

LEE COUNTY, TEXAS



2015-2016 BUDGET

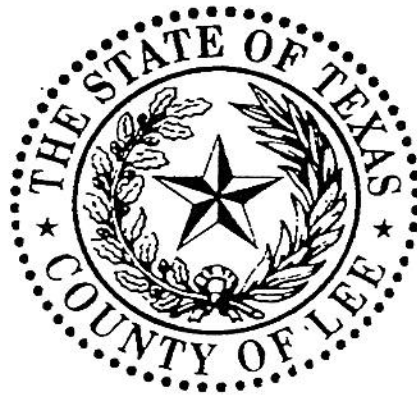
This budget will raise more revenue from property taxes than last year's budget by an amount of \$43,392, which is 0.52 percent increase from last year's budget. The tax revenue to be raised from new property added to the tax roll this year is \$99,500.

The members of Commissioners' Court voting "AYE" to approve the adoption of the 2015-2016 budget were: Paul Fischer, Maurice Pitts, Charles Murray, Alan Turner, and Steven Knobloch.

	<u>2014</u>	<u>2015</u>
Property Tax Rate	\$0.6385/100	\$0.6600/100
Effective Tax Rate	\$0.6385/100	\$0.6600/100
Effective M&O Tax Rate	\$0.6743/100	\$0.7489/100
Rollback Tax Rate*	\$0.6786/100	\$0.7057/100
*adjusted for sales tax		
Debt Rate	\$0.0481/100	\$0.0461/100

The total net outstanding Certificate of Obligation debt on January 1, 2016 will be \$7,375,000.00.

LEE COUNTY BUDGET



2015-2016 FISCAL YEAR

BUDGET OF LEE COUNTY, TEXAS

FOR THE FISCAL YEAR END 9/30/2016

COUNTY JUDGE – PAUL E FISCHER

COMMISSIONER PCT.#1 – MAURICE PITTS, JR.

COMMISSIONER PCT. #2 – CHARLES MURRAY

COMMISSIONER PCT. #3 – ALAN TURNER

COMMISSIONER PCT. #4 – STEVEN KNOBLOCH

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SECTION I

INTRODUCTION

The Lee County Budget document consists of a budget message, an introduction section, community profile, and a financial section which includes the budget summary and also detail of all expenditures and income.

The budget message is submitted by the County Judge, who is the chief budget officer of Lee County. The purpose of this message to the citizens and taxpayers is to outline the issues and priorities that were the driving force for the decisions reflected in this document.

The community profile section of this document includes statistical and historical data from Lee County, a county organizational chart and a current list of officials of Lee County.

The financial section details county policies, and objectives in budgeting, accounting, auditing, and financial planning.

The budget summary section includes a fund overview, fund summaries, and information on revenues and expenses. This section also includes property tax information, maximum salary for budgeted positions and debt service information.

The budget detail section includes line item detail of all revenues and line item detail of all approved expenditures. A section is also provided to enter line item transfers and budget amendments.

LEE COUNTY OFFICIALS

<u>TITLE</u>	<u>NAME</u>
Judge, 21st Judicial District Court	Carson Campbell
Judge, 335th Judicial District Court	Reva Towslee Corbett
County Judge	Paul E Fischer
Commissioner, Precinct #1	Maurice Pitts, Jr.
Commissioner, Precinct #2	Charles Murray
Commissioner, Precinct #3	Alan Turner
Commissioner, Precinct #4	Steven Knobloch
County Clerk	Sharon Blasig
District Clerk	Lisa Teinert
County Treasurer	Melinda Krause
County & District Attorney	Martin Placke
Tax Collector	David Matthijetz
Sheriff	Rodney Meyer
Constable, Precinct #2	Vernon Surman
Constable, Precinct #3	Open
Constable, Precinct #4	Charles Kothmann
Justice of Peace, Precinct #2	Michael York
Justice of Peace, Precinct #3	Don Milburn
Justice of Peace, Precinct #4	Danita Smith
County Auditor	Maxine Siegmund
County Extension Agent - Agriculture	Keeton Ehrig
County Extension Agent - H. E.	Tonya Poncik

Lee County Profile

The county seat is located in Giddings, Texas. Lee County was created on April 14, 1874 from portions of Washington, Burleson, Bastrop, and Fayette Counties and organized on July 27, 1874. Lee County has 629 square miles, 481 miles of county roads, 8 taxing entities, and approximately 115 county employees.

