EXPENSES	170,436.50	136,849.07	78,804.35

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
055 - HISTORICAL OPERATING				
REVENUE				
	Interest Income			
055-360-101	Checking Account Interest	10.00	10.00	119.64
	Total Interest Income	<u>10.00</u>	<u>10.00</u>	<u>119.64</u>
	Other Income			
055-367-101	Donations	100.00	100.00	1,475.05
055-367-102	Memorials	100.00	100.00	0.00
055-368-100	Sale of Publications - In-House	200.00	200.00	345.95
055-368-200	Miscellaneous Sales	200.00	200.00	72.25
055-368-400	Photography Sales	0.00	0.00	0.00
055-368-452	Copies	120.00	120.00	28.50
055-380-100	Refunds	0.00	0.00	0.00
	Total Other Income	<u>720.00</u>	<u>720.00</u>	<u>1,921.75</u>
	Transfers From			
055-390-010	Transfer From General Fund	9,250.00	9,250.00	9,250.00
053-390-056	Transfer From Book Fund	0.00	0.00	0.00
055-390-096	Transfer From Debt Service	1,999.20	1,999.20	0.00
	Total Transfers From	<u>11,249.20</u>	<u>11,249.20</u>	<u>9,250.00</u>
	TOTAL REVENUE	<u>11,979.20</u>	<u>11,979.20</u>	<u>11,291.39</u>
EXPENSES				
	Wages & Salaries			
055-651-120	Part-Time	6,856.00	6,591.33	4,403.52
	Total Wages & Salaries	<u>6,856.00</u>	<u>6,591.33</u>	<u>4,403.52</u>
	Employee Benefits			
055-651-201	Social Security Taxes	525.00	505.00	336.79
055-651-203	Retirement	580.00	560.00	372.11
055-651-205	Workers' Compensation	16.00	15.00	6.80
055-651-206	Unemployment Insurance	60.00	59.00	29.36
	Total Employee Benefits	<u>1,181.00</u>	<u>1,139.00</u>	<u>745.06</u>
	Other Expenses			
055-651-310	Office Supplies	600.00	600.00	88.15
055-651-311	Postal Expense	50.00	50.00	21.11
055-651-334	Sundry Supplies	100.00	100.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
055-651-420	Telephone	1,200.00	1,200.00	953.41
055-651-427	Association Meetings	500.00	500.00	323.00
055-651-432	Promotion & Publicity	200.00	200.00	30.00
055-651-452	Office Equipment Repair	200.00	200.00	73.13
055-651-455	Furniture & Fixtures	100.00	100.00	0.00
055-651-481	Dues	100.00	100.00	0.00
055-651-483	Liability Insurance	930.00	930.00	1,035.87
055-651-487	Projects	1,000.00	1,000.00	470.00
055-651-489	Miscellaneous Operations	4,000.00	4,000.00	206.67
	Total Other Expenses	8,980.00	8,980.00	3,201.34
	Capital Outlay			
055-651-572	Office Equipment	1,000.00	1,000.00	162.98
055-651-574	Furniture & Fixtures	500.00	500.00	0.00
	Total Capital Outlay	1,500.00	1,500.00	162.98
	Lease Purchase			
055+-681-649	Principal on Lease Purchase	1,781.35	1,559.93	1,023.75
055-681-669	Interest on Lease Purchase	217.85	439.27	309.04
	Total Lease Purchase	1,999.20	1,999.20	1,332.79
	TOTAL EXPENSES	20,516.20	20,209.53	9,845.69

