

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	401	COMMISSIONERS COURT						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 472,084	\$ 490,015	\$ 508,937	\$ 524,205
			Accrued Leave	109		127	-	
			Longevity Pay	113	1,110	890	960	480
			Travel Allowance	125	26,484	26,266	26,265	26,265
			Phone Allowance	192	3,960	3,840	3,840	2,880
		4200	Fringe Benefits					
			Social Security	201	37,154	38,675	41,310	42,368
			Insurance	202	64,266	64,266	72,666	81,114
			Retirement	203	58,631	59,466	59,940	60,201
			Workers Comp	204	506	584	601	691
			State Unemployment Ins	205	86	101	458	262
		4300	Supplies					
			Office Supplies	310	2,532	2,113	3,150	3,150
		4400	Operating Expenses					
			Membership Dues	414	3,919	3,944	4,000	4,000
			Postage	421	35	17	100	100
			Copy Machine Usage	430	544	540	500	500
			Miscellaneous Equipment	480	936	183	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	2,050	1,874	2,050	2,030
		4600	Other Services & Charges					
			Travel Reimbursements	626	173	145	250	200
			Training Expenses	632	22,422	10,801	25,000	20,000
			Insurance	669	632	-	300	FY 2027
			Direct Expense		\$ 697,525	\$ 703,847	\$ 751,327	\$ 769,446
			Totals By Category:					
			Total Salaries		\$ 503,638	\$ 521,138	\$ 540,002	\$ 553,830
			Total Fringe Benefits		160,643	163,093	174,975	184,636
			Total Operating Expenses		33,244	19,616	36,350	30,980
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 697,525	\$ 703,847	\$ 751,327	\$ 769,446

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#	#	#		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	Actual	Adopted	Proposed	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
10	403	COUNTY CLERK						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 1,086,271	\$ 1,161,800	\$ 1,207,412	\$ 1,228,554
			Accrued Leave	109	2,050	7,345	7,500	7,500
			Longevity Pay	113	5,770	6,240	6,720	4,560
		4200	Fringe Benefits					
			Social Security	201	82,205	88,328	93,455	94,907
			Insurance	202	229,521	229,521	259,521	289,692
			Retirement	203	127,243	134,087	135,601	134,855
			Workers Comp	204	1,202	1,386	1,434	1,630
			State Unemployment Ins	205	825	1,038	1,093	618
		4300	Supplies					
			Office Supplies	310	12,681	20,333	25,000	25,000
			Printed Forms & Materials	312				
		4400	Operating Expenses					
			Membership Dues	414	175	205	205	205
			Postage	421	13,460	15,209	14,000	15,500
			Copy Machine Usage	430	0			
			Miscellaneous Repairs	457	-	2,036	1,465	1,465
			Miscellaneous Equipment	480	724		500	500
		4500	Contract Agreements					
			Copy Machine Lease	540	4,351	5,409	5,675	5,409
			Miscellaneous Contracts	570	18	5	150	150
		4600	Other Services & Charges					
			Travel Reimbursements	626				
			Rebinding	629				
			Training Expenses	632	4,231	4,484	7,000	7,000
			Insurance	669	1,750			
			Evaluation Expense	682	156	-	200	200
		4800	Capital Expenditures					
			Office Equipment	870				
			Record Archives	832	-		700,000	
			Computer Equipment	880				
			Direct Expense		\$ 1,572,634	\$ 1,677,427	\$ 1,766,931	\$ 2,517,745
			Totals By Category:					
			Total Salaries		\$ 1,094,091	\$ 1,175,385	\$ 1,221,632	\$ 1,240,614
			Total Fringe Benefits		440,996	454,360	491,104	521,701
			Total Operating Expenses		37,547	47,682	54,195	55,429
			Total Capital Outlay		-	-	-	700,000
			Departmental Total		\$ 1,572,634	\$ 1,677,427	\$ 1,766,931	\$ 2,517,745

