

# **SMITH COUNTY, TEXAS**



**FY26**

## **PROPOSED BUDGET**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,008,320, which is 7.22 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,615,120.00.

(LGC 111.068(c))

Total debt obligation for Smith County secured by property taxes: \$229,355,000



DATE: August 15, 2025

TO: Elected and Appointed Officials, Department Heads, Employees and Constituents

RE: FY 2026 Smith County Proposed Budget

I respectfully submit the Fiscal Year 2026 (FY2026) Smith County Proposed Budget for your review and consideration. As you will see, this budget keeps the 2025 tax rate of 36.4231 cents per \$100 valuation the same as the 2024 tax rate. Our goal is to provide excellent service to the citizens while maintaining a low tax rate.

Elected officials and department leaders worked through their budgets diligently to assist the Commissioners Court in their priorities set forth for FY26. Those priorities are to attract and retain the quality workforce we have now, and efficiently and to minimize the impact of the debt service rate to the overall tax rate. While we would like to give each elected official and department head the financial resources to meet every budget request they have submitted, we are mindful of the taxpayer dollars and strive to be good stewards of the resources we have available.

Budget highlights:

- **Employee Investment** – The County will increase its monthly contribution to the health insurance fund from \$822 per employee per month to \$922 per employee per month. A 3.0% Cost of Living Adjustment (COLA) for most employees and elected officials is also included in this budget. These increases reflect the County's continued commitment to its employees.
- **Debt Service** – The debt service portion of the tax rate has been strategically applied over the past 4 years to smooth the voter approved impact. The FY26 debt service portion has decreased to a 6.9923-cent level. The county has one more issuance of voter approved infrastructure bonds to issue.
- **Road & Bridge Funding** - Phase 2 of the Road and Bridge Plan continued into FY 2025. Our goal remains to reach the goal of 5.0 cent contribution of the M&O portion of the tax rate by the completion of the Road Bond Plan.

The County's overall financial position remains strong, despite the challenges of inflation. The County's Bond Rating remains strong at AA+ from the Standard & Poor's rating service.

I am thankful to all our elected officials, department heads, the County Auditor and staff and County Judge and staff for each of your contributions to this proposed budget. I am pleased to present this balanced Proposed Budget for FY2026.

Sincerely,

*Kari Perkins*

Kari Perkins  
Smith County Budget Officer

# FY 2026 Proposed Tax Rate & Distribution

**Maintenance & Operations**

General Fund	0.241808
Facility Improvement Fund	0.010000
Road & Bridge Fund	0.042500
<b>Total Maintenance &amp; Operations</b>	<b>0.294308</b>

**Debt Service**

General Obligation Series 2018; 2019; 2020; 2021; 2022; 2023;2024	0.069923
<b>Total Debt Service</b>	<b>0.069923</b>

<b>Total Tax Rate</b>	<b>0.364231</b>
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<b>Total Adjusted Taxable Value</b>	<b>\$31,860,829,956</b>	Amended Certified Value 8/1/2025
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## Bonded Indebtedness Schedule

General Obligation 2018  
Issue Date: May 15, 2018  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	1,640,000.00	102,600.00	69,800.00	172,400.00	1,812,400.00
2026/27	1,710,000.00	69,800.00	35,600.00	105,400.00	1,815,400.00
2027/28	1,780,000.00	35,600.00	0.00	35,600.00	1,815,600.00
	\$5,130,000.00	\$208,000.00	\$105,400.00	\$313,400.00	\$5,443,400.00

General Obligation 2019  
Issue Date: May 15, 2019  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	1,550,000.00	97,275.00	74,025.00	171,300.00	1,721,300.00
2026/27	1,595,000.00	74,025.00	50,100.00	124,125.00	1,719,125.00
2027/28	1,645,000.00	50,100.00	25,425.00	75,525.00	1,720,525.00
2028/29	1,695,000.00	25,425.00		25,425.00	1,720,425.00
	\$6,485,000.00	\$246,825.00	\$149,550.00	\$396,375.00	\$6,881,375.00

General Obligation 2020  
Issue Date: June 23, 2020  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	635,000.00	60,000.00	53,650.00	113,650.00	748,650.00
2026/27	650,000.00	53,650.00	43,900.00	97,550.00	747,550.00
2027/28	670,000.00	43,900.00	33,850.00	77,750.00	747,750.00
2028/29	1,105,000.00	33,850.00	22,800.00	56,650.00	1,161,650.00
2029/30	1,140,000.00	22,800.00	0.00	22,800.00	1,162,800.00
	\$4,200,000.00	\$214,200.00	\$154,200.00	\$345,600.00	\$3,405,600.00

General Obligation 2021  
Issue Date: June 22, 2021  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	805,000.00	57,050.00	49,000.00	106,050.00	911,050.00
2026/27	820,000.00	49,000.00	40,800.00	89,800.00	909,800.00
2027/28	835,000.00	40,800.00	32,450.00	73,250.00	908,250.00
2028/29	1,060,000.00	32,450.00	21,850.00	54,300.00	1,114,300.00
2029/30	1,080,000.00	21,850.00	11,050.00	32,900.00	1,112,900.00
2030/31	1,105,000.00	11,050.00	0.00	11,050.00	1,116,050.00
	\$5,705,000.00	\$212,200.00	\$155,150.00	\$367,350.00	\$6,072,350.00

General Obligation 2022  
Issue Date: August 9, 2022  
Purpose: Infrastructure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	555,000.00	288,125.00	274,250.00	562,375.00	1,117,375.00
2026/27	585,000.00	274,250.00	259,625.00	533,875.00	1,118,875.00
2027/28	615,000.00	259,625.00	244,250.00	503,875.00	1,118,875.00
2028/29	645,000.00	244,250.00	228,125.00	472,375.00	1,117,375.00
2029/30	680,000.00	228,125.00	211,125.00	439,250.00	1,119,250.00
2030/31	715,000.00	211,125.00	193,250.00	404,375.00	1,119,375.00
2031/32	750,000.00	193,250.00	174,500.00	367,750.00	1,117,750.00
2032/33	790,000.00	174,500.00	154,750.00	329,250.00	1,119,250.00
2033/34	825,000.00	154,750.00	141,343.75	296,093.75	1,121,093.75
2034/35	850,000.00	141,343.75	127,000.00	268,343.75	1,118,343.75
2035/36	880,000.00	127,000.00	111,600.00	238,600.00	1,118,600.00
2036/37	910,000.00	111,600.00	95,675.00	207,275.00	1,117,275.00
2037/38	945,000.00	95,675.00	78,546.88	174,221.88	1,119,221.88
2038/39	980,000.00	78,546.88	60,784.38	139,331.26	1,119,331.26
2039/40	1,015,000.00	60,784.38	41,753.13	102,537.51	1,117,537.51
2040/41	1,055,000.00	41,753.13	21,312.50	63,065.63	1,118,065.63
2041/42	1,100,000.00	21,312.50	0.00	21,312.50	1,121,312.50
	\$13,895,000.00	\$2,706,015.64	\$2,417,890.64	\$5,123,906.28	\$19,018,906.28

G/O Parking & Revenue Bonds - Series 2023  
Issue Date: June 13, 2023  
Purpose: Parking Structure

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2025/26	460,000.00	404,090.63	404,090.63	808,181.26	1,268,181.26
2026/27	490,000.00	392,590.63	392,590.63	785,181.26	1,275,181.26
2027/28	515,000.00	380,340.63	380,340.63	760,681.26	1,275,681.26
2028/29	540,000.00	367,465.63	367,465.63	734,931.26	1,274,931.26
2029/30	570,000.00	353,965.63	353,965.63	707,931.26	1,277,931.26
2030/31	600,000.00	339,715.63	339,715.63	679,431.26	1,279,431.26
2031/32	630,000.00	324,715.63	324,715.63	649,431.26	1,279,431.26
2032/33	660,000.00	308,965.63	308,965.63	617,931.26	1,277,931.26
2033/34	690,000.00	292,465.63	292,465.63	584,931.26	1,274,931.26
2034/35	725,000.00	275,215.63	275,215.63	550,431.26	1,275,431.26
2035/36	765,000.00	257,090.63	257,090.63	514,181.26	1,279,181.26
2036/37	800,000.00	237,965.63	237,965.63	475,931.26	1,275,931.26
2037/38	840,000.00	217,965.63	217,965.63	435,931.26	1,275,931.26
2038/39	885,000.00	196,965.63	196,965.63	393,931.26	1,278,931.26
2039/40	930,000.00	174,840.63	174,840.63	349,681.26	1,279,681.26
2040/41	965,000.00	156,240.63	156,240.63	312,481.26	1,277,481.26
2041/42	1,005,000.00	136,940.63	136,940.63	273,881.26	1,278,881.26
2042/43	1,045,000.00	116,840.63	116,840.63	233,681.26	1,278,681.26
2043/44	1,085,000.00	95,287.50	95,287.50	190,575.00	1,275,575.00
2044/45	1,130,000.00	72,909.38	72,909.38	145,818.76	1,275,818.76

## Bonded Indebtedness Schedule

2045/46	1,180,000.00	49,603.13	49,603.13	99,206.26	1,279,206.26
2046/47	1,225,000.00	25,265.63	25,265.63	50,531.26	1,275,531.26
	<u>\$17,735,000.00</u>	<u>\$5,177,446.98</u>	<u>\$5,177,446.98</u>	<u>\$10,354,893.96</u>	<u>\$28,089,893.96</u>

Limited Tax Courthouse Bonds - Series 2023  
**Issue Date: August 21, 2023**  
**Purpose: New Courthouse**

<b>Maturity</b>	<b>Principal Due 8/15</b>	<b>Interest 2/15</b>	<b>Interest 8/15</b>	<b>Total Interest</b>	<b>Total Bonds &amp; Interest</b>
2025/26	680,000.00	3,679,900.00	3,679,900.00	7,359,800.00	8,039,800.00
2026/27	3,695,000.00	3,662,900.00	3,662,900.00	7,325,800.00	11,020,800.00
2027/28	4,205,000.00	3,570,525.00	3,570,525.00	7,141,050.00	11,346,050.00
2028/29	4,415,000.00	3,465,400.00	3,465,400.00	6,930,800.00	11,345,800.00
2029/30	4,635,000.00	3,355,025.00	3,355,025.00	6,710,050.00	11,345,050.00
2030/31	4,865,000.00	3,239,150.00	3,239,150.00	6,478,300.00	11,343,300.00
2031/32	5,110,000.00	3,117,525.00	3,117,525.00	6,235,050.00	11,345,050.00
2032/33	5,365,000.00	2,989,775.00	2,989,775.00	5,979,550.00	11,344,550.00
2033/34	5,635,000.00	2,855,650.00	2,855,650.00	5,711,300.00	11,346,300.00
2034/35	5,915,000.00	2,714,775.00	2,714,775.00	5,429,550.00	11,344,550.00
2035/36	6,210,000.00	2,566,900.00	2,566,900.00	5,133,800.00	11,343,800.00
2036/37	6,460,000.00	2,442,700.00	2,442,700.00	4,885,400.00	11,345,400.00
2037/38	6,715,000.00	2,313,500.00	2,313,500.00	4,627,000.00	11,342,000.00
2038/39	7,050,000.00	2,145,625.00	2,145,625.00	4,291,250.00	11,341,250.00
2039/40	7,405,000.00	1,969,375.00	1,969,375.00	3,938,750.00	11,343,750.00
2040/41	7,775,000.00	1,784,250.00	1,784,250.00	3,568,500.00	11,343,500.00
2041/42	8,165,000.00	1,589,875.00	1,589,875.00	3,179,750.00	11,344,750.00
2042/43	8,570,000.00	1,385,750.00	1,385,750.00	2,771,500.00	11,341,500.00
2043/44	9,000,000.00	1,171,500.00	1,171,500.00	2,343,000.00	11,343,000.00
2044/45	9,450,000.00	946,500.00	946,500.00	1,893,000.00	11,343,000.00
2045/46	9,075,000.00	710,250.00	710,250.00	1,420,500.00	10,495,500.00
2046/47	9,530,000.00	483,375.00	483,375.00	966,750.00	10,496,750.00
2047/48	9,805,000.00	245,125.00	245,125.00	490,250.00	10,295,250.00
	<u>\$149,730,000.00</u>	<u>\$52,405,350.00</u>	<u>\$52,405,350.00</u>	<u>\$104,810,700.00</u>	<u>\$254,540,700.00</u>

General Obligation Bonds Series 2024  
**Issue Date: October 17, 2024 (FY25)**  
**Purpose: Infrastructure**

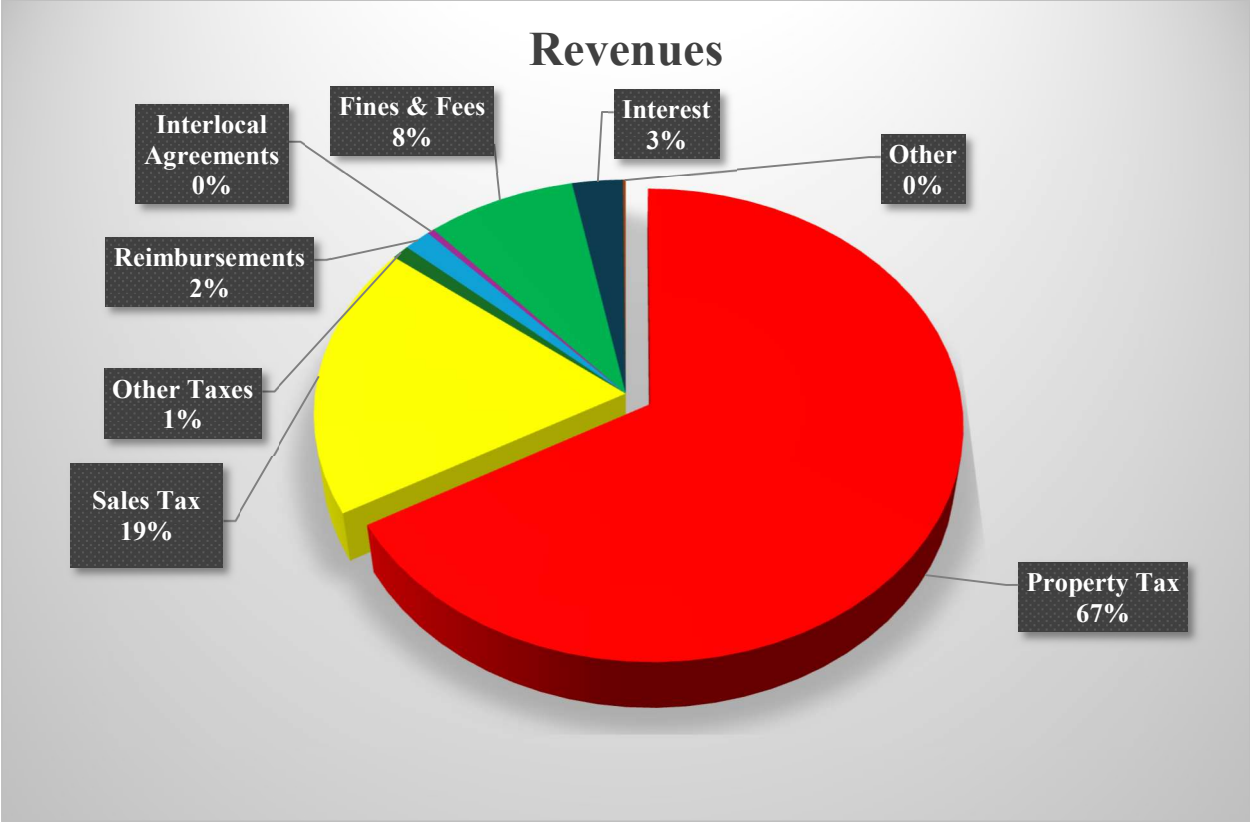
<b>Maturity</b>	<b>Principal Due 8/15</b>	<b>Interest 2/15</b>	<b>Interest 8/15</b>	<b>Total Interest</b>	<b>Total Bonds &amp; Interest</b>
2025/26	220,000.00	141,575.00	141,575.00	283,150.00	503,150.00
2026/27	230,000.00	136,075.00	136,075.00	272,150.00	502,150.00
2027/28	240,000.00	130,325.00	130,325.00	260,650.00	500,650.00
2028/29	255,000.00	124,325.00	124,325.00	248,650.00	503,650.00
2029/30	265,000.00	117,950.00	117,950.00	235,900.00	500,900.00
2030/31	280,000.00	111,325.00	111,325.00	222,650.00	502,650.00
2031/32	295,000.00	104,325.00	104,325.00	208,650.00	503,650.00
2032/33	305,000.00	96,950.00	96,950.00	193,900.00	498,900.00
2033/34	325,000.00	89,325.00	89,325.00	178,650.00	503,650.00
2034/35	340,000.00	81,200.00	81,200.00	162,400.00	502,400.00
2035/36	350,000.00	74,400.00	74,400.00	148,800.00	498,800.00
2036/37	365,000.00	67,400.00	67,400.00	134,800.00	499,800.00
2037/38	380,000.00	60,100.00	60,100.00	120,200.00	500,200.00
2038/39	395,000.00	52,500.00	52,500.00	105,000.00	500,000.00
2039/40	410,000.00	44,600.00	44,600.00	89,200.00	499,200.00
2040/41	430,000.00	36,400.00	36,400.00	72,800.00	502,800.00
2041/42	445,000.00	27,800.00	27,800.00	55,600.00	500,600.00
2042/43	465,000.00	18,900.00	18,900.00	37,800.00	502,800.00
2043/44	480,000.00	9,600.00	9,600.00	19,200.00	499,200.00
	<u>\$6,475,000.00</u>	<u>\$1,525,075.00</u>	<u>\$1,525,075.00</u>	<u>\$3,050,150.00</u>	<u>\$9,525,150.00</u>

