

COMMISSIONERS COURT AGENDA
Tuesday, June 10, 2025
9:30 a.m.



Striving for Excellence

COMMISSIONERS COURT
Neal Franklin, County Judge
Commissioner Christina Drewry, Precinct 1
Commissioner John Moore, Precinct 2
Commissioner J Scott Herod, Precinct 3
Commissioner Ralph Caraway Sr, Precinct 4



**COUNTY OF SMITH
COMMISSIONERS COURT
200 E. Ferguson, Suite 100
Tyler, Texas 75702**

Phone: (903) 590-4605

Fax: (903) 590-4615

Pursuant to Chapter 551 of the Texas Government Code, this notice is to advise that a regular meeting of the **Smith County Commissioners Court** will be held at **9:30 a.m. on Tuesday, June 10, 2025**, in the **Smith County Commissioners Courtroom** on the 1st floor of the **Smith County Courthouse Annex**, 200 E. Ferguson, Tyler, Texas.

Questions regarding this agenda should be directed to Commissioners Court Administrative Assistant at 903-590-4605. The agenda is available on the County's website (<http://www.smith-county.com>).

**CALL TO ORDER
DECLARE A QUORUM PRESENT
DECLARE LEGAL NOTICES POSTED AND COURT DULY CALLED
INVOCATION
PLEDGE OF ALLEGIANCE**

PUBLIC COMMENT: Members of the public who have previously filled out a participation form have an opportunity to address the Commissioners Court on agenda items. The Court is unable to deliberate on non-agenda items. If you desire to request a matter on a future agenda, you may make the request to a member of Commissioners Court. Individual comments are limited to a maximum of three (3) minutes. If you wish to address the Court, obtain a public participation form at the Commissioners Court entryway and submit the completed form to a staff member before the meeting begins. Please be mindful of the Commissioners Court Rules of Procedure, Conduct and Decorum when making your comments and/or attending public meetings.

OPEN SESSION:

RECURRING BUSINESS

COMMISSIONERS COURT

1. Receive monthly reports from Smith County departments.

ROAD AND BRIDGE

2. Consider and take necessary action to authorize the county judge to sign the Re-plat for Lot 4 of the Pony Ridge Subdivision, Precinct 3.
3. Receive pipe and/or utility line installation request (notice only):
 - a. County Road 376,384,386,3183, Vexus Fiber LLC, install fiber on existing poles and bore underground, Precinct 4; and
 - b. County Road 1184, Oncor Energy LLC, replace utility pole, Precinct 4.

AUDITOR'S OFFICE

4. Consider and take necessary action to approve and/or ratify payment of accounts, bills, payroll, transfer of funds, amendments, and health claims.

FY2026 BUDGET WORKSHOP

5. Consider and discuss FY2026 Budget Requests.

EXECUTIVE SESSION: For purposes permitted by Texas Government Code, Chapter 551, entitled Open Meetings, Sections 551.071, 551.072, 551.073, 551.074, 551.0745, 551.075, and 551.076. The Commissioners Court reserves the right to exercise its discretion and may convene in executive session as authorized by the Texas Government Code, Section 551.071, et seq., on any of the items listed on its formal or briefing agendas.

SECTION 551.089 - DELIBERATIONS REGARDING SECURITY DEVICES OR SECURITY AUDITS

6. Receive briefing and consultation from Smith County Information Technology regarding security assessments, network security infrastructure, and deployment of security resources for Smith County.

OPEN SESSION:

INFORMATION TECHNOLOGY

7. Consider and take necessary action to approve a Cyber Crime insurance policy proposal from insurance broker Crum & Forester, and authorize the county judge to sign all related documentation.

ADJOURN

**SMITH COUNTY COURTHOUSE ANNEX ACCESSIBILITY STATEMENT FOR
DISABLED PERSONS**

This meeting site is accessible to disabled persons as follows: Entrance to the Courthouse Annex is accessible through the front entrance on the south side of the Courthouse Annex located at 200 E. Ferguson. A wheelchair ramp provides access to the front entrance. The Commissioners Courtroom is on the first floor. If any special assistance or accommodations are needed in order to attend a Commissioners Court meeting, please contact Commissioners Court staff at 903-590-4605, in advance, so accommodations can be arranged.

Date: 6/6/2025

Time: 2:00 p

A handwritten signature in blue ink that reads "Neal Franklin".

NEAL FRANKLIN, COUNTY JUDGE

Posted By: Jennafer Bell

1

SMITH COUNTY COMMISSIONERS COURT

AGENDA ITEM REQUEST FORM

Submission Date: 06/01/2025		Submitted by: Jennafer Bell	
Meeting Date: 06/10/2025		Department: Comm Court	
Item Requested is: <input type="checkbox"/> For Action/Consideration		<input checked="" type="checkbox"/> For Discussion/Report	
Title: Department Reports			
Agenda Category: <input type="radio"/> Briefing Session <input checked="" type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session			
Agenda Wording: Receive monthly reports from Smith County departments.			
Background:			
Financial and Operational Impact:			
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
Return Signed Documents to the following:			
Name:		Email:	
Name:		Email:	
Name:		Email:	
Name:		Email:	

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only
Agenda Item # _____

Smith County

Animal Control & Shelter

Monthly Report
May 2025

ANIMAL CONTROL DATA

FIELD OPERATION STATS

Categories	Total
Complaints Worked	89
Follow-ups	6
Citations	10
Dogs Impounded	44
Bite Investigations	25
Cruelty Investigations	2
Field Owner Reclaims	1
Field Euthanized	1
Training/Continuing Education Hours	0

VEHICLE STATS

Vehicle Unit	Current Mileage	Total Miles Driven	Maintenance	Total Mileage Driven By Dept
5535	6,939	1,661		8,148
5463	117,842	1,836	Oil Change, 2 flats	
1279	10,955	1,105		
2120	44,393	2,551		
8568	N/A	N/A	At body shop	
8320	83,127	995		

ANIMAL SHELTER DATA

SHELTER STATS

Current and Release Amounts	Total
Calls into the Shelter	1,183
Beginning Animal Count	36
Stray Intakes	44
Owner Surrenders	3
Returns	0
Cruelty Seized/Boarding	0
Transferred to Rescue	23
Adoptions	10
Owner Reclaims	4
Euthanized	3
Available Animals	34

I certify that this document is accurate and fully complete to the best of my knowledge.

Amber Greene

Animal Control Supervisor Signature

6-3-2025

Date



SMITH COUNTY ANIMAL CONTROL

MONTHLY REPORT

Date: May 1, 2025



ACO NAME & RADIO #: Mead, Brady A24 Truck #: 5535

Number of complaints worked for month: 23 Number of Citations: 5

Number of Follow-ups for the month: 2

Number of dogs picked up for month: 4

Number of dogs released back to owner: 0

Number of animals euthanized & reason for each ex: dog bite, hit by car, etc. :

Animal Bite Reports for month: 7

Animal Cruelty Cases worked for month: 0

Training hours for month ex: continue education classes: 0

ODOMETER READING 6939; MILEAGE DRIVEN: 1661

Vehicle maintenance Issues: oil change, repairs etc.: N/A

Explanation:



SMITH COUNTY ANIMAL CONTROL

MONTHLY REPORT

Date: 6/2/25



ACO NAME & RADIO #: A. Thomas A23 Truck #: 5463

Number of complaints worked for month: 30 Number of Citations: 5

Number of Follow-ups for the month: 1

Number of dogs picked up for month: 16

Number of dogs released back to owner: _____

Number of animals euthanized & reason for each ex: dog bite, hit by car, etc. :

1 m labx euth for mange

Animal Bite Reports for month: 9

Animal Cruelty Cases worked for month: 0

Training hours for month ex: continue education classes: 0

ODOMETER READING 117,842; MILEAGE DRIVEN: 1,836

Vehicle maintenance Issues: oil change, repairs etc.: two flat tires and an oil change

Explanation: _____



SMITH COUNTY ANIMAL CONTROL

MONTHLY REPORT

Date: 6/2/25



ACO NAME & RADIO #: Chamberlain Kristen A22 Truck #: 2120

Number of calls worked for month: 36 Number of Citations: 0

Number of Follow-ups for the month: 3

Number of dogs picked up for month: 20

Number of dogs released back to owner: 1

Number of animals euthanized & reason for each ex: dog bite, hit by car, etc. :
N/A

Animal Bite Reports for month: 9

Animal Cruelty Cases worked for month: 2

Training hours for month ex: continue education classes: 0

ODOMETER READING 44,393; MILEAGE DRIVEN: 2,551

Vehicle maintenance Issues: oil change, repairs etc.: N/A

Explanation: _____

FACILITY SERVICES

MONTHLY REPORT
MAY 2025

EDWARD NICHOLS, DIRECTOR



COMPLETED PM'S / WORK ORDERS

- Combined total: 1,141
- Completed PM's: 913
- Completed Non-PM work orders: 228
- Average hours per work order: 2.73
- Average cost per work order: \$75.13
- Combined total work orders completed for the current fiscal year: 10,995

COMPLETED TASKS

- **Pct.4 Winona-**
 - Repaired non-functioning Emergency lights.
- **Courthouse-**
 - Troubleshoot and repaired issue with Chiller 2, Circuit 1 that was causing the chiller to show an alarm.
- **Cotton Belt-**
 - Troubleshoot and repaired an issue with the chilled water coil on AHU 1.
 - Completed boiler room generator replacement project.
- **EOC-**
 - Removed a dead standing pine tree in the back fenced area.
- **Facility Services Complex-**
 - Moved items around in the parts area and shop to assist with the construction project.
- **Annex-**
 - Obtained and installed signage for a newly assigned parking space #16 on the East side of the building as requested.
- **Central Jail-**
 - Completed the 2nd and 3rd floor sliding door equipment replacement project.
- **Pct. 2 Noonday-**
 - Removed brush and tree debris from the property.

CURRENT & SCHEDULED TASKS

- **Open Positions-**
 - Fill open Custodian position.
 - Fill open Skilled Trade Specialist (HVAC Tech) position.
- **Employee Training-**
 - Custodian Supervisor to attend a two-day seminar on Management and Leadership Skills training from 06/25 – 06/26.
 - Maintenance Mechanics Daniel Dick and William Olson to attend a two-day seminar on Facility Maintenance & Repair from 06/18-06/19.
 - Maintenance Mechanics Pete Nunez and Marvin Ross to attend a two-day seminar on Pump Repair and Maintenance from 06/23-06/24.
- **Courthouse construction- Hoar & SCI Construction**
 - The new Courthouse site demolition began on August 5th. Expected completion and move in is July 2026.
 - Demolition of existing Courthouse is expected to begin in March 2027.
- **Courthouse –**

- Troubleshoot and repair issue with Chiller #1.
 - P.O. issued to Trane on 06/03.
- **EOC-**
 - I.T. project to upgrade and install a new UPS battery backup system and the emergency generator due to its age, importance, and recent issues.
 - Discovered that there was never a service isolation switch as indicated on the original construction drawings and that there is a need for a quicker method to attach a rental generator when required in a quicker fashion. These items will both now be included in the scope of the project.
 - Awarded to Casey Slone Construction \$452,967.
 - Began on 12/30/24
 - Electrical room expansion and UPS replacement completed.
 - Currently awaiting the arrival of the generator and the ATS equipment to arrive from the factory. Anticipated arrival date of August 18th, 2025,
 - Obtain proposals from septic companies to repair or replace the aerobic system. A portion of the system has begun collapsing in.
- **Annex-**
 - I.T. Department project to relocate the data center on the 2nd floor. - **ARPA**
 - Fitzpatrick Architects to design and administrate the project.
 - Construction contract awarded in CC to RLM Contractors on 01/02/24.
 - Currently in progress as of 10/28/24.
 - Awaiting I.T. to move equipment over to the new server room.
 - Complete the replacement of the North stairwell roof section that we had to remove from the scope of the main roof replacement project due to the timing of the 2nd floor I.T. server room project.
 - Striped Reserved and correlative # on two parking spaces (#15 & #16) located at the East side of the building. (Scheduled)
 - Begin planning for exterior waterproofing of the entire building. (CIP project)
 - Work with purchasing to create project specifications for RFQ.
 - Will have to put out to bid for building envelope specialists.
 - Repair blocks at the transformer pit, clean and paint.
 - Replace the blower motor in the Budget Officers VAV.
 - Part ordered and received on 05/29/25. Awaiting time to replace.
 - Remove and install new VAV w/ heat strips in the Purchasing Department area.
- **CSCD-**
 - Additional damaged carpets and transitions require replacement in the office areas. - Est. \$ 37,643
 - CSCD has funding available in their own ordinary repairs fund to cover the expected cost of this.
 - The carpet and wall base has been selected and scheduled for completion 06/09-06/20.
- **Central Jail-**
 - Replace sump pumps for Elevators 1 & 2 due to the age of equipment.
 - New FY25 project.
 - Replace the standpipe back flow preventer that currently has a small leak. We attempted to rebuild the device unsuccessfully.
 - Awaiting proposal from vendor for replacement.
- **Cotton Belt-**
 - Engage with contractors to troubleshoot and resolve an intermittent issue of water infiltration near the main public entrance.
 - Engage plumbing contractor to troubleshoot and repair blocked floor drains under the boiler room.
- **North Jail-**
 - Upgrade of the jail generator. – **ARPA**
 - Fitzpatrick Architects to provide design, specifications and contract administration.
 - PO issued to Drewery Construction \$427,036 on 12/19/24.
 - It is expected to begin in mid- September.
 - Look into possibly installing a ductless mini-split system in the North Jail's central picket.
- **Facility Services Complex (302 E. Line) - ARPA**
 - Demolishing old structures and buildout of office in existing metal building.

- Fitzpatrick Architects to provide design, specifications and contract administration. - \$140,000
 - Watson Commercial Construction to complete the project.
 - PO for \$2,689,900 issued to Watson Commercial on 12/31/24.
 - All demolition has been completed.
 - The framing of the office space has begun.
 - The metal exterior skin and insulation installation is in progress.
 - Site grading is currently in progress.
- **S.O. Admin-**
 - Replace elevator sump pump due to its age.
 - New FY25 project.
 - Repair damaged CMU blocks on the South side and repaint.
- **Facility Services-**
 - Replace the water heater due to its age.
 - New FY25 project.
- **R&B DI-**
 - Construction crew to assist the R&B department by installing a power distribution setup to power their pugmill.
 - Project has begun, awaiting materials.
- **Central Jail –**
 - FY25 CIP project to replace the roof of the old jail sections. – Estimated \$1M
 - Fitzpatrick to design/spec/administrate.
 - Currently awaiting bid package from Fitzpatrick so that we can put it out for bid.
- **Parking Lot Improvements-**
 - FY25 CIP project to maintain parking lots. -Estimated \$35K
 - Pct.3 Troup – Seal/Stripe
 - Center/Locust Parking Lot- Seal/Stripe
 - Officer Parking Lot- Seal/Stripe
 - Central Jail (Sallyport and along Elm)- Stripe
 - P.O. was issued to L&L Asphalt on 04/29 - \$14,515.11

MONTHLY REPORT FOR MAY 2025

Judicial Compliance

Number of cases in which court costs, fees and fines were assessed during the quarter.

ALL DISTRICT	54
ALL COUNTY COURTS	130
ALL JP COURTS	125
<i>TOTAL</i>	<i>309</i>

DOLLAR AMOUNT ASSESSED:

ALL DISTRICT	\$34,422.81
ALL COUNTY COURTS	\$100,487.00
ALL JP COURTS	\$48,496.20
<i>TOTAL</i>	<i>\$183,406.01</i>

DOLLAR AMOUNT COLLECTED:

ALL DISTRICT	\$23,258.36
ALL COUNTY COURTS	\$58,543.67
ALL JP COURTS	\$26,039.35
<i>TOTAL</i>	<i>\$107,841.38</i>



County Of Smith

"Striving For Excellence"

Phone: (903) 590-2620

Fax: (903) 590-2626

Pretrial Release & Personal Bond Office
200 East Ferguson, Tyler, Texas 75702

MONTHLY REPORT **May 2025**

DATE: June 2, 2025

Inmates interviewed	176
PBO bonds submitted	31
PBO bonds approved	19
PBO bonds in review	1
Inmates released/PBO bonds	11
Defendants failed to show for court	0

Bonds Processed:

Misdemeanors	337
Felony	235
Class – C	34
Out of county	42
Bond Fees collected	\$ 2,520.00
Total bonds processed	648

The Smith County Bail Bond Board meeting was on May 21, 2024, all bonding companies were in compliance.

BONDS DISPOSED by the COURT:

Alisha Allen – DA declined to prosecute case 4-29-25.

DeCoryeon Berry- Plead 5-5-25 received six years' probation and 600 hours community service.

James Alford- Plead 5-5-25 received two years' probation and 200 hours community service. His misdemeanor case is still pending.

Darris Bell- Plead 5-9-25 received three days in jail.

Nikita Caldwell- Plead 5-9-25 received five years' probation and her misdemeanor case was declined.

Aaliyah Garrett- plead 5-9-25 received a \$500 fine.

Tye Odom- Plead 5-12-25 received 20 months probations and \$100 fine.

Adriene Bell- 5-13-25 her misdemeanor case was declined.

Hannah Griffith- Plead 5-14-25 received three years' probation.

Mauricio Orrostieta- plead 5-14-25 received \$397 fine.

Auston Mink- 5-15-25 DA Declined to prosecute his misdemeanor case.

Eli Reagh- Plead 5-15-25 received three years' probation and 200 hours of community service. His misdemeanor case is still pending.

Roberto Martinez- Plead 5-20-25 received 30 days in jail.

Douglas pryor- Plead 5-23-25 received 12 months' probation and \$100 fine.

Zane Reid- Plead 5-27-25 received 18 months' probation and 80 hours of community service. He has two other cases still pending.

Lavonda Anderson- Plead 5-28-25 received 18 months' probation and 10 hours of community service.

FTA/ BOND VIOL/SOB/ARRESTED:

Roberto Martinez- Was arrested for a bond violation warrant 5-5-25.

Adriene Bell- bond violation warrant was recalled by the court 5-8-25.

Bryce Hudson- A bond violation warrant was issued 5-7-25, he was arrested 5-16-21.

Jerome Jackson- a bond violation warrant was issued 5-8-25, he was arrested 5-8-25.

Lyndsay Foster- bond violations warrants were issued 5-12-25. She was arrested 5-21-25.

Kevin Loria- A bond violation warrant was issued 5-28-25.

Staff is currently monitoring 87 defendants on the Pre-Trial Release Program.

Respectfully,

A handwritten signature in black ink, appearing to read "Shane Scott".

Shane Scott
Director

Smith County Veterans Service Office

MONTHLY REPORT

May 2025

Office Visits:

Smith County Residents – 110

Out of County Residents – 54

Total - 164

Phone Calls –390

Initial Claims Filed- 19

Pension, DIC & Survivor's Claims Filed- 1

Appeals Filed- 20

Miscellaneous (Burial, DD-214 requests, etc.) - 77

Number of Clients Not Eligible to file claims-6

2

**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 06/04/2025	Submitted by: KAREN NELSON
Meeting Date: 06/10/2025	Department: ROAD & BRIDGE
Item Requested is: <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: PLAT	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and take necessary action to authorize the County Judge to sign the: a. Re-plat for Lot 4 of the Pony Ridge Subdivision, Precinct 3	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

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SUBMIT

Office Use Only
Agenda Item # _____



Subdivision Name: Replat of Lot 4 Pony Ridge Subdivision

Adjacent Road: CR 426

Developer: Bethany Smith Phone: 903-570-8536

email: bhopes99@gmail.com Fax: _____

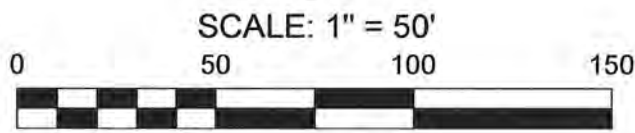
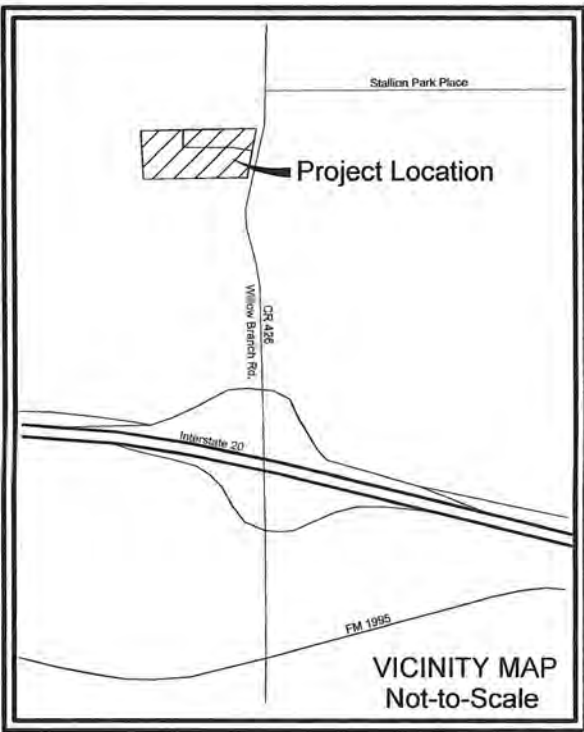
Surveyor: IDS Surveying Phone: 903-963-2333

email: jace.scarbrough@gmail.com Fax: _____

Roadway Length: _____ ft. (centerline)

Item	Date and Initial when received		
	Resub/Lot Line Adjustment	No Roads	With Roads
Prior to Court Submission	Preliminary Plat (2 copies)	Not Required	
	Preliminary Plat Approved	Not Required	
	Final Plat (mylar & 3 prints)	<u>5-30-25</u> <u>S.B.</u> ✓	
	Plat Fee	<u>\$25</u> <u>5-30-25</u> <u>S.B.</u> ✓	\$100
	Construction Bond (\$20 /ft.)	Not Required	Not Required
	Testing Fee (\$1.50/ft with Curb & Gutter, \$1/ft without)	Not Required	Not Required
	911 Clearance Letter	<u>5-30-25</u> <u>S.B.</u> ✓	
	Designated Rep. (Pledger) Clearance Letter	<u>See notes below</u> <u>5-30-25</u> <u>S.B.</u> ✓	
	Tax Certificate	<u>5-30-25</u> <u>S.B.</u> ✓	
	Plans and Specifications (2 copies)	Not Required	Not Required
	TCEQ Permit for Dam (if lake or pond present)	<u>/</u>	
	Flood Plain Development Permit & Fee (if required)	<u>\$100</u> <u>/</u>	\$100
At Completion of Construction	Final Inspection	Not Required	Not Required
R/W Accepted as County Road by Commissioners Court	Maintenance Bond (\$30/ft.)	Not Required	Not Required
	County Rd Number	Not Required	Not Required

Notes: Increase lot(s) – Pledger letter “NOT” required
Decrease lot(s) – Pledger letter “IS” required



OWNER'S STATEMENT:

KNOW ALL MEN BY THESE PRESENT, that Billy Smith and Stacy Smith, are the owners of the property shown hereon and we certify the we, the owners of the property, do hereby accept this as its plan for subdividing into lots as shown and do hereby dedicate to the public the use of the streets, alleys, and easements shown hereon.

WITNESS MY HAND, this the 29th day of May, A.D., 2025.

Billy Smith
Owner

WITNESS MY HAND, this the 29th day of May, A.D., 2025.

Stacy Smith
Owner

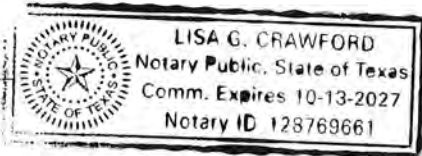
THE STATE OF TEXAS §
COUNTY OF SMITH §

BEFORE ME, the undersigned authority, on this day personally appeared Billy Smith and Stacy Smith, known by me to be the persons whose names is subscribed to the foregoing instrument and acknowledged to me that they executed the same for the purposes and consideration of therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the 29th day of

May, 2025.

Lisa G. Crawford
Notary Public, State of Texas



LEGEND	
Fence	— X —
Powerline	— E —
IRF	IRON ROD FOUND
IRS	IRON ROD SET
LOT LINE	—

SURVEYOR'S STATEMENT:

I, Jace D. Scarbrough, do hereby state that this plot represents a survey made on the ground under my supervision during the month of March, 2025.

GIVEN UNDER MY HAND & SEAL, this the 25th day of March, 2025.

Jace D. Scarbrough
JACE D. SCARBROUGH - P.A.L.S. No. 6289



APPROVAL:

I, _____, COUNTY JUDGE OF SMITH COUNTY, TEXAS, DO HEREBY CERTIFY THAT THE FOREGOING PLAT WAS APPROVED AND ACCEPTED FOR RECORDING BY THE COMMISSIONERS COURT OF SAID COUNTY ON THE _____ DAY OF _____, 20____.

WITNESS MY HAND AND SEAL OF OFFICE, THIS _____ DAY OF _____, 20____.

COUNTY JUDGE
SMITH COUNTY, TEXAS

PLAT RECORDED IN CABINET _____, SLIDE _____

DATE RECORDED THIS THE _____ DAY OF _____, 20____

DRAWN BY: SJ	SCALE: 1" = 50'
SURVEYED BY: SM	REF: BETHANY SMITH
DATE: 03-18-2025	FILE NO.: 4594.DWG



REPLAT - LOT 4
PONY RIDGE SUBDIVISION

LOCATED IN THE
MARSHALL UNIVERSITY SURVEY, ABSTRACT NO. 645
SMITH COUNTY, TEXAS.

CALLED 15.626 ACRES
SANDRA McDOW HUGHES
TO
BUDDY LEE BALDRIDGE AND WIFE, SUSAN BALDRIDGE
DECEMBER 11, 2008
DOCUMENT NO. 2009-R00000897

MARSHALL UNIVERSITY
SURVEY, A-645

LOT 5

(Call Overall: S 88°43'02" E - 510.99')

Act: N 88°58'01" E - 186.32'

Act: N 88°58'01" E - 324.33'

LOT 4B
0.600 AC.

S 89°28'31" E - 223.74'

LOT 4A
1.805 AC.

(Call: S 88°43'02" E - 510.99')
Act: S 88°57'53" W - 58.76'

PONY RIDGE SUBDIVISION
Cabinet D, Slide 183-D

LOT 3

LINE	BEARING	DISTANCE
L1	S 01°01'59" E	76.66'
L2	S 80°19'54" E	82.63'
L3	S 11°10'09" W	113.70'
L4	S 11°58'13" W	6.78'
L5	S 09°59'36" W	82.45'
L6	S 11°10'09" W	17.55'

County Road 426
(Willow Branch Rd.)

NOTES:

THE BEARINGS HEREON WERE ORIENTED TO AGREE WITH GRID NORTH AND WERE DERIVED USING G.P.S. EQUIPMENT. (TEXAS NORTH CENTRAL ZONE - NAD 83).

ALL IRON RODS SET ARE CAPPED WITH PLASTIC CAPS STAMPED (JDS 10194118) UNLESS OTHERWISE NOTED.

1/2" IRON ROD SET WITH PLASTIC CAP STAMPED (JDS 10194118) AT ALL NEWLY ESTABLISHED LOT CORNERS UNLESS OTHERWISE NOTED.

THIS PLAT DOES NOT ALTER OR REMOVE EXISTING DEED RESTRICTIONS OR COVENANTS, IF ANY, ON THIS PROPERTY.

SELLING A PORTION OF THE ADDITION BY METES AND BOUNDS IS A VIOLATION OF COUNTY & CITY REGULATIONS AND STATE LAW AND IS SUBJECT TO FINES AND WITHHOLDING OF UTILITIES AND BUILDING PERMITS.

THIS PROPERTY HAS ACCESS TO COUNTY ROAD 426.

3

**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 06/04/2025	Submitted by: KAREN NELSON
Meeting Date: 06/10/2025	Department: ROAD & BRIDGE
Item Requested is: <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
Title: UTILITY PERMIT	
Agenda Category: <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Receive pipe and/or utility line installation request (notice only): a. County Road 376,384,386,3183, Vexus Fiber LLC, install fiber on existing poles and bore underground, Precinct 4; and b. County Road 1184,Oncor Energy LLC, replace utility pole, Precinct 4	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Wednesday at 5:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only
Agenda Item # _____



APPLICATION FOR PERMIT FOR THE INSTALLATION
PIPE AND/OR UTILITY LINES WITHIN A COUNTY MAINTAINED
RIGHT OF WAY OR EASEMENT

Smith County Road & Bridge Department

P.O.Box 990

Tyler, Texas 75710

1. Applicant: Vexus Fiber LLC.

Company Name (if different): _____

Address: 4007 W Loop 289

Date: 3/29/2024

Phone: 806-416-8107

Fax: 806-416-8107

Zip: 79407

24/7 Contact Name: Luis Smith

Phone: (806) 891-4308

Contractor: _____

Phone: _____

Bonding Company: _____

Phone: _____

2. Franchise Holder: _____

Phone: _____

3. Franchise Contact: _____

Phone: _____

4. Location (if applicable, length of installation in feet): Proposed locations shown on drawings. (TYLR.02.003)

PROPOSED FIBER ON EXISTING POLES AND BORED UNDERGROUND. CR

5. Type of work, location, and description of the proposed line and appurtenances is shown by 3 376
copies of drawings attached to this application. The line will be constructed and maintained on the
County right-of-way as directed by the Road Administrator/Engineer in accordance with SMITH 384
COUNTY specifications. 386

6. Describe all traffic controls or warning devices anticipated for this project: 3183
TCP's to be used are included with drawings.

7. Proposed start date: 11/29/24 Completion date: 11/29/25

It is expressly understood that the SMITH COUNTY Commissioners Court does not purport, hereby, to grant and right, claim, title, or easement in or upon this county road; and it is further understood that in the future should for any reason SMITH COUNTY should need to work, improve, relocate, widen, increase, add to or in any manner change the structure of this right-of-way, this line, if affected, will be moved under the direction of the SMITH COUNTY Road Administrator/Engineer and shall be relocated at the complete expense of the owner.

All work on the county right-of-way shall be performed in accordance with the Road Administrator/Engineer's instructions. The installation shall not damage any part of the road way.

Specific instructions and conditions are as follows:

1. All underground lines are to be installed a minimum of 36 inches below flow line of the adjacent drainage or borrow ditch.
2. All buried lines carrying an electrical current, or electronic or optical signal shall have yellow plastic tape at least two inches in width, buried a minimum of twelve inches above such lines.
3. Lines crossing under surfaced roads and under surfaced cross roads with in the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line.
4. All lines under roads carrying pressure in excess of 50psi shall be enclosed in satisfactory casing extending from right-of-way line to right-of-way line. Pipe used for casing may be any type approved by the Road Administrator and shall be capable of supporting the roadbed and traffic loads and shall be constructed such that there is no leakage through the casing, carrier pipe, joints or couplings. (Lines installed 48 inches or greater below flow line encasement is not required.)

5. No lines are to be installed under or within 50 ft. of either end of a bridge. No lines shall be placed in a culvert or within 10 ft. of the closest point of same.
6. Parallel lines will be installed as near the right-of-way as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and roadbed without special permission of the Road Administrator/Engineer.
7. Overhead lines will have a minimum clearance of 18 ft. above the road surface at point of crossing.
8. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a result of this installation will be borne by the owner of this line.
9. At least one half of the traveled portion of the road must be open to traffic at all times.
10. This permit is permissive, is subject to the public right of travel on and access to the right-of-way, and may not be assigned.
11. The applicant shall secure all other necessary or required permits, licenses, or approvals before starting work.
12. Signs and traffic controls shall comply with the current edition of the Manual on Uniform Traffic Control Devices, as approved by the Texas Department of Transportation.
13. All work shall conform to the design standards and specifications of the County.
14. Restoration of the right-of-way is required and shall be completed within 30 days of the completed work within the right-of-way.
15. Right-of-Way surfaces shall be cleaned before the end of each day's work. All catch basins, culverts or other improvements affected by any deposits of dirt, mud, rock, debris, or other material shall be cleaned daily or as specified by the County.
16. The applicant shall provide proof of Insurance.
17. The applicant shall be responsible for all utility locates.
18. All residents or businesses affected by any scheduled maintenance causing road closure, or interruption of any utility service shall be notified forty-eight (48) hours prior to any work. Emergency situations are exempt.
19. Petrochemical or other hydrocarbon pipelines: Does this pipeline fall under the Texas Rail Road Commission (flowlines). Yes _____ No _____

20. **Final Inspection: All permits must have a final inspection once work is complete. Please call (903)590-4801 to schedule a final inspection.**

Indemnification: By accepting this permit, the Applicant shall assume all risks and hazards incidental to its use of County right-of-way under this permit and hold harmless the County of SMITH, its officers, employees and agents from any claim arising out of applicants' performance under this permit.