Fund Org. Cat.				Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	404		ELECTIONS						
		4100	Salaries						
			Salary & Wages - F/T	100	199,194	232,781	278,273	287,785	
			Extra or Temporary Help	108	155,188	181,304	233,000	257,580	Reduced Reimbursement Amt.
			Accrued Leave	109	6,097	3,354			
			Overtime	110	44				
			Permanent Part-time	112	24,554	11,836	25,000	25,000	
			Longevity Pay	113	230	-	-	-	
			Phone Allowance	192	780	780	780	780	
		4200	Fringe Benefits						
			Social Security	201	24,927	25,646	39,112	41,720	
			Insurance	202	36,723	45,904	51,904	57,938	
			Retirement	203	26,910	28,377	59,526	61,999	
			Workers Comp	204	420	751	604	750	
			State Unemployment Ins	205	327	408	250	144	
		4300	Supplies						
			Office Supplies	310	6,425	5,560	5,800	5,800	
			Printed Forms & Materials	312		24,363	5,000	30,000	Mass Mailout, Cert.
		4400	Operating Expenses						
			Membership Dues	414					
			Postage	421	21,739	72,573	30,000	85,000	Mass Mailout
			Copy Machine Usage	430	43	183			
			Advertising	441		151	-		
			Miscellaneous Equipment	480	21,910	6,534		500	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,816	2,954	3,000	2,728	
			Miscellaneous Contracts	570	770	462	1,000	462	
		4600	Other Services & Charges						
			Travel Reimbursements	626	425	-	-	2,000	Vendor Meetings
			Training Expenses	632	1,101	1,665	-	2,000	Election Confer.
			Insurance	669	93				FY 2027
			Elections Expense	696	102,542	100,008	120,000	139,995	Reduced for Reimburse Amt.
			Direct Expense		\$ 632,257	\$ 745,594	\$ 853,249	\$ 1,002,182	
			Totals By Category:						
			Total Salaries		\$ 386,087	\$ 430,055	\$ 537,053	\$ 571,145	
			Total Fringe Benefits		89,307	101,086	151,396	162,552	
			Total Operating Expenses		156,863	214,453	164,800	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	
EXPENDITURES								
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	Actual	Adopted	Proposed	
EXPENDITURES			#	Budget	Budget	Budget	Budget	
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.		Acct.	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 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	

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#	#	#	#	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; Genera
			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	

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#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
			EXPENDITURES					
			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	