County services and responsibilities include but are not limited to:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Operating a jail
- Issuing vehicle registrations
- Collection of property taxes (for all 8 taxing entities)
- Providing health and social services to the indigent
- Veterans services
- Recycling program
- Supplementing EMS and Volunteer Fire Departments

Demographics:

2010 Census Population: 16,612

Racial Composition: White – 65%

Black – 10.67%

Hispanic – 22.42%

Other – 1.91%

Median household income: \$46,757

Source: U.S. Census

Lee County Budget Information and Purchasing Policy

Lee County Commissioners Court when approving this budget adopts the following policies for officials and department heads. This will allow the officials to have guidelines regarding Lee County's Policies.

I EXPENSES TO BE PAID OUT OF ANOTHER DEPARTMENT

Lee County Officials and department heads may not purchase items for Lee County that will be paid by another department or fund (ie: public facilities, non-departmental, records preservation or any other special fund) without the written authorization of the County Judge except in the case of an emergency. Examples of this would be electrical, plumbing, building repairs (of any kind), air conditioning/heating, lawn care, cleaning, etc. that are not of an emergency nature. The County Judge, as budget officer, has a list of limited projects to be funded by public facilities and non-departmental. If you know of repairs, maintenance, or other projects that you would like to have done that involve expenses more than can be done with Lee County personnel, please get approval before authorizing the expenditure.

II CREDIT CARD USE

Lee County has a credit card that may be checked out at the County Treasurer's office to be used for County purchases, conferences, etc. All purchasing rules apply to credit card purchases. Please do not use these cards for personal purchases. (Reimbursements for personal purchases are not allowed.)

All tickets for purchases made on the credit card must be given to the County Treasurer's Office as quickly as possible. Any person who makes a purchase on the credit card and does not turn in tickets will be subject to paying personally the late fees or research fees that are charged by the credit card company.

III MEAL EXPENSE

Per diem in the amount of \$35.00 per day (\$26.50 for travel days) for overnight stays will be paid for county related travel expenses. Non-overnight travel will receive \$15.00 for meals.

IV PROPER USE OF BUDGETED LINE ITEMS

All expenses must be coded as closely as possible to the budgeted line item description. Items must not be coded out of another line item due to shortage of funds. If funds are required, you may transfer funds to that line item by completing a **line item transfer request form** that is available at the County Auditors office and which must be approved by Commissioners Court. You may transfer funds only within your department(s). Transfers from outside your department(s) must first be approved by the budget officer(County Judge).

V LEE COUNTY PURCHASING AND PROCUREMENT POLICY

ALL PURCHASES SHOULD BE MADE IN COMPLIANCE WITH LOCAL GOVERNMENT CODE, CHAPTER 262. Copies have been made available to all Elected Officials and Department Heads.

1. All purchasing scenarios require that affected line items do in fact have sufficient funds to cover the desired purchase.
2. If needed, line item transfers must be done prior to purchase and submitting the P.O.
3. Purchases of \$50,000.00 and above (for all departments in one budget year from one vendor) must go through the advertising process requesting sealed bids after submitting the initial P.O. form unless purchased through a cooperative that has already done the bidding. If purchased through a cooperative, related documentation must be attached to the invoice when submitted for payment.

A. Debarment – If making a purchase from other than a cooperative purchasing contract, and using Homeland Security Grant Funds, the purchaser shall first check the GSA Excluded Parties List System website www.epis.gov to verify that the vendor to be used by the County is not on the excluded parties list.

4. Purchases made with grant funds (i.e. Homeland Security Grant funds) require 3 competitive bids.

Exemptions from the purchase order process:

1. All food, medical care and medical supplies for the jail.
2. All labor, service, repair items, and intangibles.

Approved this 14nd day of November, 2011(signed copy available from the Co. Clerk)

Paul E Fischer, County Judge

Maurice Pitts, Jr. – Comm. Pct. #1

Douglas Hartfield – Comm. Pct. #2

Ronny Bradshaw – Comm. Pct. #3

Linda Kovar – Comm. Pct. #4

LEE COUNTY INDEBTEDNESS STATEMENT

The following are outstanding notes, bonds and/or loans that were outstanding as shown below:

Due to: Wilmington Trust, Dallas, Texas
For: Lee County Law Enforcement Center
Lee County, Texas General Obligation Refunding Bonds, Series 2015
Dept.: Interest & Sinking Fund
Original Amount: \$7,375,000.00
Original Date: April 14, 2015
September 30, 2015 Balance: \$7,375,000.00

The above figures are all of the loans, bonds, notes, or other such encumbrances of Lee County, Texas at the time this budget was filed with the County Clerk. The above does not take into consideration lease/purchase agreements for automobiles, computer contracts, or any other financial contract that the county may be responsible for paying.

