Smith County, Texas

PROPOSED BUDGET

FISCAL YEAR

FY27

For the Period: Oct 1, 2026, to Sep 30, 2027

Prepared under Texas Local Government Code Chapter 111, Subchapter C

This budget will raise more total property taxes than last year's budget by $6,139,669 or 5.77%, and of that amount $3,060,844 is tax revenue to be raised from new property added to the tax roll this year.

TOTAL COUNTY DEBT OBLIGATIONS SECURED BY PROPERTY TAXES

$221,005,000

PUBLIC HEARING

Date:

9/15/2026

Time:

09:30 a.m.

Address:

Smith County Commissioners Court 200 E Ferguson St. Tyler, Texas 75702

Prepared by **Timothy Hollis, County Auditor**

Version date: August 30, 2026

SMITH COUNTY, TEXAS

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FY 2027 Proposed Budget

TAXPAYER IMPACT STATEMENT

Texas Government Code, §551.043(c)(2)

	2026 Adopted Tax Rate	2027 No-New-Revenue Tax Rate	2027 Voter Approval Tax Rate	Tax Impact for the Median Homestead with the FY 26 Tax Rate	2027 Proposed Tax Rate
Total Tax Rate (per $100 value)	0.364231	0.35764	0.392898	0.364231	0.374088
Median Homestead Taxable Value	$238,399	$255,355	$255,355	$255,355	$255,355
Tax on Median Homestead	$868	$913	$1,003	$930	$955

Note: 2027 Voter Approval Tax Rate as seen above is the total rate calculated by the Tax Assessor-Collector prior to the proposal to transfer $5,000,000 from General Fund Reserves to cover a portion of FY27's Debt Service payments.

The proposed tax rate for the FY27 Proposed Budget is .374088 cents.

For the median-valued homestead property, if the FY 27 proposed budget and tax rate are adopted, the estimated property tax impact compared with the FY 27 No New Revenue Rate for the same property is an increase of approximately $42 per year, or 4.6 percent.

DATE: September 8, 2026

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

RE: FY 2027 Smith County Proposed Budget

I respectfully submit the Fiscal Year 2027 (FY2027) Smith County Proposed Budget for your review and consideration.

The Smith County FY 2027 Proposed Budget establishes a financial plan for delivering essential county services during the fiscal year beginning October 1, 2026, and ending September 30, 2027. Its central challenge is to address the needs of a growing county while maintaining financial stability, protecting public resources, and considering the financial impact on taxpayers.

The U.S. Census Bureau estimates Smith County’s population at 252,549 as of July 1, 2025, an increase of 8.2% from its April 1, 2020, population estimates base. The County’s population grew from 209,714 in the 2010 Census to 233,479 in the 2020 Census, demonstrating sustained growth over time.

Continued population growth and development place increasing demands on law enforcement, jail operations, courts, road maintenance, and administrative services. These demands extend beyond daily operations to the facilities, technology, equipment, and workforce needed to serve residents effectively. Planning for this growth requires balancing immediate service requirements with long-term infrastructure and operating costs.
Inflationary pressures compound these challenges. Higher costs for personnel, employee benefits, medical services, construction materials, equipment, and contracted services increase the resources required to maintain existing service levels. Jail operations, including inmate care and related services, remain a significant area of financial pressure. Maintaining a qualified workforce also requires careful consideration of compensation, benefits, and staffing needs.

The FY 2027 budget process provided an opportunity to strengthen the relationship between budget estimates and actual financial performance. The County Auditor’s review of prior years identified recurring differences associated with revenue estimates, vacant positions, expenditure patterns, and project timing. More accurate forecasting and ongoing monitoring can help the County allocate available resources more effectively and distinguish recurring operating needs from one-time expenditures.

The proposed budget provides a framework for Commissioners Court to evaluate these competing priorities through public review and deliberation. The overarching objective is to sustain essential services, respond responsibly to growth, maintain appropriate reserves, and support Smith County's long-term financial health

Budget Highlights:

- **Employee Investment** – The Smith County Commissioners Court approved a COLA raise for FY27 that provides eligible law enforcement employees with a set raise of $4,000.00 per year and all other County employees a set raise of $2,000.00 per year.

- **Debt Service** – The debt service portion of the tax rate has been strategically reduced using excess General Fund reserves that will be applied against the FY27 debt payments to reduce the total taxpayer impact. Additionally, interest revenue and additional reserves that accumulate in the Debt Service fund can be used to continue this strategy in future years. As displayed on the Smith County Debt Service Schedule included in later pages of this document, the General Obligation 2018 Series Bond and General Obligation 2019 Series Bond will mature in FY28 and FY29, respectively. Once these two bonds mature, the yearly debt payments will decrease by approximately $3,500,000, ensuring a stable Debt Service Tax Rate going forward.

- **Use of Excess Reserve Balances to Finance One-Time Purchases-** In previous years, the County's General Fund balance has grown significantly above the Fund Balance Policy goal of 25% of recurring yearly expenditures. This unplanned growth in fund balance (reserves) is due to multiple factors that are currently being reviewed and addressed to ensure that taxpayer funds are utilized as efficiently as possible.

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

I am thankful to all our elected officials, department heads, and staff for each of your contributions to this proposed budget. I am pleased to present this structurally balanced Proposed Budget for FY2027.

Sincerely,

Tim Hollis

Timothy Hollis
Smith County Auditor

SMITH COUNTY, TEXAS

County Auditor's Budget Narrative & Structural Balance Recommendations

Fiscal Year 2026-2027 | Focused Supplement for Commissioners Court

Presented to: Commissioners Court
Prepared by: Timothy Hollis, *County Auditor*
Presentation date: August 11, 2026

1. Auditor Conclusion

Four-Part Auditor Conclusion

Question	Auditor Finding	Court Implication
Budgetary Balance	Not balanced due to overestimated recurring expenditures and underestimated recurring revenues.	Request for multiple policy revisions and/or additions to address the structural imbalance found in the current budget.
Recurring structural balance	Median net surplus from FY 2020 to FY 2025 of $3,076,770 per year after adjusting for legally incurred encumbrances that roll from one fiscal year to the next through the County's reappropriation policy.	Policy changes and budget methodology changes are necessary to correct the structural imbalance between estimated recurring revenues and estimated recurring expenditures.
Budget-to-actual credibility	Budget basis forecasts materially vary from actual reporting when compared with the County's Audited Annual Financial Reports for the periods FY 20 to FY 25.	These variances are related to a variety of factors. However, the chief among them is the continual overbudgeting for salaries and fringe benefits due to vacant positions that cannot be filled during the fiscal year. Additionally, sales tax revenue and other miscellaneous revenue have been historically underestimated per the County Auditor's revenue estimates. The Road & Bridge Fund balance increase is primarily due to a large transfer from the General Fund in FY 21 of $11,000,000 to supplement the cost of existing bond-related projects, as well as numerous unfilled positions.
Reserve position	Above Adopted Reserve Policy Range of 25% for both General Fund and Road & Bridge Fund. Per the FY 25 ACFR, the actual fund balance as of 9/30/2025 for the General Fund is $59,228,978, or approximately 51% of the FY 26 budgeted yearly recurring spend of $116,310,514 (excluding one-time transfer to Employee Health Internal Service Fund).	Due to the budget surplus from recent fiscal years, the Auditor's recommendation is for the County to enact spending plans to reduce the fund balance reserves to appropriate levels. While the current Reserve Fund Balance Policy states a goal of 25% in reserves, the Auditor's recommendation due to the County's debt level is a revised reserve goal of 35% of the County's annual, recurring operating expenditure for each fund.

2. General Discussion and Auditor Analysis

General Financial Condition

AUDITOR DISCUSSION:

The current general fund liquid cash balance per the general ledger is approximately 23% of the total budgeted General Fund expenditure for Fiscal Year 2026, representing an estimated four-month liquid reserve. Additionally, the current investments cash balance in the General Fund, according to the general ledger, is approximately 24% of the total budgeted General Fund expenditures for Fiscal Year 2026. This indicates a healthy liquidity ratio and reduces the risk of uneven cash flows. Currently known, expected cash outflows based on current outstanding purchase orders for the General Fund are $1,641,415, which should be viewed in the context of our current General Fund non-investment cash balance of $27,938,251.

The Road & Bridge Fund non-investment cash balance is $19,500,321 according to the Cash Trial Balance Report, which is approximately 118% of the total budgeted expenditures for Fiscal Year 2026. Despite the seemingly high fund balance for the Road & Bridge Fund, a large portion of those funds are restricted/committed to fund special projects related to the road bond project and should not be considered as "unassigned," or able to be used on items other than those projects.

The current revenue base for FY 2026 is forecasted to exceed budgeted totals. Currently, 89% of the budgeted revenue for Fiscal Year 2026 has been received with approximately 17% of the current fiscal year remaining. The primary drivers of forecasted revenues exceeding budgeted totals is sales tax forecasts to exceed budgeted amounts (accounting for incorrect classification of November 2026's Sales Tax Payment), higher than budgeted collection of Tax Penalty & Interest, and various other miscellaneous fees and fines collections exceeding budgeted amounts using a weighted monthly average forecast that accounts for timing and GAAP adjustment lag.

For General Fund, the current expended total is 80% of the total funds allocated for Fiscal Year 2026. For Road & Bridge, the current expended total is 82% of the total funds allocated for Fiscal Year 2026. Until spending habits change based on previous years' usage patterns, I expect that the General Fund will spend less than its original allocated amount by $1-$5M. However, considering the recent transfers of salary allocations to other line-items that have accumulated due to vacant positions, this forecast should be considered variable. Road & Bridge is trending to end the fiscal year close to budgeted totals. However, a change in spending behavior could alter this forecast.

Overall, as observed in previous fiscal years, there is a strong likelihood that actual expenditure totals will be lower than budgeted expenditure totals and actual revenue totals will exceed budgeted revenue totals for Fiscal Year 2026.

Budget Credibility and the Recurring Variance Pattern

The County's favorable year-end results (recurring revenues less expenditures > $0.00) have strengthened the County's reserve fund balance. However, **the recurring difference between adopted deficits and actual surpluses reduces the budget's value as a forecast and policy document.** In previous budgets, revenue predictions, vacancy savings, operating expenditure lapses/rollovers, and accounting timing effects have created undisclosed conservatism in the previously adopted budgets, creating a distorted picture that leads the Commissioners Court to reasonably believe that recurring capacity (revenues less expenditures) is lower than experience (audited financial statements) supports. The objective of the following recommendations is not to eliminate prudent margins that ensure the County's bond rating and available reserves remain at adequate levels. Instead, the objective of subsequently listed policy suggestions is to ensure those margins are explicit, measurable, provide the Commissioners Court and citizens with an accurate picture of the County's spending policies, and allow the Commissioners Court to direct policy and allocate funds (capacity) as needed to accomplish the mission of the County.

Auditor Judgment and Limitations

AUDITOR DISCLOSURE: The data points used to construct these forecasts, conduct previous years' spending analysis, and general ledger detail spending review were extracted directly from the County's financial and accounting system. Any forecasts provided in this document are reasonable estimates based on the historical data obtained and subject to variability depending on a multitude of factors, some of which are not able to be considered using a reasonability standard consistent with industry best practices— including acts of God (natural disasters, public health emergencies, etc.). Additionally, these forecasts assume rational, historically consistent county spending practices and cannot account for updated policies or large, unforeseen one-time purchases.

3. Why Fund Balance Continues to Grow

Core Diagnostic Narrative

The year-over-year increase in fund balance appears to result from a recurring combination of conservative revenue estimates, budgeted personnel costs that exceed expected filled-position costs, operating appropriations that are not fully used, purchase-order and project timing (without adequate explanation expressed in the publicly-available budget document), and budget-to-GAAP reconciling items that are not explained within the budget documents to assist the reader with adequately understanding the variance between the budgeted numbers, the fund balance according to the ACFR, and how project/expenditure rollover works in the County's financial system.