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#	#	#	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		
EXPENDITURES									
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	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	426		COUNTY COURT						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 194,295	\$ 119,125	\$ 128,818	\$ 132,665	
			Supplement SB 310	102	1,050	-	-	-	
			Longevity Pay	113	1,050	760	720	720	
		4200	Fringe Benefits						
			Social Security	201	14,620	9,088	9,910	10,204	
			Insurance	202	27,543	18,362	20,762	23,175	
			Retirement	203	22,789	13,676	14,379	14,499	
			Workers Comp	204	208	155	152	175	
			State Unemployment Ins	205	160	116	116	66	
		4300	Supplies						
			Office Supplies	310	1,134	767	1,500	1,000	
		4400	Operating Expenses						
			Membership Dues	414	200	200	250	250	
			Postage	421	54	105	100	100	
			Miscellaneous Equipment	480	546				
		4600	Other Services & Charges						
			Training Expenses	632	1,203	1,023	4,500	4,500	
			Grant Funding	685	3,403	16			Net Health Mental pass through
			Mental Commitments - Other Counties	690	-	1,720	3,000	3,000	
		4700	Judicial Expenses						
			Attorney Fees	701	37,575	37,725	50,000	50,000	
			Statement of Facts	784	-	-			
			Substitute Court Reporters	788	-	-			
			Direct Expense		\$ 305,831	\$ 202,837	\$ 234,207	\$ 240,354	
			Totals By Category:						
			Total Salaries		\$ 196,395	\$ 119,885	\$ 129,538	\$ 133,385	
			Total Fringe Benefits		65,320	41,397	45,319	48,119	
			Total Operating Expenses		44,115	41,555	59,350	58,850	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 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						
		4100	Salaries					
			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
		4200	Fringe Benefits					
			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
		4300	Supplies					
			Office Supplies	310	4,834	2,730	4,000	4,000
			Books & Subscriptions	313		475	2,000	2,000
		4400	Operating Expenses					
			Membership Dues	414	390	998	765	765
			Postage	421	262	669	800	800
			Miscellaneous Equipment	480	-	3,161	1,000	1,975
		4500	Contract Agreements					
			Copy Machine Lease	540	1,778	1,624	1,778	1,764
		4600	Other Services & Charges					
			Travel Reimbursement	626	-	2,717	8,000	8,000
			Training Expenses	632	3,601	6,192	6,000	6,000
			Insurance	669	178	-	178	178
		4700	Judicial Expenses					
			Attorney Fees	701	400	720	13,500	13,500
			Expert Testimony	778		1,400		
			Statement of Facts	784	-	-	500	500
			Substitute Court Reporters	788	723	400	2,000	2,000
			Jury Expense/Special Trials	796	-	10	750	750
			Direct Expense		\$ 496,827	\$ 639,091	\$ 721,774	\$ 814,971
			Totals By Category:					
			Total Salaries		\$ 377,971	\$ 480,965	\$ 519,742	\$ 592,451
			Total Fringe Benefits		106,690	137,030	160,761	180,288
			Total Operating Expenses		12,166	21,096	41,271	42,232
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 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.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
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.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
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.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
10	438		321ST DISTRICT COURT						
		4100	Salaries						
			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	
		4200	Fringe Benefits						
			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	
		4300	Supplies						
			Office Supplies	310	1,110	1,410	3,000	3,000	
		4400	Operating Expenses						
			Membership Dues	414	185	185	185	185	
			Postage	421	278	309	600	600	
			Computer Software	440	-	-	750	750	
			Miscellaneous Repairs	457	-	-	100	100	
			Miscellaneous Equipment	480	-	65	1,000	1,000	
		4500	Contract Agreements						
			Copy Machine Lease	540	1,073	1,718	1,722	1,718	
		4600	Other Services & Charges						
			Training Expenses	632	2,101	3,436	4,000	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	
		4700	Judicial Expenses						
			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	
			Direct Expense		\$ 1,334,266	\$ 1,361,887	\$ 1,528,030	\$ 1,548,921	
			Totals By Category:						
			Total Salaries		\$ 228,631	\$ 249,022	\$ 262,047	\$ 276,611	
			Total Fringe Benefits		71,137	74,591	80,766	86,400	
			Total Operating Expenses		1,034,497	1,038,275	1,185,217	1,185,910	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		\$ 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	
EXPENDITURES								
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 Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	445	CAPITAL MURDER TRIALS						
			Supplies					
		4375	Office Supplies - D.A.	329	1,625	2,245	2,044	2,044
			Operating Expenses					
		4475	Express Mail	422	154	23	1,000	1,000
			Other Services & Charges					
		4575	Miscellaneous Contracts	570	9,657	1,960	11,956	11,956
			Judicial Expenses					
		4735	Investigator Fees - 7th	705	1,290	20,811	5,000	5,000
		4735	Attorney Fees - 7th	707	5,010	15,316	30,000	30,000
		4735	Expert Testimony - 7th	777	7,913	-	15,000	15,000
		4735	Psychological Evaluation - 7th	783		5,860		
		4735	Statement of Facts - 7th	785	-			
		4735	Jury Expense - 7th	797		141		
		4736	Investigator Fees - 114th	705	3,814	-	10,000	10,000
		4736	Attorney Fees - 114th	707	75,071	11,101	57,000	57,000
		4736	Expert Testimony - 114th	777	44,722	17,986	100,000	100,000
		4736	Psychological Evaluation - 114th	783	9,500	-	40,000	40,000
		4736	Statement of Facts - 114th	785	37,157	170	50,000	50,000
		4736	Jury Expense - 114th	797	-			
		4737	Investigator Fees - 241st	705		36,856	35,000	35,000
		4737	Attorney Fees - 241st	707	-	85,537	100,000	100,000
		4737	Expert Testimony - 241st	777	-		83,000	83,000
		4737	Psychological Evaluation - 241st	783	-	8,100		
		4737	Statement of Facts - 241st	785				
		4737	Jury Expense - 241st	797				
		4741	Investigator Fees - 475th	705			5,000	5,000
		4741	Attorney Fees - 475th	707			5,000	5,000
		4741	Expert Testimony - 475th	777			10,000	10,000
		4741	Psychological Evaluation - 475th	783				
		4775	Prosecution Expense	735	1,507	1,185	225,000	155,000
		4775	Expert Testimony - D.A.	777	31,350	2,888	60,000	50,000
		4775	Witness Expenses	779	-	2,241	100,000	100,000
		4775	Statement of Facts - D.A.	785	-	1,125	25,000	25,000
		4775	Substitute Court Reporters	789	-	-	30,000	10,000
			Direct Expense		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 900,000
			Totals By Category:					
			Total Salaries		\$ -	\$ -	\$ -	\$ -
			Total Fringe Benefits		-	-	-	-
			Total Operating Expenses		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 900,000
			Total Capital Outlay					
			Departmental Total		\$ 228,785	\$ 213,545	\$ 1,000,000	\$ 900,000