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
056 - HISTORICAL BOOK FUND				
REVENUE				
	Sales			
056-368-100	Sale of Literature	600.00	600.00	70.00
	Total Sales	<u>600.00</u>	<u>600.00</u>	<u>70.00</u>
	TOTAL REVENUE	<u>600.00</u>	<u>600.00</u>	<u>70.00</u>
EXPENSES				
	Other Expenses			
056-651-435	Book Fund Expenses	6,200.00	6,200.00	1,635.74
	Total Other Expenses	<u>6,200.00</u>	<u>6,200.00</u>	<u>1,635.74</u>
	Transfers To			
056-700-055	Transfer to Operating	0.00	0.00	0.00
	Total Transfers To	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u>6,200.00</u>	<u>6,200.00</u>	<u>1,635.74</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
058 - DISTRICT ATTORNEY HOT CHECK FUND				
REVENUE				
	Fees			
058-340-900	Criminal DA Process Fees	300.00	500.00	99.50
	Total Fees	<u>300.00</u>	<u>500.00</u>	<u>99.50</u>
	Interest Income			
058-360-101	Checking Account Interest	10.00	0.00	18.72
	Total Interest Income	<u>10.00</u>	<u>0.00</u>	<u>18.72</u>
	TOTAL REVENUE	<u><u>310.00</u></u>	<u><u>500.00</u></u>	<u><u>118.22</u></u>
EXPENSES				
	Wages & Salaries			
058-476-120	Part-Time	1,250.00	1,250.00	0.00
	Total Wages & Salaries	<u>1,250.00</u>	<u>1,250.00</u>	<u>0.00</u>
	Employee Benefits			
058-476-201	Social Security	97.00	97.00	0.00
058-476-203	Retirement	105.00	105.00	0.00
058-476-205	Workers' Compensation	5.00	5.00	0.00
058-476-206	Unemployment Insurance	10.00	10.00	0.00
	Total Employee Benefits	<u>217.00</u>	<u>217.00</u>	<u>0.00</u>
	Other Expenses			
058-476-310	Office Supplies	800.00	800.00	0.00
	Total Other Expenses	<u>800.00</u>	<u>800.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u><u>2,267.00</u></u>	<u><u>2,267.00</u></u>	<u><u>0.00</u></u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
059 - DISTRICT ATTORNEY CONTRABAND				
REVENUE				
	Interest Income			
059-360-101	Checking Account Interest	10.00	10.00	9.24
	Total Interest Income	<u>10.00</u>	<u>10.00</u>	<u>9.24</u>
	TOTAL REVENUE	<u><u>10.00</u></u>	<u><u>10.00</u></u>	<u><u>9.24</u></u>
EXPENSES				
	Other Expenses			
059-476-310	Office Supplies	0.00	0.00	295.00
059-476-404	Software License	0.00	5,400.00	0.00
059-476-426	Mileage	0.00	0.00	965.00
059-476-428	Training Schools	0.00	0.00	2,039.00
	Total Other Expenses	<u>0.00</u>	<u>5,400.00</u>	<u>3,299.00</u>
	TOTAL EXPENSES	<u><u>0.00</u></u>	<u><u>5,400.00</u></u>	<u><u>3,299.00</u></u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
060 - POWELL HOTEL FUND				
REVENUE				
	Other Income			
060-367-101	Donations	150.00	150.00	50.00
060-367-102	Memorials	100.00	100.00	0.00
060-368-100	Miscellaneous Sales - Soup, etc	1,500.00	1,500.00	1,310.57
060-370-100	Rent	0.00	0.00	0.00
	Total Other Income	<u>1,750.00</u>	<u>1,750.00</u>	<u>1,360.57</u>
	TOTAL REVENUE	<u>1,750.00</u>	<u>1,750.00</u>	<u>1,360.57</u>
EXPENSES				
	Other Expenses			
060-651-420	Telephone	700.00	700.00	553.40
060-651-443	Utilities	3,000.00	3,000.00	1,964.72
060-651-450	Maintenance	1,000.00	1,000.00	0.00
060-651-456	Renovation	1,000.00	1,000.00	0.00
060-651-489	Miscellaneous Expense	2,500.00	2,500.00	159.90
	Total Other Expenses	<u>8,200.00</u>	<u>8,200.00</u>	<u>2,678.02</u>
	TOTAL EXPENSES	<u>8,200.00</u>	<u>8,200.00</u>	<u>2,678.02</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
064 - HOMELAND SECURITY GRANT				
REVENUE				
	Grant Revenue			
064-33-106	Grant SHSP - LETPA 14-SR48351	0.00	0.00	0.00
	Total Grant Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Transfers From			
064-390-010	Transfer From General Fund	0.00	0.00	0.00
	Total Transfers From	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
EXPENSES				
	Grant SHSP-LETPA			
064-566-450	Equipment	0.00	0.00	0.00
	Total Other Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Transfers To			
064-700-010	Transfer To General Fund	0.00	0.00	0.00
	Total Transfers To	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
