

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	401	COMMISSIONERS COURT						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 472,084	\$ 490,015	\$ 508,937	\$ 524,205
			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	<i>Fringe Benefits</i>					
			Social Security	201	37,154	38,675	41,310	42,368
			Insurance	202	64,266	64,266	72,666	81,114
			Retirement	203	58,631	59,466	59,940	60,201
			Workers Comp	204	506	584	601	691
			State Unemployment Ins	205	86	101	458	262
		4300	<i>Supplies</i>					
			Office Supplies	310	2,532	2,113	3,150	3,150
		4400	<i>Operating Expenses</i>					
			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	<i>Contract Agreements</i>					
			Copy Machine Lease	540	2,050	1,874	2,050	2,030
		4600	<i>Other Services & Charges</i>					
			Travel Reimbursements	626	173	145	250	200
			Training Expenses	632	22,422	10,801	25,000	20,000
			Insurance	669	632	-	300	
			<i>Direct Expense</i>		\$ 697,525	\$ 703,847	\$ 751,327	\$ 769,446
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 503,638	\$ 521,138	\$ 540,002	\$ 553,830
			<i>Total Fringe Benefits</i>		160,643	163,093	174,975	184,636
			<i>Total Operating Expenses</i>		33,244	19,616	36,350	30,980
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 697,525	\$ 703,847	\$ 751,327	\$ 769,446

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	402	RECORDS SERVICE						
		4100	Salaries					
			Salary & Wages - FT	100	\$ 142,958	\$ 150,819	\$ 154,137	\$ 158,013
			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	13,575
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	18,525	19,157	19,267	19,289
			Workers Comp	204	154	178	205	234
			State Unemployment Ins	205	131	161	139	79
		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	428
		4800	Capital Expenditures					
			Vehicles	851				
			Direct Expense		\$ 220,654	\$ 231,370	\$ 243,572	\$ 251,264
			Totals By Category:					
			Total Salaries		\$ 159,278	\$ 167,919	\$ 173,577	\$ 177,453
			Total Fringe Benefits		57,786	59,128	64,033	67,940
			Total Operating Expenses		3,590	4,323	5,962	5,870
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 220,654	\$ 231,370	\$ 243,572	\$ 251,264

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	403	COUNTY CLERK						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 1,086,271	\$ 1,161,800	\$ 1,207,412	\$ 1,228,554
			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	94,907
			Insurance	202	229,521	229,521	259,521	289,692
			Retirement	203	127,243	134,087	135,601	134,855
			Workers Comp	204	1,202	1,386	1,434	1,630
			State Unemployment Ins	205	825	1,038	1,093	618
		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				
			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				
			Record Archives	832		-		700,000
			Computer Equipment	880				
			Direct Expense		\$ 1,572,634	\$ 1,677,427	\$ 1,766,931	\$ 2,517,745
			Totals By Category:					
			Total Salaries		\$ 1,094,091	\$ 1,175,385	\$ 1,221,632	\$ 1,240,614
			Total Fringe Benefits		440,996	454,360	491,104	521,701
			Total Operating Expenses		37,547	47,682	54,195	55,429
			Total Capital Outlay		-	-	-	700,000
			Departmental Total		\$ 1,572,634	\$ 1,677,427	\$ 1,766,931	\$ 2,517,745

Fund Org. Cat.			Acct. #	FY23 Actual Budget	FY24 Actual Budget	FY25 Adopted Budget	FY26 Working Budget	Comments
#	#	#						
EXPENDITURES								
10	404	ELECTIONS						
		4100	Salaries					
			Salary & Wages - F/T	100	199,194	232,781	278,273	287,785
			Extra or Temporary Help	108	155,188	181,304	233,000	257,580 Reduced Reimbursement Amt.
			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	41,720
			Insurance	202	36,723	45,904	51,904	57,938
			Retirement	203	26,910	28,377	59,526	61,999
			Workers Comp	204	420	751	604	750
			State Unemployment Ins	205	327	408	250	144
		4300	Supplies					
			Office Supplies	310	6,425	5,560	5,800	5,800
			Printed Forms & Materials	312		24,363	5,000	30,000 Mass Mailout, Cert.
		4400	Operating Expenses					
			Membership Dues	414				
			Postage	421	21,739	72,573	30,000	75,000 Mass Mailout
			Copy Machine Usage	430	43	183		
			Advertising	441		151	-	
			Miscellaneous Equipment	480	21,910	6,534		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	-	-	2,000 Vendor Meetings
			Training Expenses	632	1,101	1,665	-	2,000 Election Confer.
			Insurance	669	93			FY 2027
			Elections Expense	696	102,542	100,008	120,000	139,995 Reduced for Reimburse Amt.
			Direct Expense		\$ 632,257	\$ 745,594	\$ 853,249	\$ 992,182
			Totals By Category:					
			Total Salaries		\$ 386,087	\$ 430,055	\$ 537,053	\$ 571,145
			Total Fringe Benefits		89,307	101,086	151,396	162,552
			Total Operating Expenses		156,863	214,453	164,800	258,485
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 632,257	\$ 745,594	\$ 853,249	\$ 992,182

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	405	VETERANS							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 168,827	\$ 170,546	\$ 188,972	\$ 197,036	Salary Increase Requested
			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	16,434	
			Insurance	202	27,543	27,543	31,143	34,763	
			Retirement	203	19,959	19,775	22,951	23,352	
			Workers Comp	204	187	215	244	283	
			State Unemployment Ins	205	141	166	186	107	
		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	\$ 305,616	
			Totals By Category:						
			Total Salaries		\$ 171,547	\$ 173,336	\$ 206,762	\$ 214,826	
			Total Fringe Benefits		60,321	60,257	70,341	74,940	
			Total Operating Expenses		12,661	17,249	15,850	15,850	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 244,529	\$ 250,843	\$ 292,953	\$ 305,616	

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#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	406	BUDGET OFFICE						
		4100	<i>Salaries</i>					
			Salary & Wages	100	\$ -	\$ 76,072	\$ 103,966	\$ 107,085
			Employee Allowance	192	-			
		4200	<i>Fringe Benefits</i>					
			Social Security	201	-	5,792	7,953	8,192
			Insurance	202	9,181	9,181	10,381	11,588
			Retirement	203	-	8,680	11,540	11,640
			Workers Comp	204	-	-	123	141
			State Unemployment Ins	205	-	76	94	54
		4300	<i>Supplies</i>					
			Office Supplies	310		945	1,500	1,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414			200	280
			Miscellaneous Equipment	480		2,464	3,000	100
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540				
		4600	<i>Other Services & Charges</i>					
			Training Expenses	632		-	1,000	500
			<i>Direct Expense</i>		\$ 9,181	\$ 103,210	\$ 139,757	\$ 140,580
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ -	\$ 76,072	\$ 103,966	\$ 107,085
			<i>Total Fringe Benefits</i>		9,181	23,729	30,091	31,615
			<i>Total Operating Expenses</i>		-	3,409	5,700	1,880
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 9,181	\$ 103,210	\$ 139,757	\$ 140,580

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	407	INFORMATION TECHNOLOGY							
		4100	Salaries						
			Salary & Wages - F/T	100	1,223,181	1,458,895	1,599,034	1,850,002	2 FTE Added
			Extra or Temporary Help	108	-	-	-	-	
			Accrued Leave	109					
			Permanent Part Time	112	29,260	-	-	-	
			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	142,246	
			Insurance	202	165,255	174,436	207,617	254,929	
			Retirement	203	146,636	167,401	178,432	202,119	
			Workers Comp	204	1,418	1,558	1,888	2,439	
			State Unemployment Ins	205	1,034	1,408	1,447	930	
		4300	Supplies						
			Supplies	303	5,445	4,548	7,500	5,000	
		4400	Operating Expenses						
			Membership Dues	414	472	175	750	750	
			Postage	421	15	41	200	100	
			Copy Machine Usage	430	2				
			Advertising	441	195	-	500	250	
			Radio repairs	456	32,601	-	5,000	5,000	
			Miscellaneous Repairs	457					
			Miscellaneous Computer Repairs	459	274	-	7,500		
			Vehicle Expense	477	-	1,770	1,500	1,500	
			Miscellaneous Equipment	480	7,599	1,831	2,500	9,500	
			Fuel	490	412	1,384	2,250	2,250	
		4500	Contract Agreements						
			Software Support & Maintenance	517	2,112,431	2,649,596	2,915,888	3,100,000	Reduced to Trend
			Hardware Maintenance	518	283,440	301,915	1,141,595	934,450	Removed Contingencies
			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	5,000	Reduced to Trend
			Training	632	27,006	31,091	30,000	25,000	
			Insurance	669	318	608	1,950	1,612	
			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	1,761,719	250,000	See Fund 45
			Direct Expense		\$ 5,921,936	\$ 9,316,512	\$ 8,495,125	\$ 7,283,919	
			Totals By Category:						
			Total Salaries		\$ 1,260,531	\$ 1,467,355	\$ 1,607,494	\$ 1,859,422	
			Total Fringe Benefits		405,385	450,684	512,357	602,663	
			Total Operating Expenses		2,839,187	3,422,883	4,613,555	4,571,834	
			Total Capital Outlay		1,416,833	3,975,589	1,761,719	250,000	
			Departmental Total		\$ 5,921,936	\$ 9,316,512	\$ 8,495,125	\$ 7,283,919	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	409	GENERAL OPERATIONS						
		4100	<i>Salaries</i>					
			Supplement Court of Appeals	102	\$ 14,778	\$ 14,778	\$ 14,778	\$ 25,278 SB 293
		4200	<i>Fringe Benefits</i>					
			Social Security	201	1,130	1,130	1,131	1,934
			Retirement	203	1,725	1,686	1,640	2,748
			Workers Comp	204	19	10,429	17	33
			State Unemployment Ins	205	30,155	-	50,000	10,000
			Insurance - Retirees	206	1,100,670	1,180,037	1,293,622	1,422,985 10% increase
		4300	<i>Supplies</i>					
			Public Purpose & Awareness	339	5,112	11,194	25,000	15,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414	65,852	64,958	65,163	65,160
			Other Service Fees	416	375	11		
			Postage	421	3,679	7,682	20,000	20,000
			Disaster Related Expenses	428	-	28,383	5,000	5,000
			Advertising	441	19,013	1,764	25,000	15,000
			Department of Public Safety Expenses	445	1,890	1,890	4,000	4,000
			Miscellaneous Repairs	457		300		
			Trash & Dumping	476	5,753	4,196	7,500	6,000
			Miscellaneous Equipment	480	1,780	8,980	5,000	5,000
			Fleet Upfitting Costs (Contingency)	481	-	-	24,000	See #897
			Fuel (Contingency)	490	219	(1,964)	50,000	50,000
			Contingency (Operating)	499	-	-	500,000	560,000
		4500	<i>Contract Agreements</i>					
			Vine Service Contract	509	29,403	30,285	30,123	31,194
			SCAAP - Vertex Contract	511	52,965	19,665	35,000	35,000
			Smith County Appraisal District Fee	531	920,629	989,513	1,297,907	1,456,284 Per SCAD Budget
			Copy Machine Lease	540	2,054	2,817		2,817
			J.P. Delinquent Collections Contract	542	109,018	85,134	150,000	125,000
			Postage Meter Lease	545	82,611	64,172	76,353	75,000
			Miscellaneous Contracts	570	29,414	27,725	50,000	50,000
			IHC Administrative Costs	578	153,190	150,600	200,000	150,000
		4600	<i>Other Services & Charges</i>					
			County Defense Fees	601	268,109	318,036	200,000	400,000 Increased
			Legal Settlements	603	-	740	50,000	50,000
			Autopsies	608	-	-	50,000	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	666,570 Property; Public Official; General
			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	<i>Capital Expenditures</i>					
			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	See #499
			<i>Direct Expense</i>		\$ 4,318,989	\$ 4,762,229	\$ 6,153,393	\$ 7,137,003
			Transfer Out -Road & Bridge Fund		\$ 11,000,000	\$ -	\$ -	\$ -
			Transfer Out - Health Insurance					\$ 6,000,000
			Transfer Out - JAC Maintenance					
			Transfer Out - Capital Project Fund 45	945				
					\$ 15,318,989	\$ 4,762,229	\$ 6,153,393	\$ 13,137,003
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 14,778	\$ 14,778	\$ 14,778	\$ 25,278
			<i>Total Fringe Benefits</i>		1,133,700	1,193,282	1,346,410	1,437,700