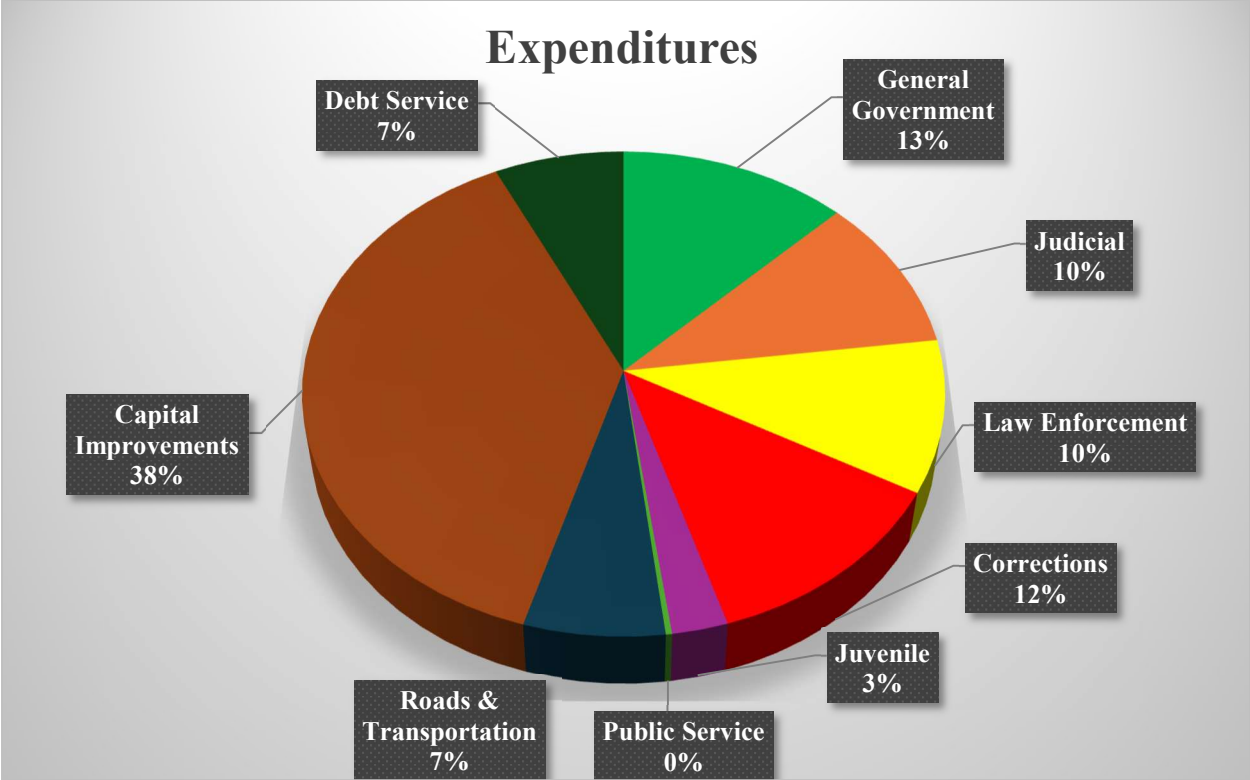
General Obligation Bonds Series 2025 -  
 Estimate  
**Issue Date: August 25, 2025 (FY26)**  
**Purpose: Infrastructure**  
 70-xxx-4800

<b>Maturity</b>	<b>Principal Due 8/15</b>	<b>Interest 2/15</b>	<b>Interest 8/15</b>	<b>Total Interest</b>	<b>Total Bonds &amp; Interest</b>
2025/26	1,180,000.00	811,011.00		811,011.00	1,991,011.00
2026/27	0.00	862,238.00		862,238.00	862,238.00
2027/28	140,000.00	862,238.00		862,238.00	1,002,238.00
2028/29	755,000.00	856,288.00		856,288.00	1,611,288.00
2029/30	785,000.00	824,200.00		824,200.00	1,609,200.00
2030/31	825,000.00	788,875.00		788,875.00	1,613,875.00
2031/32	860,000.00	751,750.00		751,750.00	1,611,750.00
2032/33	900,000.00	713,050.00		713,050.00	1,613,050.00
2033/34	940,000.00	672,550.00		672,550.00	1,612,550.00
2034/35	980,000.00	630,250.00		630,250.00	1,610,250.00
2035/36	1,025,000.00	586,150.00		586,150.00	1,611,150.00
2036/37	1,070,000.00	540,025.00		540,025.00	1,610,025.00
2037/38	1,120,000.00	491,875.00		491,875.00	1,611,875.00
2038/39	1,170,000.00	441,475.00		441,475.00	1,611,475.00
2039/40	1,220,000.00	388,825.00		388,825.00	1,608,825.00
2040/41	1,280,000.00	333,925.00		333,925.00	1,613,925.00
2041/42	1,340,000.00	273,125.00		273,125.00	1,613,125.00
2042/43	1,400,000.00	209,475.00		209,475.00	1,609,475.00
2043/44	1,470,000.00	142,975.00		142,975.00	1,612,975.00
2043/45	1,540,000.00	73,150.00		73,150.00	1,613,150.00
	<u>\$20,000,000.00</u>	<u>\$11,253,450.00</u>	<u>\$0.00</u>	<u>\$11,253,450.00</u>	<u>\$31,253,450.00</u>

Outstanding Debt As of: 09/30/25

\$229,355,000





## Recapitulation of FY26 Proposed Budget

	Estimated Ending Balance @ 9/30/25	Estimated Revenues FY26	Proposed Expenditures FY26	Net Interbudget Transfers 25/26 (In) Out	Adjustments	Estimated Ending Balance @ 9/30/26	Estimated Reserve Ratio
<b><i>Operating Funds</i></b>							
General Fund	\$ 52,264,051	\$ 114,623,800	\$ 110,475,929	\$ 11,500,000		\$ 44,911,922	36.82%
Road & Bridge Fund	14,311,266	16,155,546	16,563,892	-		13,902,920	
Juvenile General Fund	557,668	421,000	6,534,989	(5,450,000)		(106,321)	
<b><i>Total Operating Funds</i></b>	<b>\$ 67,132,985</b>	<b>\$ 131,200,346</b>	<b>\$ 133,574,810</b>	<b>\$ 6,050,000</b>		<b>\$ 58,708,521</b>	
<b><i>Debt Service Funds</i></b>							
Debt Service	\$ 538,000	\$ 20,135,714	\$ 18,157,917			\$ 2,515,797	
Total Debt Service Funds	\$ 538,000	\$ 20,135,714	\$ 18,157,917	\$ -		\$ 2,515,797	
<b><i>Total Operating and Debt Service</i></b>	<b>\$ 67,670,985</b>	<b>\$ 151,336,060</b>	<b>\$ 151,732,727</b>	<b>\$ 6,050,000</b>		<b>\$ 61,224,318</b>	
<b><i>Special Revenue Funds</i></b>							
Other Special Revenue Funds	\$ 6,717,909	\$ 1,517,600	\$ 5,365,523	\$ -		\$ 2,869,986	
<b><i>Total Special Revenue Funds</i></b>	<b>\$ 6,717,909</b>	<b>\$ 1,517,600</b>	<b>\$ 5,365,523</b>	<b>\$ -</b>		<b>\$ 2,869,986</b>	
<b><i>Capital Improvement Funds</i></b>							
Facility Improvement Fund	\$ 3,395,000	3,098,246	8,792,000	50,000	-	\$ (2,348,754)	
Infrastructure Series 2024 Fund	\$ -	30,000	1,791,917			\$ (1,761,917)	
Infrastructure Series 2025 Fund							
Infrastructure Series 2018 Fund	-	-	-			-	
Infrastructure Series 2019 Fund	584	-	493,449		-	(492,865)	
Infrastructure Series 2020 Fund	34,922	-	36,058			(1,136)	
Infrastructure Series 2021 Fund	117,967	500	17,785		-	100,682	
Infrastructure Series 2022 Fund	933,306	20,000	755,429		-	197,877	
Courthouse Construction Fund	166,462,165	1,000,000	80,374,523			87,087,642	
Parking Structure Construction Fund	5,867,490	20,000	5,001,962			885,528	
JAC Maintenance Fund	863,866	21,000	116,000	(100,000)		868,866	
<b><i>Total Capital Improvement Funds</i></b>	<b>\$ 177,675,300</b>	<b>\$ 4,189,746</b>	<b>\$ 97,379,123</b>	<b>\$ (50,000)</b>		<b>\$ 84,535,923</b>	
<b>Total All Funds</b>	<b>\$ 252,064,194</b>	<b>\$ 157,043,406</b>	<b>\$ 254,477,373</b>	<b>\$ 6,000,000</b>		<b>\$ 148,630,227</b>	

## RECAPITULATION OF FY26 PROPOSED BUDGET (By Category)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Funds	Courthouse & Parking Structure Funds	Juvenile Funds	Total Funds
Beg. Fund Balance @ 10/1/25	\$ 52,264,051	\$ 14,311,266	\$ 3,395,000	\$ 1,086,779	\$ 6,717,909	\$ 538,000	\$ 172,329,655	\$ 1,421,534	\$ 252,064,194
Revenues:									
Taxes:									
Property Taxes - Current	\$ 69,114,675	\$ 12,147,546	\$ 2,858,246		\$ -	\$ 19,985,714	\$ -	\$ -	\$ 104,106,181
Property Taxes - Delinquent	600,000	100,000	20,000		-	100,000	-	-	820,000
Sales Tax	29,500,000	-	-		-	-	-	-	29,500,000
Other Taxes	1,555,000	-	-		-	-	-	-	1,555,000
Reimbursements	1,854,000	-	-		-	-	-	400,000	2,254,000
Interlocal Agreements	630,000	163,000	-		-	-	-	-	793,000
Fines & Fees	8,875,125	3,165,000	-		1,239,100	-	-	-	13,279,225
Interest	2,300,000	580,000	170,000	50,500	278,500	50,000	1,020,000	38,000	4,487,000
Bond Proceeds							-		
Miscellaneous	195,000	-	50,000		-	-	-	4,000	249,000
<b>Total Revenues</b>	<b>\$ 114,623,800</b>	<b>\$ 16,155,546</b>	<b>\$ 3,098,246</b>	<b>\$ 50,500</b>	<b>\$ 1,517,600</b>	<b>\$ 20,135,714</b>	<b>\$ 1,020,000</b>	<b>\$ 442,000</b>	<b>\$ 157,043,406</b>
<b>Total Available</b>	<b>\$ 166,887,851</b>	<b>\$ 30,466,812</b>	<b>\$ 6,493,246</b>	<b>\$ 1,137,279</b>	<b>\$ 8,235,509</b>	<b>\$ 20,673,714</b>	<b>\$ 173,349,655</b>	<b>\$ 1,863,534</b>	<b>\$ 409,107,600</b>
Other Financing Sources									
Transfers In	-	-	\$ -		-	-	-	5,600,000	\$ 5,600,000
<b>Total Available &amp; Other Sources</b>	<b>\$ 166,887,851</b>	<b>\$ 30,466,812</b>	<b>\$ 6,493,246</b>	<b>\$ 1,137,279</b>	<b>\$ 8,235,509</b>	<b>\$ 20,673,714</b>	<b>\$ 173,349,655</b>	<b>\$ 7,463,534</b>	<b>\$ 414,707,600</b>
Expenditures									
Salary	\$ 54,218,892	\$ 5,443,484	\$ -	\$ -	\$ 215,608			\$ 4,247,389	\$ 64,125,373
Fringe Benefits	20,700,593	2,135,009		-	64,412			1,546,195	24,446,209
Operating Expenses	32,889,733	6,534,399	4,657,000	-	4,365,481		-	736,405	49,183,018
Capital Outlay	2,666,711	2,451,000	4,135,000	3,094,637	720,022		85,376,486	121,000	98,564,856
Debt Service						18,157,917			18,157,917
<b>Total Expenditures</b>	<b>\$ 110,475,929</b>	<b>\$ 16,563,892</b>	<b>\$ 8,792,000</b>	<b>\$ 3,094,637</b>	<b>\$ 5,365,523</b>	<b>\$ 18,157,917</b>	<b>\$ 85,376,486</b>	<b>\$ 6,650,989</b>	<b>\$ 254,477,373</b>
Other Financing Uses									
Interbudget Transfers Out	\$ 11,500,000	\$ -	\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 11,600,000
Restricted Reserves	\$ -				\$ -	\$ -	\$ -		\$ -
<b>Unrestricted Reserves</b>	<b>\$ 44,911,922</b>	<b>\$ 13,902,920</b>	<b>\$ (2,348,754)</b>	<b>\$ (1,957,358)</b>	<b>\$ 2,869,986</b>	<b>\$ 2,515,797</b>	<b>\$ 87,973,169</b>	<b>\$ 762,545</b>	<b>\$ 148,630,227</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 166,887,851</b>	<b>\$ 30,466,812</b>	<b>\$ 6,493,246</b>	<b>\$ 1,137,279</b>	<b>\$ 8,235,509</b>	<b>\$ 20,673,714</b>	<b>\$ 173,349,655</b>	<b>\$ 7,463,534</b>	<b>\$ 414,707,600</b>