FINANCIAL SECTION

Lee County's budget and financial policies serve as a basis for overall fiscal management of the county's resources.

These policies are designed to guide elected officials and department heads in controlling and maintaining fiscal stability.

Goals and objectives are incorporated into policy statements. Policies will be re-evaluated as needed to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Planning Strategies

1. A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.

This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.

2. The annual budget document will be prepared in a manner understandable to the general public and the governing body.

The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.

3. The annual external audit is important for accounting, bond issue and grant requirements. Lee County Commissioners Court has appropriated necessary funds to provide for an annual external audit.

4. A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis.

A monthly budget and bank balance

statement is prepared and distributed.

5. Investments shall be managed in accordance with the Lee County Investment Policy. The portfolio shall achieve sufficient liquidity as to meet the county's obligations as they become due.

6. Fixed assets shall be safeguarded by properly tagging, recording, and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location, and inventory tag number. Periodic inspections of inventory shall be conducted.

Capitalization criteria for fixed assets is a minimum cost of \$500.00 and a useful life of two years or more.

Capital Improvement Projects

7. Capital projects should be developed to demonstrate the need for the project and the short and long term affects on the community. Capital projects shall be developed to include the impact of implementation on future annual operating budgets. Project plans should also include estimates of future revenues that may be included.

Debt Management

8. Prior to the issuance of any debt (certificates of obligation, general obligation, tax anticipation notes, or lease purchase agreements), consideration shall be given to the tax rate requirements for the new debt and the overall county debt. The finance period for capital projects through the issuance of bonds shall not exceed the useful life of the asset.

FUND OVERVIEW

GOVERNMENTAL FUNDS

General Fund - (Fund 10,13,19,20, &27)

The general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are services.

Road & Bridge/Lateral Road Funds -

(Funds 15 & 16) The Lateral Road funds are received from ad valorem taxes (\$.1394 per \$100. valuation), state funding, and interest which must be used only for maintenance, construction, repair of roads and bridges and associated costs (such as labor, supplies, etc.) in Lee County.

Lateral Road funds are transferred to the Road & Bridge Departments where the expenses are registered. Road & Bridge also receive a portion of the General Fund ad valorem taxes, fines, and auto registration that may be spent on other items not involving roads and bridges.

Dedicated Funds - (Fund 12 & Fund 28)

Funds specifically required to account for revenues and expenditures restricted for specific purposes. Dedicated funds include (Fund 12) Economic Development, (Fund 28) Law Enforcement Education, Vehicle Inventory Tax, Donations for special projects, JP Technology, and Judicial Efficiency (TP), Courthouse Security Fund and other funds as specified by law.

Debt Service Funds - (Fund 60) The Debt Service Fund is used to account for the payment of principal and interest on general long term debt. Primary sources of revenue include ad valorem taxes and interest income.

Capital Project Funds - (Fund 70) Funds specifically designed to account for the acquisition or construction of major capital facilities, and major capital improvements. (Fund 71) Funds for the construction of the Lee County Law Enforcement Center.

Special Revenue Funds - Funds specifically to account for revenues and expenditures that require (1) special funding (2) are required by law and/or (3) accounting requirements. These funds include Indigent Health Care (Fund 17), County Law Library (Fund 18), Right-of-Way (Fund 21), Historical Commission (Fund 22), County Clerk Records Management (Fund 23), Grants, Hot Check Fund (Fund 25), Sheriff's Office Confiscation (Fund 26), County Attorney Seizure (Fund 30), Courthouse Emergency Restoration (Fund 31), SECO Grant Fund (Fund 32), Courthouse Restoration Phase II (Fund 33), Gambling Seizure Funds (Fund 34) and State Fees (Fund 89).