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#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
				2,917,554	3,097,665	4,167,205	5,174,025	
				252,957	456,504	625,000	500,000	
				\$ 4,318,989	\$ 4,762,229	\$ 6,153,393	\$ 7,137,003	

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Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	410	FACILITY SERVICES						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 1,149,931	\$ 1,331,297	\$ 1,508,283	\$ 1,603,992 1 FTE & Custodial Increase
			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	123,183
			Insurance	202	266,244	293,787	342,568	382,393
			Retirement	203	135,365	153,372	168,085	175,032
			Workers Comp	204	18,440	23,051	26,106	25,013
			State Unemployment Ins	205	954	1,288	1,363	805
		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	11,500 7.5k RTU
			Heating & Cooling Repairs - Jail	448			298,000	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	60,000	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	405,000	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	3,600
			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 Lawn Equip if approv.
			Fleet Upfitting Costs	481	1,355	823	2,000	\$500 each if approved \$2500
			Fuel	490	18,537	19,236	20,000	20,000 \$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	8,116 Contingent on New Vehicles
		4800	Capital Expenditures					
			Vehicles	851	76,692	108,859		210k New Positions
			Equipment	860	129,608	2,813		See Fund 45
			Direct Expense		\$ 2,848,488	\$ 3,019,381	\$ 3,499,240	\$ 3,401,366
			Totals By Category:					
			Total Salaries		\$ 1,163,702	\$ 1,344,406	\$ 1,514,283	\$ 1,610,232
			Total Fringe Benefits		507,465	571,797	653,965	706,427
			Total Operating Expenses		971,021	991,507	1,330,992	1,084,707
			Total Capital Outlay		206,300	111,671	-	-
			Departmental Total		\$ 2,848,488	\$ 3,019,381	\$ 3,499,240	\$ 3,401,366

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
10	411		JUDICIAL COMPLIANCE OFFICE						
		4100	Salaries						
			Salary & Wages - F/T	100	144,586	191,046	206,969	216,317	Receptionist Requested
			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	18,571	
			Insurance	202	27,543	36,723	41,523	46,351	
			Retirement	203	19,212	24,359	25,749	26,231	
			Workers Comp	204	161	229	244	285	
			State Unemployment Ins	205	136	204	186	108	
		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 for FTE
		4500	Contract Agreements						
			Copy Machine Lease	540	1,389	1,389	1,390	1,389	
			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	\$ 349,293	
			Totals By Category:						
			Total Salaries		\$ 165,168	\$ 213,515	\$ 233,169	\$ 242,757	
			Total Fringe Benefits		59,617	77,822	85,539	91,546	
			Total Operating Expenses		8,631	13,624	14,240	14,989	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 233,415	\$ 304,960	\$ 332,948	\$ 349,293	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	420	HUMAN RESOURCES							
		4100	Salaries						
			Salary & Wages - F/T	100	305,365	340,905	348,519	358,813	Risk Manag. Request
			Longevity	113	960	960	960	1,440	
			Phone Allowance	192	780	780	780	780	
		4200	Fringe Benefits						
			Social Security	201	23,051	25,712	26,735	27,559	
			Insurance	202	45,904	45,904	51,904	57,938	
			Retirement	203	35,680	39,090	38,792	39,159	
			Workers Comp	204	323	395	411	473	
			State Unemployment Ins	205	252	328	314	179	
		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	\$ 541,281	
			Totals By Category:						
			Total Salaries		\$ 307,105	\$ 342,645	\$ 350,259	\$ 361,033	
			Total Fringe Benefits		105,210	111,430	118,156	125,310	
			Total Operating Expenses		32,538	33,430	55,000	54,939	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 444,853	\$ 487,505	\$ 523,415	\$ 541,281	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	426	COUNTY COURT						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 194,295	\$ 119,125	\$ 128,818	\$ 132,665
			Supplement SB 310	102	1,050	-	-	-
			Longevity Pay	113	1,050	760	720	720
		4200	<i>Fringe Benefits</i>					
			Social Security	201	14,620	9,088	9,910	10,204
			Insurance	202	27,543	18,362	20,762	23,175
			Retirement	203	22,789	13,676	14,379	14,499
			Workers Comp	204	208	155	152	175
			State Unemployment Ins	205	160	116	116	66
		4300	<i>Supplies</i>					
			Office Supplies	310	1,134	767	1,500	1,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414	200	200	250	250
			Postage	421	54	105	100	100
			Miscellaneous Equipment	480	546			
		4600	<i>Other Services & Charges</i>					
			Training Expenses	632	1,203	1,023	4,500	2,000
			Grant Funding	685	3,403	16		Net Health Mental pass through
			Mental Commitments - Other Counties	690	-	1,720	3,000	2,000
		4700	<i>Judicial Expenses</i>					
			Attorney Fees	701	37,575	37,725	50,000	50,000
			Statement of Facts	784	-	-		Increase Atty Contract
			Substitute Court Reporters	788	-	-		
			<i>Direct Expense</i>		\$ 305,831	\$ 202,837	\$ 234,207	\$ 236,854
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 196,395	\$ 119,885	\$ 129,538	\$ 133,385
			<i>Total Fringe Benefits</i>		65,320	41,397	45,319	48,119
			<i>Total Operating Expenses</i>		44,115	41,555	59,350	55,350
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 305,831	\$ 202,837	\$ 234,207	\$ 236,854

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	427	COUNTY COURT AT LAW						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 398,322	\$ 414,522	\$ 408,962	\$ 472,802 SB 293
			Longevity Pay	113	1,680	1,760	1,920	2,400
		4200	<i>Fringe Benefits</i>					
			Social Security	201	27,901	29,154	31,432	36,353
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	46,512	47,401	45,608	51,654
			Workers Comp	204	426	492	485	626
			State Unemployment Ins	205	179	220	368	236
		4300	<i>Supplies</i>					
			Office Supplies	310	1,138	1,482	3,000	3,000
		4400	<i>Operating Expenses</i>					
			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	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,852	1,916	1,852	1,852
		4600	<i>Other Services & Charges</i>					
			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	<i>Judicial Expenses</i>					
			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
			<i>Direct Expense</i>		\$ 525,571	\$ 542,846	\$ 557,925	\$ 638,050
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 400,002	\$ 416,282	\$ 410,882	\$ 475,202
			<i>Total Fringe Benefits</i>		111,741	113,990	119,416	135,221
			<i>Total Operating Expenses</i>		13,828	12,574	27,627	27,627
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 525,571	\$ 542,846	\$ 557,925	\$ 638,050

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	428	COUNTY COURT AT LAW #2						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 361,723	\$ 370,229	\$ 379,058	\$ 445,788 SB 293
			Longevity Pay	113	1,110	930	960	1,200
		4200	Fringe Benefits					
			Social Security	201	26,720	27,633	28,998	34,103
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	41,965	42,212	42,182	48,588
			Workers Comp	204	419	438	448	588
			State Unemployment Ins	205	167	203	341	223
		4300	Supplies					
			Office Supplies	310	3,323	3,985	3,800	4,000
			Books & Subscriptions	313		444	500	500
		4400	Operating Expenses					Legislative Year
			Membership Dues	414	720	575	525	525
			Postage	421	670	817	600	750
			Miscellaneous Equipment	480	688	-	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,879	1,709	1,880	1,846
		4600	Other Services & Charges					
			Training Expenses	632	3,222	4,887	4,300	4,300
			Insurance	669	93	-	200	200
			Legal Subscriptions	675		-	2,460	2,460
		4700	Judicial Expenses					
			Attorney Fees - Civil	701	2,075	1,277	20,000	20,000
			Statement of Facts	784	1,066	310	500	500
			Substitute Court Reporters	788	350	400	1,000	1,000
			Mediation Fees	790	-	-	800	800
			Jury Expense/Special Trials	796	159	-	300	500
			Direct Expense		\$ 483,072	\$ 492,773	\$ 531,375	\$ 615,221
			Totals By Category:					
			Total Salaries		\$ 362,833	\$ 371,159	\$ 380,018	\$ 446,988
			Total Fringe Benefits		105,994	107,210	113,492	129,852
			Total Operating Expenses		14,246	14,405	37,865	38,381
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 483,072	\$ 492,773	\$ 531,375	\$ 615,221