# RECAPITULATION OF FY26 PROPOSED BUDGET (By Type of Service)

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service	Courthouse & Parking Structure Funds	Juvenile Funds	Total All Funds
<b>Estimated Fund Balance @ 10/1/25</b>	\$ 52,264,051	\$ 14,311,266	\$ 3,395,000	\$ 1,086,779	\$ 6,717,909	\$ 538,000	\$ 172,329,655	\$ 1,421,534	\$ 252,064,194
<b>Revenues:</b>									
<i>Taxes:</i>									
Property Taxes - Current	\$ 69,114,675	\$ 12,147,546	\$ 2,858,246			\$ 19,985,714			\$ 104,106,181
Property Taxes - Delq.	600,000	100,000	20,000			100,000			820,000
Sales Tax	29,500,000								29,500,000
Other Taxes	1,555,000								1,555,000
Reimbursements	1,854,000	163,000			-			400,000	2,417,000
Interlocal Agreements	630,000	-			-			-	630,000
Fines & Fees	8,875,125	3,165,000			1,239,100			-	13,279,225
Interest	2,300,000	580,000	170,000	50,500	278,500	50,000	1,020,000	38,000	4,487,000
Bond Proceeds									-
Miscellaneous	195,000	-	50,000		-			\$ 4,000	249,000
<b>Total Revenues</b>	\$ 114,623,800	\$ 16,155,546	\$ 3,098,246	\$ 50,500	\$ 1,517,600	\$ 20,135,714	\$ 1,020,000	\$ 442,000	\$ 157,043,406
<b>Total Available</b>	\$ 166,887,851	\$ 30,466,812	\$ 6,493,246	\$ 1,137,279	\$ 8,235,509	\$ 20,673,714	\$ 173,349,655	\$ 1,863,534	\$ 409,107,600
<b>Other Financing Sources</b>									
<b>Transfers In</b>	\$ -	\$ -	\$ -			\$ -	\$ -	\$ 5,600,000	5,600,000
<b>Total Available &amp; Other Sources</b>	\$ 166,887,851	\$ 30,466,812	\$ 6,493,246	\$ 1,137,279	\$ 8,235,509	\$ 20,673,714	\$ 173,349,655	\$ 7,463,534	\$ 414,707,600
<b>Expenditures By Type:</b>									
General Government	\$ 27,808,371		\$ -		\$ 4,277,428				\$ 32,085,799
Judicial	25,897,523				372,178				26,269,701
Law Enforcement	25,045,717				715,917				25,761,634
Corrections	30,952,173								30,952,173
Juvenile	45,686							6,534,989	6,580,676
Public Service	726,458								726,458
Roads & Transportation	-	16,563,892							16,563,892
Capital Improvements			8,792,000	3,094,637			85,376,486	116,000	97,379,123
Debt Service	-					18,157,917			18,157,917
<b>Total Expenditures</b>	\$ 110,475,929	\$ 16,563,892	\$ 8,792,000	\$ 3,094,637	\$ 5,365,523	\$ 18,157,917	\$ 85,376,486	\$ 6,650,989	\$ 254,477,373
<b>Other Financing Uses</b>									
Interbudget Transfers Out	\$ 11,500,000		\$ 50,000		\$ -	\$ -	\$ -	\$ 50,000	\$ 11,600,000
<b>Reserves</b>	\$ 44,911,922	\$ 13,902,920	\$ (2,348,754)	\$ (1,957,358)	\$ 2,869,986	\$ 2,515,797	\$ 87,973,169	\$ 762,545	\$ 148,630,227
<b>Total Expenditures &amp; Other Uses</b>	\$ 166,887,851	\$ 30,466,812	\$ 6,493,246	\$ 1,137,279	\$ 8,235,509	\$ 20,673,714	\$ 173,349,655	\$ 7,463,534	\$ 414,707,600

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

## Revenue Recap

<b>General Fund</b>							
	<b>Actual Revenue FY23</b>	<b>Actual Revenue FY24</b>	<b>Estimated Revenue FY25</b>	<b>Estimated Revenue FY 26</b>	<b>% of Total Revenue</b>	<b>Variance FY25 to FY26</b>	<b>% of Change</b>
<b>Revenues:</b>							
Taxes:							
Property Taxes - Current	\$ 51,916,382	\$ 58,917,563	\$ 64,429,424	\$ 69,114,675	60.30%	\$ 4,685,251	7.27%
Property Taxes - Delinquent	635,317	557,160	600,000	600,000	0.52%	\$ -	0.00%
Sales Tax	28,942,684	28,709,486	28,000,000	29,500,000	25.74%	\$ 1,500,000	5.36%
Other Taxes	1,646,196	1,716,642	1,485,000	1,555,000	1.36%	\$ 70,000	4.71%
Reimbursements	2,194,686	2,575,782	1,830,000	1,854,000	1.62%	\$ 24,000	1.31%
Interlocal Agreements	706,362	648,375	640,000	630,000	0.55%	\$ (10,000)	-1.56%
Fines & Fees	10,095,154	9,126,610	9,086,050	8,875,125	7.74%	\$ (210,925)	-2.32%
Interest	3,441,942	3,758,444	2,100,000	2,300,000	2.01%	\$ 200,000	9.52%
Miscellaneous	339,226	340,042	70,850	195,000	0.17%	\$ 124,150	175.23%
<b>Total Revenues - General Fund</b>	<b>\$ 99,917,949</b>	<b>\$ 106,350,103</b>	<b>\$ 108,241,324</b>	<b>\$ 114,623,800</b>	<b>100.00%</b>	<b>\$ 6,382,476</b>	<b>5.90%</b>
<b>Road &amp; Bridge Fund</b>							
<b>Revenues:</b>							
Taxes:							
Property Taxes - Current	\$ 9,192,031	\$ 10,454,261	\$ 11,329,785	\$ 12,147,546	75.19%	\$ 817,761	7.22%
Property Taxes - Delinquent	110,328	103,621	100,000	100,000	0.62%	\$ -	0.00%
Reimbursements	-	-	-	-	0.00%	\$ -	-
Interlocal Agreements	270,560	-	-	-	0.00%	\$ -	-
Fines & Fees	3,346,588	3,545,592	3,274,000	3,328,000	20.60%	\$ 54,000	1.65%
Interest	478,820	1,261,496	575,000	580,000	3.59%	\$ 5,000	0.87%
Miscellaneous	52,693	-	-	-	0.00%	\$ -	-
Transfer In - From General Fund	11,000,000	-	-	-	0.00%	\$ -	-
<b>Total Revenues - Road &amp; Bridge Fund</b>	<b>\$ 24,451,020</b>	<b>\$ 15,364,969</b>	<b>\$ 15,278,785</b>	<b>\$ 16,155,546</b>	<b>100.00%</b>	<b>\$ 876,761</b>	<b>5.74%</b>
<b>Total General &amp; R&amp;B Fund</b>	<b>\$ 124,368,969</b>	<b>\$ 121,715,073</b>	<b>\$ 123,520,109</b>	<b>\$ 130,779,346</b>		<b>\$ 7,259,237</b>	<b>5.88%</b>



Fund	REVENUES		ACTUAL	Actual	Estimated	Estimated	Comments
	Acct #	22/23	23/24	24/25	25/26		
10 GENERAL FUND							
	Taxes						
	Current Property Tax	31010	\$51,916,382	\$58,917,563	\$64,429,424	\$69,114,675	
	Delinquent Property Tax	31011	635,317	557,160	600,000	600,000	
	Sales Tax	31812	28,942,684	28,709,486	28,000,000	29,500,000	
	Tax Penalty & Interest	31915	806,822	900,661	700,000	750,000	
	Licenses & Permits						
	Application & License Fees	32010	4,500	2,000	2,500	2,500	
	Salvage Yard License	32030	125	125		125	
	Alcohol Permits (Repealed SB577)	32020	48,610	19,780	40,000		
	Rental Commissions						
	Rental - Miscellaneous	32500					
	Miscellaneous Leases	32501	42943	2060			
	Vending	32520	5,878	6,340	5,000	5,000	
	Cottonbelt Building	32530	57,638	56,343	55,000	55,000	
	Courthouse Annex	32535	3,000	2,132	750		
	Federal Funding						
	FEMA Reimbursement	33112	109305	98492.02			
	State Fees						
	Mixed Beverage Tax	33215	804,747	782,641	750,000	780,000	
	Hazardous Waste Fee	33225	0				
	Bingo Commission	33235	34,627	33,340	35,000	25,000	
	Reimbursements						
	SCAAP Reimbursements	33317	240,750	89,388	100,000	68,000	
	Unemployment/Workers Comp. Reimbursement	33318	71411	67049.9			
	Court Ordered Restitution	33319		225			
	State Juror Reimbursement	33331	60,656	524,268	390,000	430,000	State increase
	Reimbursements	33900	4,576	10,861			
	Sexual Assault Reimbursement	33902	0	0			
	Juvenile Meal Reimbursement	33905	64,005	78,201	60,000	72,000	
	Indigent Health Care Reimbursement	33906	1,600	4,400	1,500	4,500	
	DA Longevity Reimbursement	33907	40,490	50,380	40,000	50,000	
	Witness Fee Reimbursement	33908	305	18,103	5,000	10,000	
	VINE Service Agreement	33909	29,403	30,285	30,000	30,000	
	Tobacco Settlement	33912	107,424	104,895	104,000	104,000	
	Insurance Proceeds	33913	116,665	189,947			
	Foster Care Reimbursement DHS - District Attorney	33916	141,854	146,103	75,000	100,000	
	Sale of Equipment	33920	84,344	69,451			
							VIT salary supplement
	Miscellaneous Reimbursements	33921	39,726	31,050	15,000	15,000	\$12k
	Attorney Fee Reimbursement (Civil)	33924	8,454	8,541	6,500	6,500	
	Election Reimbursement	33926	103,803	98,322	100,000	98,000	
	TFID Reimbursements	33934	137,683	108,928	145,000	108,000	
	Attorney Fees - Defendants	33935	12,032	15,820	15,000	15,000	
	Opioid Abatement Trust Funds	33942	238,254	46,351			
	Opioid Direct Share Payments	33943		0			
	Prisoner Care - City of Tyler	33950	18,918	16,870	18,000	18,000	
	Prisoner Care - Federal	33955	563,028	767,852	725,000	725,000	
	Legal Settlements	33960		81250			
	Interlocal Agreements						
	Dispatch Operations	34026	341,755	264,299	265,000	265,000	
	Commission Taxing Entities	34045	364,607	384,076	375,000	365,000	
	Fees of Office						
	Transaction Fee	34201	13,275	12,741	12,000	12,000	
	Justice of the Peace - Pct. #1	34221	39,316	39,564	39,000	40,000	
	Justice of the Peace - Pct. #2	34222	69,147	68,224	69,000	71,000	
	Justice of the Peace - Pct. #3	34223	79,258	75,108	75,000	79,000	
	Justice of the Peace - Pct. #4	34224	43,458	38,965	43,000	45,000	
	Justice of the Peace - Pct. #5	34225	90,599	70,402	80,000	70,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	Constable - Pct. #1	34231	111,284	100,789	105,000	100,000	
	Constable - Pct. #2	34232	94,542	99,799	90,000	95,000	
	Constable - Pct. #3	34233	103,998	108,285	105,000	108,000	
	Constable - Pct. #4	34234	47,270	43,394	40,000	40,000	
	Constable - Pct. #5	34235	29,080	26,983	25,000	27,000	
	County Clerk Vital Statistics Fee	34239	6,668	6,071	6,500	6,000	
	County Clerk	34240	1,439,382	1,396,030	1,450,000	1,400,000	
	County Judge	34245	7,814	7,322	7,000	7,300	
	Time Payment Fees	34246	25,226	33,155	25,000	28,000	
	District Clerk	34260	368,496	427,327	400,000	400,000	
	Criminal District Attorney	34270	25,641	30,251	26,000	27,000	
	Sheriff	34275	271,847	282,617	285,000	260,000	
	<i>Fees of Service</i>						
	Animal Shelter Fees	34314	9,871	5,818	6,500	5,800	
	Fire Marshal	34315	7,802	7,933	6,000	7,800	
	Video Fees	34320	5,589	8,139	6,500	8,000	
	Transportation Fees	34325	650	950	1,000	950	
	<i>Fees - State Imposed</i>						
	D.D.C. - Justice of the Peace - Pct. #1	34421	346	219	100	200	
	D.D.C. - Justice of the Peace - Pct. #2	34422	2,769	3,880	2,700	3,000	
	D.D.C. - Justice of the Peace - Pct. #3	34423	2,360	2,891	3,000	2,800	
	D.D.C. - Justice of the Peace - Pct. #4	34424	2,960	4,887	3,000	4,800	
	D.D.C. - Justice of the Peace - Pct. #5	34425	2,850	3,260	3,000	3,000	
	County Judge - Judicial State Supplement	34426	25,200	0			
	Estray	34429	28,294	10,826	15,000	15,000	
	Jury Fees	34430	26,662	28,980	26,000	27,000	
	Department of Public Safety - FTA Fees	34433	13,048	10,781	10,000	10,000	
	District Attorney - Mental Fee	34434	1,173	1,251	1,200	1,200	
	Records Management - District Clerk Filings	34435	1,937	2,297	2,000	2,000	
	Child Safety Fees	34440	220	178	250	250	
	Family Protection Fee	34442	30	15			
	Guardianship Fee	34446	0	0			
	Court Records Preservation	34448	82,646	95,125	90,000	90,000	
	Arrest Fees (80%)	34450	22,134	22,705	22,000	20,000	
	Witness Fees	34451					
	Child Abuse Prevention	34454	2,070	1,812	1,800	1,400	
	Records Management - County Clerk Filings	34455	42,663	45,822	45,000	45,000	
	ISF Checks	34465	3,653	5,200	4,000	4,500	
	<i>Fees - Court Imposed</i>						
	Inmate Reimbursement	34505					
	Child Support Processing	34510	1,895	2,100	2,000	2,000	
	AG Processing (CS)	34511					
	Supervision Fees - Juvenile	34515					
	Juvenile Fines & Fees	34516					
	Pre Trial Release	34520	51,730	56,945	50,000	50,000	
	Court Reporter	34525	106,641	117,229	110,000	110,000	
	Administrative	34530	105,863	109,558	150,000	90,000	
	County Court at Law Salary Supplement	34535	252,000	252,000	252,000	252,000	
	Bailiff	34540	2,963	2,334	2,500	2,000	
	<i>Fees</i>						
	Tax Certificates	34601	9,950	8,680	7,500	8,500	
	Auto Registration	34602	646,670	637,083	640,000	630,000	
	Titles	34612	330,169	317,820	310,000	300,000	
	Traffic Fees & Child Safety	34650	10,747	10,776	10,000	10,000	
	Coin Station Commissions	34655	643,964	651,378	685,000	645,000	
	Rendition Fee	34678	55,963	52,700	50,000	50,000	
	Vehicle Sales Tax Commission	34682	3,099,657	2,999,208	3,000,000	2,950,000	
	Auto Registration - \$1.50 child safety fee	35015	219,268	204,247	175,000	200,000	
	<i>Fines</i>						
	Justice of the Peace - Pct. #1	35521	10,836	9,090	10,000	8,000	
	Justice of the Peace - Pct. #2	35522	19,839	11,483	18,000	10,000	
	Justice of the Peace - Pct. #3	35523	10,909	12,423	10,000	9,000	
	Justice of the Peace - Pct. #4	35524	30,161	28,242	30,000	28,000	
	Justice of the Peace - Pct. #5	35525	64,625	45,974	55,000	45,000	
	District Court	35530	909,180	38,246	15,000	30,000	
	County Courts at Law	35535	269,633	327,742	300,000	340,000	