Applicants Signature: Luis Smith

Digitally signed by Luis Smith
DN: cn=Luis Smith,
email=luis.smith@smithcounty.com, c=US
Date: 2024.03.29 11:36:40 -0500

Date: 10/13/2024

Approved: 
Smith County Road Administrator/Engineer

	VEXUS - TYLR.02.003	
	SMITH COUNTY PERMIT	
	STREETS WITHIN PROPOSAL SCOPE:	
1	COUNTY ROAD 384	
2	COUNTY ROAD 386	
3	LAMONT DRIVE	
4	COUNTY ROAD 376	
5	COUNTY ROAD 3183	
6	BLANCHE STREET	
7	ELEANOR STREET	
8	PEARL STREET	
9	CEDARVALE DRIVE	

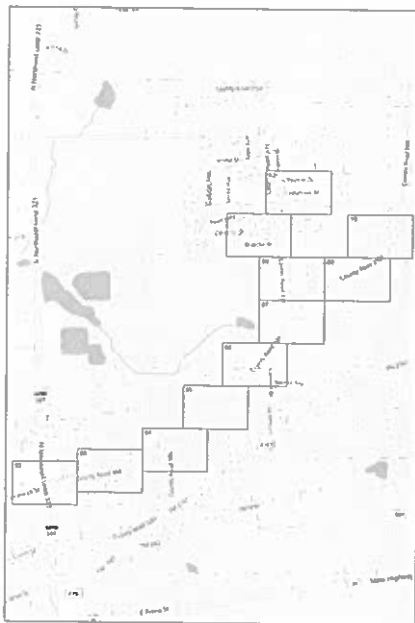
TYLR.02.003
FTTH PROJECT



ONE-CALL NOTIFICATION SYSTEM
CALL BEFORE YOU DIG!
1-800-545-6005



DRAWING INDEX	SHEET
COVER SHEET	01
CONSTRUCTION PLANS	02-12
TYPICAL DETAILS	T1-T13



AREA MAP

SMITH COUNTY
PERMIT
DRAWINGS

DATE: 10/13/2024

CONTACT INFORMATION	
PRIMARY CONTACT (NAME):	LUIS SMITH
PHONE:	(806) 891-4308
EMAIL:	LUIS.SMITH@VEXUSFIBER.COM
ADDITIONAL CONTACT (NAME):	NICK WILLIAMS
PHONE:	(512) 328-2461
EMAIL:	NICK.WILLIAMS@WILCOMM.COM

PREPARED BY
WILLIAMS
COMMUNICATIONS INC.
SINCE 1979
6524 BEE CAVES RD, SUITE C-1
AUSTIN TX 78746
PHONE: (512) 328-2461
www.wilcomm.com

VEXUS
FIBER



APPLICATION FOR PERMIT FOR THE INSTALLATION
PIPE AND/OR UTILITY LINES WITHIN A COUNTY MAINTAINED
RIGHT OF WAY OR EASEMENT

Smith County Road & Bridge Department
P.O.Box 990
Tyler, Texas 75710

1. Applicant:	<u>Earnest Nelson</u>	Date:	<u>3/18/2025</u>
Company Name (if different):	<u>Oncor Electric LLC</u>	Phone:	<u>945/201-1017</u>
Address:	<u>1616 Woodall Rodgers Fwy</u>	Fax:	
	<u>Dallas, TX</u>	Zip:	<u>75202</u>
24/7 Contact Name:	<u>Jimmy Kellum</u>	Phone:	<u>214/980-4103</u>
Contractor:	<u>Pike Electric</u>	Phone:	<u>214/980-4103</u>
Bonding Company:		Phone:	
2. Franchise Holder:	<u>Oncor Electric LLC</u>	Phone:	<u>945/201-1017</u>
3. Franchise Contact:	<u>Earnest Nelson</u>	Phone:	<u>614/893-7320</u>
4. Location (if applicable, length of installation in feet):	<u>1174 County Rd 1184 (closest physical location)</u>		
<u>Replacing one wood utility pole along Parker Rd.(County Rd 1184)</u>			
5. Type of work, location, and description of the proposed line and appurtenances is shown by 3 copies of drawings attached to this application. The line will be constructed and maintained on the County right-of-way as directed by the Road Administrator/Engineer in accordance with SMITH COUNTY specifications.			
6. Describe all traffic controls or warning devices anticipated for this project: <u>Traffic Plan Attached</u>			

7. Proposed start date: 4/1/2025 Completion date: 8/1/2025

It is expressly understood that the SMITH COUNTY Commissioners Court does not purport, hereby, to grant and right, claim, title, or easement in or upon this county road; and it is further understood that in the future should for any reason SMITH COUNTY should need to work, improve, relocate, widen, increase, add to or in any manner change the structure of this right-of-way, this line, if affected, will be moved under the direction of the SMITH COUNTY Road Administrator/Engineer and shall be relocated at the complete expense of the owner.

All work on the county right-of-way shall be performed in accordance with the Road Administrator/Engineer's instructions. The installation shall not damage any part of the road way.

Specific instructions and conditions are as follows:

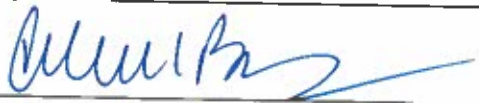
1. All underground lines are to be installed a minimum of 36 inches below flow line of the adjacent drainage or borrow ditch.
2. All buried lines carrying an electrical current, or electronic or optical signal shall have yellow plastic tape at least two inches in width, buried a minimum of twelve inches above such lines.
3. Lines crossing under surfaced roads and under surfaced cross roads with in the right-of-way shall be placed by boring. Boring shall extend from crown line to crown line.
4. All lines under roads carrying pressure in excess of 50psi shall be enclosed in satisfactory casing extending from right-of-way line to right-of-way line. Pipe used for casing may be any type approved by the Road Administrator and shall be capable of supporting the roadbed and traffic loads and shall be constructed such that there is no leakage through the casing, carrier pipe, joints or couplings. (Lines installed 48 inches or greater below flow line encasement is not required.)

5. No lines are to be installed under or within 50 ft. of either end of a bridge. No lines shall be placed in a culvert or within 10 ft. of the closest point of same.
6. Parallel lines will be installed as near the right-of-way as is possible and no parallel line will be installed in the roadbed or between the drainage ditch and roadbed without special permission of the Road Administrator/Engineer.
7. Overhead lines will have a minimum clearance of 18 ft. above the road surface at point of crossing.
8. The cost of any repairs to road surface, roadbed, structures or other right-of-way features as a result of this installation will be borne by the owner of this line.
9. At least one half of the traveled portion of the road must be open to traffic at all times.
10. This permit is permissive, is subject to the public right of travel on and access to the right-of-way, and may not be assigned.
11. The applicant shall secure all other necessary or required permits, licenses, or approvals before starting work.
12. Signs and traffic controls shall comply with the current edition of the Manual on Uniform Traffic Control Devices, as approved by the Texas Department of Transportation.
13. All work shall conform to the design standards and specifications of the County.
14. Restoration of the right-of-way is required and shall be completed within 30 days of the completed work within the right-of-way.
15. Right-of-Way surfaces shall be cleaned before the end of each day's work. All catch basins, culverts or other improvements affected by any deposits of dirt, mud, rock, debris, or other material shall be cleaned daily or as specified by the County.
16. The applicant shall provide proof of Insurance.
17. The applicant shall be responsible for all utility locates.
18. All residents or businesses affected by any scheduled maintenance causing road closure, or interruption of any utility service shall be notified forty-eight (48) hours prior to any work. Emergency situations are exempt.
19. Petrochemical or other hydrocarbon pipelines: Does this pipeline fall under the Texas Rail Road Commission (flowlines). Yes _____ No X

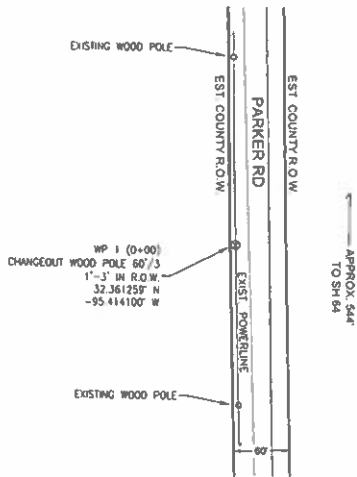
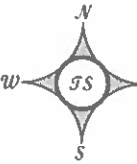
20. **Final Inspection: All permits must have a final inspection once work is complete. Please call (903)590-4801 to schedule a final inspection.**

Indemnification: By accepting this permit, the Applicant shall assume all risks and hazards incidental to its use of County right-of-way under this permit and hold harmless the County of SMITH, its officers, employees and agents from any claim arising out of applicants' performance under this permit.

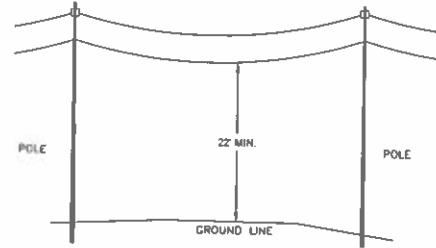
Applicants Signature:  Date: 3/18/2025

Approved: 
Smith County Road Administrator/Engineer

ALL NEW POLES TO BE WOOD WITH
A MAXIMUM DIAMETER OF 18" AT
BASE OF POLE WITH A MINIMUM
WIRE CLEARANCE OF OVER 22'



TYPICAL POLE LINE



TRAFFIC CONTROL PLAN TCP1-1A
(FOR POLE INSTALLATION)

LEGEND

○	EXISTING POLE	— — — — —	EXISTING OVERHEAD CONDUCTOR
●	RELATIVE POLE	— — — — —	RECONSTRUCTED EXISTING CONDUCTOR
⊙	CHANGEOUT POLE	— — — — —	PROPOSED OVERHEAD CONDUCTOR
⊗	PROPOSED POLE	— — — — —	PROPOSED UNDERGROUND CONDUCTOR
⊠	TRANSMISSION FRAME	— — — — —	EXISTING UNDERGROUND CONDUCTOR
—	EXISTING DRIVE GUY	— — — — —	ESTIMATED COUNTY RIGHT-OF-WAY
—	PROPOSED DRIVE GUY	— — — — —	EXISTING TRANSMISSION LINE
—	SPIN GUY	— — — — —	TRANSMISSION LINE RIGHT-OF-WAY
■	EQUIPMENT - 2500		

CONTRACTORS
CALL 1-800-344-8377 (OR TESS) OR OTHER UTILITY
LOCATING SERVICES 48 HOURS PRIOR TO
CONSTRUCTION
TECHSERV IS NOT RESPONSIBLE FOR KNOWING
ALL EXISTING UTILITIES OR DEPICTING EXACT
LOCATIONS OF UTILITIES ON DRAWINGS

ONCOR ONCOR ELECTRIC DELIVERY
1300 S SE LOOP 323
TYLER, TX 75701

25-SRP026-AJU-TYL-TYWST2012-
TYRSW1702-DA-TSERV

TECHSERV TechServ, LTD
3848 Earl Campbell
Patterson, Texas 75757
Phone: 817-291-1111
Fax: 817-291-1111

PROPOSED
DRAWING PREPARED FOR SMITH COUNTY

THIS DOCUMENT IS RELEASED FOR THE
PURPOSE OF VISUAL REPRESENTATION ONLY.
IT IS NOT TO BE USED IN CONSTRUCTION WITH ANY
OTHER LEGAL DOCUMENT OR FOR ANY PURPOSE
OTHER THAN THE ABOVE MENTIONED.

Scale	1" = 40'	Sheet No.	27432648	Date	01/29/23	Rev.	0
Drawn by	RWH	Check by		1 of 1			

4

SMITH COUNTY COMMISSIONERS COURT

AGENDA ITEM REQUEST FORM

Submission Date:		Submitted by: Jennafer Bell	
Meeting Date: Weekly		Department: Auditor	
Item Requested is: <input type="checkbox"/> For Action/Consideration		<input checked="" type="checkbox"/> For Discussion/Report	
Title: Weekly Bill Pay			
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session			
Agenda Wording: Consider and take necessary action to approve and/or ratify payment of accounts, bills, payroll, transfer of funds, amendments, and health claims.			
Background:			
Financial and Operational Impact:			
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Does Document Require Signature? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
Return Signed Documents to the following:			
Name:		Email:	
Name:		Email:	
Name:		Email:	
Name:		Email:	

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SUBMIT

Office Use Only
Agenda Item # _____

5

**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 6/3/2025	Submitted by: K. Perkins
Meeting Date: 6/10/2025	Department: Budget Office
Item Requested is: <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
Title: FY 2026 Budget Workshop	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input checked="" type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and discuss FY2026 Budget Requests.	
Background: Initial Budget Workshop to provide an overview of the FY2026 Budget Requests and review the FY 2026 Preliminary Budget	
Financial and Operational Impact: None	
Attachments: Yes <input type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

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SUBMIT

Office Use Only
Agenda Item # _____


SMITH COUNTY, TEXAS




INITIAL WORKING DRAFT OF FY 2026 BUDGET

JUNE 10, 2025

KEY DATES

- June 17 and June 24 – Departmental Presentations
 - July 8 – Public Service Agency Presentations
 - July 29 – Recommended Budget Presentation
 - August 5 – Tax Rate Discussion, Record Vote & Set Public Hearing, If Necessary
 - August 19 – Proposed Budget Presentation
 - September 9 – Public Hearing on Proposed Budget, Adoption of Budget & Tax Rate
- 

AREAS OF FOCUS FOR FY 2026

- Cost of Living Allowance (COLA) for Employees
 - Health Insurance Costs
 - TAC Insurance Rate Increases
 - Inmate Medical and Food Costs
 - Judicial Salaries – Legislative
 - Salary Considerations
- 

COLA CONSIDERATIONS

3% COLA = approximately \$1.8M

2.5% COLA = approximately \$1.5M

2% COLA = approximately \$1.2M

PERSONNEL REQUESTS

77 NEW EMPLOYEES REQUESTED BY 17 DEPARTMENTS



FY 2026 NEW POSITIONS REQUESTED

DEPT.	REQUESTED POSITION	# REQUESTED	SALARY / POSITION	TOTAL SALARY	FRINGE / POSITION	TOTAL SALARY & FRINGE / POSITION	TOTAL COST
IT							
	Network Administrator	1	\$ 74,261	\$ 74,261	\$ 25,475.85	\$ 99,736.85	\$ 99,736.85
	Data Architech*	2	\$ 84,300	\$ 168,600	\$ 27,353.33	\$ 111,653.33	\$ 223,306.66
	Tech Support Analyst	1	\$ 68,709	\$ 68,709	\$ 24,437.53	\$ 93,146.53	\$ 93,146.53
	Business Analyst	1	\$ 57,590	\$ 57,590	\$ 22,358.07	\$ 79,948.07	\$ 79,948.07
	TOTAL	5		\$ 369,160			\$ 496,138.11
Facility Services							
	Maintenance Mechanic	8	\$ 47,028	\$ 376,224	\$ 21,051.31	\$ 68,079.31	\$ 544,634.47
	Custodians	6	\$ 28,669	\$ 172,014	\$ 17,356.86	\$ 46,025.86	\$ 276,155.13
	Grounds Keeper	1	\$ 32,982	\$ 32,982	\$ 18,224.78	\$ 51,206.78	\$ 51,206.78
	TOTAL	15		\$ 581,220			\$ 871,996.38
Judicial Compliance							
	Receptionist	1	\$ 30,347	\$ 30,347	\$ 17,263.13	\$ 47,610.13	\$ 47,610.13
	TOTAL	1		\$ 30,347			\$ 47,610.13
Human Resources							
	Risk Management	1	\$ 65,000	\$ 65,000	\$ 23,743.87	\$ 88,743.87	\$ 88,743.87
	TOTAL	1		\$ 65,000			\$ 88,743.87
Indigent Defense							
	Interpreter	1	\$ 64,640	\$ 64,640	\$ 23,676.55	\$ 88,316.55	\$ 88,316.55
	TOTAL	1		\$ 64,640			\$ 88,316.55
District Clerk							
	Deputy Clerk	4	\$ 37,815	\$ 151,260	\$ 18,659.78	\$ 56,474.78	\$ 225,899.12
	TOTAL	4		\$ 151,260			\$ 225,899.12

FY 2026 NEW POSITIONS REQUESTED

DEPT.	REQUESTED POSITION	# REQUESTED	SALARY / POSITION	TOTAL SALARY	FRINGE / POSITION	TOTAL SALARY & FRINGE / POSITION	TOTAL COST
District Attorney							
	Intake Clerk	1	\$ 43,393	\$ 43,393	\$ 19,702.97	\$ 63,095.97	\$ 63,095.97
	Victim's Assist. Coord.	1	\$ 43,393	\$ 43,393	\$ 19,702.97	\$ 63,095.97	\$ 63,095.97
	CPS Attorney	1	\$ 118,684	\$ 118,684	\$ 33,695.33	\$ 152,379.33	\$ 152,379.33
	TOTAL	3		\$ 205,470			\$ 278,571.27
Purchasing							
	Contract Specialist	1	\$ 54,400	\$ 54,400	\$ 21,761.48	\$ 76,161.48	\$ 76,161.48
	TOTAL	1		\$ 54,400			\$ 76,161.48
County Treasurer							
	Book Keeper	1	\$ 41,203	\$ 41,203	\$ 19,293.40	\$ 60,496.40	\$ 60,496.40
	Receptionist	1	\$ 30,347	\$ 30,347	\$ 17,263.13	\$ 47,610.13	\$ 47,610.13
	TOTAL	2		\$ 71,550			\$ 108,106.53
Tax Office							
	Clerk	2	\$ 37,815	\$ 75,630	\$ 18,659.78	\$ 56,474.78	\$ 112,949.56
	TOTAL	2		\$ 75,630			\$ 112,949.56
Fire Marshal / OEM							
	Deputy Fire Marshal	1	\$ 71,194	\$ 71,194	\$ 25,751.09	\$ 96,945.09	\$ 96,945.09
	Community Engagement Liason*	1	\$ 60,000	\$ 60,000	\$ 23,524.15	\$ 83,524.15	\$ 83,524.15
	Recovery & Mitigation Specialist*	1	\$ 65,000	\$ 65,000	\$ 24,518.85	\$ 89,518.85	\$ 89,518.85
	TOTAL	3		\$ 196,194			\$ 269,988.09
Animal Control							
	Shelter Assistant	1	\$ 31,980	\$ 31,980	\$ 17,949.82	\$ 49,929.82	\$ 49,929.82
	Field Supervisor*	1	\$ 54,080	\$ 54,080	\$ 22,346.41	\$ 76,426.41	\$ 76,426.41
	TOTAL	2		\$ 86,060			\$ 126,356.23
Constable Pct. 4							
	Deputy Constable	2	\$ 69,635	\$ 139,270	\$ 25,440.94	\$ 95,075.94	\$ 190,151.89
	TOTAL	2		\$ 139,270			\$ 190,151.89

FY 2026 NEW POSITIONS REQUESTED

DEPT.	REQUESTED POSITION	# REQUESTED	SALARY / POSITION	TOTAL SALARY	FRINGE / POSITION	TOTAL SALARY & FRINGE / POSITION	TOTAL COST
Dispatch							
	Telecommunicator	1	\$ 46,898	\$ 46,898	\$ 20,358.47	\$ 67,256.47	\$ 67,256.47
	TOTAL	1		\$ 46,898			\$ 67,256.47
Sheriff							
	CH Security Sgt	1	\$ 81,045	\$ 81,045	\$ 27,710.86	\$ 108,755.86	\$ 108,755.86
	CH Security Officer	10	\$ 57,337	\$ 573,370	\$ 22,994.37	\$ 80,331.37	\$ 803,313.66
	CH Security / Bailiff	8	\$ 57,337	\$ 458,696	\$ 22,994.37	\$ 80,331.37	\$ 642,650.93
					\$ 25,751.09	\$ 96,945.09	\$ 96,945.09
	Persons Crime Detective	1	\$ 71,194	\$ 71,194			
					\$ 19,735.91	\$ 60,693.91	\$ 60,693.91
	Sex Offender Compliance	1	\$ 40,958	\$ 40,958			
	TOTAL	21		\$ 1,225,263			\$ 1,712,359.45
Jail							
	Detention Officers	4	\$ 46,898	\$ 187,592	\$ 20,917.62	\$ 67,815.62	\$ 271,262.48
	TOTAL	4		\$ 187,592			\$ 271,262.48
Road & Bridge - Labor							
	Operator I	3	\$ 41,288	\$ 123,864	\$ 19,841.79	\$ 61,129.79	\$ 183,389.38
	Operator II	3	\$ 48,969	\$ 146,907	\$ 21,377.34	\$ 70,346.34	\$ 211,039.03
	Operator III	3	\$ 55,965	\$ 167,895	\$ 22,775.95	\$ 78,740.95	\$ 236,222.86
	TOTAL	9		\$ 438,666			\$ 630,651.27
TOTAL		77		\$ 3,988,620			\$ 5,662,518.86

* not on current pay scale

FY25 FTE COUNT 930

FY26 FTE IF APPROVED 1,007

SALARY ADJUSTMENTS

- INCLUDING STIPEND CHANGES AND REQUESTS
 - STEP INCREASES
 - ADJUSTMENTS TO DEPARTMENTAL SALARY SCALES
- 

FY 2026 SALARY ADJUSTMENTS REQUESTED

DEPARTMENT	ACTION REQUESTED	CURRENT POSITIONS	PROPOSED POSITIONS	PROPOSED SCALE		
				Step 1	Step 2	Step 3
Veterans Services	Increase for Vet. Service Officer of 10%					
IT	Adjust Titles on Pay Scale Increase Pay for IT Admin Support					
Human Resources	New Supplement		SHRM-SCP Supplement \$6,000			
County Court At Law #3	Reclass exemption based upon years of Experience Court Admin. I (0-5 years)		Court Admin. II (5-10 years)			
475th District Court	Reclass exemption based upon years of experience Court Admin. I (0-5 years)		Court Admin II (5-10 years)			
Indigent Defense	Increase for Current Interpreter					
JP#3	Reclass Chief Deputy Clerk to Court Coordinator		Court Coordinator			
District Attorney	Increase Pay Scale for ATTY II by \$8,000 / step Adjust Pay Scale for Special Investigators by 5%		With \$8,000 increase with 5% Increase	\$ 91,001 \$ 78,436	\$ 94,757 \$ 79,486	\$ 102,193 \$ 81,061
Purchasing	Step Increase Buyer I Step I to Buyer II Step II for 2 - Based upon education Step Increase for Buyer I Step I to Step III - Based upon experience Increase Stipends CPPB - \$100 / month = \$1200 / year CPPO - \$200 / month = \$2400 / year		CPPB to \$350 / mo = \$4,200 / year CPPO to \$450 / mo = \$5,400/year			

FY 2026 SALARY ADJUSTMENTS REQUESTED

DEPARTMENT	ACTION REQUESTED	CURRENT POSITIONS	PROPOSED POSITIONS	PROPOSED SCALE			
Animal Control	Adjust Current Pay Scale	Animal Control Supervisor	Animal Control Director	\$	80,500	\$	81,700 \$ 83,200
		Animal Control Officer I					
		Animal Control Officer II	ACO Field Supervisor I (0-3 years)	\$	54,080	\$	55,702 \$ 58,487
		Animal Control Officer III (Basic)	ACO Field Supervisor II (3-6 years)	\$	58,240	\$	59,987 \$ 62,986
		Animal Control Officer III (Inter.)	ACO Field Supervisor III (6-9 years)	\$	62,400	\$	64,272 \$ 67,485
		Animal Control Officer III (Advanced)	ACO Field Supervisor IV (9-12 years)	\$	66,560	\$	68,556 \$ 71,983
		Animal Control Officer III (Master)	ACO Field Supervisor V (12 + years)	\$	70,720	\$	72,841 \$ 73,483
		Animal Shelter Coordinator					
		Kennel Technician	ACO I (0-3 year)	\$	45,760	\$	47,132 \$ 49,488
			ACO II (3-6 years)	\$	49,920	\$	51,517 \$ 53,987
			ACO III (6-9 year)	\$	54,080	\$	55,702 \$ 58,487
			ACO IV (9-12 years)	\$	58,240	\$	59,987 \$ 62,986
			ACO V (12+ years)	\$	70,720	\$	72,841 \$ 76,483
			Animal Shelter Coordinator	\$	49,920	\$	51,417 \$ 53,987
			Shelter Assistant	\$	37,440	\$	38,563 \$ 40,491
			Kennel Tech	\$	35,360	\$	36,420 \$ 38,241
			Part Time Veterinarian	\$50/hour			
Constable Pct 1	Adjust Current Constable Pay			\$	95,000		
	Increase Pay to Chief Deputy Constable						
Constable Pct 2	Adjust Current Constable Pay			\$	95,000		
	Increase Pay to Chief Deputy Constable - Stipend			\$	5,000		
Constable Pct 3	Adjust Current Constable Pay			\$	95,000		
	Increase Pay to Chief Deputy Constable - Stipend			\$	5,000		
Constable Pct. 4	Adjust Current Constable Pay			\$	93,795		\$ 98,795
	Increase Pay to Chief Deputy Constable		Chief Deputy Constable	\$	81,045		\$ 87,545
Constable Pct 5	Adjust Current Constable Pay			\$	95,000		
	Increase Pay to Chief Deputy Constable - Stipend			\$	5,000		

REQUESTED VEHICLES

FY 2026 VEHICLE REQUESTS

DEPT.	REQUEST	# OF UNITS	COST / UNIT	UPFITTING	IT COSTS	TOTAL COST	DEPT. TOTAL	Comments
Facility Services							\$ 210,000	Trucks are contingent upon new positions
	Additional Trucks	5	\$ 42,000			\$ 210,000		
District Attorney							\$ 60,000	Replace Investigator Vehicle
	Replacement Vehicle	1	\$ 54,000	\$ 6,000	\$ -	\$ 60,000		
Animal Control							\$ 60,000	Replace 2018 Chevy 1500 2WD
	FORD F-150 4WD	1	\$ 50,000	\$ 10,000		\$ 60,000		
Constable Pct 1							\$ 73,000	Replace Spare Vehicle
	Dodge Durango	1	\$ 50,000	\$ 10,500	\$ 12,500	\$ 73,000		
Constable Pct 2							\$ 87,000	Replace 2016 Chevy Truck
	2026 Chevy Tahoe	1	\$ 57,000	\$ 15,000	\$ 15,000	\$ 87,000		
Constable Pct 3							\$ 89,000	Replace 2009 Chevy Impala
	2024 Chevy Tahoe	1	\$ 57,000	\$ 17,000	\$ 15,000	\$ 89,000		
Constable Pct. 4							\$ 152,500	Replace 2-2018 Chevy 1500
	Dodge Durango 4x4	1	\$ 50,000	\$ 11,250	\$ 15,000	\$ 76,250		
	Dodge Ram 2500 4x4	1	\$ 50,000	\$ 11,250	\$ 15,000	\$ 76,250		
Sheriff							\$ 1,575,260	
Patrol	Chevy Tahoe	14	\$ 54,000	\$ 28,896	\$ 210,000	\$ 1,370,544		14 patrol units
CH Security	Chevy Tahoe	2	\$ 54,000	\$ 13,858		\$ 135,716		2 Courthouse Security Units
Environmental	Chevy Tahoe	1	\$ 54,000	\$ 15,000		\$ 69,000		1 Environmental
Jail							\$ 135,716	
	Chevy Tahoe	2	\$ 54,000	\$ 13,858		\$ 135,716		Transport Units
Road & Bridge - Labor							\$ 375,000	
	1/2 TN Reg Cab Pickup	3	\$ 45,000			\$ 135,000		
	3/4 TN Crew Cab Pickup	3	\$ 80,000			\$ 240,000		
Total		37					\$ 2,817,476	

CAPITAL EQUIPMENT REQUESTS

FY 2026 CAPITAL REQUESTS*

DEPT.	REQUEST	# OF UNITS	COST / UNIT	DELIVERY FEE	TOTAL COST	DEPT. TOTAL	COMMENTS
Facility Services						\$ 126,500	
	Telehandler Fork Lift	1	\$ 125,000	\$ 1,500	\$ 126,500		
Treasurer						\$ 6,000	
	Office Space for Assistant Treasurer		\$ 6,000		\$ 6,000		
Fire Marshal / OEM						\$ 121,500	
	Fire Extinguisher Training Package	1	\$ 22,500		\$ 22,500		Software
	Attack Active Integrated Response Training Kit	1	\$ 74,000		\$ 74,000		
	Mass Casualty / Reunification Traile	1	\$ 25,000		\$ 25,000		
AgriLife Extension						\$ 4,500	Cost shared
	Computer Equipment				\$ 4,500		
Road & Bridge - Labor						\$ 1,051,000	
	Road Reclaimer - Used	1	\$ 450,000	\$ -	\$ 450,000		Additional unit for road construction & repairs
	Woods BW15.52 Batwing	1	\$ 23,000	\$ -	\$ 23,000		Replace Existing mower decks
	Woods BB72.30 Cutter	2	\$ 5,000	\$ -	\$ 10,000		
	Rhino 7' HD Cutter	2	\$ 9,500	\$ -	\$ 19,000		
	John Deere Mini Excavator	1	\$ 84,000	\$ -	\$ 84,000		Ditch cleaning and culvert installations
	4 TN Bucket Truck	1	\$ 165,000	\$ -	\$ 165,000		Tree & Debris Removal and Sign Operations
	Wash Rack	1	\$ 75,000		\$ 75,000		
	Electric Door Lifts - Shop	1	\$ 85,000		\$ 85,000		
	Exist Fuel Facility Remediation	1	\$ 140,000		\$ 140,000		
TOTAL CAPITAL REQUESTS*						\$ 1,309,500	

**DOES NOT INCLUDE INFORMATION TECHNOLOGY CAPITAL REQUESTS*

IMPACT OF REQUESTS

REQUEST TYPE	COST
NEW POSITIONS WITH FRINGE BENEFITS	\$5,662,518.86
VEHICLES	\$2,817,476
CAPITAL	\$1,309,500
TOTAL COST	\$9,789,494.86

PRELIMINARY BUDGET SUMMARY

Recapitulation of FY26 Preliminary Working Budget

	Estimated Ending Balance @ 9/30/25	Estimated Revenues FY26	Proposed Expenditures FY26	Net Interbudget Transfers 25/26 (In) Out	Adjustments	Estimated Ending Balance @ 9/30/26	Estimated Reserve Ratio
<i>Operating Funds</i>							
General Fund	\$ 52,065,621	\$ 113,651,845	\$ 123,684,148	\$ 5,500,000		\$ 36,533,318	28.28%
Road & Bridge Fund	14,309,649	16,085,685	16,290,002	-		14,105,332	
Juvenile General Fund	554,545	421,000	6,422,892	(5,450,000)		2,653	
<i>Total Operating Funds</i>	\$ 66,929,815	\$ 130,158,530	\$ 146,397,042	\$ 50,000		\$ 50,641,303	
<i>Debt Service Funds</i>							
Debt Service	\$ 1,030,735	\$ 18,872,819	\$ 16,161,906			\$ 3,741,648	
Total Debt Service Funds	\$ 1,030,735	\$ 18,872,819	\$ 16,161,906	\$ -		\$ 3,741,648	
<i>Total Operating and Debt Service</i>	\$ 67,960,550	\$ 149,031,349	\$ 162,558,948	\$ 50,000		\$ 54,382,951	
<i>Special Revenue Funds</i>							
Other Special Revenue Funds	\$ 5,688,118	\$ 1,535,500	\$ 5,166,722	\$ -		\$ 2,056,896	
<i>Total Special Revenue Funds</i>	\$ 5,688,118	\$ 1,535,500	\$ 5,166,722	\$ -		\$ 2,056,896	
<i>Capital Improvement Funds</i>							
Facility Improvement Fund	\$ 3,321,764	3,069,667	2,500,000	50,000	-	\$ 3,841,431	
Infrastructure Series 2024 Fund	\$ -	150,000	-			\$ 150,000	
Infrastructure Series 2018 Fund	-	-	-			-	
Infrastructure Series 2019 Fund	584	-	-		-	584	
Infrastructure Series 2020 Fund	34,922	-	-			34,922	
Infrastructure Series 2021 Fund	17,967	500	-		-	18,467	
Infrastructure Series 2022 Fund	750,890	20,000	-		-	770,890	
Courthouse Construction Fund	151,315,284	2,000,000	100,000,000			53,315,284	
Parking Structure Construction Fund	4,705,418	20,000	-			4,725,418	
JAC Maintenance Fund	847,401	21,000	116,000	(100,000)		852,401	
<i>Total Capital Improvement Funds</i>	\$ 160,994,231	\$ 5,281,167	\$ 102,616,000	\$ (50,000)		\$ 63,709,397	
Total All Funds	\$ 234,642,899	\$ 155,848,016	\$ 270,341,670	\$ -		\$ 120,149,245	