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	429	COUNTY COURT AT LAW #3						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 377,131	\$ 460,541	\$ 519,022	\$ 597,096 SB 293 & 1 Reclass
			Permanent Part Time	112		19,914	-	-
			Longevity Pay	113	840	510	720	480
		4200	<i>Fringe Benefits</i>					
			Social Security	201	25,372	35,531	39,705	45,678
			Insurance	202	36,723	45,904	62,285	69,526
			Retirement	203	43,979	54,755	57,691	64,957
			Workers Comp	204	442	530	613	787
			State Unemployment Ins	205	173	309	467	299
		4300	<i>Supplies</i>					
			Office Supplies	310	4,834	2,730	4,000	4,000
			Books & Subscriptions	313		475	2,000	2,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414	390	998	765	765
			Postage	421	262	669	800	800
			Miscellaneous Equipment	480	-	3,161	1,000	1,975
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,778	1,624	1,778	1,764
		4600	<i>Other Services & Charges</i>					
			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
		4700	<i>Judicial Expenses</i>					
			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
			<i>Direct Expense</i>		\$ 496,827	\$ 639,091	\$ 721,774	\$ 821,054
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 377,971	\$ 480,965	\$ 519,742	\$ 597,576
			<i>Total Fringe Benefits</i>		106,690	137,030	160,761	181,246
			<i>Total Operating Expenses</i>		12,166	21,096	41,271	42,232
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 496,827	\$ 639,091	\$ 721,774	\$ 821,054

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	435	7TH DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 224,575	\$ 241,197	\$ 247,014	\$ 265,979 SB 293
			Longevity Pay	113	1,680	1,680	1,680	
		4200	Fringe Benefits					
			Social Security	201	16,649	17,914	19,025	20,476
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	26,325	27,698	27,605	29,095
			Workers Comp	204	243	282	294	353
			State Unemployment Ins	205	171	215	224	134
		4300	Supplies					
			Office Supplies	310	1,989	2,500	3,500	3,500
			Books & Subscriptions	313	3,076	4,431	2,500	3,500 Increase due to trend
		4400	Operating Expenses					
			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 Increase due to trend
			Jury Expense/Special Trials	796	504	925	1,500	1,500
			Direct Expense		\$ 318,714	\$ 348,713	\$ 360,889	\$ 388,549
			Totals By Category:					
			Total Salaries		\$ 226,255	\$ 242,877	\$ 248,694	\$ 267,659
			Total Fringe Benefits		70,930	73,652	78,291	84,820
			Total Operating Expenses		21,529	32,184	33,904	36,069
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 318,714	\$ 348,713	\$ 360,889	\$ 388,549

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	436	114TH DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 211,296	\$ 226,891	\$ 247,143	\$ 265,962 SB 293
			Longevity Pay	113		10	-	240
		4200	Fringe Benefits					
			Social Security	201	15,912	17,092	18,906	20,346
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	24,535	25,820	27,433	28,936
			Workers Comp	204	246	285	292	351
			State Unemployment Ins	205	167	209	222	133
		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	\$ 387,020
			Totals By Category:					
			Total Salaries		\$ 211,296	\$ 226,901	\$ 247,143	\$ 266,202
			Total Fringe Benefits		68,402	70,950	77,996	84,529
			Total Operating Expenses		22,638	22,908	35,830	36,289
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 302,337	\$ 320,758	\$ 360,969	\$ 387,020

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	437		241ST DISTRICT COURT					
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 219,099	\$ 241,681	\$ 247,577	\$ 266,559 SB 293
			Longevity Pay	113	760	480	480	480
		4200	Fringe Benefits					
			Social Security	201	15,985	17,720	18,940	20,392
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	25,585	27,625	27,534	29,027
			Workers Comp	204	245	269	292	351
			State Unemployment Ins	205	165	215	223	133
		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	\$ 385,415
			Totals By Category:					
			Total Salaries		\$ 219,859	\$ 242,161	\$ 248,057	\$ 267,039
			Total Fringe Benefits		69,524	73,372	78,132	84,667
			Total Operating Expenses		25,724	21,761	34,913	33,709
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 315,107	\$ 337,294	\$ 361,102	\$ 385,415

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	438			321ST DISTRICT COURT				
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 228,141	\$ 248,302	\$ 261,327	\$ 280,536 SB 293
			Permanent Part Time	112		-	-	-
			Longevity Pay	113	490	720	720	1,200
		4200	<i>Fringe Benefits</i>					
			Social Security	201	16,568	18,128	19,992	21,461
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	26,602	28,408	29,087	30,625
			Workers Comp	204	252	291	309	370
			State Unemployment Ins	205	173	222	235	140
		4300	<i>Supplies</i>					
			Office Supplies	310	1,110	1,410	3,000	3,000
		4400	<i>Operating Expenses</i>					
			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	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,073	1,718	1,722	1,718
		4600	<i>Other Services & Charges</i>					
			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	<i>Judicial Expenses</i>					
			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
			<i>Direct Expense</i>		\$ 1,334,266	\$ 1,361,887	\$ 1,528,030	\$ 1,554,808
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 228,631	\$ 249,022	\$ 262,047	\$ 281,736
			<i>Total Fringe Benefits</i>		71,137	74,591	80,766	87,359
			<i>Total Operating Expenses</i>		1,034,497	1,038,275	1,185,217	1,185,713
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 1,334,266	\$ 1,361,887	\$ 1,528,030	\$ 1,554,808

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	441	475TH DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 176,501	\$ 233,391	\$ 244,511	\$ 273,946 SB 293 & 1 Reclass
			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	21,104
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	20,281	26,823	27,327	29,987
			Workers Comp	204	229	294	291	364
			State Unemployment Ins	205	131	215	222	138
		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	\$ 421,109
			Totals By Category:					
			Total Salaries		\$ 177,861	\$ 241,886	\$ 246,191	\$ 275,866
			Total Fringe Benefits		61,717	73,185	77,817	86,355
			Total Operating Expenses		26,849	39,023	57,902	58,888
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 266,427	\$ 354,094	\$ 381,910	\$ 421,109

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
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	155,000
		4775	Expert Testimony - D.A.	777	31,350	2,888	60,000	50,000
		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	10,000
			Direct Expense		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 900,000
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 900,000
			Total Capital Outlay					
			Departmental Total		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 900,000

Fund	Org.	Cat.		Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
10	446		INDIGENT DEFENSE						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 158,243	\$ 174,991	\$ 178,892	\$ 189,384	Salary Increase & FTE
		4200	Fringe Benefits						
			Social Security	201	11,865	13,311	13,685	14,488	
			Insurance	202	18,362	18,362	20,762	23,175	
			Retirement	203	18,364	19,963	19,857	20,586	
			Workers Comp	204	176	206	211	250	
			State Unemployment Ins	205	129	168	161	95	
		4600	Training Expense	632	156	205		2,000	Court Rep. Training
			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	256,200	
		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	\$ 3,488,177	
			Totals By Category:						
			Total Salaries		\$ 158,243	\$ 174,991	\$ 178,892	\$ 189,384	
			Total Fringe Benefits		48,896	52,010	54,676	58,594	
			Total Operating Expenses		\$ 2,128,238	\$ 2,465,807	\$ 3,028,200	\$ 3,240,200	
			Total Capital Outlay						
			Departmental Total		\$ 2,335,377	\$ 2,692,808	\$ 3,261,768	\$ 3,488,177	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	450	DISTRICT CLERK						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 819,596	\$ 911,452	\$ 950,777	\$ 969,547 4 Clerks Requested
			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	75,866
			Insurance	202	183,617	183,617	207,617	231,754
			Retirement	203	95,863	106,130	107,943	107,799
			Workers Comp	204	1,203	1,671	1,148	1,307
			State Unemployment Ins	205	604	804	875	496
		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			
		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	\$ 2,251,630
			Totals By Category:					
			Total Salaries		\$ 825,228	\$ 930,283	\$ 972,457	\$ 991,707
			Total Fringe Benefits		343,112	360,408	391,976	417,221
			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	\$ 2,251,630

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	455	JUSTICE OF THE PEACE #1							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 175,956	\$ 215,643	\$ 231,270	\$ 243,645	Reclass requested
			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	19,450	
			Insurance	202	27,543	36,723	41,523	46,351	
			Retirement	203	21,705	25,815	26,847	27,636	
			Workers Comp	204	189	261	286	335	
			State Unemployment Ins	205	84	130	218	127	
		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	60,000	-	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	\$ 399,446	\$ 359,639	
			Totals By Category:						
			Total Salaries		\$ 190,762	\$ 226,242	\$ 241,869	\$ 254,244	
			Total Fringe Benefits		63,378	79,492	87,377	93,899	
			Total Operating Expenses		88,105	99,353	70,200	11,496	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 342,246	\$ 405,087	\$ 399,446	\$ 359,639	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	456			JUSTICE OF THE PEACE #2					
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 200,865	\$ 206,833	\$ 219,259	\$ 234,545	Reclass Requested
			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	20,403	
			Insurance	202	36,723	36,723	41,523	46,351	
			Retirement	203	26,864	26,577	27,908	28,991	
			Workers Comp	204	221	253	297	352	
			State Unemployment Ins	205	116	138	226	133	
		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	\$ 380,460	
			Totals By Category:						
			Total Salaries		\$ 230,839	\$ 236,830	\$ 251,419	\$ 266,705	
			Total Fringe Benefits		81,441	81,816	89,188	96,229	
			Total Operating Expenses		127,916	87,046	79,743	17,526	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 440,196	\$ 405,691	\$ 420,350	\$ 380,460	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
EXPENDITURES									
10	457	JUSTICE OF THE PEACE #3							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 197,247	\$ 211,889	\$ 216,488	\$ 234,722	Reclass Requested
			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	20,453	
			Insurance	202	36,723	36,723	41,523	46,351	
			Retirement	203	24,689	26,855	27,627	29,062	
			Workers Comp	204	212	247	294	352	
			State Unemployment Ins	205	100	135	195	117	
		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	60,000		Move to General Operations
			Training Expenses	632	2,330	3,130	3,000	3,000	
			Utilities	641	4,063	2,997	4,000	4,200	Increased
			Insurance	669	178				
			Direct Expense		\$ 384,520	\$ 405,095	\$ 411,773	\$ 377,324	
			Totals By Category:						
			Total Salaries		\$ 212,237	\$ 235,361	\$ 248,888	\$ 267,362	
			Total Fringe Benefits		76,788	80,802	88,679	96,336	
			Total Operating Expenses		95,495	88,932	74,206	13,626	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 384,520	\$ 405,095	\$ 411,773	\$ 377,324	