066 - RECORDS MANAGEMENT				
REVENUE				
	Fees			
066-340-400	County Management Fee	700.00	700.00	918.00
066-340-401	Vital Records Preservation	200.00	200.00	121.00
	Total Fees	<u>900.00</u>	<u>900.00</u>	<u>1,039.00</u>
	Interest Income			
066-360-101	Checking Account Interest	15.00	0.00	41.85
	Total Interest Income	<u>15.00</u>	<u>0.00</u>	<u>41.85</u>
	TOTAL REVENUE	<u>915.00</u>	<u>900.00</u>	<u>1,080.85</u>
EXPENSES				
	Wages & Salaries			
066-403-120	Part-Time	2,500.00	2,500.00	0.00
	Total Wages & Salaries	<u>2,500.00</u>	<u>2,500.00</u>	<u>0.00</u>
	Employee Benefits			
066-403-201	Social Security	195.00	195.00	0.00
066-403-203	Retirement	214.00	214.00	0.00
066-403-205	Workers' Compensation	8.00	8.00	0.00
066-403-206	Unemployment Insurance	18.00	18.00	0.00
	Total Employee Benefits	<u>435.00</u>	<u>435.00</u>	<u>0.00</u>
	Other Expenses			
066-403-428	Training Schools	700.00	700.00	0.00
066-403-489	Miscellaneous	1,000.00	1,000.00	128.40
	Total Other Expenses	<u>1,700.00</u>	<u>1,700.00</u>	<u>128.40</u>
	TOTAL EXPENSES	<u>4,635.00</u>	<u>4,635.00</u>	<u>128.40</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
067 - PRETRIAL DIVERSION				
REVENUE				
	Fees			
067-333-600	District Attorney Fees	1,000.00	1,000.00	3,110.00
	Total Fees	1,000.00	1,000.00	3,110.00
	Interest Income			
067-360-101	Checking Account Interest	50.00	15.00	97.22
	Total Interest Income	50.00	15.00	97.22
	TOTAL REVENUE	1,050.00	1,015.00	3,207.22
EXPENSES				
	Other Expenses			
064-476-310	Office Supplies	500.00	500.00	0.00
	Total Other Expenses	500.00	500.00	0.00
	TOTAL EXPENSES	500.00	500.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
068 - HAZARD MITIGATION GRANT				
REVENUE				
	Grant Revenue			
068-333-105	Matching Contribution - Toledo Bend Jt Oper	0.00	0.00	77,345.13
068-333-112	HMGP DR-1791-208 Ph 5	0.00	0.00	25,469.25
068-333-113	HMGP DR-1791-136 Ph 4	0.00	0.00	209,560.61
068-333-114	HMGP DR-1791-137 Ph 3	0.00	0.00	57,699.38
068-333-120	DR 1999-017 Defensible Space	0.00	0.00	55,214.50
	Total Grant Revenue	0.00	0.00	425,288.87
	Transfers From			
068-390-010	Transfer From General Fund	0.00	0.00	161,924.82
	Total Transfers From	0.00	0.00	161,924.82
	TOTAL REVENUE	0.00	0.00	587,213.69
EXPENSES				
	HMGP DR-1791-208 Ph 5			
068-651-403	Closing Costs	0.00	0.00	242,243.96
068-651-414	Survey/Appraisals	0.00	0.00	3,611.00
068-651-417	Grant Administration	0.00	0.00	21,600.00
068-651-489	Miscellaneous	0.00	0.00	10.00
	Total HMGP DR-1791-208 Ph 5	0.00	0.00	267,464.96
	HMGP DR-1791-136 Ph 4			
068-652-403	Closing Costs	0.00	0.00	409,498.12
068-652-414	Survey/Appraisals	0.00	0.00	0.00
068-652-417	Grant Administration	0.00	0.00	53,000.00
068-652-489	Miscellaneous	0.00	0.00	10.00
	Total HMGP DR-1791-136 Ph 4	0.00	0.00	462,508.12
	HMGP DR-1791-137 Ph 3			
068-653-403	Closing Costs	0.00	0.00	27,421.00
068-653-414	Survey/Appraisals	0.00	0.00	1,350.00
068-653-417	Grant Administration	0.00	0.00	10,800.00
068-653-489	Miscellaneous	0.00	0.00	60.00
	Total HMGP DR-1791-137 Ph35	0.00	0.00	39,631.00
	Hazard Mitigation Plan Update			
068-660-417	Grant Administration	0.00	0.00	12,855.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
	Total Hazard Mitigation Plan Update	0.00	0.00	12,855.00
	HMGP DR-4029 Wildfire Protection			
068-671-417	Grant Administration	0.00	0.00	0.00
068-671-420	Equipment	0.00	0.00	0.00
	Total HMGP DR-4029 Wildfire Protection	0.00	0.00	0.00
	DR 1999-017 Defensible Space			
068-672-414	Site Work	0.00	0.00	0.00
068-672-417	Grant Administration	0.00	0.00	8,600.00
	Total DR 1999-017 Defensible Space	0.00	0.00	8,600.00
	HMGP DR-4223-056			
068-673-417	Grant Administration	0.00	0.00	88,200.00
	Total HMGP DR-4223-056	0.00	0.00	88,200.00
	Transfers To			
068-700-010	Transfer to General Fund	0.00	0.00	55,214.50
	Total Transfers TO	0.00	0.00	55,214.50
	TOTAL EXPENSES	0.00	0.00	934,473.58