RECAPITULATION OF FY26 PRELIMINARY WORKING BUDGET (By Type of Service)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service	Courthouse & Parking Structure Funds	Juvenile Funds	Total All Funds
Estimated Fund Balance @ 10/1/25	\$ 52,065,621	\$ 14,309,649	\$ 3,321,764	\$ 804,363	\$ 5,688,118	\$ 1,030,735	\$ 156,020,703	\$ 1,401,946	\$ 234,642,899
Revenues:									
<i>Taxes:</i>									
Property Taxes - Current	\$ 68,872,461	\$ 12,111,085	\$ 2,849,667			\$ 18,672,819			\$ 102,506,032
Property Taxes - Delq.	711,234	100,000	20,000			100,000			931,234
Sales Tax	29,396,000								29,396,000
Other Taxes	1,475,000								1,475,000
Reimbursements	1,867,500	140,000			-			400,000	2,407,500
Interlocal Agreements	629,000	-			-			-	629,000
Fines & Fees	8,830,650	3,154,000			1,227,000			-	13,211,650
Interest	1,800,000	580,000	150,000	170,500	308,500	100,000	2,020,000	38,000	5,167,000
Bond Proceeds									-
Miscellaneous	70,000	600	50,000		-			\$ 4,000	124,600
Total Revenues	\$ 113,651,845	\$ 16,085,685	\$ 3,069,667	\$ 170,500	\$ 1,535,500	\$ 18,872,819	\$ 2,020,000	\$ 442,000	\$ 155,848,016
Total Available	\$ 165,717,466	\$ 30,395,334	\$ 6,391,431	\$ 974,863	\$ 7,223,618	\$ 19,903,554	\$ 158,040,703	\$ 1,843,946	\$ 390,490,915
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -			\$ -	\$ -	\$ 5,600,000	5,600,000
Total Available & Other Sources	\$ 165,717,466	\$ 30,395,334	\$ 6,391,431	\$ 974,863	\$ 7,223,618	\$ 19,903,554	\$ 158,040,703	\$ 7,443,946	\$ 396,090,915
Expenditures By Type:									
General Government	\$ 39,096,000		\$ -		\$ 4,257,428				\$ 43,353,428
Judicial	25,514,272				315,036				25,829,308
Law Enforcement	26,035,219				594,258				26,629,477
Corrections	31,951,012								31,951,012
Juvenile	45,686							6,422,892	6,468,578
Public Service	1,041,958								1,041,958
Roads & Transportation	-	16,290,002							16,290,002
Capital Improvements			2,500,000	-			100,000,000	116,000	102,616,000
Debt Service	-					16,161,906			16,161,906
Total Expenditures	\$ 123,684,148	\$ 16,290,002	\$ 2,500,000	\$ -	\$ 5,166,722	\$ 16,161,906	\$ 100,000,000	\$ 6,538,892	\$ 270,341,670
Other Financing Uses									
Interbudget Transfers Out	\$ 5,500,000		\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 5,600,000
Reserves	\$ 36,533,318	\$ 14,105,332	\$ 3,841,431	\$ 974,863	\$ 2,056,896	\$ 3,741,648	\$ 58,040,703	\$ 855,054	\$ 120,149,245
Total Expenditures & Other Uses	\$ 165,717,466	\$ 30,395,334	\$ 6,391,431	\$ 974,863	\$ 7,223,618	\$ 19,903,554	\$ 158,040,703	\$ 7,443,946	\$ 396,090,915

Note 1: Reserves represent estimated ending fund balance at 9/30/26

RECAPITULATION OF FY26 WORKING BUDGET (By Category)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Funds	Courthouse & Parking Structure Funds	Juvenile Funds	Total Funds
Beg. Fund Balance @ 10/1/25	\$ 52,065,621	\$ 14,309,649	\$ 3,321,764	\$ 804,363	\$ 5,688,118	\$ 1,030,735	\$ 156,020,703	\$ 1,401,946	\$ 234,642,899
Revenues:									
Taxes:									
Property Taxes - Current	\$ 68,872,461	\$ 12,111,085	\$ 2,849,667		\$ -	\$ 18,672,819	\$ -	\$ -	\$ 102,506,032
Property Taxes - Delinquent	711,234	100,000	20,000		-	100,000	-	-	931,234
Sales Tax	29,396,000	-	-		-	-	-	-	29,396,000
Other Taxes	1,475,000	-	-		-	-	-	-	1,475,000
Reimbursements	1,867,500	-	-		-	-	-	400,000	2,267,500
Interlocal Agreements	629,000	140,000	-		-	-	-	-	769,000
Fines & Fees	8,830,650	3,154,000	-		1,227,000	-	-	-	13,211,650
Interest	1,800,000	580,000	150,000	170,500	308,500	100,000	2,020,000	38,000	5,167,000
Bond Proceeds							-		
Miscellaneous	70,000	600	50,000		-	-	-	4,000	124,600
Total Revenues	\$ 113,651,845	\$ 16,085,685	\$ 3,069,667	\$ 170,500	\$ 1,535,500	\$ 18,872,819	\$ 2,020,000	\$ 442,000	\$ 155,848,016
Total Available	\$ 165,717,466	\$ 30,395,334	\$ 6,391,431	\$ 974,863	\$ 7,223,618	\$ 19,903,554	\$ 158,040,703	\$ 1,843,946	\$ 390,490,915
Other Financing Sources									
Transfers In	-	-	\$ -		-	-	-	5,600,000	\$ 5,600,000
Total Available & Other Sources	\$ 165,717,466	\$ 30,395,334	\$ 6,391,431	\$ 974,863	\$ 7,223,618	\$ 19,903,554	\$ 158,040,703	\$ 7,443,946	\$ 396,090,915
Expenditures									
Salary	\$ 52,317,219	\$ 4,998,126	\$ -	\$ -	\$ 130,075			\$ 4,161,545	\$ 61,606,965
Fringe Benefits	20,391,211	1,976,968		-	35,833			1,459,365	23,863,377
Operating Expenses	43,068,618	6,863,908	2,500,000	-	4,333,192		-	796,982	57,562,700
Capital Outlay	7,907,100	2,451,000	-	-	667,622		100,000,000	121,000	111,146,722
Debt Service						16,161,906			16,161,906
Total Expenditures	\$ 123,684,148	\$ 16,290,002	\$ 2,500,000	\$ -	\$ 5,166,722	\$ 16,161,906	\$ 100,000,000	\$ 6,538,892	\$ 270,341,670
Other Financing Uses									
Interbudget Transfers Out	\$ 5,500,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 5,600,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
Unrestricted Reserves	\$ 36,533,318	\$ 14,105,332	\$ 3,841,431	\$ 974,863	\$ 2,056,896	\$ 3,741,647	\$ 58,040,703	\$ 855,054	\$ 120,149,245
Total Expenditures & Other Uses	\$ 165,717,466	\$ 30,395,334	\$ 6,391,431	\$ 974,863	\$ 7,223,618	\$ 19,903,554	\$ 158,040,703	\$ 7,443,946	\$ 396,090,915

Revenue Recap

General Fund

	Actual Revenue FY23	Actual Revenue FY24	Estimated Revenue FY25	Estimated Revenue FY 26	% of Total Revenue	Variance FY25 to FY26	% of Change
Revenues:							
Taxes:							
Property Taxes - Current	\$ 51,916,382	\$ 58,917,563	\$ 64,429,424	\$ 68,872,461	60.60%	\$ 4,443,037	6.90%
Property Taxes - Delinquent	635,317	557,160	600,000	711,234	0.63%	\$ 111,234	18.54%
Sales Tax	28,942,684	28,709,486	28,000,000	29,396,000	25.86%	\$ 1,396,000	4.99%
Other Taxes	1,646,196	1,716,642	1,485,000	1,475,000	1.30%	\$ (10,000)	-0.67%
Reimbursements	2,194,686	2,575,782	1,830,000	1,867,500	1.64%	\$ 37,500	2.05%
Interlocal Agreements	706,362	648,375	640,000	629,000	0.55%	\$ (11,000)	-1.72%
Fines & Fees	10,095,154	9,126,610	9,086,050	8,830,650	7.77%	\$ (255,400)	-2.81%
Interest	3,441,942	3,758,444	2,100,000	1,800,000	1.58%	\$ (300,000)	-14.29%
Miscellaneous	339,226	340,042	70,850	70,000	0.06%	\$ (850)	-1.20%
Total Revenues - General Fund	\$ 99,917,949	\$ 106,350,103	\$ 108,241,324	\$ 113,651,845	100.00%	\$ 5,410,521	5.00%

Road & Bridge Fund

Revenues:							
Taxes:							
Property Taxes - Current	\$ 9,192,031	\$ 10,454,261	\$ 11,329,785	\$ 12,111,085	75.29%	\$ 781,300	6.90%
Property Taxes - Delinquent	110,328	103,621	100,000	100,000	0.62%	\$ -	0.00%
Reimbursements	-	-	-	-	0.00%	\$ -	
Interlocal Agreements	270,560	-	-	-	0.00%	\$ -	
Fines & Fees	3,346,588	3,545,592	3,274,000	3,294,600	20.48%	\$ 20,600	0.63%
Interest	478,820	1,261,496	575,000	580,000	3.61%	\$ 5,000	0.87%
Miscellaneous	52,693	-	-	-	0.00%	\$ -	
Transfer In - From General Fund	11,000,000	-	-	-	0.00%	\$ -	
Total Revenues - Road & Bridge Fund	\$ 24,451,020	\$ 15,364,969	\$ 15,278,785	\$ 16,085,685	100.00%	\$ 806,900	5.28%
Total General & R&B Fund	\$ 124,368,969	\$ 121,715,073	\$ 123,520,109	\$ 129,737,530		\$ 6,217,421	5.03%

Expenditure Comparative By Function and Department

	Actual FY23	Actual FY24	Revised FY25	Working FY26	Increase (Decrease)	% of Change
Administrative:						
Commissioners Court	\$ 697,525	\$ 703,847	\$ 751,327	\$ 756,673	\$ 5,346	0.71%
Records Service	220,654	231,370	243,572	245,924	\$ 2,352	0.97%
Veterans	244,529	250,843	292,953	298,976	\$ 6,023	2.06%
General Operations	4,318,989	4,762,229	6,094,026	13,932,827	\$ 7,838,801	128.63%
Budget Office	9,181	103,210	139,757	138,697	\$ (1,060)	-0.76%
Information Services	5,921,936	9,316,512	9,051,266	13,065,813	\$ 4,014,547	44.35%
County Auditor	1,024,408	1,101,339	1,247,967	1,240,287	\$ (7,680)	-0.62%
County Treasurer	236,369	257,200	274,839	298,516	\$ 23,677	8.61%
Purchasing	516,649	540,773	590,520	597,181	\$ 6,661	1.13%
Tax A/C	2,296,959	2,498,604	2,750,853	2,775,361	\$ 24,508	0.89%
Elections	632,257	745,594	853,249	1,161,117	\$ 307,868	36.08%
Facility Services	2,848,488	3,019,381	4,392,192	3,674,824	\$ (717,369)	-16.33%
Human Resources	444,853	487,505	523,415	529,063	\$ 5,648	1.08%
Total Administrative	\$ 19,412,797	\$ 24,018,407	\$ 27,205,937	\$ 38,715,260	\$ 11,509,323	42.30%
Judicial:						
County Clerk	\$ 1,572,634	\$ 1,677,427	\$ 1,799,911	\$ 2,475,629	675,718	37.54%
Judicial Compliance Office	233,415	304,960	332,948	343,464	10,516	3.16%
County Court	305,831	202,837	234,207	236,288	2,081	0.89%
County Court at Law	525,571	542,846	557,925	565,758	7,833	1.40%
County Court at Law #2	483,072	492,773	531,375	550,997	19,622	3.69%
County Court at Law #3	496,827	639,091	722,749	743,056	20,307	2.81%
7th District Court	318,714	348,713	360,889	366,036	5,147	1.43%
114th District Court	302,337	320,758	360,969	364,681	3,712	1.03%
241st District Court	315,107	337,294	361,102	362,883	1,781	0.49%
321st District Court	1,334,266	1,361,887	1,528,030	1,532,006	3,976	0.26%
475th District Court	266,427	354,094	381,910	389,809	7,899	2.07%
Capital Murder Trials	228,785	213,545	1,000,000	1,000,000	-	0.00%
Indigent Defense	2,335,377	2,692,808	3,261,768	3,598,523	336,755	10.32%
District Clerk	1,542,817	1,976,581	2,203,833	2,218,379	14,546	0.66%
Justice of the Peace #1	342,246	405,087	414,446	344,950	(69,496)	-16.77%
Justice of the Peace #2	440,196	405,691	420,350	366,086	(54,264)	-12.91%
Justice of the Peace #3	384,520	405,095	421,773	362,785	(58,988)	-13.99%
Justice of the Peace #4	431,318	452,832	444,131	389,689	(54,442)	-12.26%
Justice of the Peace #5	429,427	467,588	482,061	424,847	(57,214)	-11.87%
District Attorney	7,185,538	7,888,084	8,403,287	8,556,060	152,773	1.82%
Pre-Trial Release	295,709	307,226	341,359	322,346	(19,013)	-5.57%
Total Judicial	\$ 19,770,136	\$ 21,797,218	\$ 24,565,023	\$ 25,514,274	\$ 949,250	3.86%
Public Safety/Law Enforcement:						
Fire Marshal/OEM	\$ 516,746	\$ 649,403	\$ 753,129	\$ 796,272	43,143	5.73%
Animal Control	609,617	779,558	883,860	947,384	63,523	7.19%
Constable - Pct. #1	460,806	481,769	501,687	585,957	84,269	16.80%
Constable - Pct. #2	432,466	454,897	498,056	550,952	52,896	10.62%
Constable - Pct. #3	392,810	506,921	556,668	573,190	16,521	2.97%
Constable - Pct. #4	625,997	566,655	663,192	715,257	52,064	7.85%
Constable - Pct. #5	500,771	522,968	524,451	532,807	8,356	1.59%
Environmental Crimes	219,770	192,550	220,878	277,748	56,870	25.75%
Sheriff	14,449,659	15,925,366	17,223,399	18,375,803	1,152,404	6.69%
Sheriff - Dispatch Operations	2,289,887	2,132,943	2,670,766	2,679,849	9,083	0.34%
Jail Operations	25,596,760	26,730,166	29,540,363	31,875,059	2,334,697	7.90%
Warrants - Courts	3,382	-	-	-	-	-
Juvenile Board	45,184	45,745	45,767	45,686	(81)	-0.18%
CSCD	41,619	36,813	74,500	75,953	1,453	1.95%
Total Public Safety/Law Enforcement	\$ 46,185,474	\$ 49,025,752	\$ 54,156,717	\$ 58,031,915	\$ 3,875,198	7.16%

Expenditure Comparative By Function and Department

	Actual FY23	Actual FY24	Revised FY25	Working FY26	Increase (Decrease)	% of Change
<i>Road & Bridge:</i>						
R&B - General	\$ 841,699	\$ 966,044	\$ 966,125	\$ 992,049	25,924	2.68%
R&B - Labor & Material	6,818,314	11,553,676	14,962,276	11,693,471	(3,268,805)	-21.85%
R&B - Equipment	2,966,923	3,087,961	3,674,204	3,604,482	(69,722)	-1.90%
<i>Total Road & Bridge</i>	\$ 10,626,936	\$ 15,607,681	\$ 19,602,605	\$ 16,290,002	\$ (3,312,603)	-16.90%
<i>Health & Welfare</i>						
Public Service	\$ 662,769	\$ 676,043	\$ 726,458	\$ 1,041,958	315,500	43.43%
<i>Total Health & Welfare</i>	\$ 662,769	\$ 676,043	\$ 726,458	\$ 1,041,958	\$ 315,500	43.43%
<i>Conservation:</i>						
Agriculture Extension	\$ 299,029	\$ 314,637	\$ 376,748	\$ 380,741	3,993	1.06%
<i>Total Conservation</i>	\$ 299,029	\$ 314,637	\$ 376,748	\$ 380,741	\$ 3,993	1.06%
<i>Total General & Road & Bridge Fund - Direct Expenses</i>	\$ 96,957,141	\$ 111,439,738	\$ 126,633,488	\$ 139,974,149	\$ 13,340,661	10.53%
General Fund Increase (Decrease)	\$ 7,238,218	\$ 9,501,852	\$ 11,198,826	\$ 16,653,264		
R&B Fund Increase (Decrease)	\$ 378,444	\$ 4,980,745	\$ 3,994,924	\$ (3,312,603)		
Total Increase (Decrease)	\$ 7,616,662	\$ 14,482,596	\$ 15,193,750	\$ 13,340,661		

REVENUES

ESTIMATES ARE BASED UPON THE PRELIMINARY
VALUES FROM THE SMITH COUNTY APPRAISAL DISTRICT



Fund	REVENUES	ACTUAL		Actual	Estimated	Estimated	Comments
		Acct #	Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
10	GENERAL FUND						
	<i>Taxes</i>						
	Current Property Tax	31010	\$51,916,382	\$58,917,563	\$64,429,424	\$68,872,461	
	Delinquent Property Tax	31011	635,317	557,160	600,000	711,234	
	Sales Tax	31812	28,942,684	28,709,486	28,000,000	29,396,000	
	Tax Penalty & Interest	31915	806,822	900,661	700,000	700,000	
	<i>Licenses & Permits</i>						
	Application & License Fees	32010	4,500	2,000	2,500	2,500	
	Salvage Yard License	32030	125	125			
	Alcohol Permits	32020	48,610	19,780	40,000		
	<i>Rental Commissions</i>						
	Rental - Miscellaneous	32500					
	Miscellaneous Leases	32501	42943	2060			
	Vending	32520	5,878	6,340	5,000	5,000	
	Cottonbelt Building	32530	57,638	56,343	55,000	55,000	
	Courthouse Annex	32535	3,000	2,132	750		
	<i>Federal Funding</i>						
	FEMA Reimbursement	33112	109305	98492.02			
	<i>State Fees</i>						
	Mixed Beverage Tax	33215	804,747	782,641	750,000	750,000	
	Hazardous Waste Fee	33225	0				
	Bingo Commission	33235	34,627	33,340	35,000	25,000	
	<i>Reimbursements</i>						
	SCAAP Reimbursements	33317	240,750	89,388	100,000	68,000	
	Unemployment/Workers Comp. Reimbursement	33318	71411	67049.9			
	Court Ordered Restitution	33319		225			
	State Juror Reimbursement	33331	60,656	524,268	390,000	450,000	State increase
	Reimbursements	33900	4,576	10,861			
	Sexual Assault Reimbursement	33902	0	0			
	Juvenile Meal Reimbursement	33905	64,005	78,201	60,000	72,000	
	Indigent Health Care Reimbursement	33906	1,600	4,400	1,500	5,000	
	DA Longevity Reimbursement	33907	40,490	50,380	40,000	50,000	
	Witness Fee Reimbursement	33908	305	18,103	5,000	18,000	
	VINE Service Agreement	33909	29,403	30,285	30,000	30,000	
	Tobacco Settlement	33912	107,424	104,895	104,000	105,000	
	Insurance Proceeds	33913	116,665	189,947			
	Foster Care Reimbursement DHS - District Attorney	33916	141,854	146,103	75,000	100,000	
	Sale of Equipment	33920	84,344	69,451			
							VIT salary supplement
	Miscellaneous Reimbursements	33921	39,726	31,050	15,000	5,000	\$12k
	Attorney Fee Reimbursement (Civil)	33924	8,454	8,541	6,500	6,500	
	Election Reimbursement	33926	103,803	98,322	100,000	98,000	
	TFID Reimbursements	33934	137,683	108,928	145,000	100,000	
	Attorney Fees - Defendants	33935	12,032	15,820	15,000	15,000	
	Opioid Abatement Trust Funds	33942	238,254	46,351			
	Opioid Direct Share Payments	33943		0			
	Prisoner Care - City of Tyler	33950	18,918	16,870	18,000	20,000	
	Prisoner Care - Federal	33955	563,028	767,852	725,000	725,000	
	Legal Settlements	33960		81250			
	<i>Interlocal Agreements</i>						
	Dispatch Operations	34026	341,755	264,299	265,000	265,000	
	Commission Taxing Entities	34045	364,607	384,076	375,000	364,000	
	<i>Fees of Office</i>						
	Transaction Fee	34201	13,275	12,741	12,000	12,000	
	Justice of the Peace - Pct. #1	34221	39,316	39,564	39,000	40,000	
	Justice of the Peace - Pct. #2	34222	69,147	68,224	69,000	69,000	
	Justice of the Peace - Pct. #3	34223	79,258	75,108	75,000	75,000	
	Justice of the Peace - Pct. #4	34224	43,458	38,965	43,000	42,000	
	Justice of the Peace - Pct. #5	34225	90,599	70,402	80,000	70,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	Constable - Pct. #1	34231	111,284	100,789	105,000	95,000	
	Constable - Pct. #2	34232	94,542	99,799	90,000	95,000	
	Constable - Pct. #3	34233	103,998	108,285	105,000	105,000	
	Constable - Pct. #4	34234	47,270	43,394	40,000	40,000	
	Constable - Pct. #5	34235	29,080	26,983	25,000	25,000	
	County Clerk Vital Statistics Fee	34239	6,668	6,071	6,500	5,500	
	County Clerk	34240	1,439,382	1,396,030	1,450,000	1,400,000	
	County Judge	34245	7,814	7,322	7,000	7,000	
	Time Payment Fees	34246	25,226	33,155	25,000	30,000	
	District Clerk	34260	368,496	427,327	400,000	400,000	
	Criminal District Attorney	34270	25,641	30,251	26,000	28,000	
	Sheriff	34275	271,847	282,617	285,000	260,000	
	<i>Fees of Service</i>						
	Animal Shelter Fees	34314	9,871	5,818	6,500	3,500	
	Fire Marshal	34315	7,802	7,933	6,000	8,000	
	Video Fees	34320	5,589	8,139	6,500	8,000	
	Transportation Fees	34325	650	950	1,000	1,000	
	<i>Fees - State Imposed</i>						
	D.D.C. - Justice of the Peace - Pct. #1	34421	346	219	100	500	
	D.D.C. - Justice of the Peace - Pct. #2	34422	2,769	3,880	2,700	2,700	
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,360	2,891	3,000	2,800	
	D.D.C. - Justice of the Peace - Pct. #4	34424	2,960	4,887	3,000	5,000	
	D.D.C. - Justice of the Peace - Pct. #5	34425	2,850	3,260	3,000	3,000	
	County Judge - Judicial State Supplement	34426	25,200	0			
	Estray	34429	28,294	10,826	15,000	10,000	
	Jury Fees	34430	26,662	28,980	26,000	26,000	
	Department of Public Safety - FTA Fees	34433	13,048	10,781	10,000	10,000	
	District Attorney - Mental Fee	34434	1,173	1,251	1,200	1,200	
	Records Management - District Clerk Filings	34435	1,937	2,297	2,000	1,000	
	Child Safety Fees	34440	220	178	250	250	
	Family Protection Fee	34442	30	15			
	Guardianship Fee	34446	0	0			
	Court Records Preservation	34448	82,646	95,125	90,000	90,000	
	Arrest Fees (80%)	34450	22,134	22,705	22,000	22,000	
	Witness Fees	34451					
	Child Abuse Prevention	34454	2,070	1,812	1,800	1,400	
	Records Management - County Clerk Filings	34455	42,663	45,822	45,000	45,000	
	ISF Checks	34465	3,653	5,200	4,000	4,500	
	<i>Fees - Court Imposed</i>						
	Inmate Reimbursement	34505					
	Child Support Processing	34510	1,895	2,100	2,000	2,000	
	AG Processing (CS)	34511					
	Supervision Fees - Juvenile	34515					
	Juvenile Fines & Fees	34516					
	Pre Trial Release	34520	51,730	56,945	50,000	50,000	
	Court Reporter	34525	106,641	117,229	110,000	110,000	
	Administrative	34530	105,863	109,558	150,000	90,000	
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000	252,000	
	Bailiff	34540	2,963	2,334	2,500	1,300	
	<i>Fees</i>						
	Tax Certificates	34601	9,950	8,680	7,500	8,500	
	Auto Registration	34602	646,670	637,083	640,000	625,000	
	Titles	34612	330,169	317,820	310,000	300,000	
	Traffic Fees & Child Safety	34650	10,747	10,776	10,000	10,000	
	Coin Station Commissions	34655	643,964	651,378	685,000	630,000	
	Rendition Fee	34678	55,963	52,700	50,000	50,000	
	Vehicle Sales Tax Commission	34682	3,099,657	2,999,208	3,000,000	2,950,000	
	Auto Registration - \$1.50 child safety fee	35015	219,268	204,247	175,000	200,000	
	<i>Fines</i>						
	Justice of the Peace - Pct. #1	35521	10,836	9,090	10,000	8,000	
	Justice of the Peace - Pct. #2	35522	19,839	11,483	18,000	10,000	
	Justice of the Peace - Pct. #3	35523	10,909	12,423	10,000	9,000	
	Justice of the Peace - Pct. #4	35524	30,161	28,242	30,000	28,000	
	Justice of the Peace - Pct. #5	35525	64,625	45,974	55,000	45,000	
	District Court	35530	909,180	38,246	15,000	30,000	
	County Courts at Law	35535	269,633	327,742	300,000	340,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	Bond Forfeitures	35536	38,029	79,454	30,000	35,000	
	<i>Special</i>						
	Animal Shelter Donations	36012	799	700	100		
	Donations	36014	1,200				
	Juror Donations - Veterans	36017	11,226	27,676	10,000	10,000	
	Interest Earned	36610	2,262,578	2,334,676	1,300,000	900,000	
	Miscellaneous	36620	60,017	41,790			
	Interest Received on Investments	36638	1,179,364	1,423,767	800,000	900,000	
	Sale of Capital Assets	36649	0	53,695			
	Unclaimed Funds	36691	156,525	149,306			
	Program Rebates	36700	20,785	20,021			
	Other Financing Sources	39010					
	Total Revenue - General Fund		\$99,938,735	\$106,451,375	\$108,241,324	\$113,651,845	
	Transfer In -Facility Improvement Fund	39045					
	Transfer In - COVID-19 Funds	39074	\$843,038				
	Total Available - General Fund		\$100,781,773	\$106,451,375	\$108,241,324	\$113,651,845	
11 JUVENILE DELINQUENCY FUND							
	<i>Fees - State Imposed</i>						
	Juvenile Delinquency Prevention Fee	34452	\$27,561	\$28,663	\$26,000	\$25,000	
	Interest	36610	4,229	6,329	2,000	2,500	
	Total Revenue - Juvenile Delinquency Fund		\$31,790	\$34,992	\$28,000	\$27,500	
12 COURTHOUSE SECURITY FUND							
	<i>Fees - State Imposed</i>						
	Courthouse Security Fees	34460	146,050	124,764	130,000	110,000	
	Courthouse Security Fees (JPs)	34461	30,039	29,812	28,000	25,000	
	Donations	36014		3040			
	<i>Interest</i>						
	Interest	36610	61,222	71,539	40,000	40,000	
	Total Revenue - Courthouse Security Fund		\$237,311	\$229,155	\$198,000	\$175,000	
	Transfer In - General Fund		\$0	\$0	\$0	\$0	
	Total Available - Courthouse Security Fund		\$237,311	\$229,155	\$198,000	\$175,000	
16 LAW LIBRARY FUND							
	<i>Charges for Services</i>						
	Bar Association Contribution	34286	\$0	\$0			
	User Fees	34687	13,567	15,546	14,000	15,000	
	Library Fees	34699	144,820	158,117	145,000	150,000	
	Westlaw Reimbursement	33910					
	County Contribution	34030					
	<i>Interest</i>						
	Interest Earned	36623				7500	
	Interest	36610	11,321	3,932	7,500		
	Miscellaneous	36620					
	Interest Received on Investments	36638		9,635			
	Total Revenue - Law Library		\$169,708	\$187,230	\$166,500	\$172,500	