Because these causes are not consistently identified during budget development and quarterly budget monitoring, the budget may show a planned draw on reserves (as it has in previous fiscal years' budgets) that does not occur according to the published, audited Smith County Financial Statements. The result is a structural mismatch between the adopted plan (budget) and normal operating behavior, even when actual recurring revenues are sufficient to support actual recurring services. This structural mismatch results in an inaccurate view of the County's capacity for funding various initiatives due to funds allocated for specific line items that are over budgeted and the underestimation of expected revenues.

3.1 Revenue Estimate Bias

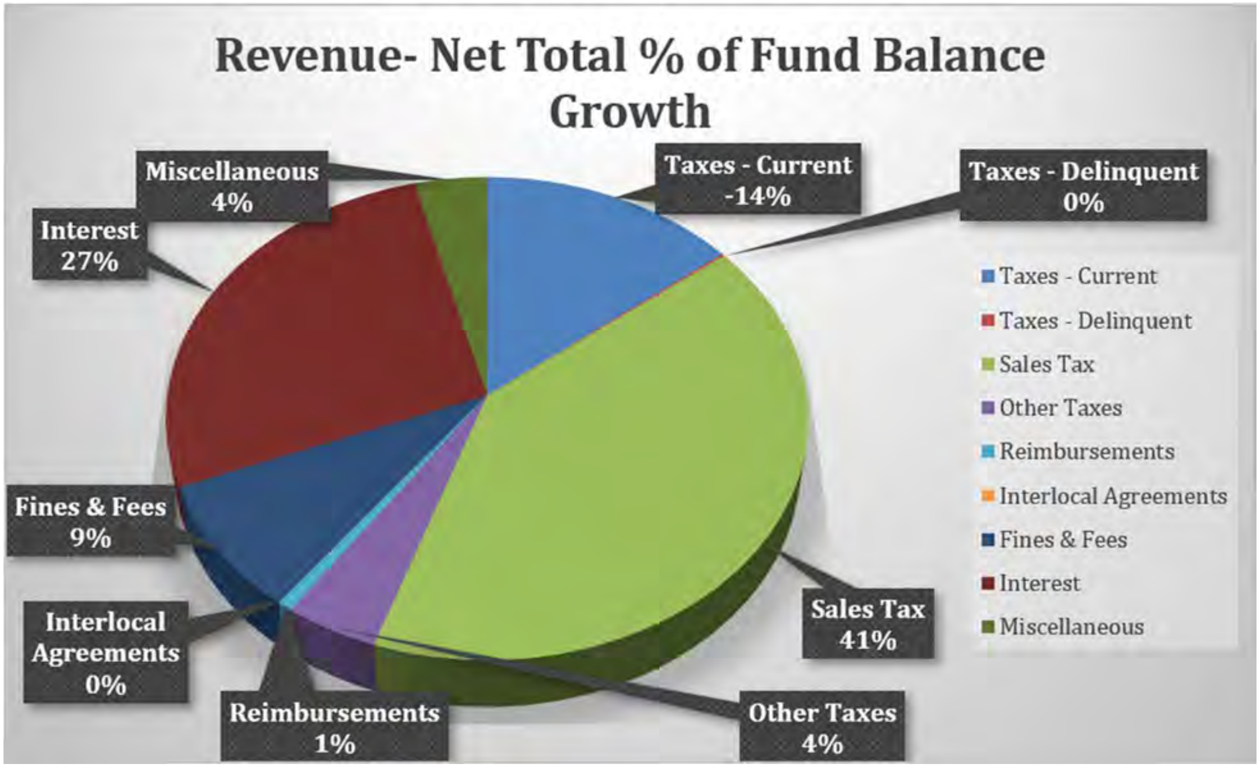
Issue Identification

Revenue Comparison FY 20-25

Fiscal Year	Budgeted	Actual	Difference
2020	$ 77,430,071	$ 79,208,345	$ 1,778,274
2021	$ 77,203,078	$ 85,739,688	$ 8,536,610
2022	$ 85,244,652	$ 91,755,444	$ 6,510,792
2023	$ 93,839,606	$ 99,737,725	$ 5,898,119
2024	$ 104,144,293	$ 106,136,417	$ 1,992,124
2025	$ 108,249,719	$ 110,960,112	$ 2,710,393

(Source: Smith County Annual Cumulative Financial Report, FY's 2020-2025, Schedule 1)

As demonstrated by the table above, the Annual Budget has repeatedly underestimated the actual revenue collected. However, some areas have been consistently overestimated while others have been underestimated. To break down exactly what revenue line items have consistently been under/over budgeted, refer to the chart on the next page.



Source: Smith County Financial System General Ledger Detail FY 2021-2025

Proposed Solution for Revenue Underestimation Bias

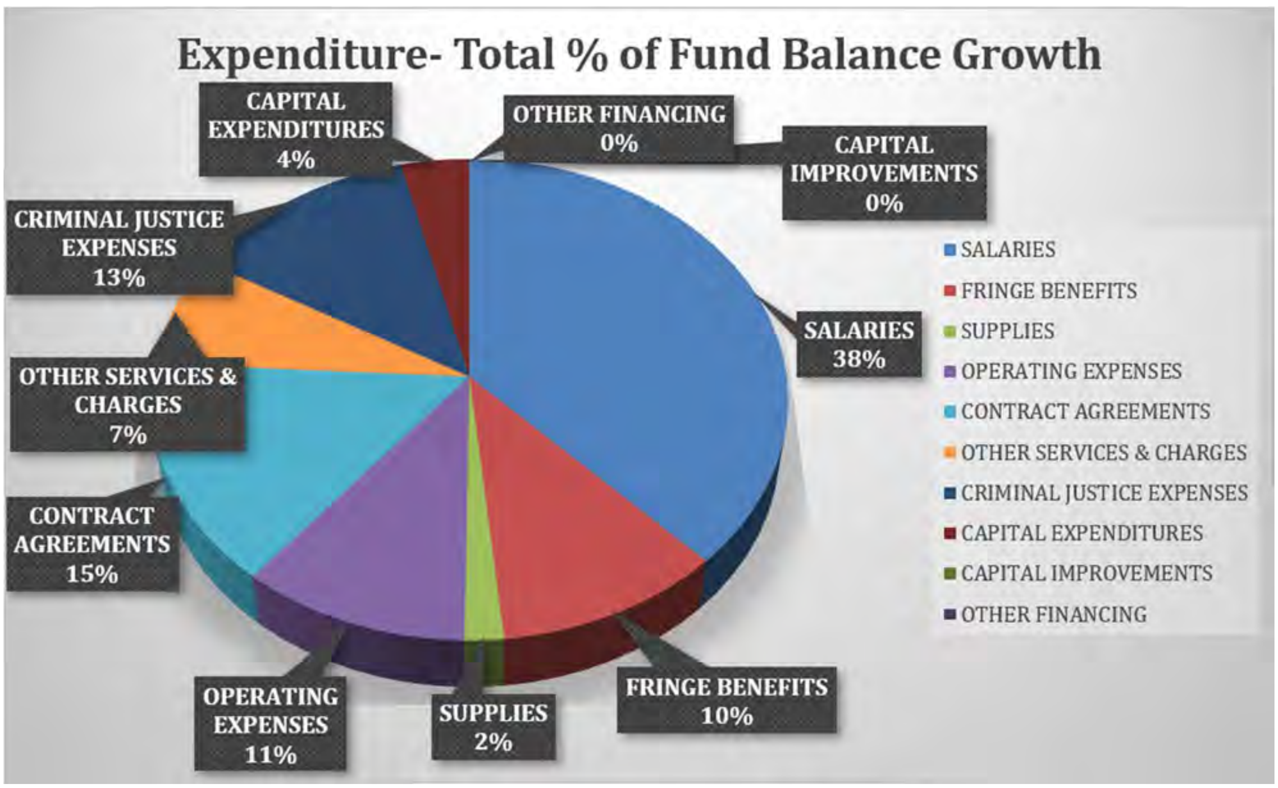
Considering the underestimation of revenues on a consistent basis, for FY 2027, the estimated revenues were conservatively adjusted to reflect likely revenue collection estimates as determined by analyzing historical data and forecasting trends. Going forward, each major revenue estimate should identify the method, data date, historical performance, known statutory or economic changes, reasonable range, and recurring/nonrecurring classification. Conservatism should be reasonable and documented. General uncertainty shall be addressed through disclosed reserves or contingencies rather than undisclosed reductions embedded across revenue lines.

3.2 Personnel Lapse and Chronic Vacancies

Issue Identification

Analysis over multiple fiscal years has consistently shown that, after accounting for expenses legally incurred in the current fiscal year and reappropriated in the following fiscal year, the variance between budgeted salaries/wages and associated fringe benefits is a significant driver affecting the growth of fund balance for both the General Fund and the Road & Bridge Fund. Budgeted positions left unfilled for a significant amount of time represent significant opportunity cost that affect the Commissioners Court's ability to fund other priorities.

Using reports generated by the County's financial system, approximately $11.8M growth in fund balance can be attributed to vacant, unfilled positions that were authorized and budgeted for in fiscal years FY 2021 through FY 2025. For a percentage-based breakdown of the over budgeted expenditure line-items, see the chart below.



Source: Smith County Financial System General Ledger Detail FY 2021-2025

Proposed Solution for Personnel Lapse and Chronic Vacancies Generating Unplanned Budget Surplus'

To track unfilled vacancies and assess how these vacancies should be budgeted for in future fiscal years, I propose a policy that accomplishes the following:

1. Authorized positions remain visible at full annual salary-and-benefit cost, but departmental appropriations reflect the amount reasonably expected to be spent.

2. The difference between full-year cost and expected departmental cost becomes a documented vacancy/turnover allowance; part of that allowance funds a central General Fund Salary Savings Contingency.
3. If a position is filled earlier than forecast, Commissioners Court may transfer the verified amount from the contingency to the proper salary and benefit lines by order.
4. HR, Payroll, and the County Auditor maintain one reconciled position-control record and report vacancies, personnel-cost forecasts, and net salary savings to Commissioners Court quarterly.
5. Vacancies reaching 120 days require a written retention justification; vacancies reaching 365 days require affirmative consideration during the next annual budget process. (Follows Travis County's Budget Policies).
6. Unused contingency is evaluated during the year and may be released by Commissioners Court for qualified one-time operational or asset needs, subject to a protected balance and a recurring-cost prohibition.

The policy, as proposed above, would not prohibit any department or elected official from filling positions authorized by the Commissioners Court during the budget process. Instead, the policy would allow the County to pool the forecasted unspent allocations to mitigate risk, ensure that the County has adequate contingency funds on hand without reducing capacity for salary increases, operating expenses, and capital purchases, and track the unspent allocations on a more granular level to improve future budgeting efficiency and resource allocations. The "salary lag" could be evaluated on a quarterly basis and allocated to cover legal, capital or one-time, non-recurring purchases as the Commissioners Court determines are needed. Additionally, the policy proposed above follows best practices guidelines found in various publications sponsored by the Government Finance Officers Association (GFOA).

Example Policy Language:

> The County shall display full-year authorized personnel cost separately from expected fiscal-year personnel cost. Expected cost shall reflect incumbent pay, authorized changes, documented vacancy dates, reasonable fill-date or turnover assumptions, benefits, and vacancy-related offsets. The difference shall not reduce staffing or appointment authority. A positive countywide Salary Savings Contingency shall protect the risk of earlier fills, higher hiring rates, leave payouts, overtime, temporary or contract support, and other personnel exposure. Routine release is not recommended in the first quarter. A suggested default permits second-quarter release of the lesser of the releasable balance or 25 percent of the original contingency, cumulative third-quarter release up to 75 percent when the forecast supports it, and final fourth-quarter release only after retaining identified year-end exposure. Commissioners Court retains all transfer and allocation authority required by law and policy.