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
10	458		JUSTICE OF THE PEACE #4						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 203,337	\$ 215,798	\$ 220,242	\$ 232,322	Reclass Requested
			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	21,708	
			Insurance	202	36,723	36,723	41,523	46,351	
			Retirement	203	27,727	28,977	30,075	30,845	
			Workers Comp	204	218	256	320	374	
			State Unemployment Ins	205	122	154	244	142	
		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	\$ 404,028	
			Totals By Category:						
			Total Salaries		\$ 238,279	\$ 253,983	\$ 270,942	\$ 283,762	
			Total Fringe Benefits		82,165	84,232	92,889	99,419	
			Total Operating Expenses		110,874	114,617	80,300	20,847	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 431,318	\$ 452,832	\$ 444,131	\$ 404,028	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	459	JUSTICE OF THE PEACE #5							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 238,259	\$ 250,817	\$ 263,284	\$ 276,655	Reclass Requested
			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	23,324	
			Insurance	202	45,904	45,904	51,904	57,938	
			Retirement	203	30,818	31,869	32,386	33,142	
			Workers Comp	204	270	301	344	402	
			State Unemployment Ins	205	144	178	263	152	
		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		FY 2027
			Direct Expense		\$ 429,427	\$ 467,588	\$ 482,061	\$ 440,518	
			Totals By Category:						
			Total Salaries		\$ 265,123	\$ 279,305	\$ 291,764	\$ 304,895	
			Total Fringe Benefits		97,296	98,845	107,217	114,959	
			Total Operating Expenses		67,007	89,438	83,080	20,664	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 429,427	\$ 467,588	\$ 482,061	\$ 440,518	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted 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	\$ 6,240,024	4 FTE & 2 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	483,528	
			Insurance	202	596,755	596,755	674,755	753,199	
			Retirement	203	605,689	666,456	678,724	687,052	
			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	3,160	
		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	6,000	6,000	Additional \$6,000 for Upfitting
			Miscellaneous Equipment	480	34,310	25,604	32,614	30,000	tasers
			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				-	
			Training Expenses	632	83,093	64,172	56,200	65,000	
			Insurance	669	30,348	33,730	11,772	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	115,000	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	-			Replacement \$54K
			Direct Expense		\$ 7,185,538	\$ 7,888,084	\$ 8,360,419	\$ 8,708,833	
			Totals By Category:						
			Total Salaries		\$ 5,193,767	\$ 5,835,912	\$ 6,114,630	\$ 6,320,624	
			Total Fringe Benefits		1,603,162	1,716,308	1,838,757	1,943,374	
			Total Operating Expenses		350,851	335,863	407,032	444,835	
			Total Capital Outlay		37,759	-	-	-	
			Departmental Total		\$ 7,185,538	\$ 7,888,084	\$ 8,360,419	\$ 8,708,833	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	495	COUNTY AUDITOR						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 757,967	\$ 821,895	\$ 927,708	\$ 940,170
			Longevity Pay	113	5,990	5,800	5,520	4,800
		4200	Fringe Benefits					
			Social Security	201	55,406	60,871	71,392	72,290
			Insurance	202	100,989	100,989	114,189	127,464
			Retirement	203	88,769	94,424	103,588	102,718
			Workers Comp	204	902	1,062	1,095	1,240
			State Unemployment Ins	205	626	793	835	470
		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	\$ 1,272,792
			Totals By Category:					
			Total Salaries		\$ 763,957	\$ 827,695	\$ 933,228	\$ 944,970
			Total Fringe Benefits		246,692	258,138	291,099	304,182
			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	\$ 1,272,792

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Adopted	Working		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	496	PURCHASING							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 357,800	\$ 377,949	\$ 408,046	\$ 420,179	Contract Spec., Step & Stipend
			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	32,236	
			Insurance	202	55,085	55,085	62,285	69,526	
			Retirement	203	41,960	43,432	45,599	45,973	
			Workers Comp	204	386	441	482	554	
			State Unemployment Ins	205	296	364	367	210	
		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	19,604	22,470	
			Insurance	669	492	522	248	571	2 vehicles
		4800	Capital Expenditures						
			Remodeling	832	3,100	-			
			Direct Expense		\$ 516,649	\$ 540,773	\$ 586,920	\$ 611,654	
			Totals By Category:						
			Total Salaries		\$ 360,447	\$ 380,709	\$ 410,806	\$ 422,939	
			Total Fringe Benefits		123,578	126,704	140,040	148,499	
			Total Operating Expenses		29,524	33,360	36,074	40,216	
			Total Capital Outlay		3,100	-	-	-	
			Departmental Total		\$ 516,649	\$ 540,773	\$ 586,920	\$ 611,654	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
			EXPENDITURES						
10	497	COUNTY TREASURER							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 140,497	\$ 148,058	\$ 156,844	\$ 161,549 Book Keeper & Receptionist	
			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	15,195	
			Insurance	202	18,362	18,362	20,762	23,175	
			Retirement	203	19,502	21,225	21,526	21,591	
			Workers Comp	204	151	174	229	262	
			State Unemployment Ins	205	66	90	141	81	
		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	-	-			
		4600	Other Services & Charges						
			Travel Reimbursements	626	96			200	
			Training Expenses	632	3,903	2,133	5,142	6,635 Conferences for 2 employees	
			Insurance	669	228	50	50	50 Assistant Bond	
		4800	Capital Expenditures						
			Remodeling	832		-	-		
			Office Equipment	870					
			Computer Equipment	880					
			Direct Expense		\$ 236,369	\$ 257,200	\$ 274,839	\$ 287,991	
			Totals By Category:						
			Total Salaries		\$ 167,713	\$ 186,048	\$ 193,924	\$ 198,629	
			Total Fringe Benefits		50,871	54,045	57,493	60,304	
			Total Operating Expenses		17,785	17,108	23,422	29,058	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 236,369	\$ 257,200	\$ 274,839	\$ 287,991	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	499	TAX ASSESSOR/COLLECTOR						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 1,439,962	\$ 1,582,201	\$ 1,685,642	\$ 1,775,350 2 Clerks Requested - 1 Added
			Extra or Temporary Help	108	9,550	-	10,000	
			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	<i>Fringe Benefits</i>					
			Social Security	201	109,741	120,828	132,571	138,613
			Insurance	202	312,149	312,149	352,949	405,569
			Retirement	203	169,409	183,755	192,358	196,958
			Workers Comp	204	1,657	1,857	2,046	2,389
			State Unemployment Ins	205	1,121	1,442	1,517	888
		4300	<i>Supplies</i>					
			Office Supplies	310	23,986	30,995	38,000	38,000
		4400	<i>Operating Expenses</i>					
			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	<i>Contract Agreements</i>					
			Copy Machine Lease	540	4,711	4,226	5,000	5,000
			Miscellaneous Contracts	570	73,370	84,892	120,000	110,000
		4600	<i>Other Services & Charges</i>					
			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
			<i>Direct Expense</i>		\$ 2,296,959	\$ 2,498,604	\$ 2,750,853	\$ 2,891,866
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 1,465,380	\$ 1,610,758	\$ 1,733,912	\$ 1,812,900
			<i>Total Fringe Benefits</i>		594,077	620,031	681,441	744,417
			<i>Total Operating Expenses</i>		237,502	267,814	335,500	334,550
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 2,296,959	\$ 2,498,604	\$ 2,750,853	\$ 2,891,866

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
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	\$225k request
			NAMI Tyler			-		New Request \$5000
			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	50,000
			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	50,000
			Historical Society	581	3,750	3,750	3,750	3,750
			Alzheimers Alliance of Smith County	532	11,808	11,808	11,808	11,808
			Smith County Historical Commission					New Request 7500 - Historical M
			United Way 211 Helpline					New Request 10k
			The Fostering Collective					New Request 10k
			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	6,000
			North East Texas Public Health District	693	200,000	200,000	200,000	200,000
			Direct Expense		\$ 662,769	\$ 676,043	\$ 726,458	\$ 726,458
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		662,769	676,043	726,458	726,458
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 662,769	\$ 676,043	\$ 726,458	\$ 726,458