Fund	REVENUES		ACTUAL	Actual	Estimated	Estimated	Comments
	Acct #		Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
44 JUSTICE COURT TECHNOLOGY FUND							
	Charges for Services						
	State Revenue	33301					
	Technology Fees	34436	\$24,992	\$24,717	\$22,000	\$25,000	
	Interest						
	Interest	36610	13,334	16,195	12,000	12,000	
	Interest Earned on Investments	36638	6,434	7,920	2,500	3,000	
	Miscellaneous						
	Other - Miscellaneous	36620					
	Total Revenue - Justice Court Technology Fund		\$44,761	\$48,833	\$36,500	\$40,000	
45 FACILITY IMPROVEMENT FUND							
	Taxes						
	Property Taxes - Current	31010	\$2,162,827	\$2,459,871	\$2,665,832	\$2,849,667	
	Property Taxes - Delinquent	31011	26,614	23,672	20,000	20,000	
	Miscellaneous Leases	32501					
	State Revenue	33310					
	Insurance Proceeds	33913					
	Miscellaneous Reimbursement	33921					
	Other Contributions (PSAP Participation)	34035	50,000		50,000	50,000	
	Donations	36014					
	Interest						
	Interest	36610	198,297	202,430	125,000	100,000	
	Interest Received on Investments	36638	83,868	103,238		50,000	
	Sale of Capital Assets	36649					
	Total Revenue - Facility Improvement Fund		\$2,521,606	\$2,789,211	\$2,860,832	\$3,069,667	
	Transfer In - General Fund	39010					
	Transfer In - Road & Bridge Fund	39075					
	Total Available - Facility Improvement Fund		\$2,521,606	\$2,789,211	\$2,860,832	\$3,069,667	
46 RECORDS MGMT. - COUNTY CLERK							
	Charges for Services						
	Records Management Fees (GC 118.0216)	34608	\$446,524	\$426,416	\$440,000	\$440,000	
	Records Archive Fee (118.025)	34681	411,860	385,750	400,000	400,000	
	Interest						
	Interest	36623	104,288	131,261	50,000	100,000	
	Interest Received on Investments	36638	161,721	196,890	75,000	125,000	
	Miscellaneous						
	Other - Miscellaneous	36620					
	Total Revenue - Records Management/County Clerk		\$1,124,393	\$1,140,317	\$965,000	\$1,065,000	
49 RECORDS MGMT. - DISTRICT CLERK							
	Charges for Services						
	Records Management Fees	34435	\$22,582	\$24,279	\$22,000	\$22,000	
	Records Archive Fee	34674	37	41	100		
	Interest						
	Interest	36610	8,869	11,085	5,000	5,000	
	Miscellaneous						
	Other - Miscellaneous						
	Total Revenue - Records Management/District Clerk		\$31,488	\$35,405	\$27,100	\$27,000	
50 10% FORFEITURE INTEREST							
	Forfeitures 10%	36630	\$14,587	\$17,351	\$10,000	\$5,000	
	Interest						
	Interest	36610	14,622	16,043	15,000	10,000	
	Miscellaneous						
	Other - Miscellaneous						
	Total Revenue - Forfeiture Interest 10%		\$29,209	\$33,394	\$25,000	\$15,000	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
52	COUNTY & DISTRICT COURT TECHNOLOGY						
	<i>Charges for Services</i>						
	Technology Fees (SB3637)	34436	\$9,129	\$10,234	\$10,000	\$10,000	
	<i>Interest</i>						
	Interest	36610	\$404	\$876	\$250	\$500	
	Interest Earned on Investments	36638					
	<i>Miscellaneous</i>						
	Other - Miscellaneous	36620					
	Total Revenue - Court Technology Fund		\$9,533	\$11,110	\$10,250	\$10,500	
59	INFRASTRUCTURE SERIES 2024 FUND						
	Interlocal Agreements	34000					
	Interest	36610				\$150,000	
	Bond Proceeds	38010			7000000		
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$0	\$0	\$7,000,000	\$150,000	
69	INFRASTRUCTURE SERIES 2018 FUND						
	Interlocal Agreements	34000					
	Interest	36610	\$92	\$0	\$0	\$0	
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$92	\$0	\$0	\$0	
70	DEBT SERVICE FUND						
	<i>Taxes</i>						
	Property Taxes - C.O. Series 2000 - Current	31008					
	Property Taxes - C.O. Series 2001 - Current	31009					
	Property Taxes - C.O. Series 2004 - Current	31010					
	Property Taxes - Current	31000	\$7,745,936	\$13,056,273	\$18,672,819	\$18,672,819	
	Property Taxes - C.O. Series 2000 - Delinquent	31018					
	Property Taxes - C.O. Series 2001 - Delinquent	31019					
	Property Taxes - C.O. Series 2004 - Delinquent	31020					
	Property Taxes - Delinquent	31021	99,500	124,280	100,000	100,000	
	Remaining Bond Proceeds	37027	5,672				
	Proceeds from Bonds	38010	15029				
	Bond Premium	38011					
	<i>Interest</i>						
	Interest	36610	106,716	243,041	200,000	100,000	
	Interest Earned on Investments	36638		10,749	10,000		
	Interest	36639	10,063				
	Interest	36648					
	Total Revenue - Debt Service Fund		\$7,982,916	\$13,434,343	\$18,982,819	\$18,872,819	
71	INFRASTRUCTURE SERIES 2019 FUND						
	Interlocal Agreements	34000					
	Interest	36610	\$49,718	\$4,770			
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$49,718	\$4,770	\$0	\$0	
72	INFRASTRUCTURE SERIES 2020 FUND						
	Interlocal Agreements	34000					
	Interest	36610	\$31,644	\$7,530			
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$31,644	\$7,530	\$0	\$0	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
73 WORKFORCE INVESTMENT FUND							
	Donations	36014					
	Interest Earned	36610				\$ 3,000	
	Interest Earned on Investments	36638		\$ 6,881			
	Interest	36636	5,685		2,000		
	Total Revenue - Workforce Investment Fund		\$ 5,685	\$ 6,881	\$ 2,000	\$ 3,000	
75 ROAD & BRIDGE FUND							
	<i>Taxes</i>						
	Current Property Tax	31010	\$9,192,031	\$10,454,261	\$11,329,785	\$12,111,085	
	Delinquent Property Tax	31011	110,328	103,621	100,000	100,000	
	<i>Reimbursement</i>						
	FEMA Reimbursement	33112					
	State Revenue	33301					
	Insurance Proceeds	33913	983	13,882			
	Miscellaneous Reimbursements	33921	1,886	526			
	Road Damage Reimbursement	33927					
	Interlocal Agreements	34000	\$68,018				
	<i>Road & Bridge Fees</i>						
	Auto Registration Fee (\$10)	35005	2,450,812	2,465,420	2,300,000	2,300,000	
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000	360,000	
	State Lateral Road	35020	77,972		78,000	78,000	
	Sale of Equipment	35025	51,690	67,590		600	
	Weight & Axle	35035	124,570	139,521	62,000	62,000	
	State Traffic Fee - 5% County Portion	35526	6,947	7,068	4,000	4,000	
	Subdivision Regulation Fees	35040	25,709	11,431	20,000	18,000	
	Garden Lake Assessment	35041					
	<i>Fines</i>						
	J.P. #1 - Traffic Fines	35521	28,462	43,796	45,000	45,000	
	J.P. #2 - Traffic Fines	35522	63,797	67,050	60,000	65,000	
	J. P. #3 - Traffic Fines	35523	81,115	52,578	60,000	52,000	
	J. P. #4 - Traffic Fines	35524	101,242	152,432	110,000	150,000	
	J. P. #5 - Traffic Fines	35525	228,504	178,708	175,000	160,000	
	<i>Interest</i>						
	Interest	36610	318,964	1,068,381	500,000	500,000	
	Donations	36014					
	Mechanic Shop	36655					
	Miscellaneous	36620	1,003	11			
	Interest Received on Investments	36638	159,856	193,115	75,000	80,000	
	Total Revenue - Road & Bridge Fund		\$13,453,889	\$15,379,388	\$15,278,785	\$16,085,685	
	Transfer In - General Fund	39010	\$11,000,000	\$0	\$0	\$0	
	Total Available - Road & Bridge Fund		\$24,453,889	\$15,379,388	\$15,278,785	\$16,085,685	
76 INFRASTRUCTURE SERIES 2021 FUND							
	Interlocal Agreements	34000					
	Interest	36610	\$38,669	\$5,952	\$5,000	\$500	
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$38,669	\$5,952	\$5,000	\$500	
77 INFRASTRUCTURE SERIES 2022 FUND							
	Interlocal Agreements	34000					
	Interest	36610	\$725,763	\$159,202	\$25,000	\$20,000	
	Bond Proceeds	38010					
	Bond Premium	38011					
	Total Revenue - Infrastructure Fund		\$725,763	\$159,202	\$25,000	\$20,000	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
78	PARKING STRUCTURE CONSTRUCTION FUND						
	Miscellaneous Reimbursements	33929					
	Interest	36610	\$219,502	\$756,399	\$100,000	\$20,000	
	Interest Received on Investments	36638					
	Proceeds from Bonds	38010	\$19,149,288	\$0	\$0		
	Bond Premium	38011					
	Total Revenue - Courthouse Construction Fund		\$19,368,790	\$756,399	\$100,000	\$20,000	
79	COURTHOUSE CONSTRUCTION FUND						
	Miscellaneous Reimbursements	33929		\$527			
	Interest	36610	\$263,633	\$8,100,570	\$1,000,000	\$2,000,000	
	Interest Received on Investments	36638					
	Proceeds from Bonds	38010	160,442,000				
	Bond Premium	38011					
	Total Revenue - Courthouse Construction Fund		\$160,705,633	\$8,101,097	\$1,000,000	\$2,000,000	
87	J/A/C MAINTENANCE FUND						
	<i>Interest</i>						
	Insurance Proceeds	33913	18572				
	Interest Earned	36610	\$11,407	\$6,021	\$35,000	\$1,000	
	Interest Earned on Investments	36638	42,202	47,252		20,000	
	Total Revenue - Juvenile Attention Maintenance Fund		\$72,181	\$53,274	\$35,000	\$21,000	
	Transfer In - Juvenile General	39093			\$50,000	\$50,000	
	Transfer In - General Fund	39010	\$50,000	\$50,000			
	Transfer In - Facility Improvement Fund	39045	\$50,000	\$50,000	\$50,000	\$50,000	
	Total Available - Juvenile Attention Maintenance Fund		\$172,181	\$153,274	\$135,000	\$121,000	
93	JUVENILE GENERAL FUND						
	<i>Reimbursements</i>						
	State Placement Reimbursement	33314					
	Restitution	33322					
	Electronic Monitoring	33332	-	-			
	Miscellaneous Reimbursement	33902	5,492	1,442			
	UA Reimbursement	33903	609	-			
	Insurance Proceeds	33913					
	Sale of Equipment	33920		3,169			
	Care of Prisoners	33950	377,133	529,856	400,000	400,000	
	<i>Interlocal Agreements</i>						
	City of Tyler - J.A.C.	34010					
	City of Tyler - Boot Camp Program	34020					
	Tyler ISD - Boot Camp Program	34025					
	<i>Fees - Court Imposed</i>						
	Supervision Fees - Juvenile	34515	19,757	8,408	10,000		
	Juvenile Fines & Fees	34516					
	Donations - Jury	36014	3,712	11,046		4,000	
	<i>Interest</i>						
	Interest	36610	51,948	42,225	15,000	15,000	
	Miscellaneous	36620	713	53			
	Interest Received on Investments	36638	6,444	7,866	5,000	2,000	
	Program Rebates	36700					
	Total Revenue -Juvenile General Fund		\$465,807	\$604,063	\$430,000	\$421,000	
	Transfer In - General Fund		\$5,100,000	\$5,100,000	\$5,500,000	\$5,500,000	
	Total Available - Juvenile General Fund		\$5,565,807	\$5,704,063	\$5,930,000	\$5,921,000	
	Total Revenue - All Funds		\$307,039,320	\$149,392,670	\$155,417,110	\$155,848,016	
	Interbudget Transfers - All Funds		\$17,043,038	\$5,281,250	\$5,600,000	\$5,600,000	

DEPARTMENTAL BUDGET WORKSHEETS

- Minor changes were made to align requests in the appropriate line item.
 - Some contract amounts were set at the annual cost.
 - Autopsy funds were consolidated into the General Operating Fund from the separate Justice of the Peace Budgets.
 - Transfer from General Fund to Health Insurance Fund.
- 

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	401	COMMISSIONERS COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 472,084	\$ 490,015	\$ 508,937	\$ 508,937
			Accrued Leave	109		127	-	
			Longevity Pay	113	1,110	890	960	480
			Travel Allowance	125	26,484	26,266	26,265	26,265
			Phone Allowance	192	3,960	3,840	3,840	2,880
		4200	Fringe Benefits					
			Social Security	201	37,154	38,675	41,310	41,200
			Insurance	202	64,266	64,266	72,666	81,114
			Retirement	203	58,631	59,466	59,940	58,542
			Workers Comp	204	506	584	601	671
			State Unemployment Ins	205	86	101	458	254
		4300	Supplies					
			Office Supplies	310	2,532	2,113	3,150	3,150
		4400	Operating Expenses					
			Membership Dues	414	3,919	3,944	4,000	4,000
			Postage	421	35	17	100	100
			Copy Machine Usage	430	544	540	500	500
			Miscellaneous Equipment	480	936	183	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	2,050	1,874	2,050	2,030
		4600	Other Services & Charges					
			Travel Reimbursements	626	173	145	250	250
			Training Expenses	632	22,422	10,801	25,000	25,000
			Insurance	669	632	-	300	300
			Direct Expense		\$ 697,525	\$ 703,847	\$ 751,327	\$ 756,673
			Totals By Category:					
			Total Salaries		\$ 503,638	\$ 521,138	\$ 540,002	\$ 538,562
			Total Fringe Benefits		160,643	163,093	174,975	181,781
			Total Operating Expenses		33,244	19,616	36,350	36,330
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 697,525	\$ 703,847	\$ 751,327	\$ 756,673

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	402	RECORDS SERVICE						
		4100	Salaries					
			Salary & Wages - FT	100	\$ 142,958	\$ 150,819	\$ 154,137	\$ 153,446
			Permanent Part Time	112	14,880	15,660	18,000	18,000
			Longevity Pay	113	1,440	1,440	1,440	1,440
		4200	Fringe Benefits					
			Social Security	201	11,434	12,091	13,279	13,226
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	18,525	19,157	19,267	18,793
			Workers Comp	204	154	178	205	228
			State Unemployment Ins	205	131	161	139	77
		4300	Supplies					
			Office Supplies	310	417	633	1,200	1,200
		4400	Operating Expenses					
			Membership Dues	414	-	-	200	Moved to training
			Postage	421	143	152	400	400
			Miscellaneous Repairs	457	-	-	30	30
			Vehicle Expenses	477	8	124	300	300
			Miscellaneous Equipment	480	-	-	100	100
			Fuel	490	297	273	500	500
		4500	Contract Agreements					
			Copy Machine Lease	540	1,711	1,711	1,722	1,712
			Miscellaneous Contracts	570	499			
		4600	Other Services & Charges					
			Training	632	-	926	1,000	1,200
			Insurance	669	516	504	510	510
		4800	Capital Expenditures					
			Vehicles	851				
			Direct Expense		\$ 220,654	\$ 231,370	\$ 243,572	\$ 245,924
			Totals By Category:					
			Total Salaries		\$ 159,278	\$ 167,919	\$ 173,577	\$ 172,886
			Total Fringe Benefits		57,786	59,128	64,033	67,086
			Total Operating Expenses		3,590	4,323	5,962	5,952
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 220,654	\$ 231,370	\$ 243,572	\$ 245,924

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	403	COUNTY CLERK						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 1,086,271	\$ 1,161,800	\$ 1,207,412	\$ 1,193,074
			Accrued Leave	109	2,050	7,345	7,500	7,500
			Longevity Pay	113	5,770	6,240	6,720	4,560
		4200	Fringe Benefits					
			Social Security	201	82,205	88,328	93,455	92,193
			Insurance	202	229,521	229,521	259,521	289,692
			Retirement	203	127,243	134,087	135,601	130,998
			Workers Comp	204	1,202	1,386	1,434	1,583
			State Unemployment Ins	205	825	1,038	1,093	600
		4300	Supplies					
			Office Supplies	310	12,681	20,333	25,000	25,000
			Printed Forms & Materials	312				
		4400	Operating Expenses					
			Membership Dues	414	175	205	205	205
			Postage	421	13,460	15,209	14,000	15,500
			Copy Machine Usage	430	0			
			Miscellaneous Repairs	457	-	2,036	1,465	1,465
			Miscellaneous Equipment	480	724		500	500
		4500	Contract Agreements					
			Copy Machine Lease	540	4,351	5,409	5,675	5,409
			Miscellaneous Contracts	570	18	5	150	150
		4600	Other Services & Charges					
			Travel Reimbursements	626				
			Rebinding	629			700,000	
			Training Expenses	632	4,231	4,484	7,000	7,000
			Insurance	669	1,750			
			Evaluation Expense	682	156	-	200	200
		4800	Capital Expenditures					
			Office Equipment	870				
			Remodeling	832		-	32,980	
			Computer Equipment	880				
			Direct Expense		\$ 1,572,634	\$ 1,677,427	\$ 1,799,911	\$ 2,475,629
			Totals By Category:					
			Total Salaries		\$ 1,094,091	\$ 1,175,385	\$ 1,221,632	\$ 1,205,134
			Total Fringe Benefits		440,996	454,360	491,104	515,066
			Total Operating Expenses		37,547	47,682	54,195	755,429
			Total Capital Outlay		-	-	32,980	-
			Departmental Total		\$ 1,572,634	\$ 1,677,427	\$ 1,799,911	\$ 2,475,629

Fund Org. Cat.				Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	404		ELECTIONS						
		4100	Salaries						
			Salary & Wages - F/T	100	199,194	232,781	278,273	279,473	
			Extra or Temporary Help	108	155,188	181,304	233,000	340,000	4 elections to be conducted
			Accrued Leave	109	6,097	3,354			
			Overtime	110	44				
			Permanent Part-time	112	24,554	11,836	25,000	25,000	
			Longevity Pay	113	230	-	-	-	
			Phone Allowance	192	780	780	780	780	
		4200	Fringe Benefits						
			Social Security	201	24,927	25,646	39,112	47,390	
			Insurance	202	36,723	45,904	51,904	57,938	
			Retirement	203	26,910	28,377	59,526	70,054	
			Workers Comp	204	420	751	604	852	
			State Unemployment Ins	205	327	408	250	140	
		4300	Supplies						
			Office Supplies	310	6,425	5,560	5,800	5,800	
			Printed Forms & Materials	312		24,363	5,000	65,000	Mass Mailout, Cert.
		4400	Operating Expenses						
			Membership Dues	414					
			Postage	421	21,739	72,573	29,700	90,000	Mass Mailout
			Copy Machine Usage	430	43	183			
			Advertising	441		151	-		
			Miscellaneous Equipment	480	21,910	6,534	300	500	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,816	2,954	3,000	2,728	
			Miscellaneous Contracts	570	770	462	1,000	462	
		4600	Other Services & Charges						
			Travel Reimbursements	626	425	-	-	2,500	Vendor Meetings
			Training Expenses	632	1,101	1,665	-	2,500	Election Confer.
			Insurance	669	93				FY 2027
			Elections Expense	696	102,542	100,008	120,000	170,000	
			Direct Expense		\$ 632,257	\$ 745,594	\$ 853,249	\$ 1,161,117	
			Totals By Category:						
			Total Salaries		\$ 386,087	\$ 430,055	\$ 537,053	\$ 645,253	
			Total Fringe Benefits		89,307	101,086	151,396	176,374	
			Total Operating Expenses		156,863	214,453	164,800	339,490	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 632,257	\$ 745,594	\$ 853,249	\$ 1,161,117	

Fund	Org.	Cat.		Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual	Actual	Revised	Working	Comments
					Budget	Budget	Budget	Budget	
10	405	VETERANS							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 168,827	\$ 170,546	\$ 188,972	\$ 191,443	10% Increase for Director
			Accrued Leave	109					
			Permanent Part-time	112	-	-	15,000	15,000	
			Longevity Pay	113	410	480	480	480	
			Travel Allowance	125	1,530	1,530	1,530	1,530	
			Phone Allowance	192	780	780	780	780	
		4200	Fringe Benefits						
			Social Security	201	12,492	12,558	15,817	16,006	
			Insurance	202	27,543	27,543	31,143	34,763	
			Retirement	203	19,959	19,775	22,951	22,744	
			Workers Comp	204	187	215	244	276	
			State Unemployment Ins	205	141	166	186	105	
		4300	Supplies						
			Office Supplies	310	437	833	500	500	
			Veterans Court Program Expenses	334	2,295	9,330	8,500	8,500	
		4400	Operating Expenses						
			Postage	421	8	-			
			Copy Machine Usage	430	-	-			
			Ordinary Repairs - Building	451					
			Miscellaneous Equipment	480	-				
		4500	Contract Agreements						
			Copy Machine Lease	540	756	-			
			Rent	560	4,290	4,156	4,350	4,350	Camp V - 1/1/2028
			Miscellaneous Contracts	570					
		4600	Other Services & Charges						
			Training Expenses	632	1,537	2,467	2,000	2,000	
			Utilities	641	3,338	462	500	500	
			Direct Expense		\$ 244,529	\$ 250,843	\$ 292,953	\$ 298,976	
			Totals By Category:						
			Total Salaries		\$ 171,547	\$ 173,336	\$ 206,762	\$ 209,233	
			Total Fringe Benefits		60,321	60,257	70,341	73,893	
			Total Operating Expenses		12,661	17,249	15,850	15,850	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 244,529	\$ 250,843	\$ 292,953	\$ 298,976	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual	Actual	Revised	Working	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
10	406	BUDGET OFFICE						
		4100	Salaries					
			Salary & Wages	100	\$ -	\$ 76,072	\$ 103,966	
			Employee Allowance	192	-			
		4200	Fringe Benefits					
			Social Security	201	-	5,792	7,953	
			Insurance	202	9,181	9,181	10,381	11,588
			Retirement	203	-	8,680	11,540	11,301
			Workers Comp	204	-	-	123	137
			State Unemployment Ins	205	-	76	94	52
		4300	Supplies					
			Office Supplies	310		945	1,500	1,500
		4400	Operating Expenses					
			Membership Dues	414		200	200	
			Miscellaneous Equipment	480		2,464	3,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540				
		4600	Other Services & Charges					
			Training Expenses	632		-	1,000	1,000
			Direct Expense		\$ 9,181	\$ 103,210	\$ 139,757	\$ 138,697
			Totals By Category:					
			Total Salaries		\$ -	\$ 76,072	\$ 103,966	\$ 103,966
			Total Fringe Benefits		9,181	23,729	30,091	31,031
			Total Operating Expenses		-	3,409	5,700	3,700
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 9,181	\$ 103,210	\$ 139,757	\$ 138,697

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	407	INFORMATION TECHNOLOGY							
		4100	Salaries						
			Salary & Wages - F/T	100	1,223,181	1,458,895	1,599,034	1,640,013	5 New FTE / Scale Adjust
			Extra or Temporary Help	108	-	-	-	-	Eliminated
			Accrued Leave	109					
			Permanent Part Time	112	29,260	-	-	-	Eliminated PT
			Longevity	113	4,190	4,560	4,560	5,520	
			Phone Allowance	192	3,900	3,900	3,900	3,900	
		4200	Fringe Benefits						
			Social Security	201	91,042	105,881	122,973	126,182	
			Insurance	202	165,255	174,436	207,617	231,754	
			Retirement	203	146,636	167,401	178,432	179,293	
			Workers Comp	204	1,418	1,558	1,888	2,162	
			State Unemployment Ins	205	1,034	1,408	1,447	825	
		4300	Supplies						
			Supplies	303	5,445	4,548	7,500	7,500	
		4400	Operating Expenses						
			Membership Dues	414	472	175	750	1,500	
			Postage	421	15	41	200	200	
			Copy Machine Usage	430	2				
			Advertising	441	195	-	500	500	
			Radio repairs	456	32,601	-	2,000	50,000	
			Miscellaneous Repairs	457					
			Miscellaneous Computer Repairs	459	274	-	7,500		
			Vehicle Expense	477	-	1,770	1,500	3,000	
			Miscellaneous Equipment	480	7,599	1,831	6,400	9,500	
			Fuel	490	412	1,384	2,250	7,500	
		4500	Contract Agreements						
			Software Support & Maintenance	517	2,112,431	2,649,596	3,069,698	3,748,193	
			Hardware Maintenance	518	283,440	301,915	1,207,313	997,250	
			Copy Machine Lease	540	1,422	1,422	1,422	1,422	
		4600	Other Services & Charges						
			Travel Reimbursement	626	2,216	1,026	15,000	20,000	
			Training	632	27,006	31,091	30,000	25,000	
			Insurance	669	318	608	1,950	2,000	
			Connectivity Services	699	365,339	427,476	480,000	480,000	
		4800	Capital Expenditures						
			Vehicle	851	30,870	65,590			
			Computer Equipment	880	1,385,963	3,909,999	2,097,432	5,522,600	
			Direct Expense		\$ 5,921,936	\$ 9,316,512	\$ 9,051,266	\$ 13,065,813	
			Totals By Category:						
			Total Salaries		\$ 1,260,531	\$ 1,467,355	\$ 1,607,494	\$ 1,649,433	
			Total Fringe Benefits		405,385	450,684	512,357	540,215	
			Total Operating Expenses		2,839,187	3,422,883	4,833,983	5,353,565	
			Total Capital Outlay		1,416,833	3,975,589	2,097,432	5,522,600	
			Departmental Total		\$ 5,921,936	\$ 9,316,512	\$ 9,051,266	\$ 13,065,813	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	409	GENERAL OPERATIONS						
		4100	Salaries					
			Supplement Court of Appeals	102	\$ 14,778	\$ 14,778	\$ 14,778	
		4200	Fringe Benefits					
			Social Security	201	1,130	1,130	1,131	
			Retirement	203	1,725	1,686	1,640	
			Workers Comp	204	19	10,429	17	
			State Unemployment Ins	205	30,155	-	50,000	
			Insurance - Retirees	206	1,100,670	1,180,037	1,293,622	
		4300	Supplies					
			Public Purpose & Awareness	339	5,112	11,194	25,000	
		4400	Operating Expenses					
			Membership Dues	414	65,852	64,958	65,160	
			Other Service Fees	416	375	11		
			Postage	421	3,679	7,682	20,000	
			Disaster Related Expenses	428	-	28,383	5,000	
			Advertising	441	19,013	1,764	25,000	
			Department of Public Safety Expenses	445	1,890	1,890	7,679	
			Miscellaneous Repairs	457		300		
			Trash & Dumping	476	5,753	4,196	7,500	
			Miscellaneous Equipment	480	1,780	8,980	5,000	
			Fleet Upfitting Costs (Contingency)	481	-	-	10,957	
			Fuel (Contingency)	490	219	(1,964)	50,000	
			Contingency (Operating)	499	-	-	475,000	
		4500	Contract Agreements					
			Vine Service Contract	509	29,403	30,285	30,123	
			SCAAP - Vertex Contract	511	52,965	19,665	35,000	
			Smith County Appraisal District Fee	531	920,629	989,513	1,297,907	
			Copy Machine Lease	540	2,054	2,817		
			J.P. Delinquent Collections Contract	542	109,018	85,134	150,000	
			Postage Meter Lease	545	82,611	64,172	76,353	
			Miscellaneous Contracts	570	29,414	27,725	50,000	
			IHC Administrative Costs	578	153,190	150,600	200,000	
		4600	Other Services & Charges					
			County Defense Fees	601	268,109	318,036	200,000	400,000
			Legal Settlements	603	-	740	50,000	50,000
			Autopsies	608	-	-	25,000	500,000
			Independent Audit	611	100,850	101,800	103,750	107,000
			Legislative & Administrative Activities		-	-		HB 1495 86th Leg.
			Professional Fees	619	51,800	1,138		
			Utilities - Other Buildings	627	17,241	13,812	50,000	50,000
			Utilities - Annex	641	148,047	172,601	200,000	220,000
			Utilities - Courthouse	642	135,898	138,027	155,000	185,000
			Utilities - Cotton Belt Building	643	149,115	153,410	150,000	165,000
			Utilities - Line St. Buildings	646	19,750	15,876	20,000	25,000
			Utilities - The Hub	650	12,195	12,762	15,000	15,000
			Insurance	669	460,342	489,227	523,409	560,000
			Welfare	676	6,800	3,040	5,000	5,000
			Grant Funding	685		8,870		
			Fuel Tank Expenses	695	8,154	9,078	15,000	15,000
			Bank Charges	698	56,294	161,941	60,000	100,000
		4800	Capital Expenditures					
			Building Demolition	881	252,957	-		
			Contingency - Capital	897	-	-	500,000	500,000
			Real Estate Acquisition	898		456,504	25,000	
			Fleet - Replacement Contingency	851	-	-	100,000	100,000
		5000	Other Financing Uses					
			Insurance	946	-	-	-	7,000,000
			Direct Expense		\$ 4,318,989	\$ 4,762,229	\$ 6,094,026	\$ 13,932,827
			Transfer Out -Road & Bridge Fund		\$ 11,000,000	\$ -	\$ -	\$ -
			Transfer Out - JAC Maintenance					
			Transfer Out - Capital Project Fund 45	945				
					\$ 15,318,989	\$ 4,762,229	\$ 6,094,026	\$ 13,932,827
			Totals By Category:					
			Total Salaries		\$ 14,778	\$ 14,778	\$ 14,778	\$ 14,778

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#		Acct.	Actual	Actual	Revised	Working	
			EXPENDITURES	#	Budget	Budget	Budget	Budget	Comments
			Total Fringe Benefits		1,133,700	1,193,282	1,346,410	1,346,378	
			Total Operating Expenses		2,917,554	3,097,665	4,107,838	11,971,671	
			Total Capital Outlay		252,957	456,504	625,000	600,000	
			Departmental Total		\$ 4,318,989	\$ 4,762,229	\$ 6,094,026	\$ 13,932,827	

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	410		FACILITY SERVICES						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 1,149,931	\$ 1,331,297	\$ 1,508,283	\$ 1,508,818	15 new Positions
			Accrued Leave	109	7,244	7,050			
			Longevity Pay	113	6,040	6,060	6,000	6,240	
			Phone Allowance	192	488	-			
		4200	Fringe Benefits						
			Social Security	201	86,462	100,299	115,843	115,902	
			Insurance	202	266,244	293,787	342,568	382,393	
			Retirement	203	135,365	153,372	168,085	164,687	
			Workers Comp	204	18,440	23,051	26,106	23,535	
			State Unemployment Ins	205	954	1,288	1,363	758	
		4300	Supplies						
			Office Supplies	310	1,889	2,008	3,500	3,500	
			Housekeeping Supplies	333	56,031	71,120	75,000	104,000	\$22k Courthouse / \$7k equip
			Small Tools	343	1,550	5,741	6,000	6,000	
			Lawn Supplies	345	4,080	5,546	5,500	10,500	\$4k mower engine rep
		4400	Operating Expenses						
			Ordinary Repairs (Facilities Building)	447	9,920	3,307	3,500	18,500	7.5k RTU/ 7k tables & chairs
			Heating & Cooling Repairs - Jail	448			306,440	79,300	C. Jail (4 pumps & 1 w/h)
			Ordinary Repairs - Courthouse	451	91,336	120,691	90,000	145,000	22k Park Garage / 33k CH
			Ordinary Repairs - Cottonbelt	453	34,653	70,605	65,411	60,000	
			Ordinary Repairs - Courthouse Annex	455	55,678	54,924	65,000	93,300	10k roof/ 18,300 Equip
			Ordinary Repairs - Jail	461	442,642	403,885	659,845	315,000	
			Ordinary Repairs - Precincts	462	33,113	40,295	16,800	16,800	
			Ordinary Repairs - The HUB	463	2,034	2,159	3,600	3,600	
			Ordinary Repairs - R&B	464	5,201	4,671	8,000	8,000	
			Ordinary Repairs - Parks & Plaza	465	2,812	2,753	3,000	3,000	
			Ordinary Repairs - EOC	466	96,784	35,572	26,000	26,000	
			Ordinary Repairs - SO Administration	467	7,939	15,334	113,000	10,000	
			Ordinary Repairs - Animal Control Facility	468	6,430	26,738	14,000	14,000	
			Ordinary Repairs - CSCD Building	472	1,391	1,612	3,600	36,000	
			Ordinary Repairs - Other Buildings	474	19,099	14,580	6,000	11,000	5k Pet 1 Const Parking
			Vehicle Expenses	477	2,174	9,679	5,000	5,000	
			Miscellaneous Equipment	480		280		1,500	Equip if approv. Position
			Fleet Upfitting Costs	481	1,355	823	2,000	2,500	\$500 each if approved
			Fuel	490	18,537	19,236	20,000	26,000	\$6000 increase if approved
		4500	Contract Agreements						
			Copy Machine Lease	540	1,705	1,492	1,500	1,491	
			Miscellaneous Contracts	570	26,287	28,542	35,000	45,000	New Positions & Supplies
			Elevator Contracts	580	13,060	13,060	15,000	32,000	Adding Parking Garage
			Elevator Contracts - Jail	588	10,160	10,160	12,000	15,000	
			Elevator Contracts -Annex	599	5,800	5,800	8,000	10,000	
		4600	Other Services & Charges						
			Travel Reimbursement	626	1,645	1,712	4,000	4,000	
			Training Expenses	632	6,907	7,104	9,000	12,000	
			Utilities	641	5,266	5,227	6,500	6,500	
			Insurance	669	5,477	6,852	7,492	11,500	Contingent on New Vehicles
		4800	Capital Expenditures						
			Vehicles	851	76,692	108,859		210,000	Contingent On New Positions
			Equipment	860	129,608	2,813	624,257	126,500	Telehandler Fork Lift
			Direct Expense		\$ 2,848,488	\$ 3,019,381	\$ 4,392,192	\$ 3,674,824	
			Totals By Category:						
			Total Salaries		\$ 1,163,702	\$ 1,344,406	\$ 1,514,283	\$ 1,515,058	
			Total Fringe Benefits		507,465	571,797	653,965	687,275	
			Total Operating Expenses		971,021	991,507	1,599,688	1,135,991	
			Total Capital Outlay		206,300	111,671	624,257	336,500	
			Departmental Total		\$ 2,848,488	\$ 3,019,381	\$ 4,392,192	\$ 3,674,824	

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	411	JUDICIAL COMPLIANCE OFFICE							
		4100	Salaries						
			Salary & Wages - F/T	100	144,586	191,046	206,969	210,145	1 FTE Receptionist
			Accrued Leave	109	-	1,022	-	-	
			Permanent Part time	112	19,632	20,338	25,000	25,000	
			Longevity	113	950	1,110	1,200	1,440	
		4200	Fringe Benefits						
			Social Security	201	12,566	16,307	17,837	18,099	
			Insurance	202	27,543	36,723	41,523	46,351	
			Retirement	203	19,212	24,359	25,749	25,560	
			Workers Comp	204	161	229	244	277	
			State Unemployment Ins	205	136	204	186	105	
		4300	Supplies						
			Office Supplies	310	2,041	3,911	3,500	3,500	
		4400	Operating Expenses						
			Membership Dues	414	-	-	150	400	2 Employees
			Postage	421	3,324	6,219	4,200	4,700	Increase in Cases
			Miscellaneous Equipment	480		85		1,500	Desk & Chair
		4500	Contract Agreements						
			Copy Machine Lease	540	1,389	1,389	1,390	1,387	
			Miscellaneous Contracts	570					
		4600	Other Services & Charges						
			Training Expenses	632	1,876	2,020	5,000	5,000	2 employees
			Direct Expense		\$ 233,415	\$ 304,960	\$ 332,948	\$ 343,464	
			Totals By Category:						
			Total Salaries		\$ 165,168	\$ 213,515	\$ 233,169	\$ 236,585	
			Total Fringe Benefits		59,617	77,822	85,539	90,392	
			Total Operating Expenses		8,631	13,624	14,240	16,487	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 233,415	\$ 304,960	\$ 332,948	\$ 343,464	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	420	HUMAN RESOURCES						
		4100	Salaries					
			Salary & Wages - F/T	100	305,365	340,905	348,519	Risk Mgmt
			Accrued Leave	109				SHRM-SCP Cert. - \$6000
			Permanent Partime	112		-	-	
			Longevity	113	960	960	960	1,440
			Phone Allowance	192	780	780	780	
		4200	Fringe Benefits					
			Social Security	201	23,051	25,712	26,735	26,772
			Insurance	202	45,904	45,904	51,904	57,938
			Retirement	203	35,680	39,090	38,792	38,041
			Workers Comp	204	323	395	411	459
			State Unemployment Ins	205	252	328	314	174
		4300	Supplies					
			Office Supplies	310	1,015	344	1,500	1,500
			Employee Recognition	325	3,424	4,397	4,500	4,500
		4400	Operating Expenses					
			Membership Dues	414	817	1,066	1,000	1,000
			Postage	421	519	471	600	600
			ADA Compliance	433		278	5,000	5,000
			Miscellaneous Equipment	480		381		
		4500	Contract Agreements					
			Copy Machine Lease	540	1,800	1,635	1,800	1,739
		4600	Other Services & Charges					
			Travel Reimbursements	626	145	295	600	600
			Training Expenses	632	9,992	11,286	20,000	20,000
			Evaluation Expenses	682	14,826	13,279	20,000	20,000
			Direct Expense		\$ 444,853	\$ 487,505	\$ 523,415	\$ 529,063
			Totals By Category:					
			Total Salaries		\$ 307,105	\$ 342,645	\$ 350,259	\$ 350,739
			Total Fringe Benefits		105,210	111,430	118,156	123,385
			Total Operating Expenses		32,538	33,430	55,000	54,939
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 444,853	\$ 487,505	\$ 523,415	\$ 529,063