Core distinction: Position authority and expenditure forecasting are different controls. The County may keep a position authorized while budgeting only the cost reasonably expected during the fiscal year (Attorney General of Texas, Opinion No. GA-0037, 2003). The previously mentioned Texas AG opinion states that if an unexpended balance remains in the account after the obligation has been fully discharged the Commissioners Court may direct the County Auditor to reallocate funds from one budgeted line-item to another without the declaration of a disaster, thereby separating the budgetary functions of allocations and authorization of positions.

3.3 Recurring Non-Personnel Underspending

Issue Identification

A common budgetary phenomenon known as "budget creep" occurs when an entity's forecasted budget is primarily derived from previous fiscal years' budget without justification for expenditures, resulting in increasing budget allocations without a corresponding spending or operational need. As shown above, some line-items have repeatedly contributed to increased fund balance through over-budgeting and unjustified allocations.

Note: The unspent allocations show as "Operating Expenses" and "Other Services and Charges" includes contingency funds that may, or may not, be used depending on operational needs.

Proposed Solution for Recurring Non-Personnel Underspending

To correct this ongoing issue, I recommend a budgeting policy revision that identifies line-items within the budget to be justified using a zero-based or modified zero-based budgeting policy. For example, using Travis County's FY 2027 Budget Guidelines document and GFOA best practices, I propose that the following line-items be budgeted for using zero-based budgeting in future fiscal years:

1. Leases
2. Maintenance Contracts
3. Recurring Subscription-based Agreements
4. Recurring Services
5. Consulting
6. Grant/Interlocal Agreement Contributions
7. Memberships

Additionally, travel-related expense line-items should be budgeted for using a modified zero-based budgeting method. This approach would allow for flexibility for departments/offices that need to obtain continuing education and/or attend webinars/conferences that are not published prior to the compilation of the annual budget, while also setting guardrails for types of travel expenses (i.e. conference registrations, lodging, air travel, etc.). This additional budgetary planning ensures that departments are critically thinking through their requests and reduces the chance of over/under budgeting for these line-items.

Example Policy Language:

> Annual operating appropriations shall lapse at fiscal year-end unless a valid commitment or separately authorized project qualifies for express reappropriation. Unspent and uncommitted authority does not create a departmental entitlement or automatic claim on the next budget. Departments shall not accelerate or lower-value spending solely to avoid a favorable variance. The next operating baseline shall reflect expected service cost using current forecast, actual utilization, known contracts, workload, price changes, and approved service decisions. Budget amendments and contingency releases shall identify the legal authority, funding source, one-time or recurring character, future annual cost, service effect, and effect on the year-end forecast and fund-balance range.

3.4 Encumbrance, PO, Project Timing, Prepaids, and Budget-to-GAAP Effects

Issue Identification

As previously discussed, the financial information contained in the annual budget compared to the County's audited financial statements varies due to numerous accounting-related factors. These variances, while expected, present a perception and transparency issue with members of the public and the Commissioners Court, further compounding the previously discussed issues and further eroding the usability and reliability of the budgetary forecasts.

Proposed Solution for Budgetary-Basis to GAAP Variances

To solve this issue, a publicly available reconciliation will be presented to the Commissioners Court as part of the County Auditor's year-end processes. Additionally, any outstanding items that require reappropriation in the future budget year will be adequately discussed and the impact to the "actual" fund balance will be discussed and included in the report provided to the Court. In addition to the reconciliation provided, the County Auditor's Office in collaboration with the Purchasing Department and other internal stakeholders should develop a comprehensive policy and procedures handbook to address exactly how each of these items will be handled operationally and financially.

Example Policy Language:

Purchase Order/Encumbrances

Goods or services received by year-end shall be accrued to the closing fiscal year when recognition criteria are met. A valid purchase order or contract with no receipt is a commitment, not by itself a GAAP expenditure. If Commissioners Court intends to honor the commitment after the annual appropriation lapses, the item shall be validated and expressly reappropriated on a purchase-order-specific schedule. The schedule shall identify vendor, PO or contract, purpose, fund and account, original amount, paid amount, remaining commitment, procurement status, receipt status, funding source, grant or restriction, expected completion, responsible owner, and confirmation that the item is not already included in the new operating baseline. Stale, duplicate, unauthorized, cancelled, and fully performed items shall be closed before reappropriation. Capital and grant projects may use separately adopted life-of-project authority subject to periodic review and closeout.

Prepaid Expenses

The entire prepaid payment shall be authorized and charged to the current legal appropriation when the obligation is incurred or paid under the County's adopted budgetary basis. A GAAP reclassification to prepaid shall not create budget relief in that year. Material prepaid maintenance, support, hosting, insurance, and similar services shall be recognized consistently under the County's approved accounting policy, and related governmental fund balance shall be classified as non-spendable when applicable. When the ERP posts next-year prepaid consumption against departmental budget, Commissioners Court may establish a locked Prepaid Consumption Carryforward technical appropriation equal to the scheduled consumption of opening prepaid balance and funded by the corresponding beginning non-spendable prepaid balance. The technical appropriation supplies no cash, purchase-order authority, transfer authority, or additional program spending authority. Access shall be restricted to approved reconciliation entries, and the amount shall be reduced for consumption, refunds, credits, expirations, or corrections. The same invoice shall not receive a duplicate cash appropriation.

3.6 Contingency Line-Items Calculated as Part of Expected Recurring Expenses Without Appropriate Disclosure

Issue Identification

Local Government Code Chapter 111 allows a county to establish "in the budget a reserve or contingency item. The item must be included in the itemized budget under [specific section # dependent upon which subchapter the county is operating, but for Subchapter B] 111.034(a) in the same manner as a project for which an appropriation is established in the budget" (Texas Local Government Code 111.045).

There are multiple budgeted line-items identified during my analysis as low-frequency, high-severity, or high financial exposure, expenditures that are budgeted at estimated maximum exposure and also included in the County's structural M&O calculations, or "counted against the available funds to spend on salaries, wages, high-frequency operating expenses, and various other spending priorities as established and allocated by the Commissioners Court. By including these budgeted, allocated line-items in the M&O capacity calculations, the County unnecessarily reduces the forecasted spending capacity and increases the likelihood of the fund balance, or reserves, growing after the fiscal year is closed and the annual financial reports are completed.

However, one important caveat to my analysis of this issue is that, as long as the County's fund balance reserve is healthy and able to absorb expenditures up to the worst-case budgeted scenario without causing the fund balance to decrease below the Fund Balance Policy required reserve level, this method of budgeting for these line-items is viable. In the case that the County's fund balance was to decrease and become at risk of dropping below the required reserve level per the Fund Balance Policy, the County would need to revise the budgeting method to ensure financial stability.

Proposed Solution for Low-Frequency, High-Risk Contingencies Restraining Current M&O Spending Capacity

The official budget should not reduce the high-risk contingency budget appropriations. Because the exposure is foreseeable even when the timing and amount are not, the safer and more transparent approach is to preserve the full spending authority and split its presentation into the following two components.

1. **Base**- or known/anticipated costs that are likely to occur based on foreseeable information and historical trend analysis.
2. **Risk contingency**, or the amount of the appropriated budget that is funded using beginning General Fund Balance, which would only be used if actual expenditures exceed the base amount of the line-item
    a. For example, by the end of the year, if it's determined that the data suggests that the County usually only reallocates 25% of the original, adopted budget amount in the contingency line to cover unforeseen overages or expenditures, then 25% of the contingency line-item's appropriated amount should be included in the base costs and

applied against the County's recurring spending capacity. However, the other 75% of the total budgeted amount that is not likely to be used based on historical data and known or foreseeable events should not be applied against the County's recurring spending capacity.

What This Accomplishes

- The preservation of immediate legal spending capacity if a major repair or expense overrun occurs.
- The avoidance of presenting a worst-case amount as though it were normal annual operating demand that should be applied against forecasted recurring revenues.
- It shows whether recurring revenues can sustain recurring salaries and services.
- The prevention of fund balance growth simply because unlikely contingencies are repeatedly budgeted but not spent.
- When paired with appropriate monitoring and fund balance/reserves policies, it creates a documented release and monitoring process rather than a vague departmental buffer that's baked into forecasted operating costs.

What This Does Not Accomplish

- It does not remove the contingency from the legally adopted budget total.
- It does not convert beginning Fund Balance into recurring revenue.
- It does not justify recurring salary growth unless recurring revenues independently support those salaries.
- It does not create a cap on mandatory or other expenditures that the Commissioners Court is required to fund by law.

Policy Recommendations

To ensure a healthy fund balance and the continued viability of this policy revision suggestion, I would recommend that the Commissioners Court implement the policy with the following information in mind.

1.) The Risk Contingency portion that is funded from beginning fund balance should only be allocable in a situation where those funds are needed to cover anticipated exposure that exceeds the Base Contingency set-aside. If unused, the Risk Contingency portion of the appropriation should close out to the County's reserves at year-end. I would not recommend the Commissioners Court use this portion of the allocation to fund anything other than the stated purpose for which the contingency fund was appropriated in the first place. I recommend that specific language is included in the policy that specifies that these funds can only be used for their original purpose and that anticipated expenditure overages related to these purposes trigger Court action. (If the County moves forward with hiring a Budget Officer and operates under LGC 111 Subchapter C, the policy may include a standing directive that requires the Budget Officer to act in accordance with LGC 111 Subchapter C, Sec. 111.070 (c) 2, assuming that this policy option is reviewed by the Civil District Attorney's Office to ensure compliance.)

2.) In contrast, if the end of the year approaches and the base contingency appropriation exceeds the anticipated costs— I'd advise caution and very specific guardrails in this case to protect the County— it may be acceptable for the Court to use the funds to supplement another budgeted line-item. However, it would be my advice for base contingency appropriations for certain functions— i.e. Capital Murder— to almost never be used for other purposes.

Guidance Matrix

Source	Relevant Principle	Budget-Book Presentation Implication
Texas LGC Chapter 111 (County Budgeting)	Itemized proposed budget; complete financial statement; appropriations limited to available resources (Beginning Fund Balance + Auditor's Estimated Revenues); strict compliance after adoption	Show the full contingency as an identifiable appropriation, its funding source, and the resulting Fund Balance effect.
GFOA (Government Finance Officers Association)- Structural Balance	Recurring revenues should equal or exceed recurring expenditures; distinguish recurring, nonrecurring, and reserves.	Add a recurring operating-balance reconciliation alongside the legal fund summary.
GFOA- Fund Balance	Create and use a formal risk-based policy; higher fund balances can be justified by volatility and one-time exposure; above-policy reserves/resources should not fund recurring expenditures.	Show policy floor/target/range, maximum-use ending balance, and a strategy for amounts above the target.
GFOA- Budget Presentation	Provide overview, policies, budget basis, consolidated schedules, multi-year comparisons, fund-balance changes, and amendment/legal-control procedures.	Use the schedules and explanatory notes to create distinct budget-book components to improve transparency and the usability of the County's annual budget documents.
TAC (Texas Association of Counties) Guidance and Training Resources and TACA (Texas Association of County Auditors) Training Resources and Guidance	Use historical comparisons, line-item operating detail, fund-balance projections, complete financial statements, and appropriation monitoring to evaluate budget amounts.	Include actual/current estimate/proposed columns and a quarterly contingency report as a part of ongoing monitoring and budget forecast adjustments.