LEE COUNTY 2015-2016 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/15	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/16
10	General	\$1,500,000.00	\$8,648,667.00	\$0.00	\$0.00	\$814,457.00	\$9,301,359.00	\$ 32,851.00
11	Indigent Defense	\$0.00					\$0.00	-
12	Economic Development	\$107,900.00	\$17,950.00				\$125,850.00	-
13,19,22	(911 Tower, Recycle, Hist. Comm.)	\$30,980.00	\$2,090.00	\$0.00	\$4,500.00		\$37,570.00	-
15	R & B #1	\$400,000.00	\$185,956.00		\$480,517.00	\$2,250.00	\$994,830.00	\$ 69,393.00
15	R & B #2	\$650,000.00	\$191,706.00		\$556,436.00	\$2,250.00	\$1,255,799.58	\$ 140,092.42
15	R & B #3	\$900,000.00	\$187,206.00		\$689,283.00	\$2,250.00	\$1,669,596.00	\$ 104,643.00
15	R & B #4	\$1,250,000.00	\$186,456.00		\$575,375.00	\$2,250.00	\$1,679,586.00	\$ 329,995.00
16	Lateral Road #1	\$0.00	\$379,528.00			\$379,528.00		-
16	Lateral Road #2	\$0.00	\$455,447.00			\$455,447.00		-
16	Lateral Road #3	\$0.00	\$588,294.00			\$588,294.00		-
16	Lateral Road #4	\$0.00	\$474,386.00			\$474,386.00		-
17	Indigent Care	\$110,000.00	\$12,500.00		\$235,000.00		\$353,973.00	\$ 3,527.00
18	Law Library	\$7,500.00	\$4,750.00				\$12,250.00	-
20	Court Appt. Atty.	\$175,000.00	\$12,775.00				\$187,775.00	-
21	Right of Way	\$5,200.00	\$10.00		\$5,000.00		\$10,210.00	-
23	Records Management (Co.Clk)	\$35,700.00	\$26,185.00				\$61,885.00	-
25	Hot Check Fund (Co. Atty.)	\$85,000.00	\$7,500.00				\$92,500.00	-
26	Sheriff Special Fund	\$1,740.00	\$8.00				\$1,748.00	-
27	Hospital Dist. Account	\$23,879.00	\$325.00				\$24,204.00	-
28	DEDICATED FUNDS							
28	Dedicated Funds - Interest	\$1,750.00					\$ 1,750.00	

LEE COUNTY 2015-2016 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/15	Receipts		Financing		Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/16
					Proceeds					
28	Vehicle Inventory Tax Interest	\$2,900.00	\$100.00						\$3,000.00	\$ -
28	Dist. Clerk Technology/Archive	\$3,860.00	\$2,400.00						\$6,260.00	\$ -
28	Court Records Preservation	\$10,720.00	\$3,000.00						\$13,700.00	\$ 20.00
28	Dist. Clerk - Records Preservation	\$2,800.00	\$1,600.00						\$4,400.00	\$ -
28	Courthouse Security	\$20,000.00	\$15,000.00						\$35,000.00	\$ -
28	Co. Clerk Archives	\$10,400.00	\$2,500.00						\$12,900.00	\$ -
28	Vital Statistics	\$2,590.00	\$750.00						\$3,340.00	\$ -
28	Judicial Efficiency	\$9,394.00	\$705.00						\$10,099.00	\$ -
28	Judicial Education - Probate Court	\$2,330.00	\$250.00						\$2,580.00	\$ -
28	Technology	\$120,000.00	\$10,900.00						\$130,877.00	\$ 23.00
28	L. E. O. S. E. Fund	\$7,437.00	\$4,550.00						\$11,987.00	\$ -
28	Records Management - Non-Dept.	\$20,000.00	\$7,500.00						\$27,500.00	\$ -
28	Video fee	\$8,300.00	\$750.00						\$9,050.00	\$ -
28	Court Reporter (Steno) Fees	\$2,500.00	\$2,500.00						\$5,000.00	\$ -
28	Justice Court Bldg. Security	\$8,000.00	\$2,050.00						\$10,050.00	\$ -
28	Supp. Ct.-Initiated Guardianship	\$9,500.00	\$1,000.00						\$10,500.00	\$ -
28	Family Protection Fund	\$8,365.00	\$750.00						\$9,115.00	\$ -
28	Child Abuse Prevention	\$4,000.00	\$50.00						\$4,050.00	\$ -
28	Pre-trial Diversion	\$13,500.00	\$8,000.00						\$21,500.00	\$ -
28	Co. Attny Blood Draw	\$550.00	\$300.00						\$850.00	\$ -
28	Ignition Interlock System	\$600.00	\$500.00						\$1,100.00	\$ -
30	County Attorney Spec. Acct.	\$22,000.00	\$3,065.00						\$11,065.00	\$ 14,000.00
31	Courthouse Emergency Restore.	\$84,250.00	\$350.00				\$0.00	\$84,600.00	\$0.00	\$ -
33	Courthouse Rest. Grant, Phase II	\$1,255,000.00	\$253,000.00				\$0.00		\$1,508,000.00	\$ -
34	Gambling Seizure Fund	\$6,840.00	\$34.00						\$6,874.00	\$ -
60	Interest & Sinking Fund	\$150,000.00	\$628,905.00				\$0.00		\$711,100.00	\$ 67,805.00
70	Capital Improvements	\$200,000.00					\$175,000.00		\$375,000.00	\$ -
71	Capital Projects - LCLEC	\$146,000.00	\$100.00						\$146,100.00	\$ -
	TOTALS	\$7,416,485.00	\$12,332,348.00	\$0.00	\$2,721,111.00	\$2,805,712.00	\$18,900,132.58	\$ 764,099.42		