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	Bond Forfeitures	35536	38,029	79,454	30,000	35,000	
	<i>Special</i>						
	Animal Shelter Donations	36012	799	700	100		
	Donations	36014	1,200			125,000	911 Dist.
	Juror Donations - Veterans	36017	11,226	27,676	10,000	10,000	
	Interest Earned	36610	2,262,578	2,334,676	1,300,000	1,400,000	
	Miscellaneous	36620	60,017	41,790			
	Interest Received on Investments	36638	1,179,364	1,423,767	800,000	900,000	
	Sale of Capital Assets	36649	0	53,695			
	Unclaimed Funds	36691	156,525	149,306			
	Program Rebates	36700	20,785	20,021			
	Other Financing Sources	39010					
	<b>Total Revenue - General Fund</b>		<b>\$99,938,735</b>	<b>\$106,451,375</b>	<b>\$108,241,324</b>	<b>\$114,623,800</b>	
	<b>Transfer In -Facility Improvement Fund</b>	39045					
	<b>Transfer In - COVID-19 Funds</b>	39074	<b>\$843,038</b>				
	<b>Total Available - General Fund</b>		<b>\$100,781,773</b>	<b>\$106,451,375</b>	<b>\$108,241,324</b>	<b>\$114,623,800</b>	
<b>11 JUVENILE DELINQUENCY FUND</b>							
	<i>Fees - State Imposed</i>						
	Juvenile Delinquency Prevention Fee	34452	\$27,561	\$28,663	\$26,000	\$26,000	
	Interest	36610	4,229	6,329	2,000	2,500	
	<b>Total Revenue - Juvenile Delinquency Fund</b>		<b>\$31,790</b>	<b>\$34,992</b>	<b>\$28,000</b>	<b>\$28,500</b>	
<b>12 COURTHOUSE SECURITY FUND</b>							
	<i>Fees - State Imposed</i>						
	Courthouse Security Fees	34460	146,050	124,764	130,000	116,000	
	Courthouse Security Fees (JPs)	34461	30,039	29,812	28,000	28,000	
	Donations	36014		3040			
	<i>Interest</i>						
	Interest	36610	61,222	71,539	40,000	40,000	
	<b>Total Revenue - Courthouse Security Fund</b>		<b>\$237,311</b>	<b>\$229,155</b>	<b>\$198,000</b>	<b>\$184,000</b>	
	<b>Transfer In - General Fund</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Total Available - Courthouse Security Fund</b>		<b>\$237,311</b>	<b>\$229,155</b>	<b>\$198,000</b>	<b>\$184,000</b>	
<b>16 LAW LIBRARY FUND</b>							
	<i>Charges for Services</i>						
	Bar Association Contribution	34286	\$0	\$0			
	User Fees	34687	13,567	15,546	14,000	15,000	
	Library Fees	34699	144,820	158,117	145,000	150,000	
	<i>Interest</i>						
	Interest Earned	36623				7500	
	Interest	36610	11,321	3,932	7,500		
	Interest Received on Investments	36638		9,635			
	<b>Total Revenue - Law Library</b>		<b>\$169,708</b>	<b>\$187,230</b>	<b>\$166,500</b>	<b>\$172,500</b>	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
44 JUSTICE COURT TECHNOLOGY FUND							
	Charges for Services						
	Technology Fees	34436	\$24,992	\$24,717	\$22,000	\$25,000	
	Interest						
	Interest	36610	13,334	16,195	12,000	12,000	
	Interest Earned on Investments	36638	6,434	7,920	2,500	3,000	
	Total Revenue - Justice Court Technology Fund		\$44,761	\$48,833	\$36,500	\$40,000	
45 FACILITY IMPROVEMENT FUND							
	Taxes						
	Property Taxes - Current	31010	\$2,162,827	\$2,459,871	\$2,665,832	\$2,858,246	
	Property Taxes - Delinquent	31011	26,614	23,672	20,000	20,000	
	Other Contributions (PSAP Participation)	34035	50,000		50,000	50,000	
	Interest						
	Interest	36610	198,297	202,430	125,000	120,000	
	Interest Received on Investments	36638	83,868	103,238		50,000	
	Sale of Capital Assets	36649					
	Total Revenue - Facility Improvement Fund		\$2,521,606	\$2,789,211	\$2,860,832	\$3,098,246	
	Transfer In - General Fund	39010					
	Transfer In - Road & Bridge Fund	39075					
	Total Available - Facility Improvement Fund		\$2,521,606	\$2,789,211	\$2,860,832	\$3,098,246	
46 RECORDS MGMT. - COUNTY CLERK							
	Charges for Services						
	Records Management Fees (GC 118.0216)	34608	\$446,524	\$426,416	\$440,000	\$440,000	
	Records Archive Fee (118.025)	34681	411,860	385,750	400,000	400,000	
	Interest						
	Interest	36623	104,288	131,261	50,000	80,000	
	Interest Received on Investments	36638	161,721	196,890	75,000	115,000	
	Total Revenue - Records Management/County Clerk		\$1,124,393	\$1,140,317	\$965,000	\$1,035,000	
49 RECORDS MGMT. - DISTRICT CLERK							
	Charges for Services						
	Records Management Fees	34435	\$22,582	\$24,279	\$22,000	\$22,000	
	Records Archive Fee	34674	37	41	100	100	
	Interest						
	Interest	36610	8,869	11,085	5,000	5,000	
	Total Revenue - Records Management/District Clerk		\$31,488	\$35,405	\$27,100	\$27,100	
50 10% FORFEITURE INTEREST							
	Forfeitures 10%	36630	\$14,587	\$17,351	\$10,000	\$7,000	
	Interest						
	Interest	36610	14,622	16,043	15,000	10,000	
	Total Revenue - Forfeiture Interest 10%		\$29,209	\$33,394	\$25,000	\$17,000	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
<b>52</b>	<b>COUNTY &amp; DISTRICT COURT TECHNOLOGY</b>						
	<i>Charges for Services</i>						
	Technology Fees (SB3637)	34436	\$9,129	\$10,234	\$10,000	\$10,000	
	<i>Interest</i>						
	Interest	36610	\$404	\$876	\$250	\$500	
	Interest Earned on Investments	36638					
	<i>Miscellaneous</i>						
	Other - Miscellaneous	36620					
	<b>Total Revenue - Court Technology Fund</b>		<b>\$9,533</b>	<b>\$11,110</b>	<b>\$10,250</b>	<b>\$10,500</b>	
<b>59</b>	<b>INFRASTRUCTURE SERIES 2024 FUND</b>						
	Interlocal Agreements	34000					
	Interest	36610				\$30,000	
	Bond Proceeds	38010			7000000		
	Bond Premium	38011					
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$0</b>	<b>\$0</b>	<b>\$7,000,000</b>	<b>\$30,000</b>	
<b>69</b>	<b>INFRASTRUCTURE SERIES 2018 FUND</b>						
	Interlocal Agreements	34000					
	Interest	36610	\$92	\$0	\$0	\$0	
	Bond Proceeds	38010					
	Bond Premium	38011					
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$92</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>70</b>	<b>DEBT SERVICE FUND</b>						
	<i>Taxes</i>						
	Property Taxes - Current	31000	\$7,745,936	\$13,056,273	\$18,672,819	\$19,985,714	
	Property Taxes - Delinquent	31021	99,500	124,280	100,000	100,000	
	Remaining Bond Proceeds	37027	5,672				
	Proceeds from Bonds	38010	15029				
	<i>Interest</i>						
	Interest	36610	106,716	243,041	200,000	50,000	
	Interest Earned on Investments	36638		10,749	10,000		
	Interest	36639	10,063				
	<b>Total Revenue - Debt Service Fund</b>		<b>\$7,982,916</b>	<b>\$13,434,343</b>	<b>\$18,982,819</b>	<b>\$20,135,714</b>	
<b>71</b>	<b>INFRASTRUCTURE SERIES 2019 FUND</b>						
	Interlocal Agreements	34000					
	Interest	36610	\$49,718	\$4,770			
	Bond Proceeds	38010					
	Bond Premium	38011					
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$49,718</b>	<b>\$4,770</b>	<b>\$0</b>	<b>\$0</b>	
<b>72</b>	<b>INFRASTRUCTURE SERIES 2020 FUND</b>						
	Interlocal Agreements	34000					
	Interest	36610	\$31,644	\$7,530			
	Bond Proceeds	38010					
	Bond Premium	38011					
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$31,644</b>	<b>\$7,530</b>	<b>\$0</b>	<b>\$0</b>	
<b>73</b>	<b>WORKFORCE INVESTMENT FUND</b>						
	Donations	36014					
	Interest Earned	36610				\$ 3,000	
	Interest Earned on Investments	36638		\$ 6,881			
	Interest	36636	5,685		2,000		
	<b>Total Revenue - Workforce Investment Fund</b>		<b>\$ 5,685</b>	<b>\$ 6,881</b>	<b>\$ 2,000</b>	<b>\$ 3,000</b>	
<b>75</b>	<b>ROAD &amp; BRIDGE FUND</b>						

Fund	REVENUES	Acct #	ACTUAL	Actual	Estimated	Estimated	Comments
			Revenue	Revenue	Revenue	Revenue	
			22/23	23/24	24/25	25/26	
	<i>Taxes</i>						
	Current Property Tax	31010	\$9,192,031	\$10,454,261	\$11,329,785	\$12,147,546	
	Delinquent Property Tax	31011	110,328	103,621	100,000	100,000	
	<i>Reimbursement</i>						
	FEMA Reimbursement	33112					
	Insurance Proceeds	33913	983	13,882			
	Miscellaneous Reimbursements	33921	1,886	526			
	Interlocal Agreements	34000	\$68,018				
	<i>Road &amp; Bridge Fees</i>						
	Auto Registration Fee (\$10)	35005	2,450,812	2,465,420	2,300,000	2,300,000	
	Auto Registration Fee (R&B)	35010	360,000	360,000	360,000	360,000	
	State Lateral Road	35020	77,972		78,000	78,000	
	Sale of Equipment	35025	51,690	67,590		0	
	Weight & Axle	35035	124,570	139,521	62,000	85,000	
	State Traffic Fee - 5% County Portion	35526	6,947	7,068	4,000	4,000	
	Subdivision Regulation Fees	35040	25,709	11,431	20,000	14,000	
	<i>Fines</i>						
	J.P. #1 - Traffic Fines	35521	28,462	43,796	45,000	45,000	
	J.P. #2 - Traffic Fines	35522	63,797	67,050	60,000	65,000	
	J. P. #3 - Traffic Fines	35523	81,115	52,578	60,000	52,000	
	J. P. #4 - Traffic Fines	35524	101,242	152,432	110,000	150,000	
	J. P. #5 - Traffic Fines	35525	228,504	178,708	175,000	175,000	
	<i>Interest</i>						
	Interest	36610	318,964	1,068,381	500,000	500,000	
	Miscellaneous	36620	1,003	11			
	Interest Received on Investments	36638	159,856	193,115	75,000	80,000	
	<b>Total Revenue - Road &amp; Bridge Fund</b>		<b>\$13,453,889</b>	<b>\$15,379,388</b>	<b>\$15,278,785</b>	<b>\$16,155,546</b>	
	<b>Transfer In - General Fund</b>	39010	<b>\$11,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Total Available - Road &amp; Bridge Fund</b>		<b>\$24,453,889</b>	<b>\$15,379,388</b>	<b>\$15,278,785</b>	<b>\$16,155,546</b>	
<b>76 INFRASTRUCTURE SERIES 2021 FUND</b>							
	Interlocal Agreements	34000					
	Interest	36610	\$38,669	\$5,952	\$5,000	\$500	
	Bond Proceeds	38010					
	Bond Premium	38011					
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$38,669</b>	<b>\$5,952</b>	<b>\$5,000</b>	<b>\$500</b>	
<b>77 INFRASTRUCTURE SERIES 2022 FUND</b>							
	Interlocal Agreements	34000					
	Interest	36610	\$725,763	\$159,202	\$25,000	\$20,000	
	Bond Proceeds	38010					
	Bond Premium	38011					
	<b>Total Revenue - Infrastructure Fund</b>		<b>\$725,763</b>	<b>\$159,202</b>	<b>\$25,000</b>	<b>\$20,000</b>	
<b>78 PARKING STRUCTURE CONSTRUCTION FUND</b>							
	Miscellaneous Reimbursements	33929					
	Interest	36610	\$219,502	\$756,399	\$100,000	\$20,000	
	Interest Received on Investments	36638					
	Proceeds from Bonds	38010	\$19,149,288	\$0	\$0		
	Bond Premium	38011					
	<b>Total Revenue - Courthouse Construction Fund</b>		<b>\$19,368,790</b>	<b>\$756,399</b>	<b>\$100,000</b>	<b>\$20,000</b>	
<b>79 COURTHOUSE CONSTRUCTION FUND</b>							
	Miscellaneous Reimbursements	33929		\$527			
	Interest	36610	\$263,633	\$8,100,570	\$1,000,000	\$1,000,000	
	Interest Received on Investments	36638					
	Proceeds from Bonds	38010	160,442,000				
	Bond Premium	38011					
	<b>Total Revenue - Courthouse Construction Fund</b>		<b>\$160,705,633</b>	<b>\$8,101,097</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	

Fund	REVENUES		ACTUAL Revenue	Actual Revenue	Estimated Revenue	Estimated Revenue	Comments
	Acct #		22/23	23/24	24/25	25/26	
<b>87 J/A/C MAINTENANCE FUND</b>							
	<i>Interest</i>						
	Insurance Proceeds	33913	18572				
	Interest Earned	36610	\$11,407	\$6,021	\$35,000	\$1,000	
	Interest Earned on Investments	36638	42,202	47,252		20,000	
	<b>Total Revenue - Juvenile Attention Maintenance Fund</b>		\$72,181	\$53,274	\$35,000	\$21,000	
	<b>Transfer In - Juvenile General</b>	39093			\$50,000	\$50,000	
	<b>Transfer In - General Fund</b>	39010	\$50,000	\$50,000			
	<b>Transfer In - Facility Improvement Fund</b>	39045	\$50,000	\$50,000	\$50,000	\$50,000	
	<b>Total Available - Juvenile Attention Maintenance Fund</b>		\$172,181	\$153,274	\$135,000	\$121,000	
<b>93 JUVENILE GENERAL FUND</b>							
	<i>Reimbursements</i>						
	State Placement Reimbursement	33314					
	Restitution	33322					
	Electronic Monitoring	33332	-	-			
	Miscellaneous Reimbursement	33902	5,492	1,442			
	UA Reimbursement	33903	609	-			
	Insurance Proceeds	33913					
	Sale of Equipment	33920		3,169			
	Care of Prisoners	33950	377,133	529,856	400,000	400,000	
	<i>Interlocal Agreements</i>						
	City of Tyler - J.A.C.	34010					
	City of Tyler - Boot Camp Program	34020					
	Tyler ISD - Boot Camp Program	34025					
	<i>Fees - Court Imposed</i>						
	Supervision Fees - Juvenile	34515	19,757	8,408	10,000		
	Juvenile Fines & Fees	34516					
	Donations - Jury	36014	3,712	11,046		4,000	
	<i>Interest</i>						
	Interest	36610	51,948	42,225	15,000	15,000	
	Miscellaneous	36620	713	53			
	Interest Received on Investments	36638	6,444	7,866	5,000	2,000	
	Program Rebates	36700					
	<b>Total Revenue -Juvenile General Fund</b>		\$465,807	\$604,063	\$430,000	\$421,000	
	<b>Transfer In - General Fund</b>		\$5,100,000	\$5,100,000	\$5,500,000	\$5,500,000	
	<b>Total Available - Juvenile General Fund</b>		\$5,565,807	\$5,704,063	\$5,930,000	\$5,921,000	
	<b>Total Revenue - All Funds</b>		<b>\$307,039,320</b>	<b>\$149,392,670</b>	<b>\$155,417,110</b>	<b>\$157,043,406</b>	
	<b>Interbudget Transfers - All Funds</b>		<b>\$17,043,038</b>	<b>\$5,281,250</b>	<b>\$5,600,000</b>	<b>\$5,600,000</b>	