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	543	FIRE MARSHAL/OEM						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 317,083	\$ 433,380	\$ 462,840	\$ 479,407 3 FTE Requested
			Permanent Part-time	112	-	-	15,000	15,000
			Longevity Pay	113	720	930	960	960
			Certification Pay	114	-	-	-	-
			Phone Allowance	192	3,348	-	-	-
		4200	<i>Fringe Benefits</i>					
			Social Security	201	22,618	30,683	36,628	37,896
			Insurance	202	55,085	55,085	62,285	69,526
			Retirement	203	37,750	49,547	53,147	53,846
			Workers Comp	204	4,789	4,654	6,123	6,348
			State Unemployment Ins	205	266	417	431	248
		4300	<i>Supplies</i>					
			Office Supplies	310	2,478	1,970	4,000	2,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414	330	398	3,000	1,000
			Demonstration Materials	384	3,000	1,062	3,000	8,200 Road / Yard Signs
			Postage	421	9	23	300	200
			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	7,000	5,751 Add \$3,000 for K9
			Radio Repairs	456	-	-	1,000	
			Miscellaneous Repairs	457	-	-	1,500	1,000
			Vehicle Expense	477	5,027	9,053	9,000	6,000
			Miscellaneous Equipment	480	7,583	2,162	4,400	800 EM Cabinet
			Miscellaneous Vehicle Equipment	481	14,605	900		-
			Fuel	490	17,527	18,685	23,500	22,000
		4500	<i>Contract Agreements</i>					
			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	<i>Other Services & Charges</i>					
			Travel Reimbursements	626	248	199	500	250
			Training Expenses	632	8,658	12,352	15,000	17,500 Ammo
			Insurance	669	2,753	3,034	2,946	5,428
			Evaluation Expenses	682		214		
		4800	<i>Capital Expenditures</i>					
			Vehicles	851				
			Equipment	860	-	7,766		Fire Extinguisher Simulator \$22,500 & Active Attack Response Training Kit \$74k Total 96,500
			<i>Direct Expense</i>		\$ 516,746	\$ 649,403	\$ 728,560	\$ 754,832
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 321,150	\$ 434,310	\$ 478,800	\$ 495,367
			<i>Total Fringe Benefits</i>		120,508	140,386	158,614	167,864
			<i>Total Operating Expenses</i>		75,088	66,940	91,146	91,601
			<i>Total Capital Outlay</i>		-	7,766	-	-
			<i>Departmental Total</i>		\$ 516,746	\$ 649,403	\$ 728,560	\$ 754,832

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	545	ANIMAL CONTROL							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 262,243	\$ 341,632	\$ 408,791	\$ 421,055	2 FTE & Scale Adjustment
			Accrued Leave	109	3,442	11,542			
			Permanent Part-time	112	19,154	2,573			
			Longevity Pay	113	180	-		240	
			Phone Allowance	192	4,323	4,323	4,680	4,680	
		4200	Fringe Benefits						
			Social Security	201	21,574	26,050	31,631	32,587	
			Insurance	202	64,266	82,628	103,808	115,877	
			Retirement	203	33,678	41,075	45,895	46,303	
			Workers Comp	204	3,664	4,863	5,408	5,575	
			State Unemployment Ins	205	238	345	372	213	
		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	10,000	10,000	Add 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	
			Miscellaneous Contracts	570					
		4600	Other Services & Charges						
			Training	632	2,233	5,530	8,000	10,000	
			Utilities	641	29,126	27,324	30,000	30,000	
			Insurance	669	3,518	2,856	2,809	3,836	
			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	45,000		1 Replacement \$50k
			Equipment						
			Direct Expense		\$ 609,617	\$ 779,558	\$ 877,029	\$ 902,923	
			Totals By Category:						
			Total Salaries		289,342	360,069	413,471	425,975	
			Total Fringe Benefits		123,420	154,962	187,114	200,556	
			Total Operating Expenses		159,519	182,519	231,444	276,393	
			Total Capital Outlay		37,336	82,008	45,000	-	
			Departmental Total		\$ 609,617	\$ 779,558	\$ 877,029	\$ 902,923	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	551	CONSTABLE #1						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 248,911	\$ 317,347	\$ 325,497	\$ 349,610 Stipend & Salary Increase
			Accrued Leave	109			-	
			Permanent Part-Time	112	42,303	1,497	-	20,000
			Longevity	113	1,870	1,920	1,920	1,680
			Phone Allowance	192	2,520	3,268	3,300	960 Request IT to take over
		4200	Fringe Benefits					
			Social Security	201	21,733	23,784	25,300	28,477
			Insurance	202	36,723	45,904	51,904	57,938
			Retirement	203	34,401	36,969	36,710	40,464
			Workers Comp	204	2,567	3,726	4,306	4,629
			State Unemployment Ins	205	179	232	298	186
		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
			Miscellaneous Repairs	457	-		200	
			Vehicle Expenses	477	7,764	4,880	5,000	5,000
			Miscellaneous Equipment	480	15,370	4,880	2,500	2,500
			Miscellaneous Vehicle Equipment	481	8,189		2,500	2,500 \$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
			Utilities	641	5,652	5,012	5,088	5,500
			Insurance	669	2,433	4,046	5,676	4,947
			Evaluation Expenses	682				
		4800	Capital Expenditures					
			Vehicles	851				
			Direct Expense		\$ 460,806	\$ 481,769	\$ 501,449	\$ 554,621 New Vehicle 46,000
			Totals By Category:					
			Total Salaries		\$ 295,604	\$ 324,031	\$ 330,717	\$ 372,250
			Total Fringe Benefits		95,603	110,616	118,518	131,694
			Total Operating Expenses		69,598	47,122	52,214	50,677
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 460,806	\$ 481,769	\$ 501,449	\$ 554,621

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	552	CONSTABLE #2						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 271,965	\$ 285,980	\$ 291,937	\$ 311,234 Stipend & Salary 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	25,800
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	33,830	34,949	35,293	36,660
			Workers Comp	204	3,276	3,772	3,862	4,121
			State Unemployment Ins	205	175	216	286	169
		4300	Supplies					
			Office Supplies	310	1,034	450	2,000	1,500
		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	5,000	4,000 Older Vehicles/ no Warranty
			Miscellaneous Equipment	480	6,464	7,601	6,000	6,000 Vests, Duty Gear
			Miscellaneous Vehicle Equipment	481	9,016	4,105	3,000	Upfitting & Truck Vault \$15K
			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	3,000
			Insurance	669	3,433	4,246	4,547	3,680
			Evaluation Expense	682				
		4800	Capital Expenditures					
			Vehicles	851				2026 Tahoe \$57k
			Remodel	832			18,000	
			Direct Expense		\$ 432,466	\$ 454,897	\$ 489,851	\$ 498,168
			Totals By Category:					
			Total Salaries		\$ 290,768	\$ 306,338	\$ 317,957	\$ 337,254
			Total Fringe Benefits		96,159	98,998	105,288	113,100
			Total Operating Expenses		45,539	49,561	48,606	47,814
			Total Capital Outlay		-	-	18,000	-
			Departmental Total		\$ 432,466	\$ 454,897	\$ 489,851	\$ 498,168

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	553	CONSTABLE #3						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 207,535	\$ 281,893	\$ 293,737	\$ 313,034 Stipend & Salary 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	26,372
			Insurance	202	27,543	36,723	41,523	46,351
			Retirement	203	27,888	35,663	36,124	37,473
			Workers Comp	204	2,500	3,646	3,886	4,145
			State Unemployment Ins	205	133	222	264	157
		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	
			Miscellaneous Repairs	457				
			Vehicle Expense	477	5,238	13,038	10,000	11,200
			Miscellaneous Equipment	480	3,474	630	4,000	
			Miscellaneous Vehicle Equipment	481	6,896	6,313	2,000	Upfitting \$17000
			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	4,500
			Insurance	669	3,388	3,851	3,512	7,013
		4800	Capital Expenditures					
			Vehicle	851	37,881	45,635	54,000	New Vehicle \$57k
			Direct Expense		\$ 392,810	\$ 506,921	\$ 537,186	\$ 513,988
			Totals By Category:					
			Total Salaries		\$ 239,723	\$ 312,581	\$ 325,437	\$ 344,734
			Total Fringe Benefits		76,230	99,352	106,693	114,497
			Total Operating Expenses		38,976	49,353	51,056	54,757
			Total Capital Outlay		37,881	45,635	54,000	-
			Departmental Total		\$ 392,810	\$ 506,921	\$ 537,186	\$ 513,988

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	554	CONSTABLE #4						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 276,708	\$ 264,803	\$ 295,837	\$ 388,703 Stipend, Salary Incr. & 1 FTE
			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	4,080
		4200	Fringe Benefits					
			Social Security	201	27,964	25,454	28,943	36,088
			Insurance	202	45,904	36,723	41,523	57,938
			Retirement	203	43,134	39,958	41,995	51,278
			Workers Comp	204	3,859	3,634	3,914	5,147
			State Unemployment Ins	205	242	256	341	236
		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	25,500	27,000
			Miscellaneous Equipment	480	8,289	5,120	8,500	6,500
			Miscellaneous Vehicle Equipment	481	875	2,345	6,000	Upfitting \$22,500
			Fuel	490	34,789	25,942	40,000	40,000
		4500	Contract Agreements					
			Copy Machine Lease	540	842	879	1,015	879
			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	6,646
		4800	Capital Expenditures					
			Vehicle	851	46,979	43,857	50,000	2 vehicles \$100k
			Direct Expense		\$ 625,997	\$ 566,655	\$ 649,358	\$ 721,526
			Totals By Category:					
			Total Salaries		\$ 375,176	\$ 345,105	\$ 378,337	\$ 471,743
			Total Fringe Benefits		121,103	106,026	116,716	150,688
			Total Operating Expenses		82,739	71,667	104,305	99,095
			Total Capital Outlay		46,979	43,857	50,000	-
			Departmental Total		\$ 625,997	\$ 566,655	\$ 649,358	\$ 721,526

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	555	CONSTABLE #5						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 306,255	\$ 322,787	\$ 326,714	\$ 349,164 Stipend & Salary 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	27,055
			Insurance	202	45,904	45,904	51,904	57,938
			Retirement	203	36,481	37,746	36,711	38,443
			Workers Comp	204	3,604	3,705	4,322	4,623
			State Unemployment Ins	205	190	239	298	177
		4300	Supplies					
			Office Supplies	310	2,285	1,690	2,500	1,500
		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	12,786
			Miscellaneous Equipment	480	13,331	17,287	12,000	10,000 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	4,000	4,000
			Miscellaneous Contracts	570	176	176	180	4,080 Tasers
		4600	Other Services & Charges					
			Training Expenses	632	5,134	5,630	4,000	4,500
			Utilities	641	3,202	4,442	3,500	4,500
			Insurance	669	3,005	3,753	5,573	5,567
			Evidence Processing	704	100	325	500	500
		4800	Capital Expenditures					
			Vehicles	851				
			Direct Expense		\$ 500,771	\$ 522,968	\$ 523,649	\$ 558,630
			Totals By Category:					
			Total Salaries		\$ 310,663	\$ 330,864	\$ 330,734	\$ 353,664
			Total Fringe Benefits		109,159	111,910	118,536	128,237
			Total Operating Expenses		80,949	80,194	74,379	76,729
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 500,771	\$ 522,968	\$ 523,649	\$ 558,630

