

Budget of Shelby County, Texas

For the Year October 1 2006 –
September 30, 2007

Filed in the Office of County Clerk dated
September 11, 2006

FILED FOR RECORD
SHELBY COUNTY, TEXAS

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ALLIED BUSINESS SERVICES
COUNTY CLERK

BY _____ COUNTY

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GENERAL FUNDS

ADMINISTRATION

COUNTY AGENTS
COUNTY AUDITOR
COUNTY CLERK
DISTRICT CLERK
INDIGENT HEALTH CARE CO-ORDINATOR
TAX COLLECTOR
TREASURER
NON DEPARTMENTAL

JUSTICE

COUNTY ATTORNEY
DISTRICT ATTORNEY
COUNTY JUDGE
DISTRICT JUDGE 123RD
DISTRICT JUDGE 273RD
JUSTICE OF PEACE PCT 1
JUSTICE OF PEACE PCT 2
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LAW ENFORCEMENT & CORRECTIONS

SHERIFF
CONSTABLE PCT 1
CONSTABLE PCT 2
CONSTABLE PCT 3
CONSTABLE PCT 4
CONSTABLE PCT 5
DEPT. PUBLIC SAFETY
ADULT PROBATION & CSR
JUVENILE PROBATION

ROAD & BRIDGE FUNDS

ROAD & BRIDGE INCOME
RDAD & BRIDGE PCT 1
ROAD & BRIDGE PCT 2
ROAD & BRIDGE PCT 3
ROAD & BRIDGE PCT 4

SPECIAL REVENUE FUNDS

JURY
RIGHT OF WAY
INDIGENT HEALTH CARE

OTHER FUNDS

TITLE III FORESTRY
SHELBY REGIONAL TRAINING CENTER
ADULT PROBATION
JUSTICE COURT TECHNOLOGY
LAW LIBRARY
RECORD MANAGEMENT - GENERAL FUND
RECORD MANAGEMENT - DISTRICT CLERK
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COURTHOUSE SECURITY
SHELBY GENERAL HOSPITAL

FIDUCIARY FUNDS

GARZA COUNTY PERMANENT SCHOOL FUND

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COUNTY CLERK

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BUDGET POLICY 06 SEP 11 AM 11:35

ALLIANCE BANK
COUNTY CLERK

BY _____ COUNTY

DEBT

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

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

Short term debt will not be used to finance operating expenditures

FUND BALANCE

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

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

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

REVENUES

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

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

EXPENDITURES

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

FINANCIAL POLICY

DEBT

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

EXPENDITURES

Any expenditure that exceeds \$25,000.00 must be approved by Commissioner's Court and must follow the bid procedure

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

INVESTMENT

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

No investment shall have a maturity greater than 6 months

ASSETS

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

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ALLIED COUNTY BANK

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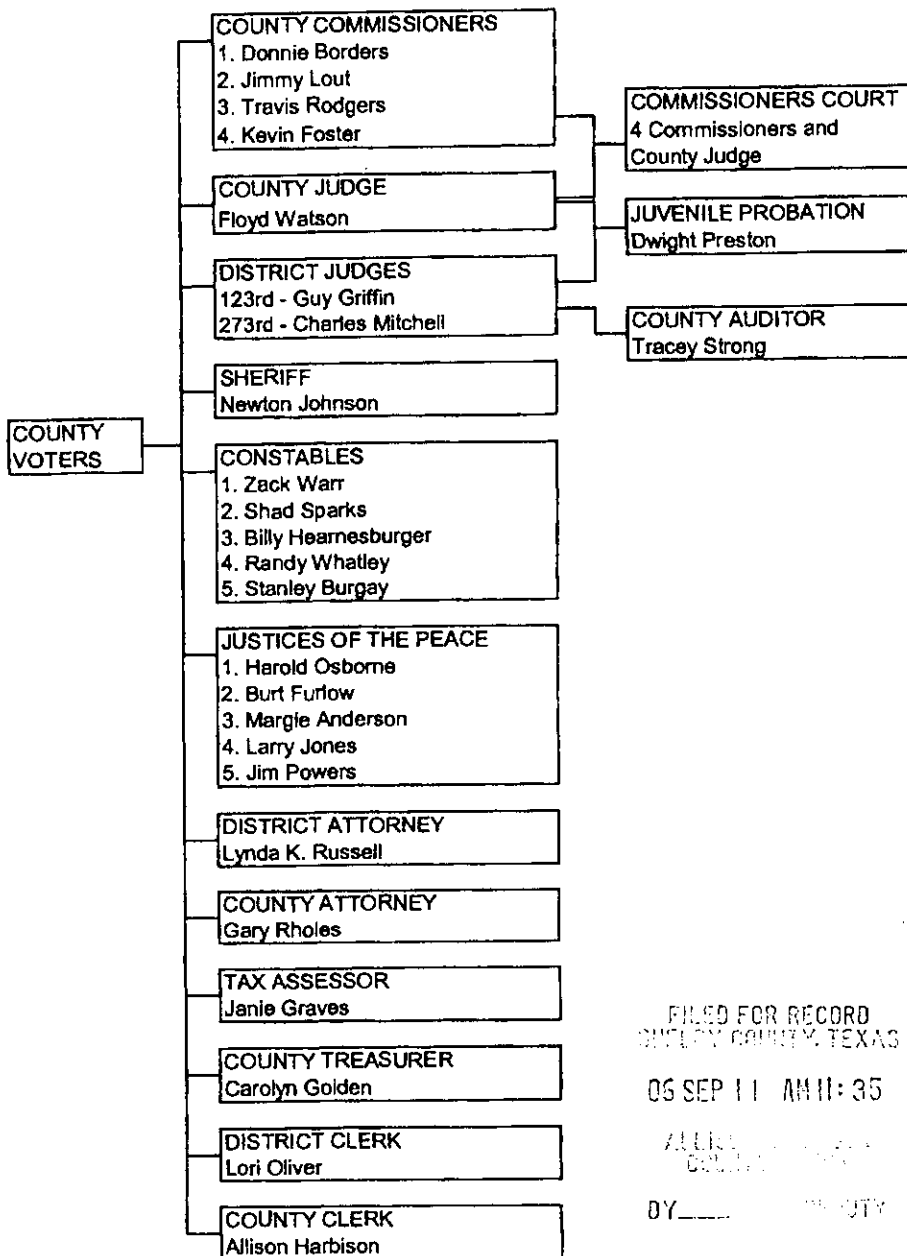
BUDGET CALENDAR

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- APRIL 15 SEND OUT DEPARTMENTAL BUDGET REQUEST FORMS
- MAY 15 DEPARTMENTAL BUDGET REQUEST FORMS DUE BACK TO COUNTY JUDGE
- JUNE BUDGET REQUESTS ARE REVIEWED
- JULY 25 CERTIFIED APPRAISAL ROLL DUE
- JULY - AUGUST HOLD BUDGET WORKSHOPS WITH EACH DEPARTMENT ON REQUEST
- AUGUST 1 CALCULATION OF EFFECTIVE AND ROLLBACK TAX RATES
- AUGUST 4 PUBLICATION OF TAX RATES, STATEMENTS AND SCHEDULES
- AUGUST 4 72 HOUR NOTICE FOR MEETING
- AUGUST 8 MEETING TO DISCUSS TAX RATE; IF PROPOSED TAX RATE WILL EXCEED ROLLBACK OR EFFECTIVE, WHICHEVER IS LOWER, TAKE RECORD VOTE AND SCHEDULE PUBLIC HEARING
- AUGUST 11 NOTICE IN PAPER THAT THE BUDGET IS ON FILE WITH THE COUNTY CLERK'S OFFICE
- AUGUST 14 FILE COPY OF BUDGET WITH COUNTY CLERK
- AUGUST 14 DELIVER EACH DEPARTMENT ITS PROPOSED BUDGET
- AUGUST 11 "NOTICE OF PUBLIC HEARING ON TAX INCREASE" QUARTER PAGE NOTICE IN NEWSPAPER PUBLISHED 7 DAYS BEFORE PUBLIC HEARING
- AUGUST 15 72 NOTICE FOR PUBLIC HEARING
- AUGUST 18 PUBLIC HEARING
- AUGUST 18 72 HOUR NOTICE FOR 2ND PUBLIC HEARING
- AUGUST 22 2ND PUBLIC HEARING, SCHEDULE MEETING TO ADOPT TAX RATE 3 TO 14 DAYS FROM THIS DATE
- SEPTEMBER 1 "NOTICE OF VOTE ON TAX RATE" 2ND QUARTER PAGE NOTICE IN NEWSPAPER, 7 DAYS BEFORE MEETING TO ADOPT TAX RATE
- SEPTEMBER 8 72 HOUR NOTICE FOR MEETING TO ADOPT TAX RATE
- SEPTEMBER 11 ADOPT BUDGET
- SEPTEMBER 11 ADOPT TAX RATE - 3 TO 14 DAYS AFTER PUBLIC HEARING. MUST ADOPT BY SEPTEMBER 30 OR WITHIN 60 DAYS OF RECEIVING CERTIFIED APPRAISAL ROLL, WHICHEVER IS LATER

ALL INFORMATION
COUNTY CLERK
BY _____ COUNTY

SHELBY COUNTY, TEXAS
ORGANIZATIONAL CHART



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ALLISON HARBISON
COUNTY CLERK

BY _____ COUNTY CLERK

SHELBY COUNTY TAX RATES
BY FUND
2006 - 2007

FUND	Tax Rate Budgeted	Projected Tax Revenue
2005 Property Valuation		
\$1,051,773,099.00		
Operating Funds		
Jury	0.0091	95,843.88
Road and Bridge	0.0568	595,065.45
General	0.2952	3,105,341.56
Permanent Improvement		0.00
Indigent Health Care	0.0317	333,370.00
Right of Way	0.0036	37,504.13
Total Operating Fund Rates	0.39820	4,167,125.02
2005 R&B Special Valuation		
\$1,040,934,402.00		
Road and Bridge Special	0.07030	731,778.98
Total	0.4685	4,898,901.90

Internal Rates
2.3000%
14.2800%
74.5200%
0.0000%
8.0000%
0.9000%
100.0000%

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ALLIED BUSINESS SERVICES
COUNTY CLERK