## Expenditure Comparative By Function and Department

	Actual FY23	Actual FY24	Adopted FY25	Proposed FY26	Increase (Decrease)	% of Change
<b>Administrative:</b>						
Commissioners Court	\$ 697,525	\$ 703,847	\$ 751,327	\$ 769,446	\$ 18,119	2.41%
Records Service	220,654	231,370	243,572	251,264	\$ 7,692	3.16%
Veterans	244,529	250,843	292,953	305,616	\$ 12,663	4.32%
General Operations	4,318,989	4,762,229	6,153,393	7,537,003	\$ 1,383,610	22.49%
Budget Office	9,181	103,210	139,757	141,080	\$ 1,323	0.95%
Information Services	5,921,936	9,316,512	8,495,125	8,258,130	\$ (236,995)	-2.79%
County Auditor	1,024,408	1,101,339	1,247,967	1,286,048	\$ 38,081	3.05%
County Treasurer	236,369	257,200	274,839	285,891	\$ 11,052	4.02%
Purchasing	516,649	540,773	586,920	611,655	\$ 24,735	4.21%
Tax A/C	2,296,959	2,498,604	2,750,853	2,891,866	\$ 141,013	5.13%
Elections	632,257	745,594	853,249	1,002,182	\$ 148,933	17.45%
Facility Services	2,848,488	3,019,381	3,499,240	3,537,833	\$ 38,593	1.10%
Human Resources	444,853	487,505	523,415	541,842	\$ 18,427	3.52%
<b>Total Administrative</b>	<b>\$ 19,412,797</b>	<b>\$ 24,018,407</b>	<b>\$ 25,812,610</b>	<b>\$ 27,419,856</b>	<b>\$ 1,607,246</b>	<b>6.23%</b>
<b>Judicial:</b>						
County Clerk	\$ 1,572,634	\$ 1,677,427	\$ 1,766,931	\$ 2,517,745	750,814	42.49%
Judicial Compliance Office	233,415	304,960	332,948	349,293	16,345	4.91%
County Court	305,831	202,837	234,207	240,354	6,147	2.62%
County Court at Law	525,571	542,846	557,925	631,967	74,042	13.27%
County Court at Law #2	483,072	492,773	531,375	609,138	77,763	14.63%
County Court at Law #3	496,827	639,091	721,774	814,971	93,197	12.91%
7th District Court	318,714	348,713	360,889	388,928	28,039	7.77%
114th District Court	302,337	320,758	360,969	381,134	20,165	5.59%
241st District Court	315,107	337,294	361,102	379,529	18,427	5.10%
321st District Court	1,334,266	1,361,887	1,528,030	1,548,921	20,891	1.37%
475th District Court	266,427	354,094	381,910	415,223	33,313	8.72%
Capital Murder Trials	228,785	213,545	1,000,000	900,000	(100,000)	-10.00%
Indigent Defense	2,335,377	2,692,808	3,261,768	3,482,094	220,326	6.75%
District Clerk	1,542,817	1,976,581	2,203,833	2,251,630	47,797	2.17%
Justice of the Peace #1	342,246	405,087	399,446	359,639	(39,807)	-9.97%
Justice of the Peace #2	440,196	405,691	420,350	380,460	(39,890)	-9.49%
Justice of the Peace #3	384,520	405,095	411,773	377,324	(34,449)	-8.37%
Justice of the Peace #4	431,318	452,832	444,131	404,028	(40,103)	-9.03%
Justice of the Peace #5	429,427	467,588	482,061	440,518	(41,543)	-8.62%
District Attorney	7,185,538	7,888,084	8,360,419	8,707,429	347,010	4.15%
Pre-Trial Release	295,709	307,226	341,359	317,200	(24,159)	-7.08%
<b>Total Judicial</b>	<b>\$ 19,770,136</b>	<b>\$ 21,797,218</b>	<b>\$ 24,463,200</b>	<b>\$ 25,897,525</b>	<b>\$ 1,434,325</b>	<b>5.86%</b>
<b>Public Safety/Law Enforcement:</b>						
Fire Marshal/OEM	\$ 516,746	\$ 649,403	\$ 728,560	\$ 731,262	2,702	0.37%
Animal Control	609,617	779,558	877,029	893,074	16,045	1.83%
Constable - Pct. #1	460,806	481,769	501,449	626,070	124,621	24.85%
Constable - Pct. #2	432,466	454,897	489,851	497,700	7,849	1.60%
Constable - Pct. #3	392,810	506,921	537,186	513,520	(23,666)	-4.41%
Constable - Pct. #4	625,997	566,655	649,358	697,310	47,952	7.38%
Constable - Pct. #5	500,771	522,968	523,649	558,233	34,584	6.60%
Environmental Crimes	219,770	192,550	220,878	191,971	(28,907)	-13.09%
Sheriff	14,449,659	15,925,366	17,153,523	17,606,013	452,490	2.64%
Sheriff - Dispatch Operations	2,289,887	2,132,943	2,670,766	2,730,564	59,798	2.24%
Jail Operations	25,596,760	26,730,166	29,520,370	30,876,220	1,355,850	4.59%
Warrants - Courts	3,382	-	-	-	-	-
Juvenile Board	45,184	45,745	45,767	45,686	(81)	-0.18%
CSCD	41,619	36,813	74,500	75,953	1,453	1.95%
<b>Total Public Safety/Law Enforcement</b>	<b>\$ 46,185,474</b>	<b>\$ 49,025,752</b>	<b>\$ 53,992,886</b>	<b>\$ 56,043,576</b>	<b>\$ 2,050,690</b>	<b>3.80%</b>



## Expenditure Comparative By Function and Department

	Actual FY23	Actual FY24	Adopted FY25	Proposed FY26	Increase (Decrease)	% of Change
<b>Road &amp; Bridge:</b>						
R&B - General	\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,183,287	237,793	25.15%
R&B - Labor & Material	6,818,314	11,553,676	12,581,053	11,750,278	(830,775)	-6.60%
R&B - Equipment	2,966,923	3,087,961	3,251,118	3,630,327	379,209	11.66%
<b>Total Road &amp; Bridge</b>	<b>\$ 10,626,936</b>	<b>\$ 15,607,681</b>	<b>\$ 16,777,665</b>	<b>\$ 16,563,892</b>	<b>\$ (213,773)</b>	<b>-1.27%</b>
<b>Health &amp; Welfare</b>						
Public Service	\$ 662,769	\$ 676,043	\$ 726,458	\$ 726,458	-	0.00%
<b>Total Health &amp; Welfare</b>	<b>\$ 662,769</b>	<b>\$ 676,043</b>	<b>\$ 726,458</b>	<b>\$ 726,458</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Conservation:</b>						
Agriculture Extension	\$ 299,029	\$ 314,637	\$ 376,748	\$ 388,515	11,767	3.12%
<b>Total Conservation</b>	<b>\$ 299,029</b>	<b>\$ 314,637</b>	<b>\$ 376,748</b>	<b>\$ 388,515</b>	<b>\$ 11,767</b>	<b>3.12%</b>
<b>Total General &amp; Road &amp; Bridge Fund - Direct Expenses</b>						
	<b>\$ 96,957,141</b>	<b>\$ 111,439,738</b>	<b>\$ 122,149,567</b>	<b>\$ 127,039,822</b>	<b>\$ 4,890,255</b>	<b>4.00%</b>
<b>General Fund Increase (Decrease)</b>	<b>\$ 7,238,218</b>	<b>\$ 9,501,852</b>	<b>\$ 9,539,845</b>	<b>\$ 5,104,028</b>		
<b>R&amp;B Fund Increase (Decrease)</b>	<b>\$ 378,444</b>	<b>\$ 4,980,745</b>	<b>\$ 1,169,984</b>	<b>\$ (213,773)</b>		
<b>Total Increase (Decrease)</b>	<b>\$ 7,616,662</b>	<b>\$ 14,482,596</b>	<b>\$ 10,709,829</b>	<b>\$ 4,890,255</b>		

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	401	COMMISSIONERS COURT						
		<b>4100</b>	<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
		<b>4200</b>	<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
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	2,532	2,113	3,150	3,150
		<b>4400</b>	<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
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	2,050	1,874	2,050	2,030
		<b>4600</b>	<i>Other Services &amp; 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

FY 2027

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed 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	Proposed Budget	
EXPENDITURES								
10	403	COUNTY CLERK						
		<b>4100</b>	<i>Salaries</i>					
			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
		<b>4200</b>	<i>Fringe Benefits</i>					
			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
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	12,681	20,333	25,000	25,000
			Printed Forms & Materials	312				
		<b>4400</b>	<i>Operating Expenses</i>					
			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
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	4,351	5,409	5,675	5,409
			Miscellaneous Contracts	570	18	5	150	150
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			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
		<b>4800</b>	<i>Capital Expenditures</i>					
			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	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
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
			Accrued Leave	109	6,097	3,354		Reduced Reimbursement Amt.
			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
		4400	Operating Expenses					Mass Mailout, Cert.
			Membership Dues	414				
			Postage	421	21,739	72,573	30,000	85,000
			Copy Machine Usage	430	43	183		Mass Mailout
			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
			Training Expenses	632	1,101	1,665	-	2,000
			Insurance	669	93			Vendor Meetings
			Elections Expense	696	102,542	100,008	120,000	Election Confer.
			Direct Expense		\$ 632,257	\$ 745,594	\$ 853,249	FY 2027
							\$ 1,002,182	Reduced for Reimburse Amt.
			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	268,485
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 632,257	\$ 745,594	\$ 853,249	\$ 1,002,182

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	405	VETERANS						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 168,827	\$ 170,546	\$ 188,972	\$ 197,036
			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
			Miscellaneous Contracts	570				Camp V - 1/1/2028
		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

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	406	BUDGET OFFICE						
		4100	Salaries					
			Salary & Wages	100	\$ -	\$ 76,072	\$ 103,966	\$ 107,085
			Employee Allowance	192	-			
		4200	Fringe Benefits					
			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	Supplies					
			Office Supplies	310		945	1,500	1,000
		4400	Operating Expenses					
			Membership Dues	414			200	280
			Miscellaneous Equipment	480		2,464	3,000	100
		4500	Contract Agreements					
			Copy Machine Lease	540				500
		4600	Other Services & Charges					
			Training Expenses	632		-	1,000	500
			Direct Expense		\$ 9,181	\$ 103,210	\$ 139,757	\$ 141,080
			Totals By Category:					
			Total Salaries		\$ -	\$ 76,072	\$ 103,966	\$ 107,085
			Total Fringe Benefits		9,181	23,729	30,091	31,615
			Total Operating Expenses		-	3,409	5,700	2,380
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 9,181	\$ 103,210	\$ 139,757	\$ 141,080

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	Acct.	Actual	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget	Comments	
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
			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	25,000	
			Miscellaneous Repairs	457				25,000	Replacements
			Miscellaneous Computer Repairs	459	274	-	7,500	1,000	
			Vehicle Expense	477	-	1,770	1,500	1,500	
			Miscellaneous Equipment	480	7,599	1,831	2,500	160,000	Discretionary +30k Onboarding
			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	3,000,000	
			Hardware Maintenance	518	283,440	301,915	1,141,595	934,450	
			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	
			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			
			Equipment - Command Aware / WatchGuard/Body Cams	860				677,211	\$75k Migration Included
			Computer Equipment	880	1,385,963	3,909,999	1,761,719	450,500	Non Discretionary
			Direct Expense		\$ 5,921,936	\$ 9,316,512	\$ 8,495,125	\$ 8,258,130	
			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	4,668,334	
			Total Capital Outlay		1,416,833	3,975,589	1,761,719	1,127,711	
			Departmental Total		\$ 5,921,936	\$ 9,316,512	\$ 8,495,125	\$ 8,258,130	



Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
EXPENDITURES									
10	409	GENERAL OPERATIONS							
		4100	Salaries						
			Supplement Court of Appeals	102	\$ 14,778	\$ 14,778	\$ 14,778	\$ 25,278	SB 293
		4200	Fringe Benefits						
			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	Supplies						
			Public Purpose & Awareness	339	5,112	11,194	25,000	15,000	
		4400	Operating Expenses						
			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
			Courthouse Operating Contingency					250,000	Not included in Tax Note
			Fuel (Contingency)	490	219	(1,964)	50,000	50,000	
			Contingency (Operating)	499	-	-	500,000	560,000	
		4500	Contract Agreements						
			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	Other Services & Charges						
			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		150,000	Salary Study
			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	Capital Expenditures						
			Building Demolition	881	252,957	-			
			Contingency - Capital	897	-	-	500,000	500,000	
			Real Estate Acquisition	898		456,504	25,000		
			Fleet - Replacement Contingency	851	-	-	100,000		
			Direct Expense		\$ 4,318,989	\$ 4,762,229	\$ 6,153,393	\$ 7,537,003	
			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	\$ 13,537,003	
			Totals By Category:						
			Total Salaries		\$ 14,778	\$ 14,778	\$ 14,778	\$ 25,278	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Adopted	Proposed		
EXPENDITURES				Budget	Budget	Budget	Budget		
			Total Fringe Benefits	1,133,700	1,193,282	1,346,410	1,437,700		
			Total Operating Expenses	2,917,554	3,097,665	4,167,205	5,574,025		
			Total Capital Outlay	252,957	456,504	625,000	500,000		
			Departmental Total	\$ 4,318,989	\$ 4,762,229	\$ 6,153,393	\$ 7,537,003		

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	410		FACILITY SERVICES						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 1,149,931	\$ 1,331,297	\$ 1,508,283	\$ 1,603,891	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	123,175	
			Insurance	202	266,244	293,787	342,568	393,981	
			Retirement	203	135,365	153,372	168,085	175,021	
			Workers Comp	204	18,440	23,051	26,106	25,012	
			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			
			Fleet Upfitting Costs	481	1,355	823	2,000		
			Fuel	490	18,537	19,236	20,000	20,000	
		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	
			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	
		4800	Capital Expenditures						
			Vehicles	851	76,692	108,859			
			Equipment	860	129,608	2,813		126,500	
			Direct Expense		\$ 2,848,488	\$ 3,019,381	\$ 3,499,240	\$ 3,537,833	
			Totals By Category:						
			Total Salaries		\$ 1,163,702	\$ 1,344,406	\$ 1,514,283	\$ 1,610,131	
			Total Fringe Benefits		507,465	571,797	653,965	717,994	
			Total Operating Expenses		971,021	991,507	1,330,992	1,083,207	
			Total Capital Outlay		206,300	111,671	-	126,500	
			Departmental Total		\$ 2,848,488	\$ 3,019,381	\$ 3,499,240	\$ 3,537,833	

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	411		JUDICIAL COMPLIANCE OFFICE						
		4100	Salaries						
			Salary & Wages - F/T	100	144,586	191,046	206,969	216,317	
			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			
		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	Proposed Budget		
10	420	HUMAN RESOURCES							
		4100	Salaries						
			Salary & Wages - F/T	100	305,365	340,905	348,519	361,813	Stipend Increase
			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	27,789	
			Insurance	202	45,904	45,904	51,904	57,938	
			Retirement	203	35,680	39,090	38,792	39,486	
			Workers Comp	204	323	395	411	477	
			State Unemployment Ins	205	252	328	314	181	
		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	17,000	
			Evaluation Expenses	682	14,826	13,279	20,000	20,000	
			Direct Expense		\$ 444,853	\$ 487,505	\$ 523,415	\$ 541,842	
			Totals By Category:						
			Total Salaries		\$ 307,105	\$ 342,645	\$ 350,259	\$ 364,033	
			Total Fringe Benefits		105,210	111,430	118,156	125,871	
			Total Operating Expenses		32,538	33,430	55,000	51,939	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 444,853	\$ 487,505	\$ 523,415	\$ 541,842	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	426	COUNTY COURT						
		<b>4100</b>	<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
		<b>4200</b>	<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
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	1,134	767	1,500	1,000
		<b>4400</b>	<i>Operating Expenses</i>					
			Membership Dues	414	200	200	250	250
			Postage	421	54	105	100	100
			Miscellaneous Equipment	480	546			
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Training Expenses	632	1,203	1,023	4,500	4,500
			Grant Funding	685	3,403	16		Net Health Mental pass through
			Mental Commitments - Other Counties	690	-	1,720	3,000	3,000
		<b>4700</b>	<i>Judicial Expenses</i>					
			Attorney Fees	701	37,575	37,725	50,000	50,000
			Statement of Facts	784	-	-		
			Substitute Court Reporters	788	-	-		
			<i>Direct Expense</i>		\$ 305,831	\$ 202,837	\$ 234,207	\$ 240,354
			<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	58,850
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 305,831	\$ 202,837	\$ 234,207	\$ 240,354

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	427	COUNTY COURT AT LAW						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 398,322	\$ 414,522	\$ 408,962	\$ 467,677 SB 293
			Longevity Pay	113	1,680	1,760	1,920	2,400
		4200	Fringe Benefits					
			Social Security	201	27,901	29,154	31,432	35,961
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	46,512	47,401	45,608	51,097
			Workers Comp	204	426	492	485	620
			State Unemployment Ins	205	179	220	368	234
		4300	Supplies					
			Office Supplies	310	1,138	1,482	3,000	3,000
		4400	Operating Expenses					
			Membership Dues	414	315	75	465	465
			Postage	421	322	300	600	600
			Computer Software	440	-	-	750	750
			Miscellaneous Equipment	480	-	477	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,852	1,916	1,852	1,852
		4600	Other Services & Charges					
			Training Expenses	632	4,577	1,930	4,000	4,000
			Insurance	669	178	-		
			Computer Research Service	675	2,606	1,991	2,460	2,460
		4700	Judicial Expenses					
			Attorney Fees	701	2,840	4,402	10,000	10,000
			Statement of Facts	784	-	-	500	500
			Substitute Court Reporters	788	-	-	2,500	2,500
			Jury Expense/Special Trials	796	-	-	500	500
			Direct Expense		\$ 525,571	\$ 542,846	\$ 557,925	\$ 631,967
			Totals By Category:					
			Total Salaries		\$ 400,002	\$ 416,282	\$ 410,882	\$ 470,077
			Total Fringe Benefits		111,741	113,990	119,416	134,263
			Total Operating Expenses		13,828	12,574	27,627	27,627
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 525,571	\$ 542,846	\$ 557,925	\$ 631,967