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual	Actual	Revised	Working	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
10	426	COUNTY COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 194,295	\$ 119,125	\$ 128,818	\$ 128,818
			Supplement SB 310	102	1,050	-	-	-
			Longevity Pay	113	1,050	760	720	720
		4200	Fringe Benefits					
			Social Security	201	14,620	9,088	9,910	9,910
			Insurance	202	27,543	18,362	20,762	23,175
			Retirement	203	22,789	13,676	14,379	14,081
			Workers Comp	204	208	155	152	170
			State Unemployment Ins	205	160	116	116	64
		4300	Supplies					
			Office Supplies	310	1,134	767	1,500	1,500
		4400	Operating Expenses					
			Membership Dues	414	200	200	250	250
			Postage	421	54	105	100	100
		4600	Other Services & Charges					
			Training Expenses	632	1,203	1,023	4,500	4,500
			Grant Funding	685	3,403	16		Net Health Mental pass through
			Mental Commitments - Other Counties	690	-	1,720	3,000	3,000
		4700	Judicial Expenses					
			Attorney Fees	701	37,575	37,725	50,000	50,000
			Statement of Facts	784	-	-		Increase Atty Contract
			Substitute Court Reporters	788	-	-		
			Direct Expense		\$ 305,831	\$ 202,837	\$ 234,207	\$ 236,288
			Totals By Category:					
			Total Salaries		\$ 196,395	\$ 119,885	\$ 129,538	\$ 129,538
			Total Fringe Benefits		65,320	41,397	45,319	47,400
			Total Operating Expenses		44,115	41,555	59,350	59,350
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 305,831	\$ 202,837	\$ 234,207	\$ 236,288

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	427	COUNTY COURT AT LAW						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 398,322	\$ 414,522	\$ 408,962	\$ 411,900
			Longevity Pay	113	1,680	1,760	1,920	2,400
		4200	Fringe Benefits					
			Social Security	201	27,901	29,154	31,432	31,694
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	46,512	47,401	45,608	45,034
			Workers Comp	204	426	492	485	546
			State Unemployment Ins	205	179	220	368	206
		4300	Supplies					
			Office Supplies	310	1,138	1,482	3,000	3,000
		4400	Operating Expenses					
			Membership Dues	414	315	75	465	465
			Postage	421	322	300	600	600
			Computer Software	440	-	-	750	750
			Miscellaneous Equipment	480	-	477	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,852	1,916	1,852	1,852
		4600	Other Services & Charges					
			Training Expenses	632	4,577	1,930	4,000	4,000
			Insurance	669	178	-		
			Computer Research Service	675	2,606	1,991	2,460	2,460
		4700	Judicial Expenses					
			Attorney Fees	701	2,840	4,402	10,000	10,000
			Statement of Facts	784	-	-	500	500
			Substitute Court Reporters	788	-	-	2,500	2,500
			Jury Expense/Special Trials	796	-	-	500	500
			Direct Expense		\$ 525,571	\$ 542,846	\$ 557,925	\$ 565,758
			Totals By Category:					
			Total Salaries		\$ 400,002	\$ 416,282	\$ 410,882	\$ 414,300
			Total Fringe Benefits		111,741	113,990	119,416	123,831
			Total Operating Expenses		13,828	12,574	27,627	27,627
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 525,571	\$ 542,846	\$ 557,925	\$ 565,758

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	428	COUNTY COURT AT LAW #2						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 361,723	\$ 370,229	\$ 379,058	\$ 391,683
			Extra or Temporary Help	108	-	-	7,000	-
			Longevity Pay	113	1,110	930	960	1,200
		4200	<i>Fringe Benefits</i>					
			Social Security	201	26,720	27,633	28,998	29,964
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	41,965	42,212	42,182	42,706
			Workers Comp	204	419	438	448	516
			State Unemployment Ins	205	167	203	341	196
		4300	<i>Supplies</i>					
			Office Supplies	310	3,323	3,985	3,800	4,000
			Books & Subscriptions	313		444	500	500
		4400	<i>Operating Expenses</i>					
			Membership Dues	414	720	575	525	525
			Postage	421	670	817	600	750
			Miscellaneous Equipment	480	688	-	-	1,000
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,879	1,709	1,880	1,846
		4600	<i>Other Services & Charges</i>					
			Training Expenses	632	3,222	4,887	4,300	4,300
			Insurance	669	93	-	200	200
			Legal Subscriptions	675		-	2,460	2,460
		4700	<i>Judicial Expenses</i>					
			Attorney Fees - Civil	701	2,075	1,277	15,000	20,000
			Statement of Facts	784	1,066	310	-	500
			Substitute Court Reporters	788	350	400	500	1,000
			Mediation Fees	790	-	-	800	800
			Jury Expense/Special Trials	796	159	-	300	500
			<i>Direct Expense</i>		\$ 483,072	\$ 492,773	\$ 531,375	\$ 550,997
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 362,833	\$ 371,159	\$ 387,018	\$ 392,883
			<i>Total Fringe Benefits</i>		105,994	107,210	113,492	119,733
			<i>Total Operating Expenses</i>		14,246	14,405	30,865	38,381
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 483,072	\$ 492,773	\$ 531,375	\$ 550,997

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Revised	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	429	COUNTY COURT AT LAW #3							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 377,131	\$ 460,541	\$ 519,022	\$ 531,387	Reclass Request
			Extra or Temporary Help	108	-	-	-	-	
			Permanent Part Time	112		19,914	-	-	
			Longevity Pay	113	840	510	720	480	
		4200	Fringe Benefits						
			Social Security	201	25,372	35,531	39,705	40,651	
			Insurance	202	36,723	45,904	62,285	69,526	
			Retirement	203	43,979	54,755	57,691	57,814	
			Workers Comp	204	442	530	613	701	
			State Unemployment Ins	205	173	309	467	266	
		4300	Supplies						
			Office Supplies	310	4,834	2,730	4,000	4,000	
			Books & Subscriptions	313		475	2,000	2,000	
		4400	Operating Expenses						
			Membership Dues	414	390	998	765	765	
			Postage	421	262	669	800	800	
			Miscellaneous Equipment	480	-	3,161	1,975	1,975	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,778	1,624	1,778	1,764	
		4600	Other Services & Charges						
			Travel Reimbursement	626	-	2,717	8,000	8,000	
			Training Expenses	632	3,601	6,192	6,000	6,000	
			Insurance	669	178	-	178	178	FY 2027
		4700	Judicial Expenses						
			Attorney Fees	701	400	720	13,500	13,500	
			Expert Testimony	778		1,400			
			Statement of Facts	784	-	-	500	500	
			Substitute Court Reporters	788	723	400	2,000	2,000	
			Jury Expense/Special Trials	796	-	10	750	750	
			Direct Expense		\$ 496,827	\$ 639,091	\$ 722,749	\$ 743,056	
			Totals By Category:						
			Total Salaries		\$ 377,971	\$ 480,965	\$ 519,742	\$ 531,867	
			Total Fringe Benefits		106,690	137,030	160,761	168,957	
			Total Operating Expenses		12,166	21,096	42,246	42,232	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 496,827	\$ 639,091	\$ 722,749	\$ 743,056	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	435	7TH DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 224,575	\$ 241,197	\$ 247,014	\$ 247,014
			Longevity Pay	113	1,680	1,680	1,680	1,680
		4200	Fringe Benefits					
			Social Security	201	16,649	17,914	19,025	19,025
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	26,325	27,698	27,605	27,033
			Workers Comp	204	243	282	294	328
			State Unemployment Ins	205	171	215	224	124
		4300	Supplies					
			Office Supplies	310	1,989	2,500	3,500	3,500
			Books & Subscriptions	313	3,076	4,431	2,500	3,500
		4400	Operating Expenses					Increase due to trend
			Membership Dues	414	150	75	150	150
			Postage	421	783	959	900	900
			Computer Software	440	699	-	700	700
			Miscellaneous Repairs	457	-	-	100	100
			Miscellaneous Equipment	480	877	6,969	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,994	1,813	1,994	1,959
		4600	Other Services & Charges					
			Training Expenses	632	847	3,711	4,000	4,000
			Insurance	669	2,213	2,212	2,300	2,300
			Legal Subscriptions	675	2,606	1,991	2,460	2,460
		4700	Judicial Expenses					
			Judicial Administrative Fee	702	5,052	5,380	5,500	6,000
			Statement of Facts	784	-	-	2,500	2,500
			Substitute Court Reporters	788	740	-	3,000	3,000
			Grand Jury Expenses	794	-	1,216	1,800	2,500
			Jury Expense/Special Trials	796	504	925	1,500	1,500
			Direct Expense		\$ 318,714	\$ 348,713	\$ 360,889	\$ 366,036
			Totals By Category:					
			Total Salaries		\$ 226,255	\$ 242,877	\$ 248,694	\$ 248,694
			Total Fringe Benefits		70,930	73,652	78,291	81,273
			Total Operating Expenses		21,529	32,184	33,904	36,069
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 318,714	\$ 348,713	\$ 360,889	\$ 366,036

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	436		114TH DISTRICT COURT						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 211,296	\$ 226,891	\$ 247,143	\$ 247,143	
			Longevity Pay	113		10	-	240	
		4200	Fringe Benefits						
			Social Security	201	15,912	17,092	18,906	18,906	
			Insurance	202	27,543	27,543	31,143	34,763	
			Retirement	203	24,535	25,820	27,433	26,891	
			Workers Comp	204	246	285	292	326	
			State Unemployment Ins	205	167	209	222	124	
		4300	Supplies						
			Office Supplies	310	2,506	1,781	3,500	3,500	
		4400	Operating Expenses						
			Membership Dues	414	115	-	150	150	
			Postage	421	577	392	1,000	1,000	
			Miscellaneous Repairs	457					
			Miscellaneous Equipment	480	337	90	1,000	1,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,819	1,650	1,820	1,779	
			Miscellaneous Contracts	570					
		4600	Other Services & Charges						
			Training Expenses	632	2,001	1,945	4,000	4,000	
			Insurance	669	2,213	2,212	2,400	2,400	
			Legal Subscriptions	675	2,606	1,991	2,460	2,460	
		4700	Judicial Expenses						
			Attorney Fees	701		1,410			
			Judicial Administrative Fee	702	5,052	5,380	5,500	6,000	
			Expert Testimony	778		-			
			Statement of Facts	784	824	1,500	2,500	2,500	
			Substitute Court Reporters	788	-	-	5,000	5,000	
			Grand Jury Expense	794	2,653	2,692	2,500	2,500	
			Jury Expense/Special Trials	796	1,935	1,864	4,000	4,000	
			Direct Expense		\$ 302,337	\$ 320,758	\$ 360,969	\$ 364,681	
			Totals By Category:						
			Total Salaries		\$ 211,296	\$ 226,901	\$ 247,143	\$ 247,383	
			Total Fringe Benefits		68,402	70,950	77,996	81,009	
			Total Operating Expenses		22,638	22,908	35,830	36,289	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 302,337	\$ 320,758	\$ 360,969	\$ 364,681	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual	Actual	Revised	Working	
			EXPENDITURES	Budget	Budget	Budget	Budget	
10	437	241ST DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 219,099	\$ 241,681	\$ 247,577	\$ 247,577
			Longevity Pay	113	760	480	480	480
		4200	Fringe Benefits					
			Social Security	201	15,985	17,720	18,940	18,940
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	25,585	27,625	27,534	26,964
			Workers Comp	204	245	269	292	326
			State Unemployment Ins	205	165	215	223	124
		4300	Supplies					
			Office Supplies	310	6,103	4,304	4,500	4,500
			Books & Subscriptions	313		622	2,500	2,500
		4400	Operating Expenses					
			Membership Dues	414	475	520	750	750
			Postage	421	472	460	800	800
			Miscellaneous Repairs	457	-	-	100	100
			Miscellaneous Equipment	480	888	745	1,000	500
		4500	Contract Agreements					
			Copy Machine Lease	540	2,003	1,817	2,003	1,959
		4600	Other Services & Charges					
			Training Expenses	632	2,692	1,660	4,000	4,000
			Insurance	669	2,775	2,212	2,300	2,300
			Legal Subscriptions	675	2,606	1,991	2,460	2,300
		4700	Judicial Expenses					
			Judicial Administrative Fee	702	5,052	5,380	5,500	6,000
			Psychological Evaluations	784				
			Statement of Facts	784	-	-	1,000	
			Substitute Court Reporters	788	-	-	3,000	3,000
			Grand Jury Expense	794	1,983	1,481	3,000	3,000
			Jury Expense/Special Trials	796	674	568	2,000	2,000
			Direct Expense		\$ 315,107	\$ 337,294	\$ 361,102	\$ 362,883
			Totals By Category:					
			Total Salaries		\$ 219,859	\$ 242,161	\$ 248,057	\$ 248,057
			Total Fringe Benefits		69,524	73,372	78,132	81,117
			Total Operating Expenses		25,724	21,761	34,913	33,709
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 315,107	\$ 337,294	\$ 361,102	\$ 362,883

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	438	321ST DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 228,141	\$ 248,302	\$ 261,327	\$ 261,327
			Permanent Part Time	112		-	-	-
			Longevity Pay	113	490	720	720	1,200
		4200	Fringe Benefits					
			Social Security	201	16,568	18,128	19,992	19,992
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	26,602	28,408	29,087	28,537
			Workers Comp	204	252	291	309	345
			State Unemployment Ins	205	173	222	235	131
		4300	Supplies					
			Office Supplies	310	1,110	1,410	3,000	3,000
		4400	Operating Expenses					
			Membership Dues	414	185	185	185	185
			Postage	421	278	309	600	600
			Computer Software	440	-	-	750	750
			Miscellaneous Repairs	457	-	-	100	100
			Miscellaneous Equipment	480	-	65	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,073	1,718	1,722	1,718
		4600	Other Services & Charges					
			Training Expenses	632	2,101	3,436	4,000	4,000
			Insurance	669	2,213	2,212	2,400	2,400
			Computer Research Service	675	2,606	1,991	2,460	2,460
		4700	Judicial Expenses					
			Attorney Fees	701	988,198	992,524	1,125,000	1,125,000
			Judicial Administrative Fee	702	5,052	5,380	5,500	6,000
			Drug Court Expenses	720				
			Expert Testimony	778	-	-	3,000	3,000
			Statement of Facts	784	-	45	5,000	5,000
			Substitute Court Reporters	788	1,181	-	5,000	5,000
			Mediation Fees	790	30,500	29,000	25,000	25,000
			Jury Expense/Special Trials	796	-	-	500	500
			Direct Expense		\$ 1,334,266	\$ 1,361,887	\$ 1,528,030	\$ 1,532,006
			Totals By Category:					
			Total Salaries		\$ 228,631	\$ 249,022	\$ 262,047	\$ 262,527
			Total Fringe Benefits		71,137	74,591	80,766	83,766
			Total Operating Expenses		1,034,497	1,038,275	1,185,217	1,185,713
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 1,334,266	\$ 1,361,887	\$ 1,528,030	\$ 1,532,006

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26		
#	#	#	#	Actual	Actual	Revised	Working		
EXPENDITURES				Budget	Budget	Budget	Budget	Comments	
10	441	475TH DISTRICT COURT							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 176,501	\$ 233,391	\$ 244,511	\$ 247,577	Reclass Request
			Extra or Temporary Help	108		\$ 6,765	\$ -		
			Longevity Pay	113	1,360	1,730	1,680	1,920	
		4200	Fringe Benefits						
			Social Security	201	13,533	18,309	18,834	19,087	
			Insurance	202	27,543	27,543	31,143	34,763	
			Retirement	203	20,281	26,823	27,327	27,120	
			Workers Comp	204	229	294	291	329	
			State Unemployment Ins	205	131	215	222	125	
		4300	Supplies						
			Office Supplies	310	4,571	3,097	4,100	4,100	
		4400	Operating Expenses						
			Membership Dues	414	370	420	720	720	
			Postage	421	27	127	800	800	
			Copy Machine Usage	430	0				
			Computer Software	440	-	-	700	700	
			Miscellaneous Repairs	457	-	-	100	100	
			Miscellaneous Equipment	480	2,682	39	1,000	1,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,004	1,673	1,722	2,008	
		4600	Other Services & Charges						
			Travel Reimbursements	626					
			Training Expenses	632	3,348	5,895	4,500	4,500	
			Insurance	669	2,213	2,212	2,300	2,500	
			Legal Subscriptions	675	-	1,690	2,460	2,460	
		4700	Judicial Expenses						
			Attorney Fees	701	6,300	15,706	20,000	20,000	
			Judicial Administrative Fee	702	5,052	5,380	5,500	6,000	
			Visiting Judges	703					
			Investigator Fees	705					
			Expert Testimony	778		-	3,000	3,000	
			Statement of Facts	784	-	-	1,000	1,000	
			Substitute Court Reporters	788	-	370	5,000	5,000	
			Jury Expense/Special Trials	796	1,282	2,416	5,000	5,000	
		4800	Capital Expenditures						
			Equipment	860					
			Direct Expense		\$ 266,427	\$ 354,094	\$ 381,910	\$ 389,809	
			Totals By Category:						
			Total Salaries		\$ 177,861	\$ 241,886	\$ 246,191	\$ 249,497	
			Total Fringe Benefits		61,717	73,185	77,817	81,424	
			Total Operating Expenses		26,849	39,023	57,902	58,888	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 266,427	\$ 354,094	\$ 381,910	\$ 389,809	

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	445		CAPITAL MURDER TRIALS						
			Supplies						
		4375	Office Supplies - D.A.	329	1,625	2,245	2,044	2,044	
			Operating Expenses						
		4475	Express Mail	422	154	23	1,000	1,000	
			Other Services & Charges						
		4575	Miscellaneous Contracts	570	9,657	1,960	11,956	11,956	
			Judicial Expenses						
		4735	Investigator Fees - 7th	705	1,290	20,811	5,000	5,000	
		4735	Attorney Fees - 7th	707	5,010	15,316	30,000	30,000	
		4735	Expert Testimony - 7th	777	7,913	-	15,000	15,000	
		4735	Psychological Evaluation - 7th	783		5,860			
		4735	Statement of Facts - 7th	785	-				
		4735	Jury Expense - 7th	797		141			
		4736	Investigator Fees - 114th	705	3,814	-	10,000	10,000	
		4736	Attorney Fees - 114th	707	75,071	11,101	57,000	57,000	
		4736	Expert Testimony - 114th	777	44,722	17,986	100,000	100,000	
		4736	Psychological Evaluation - 114th	783	9,500	-	40,000	40,000	
		4736	Statement of Facts - 114th	785	37,157	170	50,000	50,000	
		4736	Jury Expense - 114th	797	-				
		4737	Investigator Fees - 241st	705		36,856	35,000	35,000	
		4737	Attorney Fees - 241st	707	-	85,537	100,000	100,000	
		4737	Expert Testimony - 241st	777	-		83,000	83,000	
		4737	Psychological Evaluation - 241st	783	-	8,100			
		4737	Statement of Facts - 241st	785					
		4737	Jury Expense - 241st	797					
		4741	Investigator Fees - 475th	705			5,000	5,000	
		4741	Attorney Fees - 475th	707			5,000	5,000	
		4741	Expert Testimony - 475th	777			10,000	10,000	
		4741	Psychological Evaluation - 475th	783					
		4775	Prosecution Expense	735	1,507	1,185	225,000	225,000	
		4775	Expert Testimony - D.A.	777	31,350	2,888	60,000	60,000	
		4775	Witness Expenses	779	-	2,241	100,000	100,000	
		4775	Statement of Facts - D.A.	785	-	1,125	25,000	25,000	
		4775	Substitute Court Reporters	789	-	-	30,000	30,000	
			Direct Expense		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 1,000,000	
			Totals By Category:						
			Total Salaries		\$ -	\$ -	\$ -	\$ -	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 1,000,000	
			Total Capital Outlay						
			Departmental Total		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 1,000,000	

Fund	Org.	Cat.		Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
10	446	INDIGENT DEFENSE							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 158,243	\$ 174,991	\$ 178,892	\$ 178,892	1 FTE & Salary Increase
		4200	Fringe Benefits						
			Social Security	201	11,865	13,311	13,685	13,685	
			Insurance	202	18,362	18,362	20,762	23,175	
			Retirement	203	18,364	19,963	19,857	19,446	
			Workers Comp	204	176	206	211	236	
			State Unemployment Ins	205	129	168	161	89	
			Judicial Expenses						
		4700	Interpreting Fees	687	43,873	68,647	60,000	80,000	
									\$240k for 2 contract appeals + \$16.2K for Noell - REQUESTING 1 Contract Appeals & Increase to \$21k for Noell
		4700	Attorney Fees	701	194,325	206,200	256,200	381,000	
		4727	Attorney Fees - CCAL	701	65,746	78,572	150,000	150,000	
		4727	Psychological Evaluation - CCAL	782	9,800	8,263	3,500	3,500	
		4727	Statement of Facts - CCAL	784	1,401	-	2,000	2,000	
		4728	Attorney Fees - CCAL #2	701	36,345	88,146	150,000	150,000	
		4728	Psychological Evaluation - CCAL #2	782	11,700	10,588	10,000	10,000	
		4728	Statement of Facts - CCAL #2	784	1,585	250	2,000	2,000	
		4729	Attorney Fees - CCAL #3	701	57,340	95,173	150,000	150,000	
		4729	Psychological Evaluation - CCAL #3	782	5,900	2,138	5,000	5,000	
		4729	Statement of Facts - CCAL #3	784	2,624	547			
		4735	Attorney Fees - 7th District Court	701	287,240	326,465	480,000	480,000	4 contract attorneys, new rate
		4735	Investigator Fees - 7th District Court	705	1,960	12,991	30,000	30,000	
		4735	Expert Testimony - 7th	778	2,795	12,507	20,000	20,000	
		4735	Psychological Evaluation - 7th District	782	40,212	42,640	20,000	45,000	
		4735	Statement of Facts -7th District	784	45,165	54,212	55,000	55,000	
		4736	Other Service Fees - 114th District Court	416	900	250			
		4736	Attorney Fees - 114th District Court	701	289,373	316,053	480,000	480,000	4 contract attorneys, new rate
		4736	Investigator Fees - 114th District Court	705	40,910	51,844	15,000	15,000	
		4736	Expert Testimony - 114th	778	3,840	11,730	10,000	10,000	
		4736	Psychological Evaluation - 114th District	782	102,755	61,518	25,000	65,000	
		4736	Statement of Facts - 114th District	784	81,606	49,786	65,000	65,000	
		4737	Attorney Fees - 241st District Court	701	290,553	286,332	480,000	480,000	4 contract attorneys, new rate
		4737	Investigator Fees - 241st District Court	705	70,949	50,874	44,500	44,500	
		4737	Expert Testimony - 241st	778	27,459	12,700	10,000	10000	
		4737	Psychological Evaluation - 241st District	782	55,200	59,990	25,000	25,000	
		4737	Statement of Facts - 241st District	784	31,818	20,948	25,000	25,000	
		4741	Attorney Fees - 475th District Court	701	289,548	456,924	375,000	500,000	3 contract attorneys, new rate
		4741	Investigator Fees - 475th District Court	705	8,415	28,965	30,000	30,000	
		4741	Expert Testimony - 475th	778	6,580	15,544	10,000	10,000	
		4741	Psychological Evaluation - 475th District	782	15,600	24,003	25,000	25,000	
		4741	Statement of Facts - 475th District	784	3,684	10,808	15,000	15,000	
			Direct Expense		\$ 2,335,377	\$ 2,692,808	\$ 3,261,768	\$ 3,598,523	
			Totals By Category:						
			Total Salaries		\$ 158,243	\$ 174,991	\$ 178,892	\$ 178,892	
			Total Fringe Benefits		48,896	52,010	54,676	56,631	
			Total Operating Expenses		\$ 2,128,238	\$ 2,465,807	\$ 3,028,200	\$ 3,363,000	
			Total Capital Outlay						
			Departmental Total		\$ 2,335,377	\$ 2,692,808	\$ 3,261,768	\$ 3,598,523	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Revised	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	450	DISTRICT CLERK							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 819,596	\$ 911,452	\$ 950,777	\$ 941,535	4 FTE Clerks
			Accrued Leave	109	314	1,746	-		
			Permanent part-time	112	3,458	15,415	20,000	20,000	
			Longevity Pay	113	1,860	1,670	1,680	2,160	
		4200	Fringe Benefits						
			Social Security	201	61,826	68,186	74,393	73,723	
			Insurance	202	183,617	183,617	207,617	231,754	
			Retirement	203	95,863	106,130	107,943	104,754	
			Workers Comp	204	1,203	1,671	1,148	1,271	
			State Unemployment Ins	205	604	804	875	482	
		4300	Supplies						
			Office Supplies	310	29,596	17,662	45,000	45,000	
		4400	Operating Expenses						
			Membership Dues	414	150	150	400	500	
			Postage	421	61,700	66,736	75,000	80,000	
			Copy Machine Usage	430					
			Advertising	441	-				
			Miscellaneous Repairs	457	-	-	1,000	1,000	
			Miscellaneous Equipment	480	2,122	3,438	3,000	3,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	3,387	5,202	7,000	5,202	
			Miscellaneous Contracts	570	-	1,118	3,000	3,000	
		4600	Other Services & Charges						
			Travel Reimbursements	626					
			Training Expenses	632	777	1,768	5,000	5,000	
			Insurance	669	1,243				FY 2027
		4700	Judicial Expenses						
			Jury Compensation	793	275,504	589,816	700,000	700,000	
			Direct Expense		\$ 1,542,817	\$ 1,976,581	\$ 2,203,833	\$ 2,218,379	
			Totals By Category:						
			Total Salaries		\$ 825,228	\$ 930,283	\$ 972,457	\$ 963,695	
			Total Fringe Benefits		343,112	360,408	391,976	411,982	
			Total Operating Expenses		374,477	685,890	839,400	842,702	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 1,542,817	\$ 1,976,581	\$ 2,203,833	\$ 2,218,379	

Fund Org. Cat.			EXPENDITURES	Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#			Actual Budget	Actual Budget	Revised Budget	Working Budget	
10	455	JUSTICE OF THE PEACE #1							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 175,956	\$ 215,643	\$ 231,270	\$ 231,270	3% raise for staff
			Longevity Pay	113	720	720	720	720	
			Travel Allowance	125	8,919	8,919	8,919	8,919	
			Phone Allowance	192	960	960	960	960	
		4200	Fringe Benefits						
			Social Security	201	13,857	16,565	18,503	18,503	
			Insurance	202	27,543	36,723	41,523	46,351	
			Retirement	203	21,705	25,815	26,847	26,291	
			Workers Comp	204	189	261	286	319	
			State Unemployment Ins	205	84	130	218	121	
		4300	Supplies						
			Office Supplies	310	3,223	3,202	2,500	3,500	Increase in filings
		4400	Operating Expenses						
			Membership Dues	414	70	70	250	150	
			Postage	421	1,079	1,567	1,000	2,000	
			Copy Machine Usage	430					
			Miscellaneous Repairs	457					
			Miscellaneous Equipment	480	167	332	1,000	500	
		4500	Contract Agreements						
			Pager Lease	539	-				
			Copy Machine Lease	540	943	1,122	1,450	1,346	
		4600	Other Services & Charges						
			Autopsies	608	79,240	88,143	75,000	-	Moving to General Oper. 409
			Training Expenses	632	3,383	4,916	4,000	4,000	
			Insurance	669					FY2027
			Direct Expense		\$ 342,246	\$ 405,087	\$ 414,446	\$ 344,950	
			Totals By Category:						
			Total Salaries		\$ 190,762	\$ 226,242	\$ 241,869	\$ 241,869	
			Total Fringe Benefits		63,378	79,492	87,377	91,585	
			Total Operating Expenses		88,105	99,353	85,200	11,496	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 342,246	\$ 405,087	\$ 414,446	\$ 344,950	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	456	JUSTICE OF THE PEACE #2						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 200,865	\$ 206,833	\$ 219,259	\$ 222,435
			Extra or Temporary Help	108		3,927		
			Accrued Leave	109		-		
			Permanent Part-time	112	18,054	13,950	20,000	20,000
			Longevity Pay	113	960	1,160	1,200	1,200
			Travel Allowance	125	10,000	10,000	10,000	10,000
			Phone Allowance	192	960	960	960	960
		4200	Fringe Benefits					
			Social Security	201	17,517	18,126	19,234	19,477
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	26,864	26,577	27,908	27,674
			Workers Comp	204	221	253	297	336
			State Unemployment Ins	205	116	138	226	127
		4300	Supplies					
			Office Supplies	310	3,538	3,500	3,800	3,800
		4400	Operating Expenses					
			Membership Dues	414	70	70	225	225
			Postage	421	2,000	1,979	2,000	2,000
			Miscellaneous Repairs	457	-	-	500	500
			Miscellaneous Equipment	480	2,484	2,389	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,506	1,379	1,600	1,501
			Miscellaneous Contracts	570	-			
		4600	Other Services & Charges					
			Autopsies	608	112,805	71,003	60,000	Move to General Operations
			Training Expenses	632	448	1,303	5,000	2,500
			Utilities	641	4,888	5,423	5,618	6,000
			Insurance	669	178	-		FY 2027
			Direct Expense		\$ 440,196	\$ 405,691	\$ 420,350	\$ 366,086
			Totals By Category:					
			Total Salaries		\$ 230,839	\$ 236,830	\$ 251,419	\$ 254,595
			Total Fringe Benefits		81,441	81,816	89,188	93,965
			Total Operating Expenses		127,916	87,046	79,743	17,526
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 440,196	\$ 405,691	\$ 420,350	\$ 366,086

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
EXPENDITURES									
10	457	JUSTICE OF THE PEACE #3							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 197,247	\$ 211,889	\$ 216,488	\$ 222,642	Reclass Chief Clerk
			Accrued Leave	109					
			Permanent Part-time	112	2,590	11,072	20,000	20,000	
			Longevity	113	1,440	1,440	1,440	1,680	
			Travel Allowance	125	10,000	10,000	10,000	10,000	
			Phone Allowance	192	960	960	960	960	
		4200	Fringe Benefits						
			Social Security	201	15,065	16,841	19,040	19,529	
			Insurance	202	36,723	36,723	41,523	46,351	
			Retirement	203	24,689	26,855	27,627	27,749	
			Workers Comp	204	212	247	294	337	
			State Unemployment Ins	205	100	135	195	111	
		4300	Supplies						
			Office Supplies	310	2,171	2,482	3,250	2,800	
		4400	Operating Expenses						
			Membership Dues	414	170	170	300	300	
			Postage	421	1,800	1,900	1,900	1,700	
			Miscellaneous Equipment	480	778	660	250	250	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,506	1,348	1,506	1,376	
		4600	Other Services & Charges						
			Autopsies	608	82,500	76,246	70,000		Move to General Operations
			Training Expenses	632	2,330	3,130	3,000	3,000	
			Utilities	641	4,063	2,997	4,000	4,000	
			Insurance	669	178				
			Direct Expense		\$ 384,520	\$ 405,095	\$ 421,773	\$ 362,785	
			Totals By Category:						
			Total Salaries		\$ 212,237	\$ 235,361	\$ 248,888	\$ 255,282	
			Total Fringe Benefits		76,788	80,802	88,679	94,077	
			Total Operating Expenses		95,495	88,932	84,206	13,426	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 384,520	\$ 405,095	\$ 421,773	\$ 362,785	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	458	JUSTICE OF THE PEACE #4						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 203,337	\$ 215,798	\$ 220,242	\$ 220,242
			Official	101				
			Accrued Leave	109		6,951		
			Permanent Part-time	112	22,722	19,634	39,500	40,000 \$500 Increase
			Longevity Pay	113	1,260	640	240	480
			Travel Allowance	125	10,000	10,000	10,000	10,000
			Phone Allowance	192	960	960	960	960
		4200	Fringe Benefits					
			Social Security	201	17,375	18,123	20,727	20,784
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	27,727	28,977	30,075	29,532
			Workers Comp	204	218	256	320	358
			State Unemployment Ins	205	122	154	244	136
		4300	Supplies					
			Office Supplies	310	4,012	4,483	4,000	4,500
		4400	Operating Expenses					
			Membership Dues	414	370	295	600	600
			Postage	421	-	-	3,000	3,000
			Miscellaneous Equipment	480	4,524	70	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,393	1,289	1,700	1,547
			Miscellaneous Contracts	570				
		4600	Other Services & Charges					
			Autopsies	608	89,775	102,615	60,000	Moved to General Operations
			Training Expenses	632	5,438	803	5,000	5,000
			Utilities	641	5,184	5,062	4,800	5,200
			Insurance	669	178	-	200	-
			Direct Expense		\$ 431,318	\$ 452,832	\$ 444,131	\$ 389,689
			Totals By Category:					
			Total Salaries		\$ 238,279	\$ 253,983	\$ 270,942	\$ 271,682
			Total Fringe Benefits		82,165	84,232	92,889	97,160
			Total Operating Expenses		110,874	114,617	80,300	20,847
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 431,318	\$ 452,832	\$ 444,131	\$ 389,689