Fund	Org.	Cat.		Acct.	FY23	FY24	FY25	FY26	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
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	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	4 contract attorneys, new rate
		4735	Investigator Fees - 7th District Court	705	1,960	12,991	30,000	30,000	
		4735	Expert Testimony - 7th	778	2,795	12,507	20,000	20,000	
		4735	Psychological Evaluation - 7th District	782	40,212	42,640	20,000	45,000	
		4735	Statement of Facts -7th District	784	45,165	54,212	55,000	55,000	
		4736	Other Service Fees - 114th District Court	416	900	250			
		4736	Attorney Fees - 114th District Court	701	289,373	316,053	480,000	480,000	4 contract attorneys, new rate
		4736	Investigator Fees - 114th District Court	705	40,910	51,844	15,000	15,000	
		4736	Expert Testimony - 114th	778	3,840	11,730	10,000	10,000	
		4736	Psychological Evaluation - 114th District	782	102,755	61,518	25,000	65,000	
		4736	Statement of Facts - 114th District	784	81,606	49,786	65,000	65,000	
		4737	Attorney Fees - 241st District Court	701	290,553	286,332	480,000	480,000	4 contract attorneys, new rate
		4737	Investigator Fees - 241st District Court	705	70,949	50,874	44,500	44,500	
		4737	Expert Testimony - 241st	778	27,459	12,700	10,000	10000	
		4737	Psychological Evaluation - 241st District	782	55,200	59,990	25,000	25,000	
		4737	Statement of Facts - 241st District	784	31,818	20,948	25,000	25,000	
		4741	Attorney Fees - 475th District Court	701	289,548	456,924	375,000	500,000	3 contract attorneys, new rate
		4741	Investigator Fees - 475th District Court	705	8,415	28,965	30,000	30,000	
		4741	Expert Testimony - 475th	778	6,580	15,544	10,000	10,000	
		4741	Psychological Evaluation - 475th District	782	15,600	24,003	25,000	25,000	
		4741	Statement of Facts - 475th District	784	3,684	10,808	15,000	15,000	
			Direct Expense		\$ 2,335,377	\$ 2,692,808	\$ 3,261,768	\$ 3,482,094	
			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	
EXPENDITURES								
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.			EXPENDITURES	Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#			Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
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	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
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.			EXPENDITURES	Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#			Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
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.			Acct. #	FY23	FY24	FY25	FY26	Comments	
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget		
EXPENDITURES									
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.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
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	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
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	Actual	Adopted	Proposed	
				Budget	Budget	Budget	Budget	
10	495	COUNTY AUDITOR						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 757,967	\$ 821,895	\$ 927,708	\$ 951,337
			Longevity Pay	113	5,990	5,800	5,520	4,800
		4200	Fringe Benefits					
			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
		4300	Supplies					
			Office Supplies	310	4,595	4,547	6,500	6,500
		4400	Operating Expenses					
			Membership Dues	414	775	805	750	750
			Postage	421	1,731	1,829	2,200	2,200
			Copy Machine Usage	430				
			Miscellaneous Repairs	457				
			Miscellaneous Equipment	480	303	642	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	1,897	2,374	2,590	2,590
		4600	Other Services & Charges					
			Travel Reimbursements	626	400	385	500	500
			Training Expenses	632	4,058	4,831	10,000	10,000
			Insurance	669	-	93	100	100
			Direct Expense		\$ 1,024,408	\$ 1,101,339	\$ 1,247,967	\$ 1,286,048
			Totals By Category:					
			Total Salaries		\$ 763,957	\$ 827,695	\$ 933,228	\$ 956,137
			Total Fringe Benefits		246,692	258,138	291,099	306,271
			Total Operating Expenses		13,759	15,507	23,640	23,640
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 1,024,408	\$ 1,101,339	\$ 1,247,967	\$ 1,286,048