SALARY WORKSHEET FOR 2015-2016 BUDGET									
DEPARTMENT	2014-2015 MAX SALARY	2014-2015 ANNUAL	2015-2016 MAX SALARY	2015-2016 ANNUAL	DEC. ADJUST	2015-2016 TOTAL SALARY	RETIREMENT	.58% MATCH	TOTAL
COUNTY JUDGE - 400									
Official	\$ 3,536.00	\$ 42,432.00	\$ 3,642.00	\$ 43,704.00	\$ 650.00	\$ 44,354.00			
State supplement	\$ 1,250.00	\$ 1,250.00	\$ 2,100.00	\$ 25,200.00		\$ 25,200.00			
Expense allowance	\$ 650.00	\$ 650.00	\$ 650.00	\$ 7,800.00		\$ 7,800.00			
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00			
Overtime						\$ 200.00			
TOTAL						\$ 111,552.00	\$ 8,533.73	\$ 647.00	\$ 9,571.16
EMERGENCY MANAGEMENT-401									
Chief Deputy	\$ 2,925.00	\$ 35,100.00	\$ 3,013.00	\$ 36,156.00	\$ 650.00	\$ 36,806.00	\$ 2,815.66	\$ 213.47	\$ 3,157.95
Salary Supplement - 911	\$ 100.00	\$ 1,200.00	\$ 100.00	\$ 1,200.00		\$ 1,200.00	\$ 91.80	\$ 6.96	\$ 102.96
TOTAL						\$ 38,006.00	\$ 2,907.46	\$ 220.43	\$ 3,260.91
IT DEPARTMENT - 402									
IT Director(28 hours per week)	\$27.00	\$ 39,312.00	\$ 27.00	\$ 39,312.00	\$ 325.00	\$ 39,637.00	\$ 3,032.23	\$ 229.89	\$ 3,400.85
COUNTY CLERK - 403									
Official	\$ 3,626.00	\$ 43,512.00	\$ 3,735.00	\$ 44,820.00	\$ 650.00	\$ 45,470.00			
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00		\$ 4,200.00			
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00			
Deputy/Interpreter	\$ 2,665.00	\$ 31,980.00	\$ 2,745.00	\$ 32,940.00	\$ 650.00	\$ 33,590.00			
Deputy(\$50/mo out of fund 23)	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00			
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00			
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00	\$ 166,018.00		
Overtime						\$ 200.00			
TOTAL						\$ 215,888.00	\$ 16,515.43	\$ 1,252.15	\$ 18,523.19
NON-DEPARTMENT - 409									
Veterans Officer	\$ 589.00	\$ 7,068.00	\$ 607.00	\$ 7,284.00		\$ 7,284.00			
Fire Dept. Mechanic	\$ 454.00	\$ 5,448.00	\$ 468.00	\$ 5,616.00		\$ 5,616.00			
TOTAL						\$ 12,900.00	\$ 986.85	\$ 32.57	\$ 481.85
COUNTY COURT - 426									
Balliff - Const. #2	\$ 300.00	\$ 3,600.00	\$ 300.00	\$ 3,600.00		\$ 3,600.00			
Court Reporters						\$ 2,000.00			
TOTAL						\$ 5,600.00	\$ 428.40	\$ 32.48	\$ 480.48