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
070 - COURTHOUSE EMERGENCY				
REVENUE				
	Interest Income			
070-360-101	Checking Account Interest	500.00	200.00	1,331.55
	Total Interest Income	500.00	200.00	1,331.55
	TOTAL REVENUE	500.00	200.00	1,331.55
EXPENSES				
	Other Expenses			
070-510-450	Courthouse Maintenance	20,000.00	20,000.00	0.00
070-510-535	Courthouse Emergency Grant Rd 3		0.00	0.00
	Total Other Expenses	20,000.00	20,000.00	0.00
	TOTAL EXPENSES	20,000.00	20,000.00	0.00

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
072 - FEMA GRANTS				
REVENUE				
	FEMA/Grant Revenue			
072-333-109	Flood - March 2016	0.00	0.00	953,356.17
	Total FEMA/Grant Revenue	<u>0.00</u>	<u>0.00</u>	<u>953,356.17</u>
	Other Income			
072-380-100	Miscellaneous Income	0.00	0.00	101.50
072-385-105	Insurance Proceeds	0.00	0.00	8,524.50
	Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>8,626.00</u>
	Transfers From			
072-390-010	Transfer From General Fund	0.00	0.00	0.00
	Total Transfers From	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>961,982.17</u>
EXPENSES				
	DR 4266 Floods March 2016			
072-661-460	Equipment/Building Rental	0.00	0.00	24,813.20
072-661-492	Deweyville Sub-Courthouse	0.00	0.00	5,000.00
	Total DR 4266 Floods March 216	<u>0.00</u>	<u>0.00</u>	<u>29,813.20</u>
	Transfers To			
072-700-010	Transfer to General Fund	0.00	0.00	0.00
072-700-021	Transfer to R & B Pct 1	0.00	0.00	122,810.98
072-700-022	Transfer to R & B Pct 2	0.00	0.00	253,555.71
072-700-031	Transfer to Comm Special Pct 1	0.00	0.00	576,989.48
072-700-034	Transfer to Comm Special Pct 4	0.00	0.00	0.00
	Total Transfers To	<u>0.00</u>	<u>0.00</u>	<u>953,356.17</u>
	TOTAL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>983,169.37</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
076 - GRANTS				
REVENUE				
	Grant Revenue			
076-333-103	TDRA/DRS 210126	0.00	0.00	0.00
076-333-104	TDRA/DRS 220126	0.00	0.00	0.00
	Total Grant Revenue	0.00	0.00	0.00
	Transfers From			
076-390-010	Transfer From General Fund	0.00	0.00	13,938.15
	Total Transfers From	0.00	0.00	13,938.15
	TOTAL REVENUE	0.00	0.00	13,938.15
EXPENSES				
	TDRA Grant DRS 210126			
076-685-417	Grant Administration	0.00	0.00	0.00
076-685-594	Construction	0.00	0.00	13,938.15
	Total TDRA Grant DRS 210126	0.00	0.00	13,938.15
	TDRA Grant DRS 220126			
076-686-594	Construction	0.00	0.00	0.00
	Total TDRA Grant DRS 220126	0.00	0.00	0.00
	Transfers To			
076-700-010	Transfer to General Fund	0.00	0.00	0.00
	Total Transfers To	0.00	0.00	0.00
	TOTAL EXPENSES	0.00	0.00	13,938.15

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
080 - CIVIC CENTER OPERATIONS				
REVENUE				
	Interest Income			
080-360-101	Checking Account Interest	30.00	10.00	68.34
	Total Interest Income	<u>30.00</u>	<u>10.00</u>	<u>68.34</u>
	Rents			
080-370-300	Use of Civic Center	700.00	700.00	1,650.00
	Total Rents	<u>700.00</u>	<u>700.00</u>	<u>1,650.00</u>
	Other Revenue			
080-380-202	Utility Reimbursement	1,600.00	1,600.00	1,803.42
	Total Other Revenue	<u>1,600.00</u>	<u>1,600.00</u>	<u>1,803.42</u>
	Transfers From			
080-390-010	Transfer From General Fund	12,000.00	12,000.00	12,000.00
	Total Transfers From	<u>12,000.00</u>	<u>12,000.00</u>	<u>12,000.00</u>
	TOTAL REVENUE	<u>14,330.00</u>	<u>14,310.00</u>	<u>15,521.76</u>
EXPENSES				
	Other Expenses			
080-695-332	Custodial Supplies	50.00	50.00	0.00
080-695-443	Utilities	12,000.00	10,150.00	10,782.93
080-695-450	Building Repair & Maintenance	1,300.00	1,300.00	964.32
010-695-489	Miscellaneous Expense	0.00	0.00	0.00
	Total Other Expenses	<u>13,350.00</u>	<u>11,500.00</u>	<u>11,747.25</u>
	Capital Outlay			
080-695-572	Purchase Equipment	0.00	598.00	0.00
080-695-578	Small Equipment & Furniture	0.00	0.00	0.00
	Total Capital Outlay	<u>0.00</u>	<u>598.00</u>	<u>0.00</u>
	TOTAL EXPENSES	<u>13,350.00</u>	<u>12,098.00</u>	<u>11,747.25</u>

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
082 - CORRECTIONAL FACILITY - ENTERPRISE FUND				
REVENUE				
	Interest Income			
082-360-101	Checking Account Interest	0.00	0.00	18.42
	Total Interest Income	0.00	0.00	18.42
	TOTAL REVENUE	0.00	0.00	18.42