BY _____ COUNTY

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

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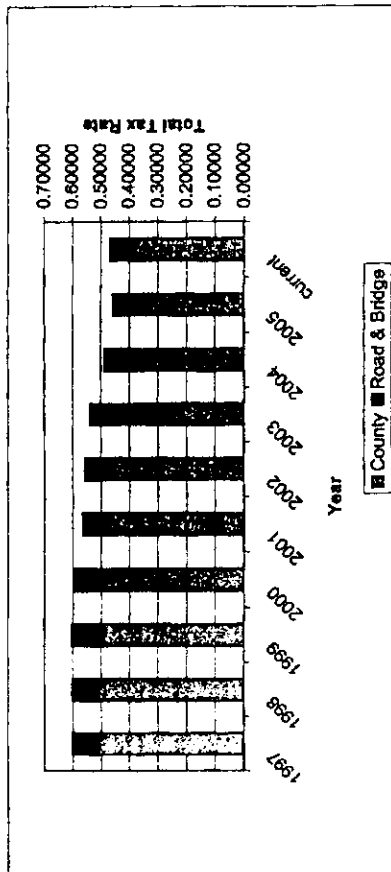
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ALLIED BUSINESS
COUNTY CLERK

8Y _____ CITY

History of Tax Rates and Property Values

Year	County	Road & Bridge	Total Tax Rate	Property Valuation	Road & Bridge Valuation
current	0.39620	0.07030	0.4665	\$1,051,773,099	\$1,040,934,402
2005	0.3878	0.0688	0.4566	995,890,245	984,898,944
2004	0.4135	0.0735	0.4870	860,169,028	848,986,355
2003	0.45670	0.08140	0.53810	786,524,640	774,876,776
2002	0.47260	0.08430	0.55710	677,383,631	663,067,810
2001	0.47800	0.08500	0.56300	617,271,654	606,594,787
2000	0.50400	0.09000	0.59400	552,328,165	541,899,468
1999	0.51044	0.09134	0.60178	512,993,157	499,503,898
1998	0.51044	0.09134	0.60178	480,569,790	467,273,185
1997	0.51044	0.09134	0.60178	464,424,488	462,352,278



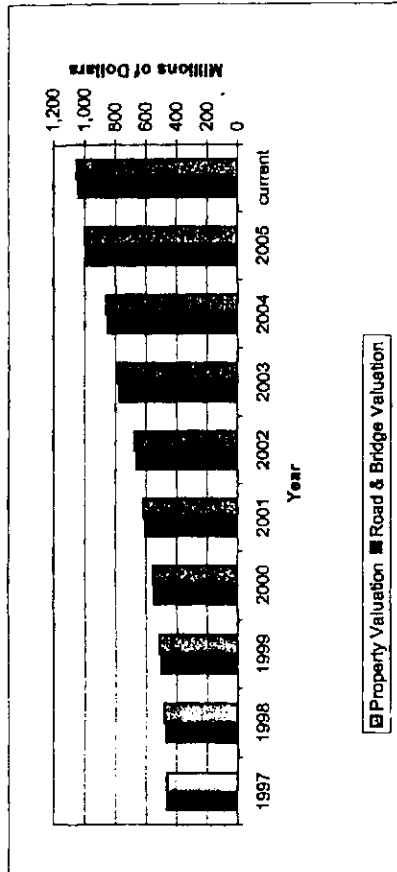
The tax rate chart shows the changes in the county tax rate as well as the changes in each component that makes up the total tax rate.

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ALLS...
COUNTY CLERK

BY _____



This chart shows the change in property values and the changes in valuation for Road & Bridges.

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CLERK OF COUNTY CLERK

BY _____

BUDGET SUMMARY FOR
SHELBY COUNTY
2006 - 2007

	SPECIAL REVENUE FUNDS					Total All Funds
	GENERAL FUNDS (1)	Road & Bridge Combined	Federal Revenue Sharing	Other Special Revenue (Combined)	All Other Funds (Combined)	
Cash Balance, Beginning of Year	1,000,000.00	270,000.00		286,000.00	416,951.00	1,972,951.00
Revenues						
Current Ad Valorem Tax Levy	3,105,341.56	1,326,842.34		466,718.00		4,898,901.90
Fees, Fines & Commissions	1,217,567.00	10,960.00			95,200.00	1,323,727.00
Licenses and Registration, \$10 tax		718,600.00				718,600.00
Federal Government - Forestry funds		355,304.54				355,304.54
State Government-lateral roads		35,359.00				35,359.00
Other Revenue - Interest & other	118,463.00	19,000.00			103,000.00	238,463.00
Less Reserve (12% of expenditures)	-532,726.98					
Total Revenue Available, less Reserve	4,906,664.57	2,736,095.88		752,718.00	615,151.00	9,010,629.45
Expenditures						
Salaries and Wages	2,440,095.25	894,791.66		55,871.53	86,000.00	3,478,758.75
Benefits	427,811.20	176,021.34		11,959.54	14,781.13	632,573.22
Operating Expenses	1,571,885.08	1,437,508.77		684,898.94	404,389.86	4,098,470.65
Capital Outlay	487,273.02	225,173.60			110,000.00	803,046.81
Debt Service						
Total Expenditure	4,906,664.57	2,736,095.88		752,718.00	615,151.00	9,010,629.45

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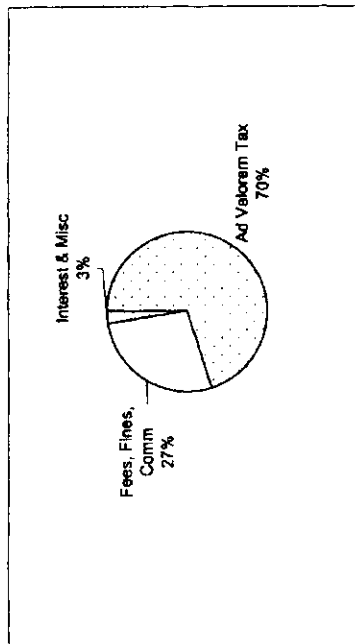
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COUNTY CLERK

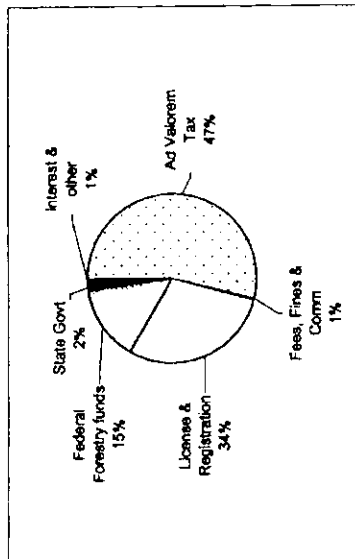
BY _____ DEPUTY

These charts show the percent that each category makes up of the total revenues and expenditures.

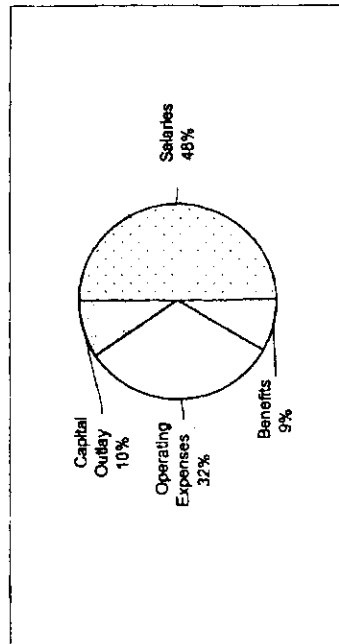
GENERAL FUND REVENUES



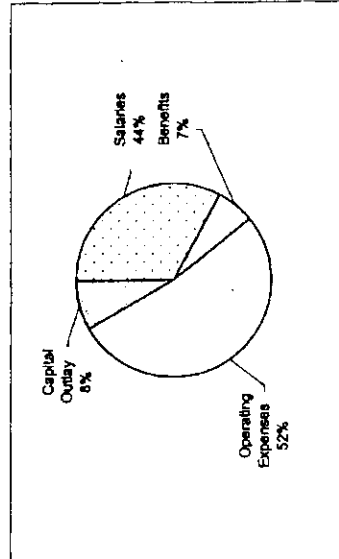
ROAD & BRIDGE REVENUES



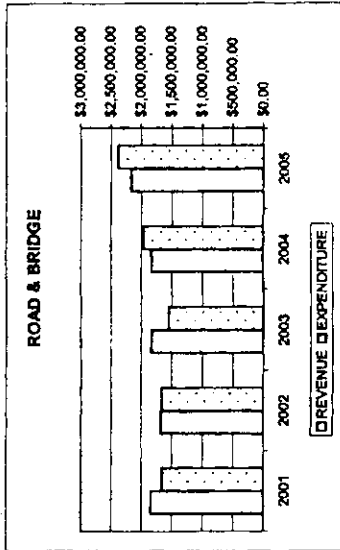
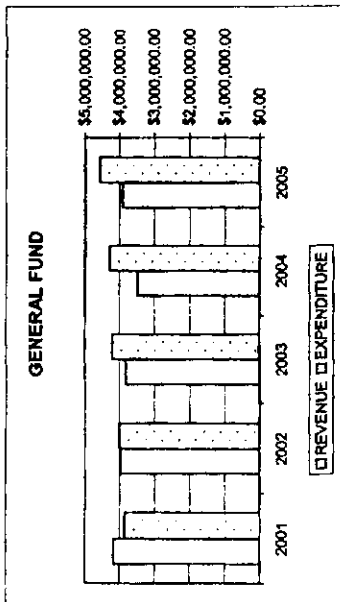
GENERAL FUND EXPENDITURES



ROAD & BRIDGE EXPENDITURES



REVENUES AND EXPENDITURES
5 YEAR HISTORY



These charts show if expenditures exceed revenues for General and Road & Bridge Funds for a five year period.