Sources: Texas Local Government Code 111; GFOA Rethinking Reserves*, 2026; GFOA* Achieving a Structurally Balanced Budget*, 2026; GFOA* Fund Balance Guidelines for the General Fund*, 2026; GFOA* Distinguished Budget Presentation Award- Criteria Explanation*, 2025; Texas Association of Counties* Duties of County Officials*; Texas Association of County Auditors* Understanding the Budget Process in a Texas County

4. Policy Recommendation Roadmap

Order	Policy	Priority	Primary Court Action
1	Forecast-Based Baseline & Revenue Method	High	Approve methods, ranges, and bias thresholds
2	Personnel & Vacancy Contingency	Med-High	Approve expected-cost method and contingency
3	Risk Contingency	Med	Approve Risk Contingency policy and update Fund Balance Policy appropriately
3	PO & Encumbrance Carryforward	Med	Require validated PO-level reappropriation
4	Prepaid & Budget-to-GAAP Reconciliation	Low	Approve technical treatment after review
5	Fund Balance Range & Upper Threshold	High	Adopt range and response hierarchy
6	Quarterly Forecast & Annual Back-Test	Med-High	Set reporting cadence and thresholds

Note: Many of these policy recommendations are dependent on one another to function effectively.

Record Vote and Required Tax Rates

Commissioners Court Record Vote

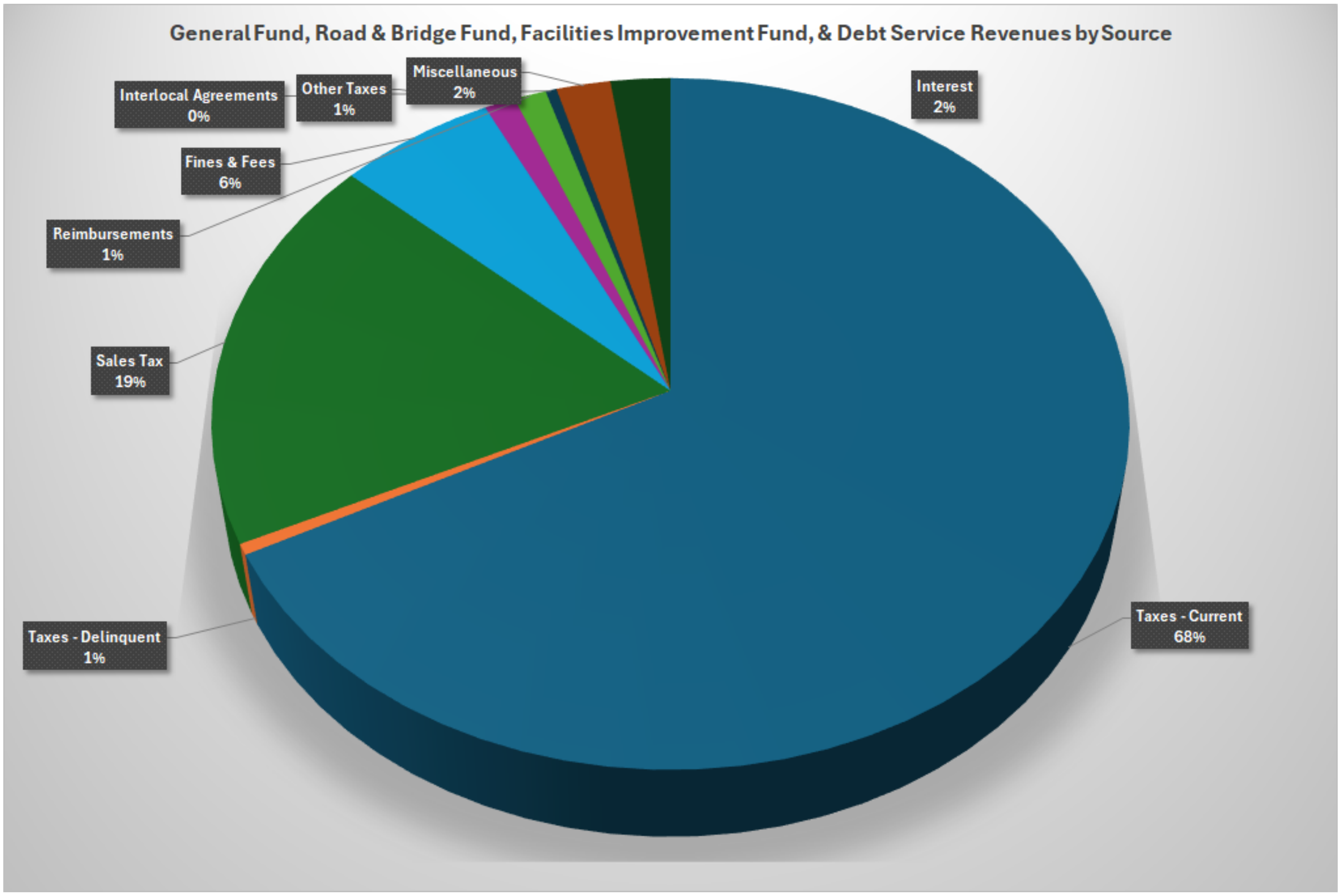
Office	Member	Vote
County Judge	Neal Franklin	Pending
Commissioner, Precinct 1	Christina Drewry	Pending
Commissioner, Precinct 2	John Moore	Pending
Commissioner, Precinct 3	J Scott Herod	Pending
Commissioner, Precinct 4	Ralph Caraway, Sr.	Pending

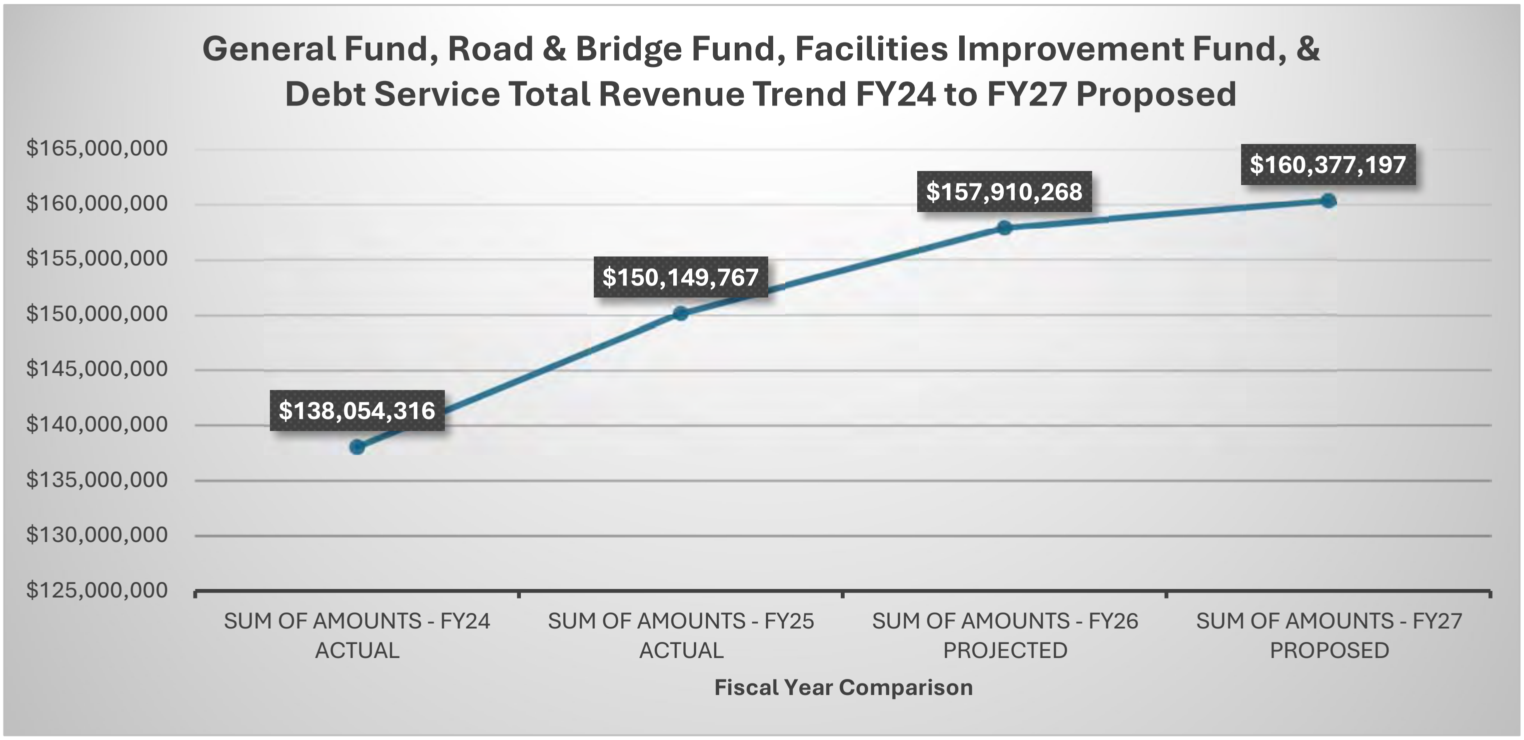
Property-tax rate comparison

Rate	Preceding FY	Current / Proposed FY
Property tax rate	0.364231	0.374088
No-new-revenue tax rate	0.344980	0.357640
No-new-revenue M&O rate	0.279706	0.291175
Voter-approval tax rate	0.375306	0.392898
Debt rate	0.069923	0.075281

$221,005,000

Total county debt obligations secured by property taxes


General Fund, Road & Bridge Fund, Facilities Improvement Fund, & Debt Service Revenues by Source
Miscellaneous 2%
Interest 2%
Interlocal Agreements 0%
Other Taxes 1%
Fines & Fees 6%
Reimbursements 1%
Sales Tax 19%
Taxes - Delinquent 1%
Taxes - Current 68%



General Fund, Road & Bridge Fund, Facilities Improvement Fund, &
Debt Service Total Revenue Trend FY24 to FY27 Proposed
$165,000,000
$160,000,000
$155,000,000
$150,000,000
$145,000,000
$140,000,000
$135,000,000
$130,000,000
$125,000,000
$138,054,316
$150,149,767
$157,910,268
$160,377,197
SUM OF AMOUNTS - FY24 ACTUAL
SUM OF AMOUNTS - FY25 ACTUAL
SUM OF AMOUNTS - FY26 PROJECTED
SUM OF AMOUNTS - FY27 PROPOSED
Fiscal Year Comparison

RECAPITULATION OF FY27 PROPOSED BUDGET BY FUND TYPE

	Estimated Ending Balance @ 09/30/26	Estimated Revenues FY27	Proposed Expenditures FY27	Net Interbudget Transfer 26/27 In (Out)	Adjustments	Estimated Ending Balance @ 9/30/27	Estimated Reserve Ratio
Operating Funds							
General Fund	55,597,748	124,706,583	120,711,946	(11,867,000)	-	47,725,385	39.54%
Road & Bridge Fund	19,955,123	17,067,600	25,460,736	-	-	11,561,987	45.41%
Juvenile General Fund	1,079,750	550,151	6,780,461	5,700,000	-	549,440	
Total Operating Funds	***76,632,621***	***142,324,334***	***152,953,143***	***(6,167,000)***	***-***	***59,836,812***	
Debt Service Funds							
Debt Service Fund	3,289,736	15,295,667	20,010,664	5,000,000	-	3,574,739	
Total Debt Service Funds	***3,289,736***	***15,295,667***	***20,010,664***	***5,000,000***	***-***	***3,574,739***	
Total Operating and Debt Service	***79,922,357***	***157,620,001***	***172,963,807***	***(1,167,000)***	***-***	***63,411,551***	
Special/Dedicated Revenue Funds							
Other Special Revenue Funds	10,194,193	1,625,716	859,767	-	-	10,960,142	
Total Special Revenue Funds	***10,194,193***	***1,625,716***	***859,767***	***-***	***-***	***10,960,142***	
Capital Improvement Funds							
Facility Improvement Fund	5,470,072	3,307,347	7,199,501	1,067,000	-	2,644,918	
Infrastructure Series 2018 Fund	-	-	-	-	-	-	
Infrastructure Series 2019 Fund	55,571	15,477	70,000	-	-	1,048	
Infrastructure Series 2020 Fund	37,684	-	37,684	-	-	-	
Infrastructure Series 2021 Fund	16,516	-	16,516	-	-	-	
Infrastructure Series 2022 Fund	50,445	5,000	50,000	-	-	5,445	
Infrastructure Series 2024 Fund	40,807	5,000	40,000	-	-	5,807	
Infrastructure Series 2025 Fund	9,485,229	220,783	9,444,898	-	-	261,114	
Courthouse Construction Fund	7,289,149	100,000	7,289,000	-	-	100,149	
Parking Structure Construction Fund	5,203,256	-	-	-	-	5,203,256	
J/A/C Maintenance Fund	889,301	31,411	85,000	100,000	-	935,712	
Total Capital Improvement Funds	***28,538,030***	***3,685,018***	***24,232,599***	***1,167,000***	***-***	***9,157,449***	
Total All Funds	**118,654,580**	**162,930,735**	**198,056,173**	**-**	**-**	**83,529,142**	