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
083 - CERTZ ENERGY TRANSPORTATION GRANT				
REVENUE				
	Grant Revenue			
083-333-100	Tx DOT	0.00	0.00	30,053.09
	Total Grant Revenue	<u>0.00</u>	<u>0.00</u>	<u>30,053.09</u>
	Transfers From			
083-390-010	Transfer From General Fund	0.00	0.00	0.00
	Total Transfers From	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUE	<u>0.00</u>	<u>0.00</u>	<u>30,053.09</u>
EXPENSES				
	Other Expenses			
083-645-594	Construction/Materials	0.00	0.00	0.00
	Total Other Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Transfers To			
083-700-010	Transfer to General Fund	0.00	0.00	30,053.09
	Total Transfers To	<u>0.00</u>	<u>0.00</u>	<u>30,053.09</u>
	TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>30,053.09</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
092 - TECHNOLOGY FUND				
REVENUE				
	Fees			
092-340-403	County Clerk - Tech Fund Court Costs	100.00	100.00	116.00
092-340-450	District Clerk - Tech Fund Court Costs	1,900.00	1,900.00	1,370.00
092-340-452	District Clerk Record Archive Fee	1,295.00	1,295.00	1,370.00
092-340-801	Justice of the Peace Pct 1	800.00	800.00	460.00
092-340-802	Justice of the Peace Pct 2	800.00	800.00	316.00
092-340-803	Justice of the Peace Pct 3	500.00	500.00	356.00
092-340-804	Justice of the Peace Pct 4	500.00	500.00	1,103.89
	Total Fees	<u>5,895.00</u>	<u>5,895.00</u>	<u>5,091.89</u>
	Interest Income			
092-360-101	Checking Account Interest	10.00	10.00	89.02
	Total Interest Income	<u>10.00</u>	<u>10.00</u>	<u>89.02</u>
	Transfers From			
092-390-096	Transfer From Debt Service	3,900.24	3,900.24	0.00
	Total Transfers From	<u>3,900.24</u>	<u>3,900.24</u>	<u>0.00</u>
	TOTAL REVENUE	<u>9,805.24</u>	<u>9,805.24</u>	<u>5,180.91</u>
EXPENSES				
DISTRICT CLERK				
092-450-572	Equipment	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>
JUSTICES OF THE PEACE				
	Other Expenses			
095-455-473	Software Maintenance	9,285.00	8,075.00	0.00
	Total Other Expenses	<u>9,285.00</u>	<u>8,075.00</u>	<u>0.00</u>
	Lease Purchase			
092-455-649	Principal on Lease Purchase	2,985.06	2,560.94	1,681.65
092-455-669	Interest on Lease Purchase	915.18	1,339.30	981.15
	Total Lease Purchase	<u>3,900.24</u>	<u>3,900.24</u>	<u>2,662.80</u>
	TOTAL - JUSTICES OF THE PEACE	<u>13,185.24</u>	<u>11,975.24</u>	<u>2,662.80</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
JUSTICE OF THE PEACE PCT 1				
	Other Expenses			
092-456-473	Software Maintenance	500.00	500.00	1,958.19
	Total Other Expenses	500.00	500.00	1,958.19
	TOTAL - JUSTICE OF THE PEACE PCT 1	500.00	500.00	1,958.19
JUSTICE OF THE PEACE PCT 2				
	Other Expenses			
092-457-473	Software Maintenance	500.00	500.00	1,958.19
	Total Other Expenses	500.00	500.00	1,958.19
	TOTAL - JUSTICE OF THE PEACE PCT 2	500.00	500.00	1,958.19
JUSTICE OF THE PEACE PCT 3				
	Other Expenses			
092-458-473	Software Maintenance	500.00	500.00	1,958.19
	Total Other Expenses	500.00	500.00	1,958.19
	TOTAL - JUSTICE OF THE PEACE PCT 3	500.00	500.00	1,958.19
JUSTICE OF THE PEACE PCT 4				
	Other Expenses			
092-459-473	Software Maintenance	500.00	500.00	1,958.18
	Total Other Expenses	500.00	500.00	1,958.18
	Capital Outlay			
092-459-572	Computer Hardware	0.00	0.00	0.00
	Total Capital Outlay	0.00	0.00	0.00
	TOTAL - JUSTICE OF THE PEACE PCT 4	500.00	500.00	1,958.18
	TOTAL EXPENSES	20,185.24	13,975.24	10,495.55

<u>Account #</u>	<u>Account Name</u>	<u>2018 Budget</u>	<u>2017 Budget</u>	<u>2017 YTD Actual</u>
093 - FEDERAL FOREST FUND				
REVENUE				
	Federal Revenue			
093-331-200	Federal Forest Receipts	2,000.00	20,000.00	1,865.09
	Total Federal Revenue	<u>2,000.00</u>	<u>20,000.00</u>	<u>1,865.09</u>
	TOTAL REVENUE	<u>2,000.00</u>	<u>20,000.00</u>	<u>1,865.09</u>
EXPENSES				
	Other Expenses			
093-690-100	Burkeville ISD	1,000.00	10,000.00	932.54
	Total Other Expenses	<u>1,000.00</u>	<u>10,000.00</u>	<u>932.54</u>
	Transfers To			
093-700-020	Transfer to General Fund	1,000.00	10,000.00	932.55
	Total Transfers To	<u>1,000.00</u>	<u>10,000.00</u>	<u>932.55</u>
	TOTAL EXPENSES	<u>2,000.00</u>	<u>20,000.00</u>	<u>1,865.09</u>