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ALLIANCE COUNTY CLERK

BY _____ CLERK

GENERAL FUND
Shelby County
2006 - 2007

	Budget Estimates
RECEIPTS	
TAXES	
Current Property Tax Levy	3,105,341.56
TOTAL TAX RECEIPTS	3,105,341.56
INTERGOVERNMENTAL RECEIPTS	
Federal Grants	
State Grants	
Fines paid to State	
Shared Revenues with Local Governments	
TOTAL INTERGOVERNMENTAL RECEIPTS	0.00
CHARGES FOR SERVICES	
Fees of Office	
Sheriff	25,780.00
County Clerk	324,000.00
District Clerk	88,300.00
Other Fees of Office	
Other Charges for Services	
TOTAL CHARGES FOR SERVICES	438,080.00
FINES AND FORFEITURES	
County & District Clerk Fines	204,800.00
Justice of Peace Fines	323,707.00
Forfeitures	
TOTAL FINES AND FORFEITURES	528,507.00
MISCELLANEDUS	
Interest Earnings	111,500.00
Salary reimbursement	
Cash forward balance - accruing itema	1,000,000.00
Less Reserve	-532,728.98
Beverage Tax	4,963.00
Commissions & Misc	251,000.00
TOTAL MISCELLANEOUS REVENUE	834,736.02
TOTAL RESOURCES AVAILABLE	4,906,664.58

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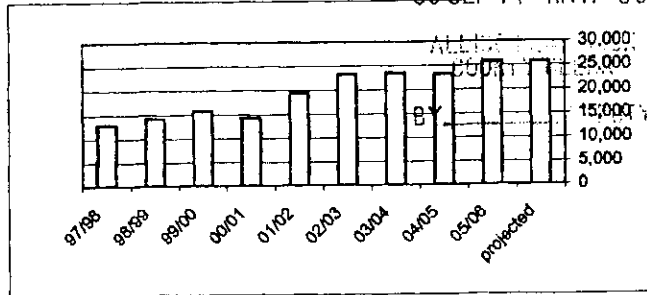
ALLAN
COUNTY CLERK

GENERAL FUND REVENUE ESTIMATES

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Fees of Office - Sheriff

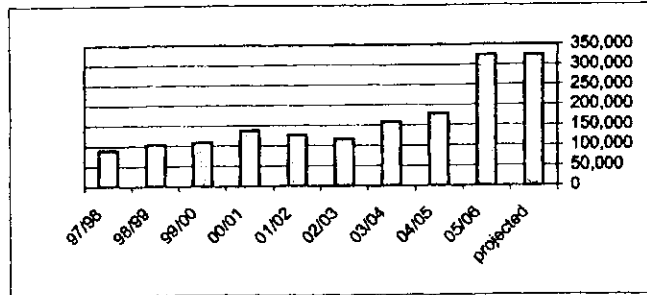
projected	25,780
05/06	25,780
04/05	23,216
03/04	23,565
02/03	23,253
01/02	19,444
00/01	14,327
99/00	15,769
98/99	14,214
97/98	12,955



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

Fees of Office - County Clerk

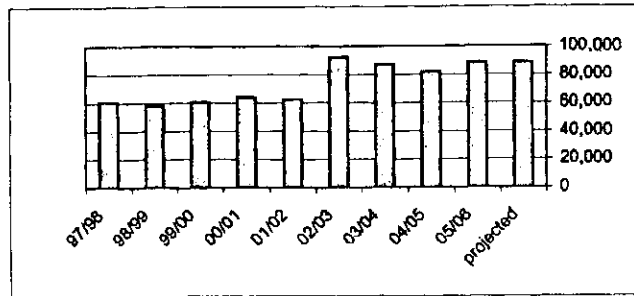
projected	324,000
05/06	324,000
04/05	178,794
03/04	157,997
02/03	116,910
01/02	126,504
00/01	137,200
99/00	108,556
98/99	103,901
97/98	88,940



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

Fees of Office - District Clerk

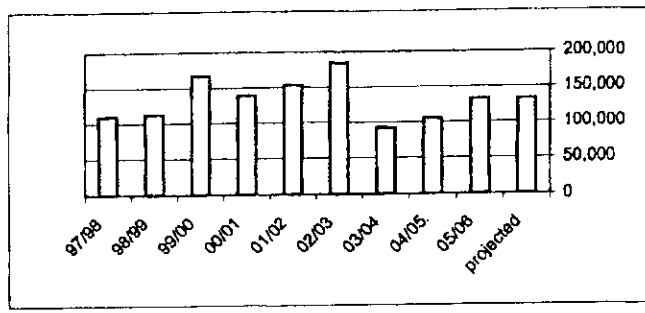
projected	88,300
05/06	88,300
04/05	81,580
03/04	87,007
02/03	92,171
01/02	62,328
00/01	64,081
99/00	60,734
98/99	58,196
97/98	60,852



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

Fines - County Clerk

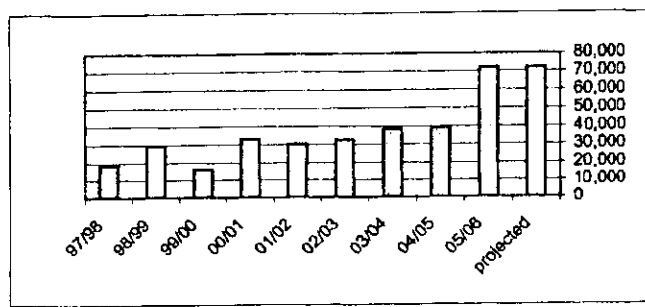
projected	132,600
05/06	132,600
04/05	104,811
03/04	91,775
02/03	184,892
01/02	152,671
00/01	138,660
99/00	166,314
98/99	112,703
97/98	109,166



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

Fines - District Clerk

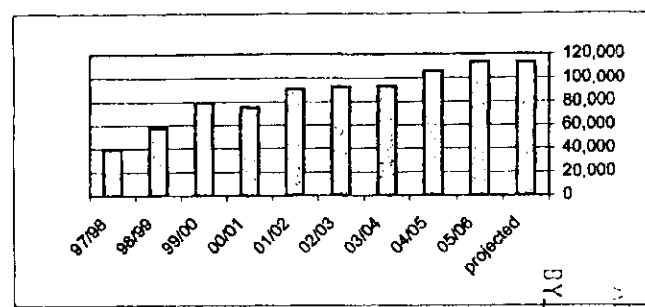
projected	72,200
05/06	72,200
04/05	39,297
03/04	38,621
02/03	32,649
01/02	30,282
00/01	33,185
99/00	16,244
98/99	29,391
97/98	18,731



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

Fines - Justice of Peace #1

projected	113,600
05/06	113,600
04/05	105,990
03/04	93,048
02/03	92,754
01/02	91,030
00/01	75,511
99/00	79,198
98/99	57,868
97/98	39,586

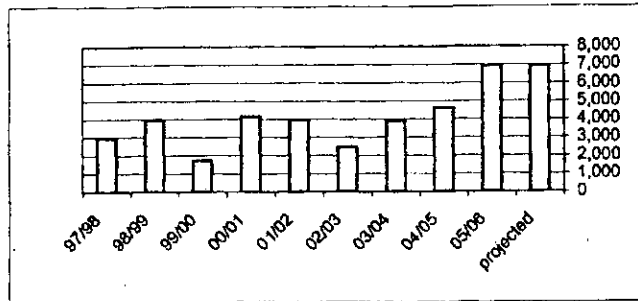


All Justices of the Peace collect fines resulting from cases heard in their court. This includes traffic tickets, civil and criminal cases settled in their court, and filing fees. Shelby County now uses the Omnibase system to collect delinquent fines through vehicle registration and licensing in an effort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

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 CLERK OF COUNTY CLERK

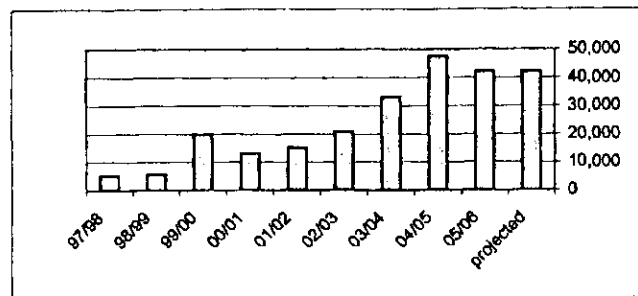
Fines - Justice of Peace #2

projected	6,929
05/06	6,929
04/05	4,641
03/04	3,920
02/03	2,465
01/02	3,951
00/01	4,144
99/00	1,738
98/99	3,963
97/98	2,958



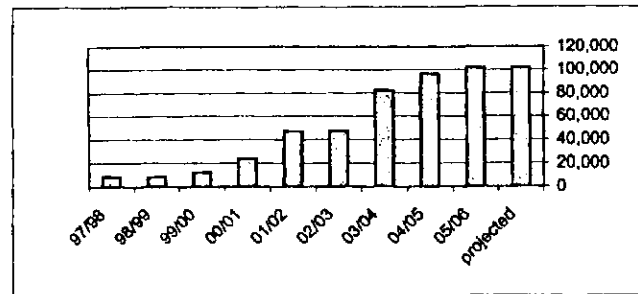
Fines - Justice of Peace #3

projected	42,178
05/06	42,178
04/05	47,475
03/04	32,984
02/03	20,871
01/02	15,147
00/01	13,136
99/00	19,958
98/99	5,640
97/98	5,250



Fines - Justice of Peace #4

projected	102,000
05/06	102,000
04/05	96,591
03/04	82,277
02/03	47,384
01/02	47,218
00/01	23,946
99/00	12,311
98/99	8,218
97/98	8,760



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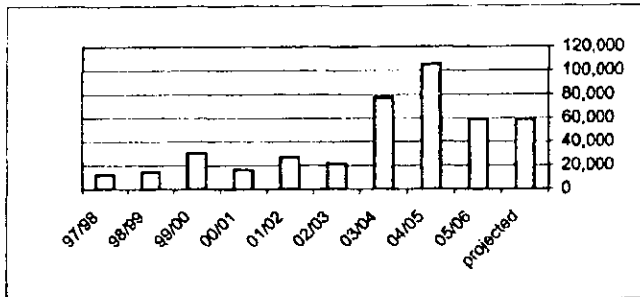
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ALLIED BUSINESS SERVICES
COUNTY CLERK

BY _____ DEPUTY

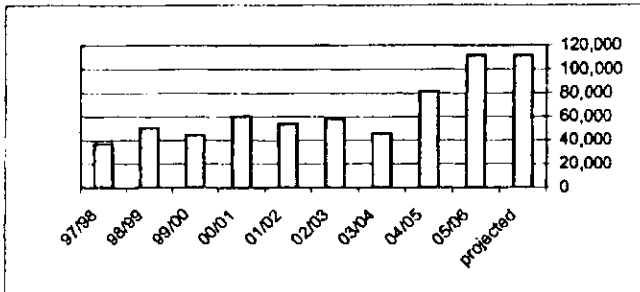
Fines - Justice of Peace #5

projected	59,000
05/06	59,000
04/05	105,539
03/04	77,311
02/03	21,422
01/02	27,139
00/01	16,357
99/00	30,565
98/99	14,364
97/98	12,455