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
10	496	PURCHASING						
		4100	Salaries					
			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
		4200	Fringe Benefits					
			Social Security	201	25,851	27,382	31,307	32,236
			Insurance	202	55,085	55,085	62,285	69,526
			Retirement	203	41,960	43,432	45,599	45,974
			Workers Comp	204	386	441	482	554
			State Unemployment Ins	205	296	364	367	210
		4300	Supplies					
			Office Supplies	310	1,473	1,303	1,745	1,745
			Stock Items	341	1,183	1,080	1,500	1,500
		4400	Operating Expenses					
			Membership Dues	414	1,310	1,100	1,677	1,677
			Postage	421	131	234	400	400
			Copy Machine Usage	430	3			
			Advertising	441	4,869	5,417	7,000	7,000
			Vehicle Expenses	477	264	497	500	1,500
			Miscellaneous Equipment	480	468	1,024	750	750
			Fuel	490	217	153	500	500
		4500	Contract Agreements					
			Copy Machine Lease	540	1,852	1,852	1,900	1,853
		4600	Other Services & Charges					
			Travel Reimbursements	626	63	177	250	250
			Training Expenses	632	17,200	20,000	19,604	22,470
			Insurance	669	492	522	248	571
		4800	Capital Expenditures					2 vehicles
			Remodeling	832	3,100	-		
			Direct Expense		\$ 516,649	\$ 540,773	\$ 586,920	\$ 611,655
			Totals By Category:					
			Total Salaries		\$ 360,447	\$ 380,709	\$ 410,806	\$ 422,939
			Total Fringe Benefits		123,578	126,704	140,040	148,499
			Total Operating Expenses		29,524	33,360	36,074	40,216
			Total Capital Outlay		3,100	-	-	-
			Departmental Total		\$ 516,649	\$ 540,773	\$ 586,920	\$ 611,655

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
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.					FY23	FY24	FY25	FY26	Comments
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
10	515		PUBLIC SERVICE						
		4500	Contract Agreements						
			Indigent Health Care	514	69,087	23,008	80,000	80,000	
			Tyler Family Circle of Care	520	50,000	50,000	50,000	50,000	
			Meals on Wheels	522	12,790	15,000	15,000	15,000	
			Andrews Center	524	115,000	170,000	170,000	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	\$60k request
			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	58k request
			Historical Society	581	3,750	3,750	3,750	3,750	\$12,750 request
			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	12k request
			North East Texas Public Health District	693	200,000	200,000	200,000	200,000	\$400k request
			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				
		4100	Salaries					
			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	-	-	-
		4200	Fringe Benefits					
			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
		4300	Supplies					
			Office Supplies	310	2,478	1,970	4,000	2,000
		4400	Operating Expenses					
			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
		4500	Contract Agreements					
			Copy Machine Lease	540	907	1,721	1,750	1,722
			Uniform Contract	543	4,294	4,951	6,000	6,000
			Miscellaneous Contracts	570	593	593	1,000	7,000
			Hazardous Material - City of Tyler	591	5,000	5,000	5,000	5,000
		4600	Other Services & Charges					
			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		
		4800	Capital Expenditures					
			Vehicles	851				
			Equipment	860	-	7,766		
			Direct Expense		\$ 516,746	\$ 649,403	\$ 728,560	\$ 731,262
			Totals By Category:					
			Total Salaries		\$ 321,150	\$ 434,310	\$ 478,800	\$ 479,963
			Total Fringe Benefits		120,508	140,386	158,614	164,998
			Total Operating Expenses		75,088	66,940	91,146	86,301
			Total Capital Outlay		-	7,766	-	-
			Departmental Total		\$ 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	-	County Phones Provided
		4200	Fringe Benefits						
			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	Reduced to need
			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	State Law Requirement
			Medical - Animals	694	46,581	57,233	67,500	100,000	
		4800	Capital Expenditures						
			Vehicles	851	37,336	82,008	45,000		
			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		
EXPENDITURES									
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	Actual	Adopted	Proposed		
EXPENDITURES			#	Budget	Budget	Budget	Budget		
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		
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	
#	#	#	EXPENDITURES	#	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
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 Budget	Actual Budget	Adopted Budget	Proposed Budget		
EXPENDITURES									
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	
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	Actual	Adopted	Proposed	
EXPENDITURES				Budget	Budget	Budget	Budget	
10	559	DISPATCH OPERATIONS - SHERIFF						
		4100	Salaries					
			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
		4200	Fringe Benefits					
			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
		4300	Supplies					
			Office Supplies	310	5,954	5,963	6,000	6,000
			Employee Recognition	325	-			
		4400	Operating Expenses					
			Membership Dues	414	76	-	1,000	
			Postage	421	-	-	-	
			Miscellaneous Repairs	457	-	525	1,000	
			Miscellaneous Equipment	480	10,657	9,633	10,000	22,000
			Fuel	490	-	-	1,000	1,000
		4500	Contract Agreements					
			Copy Machine Lease	540	2,056	2,321	4,000	2,458
			Uniform Contract	543	3,176	1,804	5,000	3,000
			ETMC Radio Contract	548	234,909	132,131	234,909	132,131
			Miscellaneous Contracts	570		150		
		4600	Other Services & Charges					
			Training	632	3,560	3,581	7,500	
			Utilities	641	44,490	51,187	50,880	55,000
			Direct Expense		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,730,564
			Totals By Category:					
			Total Salaries		\$ 1,445,313	\$ 1,387,026	\$ 1,722,195	\$ 1,842,627
			Total Fringe Benefits		539,695	538,622	627,282	666,348
			Total Operating Expenses		304,879	207,295	321,289	221,589
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 2,289,887	\$ 2,132,943	\$ 2,670,766	\$ 2,730,564