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	459	JUSTICE OF THE PEACE #5						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 238,259	\$ 250,817	\$ 263,284	\$ 263,284
			Accrued Leave	109	758	-	-	-
			Permanent Part-time	112	14,586	16,898	16,800	16,800
			Longevity Pay	113	560	630	720	480
			Travel Allowance	125	10,000	10,000	10,000	10,000
			Phone Allowance	192	960	960	960	960
		4200	Fringe Benefits					
			Social Security	201	20,160	20,593	22,320	22,302
			Insurance	202	45,904	45,904	51,904	57,938
			Retirement	203	30,818	31,869	32,386	31,689
			Workers Comp	204	270	301	344	384
			State Unemployment Ins	205	144	178	263	146
		4300	Supplies					
			Office Supplies	310	3,575	3,737	4,200	4,200
		4400	Operating Expenses					
			Membership Dues	414	270	235	600	350
			Postage	421	1,650	2,874	3,000	3,000
			Copy Machine Usage	430				
			Miscellaneous Repairs	457				
			Miscellaneous Equipment	480	1,386	699	1,800	1,800
		4500	Contract Agreements					
			Copy Machine Lease	540	1,504	1,231	1,600	1,438
			Miscellaneous Contracts	570	176	176	700	176
		4600	Other Services & Charges					
			Autopsies	608	48,240	69,143	60,000	Moved to General Operations
			Training Expenses	632	6,827	6,902	7,800	6,500
			Utilities	641	3,202	4,442	3,180	3,200
			Insurance	669	178	-	200	200
			Direct Expense		\$ 429,427	\$ 467,588	\$ 482,061	\$ 424,847
			Totals By Category:					
			Total Salaries		\$ 265,123	\$ 279,305	\$ 291,764	\$ 291,524
			Total Fringe Benefits		97,296	98,845	107,217	112,459
			Total Operating Expenses		67,007	89,438	83,080	20,864
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 429,427	\$ 467,588	\$ 482,061	\$ 424,847

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
EXPENDITURES									
10	475	CRIMINAL DISTRICT ATTORNEY							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 5,122,116	\$ 5,753,521	\$ 6,034,510	\$ 6,056,358	3 FTE & Step Increases
			Extra or Temporary Help	108		16,890	14,400	14,400	Summer Interns
			Accrued Leave	109	33,628	22,928	20,000	20,000	
			Overtime	110		794	-		
			Permanent Part-time	112	21,723	25,850	29,640	29,640	
			Longevity Pay	113	15,450	15,930	16,080	16,560	
			Certification Pay	116		-	-	-	
			Employee Allowance	192	850	-			
		4200	Fringe Benefits						
			Social Security	201	385,120	433,129	467,769	469,477	
			Insurance	202	596,755	596,755	674,755	753,199	
			Retirement	203	605,689	666,456	678,724	667,087	
			Workers Comp	204	11,343	14,369	12,006	16,435	Manual entry from WC estimate
			State Unemployment Ins	205	4,255	5,599	5,503	3,068	
		4300	Supplies						
			Office Supplies	310	31,015	26,906	28,000	28,000	
			Video & Audio Tape Transfers	320	-	75			
		4400	Operating Expenses						
			Miscellaneous	409	250	-			
			Membership Dues	414	15,445	17,464	18,000	19,000	
			Postage	421	5,158	5,231	6,400	6,400	
			Copy Machine Usage	430	1,030	1,356	1,000	1,400	
			Vehicle Expenses	477	3,903	3,353	25,536	12,000	Additional \$6,000 for Upfitting
			Miscellaneous Equipment	480	34,310	25,604	34,946	30,000	
			Fuel	490	28,026	23,778	27,500	27,500	
		4500	Contract Agreements						
			Copy Machine Lease	540	11,734	15,025	11,800	15,025	
			Miscellaneous Contracts	570	18,751	13,932	19,000	17,000	
		4600	Other Services & Charges						
			Travel Reimbursements	626			643	-	
			Training Expenses	632	83,093	64,172	55,557	70,000	
			Insurance	669	30,348	33,730	36,772	38,810	Include NDAA Amount
			Legal Subscriptions	675	21,274	22,716	22,500	26,700	
			Grant Funding	685	6,993	2,821	6,246	6,000	
		4700	Judicial Expenses						
			Prosecution Expense	734	36,694	33,218	111,000	111,000	
			Witness Expense	779	10,830	28,317	25,000	25,000	
			Psychological Evaluation	782	175	-			
			Statement of Facts	784	11,823	18,166	20,000	22,000	
			Capital Expenditures						
			Vehicles	851	37,759	-		54,000	Replacement
			Direct Expense		\$ 7,185,538	\$ 7,888,084	\$ 8,403,287	\$ 8,556,060	
			Totals By Category:						
			Total Salaries		\$ 5,193,767	\$ 5,835,912	\$ 6,114,630	\$ 6,136,958	
			Total Fringe Benefits		1,603,162	1,716,308	1,838,757	1,909,267	
			Total Operating Expenses		350,851	335,863	449,900	455,835	
			Total Capital Outlay		37,759	-	-	54,000	
			Departmental Total		\$ 7,185,538	\$ 7,888,084	\$ 8,403,287	\$ 8,556,060	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual	Actual	Revised	Working	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
10	495	COUNTY AUDITOR						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 757,967	\$ 821,895	\$ 927,708	\$ 912,786
			Longevity Pay	113	5,990	5,800	5,520	4,800
		4200	Fringe Benefits					
			Social Security	201	55,406	60,871	71,392	70,195
			Insurance	202	100,989	100,989	114,189	127,464
			Retirement	203	88,769	94,424	103,588	99,742
			Workers Comp	204	902	1,062	1,095	1,203
			State Unemployment Ins	205	626	793	835	456
		4300	Supplies					
			Office Supplies	310	4,595	4,547	6,500	6,500
		4400	Operating Expenses					
			Membership Dues	414	775	805	750	750
			Postage	421	1,731	1,829	2,200	2,200
			Copy Machine Usage	430				
			Miscellaneous Repairs	457				
			Miscellaneous Equipment	480	303	642	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,897	2,374	2,590	2,590
		4600	Other Services & Charges					
			Travel Reimbursements	626	400	385	500	500
			Training Expenses	632	4,058	4,831	10,000	10,000
			Insurance	669	-	93	100	100
			Direct Expense		\$ 1,024,408	\$ 1,101,339	\$ 1,247,967	\$ 1,240,287
			Totals By Category:					
			Total Salaries		\$ 763,957	\$ 827,695	\$ 933,228	\$ 917,586
			Total Fringe Benefits		246,692	258,138	291,099	299,061
			Total Operating Expenses		13,759	15,507	23,640	23,640
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 1,024,408	\$ 1,101,339	\$ 1,247,967	\$ 1,240,287

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Revised	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	496	PURCHASING							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 357,800	\$ 377,949	\$ 408,046	\$ 408,046	Reclasses / 1 FTE / Stipends
			Permanent Part time	112		-	-	-	
			Longevity	113	1,120	1,200	1,200	1,200	
			Phone Allowance	192	1,528	1,560	1,560	1,560	
		4200	Fringe Benefits						
			Social Security	201	25,851	27,382	31,307	31,307	
			Insurance	202	55,085	55,085	62,285	69,526	
			Retirement	203	41,960	43,432	45,599	44,655	
			Workers Comp	204	386	441	482	538	
			State Unemployment Ins	205	296	364	367	204	
		4300	Supplies						
			Office Supplies	310	1,473	1,303	1,745	1,745	
			Stock Items	341	1,183	1,080	1,500	1,500	
		4400	Operating Expenses						
			Membership Dues	414	1,310	1,100	1,677	1,677	
			Postage	421	131	234	400	400	
			Copy Machine Usage	430	3				
			Advertising	441	4,869	5,417	7,000	7,000	
			Vehicle Expenses	477	264	497	500	1,500	New Tires for Fleet Vehicle
			Miscellaneous Equipment	480	468	1,024	750	750	
			Fuel	490	217	153	500	500	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,852	1,852	1,900	1,853	
		4600	Other Services & Charges						
			Travel Reimbursements	626	63	177	250	250	
			Training Expenses	632	17,200	20,000	23,204	22,470	Add \$2500 if Cont. Spec. Appr.
			Insurance	669	492	522	248	500	2 vehicles
		4800	Capital Expenditures						
			Remodeling	832	3,100	-			
			Direct Expense		\$ 516,649	\$ 540,773	\$ 590,520	\$ 597,181	
			Totals By Category:						
			Total Salaries		\$ 360,447	\$ 380,709	\$ 410,806	\$ 410,806	
			Total Fringe Benefits		123,578	126,704	140,040	146,230	
			Total Operating Expenses		29,524	33,360	39,674	40,145	
			Total Capital Outlay		3,100	-	-	-	
			Departmental Total		\$ 516,649	\$ 540,773	\$ 590,520	\$ 597,181	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
EXPENDITURES									
10	497	COUNTY TREASURER							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 140,497	\$ 148,058	\$ 156,844	\$ 156,844	Recept. & Book Keeper
			Accrued Leave	109	11,016		-		
			Permanent Part-time	112	14,120	35,910	35,000	35,000	
			Longevity Pay	113	1,680	1,680	1,680	1,680	
			Travel Allowance	125	400	400	400	400	
		4200	Fringe Benefits						
			Social Security	201	12,791	14,193	14,835	14,835	
			Insurance	202	18,362	18,362	20,762	23,175	
			Retirement	203	19,502	21,225	21,526	21,080	
			Workers Comp	204	151	174	229	256	
			State Unemployment Ins	205	66	90	141	78	
		4300	Supplies						
			Office Supplies	310	6,252	7,585	10,780	11,140	
		4400	Operating Expenses						
			Membership Dues	414	150	175	250	700	
			Postage	421	4,954	5,296	5,000	5,650	
			Miscellaneous Equipment	480	403	224	400	2,900	Bill Counter
		4500	Contract Agreements						
			Copy Machine Lease	540	1,800	1,646	1,800	1,783	
			Miscellaneous Contracts	570	-	-		1,035	
		4600	Other Services & Charges						
			Travel Reimbursements	626	96			200	
			Training Expenses	632	3,903	2,133	5,142	15,710	Conferences for 2 employees
			Insurance	669	228	50	50	50	Assistant Bond
		4800	Capital Expenditures						
			Remodeling	832		-	-	6,000	Office for Assist. Treasurer
			Office Equipment	870					
			Computer Equipment	880					
			Direct Expense		\$ 236,369	\$ 257,200	\$ 274,839	\$ 298,516	
			Totals By Category:						
			Total Salaries		\$ 167,713	\$ 186,048	\$ 193,924	\$ 193,924	
			Total Fringe Benefits		50,871	54,045	57,493	59,424	
			Total Operating Expenses		17,785	17,108	23,422	39,168	
			Total Capital Outlay		-	-	-	6,000	
			Departmental Total		\$ 236,369	\$ 257,200	\$ 274,839	\$ 298,516	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#	#	Actual Budget	Actual Budget	Revised Budget	Working Budget		
EXPENDITURES									
10	499	TAX ASSESSOR/COLLECTOR							
		4100	Salaries						
			Salary &Wages - F/T	100	\$ 1,439,962	\$ 1,582,201	\$ 1,685,642	\$ 1,686,962	2 Clerks
			Extra or Temporary Help	108	9,550	-	10,000		Removed
			Accrued Leave	109	2,098	14,467	5,000	5,000	
			Permanent Part Time	112		-	20,000	20,000	
			Longevity Pay	113	8,900	9,220	8,400	7,680	
			Travel Allowance	125	3,910	3,910	3,910	3,910	
			Phone Allowance	192	960	960	960	960	
		4200	Fringe Benefits						
			Social Security	201	109,741	120,828	132,571	131,852	
			Insurance	202	312,149	312,149	352,949	393,981	
			Retirement	203	169,409	183,755	192,358	187,350	
			Workers Comp	204	1,657	1,857	2,046	2,272	
			State Unemployment Ins	205	1,121	1,442	1,517	843	
		4300	Supplies						
			Office Supplies	310	23,986	30,995	38,000	38,000	
		4400	Operating Expenses						
			Membership Dues	414	655	655	700	750	
			Telephone Charges & Long Distance	420					
			Postage	421	88,823	100,732	105,000	115,500	
			Tax Statements	427	21,226	24,707	26,000	34,000	
			Computer Software	440	-	1,999	10,000	5,000	
			Branch Office Expense - Troup	442	4,062	2,997	3,500	3,700	
			Branch Office Expense - Lindale	443	3,588	4,618	4,500	4,000	
			Branch Office Expense - Noonday	444	1,733	2,081	2,500	2,300	
			Miscellaneous Repairs	457	-	-	500	500	
			Miscellaneous Equipment	480	5,366	60	2,000	2,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	4,711	4,226	5,000	5,000	
			Miscellaneous Contracts	570	73,370	84,892	120,000	110,000	
		4600	Other Services & Charges						
			Travel Reimbursements	626	4,097	4,511	4,000	4,000	
			Training Expenses	632	5,084	4,543	8,000	8,000	
			Insurance	669	800	800	4,800	800	Assistant Bonds
			Bank Charges	698	-	-	1,000	1,000	
			Direct Expense		\$ 2,296,959	\$ 2,498,604	\$ 2,750,853	\$ 2,775,361	
			Totals By Category:						
			Total Salaries		\$ 1,465,380	\$ 1,610,758	\$ 1,733,912	\$ 1,724,512	
			Total Fringe Benefits		594,077	620,031	681,441	716,299	
			Total Operating Expenses		237,502	267,814	335,500	334,550	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 2,296,959	\$ 2,498,604	\$ 2,750,853	\$ 2,775,361	

Fund Org. Cat.					FY23	FY24	FY25	FY26	Comments
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	
10	515		PUBLIC SERVICE						
		4500	Contract Agreements						
			Indigent Health Care	514	69,087	23,008	80,000	80,000	
			Tyler Family Circle of Care	520	50,000	50,000	50,000	50,000	
			Meals on Wheels	522	12,790	15,000	15,000	15,000	
			Andrews Center	524	115,000	170,000	170,000	225,000	
			NAMI Tyler			-		5,000	New Request
			St. Paul Children's Foundation	529	5,000	5,000	5,000	5,000	
			Children's Advocacy Center of Smith Co.	533	50,000	50,000	50,000	60,000	
			Economic Development - T.E.D.C.	567	75,000	75,000	75,000	75,000	
			ETEDD & ETCOG	569	3,333	5,476	3,900	3,900	
			CASA	574	50,000	50,000	50,000	58,000	
			Historical Society	581	3,750	3,750	3,750	12,750	
			Alzheimers Alliance of Smith County	532	11,808	11,808	11,808	11,808	
			Smith County Historical Commission					7,500	New Request
			United Way 211 Helpline					5,000	New Request
			The Fostering Collective					10,000	New Request
			Civil Air Patrol	587	6,000	6,000	6,000	6,000	
		4600	Other Services & Charges						
			Tyler Smith County Child Welfare Board	672	5,000	5,000			
			PATH	676	6,000	6,000	6,000	12,000	
			North East Texas Public Health District	693	200,000	200,000	200,000	400,000	
			Direct Expense		\$ 662,769	\$ 676,043	\$ 726,458	\$ 1,041,958	
			Totals By Category:						
			Total Salaries		\$ -	\$ -	\$ -	\$ -	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		662,769	676,043	726,458	1,041,958	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 662,769	\$ 676,043	\$ 726,458	\$ 1,041,958	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
10	543	FIRE MARSHAL/OEM							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 317,083	\$ 433,380	\$ 462,840	\$ 465,840	3 New FTE
			Permanent Part-time	112	-	-	15,000	15,000	
			Longevity Pay	113	720	930	960	960	
			Certification Pay	114	-	-	-	-	
			Phone Allowance	192	3,348	-	-	-	
		4200	Fringe Benefits						
			Social Security	201	22,618	30,683	36,628	36,858	
			Insurance	202	55,085	55,085	62,285	69,526	
			Retirement	203	37,750	49,547	53,147	52,372	
			Workers Comp	204	4,789	4,654	6,123	6,168	
			State Unemployment Ins	205	266	417	431	241	
		4300	Supplies						
			Office Supplies	310	2,478	1,970	4,000	4,000	
		4400	Operating Expenses						
			Membership Dues	414	330	398	3,000	3,000	
			Demonstration Materials	384	3,000	1,062	3,000	8,200	Road / Yard Signs
			Postage	421	9	23	300	300	
			Disaster Related Expenses	428	-	400	2,000	2,000	
			Copy Machine Usage	430	0	-	250	250	Color Printing
			Investigative Expenses	452	2,076	4,224	5,751	8,000	K-9
			Radio Repairs	456	-	-	1,000	1,000	IT?
			Miscellaneous Repairs	457	-	-	1,500	1,500	
			Vehicle Expense	477	5,027	9,053	9,000	9,000	
			Miscellaneous Equipment	480	7,583	2,162	12,795	800	EM Cabinet
			Miscellaneous Vehicle Equipment	481	14,605	900	17,423	-	
			Fuel	490	17,527	18,685	23,500	23,500	
		4500	Contract Agreements						
			Copy Machine Lease	540	907	1,721	1,750	1,722	
			Uniform Contract	543	4,294	4,951	6,000	6,000	
			Miscellaneous Contracts	570	593	593	1,000	6,500	NFPA Link / Tasers
			Hazardous Material - City of Tyler	591	5,000	5,000	5,000	5,000	
		4600	Other Services & Charges						
			Travel Reimbursements	626	248	199	500	500	
			Training Expenses	632	8,658	12,352	15,000	17,500	Ammo
			Insurance	669	2,753	3,034	2,946	3,035	
			Evaluation Expenses	682		214			
		4800	Capital Expenditures						
			Vehicles	851				25,000	Mass Casualty Trailer
			Equipment	860	-	7,766		22,500	Fire Extinguisher Simulator
			Direct Expense		\$ 516,746	\$ 649,403	\$ 753,129	\$ 796,272	
			Totals By Category:						
			Total Salaries		\$ 321,150	\$ 434,310	\$ 478,800	\$ 481,800	
			Total Fringe Benefits		120,508	140,386	158,614	165,165	
			Total Operating Expenses		75,088	66,940	115,715	101,807	
			Total Capital Outlay		-	7,766	-	47,500	
			Departmental Total		\$ 516,746	\$ 649,403	\$ 753,129	\$ 796,272	

Fund	Org.	Cat.		Acct.	FY23 Actual	FY24 Actual	FY25 Revised	FY26 Working	
#	#	#	EXPENDITURES	#	Budget	Budget	Budget	Budget	Comments
10	545		ANIMAL CONTROL						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 262,243	\$ 341,632	\$ 408,791	\$ 408,791	2 FTE & Scale Adjust
			Extra or Temporary Help	108					
			Accrued Leave	109	3,442	11,542			
			Permanent Part-time	112	19,154	2,573			PT Vet
			Longevity Pay	113	180	-	240	240	
			Phone Allowance	192	4,323	4,323	4,680	4,680	
		4200	Fringe Benefits						
			Social Security	201	21,574	26,050	31,631	31,649	
			Insurance	202	64,266	82,628	103,808	115,877	
			Retirement	203	33,678	41,075	45,895	44,970	
			Workers Comp	204	3,664	4,863	5,408	5,413	
			State Unemployment Ins	205	238	345	372	207	
		4300	Supplies						
			Office Supplies	310	1,996	1,886	3,500	4,500	
		4400	Operating Expenses						
			Membership Dues	414	300	300	600	600	
			Animal Facility Expenses	415	37,087	41,324	65,000	70,000	
			Other Service Fee	416					
			Postage	421	128	119	500	500	
			Computer Software	440					
			Vehicle Expenses	477	2,630	4,442	7,000	9,000	
			Miscellaneous Equipment	480		108	1,500	500	
			Miscellaneous Vehicle Equipment	481	8,731	17,627	13,247	20,000	Upfitting \$10,000
			Fuel	490	22,925	19,294	25,000	26,750	
		4500	Contract Agreements						
			Copy Machine Lease	540	651	756	825	757	
			Uniform Contract	543	3,614	3,720	4,500	7,100	Increase
			Miscellaneous Contracts	570					
		4600	Other Services & Charges						
			Training	632	2,233	5,530	8,000	10,000	
			Utililities	641	29,126	27,324	30,000	30,000	
			Insurance	669	3,518	2,856	2,809	3,000	
			Evaluation Expenses	682			4,710	2,850	State Law Requirement
			Medical - Animals	694	46,581	57,233	67,500	100,000	
		4800	Capital Expenditures						
			Vehicles	851	37,336	82,008	48,345	50,000	1 Replacement
			Equipment						
			Direct Expense		\$ 609,617	\$ 779,558	\$ 883,860	\$ 947,384	
			Totals By Category:						
			Total Salaries		289,342	360,069	413,711	413,711	
			Total Fringe Benefits		123,420	154,962	187,114	198,116	
			Total Operating Expenses		159,519	182,519	234,691	285,557	
			Total Capital Outlay		37,336	82,008	48,345	50,000	
			Departmental Total		\$ 609,617	\$ 779,558	\$ 883,860	\$ 947,384	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
10	551	CONSTABLE #1							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 248,911	\$ 317,347	\$ 325,497	\$ 329,265	Scale Adj. & Increase
			Accrued Leave	109			-		
			Permanent Part-Time	112	42,303	1,497	-	20,000	Relief Factor
			Longevity	113	1,870	1,920	1,920	1,680	
			Phone Allowance	192	2,520	3,268	3,300	3,300	Request IT to take over
		4200	Fringe Benefits						
			Social Security	201	21,733	23,784	25,300	27,100	
			Insurance	202	36,723	45,904	51,904	57,938	
			Retirement	203	34,401	36,969	36,710	38,506	
			Workers Comp	204	2,567	3,726	4,306	4,360	
			State Unemployment Ins	205	179	232	298	177	
		4300	Supplies						
			Office Supplies	310	1,264	2,298	2,500	2,500	
		4400	Operating Expenses						
			Membership Dues	414	95	70	200	200	
			Animal Care Expenses	415	-	-			
			Postage	421	-	173	350	350	
			Copy Machine Usage	430	-	-	-		
			Radio Repairs	456	-	-	-		
			Miscellaneous Repairs	457	-	-	200		
			Vehicle Expenses	477	7,764	4,880	5,000	500	
			Miscellaneous Equipment	480	15,370	4,880	2,738	2,500	
			Miscellaneous Vehicle Equipment	481	8,189		2,500	13,000	\$10,500 for Upfitting
			Fuel	490	14,358	16,875	20,000	20,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,190	1,103	1,200	1,180	
			Uniform Contract	543	8,913	3,353	3,500	3,000	
		4600	Other Services & Charges						
			Training Expenses	632	4,370	4,431	3,500	3,000	40 hrs / 2 years
			Utilities	641	5,652	5,012	5,088	5,500	
			Insurance	669	2,433	4,046	5,676	5,900	
			Evaluation Expenses	682					
		4800	Capital Expenditures						
			Vehicles	851				46,000	New Vehicle
			Direct Expense		\$ 460,806	\$ 481,769	\$ 501,687	\$ 585,957	
			Totals By Category:						
			Total Salaries		\$ 295,604	\$ 324,031	\$ 330,717	\$ 354,245	
			Total Fringe Benefits		95,603	110,616	118,518	128,082	
			Total Operating Expenses		69,598	47,122	52,452	57,630	
			Total Capital Outlay		-	-	-	46,000	
			Departmental Total		\$ 460,806	\$ 481,769	\$ 501,687	\$ 585,957	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Revised	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	552	CONSTABLE #2							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 271,965	\$ 285,980	\$ 291,937	\$ 291,937	Scale Adjust & Increase
			Permanent Part-Time	112	13,543	15,138	20,800	20,800	
			Longevity Pay	113	1,920	1,920	1,920	1,920	
			Employee Allowance	192	3,340	3,300	3,300	3,300	
		4200	Fringe Benefits						
			Social Security	201	22,155	23,338	24,324	24,324	
			Insurance	202	36,723	36,723	41,523	46,351	
			Retirement	203	33,830	34,949	35,293	34,562	
			Workers Comp	204	3,276	3,772	3,862	3,866	
			State Unemployment Ins	205	175	216	286	159	
		4300	Supplies						
			Office Supplies	310	1,034	450	2,000	2,000	
		4400	Operating Expenses						
			Membership Dues	414		205	500	500	FOP, JPCA
			Postage	421	290	277	315	390	Increased Price (5 Rolls)
			Vehicle Expense	477	4,443	4,116	13,205	5,000	Older Vehicles/ no Warranty
			Miscellaneous Equipment	480	6,464	7,601	7,000	7,000	Vests, Duty Gear
			Miscellaneous Vehicle Equipment	481	9,016	4,105	3,000	15,000	Upfitting & Truck Vault
			Fuel	490	11,991	13,697	14,000	15,000	Rise in Cost
		4500	Contract Agreements						
			Copy Machine Lease	540	390	655	744	744	
			Uniform Contract	543	3,613	6,058	4,000	4,000	
			Miscellaneous Contracts	570	-	-		3,500	Tasers thru 2028
		4600	Other Services & Charges						
			Training Expenses	632	2,560	5,740	4,500	5,500	New Hire - Replacing Retiree
			Utilities	641	2,305	2,411	4,000	3,500	
			Insurance	669	3,433	4,246	4,547	4,600	
			Evaluation Expense	682					
		4800	Capital Expenditures						
			Vehicles	851				57,000	2026 Tahoe
			Remodel	832			17,000		
			Direct Expense		\$ 432,466	\$ 454,897	\$ 498,056	\$ 550,952	
			Totals By Category:						
			Total Salaries		\$ 290,768	\$ 306,338	\$ 317,957	\$ 317,957	
			Total Fringe Benefits		96,159	98,998	105,288	109,261	
			Total Operating Expenses		45,539	49,561	57,811	66,734	
			Total Capital Outlay		-	-	17,000	57,000	
			Departmental Total		\$ 432,466	\$ 454,897	\$ 498,056	\$ 550,952	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
EXPENDITURES									
10	553	CONSTABLE #3							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 207,535	\$ 281,893	\$ 293,737	\$ 293,737	Scale adjust & Increase
			Permanent Part-Time	112	28,468	26,253	27,200	27,200	
			Longevity Pay	113	1,200	1,200	1,200	1,200	
			Phone Allowance	192	2,520	3,235	3,300	3,300	
		4200	Fringe Benefits						
			Social Security	201	18,167	23,098	24,896	24,896	
			Insurance	202	27,543	36,723	41,523	46,351	
			Retirement	203	27,888	35,663	36,124	35,375	
			Workers Comp	204	2,500	3,646	3,886	3,889	
			State Unemployment Ins	205	133	222	264	147	
		4300	Supplies						
			Office Supplies	310	977	730	1,400	1,400	
		4400	Operating Expenses						
			Membership Dues	414	70	70	500	500	
			Postage	421	189	365	400	400	
			Radio Repairs	456	-	-	500	1,000	Radio Tuning - IT?
			Miscellaneous Repairs	457					
			Vehicle Expense	477	5,238	13,038	11,200	11,200	
			Miscellaneous Equipment	480	3,474	630	4,000	11,000	WatchGuard Camera - IT
			Miscellaneous Vehicle Equipment	481	6,896	6,313	22,839	17,000	Upfitting
			Fuel	490	13,337	14,846	18,000	18,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	401	744	744	744	
			Uniforms	543		3,973	4,000	4,000	
			Miscellaneous Contracts	570				5,000	Taser Contract / year
			Auto Leasing	576					
		4600	Other Services & Charges						
			Training Expenses	632	945	1,797	2,000	2,000	
			Utilities	641	4,063	2,997	4,000	4,000	
			Insurance	669	3,388	3,851	3,512	3,851	
		4800	Capital Expenditures						
			Vehicle	851	37,881	45,635	51,443	57,000	New Vehicle
			Direct Expense		\$ 392,810	\$ 506,921	\$ 556,668	\$ 573,190	
			Totals By Category:						
			Total Salaries		\$ 239,723	\$ 312,581	\$ 325,437	\$ 325,437	
			Total Fringe Benefits		76,230	99,352	106,693	110,658	
			Total Operating Expenses		38,976	49,353	73,095	80,095	
			Total Capital Outlay		37,881	45,635	51,443	57,000	
			Departmental Total		\$ 392,810	\$ 506,921	\$ 556,668	\$ 573,190	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Revised	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	554	CONSTABLE #4							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 276,708	\$ 264,803	\$ 295,837	\$ 297,637	2 Deputies / Scale & Increase
			Extra Help/Temporary Help	108	480				
			Accrued Leave	109	18,753	1,503	-	-	
			Permanent Part-time	112	74,550	74,724	78,000	78,000	
			Longevity Pay	113	1,190	970	1,200	960	
			Phone Allowance	192	3,495	3,105	3,300	3,300	
		4200	Fringe Benefits						
			Social Security	201	27,964	25,454	28,943	29,062	
			Insurance	202	45,904	36,723	41,523	46,351	
			Retirement	203	43,134	39,958	41,995	41,295	
			Workers Comp	204	3,859	3,634	3,914	3,941	
			State Unemployment Ins	205	242	256	341	190	
		4300	Supplies						
			Office Supplies	310	2,128	1,110	2,000	1,500	
		4400	Operating Expenses						
			Membership Dues	414	120	120	120	120	
			Estray Expenses	418		452			
			Postage	421	63	150	400	400	
			Radio Repairs	456	247	324	200	200	
			Vehicle Expense	477	19,197	20,181	28,929	27,000	
			Miscellaneous Equipment	480	8,289	5,120	8,500	6,500	
			Miscellaneous Vehicle Equipment	481	875	2,345	19,834	16,500	Upfitting
			Fuel	490	34,789	25,942	40,000	40,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	842	879	1,015	951	
			Uniform Contract	543	4,346	3,512	5,000	4,500	
			Miscellaneous Contracts	570	-	-	350	350	
		4600	Other Services & Charges						
			Training Expenses	632	1,199	971	5,000	5,000	
			Utilities	641	5,184	5,062	5,300	6,000	
			Insurance	669	5,460	5,500	4,920	5,500	
		4800	Capital Expenditures						
			Vehicle	851	46,979	43,857	46,571	100,000	2 vehicles
			Direct Expense		\$ 625,997	\$ 566,655	\$ 663,192	\$ 715,257	
			Totals By Category:						
			Total Salaries		\$ 375,176	\$ 345,105	\$ 378,337	\$ 379,897	
			Total Fringe Benefits		121,103	106,026	116,716	120,839	
			Total Operating Expenses		82,739	71,667	121,568	114,521	
			Total Capital Outlay		46,979	43,857	46,571	100,000	
			Departmental Total		\$ 625,997	\$ 566,655	\$ 663,192	\$ 715,257	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
EXPENDITURES									
10	555	CONSTABLE #5							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 306,255	\$ 322,787	\$ 326,714	\$ 328,849	Scale Adjust & Increase
			Accrued Leave	109	-	3,717	-	-	
			Longevity Pay	113	1,100	1,060	720	1,200	
			Phone Allowance	192	3,308	3,300	3,300	3,300	
		4200	Fringe Benefits						
			Social Security	201	22,980	24,316	25,301	25,501	
			Insurance	202	45,904	45,904	51,904	57,938	
			Retirement	203	36,481	37,746	36,711	36,235	
			Workers Comp	204	3,604	3,705	4,322	4,354	
			State Unemployment Ins	205	190	239	298	167	
		4300	Supplies						
			Office Supplies	310	2,285	1,690	2,500	1,750	Moved \$750 to Training
		4400	Operating Expenses						
			Membership Dues	414	395	365	500	500	JPCA, NDDA, TNOA, TAPEIT, PAC track
			Animal Care Expenses	415	1,492	1,738	1,500	2,000	Vet Bills, Dog Food & Boarding
			Postage	421	312	317	450	450	
			Radio Repairs	456	499	-			
			Vehicle Expenses	477	10,159	15,917	13,286	13,286	
			Miscellaneous Equipment	480	13,331	17,287	12,000	7,500	Storage, Vests, etc
			Miscellaneous Vehicle Equipment	481	13,346	-	-		
			Fuel	490	24,103	24,581	25,000	25,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	923	1,352	1,390	1,346	
			Uniform Expense	543	2,487	2,622	4,802	4,000	
			Miscellaneous Contracts	570	176	176	180	4,080	Tasers
		4600	Other Services & Charges						
			Training Expenses	632	5,134	5,630	4,000	4,750	
			Utilities	641	3,202	4,442	3,500	4,500	
			Insurance	669	3,005	3,753	5,573	5,600	
			Evidence Processing	704	100	325	500	500	
		4800	Capital Expenditures						
			Vehicles	851					
			Direct Expense		\$ 500,771	\$ 522,968	\$ 524,451	\$ 532,807	
			Totals By Category:						
			Total Salaries		\$ 310,663	\$ 330,864	\$ 330,734	\$ 333,349	
			Total Fringe Benefits		109,159	111,910	118,536	124,196	
			Total Operating Expenses		80,949	80,194	75,181	75,262	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 500,771	\$ 522,968	\$ 524,451	\$ 532,807	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	558	ENVIRONMENTAL CRIMES UNIT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 132,358	\$ 112,940	\$ 126,972	\$ 125,472
			Longevity	113	643	723	660	1,200
		4200	Fringe Benefits					
			Social Security	201	9,107	7,913	9,764	9,690
			Insurance	202	18,362	18,362	20,762	23,175
			Retirement	203	15,474	12,966	14,167	13,769
			Workers Comp	204	1,594	1,833	1,688	1,677
			State Unemployment Ins	205	109	108	115	63
		4300	Supplies					
			Office Supplies	310	999	1,499	1,500	1,500
		4400	Operating Expenses					
			Trash & Dumping	476	5,404	13,374	12,500	12,500
			Vehicle Expenses	477	1,802	533	5,000	7,500
			Miscellaneous Equipment	480	17,570	8,800	7,500	7,500
			Fuel	490	10,037	9,326	12,500	12,500
		4500	Contract Agreements					
			Uniform Contract	543	4,000	4,000	4,000	4,000
		4600	Other Services & Charges					
			Training Expenses	632	890	-	3,000	3,000
			Insurance	669	221	174	750	200
		4800	Capital Expenditures					
			Vehicle	851			54,000	Replacement
			Direct Expense		\$ 219,770	\$ 192,550	\$ 220,878	\$ 277,748
			Totals By Category:					
			Total Salaries		\$ 134,201	\$ 113,663	\$ 127,632	\$ 126,672
			Total Fringe Benefits		44,646	41,182	46,496	48,376
			Total Operating Expenses		40,923	37,705	46,750	48,700
			Total Capital Outlay		-	-	-	54,000
			Departmental Total		\$ 219,770	\$ 192,550	\$ 220,878	\$ 277,748