Interest Earned

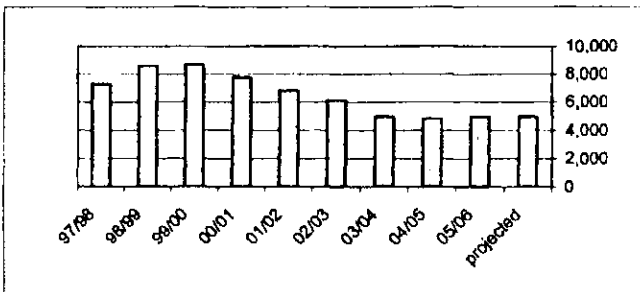
projected	111,500
05/06	111,500
04/05	81,631
03/04	46,021
02/03	58,518
01/02	54,162
00/01	60,598
99/00	44,606
98/99	50,722
97/98	37,104



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

Beverage Tax

projected	4,963
05/06	4,963
04/05	4,851
03/04	4,957
02/03	6,137
01/02	6,805
00/01	7,756
99/00	8,666
98/99	8,577
97/98	7,275



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

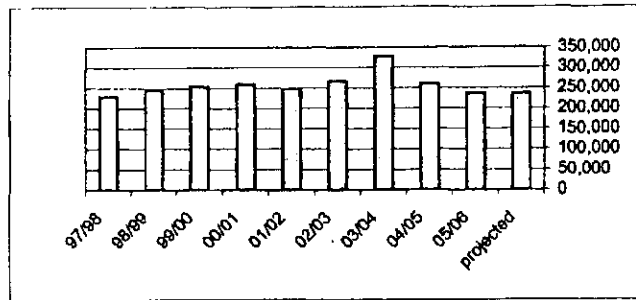
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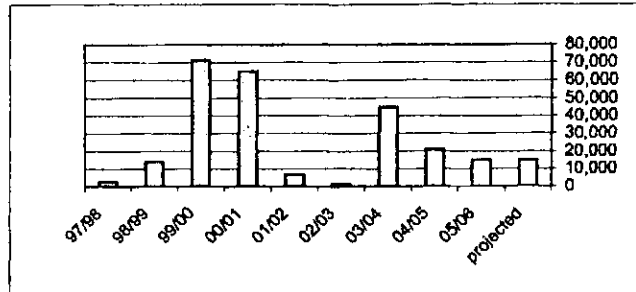
BY _____

Commissions	
projected	236,000
05/06	236,000
04/05	260,156
03/04	327,996
02/03	266,821
01/02	247,171
00/01	259,579
99/00	252,931
98/99	244,332
97/98	228,896



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

Misc. Income	
projected	15,000
05/06	15,000
04/05	20,814
03/04	44,723
02/03	1,298
01/02	6,757
00/01	85,149
99/00	71,128
98/99	14,006
97/98	2,774



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

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ALLIANCE COUNTY CLERK

BY _____

Statement of Indebtedness
As Of 9/30/06
Budget Year 2008-2007

Classification and Issues	Date of Issue	Date of Maturity	Interest Rate	Amount Issued	Amount Retired	Amount Outstanding	Due & Payable 10/1/06 - 9/30/07	
							Principal	Interest
Sabine - Pct 1	7/5/2006	7/5/2008	5.00%	\$31,067.48	\$0.00	\$31,067.48	\$15,181.21	\$1,553.37
Sabine - Pct 1	8/4/2006	1/25/2008	5.00%	\$100,000.00	\$0.00	\$100,000.00	\$47,487.00	\$5,000.00
Farmers - Pct 2	10/9/2003	10/9/2008	4.00%	\$57,368.50	\$21,607.46	\$35,761.04	\$11,457.69	\$1,430.44
Farmers - Pct 2	8/14/2006	8/14/2009	5.00%	\$150,000.00	\$0.00	\$150,000.00	\$25,000.00	\$7,500.00
Farmers - Pct 2	10/20/2004	10/20/2008	8.25%	\$77,883.00	\$17,943.00	\$59,940.00	\$19,980.00	\$4,945.05
1st Cont. Leasing - Pct. 3	4/1/2006	5/1/2007	3.75%	\$75,130.00	\$0.00	\$75,130.00	\$9,000.00	\$2,817.38
Farmers - Pct 3	7/23/2006	7/23/2007	5.00%	\$112,661.22	\$0.00	\$112,661.22	\$11,666.67	\$5,833.06
Farmers - Pct 4	11/18/2003	11/18/2006	8.25%	\$95,000.00	\$53,886.76	\$31,113.22	\$31,113.22	\$2,586.84
Farmers - Pct 4 #48180770	9/9/2005	9/9/2008	4.25%	\$64,788.58	\$21,596.19	\$43,192.37	\$21,596.19	\$1,835.68
Ford - Sheriff	8/29/2005	8/29/2008	5.50%	\$82,752.84	\$41,435.61	\$41,317.23	\$20,105.66	\$2,272.45
Citizens - Tax Office	6/28/2005	6/28/2008	4.50%	\$97,489.00	\$39,074.77	\$58,414.23	\$32,878.42	\$1,956.02
GF - County Clerk to GF	8/14/2006	8/14/2009	4.00%	\$165,000.00	\$0.00	\$165,000.00	\$55,000.00	\$6,600.00
RM - County Clerk to GF	8/14/2006	8/14/2011	4.00%	\$42,781.12	\$0.00	\$42,781.12	\$8,556.22	\$1,711.24
TOTAL							\$309,032.28	\$45,821.54

This table shows all current debt incurred by the County for various types of equipment and the scheduled payments for the budget year.

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FILED FOR RECORD
SHELBY COUNTY, TEXAS
06 SEP 11 AM 11:36

ALLIED BUSINESS SERVICES
COUNTY CLERK

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:36

ALLISON W. HARRIS
COUNTY CLERK

BY _____ DEPUTY



GENERAL FUND

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

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FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:37

ALLISON L. ...
COUNTY CLERK

BY _____ COUNTY



Administration

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:37

ALLISON L. ...
COUNTY CLERK

BY _____

COUNTY EXTENSION AGENTS
10-400

100 Secretary Salary	26,510.31
103 County Agents Supplement	<u>21,251.32</u>
total salary	47,761.64
200 FICA	3,653.77
205 TEC	270.00
210 Retirement	1,861.02
215 Life Ins. Premium	116.65
220 W/C Ins	<u>89.00</u>
total benefits	5,990.43
305 Conference	1,800.00
315 Computer service	210.00
320 Copier, state rental	1,900.00
325 Demo - AG	250.00
330 Demo - HE	250.00
335 Dues	250.00
385 Office machine repair	200.00
390 Office supply	2,100.00
430 Telephone	1,800.00
435 Travel	3,711.00
436 Travel/fcs	<u>3,711.00</u>
total operating	16,182.00
TOTAL BUDGET	\$69,934.07

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

COUNTY AUDITOR
10-420

100 Salary	75,501.58
200 Fica	5,775.87
205 Tec	540.00
210 Retirement	5,300.21
215 Life ins.	332.21
220 W/C	<u>144.12</u>
total benefits	12,092.41
305 Education	1,500.00
310 Computer	2,600.00
335 Dues	200.00
385 Office machine repair	350.00
390 Office supply	2,000.00
430 Telephone	850.00
435 Travel	<u>900.00</u>
total operating	8,400.00
TOTAL BUDGET	\$95,993.99

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

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:37

ALLISON L. GIBSON
COUNTY CLERK

BY _____ COUNTY

COUNTY CLERK
10-430

100 Salary	156,632.46
200 Fica	11,982.38
205 Tec	1,080.00
210 Retirement	10,995.60
215 Life ins	689.18
220 W/C	<u>281.88</u>
total benefits	25,029.05
305 Education	2,500.00
310 Computer (due to GF)	63,250.00
335 Dues	129.90
359 Liability policy premium	3,511.00
360 Insurance deductible	500.00
375 Office machine rental	7,300.00
385 Office machine repair	1,100.00
390 Office supply	9,011.00
410 Printing & binding	35,000.00
430 Telephone	<u>3,000.00</u>
total operating	125,301.90
TOTAL BUDGET	\$306,963.40

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

DISTRICT CLERK
10-520

100 Salary	148,954.72
200 Fica	11,395.04
205 Tec	1,080.00
210 Retirement	10,456.62
215 Life ins	655.40
220 W/C ins	<u>268.85</u>
total benefits	23,855.91
305 Education	1,500.00
306 Bond	50.00
311 Computer	9,000.00
335 Dues	200.00
359 Liability policy premium	4,367.27
360 Insurance deductible	2,500.00
375 Machine rent	3,500.00
385 Repair	500.00
390 Supply	5,400.00
405 Forms	3,310.95
410 Bindery	18,000.00
430 Telephone	<u>2,100.00</u>
total operating	50,428.22
TOTAL BUDGET	\$223,238.85

The district clerk records acts and proceedings of the district court, enters all judgements of the court, processes passport applications, administers child support payments, administers trust accounts for minors by court order, and accounts for juror payments.

INDIGENT HEALTH CARE CO-ORDINATOR
10-540

100 Salary	11,880.28
200 Fica	908.84
205 Tec	270.00
210 Retirement	834.00
215 Life Ins	52.27
220 W/C ins	<u>20.17</u>
total benefits	2,085.28
305 Education	150.00
390 Supply	1,000.00
430 Telephone	<u>500.00</u>
total operating	1,650.00
TOTAL BUDGET	\$15,615.56

Indigent health care is available to low income citizens for financial aid for doctor bills, prescriptions, and hospital care.