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	558	ENVIRONMENTAL CRIMES UNIT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 132,358	\$ 112,940	\$ 126,972	\$ 129,236
			Longevity	113	643	723	660	1,200
		4200	Fringe Benefits					
			Social Security	201	9,107	7,913	9,764	9,978
			Insurance	202	18,362	18,362	20,762	23,175
			Retirement	203	15,474	12,966	14,167	14,178
			Workers Comp	204	1,594	1,833	1,688	1,727
			State Unemployment Ins	205	109	108	115	65
		4300	Supplies					
			Office Supplies	310	999	1,499	1,500	
		4400	Operating Expenses					
			Trash & Dumping	476	5,404	13,374	12,500	12,500
			Vehicle Expenses	477	1,802	533	5,000	
			Miscellaneous Equipment	480	17,570	8,800	7,500	
			Fuel	490	10,037	9,326	12,500	
		4500	Contract Agreements					
			Uniform Contract	543	4,000	4,000	4,000	
		4600	Other Services & Charges					
			Training Expenses	632	890	-	3,000	
			Insurance	669	221	174	750	
		4800	Capital Expenditures					
			Vehicle	851				Replacement \$54k
			Direct Expense		\$ 219,770	\$ 192,550	\$ 220,878	\$ 192,061
			Totals By Category:					
			Total Salaries		\$ 134,201	\$ 113,663	\$ 127,632	\$ 130,436
			Total Fringe Benefits		44,646	41,182	46,496	49,124
			Total Operating Expenses		40,923	37,705	46,750	12,500
			Total Capital Outlay			-	-	-
			Departmental Total		\$ 219,770	\$ 192,550	\$ 220,878	\$ 192,061

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
EXPENDITURES									
10	559	DISPATCH OPERATIONS - SHERIFF							
		4100	Salaries						
			Salary & Wages	100	\$ 1,252,647	\$ 1,275,451	\$ 1,598,775	\$ 1,690,675	1 Dispatcher Requested
			Accrued Leave	109	156,646	10,910	20,000	20,000	
			Overtime	110	-	65,908	75,000	75,000	
			Permanent Part Time	112	-			30,000	Added for Internship
			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	141,096	
			Insurance	202	266,244	266,244	301,044	336,043	
			Retirement	203	164,300	162,020	191,164	186,452	
			Workers Comp	204	1,604	1,821	1,887	2,229	
			State Unemployment Ins	205	1,159	1,352	1,439	845	
		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		
			Postage	421	-	-	-		
			Miscellaneous Repairs	457	-	525	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	2,458	
			Uniform Contract	543	3,176	1,804	5,000	3,000	
			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	7,500	
			Utilities	641	44,490	51,187	50,880	55,000	
			Direct Expense		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,740,149	
			Totals By Category:						
			Total Salaries		\$ 1,445,313	\$ 1,387,026	\$ 1,722,195	\$ 1,844,395	
			Total Fringe Benefits		539,695	538,622	627,282	666,665	
			Total Operating Expenses		304,879	207,295	321,289	229,089	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,740,149	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget		
10	560								
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 9,206,987	\$ 10,350,831	\$ 11,046,720	\$ 11,311,197	19 FTE Requested
			Extra Help or Temporary Help	108	-	-	-		
			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	893,116	
			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	1,205,590	
			Workers Comp	204	109,788	133,207	146,137	149,773	
			State Unemployment Ins	205	7,754	10,170	9,942	5,656	
		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		
			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		
			Miscellaneous Repairs	457	5,633	-	5,000		
			Vehicle Expenses	477	219,176	219,102	250,000	280,000	
			Miscellaneous Equipment	480	128,291	211,602	214,000	230,000	\$50k for SWAT: Tasers
			Miscellaneous Vehicle Equipment	481	104,381	19,915	85,893		Upfitting new vehicles \$437, 260
			Fuel	490	468,440	466,073	475,000	500,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	7,401	7,262	8,000	7,262	
			Uniform Contract	543	96,922	94,798	105,000	105,000	
			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	
			Utilities	641	37,024	59,983	40,000	40,000	
			Insurance	669	205,607	226,800	245,988	325,129	Auto & LE Liab.
			Grant Funding	685	16,820	19,603	20,000	20,000	ETATTF
		4800	Capital Expenditures						
			Vehicles	851	107,067	84,283	162,000		14 Patrol - 2 CH Security 1 CID
			Equipment	860		-	-		\$864k
			Direct Expense		\$ 14,449,659	\$ 15,925,366	\$ 17,153,523	\$ 17,481,975	
			Totals By Category:						
			Total Salaries		\$ 9,557,933	\$ 10,725,686	\$ 11,364,080	\$ 11,674,723	
			Total Fringe Benefits		3,297,007	3,568,875	3,875,113	4,027,050	
			Total Operating Expenses		1,487,652	1,546,522	1,752,330	1,780,202	
			Total Capital Outlay		107,067	84,283	162,000	-	
			Departmental Total		\$ 14,449,659	\$ 15,925,366	\$ 17,153,523	\$ 17,481,975	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	561	JAIL						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 9,734,441	\$ 11,289,305	\$ 12,883,534	\$ 13,329,761 4 Detention Officers Requested
			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	<i>Fringe Benefits</i>					
			Social Security	201	868,373	1,008,016	1,091,084	1,158,127
			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	1,530,409
			Workers Comp	204	139,435	159,046	170,436	176,501
			State Unemployment Ins	205	9,563	12,907	12,836	7,569
		4300	<i>Supplies</i>					
			Office Supplies	310	27,384	19,353	35,000	30,000
			Kitchen Supplies	324	86,374	58,594	85,000	85,000
			Inmate Supplies	330	99,829	167,583	200,000	180,000
			Janitorial & Laundry Supplies	346	118,736	113,474	150,000	125,000
		4400	<i>Operating Expenses</i>					
			Membership Dues	414		340		
			Postage	421	647	768	500	700
			Copy Machine Usage	430	1	0		
			Loss of Inmate Property	432	1,376	-	1,500	-
			Inmate Meals	450	1,908,287	1,937,329	2,050,000	2,150,000 Food Cost & Pop. Increase
			Miscellaneous Repairs	457	14,047	40,343	75,000	30,000 Budgeted in Facility Repairs
			Vehicle Expenses	477	32,264	9,541	35,000	40,000 Aging Fleet
			Miscellaneous Equipment	480	61,106	62,088	120,000	75,000
			Fleet Upfitting Costs	481	18,751	-	28,631	upfitting - 2 transport \$27,716
			Fuel	490	108,538	104,134	115,000	115,000
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540	6,126	12,846	10,000	14,005 Increased
			Uniform Contract	543	115,000	114,781	150,000	125,000
			Miscellaneous Contracts	570	13,370	12,960	15,000	15,000
		4600	<i>Other Services & Charges</i>					
			Medical Services	609	4,476,370	4,548,744	5,000,000	5,000,000 Rising costs & HIV Meds
			Training Expenses	632	46,134	55,258	75,000	75,000
			Utilities - Jail	640	959,738	931,474	1,000,000	1,000,000
			Insurance	669	129,891	138,278	148,164	177,311 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	<i>Capital Expenditures</i>					
			Vehicles	851	140,705	107,398	54,000	Replace 2 Transport Vehicles \$108k
			Equipment	860				
			Computer Equipment	880				
			<i>Direct Expense</i>		\$ 25,596,760	\$ 26,730,166	\$ 29,520,370	\$ 30,594,349
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 12,179,165	\$ 13,008,369	\$ 14,262,534	\$ 15,138,921
			<i>Total Fringe Benefits</i>		4,561,739	4,863,021	5,380,041	5,688,413
			<i>Total Operating Expenses</i>		8,715,152	8,751,378	9,823,795	9,767,016
			<i>Total Capital Outlay</i>		140,705	107,398	54,000	-
			<i>Departmental Total</i>		\$ 25,596,760	\$ 26,730,166	\$ 29,520,370	\$ 30,594,349

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	562	WARRANT DIVISION - COURTS						
		4100	<i>Salaries</i>					
			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	<i>Fringe Benefits</i>					
			Social Security	201	208			
			Insurance	202	-			
			Retirement	203	343			
			Workers Comp	204	.			
			State Unemployment Ins	205	2			
		4300	<i>Supplies</i>					
			Office Supplies	310	-			
		4400	<i>Operating Expenses</i>					
			Postage	421	-			
			Vehicle Expense	477	-			
			Miscellaneous Equipment	480				
			Fuel	490	-			
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540	-			
		4600	<i>Other Services & Charges</i>					
			Training Expenses	632				
			Insurance	669				
			Legal Subscriptions	675				
		4800	<i>Capital Expenditures</i>					
			Vehicles	851				
			<i>Direct Expense</i>		\$ 3,382	\$ -	\$ -	\$ -
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 2,829	\$ -	\$ -	\$ -
			<i>Total Fringe Benefits</i>		554	-	-	-
			<i>Total Operating Expenses</i>		-	-	-	-
			<i>Total Capital Outlay</i>		\$ -	\$ -	\$ -	\$ -
			<i>Departmental Total</i>		\$ 3,382	\$ -	\$ -	\$ -