Fund	Org.	Cat.		Acct.	FY23 Actual	FY24 Actual	FY25 Revised	FY26 Working	
#	#	#	EXPENDITURES	#	Budget	Budget	Budget	Budget	Comments
10	559		DISPATCH OPERATIONS - SHERIFF						
		4100	Salaries						
			Salary & Wages	100	\$ 1,252,647	\$ 1,275,451	\$ 1,598,775	\$ 1,642,807	1 FTE
			Accrued Leave	109	156,646	10,910	20,000	20,000	
			Overtime	110	-	65,908	75,000	75,000	
			Longevity Pay	113	3,698	3,378	3,420	3,720	
			Holiday Pay	191	32,322	31,379	25,000	25,000	
		4200	Fringe Benefits						
			Social Security	201	106,388	107,185	131,748	135,139	
			Insurance	202	266,244	266,244	301,044	336,043	
			Retirement	203	164,300	162,020	191,164	192,021	
			Workers Comp	204	1,604	1,821	1,887	2,166	
			State Unemployment Ins	205	1,159	1,352	1,439	821	
		4300	Supplies						
			Office Supplies	310	5,954	5,963	6,000	6,000	
			Employee Recognition	325	-				
		4400	Operating Expenses						
			Membership Dues	414	76	-	1,000	1,000	
			Postage	421	-	-	-		
			Miscellaneous Repairs	457	-	525	1,000	1,000	
			Miscellaneous Equipment	480	10,657	9,633	10,000	22,000	12 New Chairs Added
			Fuel	490	-	-	1,000	1,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	2,056	2,321	4,000	4,000	
			Uniform Contract	543	3,176	1,804	5,000	5,000	
			ETMC Radio Contract	548	234,909	132,131	234,909	132,131	
			Miscellaneous Contracts	570		150			
		4600	Other Services & Charges						
			Training	632	3,560	3,581	7,500	20,000	Fire Training Added
			Utilities	641	44,490	51,187	50,880	55,000	
			Direct Expense		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,679,849	
			Totals By Category:						
			Total Salaries		\$ 1,445,313	\$ 1,387,026	\$ 1,722,195	\$ 1,766,527	
			Total Fringe Benefits		539,695	538,622	627,282	666,191	
			Total Operating Expenses		304,879	207,295	321,289	247,131	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,679,849	

Fund Org. Cat.			EXPENDITURES	Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#			Actual Budget	Actual Budget	Revised Budget	Working Budget	
10	560		SHERIFF						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 9,206,987	\$ 10,350,831	\$ 11,046,720	\$ 10,985,741	19 CH Security + 2 CID
			Extra Help or Temporary Help	108	-	-	-	12,000	Assist w/ Spillman
			Accrued Leave	109	151,940	120,470	75,000	75,000	
			Overtime	110	13,173	21,364	25,000	25,000	
			Permanent Part Time	112	-	11,697	37,440	37,440	
			Longevity Pay	113	71,921	79,195	79,920	78,000	
			Holiday Pay	191	113,913	142,129	100,000	148,086	
		4200	Fringe Benefits						
			Social Security	201	708,723	797,185	869,352	869,137	
			Insurance	202	1,358,764	1,404,669	1,588,269	1,772,915	
			Retirement	203	1,111,978	1,223,644	1,261,413	1,234,970	
			Workers Comp	204	109,788	133,207	146,137	145,463	
			State Unemployment Ins	205	7,754	10,170	9,942	5,493	
		4300	Supplies						
			Office Supplies	310	24,757	21,140	25,000	25,000	
			Books & Subscriptions	313	219	2,359	5,000	5,000	Law Books/trafficEvery other ye
		4400	Operating Expenses						
			Membership Dues	414	810	1,120	1,000	1,000	
			Animal Expenses	415	8,357	7,096	8,000	10,000	5th K9
			Estray Expenses	418	20,143	13,520	20,000	20,000	
			Postage	421	5,218	5,028	4,500	4,500	
			Copy Machine Usage	430	18	58			
			Investigative Expenses	452	29,408	26,236	30,000	30,000	
			Radio Repairs	456	-	-	2,500	2,500	
			Miscellaneous Repairs	457	5,633	-	5,000	5,000	
			Vehicle Expenses	477	219,176	219,102	280,086	280,000	
			Miscellaneous Equipment	480	128,291	211,602	227,676	230,000	\$50k for SWAT: Tasers
			Miscellaneous Vehicle Equipment	481	104,381	19,915	92,386	437,260	Upfitting new vehicles
			Fuel	490	468,440	466,073	475,000	475,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	7,401	7,262	8,000	8,000	
			Uniform Contract	543	96,922	94,798	105,000	105,000	Add \$25K for New Positions
			Miscellaneous Contracts	570	29,754	44,981	82,449	53,311	
		4600	Other Services & Charges						
			Training Expenses	632	79,271	99,845	125,000	125,000	TCOLE
			Utilities	641	37,024	59,983	40,000	40,000	
			Insurance	669	205,607	226,800	245,988	245,988	Auto & LE Liab.
			Grant Funding	685	16,820	19,603	20,000	20,000	ETATTF
		4800	Capital Expenditures						
			Vehicles	851	107,067	84,283	181,622	864,000	14 Patrol - 2 CH Security 1 CID
			Equipment	860		-	-		
			Direct Expense		\$ 14,449,659	\$ 15,925,366	\$ 17,223,399	\$ 18,375,803	
			Totals By Category:						
			Total Salaries		\$ 9,557,933	\$ 10,725,686	\$ 11,364,080	\$ 11,361,267	
			Total Fringe Benefits		3,297,007	3,568,875	3,875,113	4,027,978	
			Total Operating Expenses		1,487,652	1,546,522	1,802,584	2,122,559	
			Total Capital Outlay		107,067	84,283	181,622	864,000	
			Departmental Total		\$ 14,449,659	\$ 15,925,366	\$ 17,223,399	\$ 18,375,803	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget		
10	561	JAIL	EXPENDITURES						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 9,734,441	\$ 11,289,305	\$ 12,883,534	\$ 12,943,298	4 - Detention Officers
			Accrued Leave	109	2,044,844	65,190	125,000	125,000	
			Overtime	110	41	1,141,928	750,000	1,000,000	
			Permanent Part Time	112	65,933	155,374	150,000	275,000	
			Longevity Pay	113	46,415	52,118	54,000	59,160	
			Certification Pay	114	-	-	-	-	
			Holiday Pay	191	287,491	304,455	300,000	350,000	
		4200	Fringe Benefits						
			Social Security	201	868,373	1,008,016	1,091,084	1,128,563	
			Insurance	202	2,175,859	2,139,136	2,522,544	2,815,806	
			Retirement	203	1,368,509	1,543,916	1,583,141	1,603,592	
			Workers Comp	204	139,435	159,046	170,436	171,384	
			State Unemployment Ins	205	9,563	12,907	12,836	7,376	
		4300	Supplies						
			Office Supplies	310	27,384	19,353	35,000	35,000	
			Kitchen Supplies	324	86,374	58,594	85,000	85,000	
			Inmate Supplies	330	99,829	167,583	200,000	200,000	
			Janitorial & Laundry Supplies	346	118,736	113,474	150,000	150,000	
		4400	Operating Expenses						
			Membership Dues	414		340			
			Postage	421	647	768	500	500	
			Copy Machine Usage	430	1	0			
			Loss of Inmate Property	432	1,376	-	1,500	1,500	
			Inmate Meals	450	1,908,287	1,937,329	2,050,000	2,500,000	Food Cost & Pop. Increase
			Miscellaneous Repairs	457	14,047	40,343	75,000	75,000	
			Vehicle Expenses	477	32,264	9,541	35,000	40,000	Aging Fleet
			Miscellaneous Equipment	480	61,106	62,088	120,000	120,000	
			Fleet Upfitting Costs	481	18,751	-	48,624	27,716	upfitting - 2 transport
			Fuel	490	108,538	104,134	115,000	125,000	Increased trips to TDCJ
		4500	Contract Agreements						
			Copy Machine Lease	540	6,126	12,846	10,000	10,000	
			Uniform Contract	543	115,000	114,781	150,000	150,000	
			Miscellaneous Contracts	570	13,370	12,960	15,000	15,000	
		4600	Other Services & Charges						
			Medical Services	609	4,476,370	4,548,744	5,000,000	6,000,000	Rising costs & HIV Meds
			Training Expenses	632	46,134	55,258	75,000	75,000	TCOLE
			Utilities - Jail	640	959,738	931,474	1,000,000	1,000,000	
			Insurance	669	129,891	138,278	148,164	148,164	LE Liab. & Auto
			Prisoner Transfer	674	454,930	363,161	475,000	475,000	
			Medical Evaluations	682	36,252	60,327	55,000	55,000	
		4800	Capital Expenditures						
			Vehicles	851	140,705	107,398	54,000	108,000	Replace 2 Transport Vehicles
			Equipment	860					
			Computer Equipment	880					
			Direct Expense		\$ 25,596,760	\$ 26,730,166	\$ 29,540,363	\$ 31,875,059	
			Totals By Category:						
			Total Salaries		\$ 12,179,165	\$ 13,008,369	\$ 14,262,534	\$ 14,752,458	
			Total Fringe Benefits		4,561,739	4,863,021	5,380,041	5,726,721	
			Total Operating Expenses		8,715,152	8,751,378	9,843,788	11,287,880	
			Total Capital Outlay		140,705	107,398	54,000	108,000	
			Departmental Total		\$ 25,596,760	\$ 26,730,166	\$ 29,540,363	\$ 31,875,059	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	562	WARRANT DIVISION - COURTS						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 2,413	n/a	n/a	n/a
			Permanent Part-time	112	246			
			Longevity	113	70			
			Certification Pay	114				
			Phone Allowance	192	100			
		4200	Fringe Benefits					
			Social Security	201	208			
			Insurance	202	-			
			Retirement	203	343			
			Workers Comp	204	.			
			State Unemployment Ins	205	2			
		4300	Supplies					
			Office Supplies	310	-			
		4400	Operating Expenses					
			Postage	421	-			
			Vehicle Expense	477	-			
			Miscellaneous Equipment	480				
			Fuel	490	-			
		4500	Contract Agreements					
			Copy Machine Lease	540	-			
		4600	Other Services & Charges					
			Training Expenses	632				
			Insurance	669				
			Legal Subscriptions	675				
		4800	Capital Expenditures					
			Vehicles	851				
			Direct Expense		\$ 3,382	\$ -	\$ -	\$ -
			Totals By Category:					
			Total Salaries		\$ 2,829	\$ -	\$ -	\$ -
			Total Fringe Benefits		554	-	-	-
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		\$ -	\$ -	\$ -	\$ -
			Departmental Total		\$ 3,382	\$ -	\$ -	\$ -

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	572	COMMUNITY SUPERVISION						
		4400	Operating Expenses					
			Office Supplies	310				
			Ordinary Repairs	451	1,349	2,131	37,953	37,953
			Miscellaneous Repairs	457	-	-		
			Miscellaneous Equipment	480	6,378	897	1,547	3,000
		4500	Contract Agreements					
			Copy Machine Lease	540	3,107	1,896	-	
		4600	Other Services & Charges					
			Utilities	641	30,786	31,890	35,000	35,000
			Direct Expense		\$ 41,619	\$ 36,813	\$ 74,500	\$ 75,953
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		41,619	36,813	74,500	75,953
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 41,619	\$ 36,813	\$ 74,500	\$ 75,953
10	590	JUVENILE BOARD						
		4100	Salaries					
			Supplement - Juvenile Board	102	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
			Travel Allowance	125	21,980	22,501	22,500	22,500
		4200	Fringe Benefits					
			Social Security	201	2,771	2,848	2,945	2,945
			Insurance	202	-	-	-	-
			Retirement	203	4,430	4,393	4,274	4,185
			Workers Comp	204	-	-	45	45
			State Unemployment Ins	205	3	3	3	11
			Direct Expense		\$ 45,184	\$ 45,745	\$ 45,767	\$ 45,686
		5000	Transfer Out - Juvenile General Fund	993	\$ 5,100,000	\$ 5,100,000	\$ 5,500,000	\$ 5,500,000
					\$ 5,145,184	\$ 5,145,745	\$ 5,545,767	\$ 5,545,686
			Totals By Category:					
			Total Salaries		\$ 37,980	\$ 38,501	\$ 38,500	\$ 38,500
			Total Fringe Benefits		7,204	7,244	7,267	7,186
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 45,184	\$ 45,745	\$ 45,767	\$ 45,686

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	665	AGRILIFE EXTENSION						
		4100	Salaries					
			Salary & Wage - F/T	100	\$ 203,702	\$ 212,496	\$ 233,616	\$ 233,615
			Longevity Pay	113	240	460	720	480
		4200	<i>Fringe Benefits</i>					
			Social Security	201	15,488	16,180	17,872	17,872
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	12,863	14,683	26,011	25,446
			Workers Comp	204	117	136	276	308
			State Unemployment Ins	205	167	203	210	117
		4300	<i>Supplies</i>					
			Office Supplies	310	3,038	3,288	4,000	4,000
			Demonstration Material	384	898	497	1,000	1,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414	821	394	1,000	1,000
			Copy Machine Usage	430	516	1,346	1,200	1,200
			Miscellaneous Repairs	457	158	40	500	500
			Miscellaneous Equipment	480	4,760	5,696	1,000	1,000
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540	2,635	2,205	3,200	2,940
			Miscellaneous Contracts	570	671	1,679	2,000	2,000
		4600	<i>Other Services & Charges</i>					
			Travel Reimbursements	626	19,378	18,266	32,000	32,000
			Training Expenses	632	4,036	7,049	18,000	18,000
		4800	<i>Capital Expenditures</i>					
			Computer Equipment	880	1,998	2,477	3,000	4,500
			<i>Direct Expense</i>		\$ 299,029	\$ 314,637	\$ 376,748	\$ 380,741
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 203,942	\$ 212,956	\$ 234,336	\$ 234,095
			<i>Total Fringe Benefits</i>		56,179	58,744	75,512	78,506
			<i>Total Operating Expenses</i>		36,910	40,460	63,900	63,640
			<i>Total Capital Outlay</i>		1,998	2,477	3,000	4,500
			<i>Departmental Total</i>		\$ 299,029	\$ 314,637	\$ 376,748	\$ 380,741

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
10	683	PRE-TRIAL RELEASE/BAIL BOND						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 196,107	\$ 203,480	\$ 208,869	\$ 191,526
			Accrued Leave	109		170	10,000	10,000
			Permanent Part-time	112	11,421	16,606	21,840	21,840
			Longevity Pay	113	2,160	2,160	2,160	240
		4200	Fringe Benefits					
			Social Security	201	15,925	16,920	18,579	17,106
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	24,417	25,374	26,958	24,306
			Workers Comp	204	1,848	1,034	2,763	2,536
			State Unemployment Ins	205	172	214	219	112
		4300	Supplies					
			Office Supplies	310	695	587	1,000	1,000
		4400	Operating Expenses					
			Membership Dues	414	-	-	200	
			Postage	421	399	513	400	400
			Vehicle Expenses	477	8	244	400	400
			Miscellaneous Equipment	480	349	100	100	300
			Fuel	490	827	654	1,750	1,750
		4500	Contract Agreements					
			Copy Machine Lease	540	1,800	1,633	1,850	1,732
		4600	Other Services & Charges					
			Travel Reimbursements	626				
			Training Expenses	632	2,463	577	2,500	2,500
			Insurance	669	396	236	248	248
		4800	Capital Expenditures					
			Vehicle	851				
			Direct Expense		\$ 295,709	\$ 307,226	\$ 341,359	\$ 322,346
			Totals By Category:					
			Total Salaries		\$ 209,688	\$ 222,417	\$ 242,869	\$ 223,606
			Total Fringe Benefits		79,085	80,266	90,042	90,410
			Total Operating Expenses		6,936	4,544	8,448	8,330
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 295,709	\$ 307,226	\$ 341,359	\$ 322,346
			Total General Fund - Direct Expenses		\$ 86,330,205	\$ 95,832,057	\$ 107,030,883	\$ 123,684,148
			Total General Fund - Other Financing Uses		\$ 16,100,000	\$ 5,100,000	\$ 5,500,000	\$ 5,500,000
			Total Salaries		\$ 43,592,482	\$ 47,817,776	\$ 51,612,857	\$ 52,317,219
			Total Fringe Benefits		16,500,814	17,625,079	19,464,421	20,391,211
			Total Operating Expenses		23,949,620	25,472,015	32,171,955	43,068,618
			Total Capital Outlay		2,288,915	4,917,187	3,781,650	7,907,100
			General Fund Total		\$ 86,331,830	\$ 95,832,057	\$ 107,030,883	\$ 123,684,148
			Total Use of Funds - General Fund		\$ 102,430,205	\$ 100,932,057	\$ 112,530,883	\$ 129,184,148

Fund Org. Cat.			Acct.	FY23 Actual	FY24 Actual	FY25 Revised	FY26 Working	Comments
#	#	#	#	Budget	Budget	Budget	Budget	
12 COURTHOUSE SECURITY								
		4400	Operating Expenses					
	409		Miscellaneous Repairs	457				
			Miscellaneous Equipment	480	78,816	70,246	69,000	175,225
	460		Miscellaneous Equipment - JP Courts	480				
	409	4500	Contract Agreements					
			Miscellaneous Contracts	570	5,000	-	11,500	30,411
		4600	Other Services & Charges					
	409		Training Expenses	632	1,621	-	2,000	2,000
	460	4600	Training Expenses - JP Courts	632				
		4800	Capital Expenditures					
	409		Equipment	860	39,957	166,014	319,022	319,022
	460		Equipment - JP Courts	860				
		4900	Capital Improvements					
	409		Security Improvements	828	32,000			
	460		Security Improvements - JP Courts	828		17,846	43,600	43,600
			Courthouse Renovations	859	-			
			Direct Expense		\$ 157,393	\$ 254,106	\$ 445,122	\$ 570,258
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		85,436	70,246	82,500	207,636
			Total Capital Outlay		71,957	183,861	362,622	362,622
			General Fund Total		\$ 157,393	\$ 254,106	\$ 445,122	\$ 570,258

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
16	409	COUNTY LAW LIBRARY						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 50,356	\$ 57,559	\$ 58,712	\$ 68,575
			Part Time Salaries	112	18,803	19,308	21,500	21,500
			Longevity Pay	113	-	-	-	-
		4200	Fringe Benefits					
			Social Security	201	5,011	5,689	6,136	6,891
			Insurance	202	9,181	9,181	10,381	11,588
			Retirement	203	8,010	8,827	8,904	9,791
			Workers Comp	204	46	45	69	90
			State Unemployment Ins	205	56	74	72	45
		4300	Supplies					
			Office Supplies	310	2,548	3,675	3,250	3,250
			Books & Subscriptions	313	46,102	48,713	49,300	66,082
		4400	Operating Expenses					
			Membership Dues	414	-	-	100	-
			Telephone Charges & Long Distance	420	-	-	-	-
			Postage	421	-	-	10	10
			Copy Machine Usage	430	-	-	-	-
			Miscellaneous Equipment	480	96	-	300	100
		4500	Contract Agreements					
			Copy Machine Lease	540	1,951	1,790	2,000	1,954
			Miscellaneous Contracts	570	(635)	490	-	-
		4600	Other Services & Charges					
			Training Expenses	632	-	-	-	-
			Legal Subscriptions	675	11,286	13,338	12,960	12,960
			Direct Expense		\$ 152,811	\$ 168,690	\$ 173,694	\$ 202,836
			Totals By Category:					
			Total Salaries		\$ 69,158	\$ 76,867	\$ 80,212	\$ 90,075
			Total Fringe Benefits		22,304	23,817	25,562	28,405
			Total Operating Expenses		61,349	68,006	67,920	84,356
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 152,811	\$ 168,690	\$ 173,694	\$ 202,836
44	JUSTICE COURT TECHNOLOGY FUND							
		4400	Operating Expenses					
	460	480	Miscellaneous Equipment	480				
		4500	Contract Agreements					
			Software Support & Maintenance	517				
	409		Copy Machine Leases	540				
		4600	Other Charges & Services					
	460		Training	632	-	2,017	5,000	5,000
			Capital					
	460	4800	Computer Equipment	880	21,370	17,816	100,000	100,000
			Direct Expense		\$ 21,370	\$ 19,833	\$ 105,000	\$ 105,000
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		-	2,017	5,000	5,000
			Total Capital Outlay		21,370	17,816	100,000	100,000
			Departmental Total		\$ 21,370	\$ 19,833	\$ 105,000	\$ 105,000

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
			EXPENDITURES					
45	409		FACILITY IMPROVEMENT FUND					
		4100	Salaries					
			Workforce Investment	105	\$ -	\$ -	\$ -	
		4300	Supplies					
			Employee Recognition	325				
		4400	Operating Expenses					
			Contingency	499	-	-	1,208,850	2,500,000
		4500	Contract Agreements					
			Lease Agreements	519				
		4600	Other Charges & Services					
			Professional Fees	619	369,247	64,924	320,015	
		4800	Capital Expenditures					
			Computer Equipment	880				
			Winona Barn Project	889				
			R & B Facility	873	2,251,041	604,173		
			Real Estate Purchase	898				
		4900	Capital Improvements					
			Telephone System	820				
			EOC Building Renovations	821				
			Johnson Control Lease	829				
			Building Improvements	836	43,698	372,208	56,150	
			Courthouse Renovations	859	61,006			
			Equipment	860	191,542			
			Annex Renovations	862	41,010	6,625	346,000	
			Sheriff Administration Building	865				
			Parking Lot Improvements	866	102,795	25,990	35,000	
			Jail Renovations	867		1,966,975	1,565,525	
			Cottonbelt Renovations	868	97,011	9,338		
			R&B Facility	873				
			Computer Equipment	880				
			JAC Maintenance Fund					
			Real Estate Purchase	898				
			Chiller Replacement - Courthouse					
			#3 Elevator Upgrade - Courthouse					
			#3 Elevator Upgrade - SCOB					
			Emergency Generator - Courthouse					
			Direct Expense		\$ 3,157,349	\$ 3,050,234	\$ 3,531,540	\$ 2,500,000
		5000	Transfer Out - JAC Maintenance Fund	994	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			Transfer Out - General Fund	910				
			Transfer Out - Jail Expansion Fund	948				
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		369,247	64,924	1,528,865	2,500,000
			Total Capital Outlay		2,788,102	2,985,310	2,002,675	-
			Departmental Total		\$ 3,157,349	\$ 3,050,234	\$ 3,531,540	\$ 2,500,000

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
46	403	RECORDS MANAGEMENT/COUNTY CLERK						
		4100	Salaries					
			Extra Help/Temporary Help	108				
			Permanent Part time	112	\$ -	\$ -	\$ 20,000	\$ 20,000
		4200	Fringe Benefits					
			Social Security	201	-	-	1,530	1,530
			Retirement	203	-	-	2,220	2,174
			State Unemployment Ins	205	-	-	18	10
		4500	Contract Agreements					
			Miscellaneous Contracts	570	168,457	171,115	365,000	365,000
		4600	Other Services & Charges					
			Imaging	625	-	-	600,000	600,000
			Indexing	628	-			
			Rebinding Records	629	318,984	252,324	2,957,169	3,000,000
		4800	Capital Expenditures					
			Equipment	860		10,775	200,000	200,000
			Direct Expense		\$ 487,441	\$ 434,213	\$ 4,145,937	\$ 4,188,714
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ 20,000	\$ 20,000
			Total Fringe Benefits		-	-	3,768	3,714
			Total Operating Expenses		487,441	423,438	3,922,169	3,965,000
			Total Capital Outlay		-	10,775	200,000	200,000
			Departmental Total		\$ 487,441	\$ 434,213	\$ 4,145,937	\$ 4,188,714

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
49	450	RECORDS MANAGEMENT/DISTRICT CLERK						
		4100	Salaries					
			Extra or Temporary Help	108	\$ -	\$ -	\$ -	
			Permanent Part Time	112	\$ 14,434	-	20,000	20,000
		4200	Fringe Benefits					
			Social Security	201	1,104	-	1,530	1,530
			Retirement	203	1,689	-	2,220	2,174
			State Unemployment Ins	205	12	-	18	10
		4500	Contract Agreements					
			Miscellaneous Contracts	570	-			
		4800	Capital Expenditures					
			Equipment	860	-			
			Direct Expense		\$ 17,239	\$ -	\$ 23,768	\$ 23,714
			Totals By Category:					
			Total Salaries		\$ 14,434	\$ -	\$ 20,000	\$ 20,000
			Total Fringe Benefits		2,805	-	3,768	3,714
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 17,239	\$ -	\$ 23,768	\$ 23,714

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
50	515	FORFEITURE INTEREST 10%						
		4500	Contract Agreements					
			ETCADA	4,000	4,000	4,000	4,000	
			Next Step Community Solutions (SCCADA)	568	\$ 18,000	\$ -	\$ 18,000	\$ 20,000
			Direct Expense		\$ 22,000	\$ 4,000	\$ 22,000	\$ 24,000
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		22,000	4,000	22,000	24,000
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 22,000	\$ 4,000	\$ 22,000	\$ 24,000
52	COUNTY & DISTRICT TECHNOLOGY FUND							
		4400	Operating Expenses					
			Miscellaneous Equipment	480				
		4500	Contract Agreements					
			Software Support & Maintenance	517				
			Copy Machine Leases	540				
			Miscellaneous Contracts	570	\$ -	\$ -	\$ 2,200	\$ 2,200
		4600	Other Charges & Services					
			Training	632				
		4800	Capital Expenditures					
			Computer Equipment	880	\$ 15,000	\$ -	\$ 5,000	\$ 5,000
			Direct Expense		\$ 15,000	\$ -	\$ 7,200	\$ 7,200
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		-	-	2,200	2,200
			Total Capital Outlay		15,000	-	5,000	5,000
			Departmental Total		\$ 15,000	\$ -	\$ 7,200	\$ 7,200

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
59	614	INFRASTRUCTURE CONSTRUCTION SERIES 2024						
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	-	-	7,000,000	
			Bond Issuance Costs	902				
		5000	Other Financing					
			Transfer Out	948				
			Direct Expense					
					\$ -	\$ 7,000,000	\$ -	
			Transfer Out - General Fund					
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay			-	7,000,000	-
			Departmental Total		\$ -	\$ -	\$ 7,000,000	\$ -
69	614	INFRASTRUCTURE CONSTRUCTION SERIES 2018						
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	-	-	-	-
			Bond Issuance Costs	902				
		5000	Other Financing					
			Transfer Out	948	5,672			
			Direct Expense			\$ -	\$ -	\$ -
			Transfer Out - General Fund		\$ 5,672			
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay			-	-	-
			Departmental Total		\$ -	\$ -	\$ -	\$ -

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY23 Actual Budget	FY24 Actual Budget	FY25 Revised Budget	FY26 Working Budget	Comments
70	791	GENERAL OBLIGATION & REFUNDING BONDS - Series 2011							
		4800	Debt Service						
			Bonds	620	\$ 710,000	\$ -	\$ -	\$ -	
			Interest	621	7,100	-	-	-	
			Assessing Fees & Other	622	1,885	1,395	-	-	
			Direct Expense		\$ 718,985	\$ 1,395	\$ -	\$ -	
70	792	GENERAL OBLIGATION BONDS - Series 2018							
		4800	Debt Service						
			Bonds	620	\$ 1,545,000	\$ 1,650,000	\$ 1,750,000	\$ 1,640,000	
			Interest	621	338,100	282,450	231,450	172,400	
			Assessing Fees & Other	622	2,715	480	5,000	5,000	
			Direct Expense		\$ 1,885,815	\$ 1,932,930	\$ 1,986,450	\$ 1,817,400	
70	793	GENERAL OBLIGATION BONDS - Series 2019							
		4800	Debt Service						
			Bonds	620	\$ 705,000	\$ 1,460,000	\$ 1,500,000	\$ 1,550,000	
			Interest	621	293,925	261,450	217,050	171,300	
			Assessing Fees & Other	622	2,100	32,358	5,000	5,000	
			Direct Expense		\$ 1,001,025	\$ 1,753,808	\$ 1,722,050	\$ 1,726,300	
70	794	GENERAL OBLIGATION BONDS - Series 2020							
		4800	Debt Service						
			Bonds	620	\$ 430,000	\$ 440,000	\$ 575,000	\$ 635,000	
			Interest	621	144,600	135,900	125,750	113,650	
			Assessing Fees & Other	622	2,100	2,100	10,000	5,000	Includes projected yield restric
			Direct Expense		\$ 576,700	\$ 578,000	\$ 710,750	\$ 753,650	
70	795	GENERAL OBLIGATION BONDS - Series 2021							
		4800	Debt Service						
			Bonds	620	\$ 455,000	\$ 475,000	\$ 790,000	\$ 805,000	
			Interest	621	\$ 143,950	\$ 134,650	\$ 122,000	\$ 106,050	
			Assessing Fees & Other	622	\$ 1,600	\$ 1,600	\$ 5,000	\$ 5,000	
			Direct Expense		\$ 600,550	\$ 611,250	\$ 917,000	\$ 916,050	
70	796	GENERAL OBLIGATION BONDS - Series 2022							
		4800	Debt Service						
			Bonds	620	\$ 2,275,000	\$ 570,000	\$ 530,000	\$ 555,000	
			Interest	621	\$ 640,528	\$ 617,000	\$ 589,500	\$ 562,375	
			Assessing Fees & Other	622	\$ -	\$ 1,695	\$ 5,000	\$ 5,000	
			Direct Expense		\$ 2,915,528	\$ 1,188,695	\$ 1,124,500	\$ 1,122,375	
70	797	G/O BONDS - Series 2023 Courthouse							
		4800	Debt Service						
			Bonds	620		\$ -	\$ 2,605,000	\$ 680,000	
			Interest	621		\$ 6,741,045	\$ 7,490,050	\$ 7,359,800	
			Assessing Fees & Other	622		\$ 845	\$ 5,000	\$ 5,000	
			Direct Expense		\$ -	\$ 6,741,890	\$ 10,100,050	\$ 8,044,800	
70	798	G/O Series 2023 - Parking Tax & Revenue Bonds							
		4800	Debt Service						
			Bonds	620		\$ -	\$ 435,000	\$ 460,000	
			Interest	621		\$ 903,703	\$ 829,931	\$ 808,181	
			Assessing Fees & Other	622			\$ 5,000	\$ 5,000	
			Direct Expense		\$ -	\$ 903,703	\$ 1,269,931	\$ 1,273,181	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
70	799	GENERAL OBLIGATION BONDS - Series 2024						
		4800	Debt Service					
			Bonds	620	\$ -	\$ 200,000	\$ 220,000	
			Interest	621	\$ -	\$ 242,663	\$ 283,150	
			Assessing Fees & Other	622			\$ 5,000	
			Direct Expense		\$ -	\$ -	\$ 442,663	\$ 508,150
71	614	INFRASTRUCTURE CONSTRUCTION SERIES 2019						
		4800	Capital Expenditures					
			Right of Way	892				
			Special Road Projects	893	2,343,758	90,346		
			Bond Issuance Costs	902				
			Direct Expense		\$ 2,343,758	\$ 90,346	\$ -	\$ -
			Transfer Out - General Fund					
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		2,343,758	90,346	-	-
			Departmental Total		\$ 2,343,758	\$ 90,346	\$ -	\$ -
72	614	INFRASTRUCTURE CONSTRUCTION SERIES 2020						
		4500	Contract Agreements					
			Contract Surface Treatment	528				
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	689,028	262,849		
			Bond Issuance Costs	902				
			Direct Expense		\$ 689,028	\$ 262,849	\$ -	\$ -
			Transfer Out - General Fund					
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		689,028	262,849	-	-
			Departmental Total		\$ 689,028	\$ 262,849	\$ -	\$ -
73	409	WORKFORCE INVESTMENT FUND						
		4300	Operating					
			Employee Recognition	325	14,495	15,668	20,000	20,000
		4600	Other Services & Charges					
			Training	632	1,600	-	10,000	10,000
			Tuition Reimbursement	684	7,104	6,902	15,000	15,000
			Direct Expense		\$ 23,199	\$ 22,570	\$ 45,000	\$ 45,000
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits					
			Total Operating Expenses		23,199	22,570	45,000	45,000
			Total Capital Outlay					
			Departmental Total		\$ 23,199	\$ 22,570	\$ 45,000	\$ 45,000