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

Fund Org. Cat.			Acct.	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
			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	FY24	FY25	FY26	Comments
#	#	#	#	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
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						
		4100	Salaries					
			Salary & Wages - F/T	100	\$ 50,356	\$ 57,559	\$ 58,712	\$ 70,632
			Part Time Salaries	112	18,803	19,308	21,500	21,500
			Longevity Pay	113	-	-	-	-
		4200	Fringe Benefits					
			Social Security	201	5,011	5,689	6,136	7,048
			Insurance	202	9,181	9,181	10,381	11,588
			Retirement	203	8,010	8,827	8,904	10,015
			Workers Comp	204	46	45	69	93
			State Unemployment Ins	205	56	74	72	46
		4300	Supplies					
			Office Supplies	310	2,548	3,675	3,250	3,250
			Books & Subscriptions	313	46,102	48,713	49,300	66,082
		4400	Operating Expenses					
			Membership Dues	414	-	-	100	-
			Telephone Charges & Long Distance	420	-			
			Postage	421	-	-	10	10
			Copy Machine Usage	430				
			Miscellaneous Equipment	480	96	-	300	100
		4500	Contract Agreements					
			Copy Machine Lease	540	1,951	1,790	2,000	1,954
			Miscellaneous Contracts	570	(635)	490		
		4600	Other Services & Charges					
			Training Expenses	632	-	-		
			Legal Subscriptions	675	11,286	13,338	12,960	12,960
			Direct Expense		\$ 152,811	\$ 168,690	\$ 173,694	\$ 205,278
			Totals By Category:					
			Total Salaries		\$ 69,158	\$ 76,867	\$ 80,212	\$ 92,132
			Total Fringe Benefits		22,304	23,817	25,562	28,790
			Total Operating Expenses		61,349	68,006	67,920	84,356
			Total Capital Outlay		-	-	-	-
			Departmental Total		\$ 152,811	\$ 168,690	\$ 173,694	\$ 205,278