RECAPITULATION OF FY27 PROPOSED BUDGET BY CATEGORY

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Fund	Courthouse & Parking Structure Funds	Juvenile Funds	Total Funds
Projected Beg. Fund Balance @ 10/01/26	**$ 55,597,748**	**$ 19,955,123**	**$ 5,470,072**	**$ 9,686,252**	**$ 10,194,193**	**$ 3,289,736**	**$ 12,492,405**	**$ 1,969,051**	**$ 118,654,580**
Revenues:									
Taxes:									
Taxes - Current	$ 77,754,758	$ 12,464,600	$ 2,932,847	$ -	$ -	$ 14,995,667	$ -	$ -	$ 108,147,872
Taxes - Delinquent	600,000	100,000	20,000	-	-	100,000	-	-	820,000
Sales Tax	30,000,000	-	-	-	-	-	-	-	30,000,000
Other Taxes	1,910,000	-	-	-	-	-	-	-	1,910,000
Reimbursements	1,896,000	-	96,000	-	-	-	-	463,000	2,455,000
Interlocal Agreements	690,000	-	-	-	-	-	-	-	690,000
Fines & Fees	9,173,525	591,000	-	-	1,205,364	-	-	2,531	10,972,420
Interest	2,500,000	740,000	258,500	246,260	397,418	200,000	100,000	110,031	4,552,209
Bond Proceeds	-	-	-	-	-	-	-	-	-
Miscellaneous	182,300	3,172,000	-	-	22,934.00	-	-	6,000	3,383,234
Total Revenues	**$ 124,706,583**	**$ 17,067,600**	**$ 3,307,347**	**$ 246,260**	**$ 1,625,716**	**$ 15,295,667**	**$ 100,000**	**$ 581,562**	**$ 162,930,735**
Total Available	**$ 180,304,331**	**$ 37,022,723**	**$ 8,777,419**	**$ 9,932,512**	**$ 11,819,909**	**$ 18,585,403**	**$ 12,592,405**	**$ 2,550,613**	**$ 281,585,315**
Other Financing Sources									
Interfund Transfers-In	$ -	$ -	$ 1,117,000	$ -	$ -	$ 5,000,000	$ -	$ 5,850,000	$ 11,967,000
Total Available & Other Sources	**$ 180,304,331**	**$ 37,022,723**	**$ 9,894,419**	**$ 9,932,512**	**$ 11,819,909**	**$ 23,585,403**	**$ 12,592,405**	**$ 8,400,613**	**$ 293,552,315**
Expenditures:									
Salary	$ 59,237,187	$ 5,638,401	$ -	$ -	$ 132,132	$ -	$ -	$ 4,430,944	$ 69,438,664
Fringe Benefits	22,368,843	2,173,565	-	-	36,218	-	-	1,599,936	26,178,562
Operating Expenses	30,157,618	8,238,770	4,846,082	-	342,679	-	-	744,581	44,329,730
Criminal Justice Expenses	6,245,879	-	-	-	-	-	-	-	6,245,879
Capital Outlay	2,702,418	9,410,000	2,353,419	9,659,098	348,738	-	7,289,000	90,000	31,852,673
Debt Service	-	-	-	-	-	20,010,664	-	-	20,010,664
Total Expenditures	**$ 120,711,945**	**$ 25,460,736**	**$ 7,199,501**	**$ 9,659,098**	**$ 859,767**	**$ 20,010,664**	**$ 7,289,000**	**$ 6,865,461**	**$ 198,056,172**
Other Financing Uses									
Interfund Transfers-Out	$ 11,867,000	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000	$ 11,967,000
Unrestricted Reserves (Fund Balance)	**$ 47,725,386**	**$ 11,561,987**	**$ 2,644,918**	**$ 273,414**	**$ 10,960,142**	**$ 3,574,739**	**$ 5,303,405**	**$ 1,485,152**	**$ 83,529,143**
Total Expenditures & Other Uses	**$ 180,304,331**	**$ 37,022,723**	**$ 9,894,419**	**$ 9,932,512**	**$ 11,819,909**	**$ 23,585,403**	**$ 12,592,405**	**$ 8,400,613**	**$ 293,552,315**
Forecasted Net Change in Fund Balance	**$ (7,872,362)**	**$ (8,393,136)**	**$ (2,825,154)**	**$ (9,412,838)**	**$ 765,949**	**$ 285,003**	**$ (7,189,000)**	**$ (483,899)**	**$ (35,125,437)**

RECAPITULATION OF FY27 PROPOSED BUDGET BY SERVICE

	General Fund	Road & Bridge Fund	Facility Improvement Fund	Infrastructure Funds	Special Revenue Funds	Debt Service Fund	Courthouse & Parking Structure Funds	Juvenile Funds	Total Funds
Projected Beg. Fund Balance @ 10/01/26	**$ 55,597,748**	**$ 19,955,123**	**$ 5,470,072**	**$ 9,686,252**	**$ 10,194,193**	**$ 3,289,736**	**$ 12,492,405**	**$ 1,969,051**	**$ 118,654,580**
Revenues:									
Taxes:									
Taxes - Current	$ 77,754,758	$ 12,464,600	$ 2,932,847	$ -	$ -	$ 14,995,667	$ -	$ -	$ 108,147,872
Taxes - Delinquent	600,000	100,000	20,000	-	-	100,000	-	-	820,000
Sales Tax	30,000,000	-	-	-	-	-	-	-	30,000,000
Other Taxes	1,910,000	-	-	-	-	-	-	-	1,910,000
Reimbursements	1,896,000	-	96,000	-	-	-	-	463,000	2,455,000
Interlocal Agreements	690,000	-	-	-	-	-	-	-	690,000
Fines & Fees	9,173,525	591,000	-	-	1,205,364	-	-	2,531	10,972,420
Interest	2,500,000	740,000	258,500	246,260	397,418	200,000	100,000	110,031	4,552,209
Bond Proceeds	-	-	-	-	-	-	-	-	-
Miscellaneous	182,300	3,172,000	-	-	22,934	-	-	6,000	3,383,234
Total Revenues	**$ 124,706,583**	**$ 17,067,600**	**$ 3,307,347**	**$ 246,260**	**$ 1,625,716**	**$ 15,295,667**	**$ 100,000**	**$ 581,562**	**$ 162,930,735**
Total Available	**$ 180,304,331**	**$ 37,022,723**	**$ 8,777,419**	**$ 9,932,512**	**$ 11,819,909**	**$ 18,585,403**	**$ 12,592,405**	**$ 2,550,613**	**$ 281,585,315**
Other Financing Sources									
Interfund Transfers-In	$ -	$ -	$ 1,117,000	$ -	$ -	$ 5,000,000	$ -	$ 5,850,000	$ 11,967,000
Total Available & Other Sources	**$ 180,304,331**	**$ 37,022,723**	**$ 9,894,419**	**$ 9,932,512**	**$ 11,819,909**	**$ 23,585,403**	**$ 12,592,405**	**$ 8,400,613**	**$ 293,552,315**
Expenditures:									
General Government	$ 30,895,504	$ -	$ 7,199,501	$ -	$ 500,692	$ -	$ -	$ -	$ 38,595,697
Judicial	30,367,661	-	-	-	355,075	-	-	-	30,722,736
Health & Welfare	317,126	-	-	-	-	-	-	-	317,126
Public Service	280,000	-	-	-	4,000	-	-	-	284,000
Law Enforcement	25,896,941	-	-	-	-	-	-	-	25,896,941
Corrections	32,954,714	-	-			-		-	32,954,714
Debt Service	-	-	-	-	-	20,010,664	-	-	20,010,664
Juvenile	-	-	-	-	-	-	-	6,780,461	6,780,461
Capital Improvements	-	-	-	-	-	-	7,289,000	85,000	7,374,000
Roads & Transportation	-	25,460,736	-	9,659,098		-	-	-	35,119,834
Total Expenditures	**$ 120,711,946**	**$ 25,460,736**	**$ 7,199,501**	**$ 9,659,098**	**$ 859,767**	**$ 20,010,664**	**$ 7,289,000**	**$ 6,865,461**	**$ 198,056,173**
Other Financing Uses									
Interfund Transfers-Out	$ 11,867,000	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000	$ 11,967,000
Unrestricted Reserves (Fund Balance)	**$ 47,725,385**	**$ 11,561,987**	**$ 2,644,918**	**$ 273,414**	**$ 10,960,142**	**$ 3,574,739**	**$ 5,303,405**	**$ 1,485,152**	**$ 83,529,142**
Total Expenditures & Other Uses	**$ 180,304,331**	**$ 37,022,723**	**$ 9,894,419**	**$ 9,932,512**	**$ 11,819,909**	**$ 23,585,403**	**$ 12,592,405**	**$ 8,400,613**	**$ 293,552,315**
Forecasted Net Change in Fund Balance	**$ (7,872,363)**	**$ (8,393,136)**	**$ (2,825,154)**	**$ (9,412,838)**	**$ 765,949**	**$ 285,003**	**$ (7,189,000)**	**$ (483,899)**	**$ (35,125,438)**

FY 27 Proposed Strategic Fund Balance Reduction Itemization Schedule

		General Fund		Road & Bridge Fund
Projected Fund Balance @ 10/01/2026	**$**	**55,597,748**	**$**	**19,955,123**
Less: Beginning Fund Balance Financing				
Applying Beginning Fund Balance Against Transfer from General Fund to Debt Service Fund	$	5,000,000	$	-
Applying Beginning Fund Balance Against Transfer from General Fund to Facility Improvement Fund		1,117,000		-
Total	**$**	**6,117,000**	**$**	**-**
Projected Adj Fund Balance @ 10/1/2026	**$**	**49,480,748**	**$**	**19,955,123**
Recurring Revenues	**$**	**124,706,583**	**$**	**17,067,600.00**
Total Expenditures	**$**	**120,711,945**	**$**	**25,460,736.00**
Add: Recurring Interfund Transfers		5,750,000		-
Less: Adj for Non-Recurring Expenditures:				
Non-Base Risk Contingency Funded from Beginning Fund Balance		(923,549)		-
Purchase of Capital Equipment (Non-recurring) Using Beginning Fund Balance		(971,043)		(2,912,500)
Funding Special Road and Bridge Projects Using Beginning Fund Balance		-		(4,000,000)
Adjusted Recurring Expenditures	**$**	**124,567,353**	**$**	**18,548,236**
Projected Net Change in Fund Balance @ 09/30/2027 due to Recurring Revenues less Recurring Expenses	**$**	**139,230**	**$**	**(1,480,636.00)**
Total Expenses	**$**	**132,578,945**	**$**	**25,460,736**
Total Projected Net Change in Fund Balance	**$**	**(7,872,362)**	**$**	**(8,393,136)**
Projected Ending Fund Balance @ 09/30/2027	**$**	**47,725,386**	**$**	**11,561,987**

Note:

After removing one-time transfers and strategic purchasing using excess reserve funds, the General Fund's projected net change in fund balance for FY27 is $139,230.