SALARY WORKSHEET FOR 2015-2016 BUDGET										
DEPARTMENT	2014-2015 MAX SALARY	2014-2015 ANNUAL	2015-2016 MAX SALARY	2015-2016 ANNUAL	2015-2016 DEC. ADJUST	2015-2016 TOTAL SALARY	SSI	RETIREMENT	.58% MATCH	TOTAL
DISTRICT COURT - 435										
Court Reporter #21	\$ 875.00	\$ 10,500.00	\$ 901.25	\$ 10,815.00	\$ 162.50	\$ 10,977.50				
Secretary #335	\$ 434.00	\$ 5,208.00	\$ 447.00	\$ 5,364.00	\$ 162.50	\$ 5,526.50				
Court Coordinator #21	\$ 394.00	\$ 4,728.00	\$ 406.00	\$ 4,872.00	\$ 162.50	\$ 5,034.50				
Court Reporter #335	\$ 875.00	\$ 10,500.00	\$ 901.25	\$ 10,815.00	\$ 162.50	\$ 10,977.50				
Court Coordinator	\$ 476.00	\$ 5,712.00	\$ 490.00	\$ 5,880.00	\$ 162.50	\$ 6,042.50				
Dist. Judge #335	\$ 250.00	\$ 3,000.00	\$ 250.00	\$ 3,000.00		\$ 3,000.00				
Dist. Judge #21	\$ 250.00	\$ 3,000.00	\$ 250.00	\$ 3,000.00		\$ 3,000.00				
Bailiff - District Court	\$ 500.00	\$ 6,000.00	\$ 500.00	\$ 6,000.00		\$ 6,000.00				
Bailiff - AG Court	\$ 100.00	\$ 1,200.00	\$ 100.00	\$ 1,200.00		\$ 1,200.00				
TOTAL						\$ 51,758.50	\$ 3,959.53	\$ 3,660.68	\$ 265.40	\$ 3,926.08
DISTRICT CLERK - 450										
Official	\$ 3,626.00	\$ 43,512.00	\$ 3,735.00	\$ 44,820.00	\$ 650.00	\$ 45,470.00				
Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00	\$ 132,428.00			
Overtime						\$ 500.00				
TOTAL						\$ 182,598.00	\$ 13,968.75	\$ 14,607.84	\$ 1,059.07	\$ 15,666.91
J.P.#3 - 453										
Official	\$ 2,455.00	\$ 29,460.00	\$ 2,569.00	\$ 30,828.00	\$ 650.00	\$ 31,478.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Chief Deputy	\$ 2,585.00	\$ 31,020.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
TOTAL						\$ 69,676.00	\$ 5,330.21	\$ 5,574.08	\$ 404.12	\$ 5,978.20
J.P.#4 - 454										
Official	\$ 2,455.00	\$ 29,460.00	\$ 2,569.00	\$ 30,828.00	\$ 650.00	\$ 31,478.00				
Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
TOTAL						\$ 69,676.00	\$ 5,330.21	\$ 5,574.08	\$ 390.55	\$ 5,964.63
J.P.#2 - 455										
Official	\$ 3,390.00	\$ 40,680.00	\$ 3,735.00	\$ 44,820.00	\$ 650.00	\$ 45,470.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00	\$ 99,618.00			
Overtime						\$ 2,500.00				
TOTAL						\$ 151,788.00	\$ 11,611.78	\$ 12,143.04	\$ 880.37	\$ 13,023.41

SALARY WORKSHEET FOR 2015-2016 BUDGET										
DEPARTMENT	2014-2015 MAX SALARY	2014-2015 ANNUAL	2015-2016 MAX SALARY	2015-2016 ANNUAL	DEC. ADJUST	2015-2016 TOTAL SALARY	SSI	RETIREMENT	-58% MATCH	TOTAL
<u>COUNTY/DIST. ATTORNEY - 475</u>										
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Official - Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Official					\$ 650.00	\$ 650.00				
Official - State Supplement				\$ 3,640.00		\$ 3,640.00				
F/T ASSIST. CA/DA			\$ 5,000.00	\$ 60,000.00	\$ 650.00	\$ 60,650.00				
Assistant C/D Attorney(10 MO)	\$ 5,250.00	\$ 52,500.00		\$ 52,500.00	\$ 650.00	\$ 53,150.00	\$ 215,794.00			
Assistant C/D Attorney(2 MO)	\$ 5,250.00	\$ 10,500.00		\$ 10,500.00		\$ 10,500.00	\$ 803.25	Budget in Pre-Trial Diversion		
Overtime						\$ 3,000.00				
Total						\$ 237,784.00	\$ 17,387.23	\$ 13,251.52	\$ 960.74	\$ 14,212.26
<u>ELECTIONS - 490</u>										
Elections Administrator	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Overtime						\$ 3,000.00				
Total						\$ 36,998.00	\$ 2,830.35	\$ 2,959.84	\$ 214.59	\$ 3,174.43
<u>AUDITOR - 495</u>										
Official	\$ 4,177.00	\$ 50,124.00	\$ 4,303.00	\$ 51,636.00	\$ 650.00	\$ 52,286.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
1st Assistant Auditor	\$ 2,991.00	\$ 35,892.00	\$ 3,081.00	\$ 36,972.00	\$ 650.00	\$ 37,622.00				
Assistant Auditor - P/T(24hrs/wk)	\$ 14.99	\$ 18,707.52	\$ 15.44	\$ 19,269.12	\$ 325.00	\$ 19,594.12	\$ 57,216.12			
Total						\$ 113,702.12	\$ 8,698.21	\$ 9,096.17	\$ 659.47	\$ 9,755.64
<u>COUNTY TREASURER - 497</u>										
Official	\$ 3,626.00	\$ 43,512.00	\$ 3,735.00	\$ 44,820.00	\$ 650.00	\$ 45,470.00				
Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00				
Temporary PT						\$ 5,000.00	\$ 71,808.00			
Overtime						\$ 500.00				
Total						\$ 121,978.00	\$ 9,331.32	\$ 9,358.24	\$ 678.47	\$ 10,036.71