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
10	572	COMMUNITY SUPERVISION						
		4400	Operating Expenses					
			Office Supplies	310				
			Ordinary Repairs	451	1,349	2,131	32,800	37,953
			Miscellaneous Repairs	457	-	-		
			Miscellaneous Equipment	480	6,378	897	3,000	3,000
		4500	Contract Agreements					
			Copy Machine Lease	540	3,107	1,896	3,700	
		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	Adopted Budget	Working Budget	
EXPENDITURES								
10	665	AGRILIFE EXTENSION						
		4100	Salaries					
			Salary & Wage - F/T	100	\$ 203,702	\$ 212,496	\$ 233,616	\$ 240,586
			Longevity Pay	113	240	460	720	480
		4200	Fringe Benefits					
			Social Security	201	15,488	16,180	17,872	18,405
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	12,863	14,683	26,011	26,204
			Workers Comp	204	117	136	276	317
			State Unemployment Ins	205	167	203	210	120
		4300	Supplies					
			Office Supplies	310	3,038	3,288	4,000	4,000
			Demonstration Material	384	898	497	1,000	500
		4400	Operating Expenses					
			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	Contract Agreements					
			Copy Machine Lease	540	2,635	2,205	3,200	2,940
			Miscellaneous Contracts	570	671	1,679	2,000	2,000
		4600	Other Services & Charges					
			Travel Reimbursements	626	19,378	18,266	32,000	32,000
			Training Expenses	632	4,036	7,049	18,000	18,000
		4800	Capital Expenditures					
			Computer Equipment	880	1,998	2,477	3,000	4,500
			Direct Expense		\$ 299,029	\$ 314,637	\$ 376,748	\$ 388,515
			Totals By Category:					
			Total Salaries		\$ 203,942	\$ 212,956	\$ 234,336	\$ 241,066
			Total Fringe Benefits		56,179	58,744	75,512	79,809
			Total Operating Expenses		36,910	40,460	63,900	63,140
			Total Capital Outlay		1,998	2,477	3,000	4,500
			Departmental Total		\$ 299,029	\$ 314,637	\$ 376,748	\$ 388,515

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
10	683	PRE-TRIAL RELEASE/BAIL BOND						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 196,107	\$ 203,480	\$ 208,869	\$ 197,092
			Accrued Leave	109		170	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	16,767
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	24,417	25,374	26,958	23,824
			Workers Comp	204	1,848	1,034	2,763	2,610
			State Unemployment Ins	205	172	214	219	110
		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	286
		4800	Capital Expenditures					
			Vehicle	851				
			Direct Expense		\$ 295,709	\$ 307,226	\$ 341,359	\$ 317,200
			Totals By Category:					
			Total Salaries		\$ 209,688	\$ 222,417	\$ 242,869	\$ 219,172
			Total Fringe Benefits		79,085	80,266	90,042	89,661
			Total Operating Expenses		6,936	4,544	8,448	8,368
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 295,709	\$ 307,226	\$ 341,359	\$ 317,200
			Total General Fund - Direct Expenses		\$ 86,330,205	\$ 95,832,057	\$ 105,371,902	\$ 108,579,723
			Total General Fund - Other Financing Uses		\$ 16,100,000	\$ 5,100,000	\$ 5,500,000	\$ 11,500,000
			Total Salaries		\$ 43,592,482	\$ 47,817,776	\$ 51,605,617	\$ 54,321,651
			Total Fringe Benefits		16,500,814	17,625,079	19,464,421	20,721,175
			Total Operating Expenses		23,949,620	25,472,015	31,529,145	32,082,398
			Total Capital Outlay		2,288,915	4,917,187	2,772,719	1,454,500
			General Fund Total		\$ 86,331,830	\$ 95,832,057	\$ 105,371,902	\$ 108,579,723
			Total Use of Funds - General Fund		\$ 102,430,205	\$ 100,932,057	\$ 110,871,902	\$ 120,079,723

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
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	X-Ray Machine Maintenance
		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	250,000	319,022	
	460		Equipment - JP Courts	860					
		4900	Capital Improvements						
	409		Security Improvements	828	32,000				
	460		Security Improvements - JP Courts	828		17,846	40,000	43,600	
			Courthouse Renovations	859	-				
			Direct Expense		\$ 157,393	\$ 254,106	\$ 372,500	\$ 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	290,000	362,622	
			General Fund Total		\$ 157,393	\$ 254,106	\$ 372,500	\$ 570,258	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual	Actual	Adopted	Working	
EXPENDITURES				Budget	Budget	Budget	Budget	
16	409	COUNTY LAW LIBRARY						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 50,356	\$ 57,559	\$ 58,712	\$ 70,632
			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	7,048
			Insurance	202	9,181	9,181	10,381	11,588
			Retirement	203	8,010	8,827	8,904	10,015
			Workers Comp	204	46	45	69	93
			State Unemployment Ins	205	56	74	72	46
		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	\$ 205,278
			Totals By Category:					
			Total Salaries		\$ 69,158	\$ 76,867	\$ 80,212	\$ 92,132
			Total Fringe Benefits		22,304	23,817	25,562	28,790
			Total Operating Expenses		61,349	68,006	67,920	84,356
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 152,811	\$ 168,690	\$ 173,694	\$ 205,278
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	Adopted Budget	Working Budget	
EXPENDITURES								
45	409			FACILITY IMPROVEMENT FUND				
		4100	<i>Salaries</i>					
			Workforce Investment	105	\$ -	\$ -	\$ -	Requests to be determined by CIC & Com. Court
		4300	<i>Supplies</i>					
			Employee Recognition	325				
		4400	<i>Operating Expenses</i>					
			Contingency	499	-	-	2,500,000	2,500,000
		4500	<i>Contract Agreements</i>					
			Lease Agreements	519				
		4600	<i>Other Charges & Services</i>					
			Professional Fees	619	369,247	64,924		
		4800	<i>Capital Expenditures</i>					
			Computer Equipment	880				
			Winona Barn Project	889				
			R & B Facility	873	2,251,041	604,173		
			Real Estate Purchase	898				
		4900	<i>Capital Improvements</i>					
			Telephone System	820				
			EOC Building Renovations	821				
			Johnson Control Lease	829				
			Building Improvements	836	43,698	372,208		
			Courthouse Renovations	859	61,006			
			Equipment	860	191,542			Telehandler \$126,500
			Annex Renovations	862	41,010	6,625		
			Sheriff Administration Building	865				
			Parking Lot Improvements	866	102,795	25,990		
			Jail Renovations	867		1,966,975		
			Cottonbelt Renovations	868	97,011	9,338		
			R&B Facility	873				
			Computer Equipment	880				\$1,000,000 IT Equipment
			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	\$ 2,500,000	\$ 2,500,000
		5000	<i>Transfer Out - JAC Maintenance Fund</i>	994	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			<i>Transfer Out - General Fund</i>	910				
			<i>Transfer Out - Jail Expansion Fund</i>	948				
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		369,247	64,924	2,500,000	2,500,000
			Total Capital Outlay		2,788,102	2,985,310	-	-
			Departmental Total		\$ 3,157,349	\$ 3,050,234	\$ 2,500,000	\$ 2,500,000

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted 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	2,000,000	3,000,000
		4800	Capital Expenditures					
			Equipment	860		10,775	200,000	200,000
			Direct Expense		\$ 487,441	\$ 434,213	\$ 3,188,768	\$ 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	2,965,000	3,965,000
			Total Capital Outlay		-	10,775	200,000	200,000
			Departmental Total		\$ 487,441	\$ 434,213	\$ 3,188,768	\$ 4,188,714

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
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	

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Fund Org. Cat.				FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget
Comments								
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	1,791,917
			Bond Issuance Costs	902				
		5000	Other Financing					
			Transfer Out	948				
			Direct Expense					
					\$ -	\$ -	\$ 7,000,000	\$ 1,791,917
			Transfer Out - General Fund					
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay				7,000,000	1,791,917
			Departmental Total		\$ -	\$ -	\$ 7,000,000	\$ 1,791,917
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.		Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual	Actual	Adopted	Working	Comments
					Budget	Budget	Budget	Budget	
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	
			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	Actual	Adopted	Working	
EXPENDITURES				Budget	Budget	Budget	Budget	
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	493,449	
			Bond Issuance Costs	902				
			Direct Expense		\$ 2,343,758	\$ 90,346	\$ -	\$ 493,449
			Transfer Out - General Fund					
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		2,343,758	90,346	-	493,449
			Departmental Total		\$ 2,343,758	\$ 90,346	\$ -	\$ 493,449
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	36,058	
			Bond Issuance Costs	902				
			Direct Expense		\$ 689,028	\$ 262,849	\$ -	\$ 36,058
			Transfer Out - General Fund					
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		-	-	-	-
			Total Capital Outlay		689,028	262,849	-	36,058
			Departmental Total		\$ 689,028	\$ 262,849	\$ -	\$ 36,058
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	Adopted Budget	Working Budget	
EXPENDITURES								
75	611	ROAD & BRIDGE - ADMINISTRATIVE						
		4100	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 460,007	\$ 570,630	\$ 583,082	\$ 600,561
			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	<i>Fringe Benefits</i>					
			Social Security	201	35,170	43,160	45,560	46,833
			Insurance	202	64,266	64,266	72,667	81,114
			Retirement	203	54,014	65,521	66,107	66,546
			Workers Comp	204	463	492	587	687
			State Unemployment Ins	205	381	550	536	306
		4300	<i>Supplies</i>					
			Office Supplies	310	4,858	5,993	5,000	5,000
		4400	<i>Operating Expenses</i>					
			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		2,000
		4500	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,147	2,072	2,000	2,658
			Miscellaneous Contracts	570	35,774	39,659	10,000	10,000
		4600	<i>Other Services & Charges</i>					
			Professional Fees	619	99,920	76,581	50,000	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	80,991
		4900	<i>Capital Improvements</i>					
			Building Improvements	836				
			Direct Expense		\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,041,787
		5000	<i>Transfer Out - Facility Improvement</i>	945	-	-	-	-
			<i>Totals By Category:</i>					
			Total Salaries		\$ 464,757	\$ 574,360	\$ 595,562	\$ 612,201
			Total Fringe Benefits		154,295	173,988	185,457	195,486
			Total Operating Expenses		222,647	217,695	164,475	234,099
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,041,787