For Road & Bridge's fund, an additional $2,000,000 was added to the Annual Road Projects line-item, in addition to the $4,000,000 added to the Special Road Projects line-item— as adjusted for above. This explains the one-time FY27 projected budget defict of ~$1.500,000.

RECAPITULATION OF THE FY27 PROPOSED BUDGET BY DEPARTMENT- TAX FUNDS (GENERAL FUND, ROAD & BRIDGE FUND, FACILITY IMPROVEMENTS FUND, & DEBT SERVICE FUND)

Function	FY24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Variance from FY 26 Projected to FY 27 Proposed	Variance %
Administrative:						
Commissioners Court	$ 703,720	$ 732,651	$ 769,446	$ 787,407	$ 17,961	2.33%
Records Service	231,370	233,437	251,263	258,604	7,341	2.92%
Veterans Service Office	250,843	277,324	305,615	317,126	11,511	3.77%
General Operations	4,751,911	5,435,685	13,287,033	14,612,635	1,325,602	9.98%
Budget Office	103,210	128,518	141,080	166,855	25,775	18.27%
Information Services	9,250,922	7,854,374	8,256,039	8,153,720	(102,319)	-1.24%
County Auditor	1,101,339	1,148,768	1,286,047	1,485,902	199,855	15.54%
County Treasurer	257,200	285,944	289,997	367,521	77,524	26.73%
Purchasing	540,773	586,654	615,382	768,282	152,900	24.85%
Tax Assessor Collector	2,498,604	2,614,709	2,891,867	3,148,259	256,392	8.87%
Election Division	741,907	773,468	1,002,181	1,143,298	141,117	14.08%
Facilities Services	3,012,051	3,897,015	3,538,240	4,593,410	1,055,170	29.82%
Human Resources	487,124	497,963	521,843	701,543	179,700	34.44%
Total Administrative	**$ 23,930,974**	**$ 24,466,510**	**$ 33,156,033**	**$ 36,504,562**	**$ 3,348,529**	**10.10%**
Judicial:						
County Clerk	$ 1,677,427	$ 1,729,620	$ 2,517,629	$ 2,587,504	$ 69,875	2.78%
Judicial Compliance Office	303,853	328,246	349,292	428,658	79,366	22.72%
County Court	202,821	215,800	240,354	243,104	2,750	1.14%
County Court At Law	542,846	551,985	631,967	650,236	18,269	2.89%
County Court At Law 2	492,773	518,456	609,138	640,261	31,123	5.11%
County Court At Law #3	617,777	731,512	814,970	930,125	115,155	14.13%
7Th District Court	348,712	354,792	388,928	403,367	14,439	3.71%
114Th District Court	319,348	321,623	381,133	394,830	13,697	3.59%
241St District Court	337,294	348,170	379,529	403,344	23,815	6.27%
321St District Court	1,361,887	1,527,653	1,548,922	1,556,280	7,358	0.48%
475Th District Court	347,329	361,559	415,223	422,581	7,358	1.77%
Capital Murder Trials	213,545	612,623	693,640	682,979	(10,661)	-1.54%
Indigent Defense	2,692,011	3,298,486	3,482,094	3,619,370	137,276	3.94%
District Clerk	1,974,835	1,982,537	2,253,054	2,560,247	307,193	13.63%
Justice Of Peace, Pct 1	405,087	457,509	359,639	386,175	26,536	7.38%
Justice Of Peace, Pct 2	401,764	412,681	380,461	453,171	72,710	19.11%
Justice Of Peace, Pct 3	405,095	441,985	377,323	446,600	69,277	18.36%
Justice Of Peace, Pct 4	445,881	503,743	406,342	464,025	57,683	14.20%
Justice Of Peace, Pct 5	467,588	510,978	442,945	466,814	23,869	5.39%
Criminal District Attorney	7,887,214	8,235,952	8,705,444	9,438,470	733,026	8.42%
Pre-Trial / Bail Bond	307,226	303,462	318,639	330,742	12,103	3.80%
Total Judicial	**$ 21,752,313**	**$ 23,749,372**	**$ 25,696,666**	**$ 27,508,883**	**$ 1,812,217**	**7.05%**
Public Safety/Law Enforcement:						
Fire Marshal	$ 648,289	$ 674,710	$ 659,736	$ 1,104,434	$ 444,698	67.41%
Animal Control	765,443	812,662	893,075	915,989	22,914	2.57%
Constable, Pct 1	481,769	500,704	631,355	604,976	(26,379)	-4.18%
Constable, Pct 2	454,897	492,590	451,349	683,862	232,513	51.52%
Constable, Pct 3	506,921	544,574	467,169	610,437	143,268	30.67%
Constable, Pct 4	564,700	619,824	702,898	664,620	(38,278)	-5.45%
Constable, Pct 5	519,251	524,801	558,195	661,832	103,637	18.57%
Environmental Crimes Office	192,550	200,324	208,955	242,043	33,088	15.83%
Sheriff'S Department	15,925,308	16,696,357	17,998,094	17,510,020	(488,074)	-2.71%
Dispatch Operations/Sheriff	2,132,943	2,308,136	2,724,985	2,898,728	173,743	6.38%
Jail	26,729,826	30,044,110	30,987,936	32,878,761	1,890,825	6.10%
Juvenile Board	5,145,745	5,545,664	5,545,686	5,795,686	250,000	4.51%
Community Sup. & Correction	36,813	72,551	75,953	75,953	-	0.00%
Judicial Services	-	-	-	3,241,749	3,241,749	0.00%
Total Public Safety/Law Enforcement	**$ 54,104,455**	**$ 59,037,007**	**$ 61,905,386**	**$ 67,889,090**	**$ 5,983,704**	**9.67%**
Road & Bridge:						
R & B Administrative	$ 966,044	$ 965,514	$ 1,183,286	$ 1,922,168	$ 738,882	62.44%
R & B Labor Division	11,553,676	11,713,208	11,749,936	18,960,366	7,210,430	61.37%
R & B Equipment Division	3,087,961	3,388,987	3,630,327	4,578,202	947,875	26.11%
Total Road & Bridge	**$ 15,607,681**	**$ 16,067,709**	**$ 16,563,549**	**$ 25,460,736**	**$ 8,897,187**	**53.72%**
Health & Welfare:						
Public Service	$ 671,043	$ 697,821	$ 726,458	$ 280,000	(446,458)	-61.46%
Total Health & Welfare	**$ 671,043**	**$ 697,821**	**$ 726,458**	**$ 280,000**	**$ (446,458)**	**-61.46%**
Conservation:						
Agriculture Department	$ 314,637	$ 356,470	$ 388,785	$ 396,410	7,625	1.96%
Total Conservation	**$ 314,637**	**$ 356,470**	**$ 388,785**	**$ 396,410**	**$ 7,625**	**1.96%**
Total General & Road & Bridge Fund - Expenses	**$ 116,381,103**	**$ 124,374,889**	**$ 138,436,877**	**$ 158,039,681**	**$ 19,602,804**	**14.16%**
Debt Service:						
Cert.Of Obligation 2025	$ -	$ -	$ 1,989,583	$ 856,782	$ (1,132,801)	-56.94%
G/O Series 2018	1,932,930	1,983,050	1,817,400	1,820,400	3,000	0.17%
G/O Series 2019	1,753,808	1,718,035	1,726,300	1,724,125	(2,175)	-0.13%
G/O Series 2020	578,000	706,721	758,650	757,550	(1,100)	-0.14%
G/O Series 2021	611,250	913,600	916,050	914,800	(1,250)	-0.14%
G/O Series 2022	1,188,695	1,121,100	1,122,375	1,123,875	1,500	0.13%
G/O Series 2023 Courthouse	6,741,890	10,097,190	8,044,800	11,025,800	2,981,000	37.05%
G/O Series 2023 Parking	903,703	1,266,531	1,273,181	1,280,182	7,001	0.55%
G/O Series 2024	-	442,663	508,150	507,150	(1,000)	-0.20%
Total Debt Service	**$ 13,710,276**	**$ 18,248,890**	**$ 18,156,489**	**$ 20,010,664**	**$ 1,854,175**	**10.21%**
Facility Improvement Fund:						
General Operations	$ 3,100,234	$ 918,514	$ 6,112,000	$ 7,249,501	$ 1,137,501	18.61%
Total Facility Improvement Fund	**$ 3,100,234**	**$ 918,514**	**$ 6,112,000**	**$ 7,249,501**	**$ 1,137,501**	**18.61%**
TOTAL EXPENDITURES GENERAL, ROAD & BRIDGE, DEBT SERVICE, & FACILITIES IMPROVEMENT	**$ 133,191,613**	**$ 143,542,293**	**$ 162,705,366**	**$ 185,299,846**	**$ 22,594,480**	**13.89%**

Financial Statement Pursuant to Texas Local Government Code 111.063(b)(1)-(5)

Fund Number	Fund Name	Outstanding Obligations	Cash on Hand as of 8/31/26	Funds Received from All Sources FY 26 as of 8/31/26	Total Estimated Funds & Revenue to be Received During FY 26	Total Estimated Funds & Revenue to be Received During FY 27	Net Interfund Transfers During FY 27	Estimated Revenue (Increase)/Decrease FY 26 to FY 27	(Increase)/Decrease % FY 26 to FY 27
10	General Fund	(782,030)	53,259,596	(106,544,410)	117,107,497	124,706,583.00	(11,867,000.00)	7,599,086	6.49%
11	Juvenile Delinquency Fund	-	226,700	(44,805)	52,394	55,263.00	-	2,869	5.48%
12	Courthouse Security Fund	-	1,284,100	(170,771)	200,967	203,292.00	-	2,325	1.16%
16	Law Library Fund	-	260,066	(155,964)	175,800	184,299.00	-	8,499	4.83%
44	Justice Court Technology Fund	-	537,237	(47,135)	52,444	47,712.00	-	(4,732)	-9.02%
45	Facility Improvement Fund	(40,570)	6,751,854	(3,066,450)	3,140,077	3,307,347.00	1,067,000.00	167,270	5.33%
46	Records Management - County Clerk	-	7,366,817	(956,738)	1,053,786	1,052,892.00	-	(894)	-0.08%
49	Records Management - District Clerk	-	281,071	(21,529)	25,717	34,911.00	-	9,194	35.75%
50	10% Forfeiture Interest	-	362,779	(29,478)	33,718	32,034.00	-	(1,684)	-4.99%
52	County & District Court Technology	-	42,009	(8,662)	10,194	10,873.00	-	679	6.66%
59	Infrastructure Series 2024 Fund	-	503,029	(29,615)	31,000	5,000.00	-	(26,000)	-83.87%
69	Infrastructure Series 2018 Fund	-	-	-	-	-	-	-	0.00%
70	Debt Service Fund	-	3,078,609	(20,179,703)	20,363,557	15,295,667.00	5,000,000.00	(5,067,890)	-24.89%
71	Infrastructure Series 2019 Fund	-	513,057	(14,620)	19,390	15,477.00	-	(3,913)	-20.18%
72	Infrastructure Series 2020 Fund	-	37,491	(1,068)	1,261	-	-	(1,261)	-100.00%
73	Workforce Investment Fund	(1,089)	50,876	(6,565)	5,968	4,440.00	-	(1,528)	-25.60%
75	Road & Bridge Fund	(165,187)	20,980,232	(16,567,591)	17,302,128	17,067,600.00	-	(234,528)	-1.36%
76	Infrastructure Series 2021 Fund	-	18,585	(530)	698	-	-	(698)	-100.00%
77	Infrastructure Series 2022 Fund	-	398,839	(17,584)	20,000	5,000.00	-	(15,000)	-75.00%
78	Parking Structure Construction Fund	-	5,204,185	(150,928)	150,000	-	-	(150,000)	-100.00%
79	Courthouse Construction Fund	(7,895)	39,705,955	(2,352,726)	2,550,000	100,000.00	-	(2,450,000)	-96.08%
87	J/A/C Maintenance Fund	(934)	900,968	(126,578)	131,411	31,411.00	100,000.00	(100,000)	-76.10%
93	Juvenile General Fund	(17,631)	1,455,281	(6,049,806)	6,049,413	550,151.00	5,700,000.00	(5,499,262)	-90.91%
97	Infrastructure Series 2025 Fund	(239,520)	14,975,422	(539,669)	580,000	220,783.00	-	(359,217)	-61.93%
Total		**(1,254,856)**	**158,194,758**	**(157,082,925)**	**169,057,420**	**162,930,735**	**-**	**(6,126,685)**	

Note:
Cash on Hand, sometimes referred to as a fund's cash balance, does not always equate to the fund balance, which may include non-cash transactions.