TAX ASSESSOR COLLECTOR
10-620

100 Salary	200,752.89
200 Fica	15,357.60
205 Tec	1,620.00
210 Retirement	14,092.85
215 Life ins	883.31
220 W/C ins	<u>357.47</u>
total benefits	32,311.23
310 Computer	33,087.00
335 Dues	326.00
385 Office repair	50.00
390 Office supply	6,000.00
410 Printing & Bindery	10,000.00
430 Telephone	2,100.00
435 Travel	<u>5,400.00</u>
total operating	56,963.00
TOTAL BUDGET	\$290,027.12

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

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:37

ALLISON L. HARRIS
COUNTY CLERK

BY _____ COUNTY

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SHELBY COUNTY, TEXAS

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ALLIANCE COUNTY CLERK

BY _____ DEPUTY

TREASURER
10-630

100 Salary	62,317.35
200 Fica	4,767.28
205 Tec	270.00
210 Retirement	4,374.68
215 Life ins	274.20
220 W/C Ins	<u>121.73</u>
total benefits	9,807.88
305 Education	1,500.00
335 Dues	150.00
390 Office supply	2,625.00
430 Telephone	<u>1,000.00</u>
total operating	5,275.00
TOTAL BUDGET	\$77,400.23

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

NON DEPARTMENTAL
10-660

304 Contingency	173,706.61
321 Advertising	1,500.00
335 Dues	6,000.00
345 Exterminator	1,600.00
351 Adac (drug abuse councl)	2,500.00
360 Bldg ins	24,000.00
381 Capital Outlay	242,036.02
401 Postage	24,000.00
445 Utility	28,000.00
446 Utility - 1885 ch	18,000.00
450 Atty fees 123	90,000.00
451 Atty fees 273	15,000.00
460 Atty fee other	1,000.00
465 Audit	23,250.00
470 Autopsy	32,000.00
475 Commitments	7,500.00
480 County court expense	5,500.00
485 Courthouse supply	8,300.00
488 1885 contract labor	1,000.00
489 1885 ch maint	19,000.00
490 Courthouse repair & maint	15,000.00
492 Courthouse janitor	20,000.00
495 Dist court expense	6,000.00
505 Election	25,000.00
530 Fire Protection	10,500.00
535 Historical commission	1,000.00
536 Hope Clinic	12,000.00
552 Library fund - Center	6,000.00
553 Library fund - Timpson	6,000.00
554 Burke Center MHMR	13,128.00
555 Pineywoods Economic Dvl	3,000.00
562 Litigation settlement	100,000.00
565 Rsvp	500.00
566 Outreach Ministries	2,400.00
570 Tax appraisal	123,943.55
575 Child Welfere Board	500.00
585 Watershed	3,600.00
775 juv prob auto plan	2,334.54
780 911 equip	<u>2,000.00</u>

TOTAL BUDGET \$1,076,798.72

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ALLISON L. LEE
COUNTY CLERK

BY _____ COUNTY

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

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ALLISON L. BROWN
COUNTY CLERK

BY _____



JUSTICE

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06 SEP 11 AM 11:37

ALLEN ...
COUNTY CLERK

BY _____ DEPUTY

COUNTY ATTORNEY
10-410

100 Salary	95,863.77
200 FICA	11,892.02
205 TEC	540.00
210 Retirement	10,912.68
215 Life Ins	683.99
220 W/C Ins	<u>302.01</u>
total benefits	24,330.70
302 Car Allowance	3,000.00
305 Education	1,500.00
375 Copier Lease	1,600.00
390 Office supply	8,993.00
430 Telephone	<u>3,000.00</u>
total operating	18,093.00
TOTAL BUDGET	\$138,287.47

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

DISTRICT ATTORNEY
10-510

100 Salary	183,171.07
200 Fica	14,104.39
205 Tec	1,350.00
210 Retirement	12,942.85
215 Life ins	811.23
220 W/C Ins	<u>2,754.20</u>
total benefits	31,962.67
305 Education	6,000.00
310 Computer	4,000.00
335 Dues	2,000.00
370 Law library	6,000.00
375 Machine rent	5,000.00
381 Fixed assets	0.00
385 Office repair	500.00
390 Supply	4,500.00
430 Telephone	<u>5,500.00</u>
total operating	33,500.00
TOTAL BUDGET	\$248,633.74

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

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:37

ALLISEN, COUNTY CLERK

BY _____ DEPUTY

COUNTY JUDGE
10-440

100 Salary	56,733.44
200 Fica	4,340.11
205 Tec	0.00
210 Retirement	3,982.69
215 Life ins.	249.63
220 W/C ins	<u>117.41</u>
total benefits	8,689.63
302 Car allowance	4,800.00
305 Education	500.00
335 Dues	500.00
390 Supply	1,000.00
430 Telephone	2,790.00
431 Contract service	10,100.00
435 Travel	<u>1,100.00</u>
total operating	20,790.00
TOTAL BUDGET	\$86,213.27

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

123RD DISTRICT JUDGE
10-530

100 Salary	30,314.73
200 Fica	2,318.08
205 Tec	270.00
210 Retirement	2,128.09
215 Life ins	133.38
220 W/C ins	<u>51.48</u>
total benefits	4,902.03
305 Education	1,500.00
385 Repair	900.00
390 Office supply	3,000.00
430 Phone	<u>1,500.00</u>
total operating	6,900.00
TOTAL BUDGET	\$42,116.76

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

273RD DISTRICT JUDGE
10-535

390 Office supply	1,000.00
430 Phone	<u>1,500.00</u>
TOTAL BUDGET	\$2,500.00

JUSTICE OF THE PEACE PCT. 1
10-550

100 Salary	33,399.11
200 FICA	2,555.03
210 Retirement	2,344.62
215 Life ins	146.96
220 W/C ins	<u>69.12</u>
total benefits	5,115.72
302 Car Allowance	2,056.03
305 Education	800.00
335 Dues	60.00
390 Supply	1,100.00
405 Forms	535.00
430 Telephone	<u>1,800.00</u>
total operating	6,351.03

TOTAL BUDGET **\$44,865.86**

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

JUSTICE OF THE PEACE PCT. 2
10-560

100 Selery	22,938.51
200 FICA	1,754.80
210 Retirement	1,610.28
215 Life ins	100.93
220 W/C ins	<u>47.47</u>
total benefits	3,513.48
305 Education	600.00
335 Dues	60.00
390 Supply	990.00
430 Telephone	500.00
435 Travel	<u>805.00</u>
total operating	2,955.00

TOTAL BUDGET **\$29,406.99**

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05 SEP 11 AM 11:37

ALLISON W. BROWN
COUNTY CLERK

BY _____ DEPUTY

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SHELBY COUNTY, TEXAS

05 SEP 11 AM 11:37

AMERICAN
COURT REPORT

BY _____

JUSTICE OF THE PEACE PCT. 3
10-570

100 Salary	22,868.01
200 FICA	1,749.40
210 Retirement	1,605.33
215 Life ins	100.62
220 W/C Ins	<u>47.33</u>
total benefits	3,502.68
305 Education	600.00
335 Dues	60.00
390 Supply	1,140.00
430 Telephone	600.00
435 Travel	1,016.00
445 Utility	<u>750.00</u>
total operating	4,166.00
TOTAL BUDGET	\$30,536.70

JUSTICE OF THE PEACE PCT. 4
10-580

100 Salary	23,491.19
200 FICA	1,797.08
210 Retirement	1,649.08
215 Life ins	103.36
220 W/C Ins	<u>48.61</u>
total benefits	3,598.13
305 Education	600.00
335 Dues	60.00
390 Supply	990.00
405 Forms	250.00
425 Rent	600.00
430 Telephone	600.00
435 Travel	<u>807.00</u>
total operating	3,907.00
TOTAL BUDGET	\$30,996.32

JUSTICE OF THE PEACE PCT. 5
10-590

100 Salary	24,785.87
200 FICA	1,896.12
210 Retirement	1,739.97
215 Life ins	109.06
220 W/C Ins	<u>51.29</u>
total benefits	3,796.44
305 Education	600.00
335 Dues	60.00
390 Supply	1,089.00
405 Forms	150.00
425 Rent	900.00
430 Telephone	1,000.00
435 Travel	<u>813.00</u>
total operating	4,612.00
TOTAL BUDGET	\$33,194.31

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SHELBY COUNTY, TEXAS

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ALLIE W. ...
COUNTY CLERK

BY _____ PROPERTY

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7111
COUNTY CLERK

BY _____ COUNTY



Law Enforcement

and Corrections

SHERIFF
10-600

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:37

ALLISON J. WELLS
COUNTY CLERK

BY _____ DEPUTY

100 Salary	1,018,161.26
200 Fica	77,889.34
205 Tec	9,180.00
210 Retirement	71,474.92
215 Life Ins	4,479.91
220 W/C Ins	<u>24,987.82</u>
total benefits	188,011.98

305 Continuing Education	2,000.00
310 Computer	4,620.00
314 Certification	600.00
335 Dues	650.00
350 Fuel	45,000.00
360 Ins - building	5,000.00
361 Pert & repair	6,000.00
362 Gen supply	24,000.00
365 Ins - vehicle	16,000.00
375 Machine rent	4,000.00
380 Meals	83,000.00
381 Fixed asset	128,900.00
382 Medical	90,000.00
390 Office supply	12,000.00
395 Physicals	600.00
405 Forms	1,000.00
415 Radio	4,000.00
420 Building Repair	30,000.00
425 Rent	3,000.00
428 Tires	5,000.00
430 Telephone	24,000.00
435 Travel	1,000.00
440 Uniform	3,000.00
445 Utility	42,000.00
460 Supply-work release	<u>200.00</u>

total operating 535,570.00

TOTAL BUDGET \$1,741,743.24

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

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:38

ALLING COUNTY CLERK

BY _____ DEPUTY

CONSTABLE PCT. 1
10-450

100 Salary	37,301.22
200 Fica	2,853.54
210 Retirement	2,618.55
215 Life ins	164.13
220 W/C ins	<u>915.45</u>
total benefits	6,551.66
305 Education	0.00
362 Supply	2,900.00
415 Radio	0.00
430 Telephone	1,200.00
435 Travel	<u>2,400.00</u>
total operating	6,500.00

TOTAL BUDGET \$50,352.88

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

CONSTABLE PCT. 2
10-460

100 Salary	37,301.22
200 Fica	2,853.54
210 Retirement	2,618.55
215 Life ins	164.13
220 W/C ins	<u>915.45</u>
total benefits	6,551.66
305 Education	0.00
362 Supply	2,600.00
415 Radio	0.00
430 Telephone	0.00
435 Travel	<u>2,400.00</u>
total operating	5,000.00