Account #	Account Name	2018 Budget	2017 Budget	2017 YTD Actual
097 - DEBT SERVICE				
REVENUE				
	Taxes			
097-310-110	Current Taxes	268,728.78	268,199.41	208,875.89
097-310-115	Current Penalty & Interest	1,000.00	1,000.00	1,890.33
097-310-120	Delinquent Taxes	500.00	500.00	5,271.64
097-310-130	Delinquent Penalty & Interest	200.00	200.00	2,170.82
	Total Taxes	<u>270,428.78</u>	<u>269,899.41</u>	<u>218,208.68</u>
	Interest Income			
097-360-101	Checking Account Interest	400.00	40.00	1,109.38
	Total Interest Income	<u>400.00</u>	<u>40.00</u>	<u>1,109.38</u>
	TOTAL REVENUE	<u>270,828.78</u>	<u>269,939.41</u>	<u>219,318.06</u>
EXPENSES				
	Transfers To			
097-700-010	Transfer to General Fund	19,187.16	14,915.84	0.00
097-700-021	Transfer to R & B General Pct 1	45,878.40	33,417.85	33,408.15
097-700-022	Transfer to R & B General Pct 2	132,881.24	71,626.14	71,626.14
097-700-023	Transfer to R & B General Pct 3	32,000.00	37,927.15	37,916.15
097-700-024	Transfer to R & B General Pct 4	103,020.38	99,982.83	71,473.69
097-700-040	Transfer to Records Preservation	4,080.12	3,418.35	0.00
097-700-053	Transfer to Library	598.34	1,800.00	0.00
097-700-055	Transfer to Historical Operating	1,999.20	1,999.20	0.00
097-700-092	Transfer to Technology Fund	3,900.24	3,900.24	0.00
	Total Transfers To	<u>343,545.08</u>	<u>268,987.60</u>	<u>214,424.13</u>
	TOTAL EXPENSES	<u>343,545.08</u>	<u>268,987.60</u>	<u>214,424.13</u>

BUDGET PROCESS

BUDGET PROCESS

Basis of Accounting – The County complies with Generally Accepted Accounting Principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined, and available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting – The Newton County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable (for example, property tax revenue is measurable when the statements are produced) and expenditures are recognized when the related fund liability is incurred.

Revenue Estimates – The County Auditor provides revenue estimates for the upcoming fiscal year. Estimates are based on trend analysis, current and/or pending legislation, and economic conditions.

Budget Administration – The adopted budget is prepared and approved in line item format, however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for an individual line item (e.g. Office Supplies) to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget transfer.

Budget Transfers – Budget transfers fall into two different categories, those that can be approved by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds.

- A) Certain expense categories are grouped together into a “major category” for purposes of budget transfer administration. Operating Expenses, Contract Agreements, etc, are grouped into major category “Total Operating Expenses”. Transfers between the categories within Total Operating Expenses in a single department may be approved by the department head and do not require further approval by the Commissioners Court.
- B) All other transfers require approval of Commissioners Court via a budget transfer request form submitted through the Auditor’s Office.

BUDGET STATUTES

Budget Statutes

Statutes governing the County budget process in the State of Texas are found in Vernon's Texas Codes Annotated (V.T.C.A.). These statutes are based on county population. Newton County complies with the following budget statutes:

LOCAL GOVERNMENT CODE TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 111. COUNTY BUDGET

SUBCHAPTER A. BUDGET PREPARATION IN COUNTIES WITH POPULATION OF 225,000 OR LESS

Sec. 111.001. SUBCHAPTER APPLICABLE TO COUNTIES WITH POPULATION OF 225,000 OR LESS; EXCEPTION

This subchapter applies only to a county that has a population of 225,000 or less and that does not operate under Subchapter C.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 1, Sec. 11(e), eff. Aug. 28, 1989.

Sec. 111.002. COUNTY JUDGE AS BUDGET OFFICER

The county judge serves as the budget officer for the commissioners' court of the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 111.003. ANNUAL BUDGET REQUIRED

(a) During the 7th or the 10th month of the fiscal year, as determined by the commissioners' court, the county judge, assisted by the county auditor or county clerk, shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year.

(b) A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 117, Sec. 1, eff. Sept. 1, 1989.

Amended by: Acts 2007, 80th Leg., R.S., Ch. 924, Sec. 7, eff. September 1, 2007.