FY 2027 Proposed Tax Rate & Distribution

Maintenance & Operations		
General Fund	0.265117	
Facility Improvement Fund	0.01	
Road & Bridge Fund	0.0425	
Total Maintenance & Operations		**0.317617**
Debt Service		
General Obligation 2018; General Obligation 2019; General Obligation 2020; General Obligation 2021; General Obligation 2022; G/O Parking & Revenue Bond- Series 2023; Limited Tax Courthouse Bonds- Series 2023; General Obligation 2024; General Obligation 2025		
Total Debt Service		**0.056471**
Total Tax Rate		**0.374088**
Tax Year 2026 Certified Values	**$33,211,827,069**	

SMITH COUNTY DEBT SERVICE SCHEDULE

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

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	1,710,000.00	69,800.00	35,600.00	105,400.00	1,815,400.00
2027/28	1,780,000.00	35,600.00	0.00	35,600.00	1,815,600.00
	$1,780,000.00	$105,400.00	$35,600.00	$141,000.00	$3,631,000.00

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

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	1,595,000.00	74,025.00	50,100.00	124,125.00	1,719,125.00
2027/28	1,645,000.00	50,100.00	25,425.00	75,525.00	1,720,525.00
2028/29	1,695,000.00	25,425.00		25,425.00	1,720,425.00
	$3,340,000.00	$149,550.00	$75,525.00	$225,075.00	$5,160,075.00

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

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	650,000.00	53,650.00	43,900.00	97,550.00	747,550.00
2027/28	670,000.00	43,900.00	33,850.00	77,750.00	747,750.00
2028/29	1,105,000.00	33,850.00	22,800.00	56,650.00	1,161,650.00
2029/30	1,140,000.00	22,800.00	0.00	22,800.00	1,162,800.00
	$2,915,000.00	$154,200.00	$100,550.00	$231,950.00	$2,656,950.00

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

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	820,000.00	49,000.00	40,800.00	89,800.00	909,800.00
2027/28	835,000.00	40,800.00	32,450.00	73,250.00	908,250.00
2028/29	1,060,000.00	32,450.00	21,850.00	54,300.00	1,114,300.00
2029/30	1,080,000.00	21,850.00	11,050.00	32,900.00	1,112,900.00
2030/31	1,105,000.00	11,050.00	0.00	11,050.00	1,116,050.00
	$4,080,000.00	$155,150.00	$106,150.00	$261,300.00	$5,161,300.00

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

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	585,000.00	274,250.00	259,625.00	533,875.00	1,118,875.00
2027/28	615,000.00	259,625.00	244,250.00	503,875.00	1,118,875.00
2028/29	645,000.00	244,250.00	228,125.00	472,375.00	1,117,375.00
2029/30	680,000.00	228,125.00	211,125.00	439,250.00	1,119,250.00
2030/31	715,000.00	211,125.00	193,250.00	404,375.00	1,119,375.00
2031/32	750,000.00	193,250.00	174,500.00	367,750.00	1,117,750.00
2032/33	790,000.00	174,500.00	154,750.00	329,250.00	1,119,250.00
2033/34	825,000.00	154,750.00	141,343.75	296,093.75	1,121,093.75
2034/35	850,000.00	141,343.75	127,000.00	268,343.75	1,118,343.75
2035/36	880,000.00	127,000.00	111,600.00	238,600.00	1,118,600.00
2036/37	910,000.00	111,600.00	95,675.00	207,275.00	1,117,275.00
2037/38	945,000.00	95,675.00	78,546.88	174,221.88	1,119,221.88
2038/39	980,000.00	78,546.88	60,784.38	139,331.26	1,119,331.26
2039/40	1,015,000.00	60,784.38	41,753.13	102,537.51	1,117,537.51
2040/41	1,055,000.00	41,753.13	21,312.50	63,065.63	1,118,065.63
2041/42	1,100,000.00	21,312.50	0.00	21,312.50	1,121,312.50
	$12,755,000.00	$2,417,890.64	$2,143,640.64	$4,561,531.28	$17,901,531.28

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

Maturity	Principal Due 2/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	490,000.00	392,590.63	392,590.63	785,181.26	1,275,181.26
2027/28	515,000.00	380,340.63	380,340.63	760,681.26	1,275,681.26
2028/29	540,000.00	367,465.63	367,465.63	734,931.26	1,274,931.26
2029/30	570,000.00	353,965.63	353,965.63	707,931.26	1,277,931.26
2030/31	600,000.00	339,715.63	339,715.63	679,431.26	1,279,431.26
2031/32	630,000.00	324,715.63	324,715.63	649,431.26	1,279,431.26
2032/33	660,000.00	308,965.63	308,965.63	617,931.26	1,277,931.26
2033/34	690,000.00	292,465.63	292,465.63	584,931.26	1,274,931.26
2034/35	725,000.00	275,215.63	275,215.63	550,431.26	1,275,431.26
2035/36	765,000.00	257,090.63	257,090.63	514,181.26	1,279,181.26
2036/37	800,000.00	237,965.63	237,965.63	475,931.26	1,275,931.26
2037/38	840,000.00	217,965.63	217,965.63	435,931.26	1,275,931.26
2038/39	885,000.00	196,965.63	196,965.63	393,931.26	1,278,931.26
2039/40	930,000.00	174,840.63	174,840.63	349,681.26	1,279,681.26
2040/41	965,000.00	156,240.63	156,240.63	312,481.26	1,277,481.26
2041/42	1,005,000.00	136,940.63	136,940.63	273,881.26	1,278,881.26
2042/43	1,045,000.00	116,840.63	116,840.63	233,681.26	1,278,681.26
2043/44	1,085,000.00	95,287.50	95,287.50	190,575.00	1,275,575.00
2044/45	1,130,000.00	72,909.38	72,909.38	145,818.76	1,275,818.76
2045/46	1,180,000.00	49,603.13	49,603.13	99,206.26	1,279,206.26
2046/47	1,225,000.00	25,265.63	25,265.63	50,531.26	1,275,531.26
	$16,785,000.00	$4,773,356.35	$4,773,356.35	$9,546,712.70	$26,821,712.70

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

Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	3,695,000.00	3,662,900.00	3,662,900.00	7,325,800.00	11,020,800.00
2027/28	4,205,000.00	3,570,525.00	3,570,525.00	7,141,050.00	11,346,050.00
2028/29	4,415,000.00	3,465,400.00	3,465,400.00	6,930,800.00	11,345,800.00
2029/30	4,635,000.00	3,355,025.00	3,355,025.00	6,710,050.00	11,345,050.00
2030/31	4,865,000.00	3,239,150.00	3,239,150.00	6,478,300.00	11,343,300.00
2031/32	5,110,000.00	3,117,525.00	3,117,525.00	6,235,050.00	11,345,050.00
2032/33	5,365,000.00	2,989,775.00	2,989,775.00	5,979,550.00	11,344,550.00
2033/34	5,635,000.00	2,855,650.00	2,855,650.00	5,711,300.00	11,346,300.00
2034/35	5,915,000.00	2,714,775.00	2,714,775.00	5,429,550.00	11,344,550.00
2035/36	6,210,000.00	2,566,900.00	2,566,900.00	5,133,800.00	11,343,800.00
2036/37	6,460,000.00	2,442,700.00	2,442,700.00	4,885,400.00	11,345,400.00
2037/38	6,715,000.00	2,313,500.00	2,313,500.00	4,627,000.00	11,342,000.00
2038/39	7,050,000.00	2,145,625.00	2,145,625.00	4,291,250.00	11,341,250.00
2039/40	7,405,000.00	1,969,375.00	1,969,375.00	3,938,750.00	11,343,750.00
2040/41	7,775,000.00	1,784,250.00	1,784,250.00	3,568,500.00	11,343,500.00
2041/42	8,165,000.00	1,589,875.00	1,589,875.00	3,179,750.00	11,344,750.00
2042/43	8,570,000.00	1,385,750.00	1,385,750.00	2,771,500.00	11,341,500.00
2043/44	9,000,000.00	1,171,500.00	1,171,500.00	2,343,000.00	11,343,000.00
2044/45	9,450,000.00	946,500.00	946,500.00	1,893,000.00	11,343,000.00
2045/46	9,075,000.00	710,250.00	710,250.00	1,420,500.00	10,495,500.00
2046/47	9,530,000.00	483,375.00	483,375.00	966,750.00	10,496,750.00
2047/48	9,805,000.00	245,125.00	245,125.00	490,250.00	10,295,250.00
	$145,355,000.00	**$48,725,450.00**	**$48,725,450.00**	**$97,450,900.00**	**$246,500,900.00**

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

Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	230,000.00	136,075.00	136,075.00	272,150.00	502,150.00
2027/28	240,000.00	130,325.00	130,325.00	260,650.00	500,650.00
2028/29	255,000.00	124,325.00	124,325.00	248,650.00	503,650.00
2029/30	265,000.00	117,950.00	117,950.00	235,900.00	500,900.00
2030/31	280,000.00	111,325.00	111,325.00	222,650.00	502,650.00
2031/32	295,000.00	104,325.00	104,325.00	208,650.00	503,650.00
2032/33	305,000.00	96,950.00	96,950.00	193,900.00	498,900.00
2033/34	325,000.00	89,325.00	89,325.00	178,650.00	503,650.00
2034/35	340,000.00	81,200.00	81,200.00	162,400.00	502,400.00
2035/36	350,000.00	74,400.00	74,400.00	148,800.00	498,800.00
2036/37	365,000.00	67,400.00	67,400.00	134,800.00	499,800.00
2037/38	380,000.00	60,100.00	60,100.00	120,200.00	500,200.00
2038/39	395,000.00	52,500.00	52,500.00	105,000.00	500,000.00
2039/40	410,000.00	44,600.00	44,600.00	89,200.00	499,200.00
2040/41	430,000.00	36,400.00	36,400.00	72,800.00	502,800.00
2041/42	445,000.00	27,800.00	27,800.00	55,600.00	500,600.00
2042/43	465,000.00	18,900.00	18,900.00	37,800.00	502,800.00
2043/44	480,000.00	9,600.00	9,600.00	19,200.00	499,200.00
	$6,025,000.00	**$1,383,500.00**	**$1,383,500.00**	**$2,767,000.00**	**$9,022,000.00**