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
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	Actual	Adopted	Proposed	
EXPENDITURES				Budget	Budget	Budget	Budget	
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	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
49	450	RECORDS MANAGEMENT/DISTRICT CLERK						
		4100	Salaries					
			Extra or Temporary Help	108	\$ -	\$ -	\$ -	\$ -
			Permanent Part Time	112	\$ 14,434	-	20,000	20,000
		4200	Fringe Benefits					
			Social Security	201	1,104	-	1,530	1,530
			Retirement	203	1,689	-	2,220	2,174
			State Unemployment Ins	205	12	-	18	10
		4500	Contract Agreements					
			Miscellaneous Contracts	570	-			
		4800	Capital Expenditures					
			Equipment	860	-		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
			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.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
59	614	INFRASTRUCTURE CONSTRUCTION SERIES 2024						
		4500	Other Services & Charges					
			Professional Fees	619				
		4800	Capital Expenditures					
			Vehicles	851				
			Right of Way	892				
			Special Road Projects	893	-	-	7,000,000	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		GENERAL OBLIGATION & REFUNDING BONDS - Series 2011						
		4800	Debt Service						
			Bonds	620	\$ 710,000	\$ -	\$ -	\$ -	
			Interest	621	7,100	-	-	-	
			Assessing Fees & Other	622	1,885	1,395	-	-	
			Direct Expense		\$ 718,985	\$ 1,395	\$ -	\$ -	
70	792		GENERAL OBLIGATION BONDS - Series 2018						
		4800	Debt Service						
			Bonds	620	\$ 1,545,000	\$ 1,650,000	\$ 1,750,000	\$ 1,640,000	
			Interest	621	338,100	282,450	231,450	172,400	
			Assessing Fees & Other	622	2,715	480	5,000	5,000	
			Direct Expense		\$ 1,885,815	\$ 1,932,930	\$ 1,986,450	\$ 1,817,400	
70	793		GENERAL OBLIGATION BONDS - Series 2019						
		4800	Debt Service						
			Bonds	620	\$ 705,000	\$ 1,460,000	\$ 1,500,000	\$ 1,550,000	
			Interest	621	293,925	261,450	217,050	171,300	
			Assessing Fees & Other	622	2,100	32,358	5,000	5,000	
			Direct Expense		\$ 1,001,025	\$ 1,753,808	\$ 1,722,050	\$ 1,726,300	
70	794		GENERAL OBLIGATION BONDS - Series 2020						
		4800	Debt Service						
			Bonds	620	\$ 430,000	\$ 440,000	\$ 575,000	\$ 635,000	
			Interest	621	144,600	135,900	125,750	113,650	
			Assessing Fees & Other	622	2,100	2,100	10,000	10,000	
			Direct Expense		\$ 576,700	\$ 578,000	\$ 710,750	\$ 758,650	
70	795		GENERAL OBLIGATION BONDS - Series 2021						
		4800	Debt Service						
			Bonds	620	\$ 455,000	\$ 475,000	\$ 790,000	\$ 805,000	
			Interest	621	\$ 143,950	\$ 134,650	\$ 122,000	\$ 106,050	
			Assessing Fees & Other	622	\$ 1,600	\$ 1,600	\$ 5,000	\$ 5,000	
			Direct Expense		\$ 600,550	\$ 611,250	\$ 917,000	\$ 916,050	
70	796		GENERAL OBLIGATION BONDS - Series 2022						
		4800	Debt Service						
			Bonds	620	\$ 2,275,000	\$ 570,000	\$ 530,000	\$ 555,000	
			Interest	621	\$ 640,528	\$ 617,000	\$ 589,500	\$ 562,375	
			Assessing Fees & Other	622	\$ -	\$ 1,695	\$ 5,000	\$ 5,000	
			Direct Expense		\$ 2,915,528	\$ 1,188,695	\$ 1,124,500	\$ 1,122,375	
70	797		G/O BONDS - Series 2023 Courthouse						
		4800	Debt Service						
			Bonds	620		\$ -	\$ 2,605,000	\$ 680,000	
			Interest	621		\$ 6,741,045	\$ 7,490,050	\$ 7,359,800	
			Assessing Fees & Other	622		\$ 845	\$ 5,000	\$ 5,000	
			Direct Expense		\$ -	\$ 6,741,890	\$ 10,100,050	\$ 8,044,800	
70	798		G/O Series 2023 - Parking Tax & Revenue Bonds						
		4800	Debt Service						
			Bonds	620		\$ -	\$ 435,000	\$ 460,000	
			Interest	621		\$ 903,703	\$ 829,931	\$ 808,181	
			Assessing Fees & Other	622			\$ 5,000	\$ 5,000	
			Direct Expense		\$ -	\$ 903,703	\$ 1,269,931	\$ 1,273,181	