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	428	COUNTY COURT AT LAW #2						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 361,723	\$ 370,229	\$ 379,058	\$ 440,663 SB 293
			Longevity Pay	113	1,110	930	960	1,200
		4200	Fringe Benefits					
			Social Security	201	26,720	27,633	28,998	33,711
			Insurance	202	36,723	36,723	41,523	46,351
			Retirement	203	41,965	42,212	42,182	48,031
			Workers Comp	204	419	438	448	581
			State Unemployment Ins	205	167	203	341	220
		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	\$ 609,138
			Totals By Category:					
			Total Salaries		\$ 362,833	\$ 371,159	\$ 380,018	\$ 441,863
			Total Fringe Benefits		105,994	107,210	113,492	128,893
			Total Operating Expenses		14,246	14,405	37,865	38,381
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 483,072	\$ 492,773	\$ 531,375	\$ 609,138



Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	429	COUNTY COURT AT LAW #3						
		<b>4100</b>	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 377,131	\$ 460,541	\$ 519,022	\$ 591,971 SB 293 & Reclass
			Permanent Part Time	112		19,914	-	-
			Longevity Pay	113	840	510	720	480
		<b>4200</b>	<i>Fringe Benefits</i>					
			Social Security	201	25,372	35,531	39,705	45,286
			Insurance	202	36,723	45,904	62,285	69,526
			Retirement	203	43,979	54,755	57,691	64,399
			Workers Comp	204	442	530	613	780
			State Unemployment Ins	205	173	309	467	296
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	4,834	2,730	4,000	4,000
			Books & Subscriptions	313		475	2,000	2,000
		<b>4400</b>	<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
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,778	1,624	1,778	1,764
		<b>4600</b>	<i>Other Services &amp; 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
		<b>4700</b>	<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	\$ 814,971
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 377,971	\$ 480,965	\$ 519,742	\$ 592,451
			<i>Total Fringe Benefits</i>		106,690	137,030	160,761	180,288
			<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	\$ 814,971

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	435	7TH DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 224,575	\$ 241,197	\$ 247,014	\$ 266,133 SB 293
			Longevity Pay	113	1,680	1,680	1,680	
		4200	Fringe Benefits					
			Social Security	201	16,649	17,914	19,025	20,488
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	26,325	27,698	27,605	29,111
			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	6,197 10th Region Increase
			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	\$ 388,928
			Totals By Category:					
			Total Salaries		\$ 226,255	\$ 242,877	\$ 248,694	\$ 267,813
			Total Fringe Benefits		70,930	73,652	78,291	84,849
			Total Operating Expenses		21,529	32,184	33,904	36,266
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 318,714	\$ 348,713	\$ 360,889	\$ 388,928

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	436	114TH DISTRICT COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 211,296	\$ 226,891	\$ 247,143	\$ 260,837 SB 293
			Longevity Pay	113		10	-	240
		4200	Fringe Benefits					
			Social Security	201	15,912	17,092	18,906	19,954
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	24,535	25,820	27,433	28,379
			Workers Comp	204	246	285	292	344
			State Unemployment Ins	205	167	209	222	130
		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	6,197 10th Region Increase
			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	\$ 381,134
			Totals By Category:					
			Total Salaries		\$ 211,296	\$ 226,901	\$ 247,143	\$ 261,077
			Total Fringe Benefits		68,402	70,950	77,996	83,570
			Total Operating Expenses		22,638	22,908	35,830	36,486
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 302,337	\$ 320,758	\$ 360,969	\$ 381,134

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	437		241ST DISTRICT COURT						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 219,099	\$ 241,681	\$ 247,577	\$ 261,434	SB 293
			Longevity Pay	113	760	480	480	480	
		4200	Fringe Benefits						
			Social Security	201	15,985	17,720	18,940	20,000	
			Insurance	202	27,543	27,543	31,143	34,763	
			Retirement	203	25,585	27,625	27,534	28,470	
			Workers Comp	204	245	269	292	345	
			State Unemployment Ins	205	165	215	223	131	
		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	6,197	10th Region Increase
			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	\$ 379,529	
			Totals By Category:						
			Total Salaries		\$ 219,859	\$ 242,161	\$ 248,057	\$ 261,914	
			Total Fringe Benefits		69,524	73,372	78,132	83,708	
			Total Operating Expenses		25,724	21,761	34,913	33,906	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 315,107	\$ 337,294	\$ 361,102	\$ 379,529	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	438	<b>321ST DISTRICT COURT</b>						
		<b>4100</b>	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 228,141	\$ 248,302	\$ 261,327	\$ 275,411 SB 293
			Permanent Part Time	112		-	-	-
			Longevity Pay	113	490	720	720	1,200
		<b>4200</b>	<i>Fringe Benefits</i>					
			Social Security	201	16,568	18,128	19,992	21,069
			Insurance	202	27,543	27,543	31,143	34,763
			Retirement	203	26,602	28,408	29,087	30,068
			Workers Comp	204	252	291	309	363
			State Unemployment Ins	205	173	222	235	138
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	1,110	1,410	3,000	3,000
		<b>4400</b>	<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
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,073	1,718	1,722	1,718
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Training Expenses	632	2,101	3,436	4,000	7,000 CR & Coord. Training
			Insurance	669	2,213	2,212	2,400	2,400
			Computer Research Service	675	2,606	1,991	2,460	2,460
		<b>4700</b>	<i>Judicial Expenses</i>					
			Attorney Fees	701	988,198	992,524	1,125,000	1,125,000 9 contract @\$120k ea. + \$45k non-contract - 1 year
			Judicial Administrative Fee	702	5,052	5,380	5,500	6,197 10th Region Increase
			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	2,000 Moved to Training
			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	\$ 1,548,921
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 228,631	\$ 249,022	\$ 262,047	\$ 276,611
			<i>Total Fringe Benefits</i>		71,137	74,591	80,766	86,400
			<i>Total Operating Expenses</i>		1,034,497	1,038,275	1,185,217	1,185,910
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 1,334,266	\$ 1,361,887	\$ 1,528,030	\$ 1,548,921

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
10	441	475TH DISTRICT COURT							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 176,501	\$ 233,391	\$ 244,511	\$ 268,821	SB 293 & 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	20,712	
			Insurance	202	27,543	27,543	31,143	34,763	
			Retirement	203	20,281	26,823	27,327	29,430	
			Workers Comp	204	229	294	291	357	
			State Unemployment Ins	205	131	215	222	135	
		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	6,197	10th Region Increase
			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	\$ 415,223	
			Totals By Category:						
			Total Salaries		\$ 177,861	\$ 241,886	\$ 246,191	\$ 270,741	
			Total Fringe Benefits		61,717	73,185	77,817	85,397	
			Total Operating Expenses		26,849	39,023	57,902	59,085	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 266,427	\$ 354,094	\$ 381,910	\$ 415,223	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual	Actual	Adopted	Proposed	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
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	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	446	INDIGENT DEFENSE						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 158,243	\$ 174,991	\$ 178,892	\$ 184,259
		4200	Fringe Benefits					
			Social Security	201	11,865	13,311	13,685	14,096
			Insurance	202	18,362	18,362	20,762	23,175
			Retirement	203	18,364	19,963	19,857	20,029
			Workers Comp	204	176	206	211	243
			State Unemployment Ins	205	129	168	161	92
		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
		4700	Attorney Fees	701	194,325	206,200	256,200	\$240k for 2 contract appeals + \$16.2K for Noell -
		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
		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
		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
		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
		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	\$ 3,482,094
			Totals By Category:					
			Total Salaries		\$ 158,243	\$ 174,991	\$ 178,892	\$ 184,259
			Total Fringe Benefits		48,896	52,010	54,676	57,635
			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	\$ 3,482,094



Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	450	DISTRICT CLERK						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 819,596	\$ 911,452	\$ 950,777	\$ 969,547
			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.				FY23	FY24	FY25	FY26		
#	#	#	Acct.	Actual	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget	Comments	
10	455	JUSTICE OF THE PEACE #1							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 175,956	\$ 215,643	\$ 231,270	\$ 243,645	Salary Increase
			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	Proposed Budget		
EXPENDITURES									
10	456	JUSTICE OF THE PEACE #2							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 200,865	\$ 206,833	\$ 219,259	\$ 234,545	Salary Increase
			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	Proposed Budget		
EXPENDITURES									
10	457	JUSTICE OF THE PEACE #3							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 197,247	\$ 211,889	\$ 216,488	\$ 234,722	Salary Increase
			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	
			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	Proposed Budget	Comments
10	458	JUSTICE OF THE PEACE #4							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 203,337	\$ 215,798	\$ 220,242	\$ 232,322	Salary Increase
			Accrued Leave	109		6,951			
			Permanent Part-time	112	22,722	19,634	39,500	40,000	\$500 Increase Requested
			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	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	459	JUSTICE OF THE PEACE #5							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 238,259	\$ 250,817	\$ 263,284	\$ 276,655	Salary Increase
			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	Proposed Budget		
EXPENDITURES									
10	475	CRIMINAL DISTRICT ATTORNEY							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 5,122,116	\$ 5,753,521	\$ 6,034,510	\$ 6,238,839	
			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	483,437	
			Insurance	202	596,755	596,755	674,755	753,199	
			Retirement	203	605,689	666,456	678,724	686,923	
			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	
			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	-			
			Direct Expense		\$ 7,185,538	\$ 7,888,084	\$ 8,360,419	\$ 8,707,429	
			Totals By Category:						
			Total Salaries		\$ 5,193,767	\$ 5,835,912	\$ 6,114,630	\$ 6,319,439	
			Total Fringe Benefits		1,603,162	1,716,308	1,838,757	1,943,154	
			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	\$ 8,707,429	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	495		<b>COUNTY AUDITOR</b>					
		<b>4100</b>	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 757,967	\$ 821,895	\$ 927,708	\$ 951,337
			Longevity Pay	113	5,990	5,800	5,520	4,800
		<b>4200</b>	<i>Fringe Benefits</i>					
			Social Security	201	55,406	60,871	71,392	73,144
			Insurance	202	100,989	100,989	114,189	127,464
			Retirement	203	88,769	94,424	103,588	103,932
			Workers Comp	204	902	1,062	1,095	1,254
			State Unemployment Ins	205	626	793	835	476
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	4,595	4,547	6,500	6,500
		<b>4400</b>	<i>Operating Expenses</i>					
			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
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,897	2,374	2,590	2,590
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Travel Reimbursements	626	400	385	500	500
			Training Expenses	632	4,058	4,831	10,000	10,000
			Insurance	669	-	93	100	100
			<i>Direct Expense</i>		\$ 1,024,408	\$ 1,101,339	\$ 1,247,967	\$ 1,286,048
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 763,957	\$ 827,695	\$ 933,228	\$ 956,137
			<i>Total Fringe Benefits</i>		246,692	258,138	291,099	306,271
			<i>Total Operating Expenses</i>		13,759	15,507	23,640	23,640
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 1,024,408	\$ 1,101,339	\$ 1,247,967	\$ 1,286,048



Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	496	PURCHASING						
		<b>4100</b>	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 357,800	\$ 377,949	\$ 408,046	\$ 420,179
			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
		<b>4200</b>	<i>Fringe Benefits</i>					
			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	45,974
			Workers Comp	204	386	441	482	554
			State Unemployment Ins	205	296	364	367	210
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	1,473	1,303	1,745	1,745
			Stock Items	341	1,183	1,080	1,500	1,500
		<b>4400</b>	<i>Operating Expenses</i>					
			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
			Miscellaneous Equipment	480	468	1,024	750	750
			Fuel	490	217	153	500	500
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,852	1,852	1,900	1,853
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Travel Reimbursements	626	63	177	250	250
			Training Expenses	632	17,200	20,000	19,604	22,470
			Insurance	669	492	522	248	571
		<b>4800</b>	<i>Capital Expenditures</i>					
			Remodeling	832	3,100	-		
			<i>Direct Expense</i>		\$ 516,649	\$ 540,773	\$ 586,920	\$ 611,655
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 360,447	\$ 380,709	\$ 410,806	\$ 422,939
			<i>Total Fringe Benefits</i>		123,578	126,704	140,040	148,499
			<i>Total Operating Expenses</i>		29,524	33,360	36,074	40,216
			<i>Total Capital Outlay</i>		3,100	-	-	-
			<i>Departmental Total</i>		\$ 516,649	\$ 540,773	\$ 586,920	\$ 611,655

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	497	COUNTY TREASURER						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 140,497	\$ 148,058	\$ 156,844	\$ 161,549
			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	800
		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
			Insurance	669	228	50	50	50
		4800	Capital Expenditures					
			Remodeling	832		-	-	
			Office Equipment	870				
			Computer Equipment	880				
			Direct Expense		\$ 236,369	\$ 257,200	\$ 274,839	\$ 285,891
			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	26,958
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 236,369	\$ 257,200	\$ 274,839	\$ 285,891

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	499	TAX ASSESSOR/COLLECTOR							
		4100	Salaries						
			Salary &Wages - F/T	100	\$ 1,439,962	\$ 1,582,201	\$ 1,685,642	\$ 1,775,350	1 FTE
			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	Fringe Benefits						
			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	Supplies						
			Office Supplies	310	23,986	30,995	38,000	38,000	
		4400	Operating Expenses						
			Membership Dues	414	655	655	700	750	
			Telephone Charges & Long Distance	420					
			Postage	421	88,823	100,732	105,000	115,500	
			Tax Statements	427	21,226	24,707	26,000	34,000	
			Computer Software	440	-	1,999	10,000	5,000	
			Branch Office Expense - Troup	442	4,062	2,997	3,500	3,700	
			Branch Office Expense - Lindale	443	3,588	4,618	4,500	4,000	
			Branch Office Expense - Noonday	444	1,733	2,081	2,500	2,300	
			Miscellaneous Repairs	457	-	-	500	500	
			Miscellaneous Equipment	480	5,366	60	2,000	2,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	4,711	4,226	5,000	5,000	
			Miscellaneous Contracts	570	73,370	84,892	120,000	110,000	
		4600	Other Services & Charges						
			Travel Reimbursements	626	4,097	4,511	4,000	4,000	
			Training Expenses	632	5,084	4,543	8,000	8,000	
			Insurance	669	800	800	4,800	800	Assistant Bonds
			Bank Charges	698	-	-	1,000	1,000	
			Direct Expense		\$ 2,296,959	\$ 2,498,604	\$ 2,750,853	\$ 2,891,866	
			Totals By Category:						
			Total Salaries		\$ 1,465,380	\$ 1,610,758	\$ 1,733,912	\$ 1,812,900	
			Total Fringe Benefits		594,077	620,031	681,441	744,417	
			Total Operating Expenses		237,502	267,814	335,500	334,550	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 2,296,959	\$ 2,498,604	\$ 2,750,853	\$ 2,891,866	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed 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	Proposed Budget	
EXPENDITURES								
10	543	FIRE MARSHAL/OEM						
		<b>4100</b>	<i>Salaries</i>					
			Salary & Wages - F/T	100	\$ 317,083	\$ 433,380	\$ 462,840	\$ 479,003
			Permanent Part-time	112	-	-	15,000	-
			Longevity Pay	113	720	930	960	960
			Certification Pay	114	-	-	-	-
			Phone Allowance	192	3,348	-	-	-
		<b>4200</b>	<i>Fringe Benefits</i>					
			Social Security	201	22,618	30,683	36,628	36,717
			Insurance	202	55,085	55,085	62,285	69,526
			Retirement	203	37,750	49,547	53,147	52,172
			Workers Comp	204	4,789	4,654	6,123	6,343
			State Unemployment Ins	205	266	417	431	240
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	2,478	1,970	4,000	2,000
		<b>4400</b>	<i>Operating Expenses</i>					
			Membership Dues	414	330	398	3,000	1,000
			Demonstration Materials	384	3,000	1,062	3,000	5,500
			Postage	421	9	23	300	200
			Disaster Related Expenses	428	-	400	2,000	2,000
			Copy Machine Usage	430	0	-	250	250
			Investigative Expenses	452	2,076	4,224	7,000	5,751
			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	200
			Miscellaneous Vehicle Equipment	481	14,605	900		-
			Fuel	490	17,527	18,685	23,500	22,000
		<b>4500</b>	<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	7,000
			Hazardous Material - City of Tyler	591	5,000	5,000	5,000	5,000
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Travel Reimbursements	626	248	199	500	250
			Training Expenses	632	8,658	12,352	15,000	15,000
			Insurance	669	2,753	3,034	2,946	5,428
			Evaluation Expenses	682		214		
		<b>4800</b>	<i>Capital Expenditures</i>					
			Vehicles	851				
			Equipment	860	-	7,766		
			<i>Direct Expense</i>		\$ 516,746	\$ 649,403	\$ 728,560	\$ 731,262
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 321,150	\$ 434,310	\$ 478,800	\$ 479,963
			<i>Total Fringe Benefits</i>		120,508	140,386	158,614	164,998
			<i>Total Operating Expenses</i>		75,088	66,940	91,146	86,301
			<i>Total Capital Outlay</i>		-	7,766	-	-
			<i>Departmental Total</i>		\$ 516,746	\$ 649,403	\$ 728,560	\$ 731,262