TOTAL BUOGET \$48,852.88

CONSTABLE PCT. 3
10-470

100 Salary	37,301.22
200 Fica	2,853.54
210 Retirement	2,618.55
215 Life ins	164.13
220 W/C ins	<u>915.45</u>
total benefits	6,551.66
305 Education	0.00
362 Supply	2,600.00
415 Radio	0.00
430 Telephone	0.00
435 Travel	<u>2,400.00</u>
total operating	5,000.00
TOTAL BUDGET	\$48,852.88

CONSTABLE PCT. 4
10-480

100 Salary	37,301.22
200 Fica	2,853.54
210 Retirement	2,618.55
215 Life ins	164.13
220 W/C ins	<u>915.45</u>
total benefits	6,551.66
305 Education	0.00
362 Supply	2,600.00
415 Radio	0.00
430 Telephone	0.00
435 Travel	<u>2,400.00</u>
total operating	5,000.00
TOTAL BUDGET	\$48,852.88

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06 SEP 11 AM 11:38

ALLISON L. ...
COUNTY CLERK

BY _____ COUNTY

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06 SEP 11 AM 11:38

ALLIANCE COUNTY CLERK

BY _____ COUNTY

CONSTABLE PCT. 5
10-490

100 Salary	37,301.22
200 Fica	2,853.54
210 Retirement	2,618.55
215 Life ins	164.13
220 W/C ins	<u>915.45</u>
total benefits	6,551.66
305 Education	0.00
362 Supply	2,600.00
415 Radio	0.00
430 Telephone	0.00
435 Travel	<u>2,400.00</u>
total operating	5,000.00

TOTAL BUDGET **\$48,852.88**

DEPARTMENT PUBLIC SAFETY
10-500

100 Salary	30,561.31
200 Fica	2,337.94
205 Tec	270.00
210 Retirement	2,145.40
215 Life ins	134.47
220 W/C ins	<u>51.89</u>
total benefits	4,939.71
390 Office supply	1,430.25
430 Telephone	<u>1,128.33</u>
total operating	2,558.58

TOTAL BUDGET **\$38,059.60**

The County provides a secretary for the Department of Public Safety and supplements the office expenses. San Augustine County reimburses Shelby County \$200 per month for the cost of sharing the DPS office.

ADULT PROBATION
10-640

360 Building ins	200.00
362 Supply - CSR	6,100.00
390 Supply - Adult	3,000.00
420 Repair	1,000.00
430 Telephone	3,500.00
445 Utility	<u>11,000.00</u>

TOTAL BUDGET **\$24,800.00**

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:38

ALLS...
COUNTY...

BY _____

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

JUVENILE PROBATION - LOCAL
10-670

100 Salary	7,500.00
200 FICA	573.75
220 W/C Ins	184.07
210 Retirement	526.50
215 Life ins	<u>33.00</u>
total benefits	1,317.32
390 Supply	1,311.19
430 Telephone	1,700.00
435 Travel	1,495.46
465 Audit	<u>250.00</u>
total operating	4,756.65

TOTAL BUDGET **\$13,573.97**

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

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

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SHELBY COUNTY, TEXAS

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ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED

DATE 09-06-2011 BY SP-11/11/11



Infrastructure

Roads and Bridges

SHELBY COUNTY ROAD AND BRIDGE FUND
BUDGET YEAR 2005-2006

AD VALOREM TAX	595,065.45
R&B SPECIAL AD VALOREM TAX	731,776.88
MOTOR VEHICLE REGISTRATION	479,900.00
LICENSE FEES (\$10)	238,700.00
FEDERAL FORESTRY FUNDS	240,000.00
SAFETY NET FORESTRY FUNDS	115,304.54
STATE LATERAL ROAD FUNDS	35,359.00
STATE PERMITS/OVERWEIGHT	10,990.00
INTEREST EARNED	19,000.00
TOTAL	\$2,466,095.88

EACH PRECINCT

\$616,523.97

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:39

ALLIED BUSINESS
COURT REPORTERS

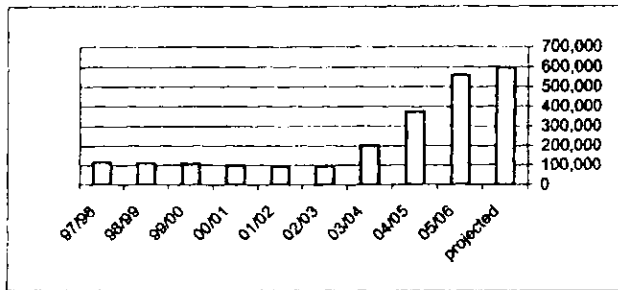
BY _____

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

ROAD & BRIDGE REVENUE ESTIMATES

Ad Valorem Tax

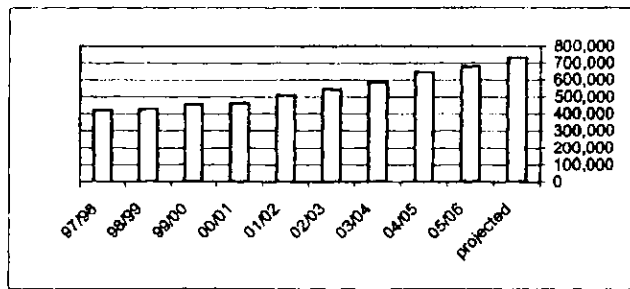
projected	595,065
05/06	560,000
04/05	375,448
03/04	200,912
02/03	97,128
01/02	98,128
00/01	98,776
99/00	108,092
98/99	110,712
97/98	114,864



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

R&B Special Ad Valorem Tax

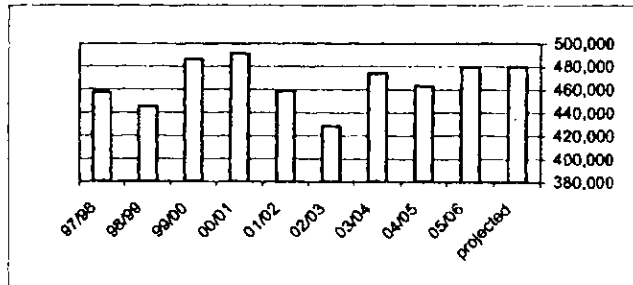
projected	731,777
05/06	680,000
04/05	649,392
03/04	586,560
02/03	544,569
01/02	511,728
00/01	462,576
99/00	457,028
98/99	428,520
97/98	424,720



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

Motor Vehicle Registration

projected	479,900
05/06	479,900
04/05	463,036
03/04	474,000
02/03	428,455
01/02	459,128
00/01	491,312
99/00	486,080
98/99	445,364
97/98	457,456

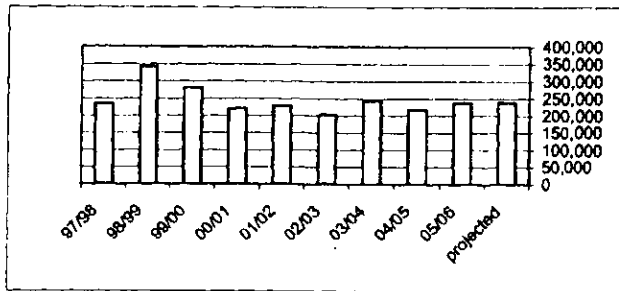


The County keeps a portion of all vehicle registrations and renewals that is used for Road & Bridge work. The County enjoyed an increase in registration fees in 2000 and 2001 when a large trucking company was located within the county.

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 COUNTY OF TARRANT, TEXAS
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\$10 License Fees

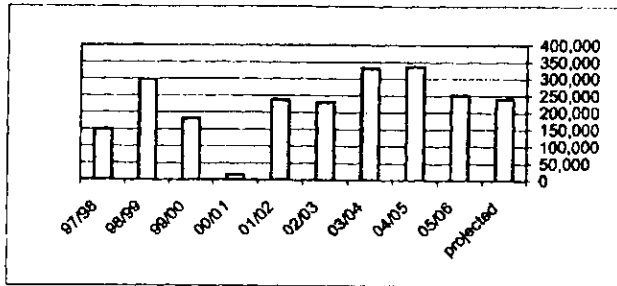
projected	238,700
05/06	238,700
04/05	218,328
03/04	242,820
02/03	202,432
01/02	229,132
00/01	220,140
99/00	281,308
98/99	341,692
97/98	234,532



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

Federal Forestry Funds

projected	240,000
05/06	252,000
04/05	336,876
03/04	331,500
02/03	230,611
01/02	236,744
00/01	16,110
99/00	180,858
98/99	296,716
97/98	149,736



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

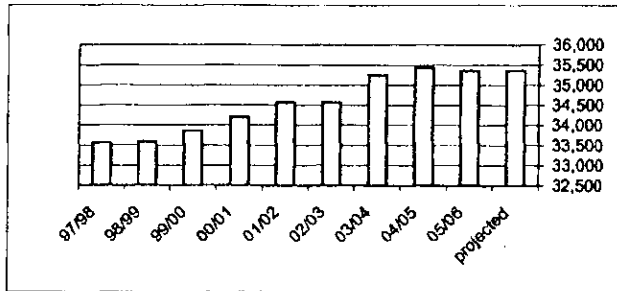
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SHELBY COUNTY, TEXAS

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ALLIANCE
COUNTY CLERK

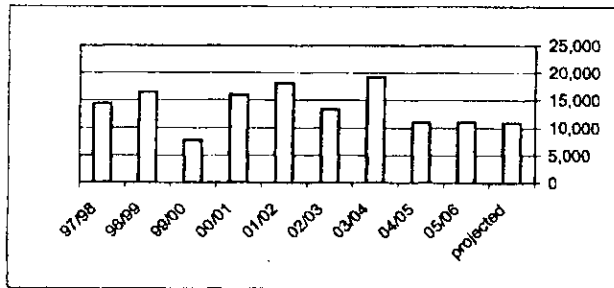
BY _____ CLERK

State Lateral Road Fund	
projected	35,359
05/06	35,359
04/05	35,432
03/04	35,249
02/03	34,568
01/02	34,572
00/01	34,196
99/00	33,864
98/99	33,588
97/98	33,572



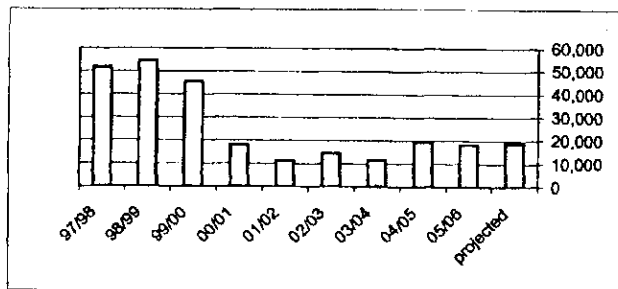
The County receives state dollars for each mile of county roads maintained.