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual	Actual	Adopted	Working	
EXPENDITURES				Budget	Budget	Budget	Budget	
75	614	ROAD & BRIDGE - LABOR DIVISION						
		4100	Salaries					
			Salary & Wage - F/T	100	\$ 2,859,631	\$ 3,164,438	\$ 3,484,915	\$ 3,892,148 9 Requested - 6 FTE Added
			Extra or Temporary Help	108	73,140	64,360	80,000	100,000
			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	311,169
			Insurance	202	596,755	596,755	674,755	834,313
			Retirement	203	347,172	368,471	404,290	442,145
			Workers Comp	204	41,689	47,685	50,043	56,751
			State Unemployment Ins	205	2,512	3,149	3,278	2,034
		4300	Supplies					
			Fencing - Right of Way	355	198	307	1,500	1,500
			Concrete	358	12,649	11,419	25,000	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	3,000,000	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	1,500,000	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	2,000,000	Bond projects only
			Right of Way - Others	892	12,072	-	75,000	25,000
			Direct Expense		\$ 6,818,314	\$ 11,553,676	\$ 12,581,053	\$ 12,250,278
			Totals By Category:					
			Total Salaries		\$ 3,009,019	\$ 3,320,927	\$ 3,642,255	\$ 4,067,568
			Total Fringe Benefits		1,216,554	1,263,250	1,410,998	1,646,411
			Total Operating Expenses		2,580,669	3,531,746	5,452,800	5,511,300
			Total Capital Outlay		12,072	3,437,753	2,075,000	1,025,000
			Departmental Total		\$ 6,818,314	\$ 11,553,676	\$ 12,581,053	\$ 12,250,278

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
75	615			ROAD & BRIDGE - EQUIPMENT DIVISION				
		4100	<i>Salaries</i>					
			Salary & Fringe - F/T	100	\$ 581,797	\$ 699,925	\$ 726,006	\$ 755,855
			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	<i>Fringe Benefits</i>					
			Social Security	201	44,084	52,968	56,067	58,424
			Insurance	202	119,351	119,351	134,951	150,640
			Retirement	203	68,611	80,300	81,353	83,016
			Workers Comp	204	1,995	2,571	2,681	650
			State Unemployment Ins	205	484	672	660	382
		4300	<i>Supplies</i>					
			Supplies	303	8,494	4,843	6,500	6,500
			Parts	314	322,599	349,216	300,000	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	<i>Operating Expenses</i>					
			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	<i>Contract Agreements</i>					
			Miscellaneous Contracts	570	11,933	11,563	15,000	15,000
		4600	<i>Other Services & Charges</i>					
			Training	632	-	180	2,500	2,500
			General Labor - Off Road	651	-	-		
		4800	<i>Capital Expenditures</i>					
			Machinery & Equipment	840	851,544	652,883	660,000	751,000
			Vehicles	851	196,694	240,996	200,000	375,000
			Small Equipment	852			285,000	
			Radios	856				
			Equipment	860	77,850	210,545		300,000
			<i>Direct Expense</i>		\$ 2,966,923	\$ 3,087,961	\$ 3,251,118	\$ 3,630,327
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 589,520	\$ 703,895	\$ 732,906	\$ 763,715
			<i>Total Fringe Benefits</i>		234,524	255,861	275,712	293,112
			<i>Total Operating Expenses</i>		1,016,792	1,023,780	1,097,500	1,147,500
			<i>Total Capital Outlay</i>		1,126,088	1,104,424	1,145,000	1,426,000
			<i>Departmental Total</i>		\$ 2,966,923	\$ 3,087,961	\$ 3,251,118	\$ 3,630,327

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual	Actual	Adopted	Working	
EXPENDITURES				Budget	Budget	Budget	Budget	
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	\$ -	\$ 17,785	
			Bond Issuance Costs	902				
			Direct Expense		\$ 2,889,306	\$ -	\$ 17,785	
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ -	\$ -	\$ -	
			Total Capital Outlay		\$ 2,889,306	\$ -	\$ 17,785	
			Departmental Total		\$ 2,889,306	\$ -	\$ 17,785	
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	\$ 755,429	
			Bond Issuance Costs	902				
			Direct Expense		\$ 11,050,241	\$ 6,960,791	\$ -	\$ 755,429
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ -	\$ -	\$ -	
			Total Capital Outlay		\$ 11,050,241	\$ 6,960,791	\$ -	\$ 755,429
			Departmental Total		\$ 11,050,241	\$ 6,960,791	\$ -	\$ 755,429
78	409	PARKING STRUCTURE CONSTRUCTION FUND						
		4400	Operating Expenses					
			Contingency	499				
		4600	Professional Fees	619	\$ -	\$ 1,011,841		
		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	\$ 100,000	\$ 5,001,962
			Direct Expense		\$ 261,599	\$ 13,996,100	\$ 100,000	\$ 5,001,962
		5000	Transfer Out - General Fund	910				
			Totals By Category:					
			Total Salaries					
			Total Fringe Benefits					
			Total Operating Expenses		\$ 149,288	\$ 1,011,841	\$ -	\$ -
			Total Capital Outlay		\$ 112,310	\$ 12,984,259	\$ 100,000	\$ 5,001,962
			Departmental Total		\$ 261,599	\$ 13,996,100	\$ 100,000	\$ 5,001,962

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
79	409		COURTHOUSE CONSTRUCTION FUND						
		4400	Operating Expenses						
			Contingency	499	\$ -				
		4600	Professional Fees	619	2,850,325	\$ 5,285,896			
		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	\$ 100,000,000	\$ 80,374,523	
			Parking Structure	816					
			Direct Expense		\$ 5,264,032	\$ 10,263,635	\$ 100,000,000	\$ 80,374,523	
		5000	Transfer Out - General Fund	910					
			Totals By Category:						
			Total Salaries						
			Total Fringe Benefits						
			Total Operating Expenses		\$ 2,850,325	\$ 5,285,896	\$ -	\$ -	
			Total Capital Outlay		\$ 2,413,707	\$ 4,977,740	\$ 100,000,000	\$ 80,374,523	
			Departmental Total		\$ 5,264,032	\$ 10,263,635	\$ 100,000,000	\$ 80,374,523	

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Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
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	64,000	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	\$ 124,000	\$ 116,000	
			Totals By Category:						
			Total Salaries		\$ -	\$ -	\$ -	\$ -	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		27,100	-	-	-	
			Total Capital Outlay		96,223	515,379	124,000	116,000	
			Departmental Total		\$ 123,323	\$ 515,379	\$ 124,000	\$ 116,000	

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Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Working Budget	
93	570	JUVENILE DETENTION						
		4100	Salaries					
			Salary & Wages - F/T	100	1,469,935	1,404,050	1,729,157	1,757,038
			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	6,480
			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	150,808
			Insurance	202	302,968	302,968	342,568	382,393
			Retirement	203	189,059	182,159	215,778	214,286
			Workers Comp	204	18,068	20,773	25,715	26,103
			State Unemployment Ins	205	1,335	1,523	1,750	986
		4300	Supplies					
			Supplies	303	7,049	7,811	8,000	8,000
			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	10,000	10,000
			Meal Expense	450	65,788	42,190	80,000	80,000
			Ordinary Repairs	451	13,496	26,554	40,000	40,000
			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	21,235
		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	\$ 3,121,390	\$ 3,188,659
			Totals By Category:					
			Total Salaries		\$ 1,624,980	\$ 1,596,613	\$ 1,943,947	\$ 1,971,348
			Total Fringe Benefits		632,538	626,092	734,523	774,576
			Total Operating Expenses		286,252	295,605	442,920	442,735
			Total Capital Outlay		4,340	3,717	-	-
			Departmental Total		\$ 2,548,109	\$ 2,522,028	\$ 3,121,390	\$ 3,188,659

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Working Budget	
EXPENDITURES								
93	571	JUVENILE PROBATION						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 1,664,508	\$ 1,866,257	\$ 1,943,373	\$ 1,970,665
			Accrued Leave	109	4,206		-	
			Permanent Part-time	112	192,130	232,838	200,000	225,000
			Longevity Pay	113	13,420	15,030	16,080	15,360
			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	169,646	173,592
			Insurance	202	257,064	266,244	301,044	336,043
			Retirement	203	224,357	247,579	246,153	246,659
			Workers Comp	204	2,430	5,136	6,001	12,877
			State Unemployment Ins	205	1,583	2,082	1,996	1,135
		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	1,000
			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	20,000
			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	7,500
			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	2,420
			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	15,000
			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	\$ 3,230,379	\$ 3,338,145
			Transfer Out - J/A/C Maintenance	994	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
					\$ 3,035,498	\$ 3,254,968	\$ 3,280,379	\$ 3,388,145
			Totals By Category:					
			Total Salaries		\$ 1,928,292	\$ 2,169,892	\$ 2,217,598	\$ 2,269,170
			Total Fringe Benefits		627,897	682,797	724,840	770,305
			Total Operating Expenses		425,328	349,923	282,941	293,670
			Total Capital Outlay		3,981	2,355	5,000	5,000
			Departmental Total		\$ 2,985,498	\$ 3,204,968	\$ 3,230,379	\$ 3,338,145

Fund Org. Cat.					FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Working Budget	Comments
			Total All Funds - Direct Expenses		\$ 136,864,439	\$ 166,921,151	\$ 260,536,660	\$ 249,449,073	
			Total All Funds - Other Financing Uses		\$ 16,200,000	\$ 5,200,000	\$ 5,600,000	\$ 11,600,000	
			Total by Operating Category:						
			Total Salaries		\$ 51,292,642	\$ 56,260,331	\$ 60,858,097	\$ 64,137,785	
			Total Fringe Benefits		19,391,730	25,936,781	22,829,049	24,437,282	
			Total Operating Expenses		32,407,405	37,535,546	144,659,401	126,919,417	
			Total Debt Service		7,698,603	13,711,671	18,273,394	16,161,906	
			Total Capital Outlay		26,075,685	33,476,822	13,816,719	12,790,721	
			Total All Funds		\$ 136,866,064	\$ 166,921,151	\$ 260,436,660	\$ 244,447,111	

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