Sec. 111.004. ITEMIZED BUDGET; CONTENTS

- (a) The county judge shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must show as definitely as possible each of the projects for which an appropriation is established in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the county that shows:

- (1) the outstanding obligations of the county;
- (2) the cash on hand to the credit of each fund of the county government;
- (3) the funds received from all sources during the preceding fiscal year;
- (4) the funds available from all sources during the ensuing fiscal year;
- (5) the estimated revenues available to cover the proposed budget; and
- (6) the estimated tax rate required to cover the proposed budget.

(c) In preparing the budget, the county judge shall estimate the revenue to be derived from taxes to be levied and collected in the succeeding fiscal year and shall include that revenue in the estimate of funds available to cover the proposed budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 111.005. INFORMATION FURNISHED BY COUNTY OFFICERS

(a) In preparing the budget, the county judge may require any county officer to furnish existing information necessary for the judge to properly prepare the budget.

(b) If a county officer fails to provide the information as required by the county judge, the county judge may request the commissioners' court to issue an order:

- (1) directing the county officer to produce the required information; and
- (2) prescribing the form in which the county officer must produce the information.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1997, 75th Leg., ch. 1197, Sec. 1, eff. June 20, 1997.

Sec. 111.006. PROPOSED BUDGET FILED WITH COUNTY CLERK; PUBLIC INSPECTION

(a) When the county judge has completed the preparation of the budget, the judge shall file a copy of the proposed budget with the county clerk.

(b) The copy of the proposed budget shall be available for inspection by any person. If the county maintains an Internet website, the county clerk shall take action to ensure that the proposed budget is posted on the website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.
Amended by: Acts 2007, 80th Leg., R.S., Ch. 924, Sec. 8, eff. September 1, 2007.

Sec. 111.007. PUBLIC HEARING ON PROPOSED BUDGET

(a) The commissioners' court shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing.

(b) The commissioners' court shall set the hearing for a date after the 15th day of the month next following the month in which the budget was prepared in accordance with Section 111.003, Local Government Code, but before the date on which taxes are levied by the court.

(c) The commissioners' court shall give public notice that it will consider the proposed budget on the date of the hearing. The notice must state the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 111.003(b).

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 117, Sec. 2, eff. Sept. 1, 1989.
Amended by: Acts 2007, 80th Leg., R.S., Ch. 924, Sec. 9, eff. September 1, 2007.

Sec. 111.0075. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING

- (b) A commissioners' court shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county.
- (c) Notice published under this section is in addition to notice required by other law. Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.
- (d) ©This section does not apply to a commissioners' court required by other law to give notice by publication of a hearing on a budget.

(d) Notice under this section must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section 111.003(b).

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 26, eff. Sept. 1, 1993.
Amended by: Acts 2007, 80th Leg., R.S., Ch. 924, Sec. 10, eff. September 1, 2007.

Sec. 111.008. ADOPTION OF BUDGET

- (e) At the conclusion of the public hearing, the commissioners' court shall take action on the proposed budget.
- (f) The commissioners' court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

© Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the commissioners' court to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.
Amended by: Acts 2007, 80th Leg., R.S., Ch. 924, Sec. 11, eff. September 1, 2007.

Sec. 111.009. APPROVED BUDGET FILED WITH COUNTY CLERK: POSTING ON INTERNET

On final approval of the budget by the commissioners court, the court shall:

- (1) file the budget with the county clerk; and
- (2) if the county maintains an Internet website, take action to ensure that a copy of the budget is posted on the website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.
Amended by: Acts 2007, 80th Leg., R.S., Ch. 924, Sec. 12, eff. September 1, 2007.

Sec. 111.010. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE; BUDGET TRANSFER

- (a) The commissioners' court may levy taxes only in accordance with the budget.
- (b) After final approval of the budget, the commissioners' court may spend county funds only in strict compliance with the budget, except in an emergency.

(c) The commissioners' court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the court amends the original budget to meet an emergency, the court shall file a copy of its order amending the budget with the county clerk, and the clerk shall attach the copy to the original budget.

(d) The commissioners court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 167, Sec. 1, 2, eff. May 25, 1989.

Sec. 111.0105. BUDGET FOR EXPENDITURES FROM PROCEEDS OF BONDS OR OTHER OBLIGATIONS

If a county bond issue is submitted at an election or other authorized obligations are to be issued against future revenues and a tax is to be levied for those obligations, the commissioners' court shall adopt a budget of proposed expenditures. On receipt of the proceeds of the sale of the bonds or other obligations, the county may make expenditures from the proceeds in the manner provided by this subchapter for expenditures for general purposes.

Added by Acts 1997, 75th Leg., ch. 1197, Sec. 2, eff. June 20, 1997.

Sec. 111.0106. SPECIAL BUDGET FOR GRANT OR AID MONEY

The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners' court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.

Added by Acts 1997, 75th Leg., ch. 1197, Sec. 2, eff. June 20, 1997.