SALARY WORKSHEET FOR 2015-2016 BUDGET										
DEPARTMENT	2014-2015 MAX SALARY	2014-2015 ANNUAL	2015-2016 MAX SALARY	2015-2016 ANNUAL	DEC. ADJUST	2015-2016 TOTAL SALARY	SSI	RETIREMENT	58% MATCH	TOTAL
TAX COLLECTOR - 499										
Official	\$ 3,626.00	\$ 43,512.00	\$ 3,735.00	\$ 44,820.00	\$ 650.00	\$ 45,470.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Expense allowance-Lexington	\$ 314.00	\$ 3,768.00	\$ 314.00	\$ 3,768.00		\$ 3,768.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00				
Deputy	\$ 2,602.00	\$ 31,224.00	\$ 2,680.00	\$ 32,160.00	\$ 650.00	\$ 32,810.00				
Deputy	\$ 2,570.00	\$ 30,840.00	\$ 2,647.00	\$ 31,764.00	\$ 650.00	\$ 32,414.00				
Deputy	\$ 2,547.00	\$ 30,564.00	\$ 2,624.00	\$ 31,488.00	\$ 650.00	\$ 32,138.00				
Deputy	\$ 2,547.00	\$ 30,564.00	\$ 2,624.00	\$ 31,488.00	\$ 650.00	\$ 32,138.00				
Deputy	\$ 2,413.00	\$ 28,956.00	\$ 2,486.00	\$ 29,832.00	\$ 650.00	\$ 30,482.00				
Deputy	\$ 2,413.00	\$ 28,956.00	\$ 2,486.00	\$ 29,832.00	\$ 650.00	\$ 30,482.00	\$ 291,270.00			
Overtime						\$ 500.00				
Total						\$ 345,208.00	\$ 26,408.41	\$ 27,616.64	\$ 2,002.21	\$ 29,618.85
PUBLIC FACILITIES - 510										
Chief Maintenance	\$ 17.77	\$ 36,961.60	\$ 18.30	\$ 38,210.40	\$ 650.00	\$ 38,860.40				
Custodian/Supervisor	\$ 14.81	\$ 30,804.80	\$ 15.25	\$ 31,842.00	\$ 650.00	\$ 32,492.00				
Custodian/Building Repair	\$ 13.08	\$ 27,206.40	\$ 15.25	\$ 31,842.00	\$ 650.00	\$ 32,492.00	\$ 103,844.40			
Overtime						\$ 500.00				
TOTAL						\$ 104,344.40	\$ 7,982.35	\$ 8,347.55	\$ 605.20	\$ 8,952.75
HEALTH AND SANITATION										
Department Head			\$ 38,000.00	\$ 38,000.00	\$ 650.00	\$ 38,650.00		\$ 2,956.73	\$ 3,092.00	\$ 565.05
TOTAL			\$ 38,000.00	\$ 38,000.00	\$ 650.00	\$ 38,650.00		\$ 2,956.73	\$ 3,092.00	\$ 565.05
CONSTABLES - 550										
Constable #3/Official	\$ 2,319.00	\$ 27,828.00	\$ 2,389.00	\$ 28,668.00	\$ 650.00	\$ 29,318.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
TOTAL						\$ 33,518.00	\$ 2,564.13	\$ 2,681.44	\$ 194.40	\$ 2,875.84
Constable Pct #2 552	\$ 2,319.00	\$ 27,828.00	\$ 2,389.00	\$ 28,668.00	\$ 650.00	\$ 29,318.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
TOTAL						\$ 33,518.00	\$ 2,564.13	\$ 2,681.44	\$ 194.40	\$ 2,875.84
Constable Pct #4 554	\$ 2,319.00	\$ 27,828.00	\$ 2,389.00	\$ 28,668.00	\$ 650.00	\$ 29,318.00				
Expense allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00				
Bailiff - Grand Jury	\$ 200.00	\$ 2,400.00	\$ 200.00	\$ 2,400.00		\$ 2,400.00				
TOTAL						\$ 35,918.00	\$ 2,747.73	\$ 2,873.44	\$ 208.32	\$ 3,081.76