State Permits	
projected	10,990
05/06	10,990
04/05	10,988
03/04	19,200
02/03	13,368
01/02	18,068
00/01	15,996
99/00	7,736
98/99	16,464
97/98	14,388



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

Interest	
projected	19,000
05/06	18,411
04/05	19,500
03/04	11,628
02/03	14,705
01/02	11,444
00/01	18,032
99/00	45,672
98/99	54,620
97/98	51,796



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

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 SEPTEMBER 11 2006
 COUNTY CLERK TEXAS
 06 SEP 11 AM 11:39

ROAD AND BRIDGE PCT. 1
11-800

109 Cash on hand	100,000.00		
100 Salary	209,590.37	<u>% of total</u>	29.25%
200 FICA	16,033.66		
205 TEC	1,350.00		
210 Retirement	14,713.24		
215 Life Ins Premium	922.20		
220 W/C Ins	<u>8,548.63</u>		
total benefits	41,567.74		5.80%
303 Bridge Construction	10,000.00		
304 Contingency	0.00		
305 ConL Education	1,000.00		
310 Cuvert/Gravel/Material	80,000.00		
335 Dues	1,000.00		
350 Fuel	80,000.00		
355 Insurance - Equipment	8,000.00		
361 Parts & Repair	80,000.00		
362 Supplies	30,000.00		
364 Oxygen	400.00		
381 Fixed Assets	56,534.28		
395 Physicals	200.00		
425 Rental	10,000.00		
428 Tires & Repair	50,000.00		
430 Telephone	4,000.00		
445 Utility	<u>5,000.00</u>		
total operating	396,134.28		55.29%
501 Equipment note	62,678.21		
502 Interest	<u>6,553.37</u>		
total debt	69,231.58		9.66%
TOTAL BUDGET	\$716,523.97		100.00%

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SHELBY COUNTY, TEXAS

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ALLISON [unclear]
COUNTY CLERK

BY _____ DEPUTY

Equipment	principal	interest	due
Case Backhoe	15,181.21	1,553.37	7/5/2007
Cat Grader	<u>47,497.00</u>	<u>5,000.00</u>	1/25/2007
	62,678.21	6,553.37	

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SHELBY COUNTY, TEXAS

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ALL COUNTY RECORDS
COUNTY CLERK

BY _____

ROAD AND BRIDGE PCT. 2
12-810

109 Cash on hand	70,000.00				
100 Salary	208,981.81	% of total	30.44%		
200 FICA	15,987.11				
205 TEC	1,350.00				
210 Retirement	14,670.52				
215 Life Ins Premium	919.52				
220 W/C Ins	8,519.69				
total benefits	41,446.84		6.04%		
303 Bridge Construction	10,000.00				
304 Contingency	0.00				
305 Cont. Education	1,000.00				
310 Culvert/Gravel/Material	79,082.13				
335 Dues	1,000.00				
350 Fuel	60,000.00				
355 Insurance - Equipment	8,000.00				
380 Oxygen	500.00				
361 Parts & Repair	50,000.00				
362 Supplies	40,000.00				
381 Fixed Assets	50,000.00				
382 Equip rental/lease	20,000.00				
395 Physicals	200.00				
428 Tires & Repair	40,000.00				
430 Telephone	3,000.00				
445 Utility	3,000.00				
total operating	365,782.13		53.28%		
501 Equipment note	56,437.69			Equipment	principal interest due
502 Interest	13,875.49			dump truck	19,980.00 4,945.05 10/20/2006
total debt	70,313.18	10.24%		Cat Grader	25,000.00 7,500.00 8/14/2007
				tractor/mower	11,457.69 1,430.44 10/9/2006
					56,437.69 13,875.49
TOTAL BUDGET	\$686,523.96		100.00%		

ROAD AND BRIDGE PCT. 3
13-820

109 Cash on hand	100,000.00	
100 Salary	240,919.46	<u>% of total</u> 33.62%
200 FICA	18,430.34	
205 TEC	1,620.00	
210 Retirement	16,912.55	
215 Life Ins Premium	1,060.05	
220 W/C Ins	<u>10,038.60</u>	
total benefits	48,061.53	6.71%
303 Bridge Construction	10,000.00	
304 Contingency	40,825.87	
305 Cont. Education	1,000.00	
310 Culvert/Gravel/Material	100,000.00	
335 Dues	1,000.00	
350 Fuel	70,000.00	
355 Insurance - Equipment	8,500.00	
360 Oxygen	600.00	
361 Parts & Repair	50,000.00	
362 Supplies	40,000.00	
361 Fixed Assets	30,000.00	
395 Physicals	500.00	
425 Rental	10,000.00	
428 Tires & Repair	30,000.00	
430 Telephone	3,000.00	
445 Utility	<u>3,000.00</u>	
total operating	398,425.87	55.61%
501 Equipment note	20,666.67	
502 Interest	<u>8,450.44</u>	
total debt	29,117.11	4.06%
TOTAL BUDGET	\$716,523.97	100.00%

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:39

ALLISON L. ...
COUNTY CLERK

BY _____ DEPUTY

Equipment	principal	interest	due
Mack dump	9,000.00	2,817.38	5/1/2007
Grader	<u>11,666.67</u>	<u>5,633.06</u>	7/23/2007
total	20,666.67	8,450.44	

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SHERIFF COUNTY, TEXAS

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ALLISON ...
COUNTY CLERK

BY _____ DEPUTY

ROAD AND BRIDGE PCT. 4
14-830

109 Cash on hand	0.00	
		<u>% of total</u>
100 Salary	235,300.31	38.17%
200 FICA	18,000.47	
205 TEC	1,620.00	
210 Retirement	16,518.08	
215 Life Ins Premium	1,035.32	
220 W/C Ins	<u>9,771.36</u>	
total benefits	46,945.24	7.61%
303 Bridge Construction	0.00	
304 Contingency	29,114.00	
305 Cont. Education	800.00	
310 Culverts	50,000.00	
320 Gravel & Material	54,497.16	
335 Dues	700.00	
350 Fuel	52,505.33	
355 Insurance - Equipment	7,050.00	
360 Oxygen	500.00	
381 Parts & Repair	20,000.00	
362 Supplies	20,000.00	
381 Fixed Assets	0.00	
395 Physicals	1,000.00	
425 Rental	0.00	
428 Tires & Repair	35,000.00	
430 Telephone	3,000.00	
445 Utility	<u>3,000.00</u>	
total operating	277,166.49	44.96%
501 Equipment note	52,709.41	
502 Interest	<u>4,402.52</u>	
total debt	57,111.93	9.26%
TOTAL BUDGET	\$616,523.97	100.00%

Equipment	principal	interest	due
2 graders	31,113.22	2,566.84	11/18/2006
tractor/mow	<u>21,596.19</u>	<u>1,835.68</u>	9/9/2007
	52,709.41	4,402.52	

Special Revenue Funds

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

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ALLIANCE FOR
COUNTY GOVERNANCE
BY _____ SHELBY COUNTY

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SHELBY COUNTY, TEXAS

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ALLEN H. ...
COUNTY CLERK

BY _____ CLERK

JURY

53-300-109	Cash	60,000.00
53-300-150	Income from County Tax	<u>95,843.88</u>
		\$155,843.88
53-670-100	Salary	55,871.53
53-670-200	FICA	4,274.17
53-670-205	TEC	540.00
53-670-210	Retirement	3,922.18
53-670-215	Health Ins	2,916.00
53-670-216	Life ins	212.31
53-670-220	W/C Ins	<u>94.87</u>
	total benefits	11,959.54
53-670-366	Jury meals	2,000.00
53-670-367	Jury service	82,012.81
53-670-405	Printed forms	2,000.00
53-670-305	Conference	<u>2,000.00</u>
	total operating	88,012.81
	TOTAL BUDGET	\$155,843.88

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

RIGHT OF WAY

54-300-109	Cash	226,000.00
54-300-150	Income from County Tax	<u>37,504.13</u>
		\$263,504.13
54-690-421	ROW purchases	\$263,504.13

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

INDIGENT HEALTH CARE

55-300-150	Income from County Tax	<u>333,370.00</u>
		\$333,370.00
55-680-386	Prof. Medical services	\$333,370.00

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

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COUNTY CLERK

BY _____ COUNTY

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ALLISON L. JACO
COUNTY CLERK

BY _____ AFFIDAVIT



Other Funds

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

TITLE III FORESTRY FUNDS

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06 SEP 11 AM 11:39

17-300-109	Cash	\$79,000.00
17-300-110	Income - Forestry Funds	<u>\$85,000.00</u>
		\$164,000.00

ALLIED BANK
COUNTY OF TEXAS

BY _____ CLERK

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

17-770-770	Fire Depts - forest equip donation	\$42,695.46
17-770-770	Beautification	\$6,000.00
17-770-776	<u>Forestry Road Maint.</u>	<u>\$115,304.54</u>
		\$164,000.00

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

2005 - 2006 will be the fifth distribution in a five year stabilization program for the forestry fund, in an effort to make the income more predictable for the entities benefitting from them.

SHELBY REGIONAL TRAINING CENTER

20-300-109	Cash	\$17,009.00
20-840-340	Contractor payments	\$17,009.00

The Shelby Regional Training Center was the product of a federal grant. The balance of this fund is used to maintain the Center as needed.

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BY _____ DATE _____

ADULT PROBATION

45-300-109	cash	\$642.00
45-640-362	supplies	\$642.00

This fund supplements the adult probation general fund budget.
The money is used for supervision of probationers and fine collections.