Fund Org. Cat.			Acct. #	FY23	FY24	FY25	FY26	Comments
#	#	#		Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	
EXPENDITURES								
70	799	GENERAL OBLIGATION BONDS - Series 2024						
		4800	Debt Service					
			Bonds	620	\$ -	\$ 200,000	\$ 220,000	
			Interest	621	\$ -	\$ 242,663	\$ 283,150	
			Assessing Fees & Other	622			\$ 5,000	
			Direct Expense		\$ -	\$ -	\$ 442,663	\$ 508,150
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.				FY23	FY24	FY25	FY26		
#	#	#	EXPENDITURES	Acct. #	Actual Budget	Actual Budget	Adopted Budget	Proposed Budget	Comments
75	611		ROAD & BRIDGE - ADMINISTRATIVE						
		4100	Salaries						
			Salary & Wages - F/T	100	\$ 460,007	\$ 570,630	\$ 583,082	\$ 600,561	
			Accrued Leave	109	-	-	7,500	7,500	
			Permanent Part time	112	-	-	-	-	
			Longevity Pay	113	2,410	2,690	2,640	3,360	
			Phone Allowance	192	2,340	1,040	2,340	780	
		4200	Fringe Benefits						
			Social Security	201	35,170	43,160	45,560	46,833	
			Insurance	202	64,266	64,266	72,667	81,114	
			Retirement	203	54,014	65,521	66,107	66,546	
			Workers Comp	204	463	492	587	687	
			State Unemployment Ins	205	381	550	536	306	
		4300	Supplies						
			Office Supplies	310	4,858	5,993	5,000	5,000	
		4400	Operating Expenses						
			Membership Dues	414	674	853	1,000	1,000	
			Postage	421	485	965	450	450	
			Copy Machine Usage	430	11	19			
			Computer Software	440	7,153	7,267		130,000	Vialitics Software for Mapping
			Miscellaneous Repairs	457	-	-			
			Miscellaneous Equipment	480	295	227		13,500	Additional Cameras
		4500	Contract Agreements						
			Copy Machine Lease	540	1,147	2,072	2,000	2,658	
			Miscellaneous Contracts	570	35,774	39,659	10,000	10,000	
		4600	Other Services & Charges						
			Professional Fees	619	99,920	76,581	50,000	75,000	
			Training Expenses	632	7,513	6,335	7,000	7,000	
			Utilities	641	22,790	30,231	40,000	50,000	
			Insurance	669	42,027	47,493	49,025	80,991	
		4900	Capital Improvements						
			Building Improvements	836					
			Direct Expense		\$ 841,699	\$ 966,044	\$ 945,494	\$ 1,183,287	
		5000	Transfer Out - Facility Improvement	945	-	-	-	-	
			Totals By Category:						
			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 6 FTE
			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						
		4100	Salaries					
			Salary & Fringe - F/T	100	\$ 581,797	\$ 699,925	\$ 726,006	\$ 755,855
			Accrued Leave	109	2,436	20	3,000	3,000
			Overtime	110	1,476	10	-	-
			Longevity Pay	113	3,030	3,160	3,120	4,080
			Phone Allowance	192	780	780	780	780
		4200	Fringe Benefits					
			Social Security	201	44,084	52,968	56,067	58,424
			Insurance	202	119,351	119,351	134,951	150,640
			Retirement	203	68,611	80,300	81,353	83,016
			Workers Comp	204	1,995	2,571	2,681	650
			State Unemployment Ins	205	484	672	660	382
		4300	Supplies					
			Supplies	303	8,494	4,843	6,500	6,500
			Parts	314	322,599	349,216	300,000	350,000
			Gasoline & Diesel	337	503,103	451,682	550,000	550,000
			Oil & Grease	338	18,058	23,200	25,000	25,000
			Ground Gauging Parts	349	12,033	21,492	30,000	30,000
			Tires & Tubes	351	42,298	64,959	55,000	55,000
		4400	Operating Expenses					
			Equipment Rentals	410	-	-	30,000	30,000
			Equipment Repairs	411	1,216	1,244		1,500
			Radio Repairs	456	-	-	1,500	Covered By IT
			Vehicle Expense	477	70,530	61,622	45,000	45,000
			Miscellaneous Equipment	480	22,382	33,781	25,000	25,000
			Miscellaneous Vehicle Equipment	481	4,146	-	12,000	12,000
		4500	Contract Agreements					
			Miscellaneous Contracts	570	11,933	11,563	15,000	15,000
		4600	Other Services & Charges					
			Training	632	-	180	2,500	2,500
			General Labor - Off Road	651	-	-		
		4800	Capital Expenditures					
			Machinery & Equipment	840	851,544	652,883	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
			Direct Expense		\$ 2,966,923	\$ 3,087,961	\$ 3,251,118	\$ 3,630,327
			Totals By Category:					
			Total Salaries		\$ 589,520	\$ 703,895	\$ 732,906	\$ 763,715
			Total Fringe Benefits		234,524	255,861	275,712	293,112
			Total Operating Expenses		1,016,792	1,023,780	1,097,500	1,147,500
			Total Capital Outlay		1,126,088	1,104,424	1,145,000	1,426,000
			Departmental Total		\$ 2,966,923	\$ 3,087,961	\$ 3,251,118	\$ 3,630,327

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

J/A/C MAINTENANCE FUND								
Fund	Org.	Cat.	Acct.	FY23	FY24	FY25	FY26	
#	#	#	#	Actual	Actual	Adopted	Proposed	Comments
EXPENDITURES								
J/A/C MAINTENANCE FUND								
87	409							
		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	
EXPENDITURES								
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

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