SALARY WORKSHEET FOR 2015-2016 BUDGET										
	2014-2015		2014-2015		2015-2016		2015-2016		2015-2016	
DEPARTMENT	MAX SALARY	ANNUAL	MAX SALARY	ANNUAL	MAX SALARY	ANNUAL	DEC.	ADJUST	TOTAL SALARY	SSI
Maintenance	\$ 17.77	\$ 36,961.60	\$ 18.30	\$ 38,216.87	\$ 650.00	\$ 38,866.87			\$ 38,866.87	
Overtime						\$ 30,000.00			\$ 30,000.00	
Total						\$ 835,715.49			\$ 63,932.24	\$ 4,774.40
						\$ 66,857.24			\$ 66,857.24	\$ 71,631.64
JUVENILE JUDGE - 670										
Dist. Judge #21	\$ 150.00	\$ 1,800.00	\$ 150.00	\$ 1,800.00		\$ 1,800.00			\$ 1,800.00	
Dist. Judge #335	\$ 150.00	\$ 1,800.00	\$ 150.00	\$ 1,800.00		\$ 1,800.00			\$ 1,800.00	
Total						\$ 3,600.00		\$ 275.40	\$ 3,600.00	\$ 275.40
D. P. S. - 580										
Secretary	\$ 2,585.00	\$ 31,020.00	\$ 2,663.00	\$ 31,956.00	\$ 650.00	\$ 32,606.00			\$ 32,606.00	
Secretary	\$ 2,585.00	\$ 31,020.00	\$ 2,663.00	\$ 31,956.00	\$ 650.00	\$ 32,606.00			\$ 32,606.00	
Overtime						\$ 4,000.00			\$ 4,000.00	
Total						\$ 69,212.00		\$ 5,294.72	\$ 5,536.96	\$ 401.43
						\$ 5,536.96			\$ 5,536.96	\$ 5,938.39
COUNTY AGENT - 665										
CEA/Agriculture	\$ 1,213.00	\$ 14,556.00	\$ 1,249.00	\$ 14,988.00		\$ 14,988.00			\$ 14,988.00	
Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00			\$ 4,200.00	
CEA/FCS	\$ 1,213.00	\$ 14,556.00	\$ 1,249.00	\$ 14,988.00		\$ 14,988.00			\$ 14,988.00	
Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00			\$ 4,200.00	
Chief Deputy	\$ 2,698.00	\$ 32,376.00	\$ 2,779.00	\$ 33,348.00	\$ 650.00	\$ 33,998.00			\$ 33,998.00	
Secretary	\$ 2,585.00	\$ 31,020.00	\$ 2,663.00	\$ 31,956.00	\$ 650.00	\$ 32,606.00			\$ 32,606.00	\$ 66,604.00
Overtime						\$ 600.00			\$ 600.00	
Total						\$ 105,580.00		\$ 8,076.87	\$ 5,376.32	\$ 389.78
						\$ 8,076.87			\$ 5,376.32	\$ 5,766.10
ROAD & BRIDGE #1 - 15-611										
Official	\$ 3,918.00	\$ 47,016.00	\$ 4,036.00	\$ 48,432.00	\$ 650.00	\$ 49,082.00			\$ 49,082.00	
Expense Allowance	\$ 350.00	\$ 4,200.00	\$ 350.00	\$ 4,200.00		\$ 4,200.00			\$ 4,200.00	
Foreman	\$ 18.65	\$ 38,792.00	\$ 19.21	\$ 40,109.44	\$ 650.00	\$ 40,759.44			\$ 40,759.44	
Assistant Foreman	\$ 16.94	\$ 35,235.20	\$ 17.45	\$ 36,431.84	\$ 650.00	\$ 37,081.84			\$ 37,081.84	
Mechanic	\$ 17.98	\$ 37,398.40	\$ 18.52	\$ 38,668.51	\$ 650.00	\$ 39,318.51			\$ 39,318.51	
Roadhand	\$ 15.98	\$ 33,238.40	\$ 16.46	\$ 34,367.23	\$ 650.00	\$ 35,017.23			\$ 35,017.23	
Roadhand	\$ 15.98	\$ 33,238.40	\$ 16.46	\$ 34,367.23	\$ 650.00	\$ 35,017.23			\$ 35,017.23	
Part-time(1/2 time)	\$ 15.98	\$ 16,619.20	\$ 16.46	\$ 17,117.78	\$ 325.00	\$ 17,442.78			\$ 17,442.78	\$ 204,637.02
Overtime						\$ 3,000.00			\$ 3,000.00	
Recycling						\$ 3,000.00			\$ 3,000.00	
Total						\$ 263,919.02		\$ 20,189.80	\$ 21,113.52	\$ 1,484.57
						\$ 21,113.52			\$ 21,113.52	\$ 22,598.09

SECTION II