JUSTICE COURT TECHNOLOGY

46-300-109	Justice Court Tech Cash	\$20,000.00
46-300-900	Justice Court Tech Fees	\$10,000.00
46-300-155	Admin of Justice Fees	<u>\$500.00</u>
		\$30,500.00
46-892-100	Salary	\$21,000.00
200	FICA	\$1,606.50
205	TEC	\$207.00
210	Retirement	\$1,566.60
215	Life Ins	\$79.80
220	W/C	<u>\$34.62</u>
		\$3,494.52
305	Education	\$500.00
380	Admin of Justice Expense	\$1,000.00
381	Technology purchases	<u>\$4,505.48</u>
		\$6,005.48
	Total Budget	\$30,500.00

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

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SHELBY COUNTY, TEXAS

GENERAL FUND RECORDS MANAGEMENT

06 SEP 11 AM 11:39

21-300-109	Cash	\$3,000.00
21-300-155	Fees of Office	<u>\$6,000.00</u>
		\$9,000.00
21-900-412	Record Mgmt Expense	\$9,000.00

ALL COUNTY CLERKS
COUNTY CLERK
BY _____ CLERK

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

DISTRICT CLERK RECORDS MANAGEMENT

50-300-109	Cash	\$6,200.00
50-300-155	Fees	<u>\$1,700.00</u>
		\$7,900.00
50-900-100	Salary	0.00
50-900-200	FICA	0.00
50-900-210	Retirement	0.00
50-900-215	Life Ins	0.00
50-900-220	W/C Ins	<u>0.00</u>
	total benefits	0.00
50-900-381	Office Furn/Fixtures	0.00
50-900-410	Record Recreation	<u>7,900.00</u>
	total operating	7,900.00
	TOTAL BUDGET	\$7,900.00

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

COUNTY CLERK RECORDS MANAGEMENT

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

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BY _____ DATE _____

51-300-108	Cash	\$170,000.00
51-300-155	RM Fees	30000
51-300-157	Records Archive Fee	29000
51-300-158	Vitals Archive Fee	<u>3000</u>
		\$232,000.00

51-900-100	Salary	40,000.00
51-900-200	FICA	3,060.00
51-900-205	TEC	207.00
51-900-210	Retirement	2,984.00
51-900-215	Life Ins	152.00
51-900-220	W/C Ins	<u>65.94</u>
	total benefits	6,468.94

51-900-305	Cont. Education	1,000.00
51-900-381	Fixed Assets	110,000.00
51-900-385	Office machine repair	1,500.00
51-900-390	Office supplies	3,000.00
51-900-410	Print/Bindery/Microfilm	3,000.00
51-900-411	Record Recreation	34,031.06
51-900-413	Records Archive	29,000.00
51-900-414	Vitals	3,000.00
51-900-445	Utilities	1,000.00
51-900-900	Misc Expense	<u>0.00</u>
	total operating	185,531.06

TOTAL BUDGET **\$232,000.00**

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

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

ALAN ...
COUNTY CLERK

BY ... SECURITY

COURTHOUSE SECURITY

52-300-109	Cash	\$45,000.00
52-300-155	JP Security Fees	\$1,500.00
52-300-160	CH Security Fees	<u>\$15,000.00</u>
		\$61,500.00
52-900-100	Salary	25,000.00
52-900-200	FICA	1,912.50
52-900-205	TEC	207.00
52-900-210	Retirement	1,987.50
52-900-215	Life Ins	95.00
52-900-220	Workers Comp	<u>595.68</u>
		4,797.68
52-900-305	Education	1000
52-900-397	Surveillance/camera	25,952.32
52-900-420	Security repair	3,250.00
52-900-421	JP Security	1,500.00
52-900-900	Misc. expense	<u>0.00</u>
		31,702.32
	TOTAL BUDGET	\$61,500.00

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

SHELBY GENERAL HOSPITAL

57-300-109	Cash	\$50,000.00
57-710-360	Ins - Building	2,500.00
57-710-420	Building repair	46,000.00
57-710-445	Utilities	<u>1,500.00</u>
	TOTAL BUDGET	\$50,000.00

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

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

ALLISON L. BROWN
COUNTY CLERK

BY _____ DEPUTY



Fiduciary Funds

A fiduciary fund manages assets on behalf of another entity.

GARZA COUNTY PERMANENT SCHOOL FUND

65-300-130	Interest Income	8,000.00
65-300-280	Lease Income	<u>10,000.00</u>
	total income	\$18,000.00
65-850-302	Ad Valorem Taxes	1,327.00
65-850-305	School Allocation	<u>16,673.00</u>
		\$18,000.00

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

ALLIANCE BANK
COUNTY CLERK

BY _____ DEPUTY

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

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DATE 08-22-2011 BY SP4/BJL/STW

RECORDED BUDGETS

NOT PART OF ADOPTED BUDGET

DOES NOT REQUIRE COMMISSIONER

COURT APPROVAL, ONLY RECORDING

**AGENCY FUND
FINES PAID TO THE STATE**

63-300-245	Income - State Fines	\$375,000.00
63-895-660	Fines paid to State	\$368,000.00
63-895-661	Proceeds to Gen Fund	<u>7,000.00</u>
		\$375,000.00

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SHERIFF COUNTY, TEXAS

06 SEP 11 AM 11:40

ALLIED COUNTY CLERK
COUNTY CLERK

BY _____ DEPUTY

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

LEOSE - CONSTABLES

47-300-109	Cash	\$3,998.24
47-870-305	Education - Const. Pct. 1	\$2,156.01
47-870-306	Education - Const. Pct. 2	\$1,339.75
47-870-309	Education - Const. Pct. 5	<u>\$502.48</u>
		\$3,998.24

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

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SHERIFF COUNTY, TEXAS

06 SEP 11 AM 11:40

AL...
COUNTY CLERK

BY _____ CLERK

SHERIFF LAW ENFORCEMENT FUND

41

300-000	Income Accounts	
300-109	Cash on Hand	39,500.00
300-900	Forfeiture Income	<u>40,000.00</u>
	total	79,500.00
800-000	Expense Accounts	
800-362	General Supply	69,500.00
800-390	Office supply	4,000.00
800-428	Repairs	5,000.00
800-430	Telephone	<u>1,000.00</u>
	total	79,500.00

COUNTY ATTORNEY COLLECTION FUND

42

300-000	Income Accounts	
300-109	Cash on Hand	27,500.00
300-900	Collections Income	<u>42,000.00</u>
	total	69,500.00
800-000	Expense Accounts	
800-100	Salary expense	37,000.00
800-200	FICA	2,830.50
800-205	TEC	270.00
800-210	Retirement	2,597.40
800-215	Life Ins	162.80
800-220	W/C Ins	45.02
800-305	Education	2,000.00
800-335	Dues & Subscription	0.00
800-385	Repair	1,115.13
800-390	Office Supply	<u>23,500.00</u>
	total	69,520.85

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

ALLIED BUSINESS SYSTEMS
COUNTY CLERK

BY _____ CLERK

DISTRICT ATTORNEY TRUSTEE FUND

39

300-000	Income Accounts	
300-109	Cash on Hand	6,000.00
300-900	Trustee Income	<u>12,400.00</u>
	total	18,400.00
800-000	Expense Accounts	
800-100	Salary expense	11,400.00
800-305	Education	0.00
800-335	Dues & Subscription	0.00
800-390	Office Supply	1,000.00
800-428	Auto Expense	6,000.00
800-900	Misc. Expense	<u>0.00</u>
	total	18,400.00

DISTRICT ATTORNEY FORFEITURE

40-300-109	Cash	\$5,000.00
40-900-381	Fixed Assets	0.00
40-900-390	Office Supply	2,500.00
40-900-900	Misc. Expense	<u>2,500.00</u>
		\$5,000.00

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

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

FILED FOR RECORD
SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED

BY _____ DATE _____

JUVENILE PROBATION "A"
58-740

300-148	Income A-210	\$44,561.00
	100 Salary	25,399.72
	200 FICA	1,943.08
	205 TEC	207.00
	210 Retirement	1,894.82
	215 Life Ins.	83.82
	220 W/C Ins.	<u>648.56</u>
		4,777.28
	Travel	
	305 Education	150.00
	435 Travel	<u>4,968.00</u>
		5,118.00
	Operating	
	385 Office repairs	500.00
	390 Office supplies	3,424.00
	430 Telephone	2,000.00
	465 Audit	300.00
	900 Other Insurance	<u>320.00</u>
		6,544.00
	Residential	
	395 Psychological	1,350.00
	396 Diagnostic	1,300.00
	436 Meal	<u>72.00</u>
		2,722.00
	TOTAL BUDGET	\$44,561.00

The Texas Juvenile Probation Commission funds local Juvenile Probation offices through various programs. Shelby County receives funds for "A", "Y", "G", and "Z" programs.

JUVENILE PROBATION "Y"
58-741

300-149	Income Y-210	\$56,080.00
	390 Office Supply	\$1,046.00
	426 Residential	\$55,034.00
	Total	\$56,080.00

JUVENILE PROBATION "G"
58-742

300-150	Income G-210	\$12,873.00
	426 Non Residential	\$12,873.00

JUVENILE PROBATION "Z"
58-743

300-151	Income Z-210	\$2,850.00
	100 Salary	\$2,453.77
	200 FICA	\$187.71
	210 Retirement	\$183.05
	215 Life ins	\$8.10
	220 Workers Comp	<u>\$17.37</u>
		\$2,850.00

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SHELBY COUNTY, TEXAS

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ALLISON L. ...
COURT CLERK

BY _____

The Texas Juvenile Probation Commission funds local Juvenile Probation offices through various programs. Shelby County receives funds for "A", "Y", "G", and "Z" programs.

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DALLAS COUNTY, TEXAS

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ALLS
COUNTY CLERK

BY _____ COUNTY

JUVENILE PROBATION TITLE IV E

61-300-109	Cash	\$26,200.00
61-870-390	supplies	\$26,200.00

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

FILED 029 MAR 0732

COUNTY JUDGE SALARY SUPPLEMENT

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

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SHELBY COUNTY, TEXAS

06 SEP 11 AM 11:40

ALLIANCE COUNTY CLERK

BY _____ CLERK

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

COUNTY ATTORNEY SALARY SUPPLEMENT

44-300-285	Supplement from State	\$59,587.50
44-300-900	Other Income	<u>\$9,329.58</u>
		\$68,917.08
44-835-101	County Attorney Salary	59,587.50
44-835-200	FICA	4,558.44
44-835-210	Retirement	4,445.23
44-835-215	Life Insurance	202.60
44-835-220	W/C Insurance	<u>123.32</u>
		\$68,917.08

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