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
75	611	ROAD & BRIDGE - ADMINIS						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 460,007	\$ 570,630	\$ 583,082	\$ 583,081
			Accrued Leave	109	-	-	7,500	7,500
			Permanent Part time	112	-	-	-	-
			Longevity Pay	113	2,410	2,690	2,640	3,360
			Phone Allowance	192	2,340	1,040	2,340	780
		4200	Fringe Benefits					
			Social Security	201	35,170	43,160	45,560	45,496
			Insurance	202	64,266	64,266	72,667	81,114
			Retirement	203	54,014	65,521	66,107	64,646
			Workers Comp	204	463	492	587	667
			State Unemployment Ins	205	381	550	536	297
		4300	Supplies					
			Office Supplies	310	4,858	5,993	5,000	5,000
		4400	Operating Expenses					
			Membership Dues	414	674	853	1,000	1,000
			Postage	421	485	965	450	450
			Copy Machine Usage	430	11	19		
			Computer Software	440	7,153	7,267		Picked up by IT
			Miscellaneous Repairs	457	-	-		
			Miscellaneous Equipment	480	295	227	5,000	2,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,147	2,072	2,000	2,658
			Rent	560				
			Miscellaneous Contracts	570	35,774	39,659	10,000	10,000
		4600	Other Services & Charges					
			Professional Fees	619	99,920	76,581	65,631	75,000
			Training Expenses	632	7,513	6,335	7,000	7,000
			Utilities	641	22,790	30,231	40,000	50,000
			Insurance	669	42,027	47,493	49,025	52,000
		4900	Capital Improvements					
			Building Improvements	836				
			Direct Expense		\$ 841,699	\$ 966,044	\$ 966,125	\$ 992,049
		5000	Transfer Out - Facility Improvement	945	-	-	-	-
			Totals By Category:					
			Total Salaries		\$ 464,757	\$ 574,360	\$ 595,562	\$ 594,721
			Total Fringe Benefits		154,295	173,988	185,457	192,220
			Total Operating Expenses		222,647	217,695	185,106	205,108
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 841,699	\$ 966,044	\$ 966,125	\$ 992,049

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	Acct.	Actual	Actual	Revised	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget	Comments	
75	614	ROAD & BRIDGE - LABOR DIVISION							
		4100	Salaries						
			Salary & Wage - F/T	100	\$ 2,859,631	\$ 3,164,438	\$ 3,484,915	\$ 3,486,051	9 new FTE
			Extra or Temporary Help	108	73,140	64,360	80,000	100,000	Increase
			Accrued Leave	109	22,140	34,961	10,000	10,000	
			Overtime	110	38,238	40,557	50,000	50,000	
			Permanent Part-time	112	-		-		
			Longevity Pay	113	11,970	12,710	13,440	11,520	
			Employee Allowance	192	3,900	3,900	3,900	3,900	
		4200	Fringe Benefits						
			Social Security	201	228,427	247,191	278,632	280,103	
			Insurance	202	596,755	596,755	674,755	764,787	
			Retirement	203	347,172	368,471	404,290	398,002	
			Workers Comp	204	41,689	47,685	50,043	50,978	
			State Unemployment Ins	205	2,512	3,149	3,278	1,831	
		4300	Supplies						
			Fencing - Right of Way	355	198	307	1,500	1,500	
			Concrete	358	12,649	11,419	29,024	25,000	
			Steel/Structural	359	12,624	196	30,000	30,000	
			Lumber	360	11,425	-	12,000	12,000	
			Culverts	361	92,006	87,202	100,000	100,000	
			Gravel	362	8,565	20,058	20,000	25,000	
			Road Oil	363	240,469	65,538	500,000	500,000	
			Hardware & Miscellaneous Supplies	364	3,425	3,719	3,600	3,600	
			Cement/Sakrete	368	1,046	-	1,200	1,200	
			Sign Material	369	23,542	23,103	27,500	30,000	
			Asphalt	370	2,041,869	2,064,952	3,504,079	2,500,000	
			Striping	373	1,457	14,507	40,000	75,000	
			Herbicide	374	-	-	15,000	5,000	
			Bridge Materials	379	5,599	5,397	7,500	7,500	
			Safety Equipment	383	3,486	2,891	3,500	25,000	
			Sand	387	8,784	9,908	35,000	35,000	
			Clay	388	2,724	-	10,000	10,000	
			Liquid Asphalt	390	3,988	3,104	8,000	8,000	
		4400	Operating Expenses						
			Miscellaneous	409	40,909	14,548	35,000	35,000	
			Trash & Dumping	476	15,029	16,809	15,000	15,000	
			Erosion Control	478	84	-	1,000	-	
		4500	Contract Agreements						
			Contract Surface Treatment	528	-	1,144,221	1,809,645	2,000,000	
			Uniform Services	543	46,500	42,479	50,000	60,000	Includes new FTE's
			Miscellaneous Contracts	570	4,115	1,391	10,000	5,500	
			Equipment Leasing	576					
		4600	Other Services & Charges						
			Training Expenses	632	175	-	2,000	2,000	
		4800	Capital Expenditures						
			Annual Road Projects	894	1,000,000				Not Bond Projects
			Special Road Projects	893		3,437,753	3,563,475		Bond projects only
			Right of Way - Others	892	12,072	-	75,000	25,000	
			Direct Expense		\$ 6,818,314	\$ 11,553,676	\$ 14,962,276	\$ 11,693,471	
			Totals By Category:						
			Total Salaries		\$ 3,009,019	\$ 3,320,927	\$ 3,642,255	\$ 3,661,471	
			Total Fringe Benefits		1,216,554	1,263,250	1,410,998	1,495,700	
			Total Operating Expenses		2,580,669	3,531,746	6,270,548	5,511,300	
			Total Capital Outlay		12,072	3,437,753	3,638,475	1,025,000	
			Departmental Total		\$ 6,818,314	\$ 11,553,676	\$ 14,962,276	\$ 11,693,471	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
75	615			ROAD & BRIDGE - EQUIPMENT DIVISION				
		4100	Salaries					
			Salary & Fringe - F/T	100	\$ 581,797	\$ 699,925	\$ 726,006	\$ 734,074
			Accrued Leave	109	2,436	20	3,000	3,000
			Overtime	110	1,476	10	-	-
			Longevity Pay	113	3,030	3,160	3,120	4,080
			Phone Allowance	192	780	780	780	780
		4200	Fringe Benefits					
			Social Security	201	44,084	52,968	56,067	56,758
			Insurance	202	119,351	119,351	134,951	150,640
			Retirement	203	68,611	80,300	81,353	80,648
			Workers Comp	204	1,995	2,571	2,680	631
			State Unemployment Ins	205	484	672	660	371
		4300	Supplies					
			Supplies	303	8,494	4,843	6,500	6,500
			Parts	314	322,599	349,216	300,772	350,000
			Gasoline & Diesel	337	503,103	451,682	550,000	550,000
			Oil & Grease	338	18,058	23,200	25,000	25,000
			Ground Gauging Parts	349	12,033	21,492	30,000	30,000
			Tires & Tubes	351	42,298	64,959	55,000	55,000
		4400	Operating Expenses					
			Equipment Rentals	410	-	-	30,000	30,000
			Equipment Repairs	411	1,216	1,244		1,500
			Radio Repairs	456	-	-	1,500	Covered By IT
			Vehicle Expense	477	70,530	61,622	45,000	45,000
			Miscellaneous Equipment	480	22,382	33,781	25,000	25,000
			Miscellaneous Vehicle Equipment	481	4,146	-	12,000	12,000
		4500	Contract Agreements					Upfitting
			Miscellaneous Contracts	570	11,933	11,563	15,000	15,000
		4600	Other Services & Charges					
			Training	632	-	180	2,500	2,500
			General Labor - Off Road	651	-	-		
		4800	Capital Expenditures					
			Machinery & Equipment	840	851,544	652,883	864,598	751,000
			Vehicles	851	196,694	240,996	263,982	375,000
			Small Equipment	852			285,000	
			Radios	856				
			Equipment	860	77,850	210,545	153,735	300,000
			Direct Expense		\$ 2,966,923	\$ 3,087,961	\$ 3,674,204	\$ 3,604,482
			Totals By Category:					
			Total Salaries		\$ 589,520	\$ 703,895	\$ 732,906	\$ 741,934
			Total Fringe Benefits		234,524	255,861	275,711	289,048
			Total Operating Expenses		1,016,792	1,023,780	1,098,272	1,147,500
			Total Capital Outlay		1,126,088	1,104,424	1,567,315	1,426,000
			Departmental Total		\$ 2,966,923	\$ 3,087,961	\$ 3,674,204	\$ 3,604,482

Fund Org. Cat.			Acct. #	FY23 Actual Budget	FY24 Actual Budget	FY25 Revised Budget	FY26 Working Budget	Comments
#	#	#						
EXPENDITURES								
76	614	INFRASTRUCTURE CONSTRUCTION SERIES 2021						
		4500	Contract Agreements					
			Contract Surface Treatment	528				
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	\$ 2,889,306	\$ -	\$ 100,000	
			Bond Issuance Costs	902				
			Direct Expense		\$ 2,889,306	\$ -	\$ 100,000	\$ -
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ -	\$ -	\$ -	\$ -
			Total Capital Outlay		\$ 2,889,306	\$ -	\$ 100,000	\$ -
			Departmental Total		\$ 2,889,306	\$ -	\$ 100,000	\$ -
77	614	INFRASTRUCTURE CONSTRUCTION SERIES 2022						
		4500	Contract Agreements					
			Contract Surface Treatment	528				
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	\$ 11,050,241	\$ 6,960,791	\$ 182,416	
			Bond Issuance Costs	902				
			Direct Expense		\$ 11,050,241	\$ 6,960,791	\$ 182,416	\$ -
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ -	\$ -	\$ -	\$ -
			Total Capital Outlay		\$ 11,050,241	\$ 6,960,791	\$ 182,416	\$ -
			Departmental Total		\$ 11,050,241	\$ 6,960,791	\$ 182,416	\$ -
78	409	PARKING STRUCTURE CONSTRUCTION FUND						
		4400	Operating Expenses					
			Contingency	499				
		4600	Professional Fees	619	\$ -	\$ 1,011,841	\$ 2,952	
		4800	Capital Expenditures					
			Real Estate Purchase	898				
			Uniform Relocation Act Payments	899				
			Bond Issuance Costs	902	\$ 149,288			
		4900	Capital Improvements					
			Courthouse Construction Project	815				
			Parking Structure	816	\$ 112,310	\$ 12,984,259	\$ 1,259,120	
			Direct Expense		\$ 261,599	\$ 13,996,100	\$ 1,262,072	\$ -
		5000	Transfer Out - General Fund	910				
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ 149,288	\$ 1,011,841	\$ 2,952	\$ -
			Total Capital Outlay		\$ 112,310	\$ 12,984,259	\$ 1,259,120	\$ -
			Departmental Total		\$ 261,599	\$ 13,996,100	\$ 1,262,072	\$ -

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
EXPENDITURES								
79	409	COURTHOUSE CONSTRUCTION FUND						
		4400	Operating Expenses					
			Contingency	499	\$ -			
		4600	Professional Fees	619	2,850,325	\$ 5,285,896	\$ 2,963,779	
		4800	Capital Expenditures					
			Real Estate Purchase	898	\$ 1,950,357	\$ 474		
			Uniform Relocation Act Payments	899	\$ -			
			Bond Issuance Costs	902	\$ 442,000			
		4900	Capital Improvements					
			Courthouse Construction Project	815	\$ 21,350	\$ 4,977,266	\$ 112,183,102	\$ 100,000,000
			Parking Structure	816				
			Direct Expense		\$ 5,264,032	\$ 10,263,635	\$ 115,146,881	\$ 100,000,000
		5000	Transfer Out - General Fund	910				
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ 2,850,325	\$ 5,285,896	\$ 2,963,779	\$ -
			Total Capital Outlay		\$ 2,413,707	\$ 4,977,740	\$ 112,183,102	\$ 100,000,000
			Departmental Total		\$ 5,264,032	\$ 10,263,635	\$ 115,146,881	\$ 100,000,000

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Revised Budget	Working Budget	
			EXPENDITURES					
87	409	J/A/C MAINTENANCE FUND						
		4400	Operating Expenses					
			Ordinary Repairs - Juvenile	470	27,100			
		4800	Capital Expenditures					
			Building Improvements	836				
			Vehicles	851				
			Equipment	860	36,639	77,283	80,465	61,000
			Office Equipment	870				
			Communication Equipment	875				
			Computer Equipment	880				
		4900	Capital Improvements					
			Building Improvements	836	59,584	438,096	60,000	55,000
			Equipment	860				
			Direct Expense		\$ 123,323	\$ 515,379	\$ 140,465	\$ 116,000
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		27,100	-	-	-
			Total Capital Outlay		96,223	515,379	140,465	116,000
			Departmental Total		\$ 123,323	\$ 515,379	\$ 140,465	\$ 116,000

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual	Actual	Revised	Working	
EXPENDITURES				Budget	Budget	Budget	Budget	
93	570	JUVENILE DETENTION						
		4100	Salaries					
			Salary & Wages - F/T	100	1,469,935	1,404,050	1,729,157	1,729,157
			Accrued Leave	109	9,709	13,211	-	
			Overtime	110	65,011	101,035	125,000	125,000
			Longevity Pay	113	6,470	6,090	6,960	6,960
			Certification Pay	114	37,047	33,723	42,750	42,750
			Holiday Pay	191	34,838	36,505	38,000	38,000
			Employee Allowance	192	1,969	2,000	2,080	2,080
		4200	Fringe Benefits					
			Social Security	201	121,108	118,669	148,712	148,712
			Insurance	202	302,968	302,968	342,568	342,568
			Retirement	203	189,059	182,159	215,778	215,778
			Workers Comp	204	18,068	20,773	25,715	25,716
			State Unemployment Ins	205	1,335	1,523	1,750	1,750
		4300	Supplies					
			Supplies	303	7,049	7,811	8,202	8,202
			Office Supplies	310	5,037	4,758	5,000	5,000
			Inmate Supplies	330	17,989	19,079	22,000	22,000
			Janitorial & Laundry Supplies	346	9,949	11,740	12,000	12,000
		4400	Operating Expenses					
			Miscellaneous	409				
			Copy Machine Usage	430	198	205	1,000	1,000
			Air Conditioning Repair	449	3,989	3,938	12,098	12,098
			Meal Expense	450	65,788	42,190	80,000	80,000
			Ordinary Repairs	451	13,496	26,554	40,821	40,821
			Miscellaneous Repairs	457	4,378	3,893	10,000	10,000
			Miscellaneous Equipment	480	7,580	3,584	10,500	10,500
		4500	Contract Agreements					
			Copy Machine Lease	540	11,946	11,072	14,500	14,500
			Miscellaneous Contracts	570	16,216	17,890	21,420	21,420
		4600	Other Services & Charges					
			Medical Services	609	109,303	128,916	187,500	187,500
			Travel Reimbursements	626	-	19	1,000	1,000
			Training Expenses	632	13,333	13,957	20,000	20,000
		4800	Capital Expenditures					
			Equipment	860	4,340	3,717		
			Direct Expense		\$ 2,548,109	\$ 2,522,028	\$ 3,124,512	\$ 3,124,511
			Totals By Category:					
			Total Salaries		\$ 1,624,980	\$ 1,596,613	\$ 1,943,947	\$ 1,943,947
			Total Fringe Benefits		632,538	626,092	734,523	734,524
			Total Operating Expenses		286,252	295,605	446,042	446,041
			Total Capital Outlay		4,340	3,717	-	-
			Departmental Total		\$ 2,548,109	\$ 2,522,028	\$ 3,124,512	\$ 3,124,511

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Revised Budget	Working Budget	Comments
93	571		JUVENILE PROBATION						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 1,664,508	\$ 1,866,257	\$ 1,943,373	\$ 1,943,373	
			Accrued Leave	109	4,206		-		
			Permanent Part-time	112	192,130	232,838	200,000	200,000	
			Longevity Pay	113	13,420	15,030	16,080	16,080	
			Certification Pay	114	40,612	41,324	41,325	41,325	
			Holiday Pay	191	3,079	3,111	-	-	
			Employee Allowance	192	10,337	11,332	16,820	16,820	
		4200	Fringe Benefits						
			Social Security	201	142,464	161,757	169,647	169,646	
			Insurance	202	257,064	266,244	301,044	301,044	
			Retirement	203	224,357	247,579	246,153	246,153	
			Workers Comp	204	2,430	5,136	6,001	6,001	
			State Unemployment Ins	205	1,583	2,082	1,996	1,996	
		4300	Supplies						
			Drug Screens	308	3,137	3,682	6,000	6,000	
			Office Supplies	310	11,265	10,801	14,000	14,000	
			Printed Forms & Materials	312	895	1,493	2,500	2,500	
			Employee Recognition	325	546	496	500	500	
			Inmate Supplies	330					
			Program Expenses	334	2,916	4,599	5,000	5,000	
			Lawn Supplies	345	4,946	4,354	5,000	5,000	
			Janitorial & Laundry Supplies	346	5,809	6,758	8,000	8,000	
		4400	Operating Expenses						
			Miscellaneous	409					
			Membership Dues	414	655	396	1,500	1,500	
			Other Services & Charges	416	39	74	150	150	
			Cellular Phone Charges	419	8,587	7,413	10,000	10,000	
			Telephone Charges & Long Distance	420	15,677	16,206	15,000	15,000	
			Postage	421	1,721	1,454	2,000	2,000	
			Investigative Expenses	452	280	10	600	600	
			Miscellaneous Equipment	480					
			Vehicle Expenses	477	2,938	8,161	10,000	10,000	
			Fuel	490	7,186	7,030	10,000	10,000	
		4600	Other Services & Charges						
			Medical Services	609	1,036	5,967	7,500	75,000	
			Independent Audit	611	7,000	7,000	7,500	8,000	
			Travel Reimbursements	626	9,704	13,072	15,000	15,000	
			Training Expenses	632	18,639	19,482	25,000	25,000	
			Utilities	641	110,760	116,853	115,000	115,000	
			Insurance	669	2,372	2,633	2,691	2,691	
			Polygraph Pre-employment	680	5,550	4,775	10,000	10,000	
			Grant Subsidy	685	127,032	-			
			Electronic Monitoring	688	2,943	12,299	10,000	10,000	
			Placement	689	73,693	94,917			
		4800	Capital Expenditures						
			Vehicles	851		-			
			Equipment	860	1,057	1,460	5,000	5,000	
			Office Equipment	870	2,925	895			
			Vehicles	851	-				
			Computer Equipment	880					
			Direct Expense		\$ 2,985,498	\$ 3,204,968	\$ 3,230,380	\$ 3,298,380	
			Transfer Out - J/A/C Maintenance	994	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
					\$ 3,035,498	\$ 3,254,968	\$ 3,280,380	\$ 3,348,380	
			Totals By Category:						
			Total Salaries		\$ 1,928,292	\$ 2,169,892	\$ 2,217,598	\$ 2,217,598	
			Total Fringe Benefits		627,897	682,797	724,841	724,841	
			Total Operating Expenses		425,328	349,923	282,941	350,941	
			Total Capital Outlay		3,981	2,355	5,000	5,000	
			Departmental Total		\$ 2,985,498	\$ 3,204,968	\$ 3,230,380	\$ 3,298,380	

Fund Org. Cat.				Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#	EXPENDITURES		Actual Budget	Actual Budget	Revised Budget	Working Budget	
			Total All Funds - Direct Expenses		\$ 136,864,439	\$ 166,921,151	\$ 284,854,940	\$ 270,341,670	
			Total All Funds - Other Financing Uses		\$ 16,200,000	\$ 5,200,000	\$ 5,600,000	\$ 5,600,000	
			Total by Operating Category:						
			Total Salaries		\$ 51,292,642	\$ 56,260,331	\$ 60,865,337	\$ 61,606,965	
			Total Fringe Benefits		19,391,730	25,936,781	25,792,828	23,863,377	
			Total Operating Expenses		32,407,405	37,535,546	158,316,572	157,562,700	
			Total Debt Service		7,698,603	13,711,671	18,273,394	16,161,906	
			Total Capital Outlay		26,075,685	33,476,822	20,344,737	11,146,722	
			Total All Funds		\$ 136,866,064	\$ 166,921,151	\$ 283,592,868	\$ 270,341,670	

6

**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 06/04/25	Submitted by: Don Bell
Meeting Date: 06/10/25	Department: IT
Item Requested is: <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Cyber Crime Insurance Policy/Proposal	
Agenda Category: <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input checked="" type="radio"/> Executive Session	
Agenda Wording: Executive Session SECTION 551.089 - DELIBERATIONS REGARDING SECURITY DEVICES OR SECURITY AUDITS Receive briefing and consultation from Smith County Information Technology regarding security assessments, network security infrastructure, and deployment of security resources for Smith County.	
Background: This Cyber Insurance Policy provides coverage specifically in the matters of a cyber event such as ransomware, ex-filtration of data, and other. Impacts can be the ransom cost or cost to the public for loss of personal information as well as the operational restoration from an event and the losses due to an event.	
Financial and Operational Impact: Option 1: Annual Premium: \$82,817.00 Surplus Lines Tax: \$4,016.62 + Stamping Office Fee: \$33.13 Total: \$86,866.75 Option 2: Annual Premium: \$72,000.00 Surplus Lines Tax: \$3,492.00 + Stamping Office Fee: \$28.80 Total: \$75,520.80	
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name: Don Bell	Email: dbell@smith-county.com
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only
Agenda Item # _____

Smith County Texas



2025 Cyber Liability Proposal

Table of Contents

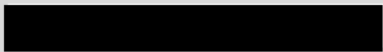
- Cyber Liability Overview
- Carrier Quote
- McGriff Compensation Statement

Subjectivity required prior to binding:

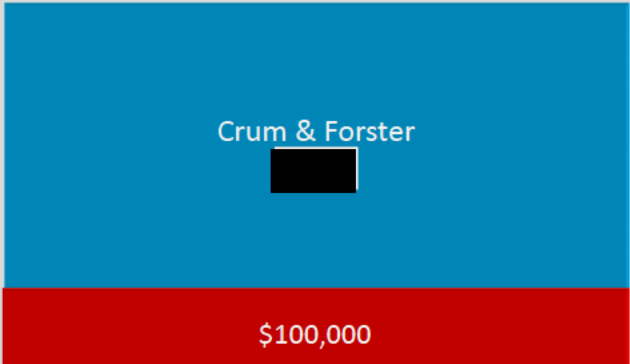
- Re-signed and re-dated Crum & Forster Simple Cyber Application and Ransomware Supplemental Questionnaire.

Cyber Liability Renewal

Expiring
June 2, 2024 – June 2, 2025



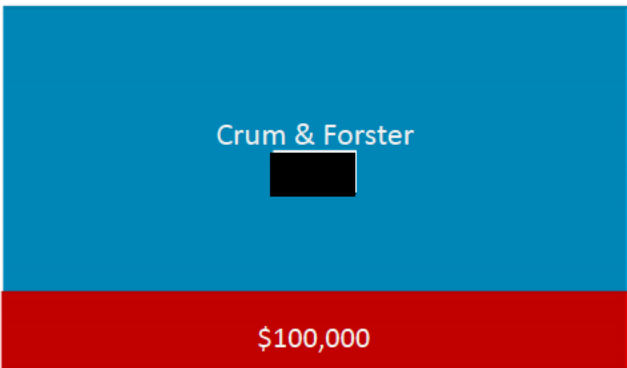
Annual Premium: \$82,817.00
Surplus Lines Tax: \$4,016.62
+ Stamping Office Fee: \$33.13
Total: \$86,866.75



Proposed
June 2, 2025 – June 2, 2026



Annual Premium: \$72,000.00
Surplus Lines Tax: \$3,492.00
+ Stamping Office Fee: \$28.80
Total: \$75,520.80



A photograph of an office interior with large windows overlooking a city. Three people are visible: a man and a woman on the left looking at a laptop, and a man on the right smiling. In the foreground, a person is seen from behind, sitting at a desk with a computer monitor displaying a 'CONTACTUS' web form. The entire image is covered with a semi-transparent blue overlay.

Carrier Quote



CRUM & FORSTER®
A FAIRFAX COMPANY

Crum & Forster Specialty Insurance Company (Non-Admitted)

**A.M. BEST RATED
"A" (EXCELLENT)**

**C&F Simple Cyber
CYBER AND MULTIMEDIA LIABILITY INSURANCE
QUOTATION OF TERMS**

DATE: 05/23/2025

[X] RENEWAL OF:
POLICY NUMBER: CYB-107482
EXPIRATION DATE: 06/02/2025

NAMED INSURED: Smith County
STREET ADDRESS: 200 E Ferguson St
Tyler, TX 75702

PROPOSED POLICY PERIOD: Effective: 06/02/2025 Expiration: 06/02/2026
(12:01 a.m. local time at the address shown above)

POLICY FORM: Cyber and Multimedia Liability Insurance Policy, SC-POL-002 (01/22)

COVERAGE OPTIONS:

- | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> A. Breach Costs | <input checked="" type="checkbox"/> C. Multimedia Liability
-contingent B/I & P/D | <input checked="" type="checkbox"/> E. Cyber Extortion Loss |
| <input checked="" type="checkbox"/> B. Cyber Liability
-network security & privacy liability
-regulatory liability and defense
-PCI fines and assessments
-contingent B/I & P/D | <input checked="" type="checkbox"/> D. eCrime Loss
-social engineering
-fraudulent funds transfer
-telephone system fraud
-invoice manipulation | <input checked="" type="checkbox"/> F. First Party Loss
-data asset loss
-loss of income and extra expense
-bricking
-reputational loss
-cryptojacking |

SERVICES: ☒ C&F Cyber Response Team – 24/7/365 ☒ CFcyberASSIST
-Phishing.com Simulations
-Knowledge Center
-Unlimited Advice

SUBJECTIVITIES:

This Quotation is subject to our receipt, review and underwriting approval of the following required additional information prior to binding:

1. Re-signed and re-dated Crum & Forster Simple Cyber Application and Ransomware Supplemental Questionnaire.

SYSTEMIC EVENT: ☒ Not Excluded ☐ Excluded



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	<u>Option 1</u>	<u>Option 2</u>
LIMITS OF LIABILITY:		
Aggregate Limit of Liability:		
The above amount includes Claims Expenses unless amended by specific endorsement to this Policy.		
Breach Response Limit of Liability:		
Sublimits of Liability:		
eCrime Loss Sublimit of Liability:		
Dependent Business Sublimit of Liability:		
Ransomware/Malware Sublimit of Liability:		
Ransomware/Malware Coinsurance:	0%	0%
RETENTION: each incident or event		
PREMIUM:	\$72,000	\$80,645
- Please see CRC's cover page for total premiums.		
CONTINUITY DATE:	06/02/2021	
Retroactive Date:	None (Full prior unknown acts)	
WAITING PERIOD:	12 hours	
THE FOLLOWING NOTICES AND ENDORSEMENTS, IF ANY, WILL BE ADDED TO THE BASIC POLICY:		
SC-POL-002 (01/22)	Cyber and Multimedia Liability Insurance Policy	
CS 07 001 01 21	Signature Page (Crum and Forster Specialty Insurance Company)	
IL P 001 01 04	U.S. Treasury Department's (OFAC) Advisory Notice to Policyholders	
SOP CF 07 16	Service of Process Clause (C&FS)	
NN 43 001 12 15	Surplus Lines Policy Notice - Texas	
TX.SLFORM (07/2023)	Texas Complaint Notice	
SC-TRIA-001 (08/20)	Disclosure Pursuant to Terrorism Risk Insurance Act	
SC-END-001 (01/22)	Cap on Losses from Certified Acts of Terrorism	
SC-END-111 (07/22)	Choice of Law Endorsement – New Jersey	
SC-END-126 (05/24)	Amend Definition of Dependent Systems Event Endorsement ***New***	
SC-END-094 (12/21)	Biometric Information Exclusion Endorsement	
SC-END-014 (01/22)	Consent to Settlement Clause Amendatory Endorsement ***New***	
SC-END-044 (11/19)	Court Costs Endorsement ***New***	
SC-END-020 (06/22)	Criminal Reward Event Sublimit of Liability Endorsement ***New***	
SC-END-121 (02/25)	Amend Web Tracking Exclusion (Prior Acts) Endorsement ***New***	
SC-END-025 (06/22)	CRC Amendatory Endorsement	
SC-END-140 (04-25)	Business Interruption Express ***New***	
SC-END-091 (04-25)	Breach Costs Aggregate Limit ***Updated***	



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IMPORTANT: PLEASE READ CAREFULLY

In order to complete the underwriting process, we require that you send us the additional information ("subjectivities") requested above. We are not required to bind coverage prior to our receipt, review and underwriting approval of the above information. If between the date of this Quotation and the Effective Date of the proposed policy there is a significant adverse change in the condition of this Applicant, or an occurrence of an event, or other circumstances which could substantially change the underwriting evaluation of the Applicant, then, at our option, this Quotation may be withdrawn by written notice thereof to the Applicant. We also reserve the right to modify the final terms and conditions upon review of the completed application and any other information requested by the underwriter herein. If such material change in the risk is discovered after binding, the insurance coverage will be void ab initio ("from the beginning").

This Quotation is conditioned upon the Applicant's agreement to accept delivery of the policy, endorsements and any policyholder notices by electronic means. The Applicant's acceptance of this Quotation signifies their agreement to this.

Taxes and Fees: Any applicable taxes, surcharges or countersignature fees, etc., are in addition to the above premium.

THIS QUOTATION WILL REMAIN VALID UNTIL: 06/02/2025

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About Crum & Forster:

The Crum & Forster Enterprise, which is part of Fairfax Financial Holdings Limited, is comprised of leading and well-established property and casualty business units. The insurance companies within the Enterprise, rated A (Excellent) by A.M. Best Company, are: United States Fire Insurance Company, The North River Insurance Company, Crum and Forster Insurance Company, Crum & Forster Indemnity Company, Crum & Forster Specialty Insurance Company, Seneca Insurance Company, Inc., Seneca Specialty Insurance Company, First Mercury Insurance Company, and American Underwriters Insurance Company.

A background image of an office with large windows and people working, overlaid with a semi-transparent blue filter. The text 'Compensation Statement' is centered in white.

Compensation Statement



Compensation Statement

Our principal remuneration for the placement and service of your insurance policy(ies) will be by commission (a proportion of the premium paid that is allowed to us by the insurance company(ies)) and/or a mutually agreed fee.

You should be aware that we may receive additional income from the following sources:

- **Interest or Investment Income** earned on insurance premiums.
- **Expense Allowances or Reimbursements** from insurance companies and other vendors for (a) educational and professional development programs; (b) managing and administering certain binding authorities and other similar facilities, including claims which may arise; and (c) attendance at insurance company meetings and events; all of which we believe enable us to provide more efficient service and competitive terms to those clients for whom we consider the use of such facilities appropriate.
- **Tier II Commission** is exclusive to the placement of employee benefits insurance and is based on premium volume of new business and/or premium retention.
- **Contingent Commission** may be based on profitability, premium volume, premium retention, and/or growth.
- **Administrative and Services Fees** may be paid for limited services we provide to the insurance company as part of the placement process for insurance policies placed with a particular company, including but not limited to premium billing, collection, remittance and credit control, policy document compilation, and record retention or for consulting and data analytic services.

If you have questions or desire additional information about remuneration and other income, please contact your Agent who will put you in touch with our Chief Risk Manager for assistance. If any part of your insurance program is placed through any TIH-owned companies (including retail insurance broker McGriff Insurance Services, LLC.; wholesale insurance brokers CRC Insurance Services, LLC. and Crump Life Insurance Services, LLC.; managing general underwriter AmRisc, LLC or MBT, Ltd.) disclosure of that income will also be included.



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7

SMITH COUNTY COMMISSIONERS COURT

AGENDA ITEM REQUEST FORM

Submission Date: 06/04/25	Submitted by: Don Bell
Meeting Date: 06/10/25	Department: IT
Item Requested is: <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Cyber Crime Insurance Policy/Proposal	
Agenda Category: <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Open Session Consider and take necessary action to approve a Cyber Crime insurance policy proposal from insurance broker Crum & Forester, and authorize the County Judge to sign all related documentation.	
Background: This Cyber Insurance Policy provides coverage specifically in the matters of a cyber event such as ransomware, ex-filtration of data, and other. Impacts can be the ransom cost or cost to the public for loss of personal information as well as the operational restoration from an event and the losses due to an event.	
Financial and Operational Impact: <small>Option 1: Annual Premium: \$82,817.00 Surplus Lines Tax: \$4,016.62 + Stamping Office Fee: \$33.13 Total: \$86,866.75 Option 2: Annual Premium: \$72,000.00 Surplus Lines Tax: \$3,492.00 + Stamping Office Fee: \$28.80 Total: \$75,520.80</small>	
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name: Don Bell	Email: dbell@smith-county.com
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only
Agenda Item # _____