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	545	ANIMAL CONTROL						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 262,243	\$ 341,632	\$ 408,791	\$ 421,055
			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	-
		4200	Fringe Benefits					County Phones Provided
			Social Security	201	21,574	26,050	31,631	32,229
			Insurance	202	64,266	82,628	103,808	115,877
			Retirement	203	33,678	41,075	45,895	45,795
			Workers Comp	204	3,664	4,863	5,408	5,575
			State Unemployment Ins	205	238	345	372	211
		4300	Supplies					
			Office Supplies	310	1,996	1,886	3,500	4,500
		4400	Operating Expenses					
			Membership Dues	414	300	300	600	300
			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	6,000
			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
			Utilitlies	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
			Medical - Animals	694	46,581	57,233	67,500	100,000
		4800	Capital Expenditures					
			Vehicles	851	37,336	82,008	45,000	
			Equipment					
			Direct Expense		\$ 609,617	\$ 779,558	\$ 877,029	\$ 893,074
			Totals By Category:					
			Total Salaries		289,342	360,069	413,471	421,295
			Total Fringe Benefits		123,420	154,962	187,114	199,686
			Total Operating Expenses		159,519	182,519	231,444	272,093
			Total Capital Outlay		37,336	82,008	45,000	-
			Departmental Total		\$ 609,617	\$ 779,558	\$ 877,029	\$ 893,074

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
10	551	CONSTABLE #1							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 248,911	\$ 317,347	\$ 325,497	\$ 349,265	Salary Increase & Stipend
			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	-	IT to take over
		4200	Fringe Benefits						
			Social Security	201	21,733	23,784	25,300	28,377	
			Insurance	202	36,723	45,904	51,904	57,938	
			Retirement	203	34,401	36,969	36,710	40,322	
			Workers Comp	204	2,567	3,726	4,306	4,625	
			State Unemployment Ins	205	179	232	298	185	
		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	25,500	IT & Upfitting Included
			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				50,000	1 vehicle
			Direct Expense		\$ 460,806	\$ 481,769	\$ 501,449	\$ 626,070	
			Totals By Category:						
			Total Salaries		\$ 295,604	\$ 324,031	\$ 330,717	\$ 370,945	
			Total Fringe Benefits		95,603	110,616	118,518	131,448	
			Total Operating Expenses		69,598	47,122	52,214	73,677	
			Total Capital Outlay		-	-	-	50,000	
			Departmental Total		\$ 460,806	\$ 481,769	\$ 501,449	\$ 626,070	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
EXPENDITURES									
10	552	CONSTABLE #2							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 271,965	\$ 285,980	\$ 291,937	\$ 310,844	Salary Increase & Stipend
			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	25,770	
			Insurance	202	36,723	36,723	41,523	46,351	
			Retirement	203	33,830	34,949	35,293	36,617	
			Workers Comp	204	3,276	3,772	3,862	4,116	
			State Unemployment Ins	205	175	216	286	168	
		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					
			Remodel	832			18,000		
			Direct Expense		\$ 432,466	\$ 454,897	\$ 489,851	\$ 497,700	
			Totals By Category:						
			Total Salaries		\$ 290,768	\$ 306,338	\$ 317,957	\$ 336,864	
			Total Fringe Benefits		96,159	98,998	105,288	113,022	
			Total Operating Expenses		45,539	49,561	48,606	47,814	
			Total Capital Outlay		-	-	18,000	-	
			Departmental Total		\$ 432,466	\$ 454,897	\$ 489,851	\$ 497,700	



Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
EXPENDITURES									
10	553	CONSTABLE #3							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 207,535	\$ 281,893	\$ 293,737	\$ 312,644	Salary Increase & Stipend
			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	26,342	
			Insurance	202	27,543	36,723	41,523	46,351	
			Retirement	203	27,888	35,663	36,124	37,430	
			Workers Comp	204	2,500	3,646	3,886	4,140	
			State Unemployment Ins	205	133	222	264	156	
		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		
			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		
			Direct Expense		\$ 392,810	\$ 506,921	\$ 537,186	\$ 513,520	
			Totals By Category:						
			Total Salaries		\$ 239,723	\$ 312,581	\$ 325,437	\$ 344,344	
			Total Fringe Benefits		76,230	99,352	106,693	114,419	
			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	\$ 513,520	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
EXPENDITURES									
10	554	CONSTABLE #4							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 276,708	\$ 264,803	\$ 295,837	\$ 315,344	Salary Increase & Stipend
			Extra Help/Temporary Help	108	480				
			Accrued Leave	109	18,753	1,503	-	-	
			Permanent Part-time	112	74,550	74,724	78,000	78,000	
			Longevity Pay	113	1,190	970	1,200	960	
			Phone Allowance	192	3,495	3,105	3,300	3,300	
		4200	Fringe Benefits						
			Social Security	201	27,964	25,454	28,943	30,417	
			Insurance	202	45,904	36,723	41,523	46,351	
			Retirement	203	43,134	39,958	41,995	43,220	
			Workers Comp	204	3,859	3,634	3,914	4,176	
			State Unemployment Ins	205	242	256	341	199	
		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	26,250	IT & Upfitting Included
			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	50,000	1 Vehicle
			Direct Expense		\$ 625,997	\$ 566,655	\$ 649,358	\$ 697,310	
			Totals By Category:						
			Total Salaries		\$ 375,176	\$ 345,105	\$ 378,337	\$ 397,604	
			Total Fringe Benefits		121,103	106,026	116,716	124,361	
			Total Operating Expenses		82,739	71,667	104,305	125,345	
			Total Capital Outlay		46,979	43,857	50,000	50,000	
			Departmental Total		\$ 625,997	\$ 566,655	\$ 649,358	\$ 697,310	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
10	555	CONSTABLE #5							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 306,255	\$ 322,787	\$ 326,714	\$ 348,833	Salary Increase & Stipend
			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	27,030	
			Insurance	202	45,904	45,904	51,904	57,938	
			Retirement	203	36,481	37,746	36,711	38,407	
			Workers Comp	204	3,604	3,705	4,322	4,619	
			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	\$ 558,233	
			Totals By Category:						
			Total Salaries		\$ 310,663	\$ 330,864	\$ 330,734	\$ 353,333	
			Total Fringe Benefits		109,159	111,910	118,536	128,171	
			Total Operating Expenses		80,949	80,194	74,379	76,729	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 500,771	\$ 522,968	\$ 523,649	\$ 558,233	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	558	ENVIRONMENTAL CRIMES UNIT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 132,358	\$ 112,940	\$ 126,972	\$ 129,161
			Longevity	113	643	723	660	1,200
		4200	Fringe Benefits					
			Social Security	201	9,107	7,913	9,764	9,973
			Insurance	202	18,362	18,362	20,762	23,175
			Retirement	203	15,474	12,966	14,167	14,170
			Workers Comp	204	1,594	1,833	1,688	1,726
			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				
			Direct Expense		\$ 219,770	\$ 192,550	\$ 220,878	\$ 191,971
			Totals By Category:					
			Total Salaries		\$ 134,201	\$ 113,663	\$ 127,632	\$ 130,361
			Total Fringe Benefits		44,646	41,182	46,496	49,110
			Total Operating Expenses		40,923	37,705	46,750	12,500
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 219,770	\$ 192,550	\$ 220,878	\$ 191,971

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	559	DISPATCH OPERATIONS - SHERIFF						
		<b>4100</b>	<i>Salaries</i>					
			Salary & Wages	100	\$ 1,252,647	\$ 1,275,451	\$ 1,598,775	\$ 1,688,907
			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
			Longevity Pay	113	3,698	3,378	3,420	3,720
			Holiday Pay	191	32,322	31,379	25,000	25,000
		<b>4200</b>	<i>Fringe Benefits</i>					
			Social Security	201	106,388	107,185	131,748	140,961
			Insurance	202	266,244	266,244	301,044	336,043
			Retirement	203	164,300	162,020	191,164	186,273
			Workers Comp	204	1,604	1,821	1,887	2,227
			State Unemployment Ins	205	1,159	1,352	1,439	844
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	5,954	5,963	6,000	6,000
			Employee Recognition	325	-			
		<b>4400</b>	<i>Operating Expenses</i>					
			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
			Fuel	490	-	-	1,000	1,000
		<b>4500</b>	<i>Contract Agreements</i>					
			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		
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Training	632	3,560	3,581	7,500	
			Utilities	641	44,490	51,187	50,880	55,000
			<i>Direct Expense</i>		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,730,564
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 1,445,313	\$ 1,387,026	\$ 1,722,195	\$ 1,842,627
			<i>Total Fringe Benefits</i>		539,695	538,622	627,282	666,348
			<i>Total Operating Expenses</i>		304,879	207,295	321,289	221,589
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,730,564

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
10	560	SHERIFF							
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 9,206,987	\$ 10,350,831	\$ 11,046,720	\$ 11,296,325	1 Reclass Admin Assist Request
			Extra Help or Temporary Help	108	-	-	-		
			Accrued Leave	109	151,940	120,470	75,000	125,000	
			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	895,804	
			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	1,209,218	
			Workers Comp	204	109,788	133,207	146,137	149,576	
			State Unemployment Ins	205	7,754	10,170	9,942	5,648	
		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
			Miscellaneous Vehicle Equipment	481	104,381	19,915	85,893	24,800	Upfitting & IT
			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	75,000	
			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	108,000	2 Patrol Vehicles
			Equipment	860		-	-		
			Direct Expense		\$ 14,449,659	\$ 15,925,366	\$ 17,153,523	\$ 17,606,013	
			Totals By Category:						
			Total Salaries		\$ 9,557,933	\$ 10,725,686	\$ 11,364,080	\$ 11,709,851	
			Total Fringe Benefits		3,297,007	3,568,875	3,875,113	4,033,160	
			Total Operating Expenses		1,487,652	1,546,522	1,752,330	1,755,002	
			Total Capital Outlay		107,067	84,283	162,000	108,000	
			Departmental Total		\$ 14,449,659	\$ 15,925,366	\$ 17,153,523	\$ 17,606,013	

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual	Actual	Adopted	Proposed	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
10	561	JAIL						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 9,734,441	\$ 11,289,305	\$ 12,883,534	\$ 13,318,321
			Accrued Leave	109	2,044,844	65,190	125,000	125,000
			Overtime	110	41	1,141,928	750,000	1,000,000
			Permanent Part Time	112	65,933	155,374	150,000	275,000
			Longevity Pay	113	46,415	52,118	54,000	59,160
			Certification Pay	114	-	-	-	-
			Holiday Pay	191	287,491	304,455	300,000	350,000
		4200	Fringe Benefits					
			Social Security	201	868,373	1,008,016	1,091,084	1,157,252
			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	1,529,252
			Workers Comp	204	139,435	159,046	170,436	176,349
			State Unemployment Ins	205	9,563	12,907	12,836	7,564
		4300	Supplies					
			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	Operating Expenses					
			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	500
			Inmate Meals	450	1,908,287	1,937,329	2,050,000	2,150,000
			Miscellaneous Repairs	457	14,047	40,343	75,000	50,000
			Vehicle Expenses	477	32,264	9,541	35,000	40,000
			Miscellaneous Equipment	480	61,106	62,088	120,000	75,000
			Fleet Upfitting Costs	481	18,751	-	28,631	
			Fuel	490	108,538	104,134	115,000	115,000
		4500	Contract Agreements					
			Copy Machine Lease	540	6,126	12,846	10,000	14,005
			Uniform Contract	543	115,000	114,781	150,000	125,000
			Miscellaneous Contracts	570	13,370	12,960	15,000	15,000
		4600	Other Services & Charges					
			Medical Services	609	4,476,370	4,548,744	5,000,000	5,300,000
			Training Expenses	632	46,134	55,258	75,000	50,000
			Utilities - Jail	640	959,738	931,474	1,000,000	1,000,000
			Insurance	669	129,891	138,278	148,164	177,311
			Prisoner Transfer	674	454,930	363,161	475,000	475,000
			Medical Evaluations	682	36,252	60,327	55,000	55,000
		4800	Capital Expenditures					
			Vehicles	851	140,705	107,398	54,000	
			Equipment	860				
			Computer Equipment	880				
			Direct Expense		\$ 25,596,760	\$ 26,730,166	\$ 29,520,370	\$ 30,876,220
			Totals By Category:					
			Total Salaries		\$ 12,179,165	\$ 13,008,369	\$ 14,262,534	\$ 15,127,481
			Total Fringe Benefits		4,561,739	4,863,021	5,380,041	5,686,224
			Total Operating Expenses		8,715,152	8,751,378	9,823,795	10,062,516
			Total Capital Outlay		140,705	107,398	54,000	-
			Departmental Total		\$ 25,596,760	\$ 26,730,166	\$ 29,520,370	\$ 30,876,220

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



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

					FY23	FY24	FY25	FY26	
Fund Org. Cat.				Acct.	Actual	Actual	Adopted	Proposed	
#	#	#	EXPENDITURES	#	Budget	Budget	Budget	Budget	Comments
			Total General Fund - Direct Expenses		\$ 86,330,205	\$ 95,832,057	\$ 105,371,902	\$ 110,475,928	
			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	\$ 54,218,892	
			Total Fringe Benefits		16,500,814	17,625,079	19,464,421	20,700,593	
			Total Operating Expenses		23,949,620	25,472,015	31,529,145	32,889,733	
			Total Capital Outlay		2,288,915	4,917,187	2,772,719	2,666,711	
			General Fund Total		\$ 86,331,830	\$ 95,832,057	\$ 105,371,902	\$ 110,475,929	
			Total Use of Funds - General Fund		\$ 102,430,205	\$ 100,932,057	\$ 110,871,902	\$ 121,975,928	