Sec. 111.0107. SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS

The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners' court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.

Added by Acts 1997, 75th Leg., ch. 1197, Sec. 2, eff. June 20, 1997.

Sec. 111.0108. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR

The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners' court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

Added by Acts 2001, 77th Leg., ch. 938, Sec. 1, eff. Sept. 1, 2001.

Sec. 111.011. CHANGES IN BUDGET FOR COUNTY PURPOSES

This subchapter does not prevent the commissioners' court from making changes in the budget for county purposes.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 111.012. PENALTY

(a) An officer, employee, or official of a county government who refuses to comply with this subchapter commits an offense.

(b) An offense under this section is a misdemeanor punishable by a fine of not less than \$100 or more than \$1,000, confinement in the county jail for not less than one month or more than one year, or by both fine and confinement.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 111.013. LIMITATION ON BUDGET OF COUNTY AUDITOR

An increase from one fiscal year to the next in the amount budgeted for expenses of the county auditor's office or the salary of an assistant auditor shall not exceed five (5) percent without approval of the commissioners' court.

Added by Acts 1991, 72nd Leg., ch. 600, Sec. 3, eff. June 15, 1991; Acts 1991, 72nd Leg., ch. 739, Sec. 1, eff. Aug. 26, 1991.

Sec. 111.014. RESERVE ITEM

Notwithstanding any other provision of this subchapter, a county may establish in the budget a reserve or contingency item. The item must be included in the itemized budget under Section 111.004(a) in the same manner as a project for which an appropriation is established in the budget.

Added by Acts 2003, 78th Leg., ch. 301, Sec. 5, eff. Sept. 1, 2003.

COUNTY DIRECTORY

County Directory

Commissioners' Court

Paul Price, County Judge
P.O. Drawer 1380
Newton, Texas 75966
(409)-379-5691 Fax (409)379-2107

William L. Fuller, Commissioner Pct. 1
129 CR 3073
Kirbyville, Texas 75956
(409)423-5206

Thomas Gill, Commissioner Pct. 2
1016 CR 1058
Wiergate, Texas 75977
(409)565-2028

Gary Fomby, Commissioner Pct. 3
P.O. Box 188
Burkeville, Texas 75932
(409)565-4015

Wesley E. Thompson, Commissioner Pct. 4
P.O. Box 1205
Deweyville, Texas 77614
(409)746-3935

Auditor

Elizabeth Holloway
P.O. Box 296
Newton, Texas 75966
(409)379-5755 Fax (409)379-3359

County Clerk

Sandra K. Duckworth
P.O. Box 484
Newton, Texas 75966
(409)379-5341 Fax (409)379-9049

Constables

Odis Lane, Constable Pct. 1
290 East FM 82
Kirbyville, Texas 75956
(409)656-8237

Leslie Amburn, Constable Pct. 2
3407 St. Hwy 87 North
Newton, Texas 75966
(409)698-7487

Holton Johnson, Constable Pct. 3
192 Bluebird Lane
Burkeville, Texas 75932
(409)565-4667

Jimmy Lavergne, Constable Pct. 4
267 CR 3129
Orange, Texas 77632
(409)920-3181

District Attorney

Courtney Ponthier
P.O. Box 36
Newton, Texas 75966
(409)379-8600 Fax (409)379-3237

District Clerk

Bree Allen
P.O. Box 535
Newton, Texas 75966
(409)379-3951 Fax (409)379-8087

Maintenance

Clint Wall
P.O. Drawer 1380
Newton, Texas 75966
(409)381-1480

Extension Agents

Aaron Sumrall
Catherine Pearson
P.O. Box 627
Newton, Texas 75966
(409)379-4831 Fax (409)379-4060

Historical Commission

John Jefferson, Chair
P.O. Box 1383
Newton, Texas 75966
(409)379-2109

Treasurer

Ginger Siau
P.O. Box 296
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(409)379-8127 Fax (409)379-5623

Justices of the Peace

Connie Smith, Pct. 1
4382 FM 363
Newton, Texas 75966
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Brenda Smith, Pct. 2
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Michael L. Greet, Pct. 3
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(409)379-2169 Fax (409)379-2058

Dana Ashmore, Pct. 4
P.O. Box 319
Deweyville, Texas 77614
(409)746-7190 Fax (409)746-7020

Sheriff

Billy Rowles
110 East Court Street
Newton, Texas 75966
(409)379-3636 Fax (409)379-3071

Tax Assessor-Collector

Melissa Burks
P.O. Box 456
Newton, Texas 75966
(409)379-4241 Fax (409)379-5944

Veterans Services

Ray Boughner
P.O. Box 1380
Newton, Texas 75966
(409)379-9017

Indigent Health

Gwend Simmons
P.O. Drawer A
Newton, Texas 75966
(409)379-5027

Library

Stephanie Ducote, Librarian
P.O. Box 657
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(409)379-8300 Fax (409)379-2798