Fund Org. Cat.			Acct. #	FY23 Actual Budget	FY24 Actual Budget	FY25 Adopted Budget	FY26 Proposed Budget	Comments
#	#	#						
EXPENDITURES								
12	COURTHOUSE SECURITY							
	409	4100	Salaries					
			Salary & Wages - FT	100			\$ 83,476	CH Security Sgt.
			Longevity Pay	113			-	
		4200	Fringe Benefits					
			Social Security	201			6,386	
			Insurance	202			11,588	
			Retirement	203			9,074	
			Workers Comp	204			1,105	
			State Unemployment Ins	205			42	
		4300	Supplies					
			Office Supplies	310				
		4400	Operating Expenses					
			Miscellaneous	409				
	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	28,000
		4600	Other Services & Charges					X-Ray Machine Maintenance
	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	56,000
			Courthouse Renovations	859	-			\$12,500 JP 2 Cameras
			Direct Expense		\$ 157,393	\$ 254,106	\$ 372,500	\$ 691,917
			Total Salaries		\$ -	\$ -	\$ -	\$ 83,476
			Total Fringe Benefits		-	-	-	28,194
			Total Operating Expenses		85,436	70,246	82,500	205,225
			Total Capital Outlay		71,957	183,861	290,000	375,022
			General Fund Total		\$ 157,393	\$ 254,106	\$ 372,500	\$ 691,917

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
16	409	COUNTY LAW LIBRARY						
		<b>4100</b>	<i>Salaries</i>					
			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	-	-	-	-
		<b>4200</b>	<i>Fringe Benefits</i>					
			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
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	2,548	3,675	3,250	3,250
			Books & Subscriptions	313	46,102	48,713	49,300	66,082
		<b>4400</b>	<i>Operating Expenses</i>					
			Membership Dues	414	-	-	100	-
			Telephone Charges & Long Distance	420	-			
			Postage	421	-	-	10	10
			Copy Machine Usage	430				
			Miscellaneous Equipment	480	96	-	300	100
		<b>4500</b>	<i>Contract Agreements</i>					
			Copy Machine Lease	540	1,951	1,790	2,000	1,954
			Miscellaneous Contracts	570	(635)	490		
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Training Expenses	632	-	-		
			Legal Subscriptions	675	11,286	13,338	12,960	12,960
			<i>Direct Expense</i>		\$ 152,811	\$ 168,690	\$ 173,694	\$ 205,278
			<i>Totals By Category:</i>					
			<i>Total Salaries</i>		\$ 69,158	\$ 76,867	\$ 80,212	\$ 92,132
			<i>Total Fringe Benefits</i>		22,304	23,817	25,562	28,790
			<i>Total Operating Expenses</i>		61,349	68,006	67,920	84,356
			<i>Total Capital Outlay</i>		-	-	-	-
			<i>Departmental Total</i>		\$ 152,811	\$ 168,690	\$ 173,694	\$ 205,278

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
44 JUSTICE COURT TECHNOLOGY FUND									
		4400	Operating Expenses						
	460	480	Miscellaneous Equipment	480				5,700	Signature Pads / WIFI
		4500	Contract Agreements						
			Software Support & Maintenance	517				29,000	Payment Portal / Video Magis.
	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	\$ 139,700	
			Totals By Category:						
			Total Salaries		\$ -	\$ -	\$ -	\$ -	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	2,017	5,000	39,700	
			Total Capital Outlay		21,370	17,816	100,000	100,000	
			Departmental Total		\$ 21,370	\$ 19,833	\$ 105,000	\$ 139,700	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
45	409	FACILITY IMPROVEMENT FUND						
		4100	Salaries					
			Workforce Investment	105	\$ -	\$ -	\$ -	Requests to be determined by CIP & Com. Court
		4300	Supplies					
			Employee Recognition	325				
		4400	Operating Expenses					
			Contingency	499	-	-	2,500,000	4,657,000
		4500	Contract Agreements					
			Lease Agreements	519				
		4600	Other Charges & Services					
			Professional Fees	619	369,247	64,924		
		4800	Capital Expenditures					
			Computer Equipment	880				
			Winona Barn Project	889				
			R & B Facility	873	2,251,041	604,173		
			Real Estate Purchase	898				
		4900	Capital Improvements					
			Dispatch Console Upgrade					\$1.5M
			EOC Building Renovations	821				
			Johnson Control Lease	829				
			Building Improvements	836	43,698	372,208		\$1.5M Combined Storage
			Courthouse Renovations	859	61,006			
			Equipment	860	191,542			
			Annex Renovations	862	41,010	6,625		
			Sheriff Administration Building	865				
			Parking Lot Improvements	866	102,795	25,990	25,000	
			Physical Plant Complex	871				\$500,000 Remodel
			Adult Probation Building	872				
			Equipment - Financial System	860			2,000,000	
			Vehicles	851				
			Jail Renovations	861	-		1,000,000	Lighting
			Jail Renovations	867		1,966,975	1,110,000	Roof Replace
			Cottonbelt Renovations	868	97,011	9,338		
			R&B Facility	873				
			Computer Equipment	880				\$1,157,000 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	\$ 8,792,000
		5000	Transfer Out - JAC Maintenance Fund	994	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
			Transfer Out - General Fund	910				
			Transfer Out - Jail Expansion Fund	948				
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		369,247	64,924	2,500,000	4,657,000
			Total Capital Outlay		2,788,102	2,985,310	-	4,135,000
			Departmental Total		\$ 3,157,349	\$ 3,050,234	\$ 2,500,000	\$ 8,792,000



Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed 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.				Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Adopted Budget	Proposed 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	-			20,000	Scanners & Adobe Licenses
			Direct Expense		\$ 17,239	\$ -	\$ 23,768	\$ 43,714	
			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		-	-	-	20,000	
			Departmental Total		\$ 17,239	\$ -	\$ 23,768	\$ 43,714	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
50	515	FORFEITURE INTEREST 10%						
		4500	Contract Agreements					
			ETCADA	4,000	4,000	4,000	4,000	
			Next Step Community Solutions (SCCADA)	568 \$ 18,000	\$ -	\$ 18,000	\$ 20,000	
			Direct Expense	\$ 22,000	\$ 4,000	\$ 22,000	\$ 24,000	
			Totals By Category:					
			Total Salaries	\$ -	\$ -	\$ -	\$ -	
			Total Fringe Benefits	-	-	-	-	
			Total Operating Expenses	22,000	4,000	22,000	24,000	
			Total Capital Outlay	-	-	-	-	
			Departmental Total	\$ 22,000	\$ 4,000	\$ 22,000	\$ 24,000	
52	COUNTY & DISTRICT TECHNOLOGY FUND							
		4400	Operating Expenses					
			Miscellaneous Equipment	480				
		4500	Contract Agreements					
			Software Support & Maintenance	517				
			Copy Machine Leases	540				
			Miscellaneous Contracts	570 \$ -	\$ -	\$ 2,200	\$ 2,200	
		4600	Other Charges & Services					
			Training	632				
		4800	Capital Expenditures					
			Computer Equipment	880 \$ 15,000	\$ -	\$ 5,000	\$ 25,000	Virtual Court Reporting
			Direct Expense	\$ 15,000	\$ -	\$ 7,200	\$ 27,200	
			Totals By Category:					
			Total Salaries	\$ -	\$ -	\$ -	\$ -	
			Total Fringe Benefits	-	-	-	-	
			Total Operating Expenses	-	-	2,200	2,200	
			Total Capital Outlay	15,000	-	5,000	25,000	
			Departmental Total	\$ 15,000	\$ -	\$ 7,200	\$ 27,200	

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed 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. #	EXPENDITURES	Acct. #	FY23 Actual Budget	FY24 Actual Budget	FY25 Adopted Budget	FY26 Proposed Budget	Comments
70	791		<b>GENERAL OBLIGATION &amp; REFUNDING BONDS - Series 2011</b>						
		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		<b>GENERAL OBLIGATION BONDS - Series 2018</b>						
		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		<b>GENERAL OBLIGATION BONDS - Series 2019</b>						
		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		<b>GENERAL OBLIGATION BONDS - Series 2020</b>						
		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	10,000	
			Direct Expense		\$ 576,700	\$ 578,000	\$ 710,750	\$ 758,650	
70	795		<b>GENERAL OBLIGATION BONDS - Series 2021</b>						
		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		<b>GENERAL OBLIGATION BONDS - Series 2022</b>						
		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		<b>G/O BONDS - Series 2023 Courthouse</b>						
		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		<b>G/O Series 2023 - Parking Tax &amp; Revenue Bonds</b>						
		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	Proposed	
			#	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
70		GENERAL OBLIGATION BONDS - Series 2025 ESTIMATE						
		4800	Debt Service					
			Bonds	620	\$ -		\$ 1,180,000	
			Interest	621	\$ -		\$ 811,011	
			Assessing Fees & Other	622				
			Direct Expense		\$ -	\$ -	\$ 1,991,011	
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

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
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	Proposed Budget	
EXPENDITURES								
75	611			<b>ROAD &amp; BRIDGE - ADMINISTRATIVE</b>				
		<b>4100</b>	<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
		<b>4200</b>	<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
		<b>4300</b>	<i>Supplies</i>					
			Office Supplies	310	4,858	5,993	5,000	5,000
		<b>4400</b>	<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		130,000
			Miscellaneous Repairs	457	-	-		
			Miscellaneous Equipment	480	295	227		13,500
		<b>4500</b>	<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
		<b>4600</b>	<i>Other Services &amp; 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
		<b>4900</b>	<i>Capital Improvements</i>					
			Building Improvements	836				
			Direct Expense		\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,183,287
		<b>5000</b>	<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	375,599
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,183,287



Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	Acct.	Actual	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget	Comments	
75	614	ROAD & BRIDGE - LABOR DIVISION							
		4100	Salaries						
			Salary & Wage - F/T	100	\$ 2,859,631	\$ 3,164,438	\$ 3,484,915	\$ 3,892,148	
			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	1,500,000	
			Uniform Services	543	46,500	42,479	50,000	60,000	
			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	\$ 11,750,278	
			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	5,011,300	
			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	\$ 11,750,278	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
75	615	ROAD & BRIDGE - EQUIPMENT DIVISION						
		<b>4100</b>	<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
		<b>4200</b>	<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
		<b>4300</b>	<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
		<b>4400</b>	<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
		<b>4500</b>	<i>Contract Agreements</i>					
			Miscellaneous Contracts	570	11,933	11,563	15,000	15,000
		<b>4600</b>	<i>Other Services &amp; Charges</i>					
			Training	632	-	180	2,500	2,500
			General Labor - Off Road	651	-	-		
		<b>4800</b>	<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 Actual Budget	FY24 Actual Budget	FY25 Adopted Budget	FY26 Proposed Budget	Comments
#	#	#						
EXPENDITURES								
76	614	INFRASTRUCTURE CONSTRUCTION SERIES 2021						
		4500	Contract Agreements					
			Contract Surface Treatment	528				
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	\$ 2,889,306	\$ -	\$ 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.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
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

Fund Org. Cat.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed 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					Cell Phone Booster \$25K
			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	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed 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	Proposed Budget	
93	571	JUVENILE PROBATION						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 1,664,508	\$ 1,866,257	\$ 1,943,373	\$ 1,977,536
			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	174,117
			Insurance	202	257,064	266,244	301,044	336,043
			Retirement	203	224,357	247,579	246,153	247,406
			Workers Comp	204	2,430	5,136	6,001	12,916
			State Unemployment Ins	205	1,583	2,082	1,996	1,138
		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	\$ 3,346,331
			Transfer Out - J/A/C Maintenance	994	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
					\$ 3,035,498	\$ 3,254,968	\$ 3,280,379	\$ 3,396,331
			Totals By Category:					
			Total Salaries		\$ 1,928,292	\$ 2,169,892	\$ 2,217,598	\$ 2,276,041
			Total Fringe Benefits		627,897	682,797	724,840	771,620
			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	\$ 3,346,331

					FY23	FY24	FY25	FY26	
Fund Org. Cat.				Acct.	Actual	Actual	Adopted	Proposed	
#	#	#	EXPENDITURES	#	Budget	Budget	Budget	Budget	Comments
			Total All Funds - Direct Expenses		\$ 136,864,439	\$ 166,921,151	\$ 260,536,660	\$ 259,479,334	
			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	\$ 64,125,373	
			Total Fringe Benefits		19,391,730	25,936,781	22,829,049	24,446,209	
			Total Operating Expenses		32,407,405	37,535,546	144,659,401	129,557,541	
			Total Debt Service		7,698,603	13,711,671	18,273,394	18,157,917	
			Total Capital Outlay		26,075,685	33,476,822	13,816,719	18,190,332	
			Total All Funds		\$ 136,866,064	\$ 166,921,151	\$ 260,436,660	\$ 254,477,372	



# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Smith County

903-590-4700

Taxing Unit Name

Phone (area code and number)

100 E Ferguson, Tyler, TX 75702

www.smith-county.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 29,302,883,328
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 5,657,492,426
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 23,645,390,902
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.364231 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 182,641,151 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 168,504,907 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 14,136,244
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 14,136,244

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 23,659,527,146
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 2,751,815 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 2,331,000 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 5,082,815
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ 93,121 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 1,400 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 91,721
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 5,174,536
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 263,955,479
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 23,390,397,131
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 85,195,077
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 345,602
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 85,540,679
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 31,718,866,737 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 13,434,379 <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 340,365,243 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 31,391,935,873

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....	\$ 141,963,219
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 141,963,219
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 6,020,089,105
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 25,513,809,987
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 717,984,092
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 717,984,092
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 24,795,825,895
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.344980 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.344980 /\$100

## SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.294186 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,659,527,146
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 69,603,016
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 299,677 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 728,636 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -428,959 <b>E. Add Line 31 to 32D.</b>	\$ 69,174,057
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 24,795,825,895
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.278974 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 74,067 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 46,885 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000109 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000109 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 36,113 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 25,587 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000042 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000042 /\$100

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ <u>3,562,742</u> <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ <u>2,884,910</u> <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ <u>0.002733</u> /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ <u>0.000581</u> /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000581</u> /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ <u>0</u> <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ <u>0.000000</u> /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ <u>0.000000</u> /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ <u>0</u> <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ <u>0.000000</u> /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.279706</u> /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ <u>29,702,087</u> <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100. .... \$ <u>0.119786</u> /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ <u>0.399492</u> /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.413474</u> /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 / \$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 18,157,917</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 300,000</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 17,857,917</p>	\$ 17,857,917
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 17,857,917
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.10 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 100.10 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 100.82 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 100.93 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p> <p>100.10 %</p>	100.10 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 17,840,076
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.069923 / \$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.483397 / \$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 / \$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.483397 /\$100

### SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 29,702,087
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.116415 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.344980 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.344980 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.483397 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.366982 /\$100

### SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.366982 /\$100

### SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>	
	A. Voter-approval tax rate (Line 68) .....	\$ 0.381353 /\$100
	B. Unused increment rate (Line 67) .....	\$ 0.010499 /\$100
	C. Subtract B from A .....	\$ 0.370854 /\$100
	D. Adopted Tax Rate .....	\$ 0.364231 /\$100
	E. Subtract D from C .....	\$ 0.006623 /\$100
	F. 2024 Total Taxable Value (Line 60) .....	\$ 23,475,296,376
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 1,554,768
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.367151 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.033047 /\$100
	C. Subtract B from A .....	\$ 0.334104 /\$100
	D. Adopted Tax Rate .....	\$ 0.347264 /\$100
	E. Subtract D from C .....	\$ -0.013160 /\$100
	F. 2023 Total Taxable Value (Line 60) .....	\$ 22,014,446,795
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.363047 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.030062 /\$100
	C. Subtract B from A .....	\$ 0.332985 /\$100
	D. Adopted Tax Rate .....	\$ 0.330000 /\$100
	E. Subtract D from C .....	\$ 0.002985 /\$100
	F. 2022 Total Taxable Value (Line 60) .....	\$ 19,063,918,339
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 569,057
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 2,123,825 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.008324 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.375306 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.04(a)

<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)



## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.279706 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.001959 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.069923 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.351588 /\$100

## SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.364231 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,390,397,131
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 24,795,825,895
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.375306</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.344980 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

**Voter-approval tax rate.** ..... \$ 0.375306 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

**De minimis rate.** ..... \$ 0.351588 /\$100

If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

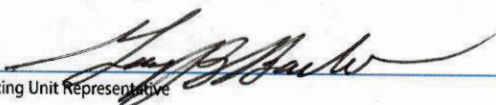
An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>print  
hereGARY B BARBER

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

AUGUST 4, 2025<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)