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

Maturity	Principal Due 8/15	Interest 2/15	Interest 8/15	Total Interest	Total Bonds & Interest
2026/27	0.00	425,890.63	425,890.63	851,781.26	851,781.26
2027/28	155,000.00	425,890.63	425,890.63	851,781.26	1,006,781.26
2028/29	710,000.00	422,015.63	422,015.63	844,031.26	1,554,031.26
2029/30	745,000.00	404,265.63	404,265.63	808,531.26	1,553,531.26
2030/31	785,000.00	385,640.63	385,640.63	771,281.26	1,556,281.26
2031/32	825,000.00	366,015.63	366,015.63	732,031.26	1,557,031.26
2032/33	865,000.00	345,390.63	345,390.63	690,781.26	1,555,781.26
2033/34	905,000.00	323,765.63	323,765.63	647,531.26	1,552,531.26
2034/35	950,000.00	301,140.63	301,140.63	602,281.26	1,552,281.26
2035/36	1,000,000.00	277,390.63	277,390.63	554,781.26	1,554,781.26
2036/37	1,050,000.00	252,390.63	252,390.63	504,781.26	1,554,781.26
2037/38	1,095,000.00	230,734.38	230,734.38	461,468.76	1,556,468.76
2038/39	1,140,000.00	208,150.00	208,150.00	416,300.00	1,556,300.00
2039/40	1,185,000.00	184,637.50	184,637.50	369,275.00	1,554,275.00
2040/41	1,240,000.00	157,975.00	157,975.00	315,950.00	1,555,950.00
2041/42	1,295,000.00	130,075.00	130,075.00	260,150.00	1,555,150.00
2042/43	1,350,000.00	100,937.50	100,937.50	201,875.00	1,551,875.00
2043/44	1,415,000.00	68,875.00	68,875.00	137,750.00	1,552,750.00
2043/45	1,485,000.00	35,268.75	35,268.75	70,537.50	1,555,537.50
	$18,195,000.00	**$5,046,450.06**	**$5,046,450.06**	**$10,092,900.12**	**$28,287,900.12**

Outstanding Debt As of: 10/01/2026 $221,005,000.00

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**GENERAL FUND**						
	Taxes - Current						
	Taxes Current	31010	58,917,563	63,195,713	67,963,323	77,754,758	
	Taxes - Delinquent						
	Taxes Delinquent	31011	557,160	469,916	721,767	600,000	
	Sales Tax						
	Sales Tax	31812	28,709,486	29,857,996	30,760,880	30,000,000	
	Other Taxes						
	Tax Penalty & Interest	31915	900,661	983,619	1,152,313	1,100,000	
	Mixed Beverage Tax	33215	782,641	789,301	783,163	780,000	
	Bingo Commission	33235	33,340	29,546	29,510	30,000	
	Fines & Fees						
	Application Fees	32010	2,000	4,500	3,396	3,000	
	Alcohol Permts/Sales & U	32020	19,780	3,970	4,457	1,000	
	Salvage Yard License	32030	125	125	125	125	
	Transaction Fee	34201	12,741	16,253	18,270	16,000	
	Justice Of Peace, Pct. 1	34221	39,564	47,948	62,226	47,000	
	Justice Of Peace, Pct. 2	34222	68,224	80,381	87,998	78,000	
	Justice Of Peace, Pct. 3	34223	75,108	85,506	116,288	92,000	
	Justice Of Peace, Pct. 4	34224	38,965	57,675	89,020	67,500	
	Justice Of Peace, Pct. 5	34225	70,402	70,903	85,988	70,000	
	Constable, Pct. 1	34231	100,789	105,127	123,723	100,000	
	Constable, Pct. 2	34232	99,799	107,259	110,216	95,000	
	Constable, Pct. 3	34233	108,285	124,949	134,710	112,000	
	Constable, Pct. 4	34234	43,394	54,378	57,882	45,000	
	Constable, Pct. 5	34235	26,983	37,748	47,440	37,000	
	C/Clerk Vital Statistics F	34239	6,071	6,106	6,911	6,000	
	County Clerk	34240	1,396,030	1,498,613	1,516,155	1,400,000	
	County Judge	34245	7,322	7,733	8,987	7,300	
	Time Payment Fees	34246	33,155	39,180	45,731	35,500	
	District Clerk	34260	427,327	425,731	421,606	400,000	
	Criminal District Attorn	34270	30,251	26,308	25,062	27,000	
	Sheriff	34275	282,617	246,922	269,201	260,000	
	Animal Shelter Fees	34314	5,818	4,728	91	100	
	Fire Marshal	34315	7,933	7,466	7,699	7,800	
	Dwi Video	34320	8,139	7,618	6,958	8,000	
	Transport. Fees-Commits.	34325	950	1,250	2,532	1,800	
	Dismissal Fees-J.P. Pct.	34421	219	998	189	200	
	Dismissal Fees J.P. Pct.	34422	3,880	5,520	6,101	4,800	
	Dismissal Fees J.P. Pct.	34423	2,891	4,023	5,798	4,850	
	Dismissal Fees J.P. Pct.	34424	4,887	12,520	11,102	8,000	
	Dismissal Fees J.P. Pct.	34425	3,260	4,110	3,098	3,000	
	Estray Of Livestock	34429	10,826	43,939	5,571	5,000	
	Jury	34430	28,980	29,373	25,604	27,000	
	DPS - Fta Fees	34433	10,781	10,991	12,731	10,000	
	District Atty. Mental Fe	34434	1,251	2,151	3,347	2,400	
	Records Mgt (Dc)	34435	2,297	1,804	5,764	3,000	
	Child Safety - Criminal	34440	178	725	882	750	
	Family Protection Fee	34442	15	-	-	-	

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**GENERAL FUND (continued)**						
	Guardianship Fees Hb1295	34446	-	1	-	-	
	Court Record Preservation	34448	95,125	102,279	99,687	90,000	
	Arrest 80%	34450	22,705	29,626	38,082	20,000	
	Witness Fees	34451	-	21	44	-	
	Child Abuse Prevention Fee	34454	1,812	1,325	1,584	1,400	
	Records Management (Cc)	34455	45,822	53,771	64,831	50,000	
	Checks	34465	5,200	5,226	5,378	4,500	
	Child Support Processing	34510	2,100	2,110	2,131	2,000	
	Pre Trial Release	34520	56,945	40,308	37,200	45,000	
	Court Reporter	34525	117,229	122,787	111,195	110,000	
	Administrative	34530	109,558	100,600	100,000	100,000	
	County Court	34535	252,000	252,000	315,000	315,000	
	Bailiff	34540	2,334	990	625	1,000	
	Tax Certificates	34601	8,680	10,090	8,024	8,500	
	Auto Registration	34602	637,083	665,164	652,040	650,000	
	Titles	34612	317,820	330,430	319,444	300,000	
	Traffic Fees	34650	10,776	13,716	15,914	10,000	
	Coin Station Commission	34655	651,378	698,797	700,000	700,000	
	Rendition Fee	34678	52,700	55,144	71,697	60,000	
	Vehicle Sales Tax Commissi	34682	2,999,208	3,064,348	3,009,272	3,000,000	
	Auto Registration - $1.50	35015	204,247	219,654	195,204	200,000	
	Justice Of Peace, Pct 1	35521	9,090	10,481	10,146	8,000	
	Justice Of Peace, Pct 2	35522	11,483	9,498	7,373	10,000	
	Justice Of Peace, Pct 3	35523	12,423	7,062	6,835	9,000	
	Justice Of Peace, Pct 4	35524	28,242	35,895	36,765	28,000	
	Justice Of Peace, Pct 5	35525	45,974	46,843	47,501	45,000	
	District Court	35530	38,246	22,352	17,539	25,000	
	County Courts At Law	35535	327,742	385,062	376,620	340,000	
	Bond Forfeitures	35536	79,454	48,000	57,782	55,000	
	Miscellaneous						
	Miscellaneous Leases	32501	2,060	-	-	-	
	Rentals/Leases Vending	32520	6,340	7,032	6,089	6,000	
	Rentals/Leases Cottonbel	32530	56,343	56,343	56,302	56,300	
	Rentals/Leases Ferguson Bl	32535	2,132	300	-	-	
	Reimbursements	33900	10,861	2,774	11,156	-	
	Sale Of Equipment	33920	69,451	46,959	9,570	10,000	
	Legal Settlements	33960	81,250	-	-	-	
	Animal Shelter Donations	36012	700	246	1,731	-	
	Donations	36014	-	8,395	106,985	10,000	
	Juror Donations - Veterans	36017	27,676	21,782	17,529	10,000	
	Miscellaneous	36620	41,790	90,871	39,845	90,000	
	Sale Of Capital Assets	36649	53,695	-	-	-	
	Unclaimed Funds	36691	149,306	9,741	4,136	-	
	Program Rebates	36700	20,021	9,959	44,382	-	
	Reimbursements						
	Fema Reimbursement	33112	98,492	-	-	-	
	Scaap Reimbursements	33317	89,388	68,579	-	68,000	
	Unemp./Work Comp. Refund	33318	67,050	48,314	82,037	10,000	

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**GENERAL FUND (continued)**						
	Court Ordered Restitution	33319	225	-	-	-	
	State Juror Reimbursement	33331	524,268	414,960	330,072	410,000	
	Juvenile Meal Reimbursemen	33905	78,201	91,859	99,947	85,000	
	Indigent Health Care Reimb	33906	4,400	5,821	4,146	4,500	
	Longevity Reimbursements	33907	50,380	52,735	45,987	50,000	
	Witness Fees Reimbursement	33908	18,103	13,589	8,657	8,000	
	Swb-Vine Service	33909	30,285	31,194	15,603	15,500	
	Tobacco Settlement	33912	104,895	116,188	164,706	116,000	
	Insurance Proceeds	33913	189,947	189,766	63,584	-	
	Foster Care Reimb Dhs-D.	33916	146,103	167,546	274,883	120,000	
	Misc. Reimbursements	33921	31,050	29,604	98,858	15,000	
	Attorney Fee Reimb. (Civil	33924	8,541	12,832	21,500	10,000	
	Election Expense Reimburse	33926	98,322	104,024	130,180	98,000	
	Tidc Reimbursement	33934	108,928	-	-	108,000	
	Attorney Fees/Defendants	33935	15,820	23,607	28,404	23,000	
	Opioid Abatement Funds	33942	46,351	226,122	90,191	-	
	Care Of Prisoners	33950	16,870	43,890	46,995	30,000	
	Care Of Prisoners/Federa	33955	767,852	616,941	951,317	725,000	
	Interlocal Agreements						
	Dispatch Operations	34026	264,299	260,299	328,080	325,000	
	Commission Taxing Entiti	34045	384,076	364,375	373,151	365,000	
	Interest						
	Interest Earned	36610	2,334,676	1,870,966	1,415,324	1,400,000	
	Interest Rec. On Invests	36638	1,423,767	1,242,668	1,184,422	1,100,000	
	Total Revenue - General Fund		**106,451,375**	**111,094,480**	**117,107,497**	**124,706,583**	
	Total Available - General Fund		**106,451,375**	**111,094,480**	**117,107,497**	**124,706,583**	
45	**FACILITY IMPROVEMENT FUND**						
	Taxes - Current						
	Taxes Current	31010	2,459,871	2,644,383	2,843,885	2,932,847	
	Taxes - Delinquent						
	Taxes Delinquent	31011	23,672	19,444	19,920	20,000	
	Reimbursements						
	Misc. Reimbursements	33921	-	-	-	96,000	
	Miscellaneous						
	Other Contributions	34035	-	96,000	-	-	
	Interest						
	Interest Earned	36610	202,430	154,498	190,451	179,500	
	Interest Rec. On Invests	36638	103,238	90,033	85,821	79,000	
	Total Revenue - Facility Improvement Fund		**2,789,211**	**3,004,358**	**3,140,077**	**3,307,347**	
	Transfers In/Out						
	Transfer In - From General	39010	-	-	-	1,117,000	
	Total Available - Facility Improvement Fund		**2,789,211**	**3,004,358**	**3,140,077**	**4,424,347**	
70	**DEBT SERVICE**						
	Taxes - Current						
	Taxes	31000	13,056,273	18,521,952	19,885,814	14,995,667	
	Taxes - Delinquent						
	Taxes - Delinquent	31021	124,280	136,190	181,891	100,000	
	Interest						
	Interest Earned	36610	243,041	283,506	291,760	200,000	

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
70	**DEBT SERVICE (continued)**						
	Interest Rec. On Invests	36638	10,749	1,269	1,101	-	
	Bond Proceeds						
	Proceeds From Bonds	38010	-	13,960	2,991	-	
	Total Revenue - Debt Service		**13,434,343**	**18,956,876**	**20,363,557**	**15,295,667**	
	Transfers In/Out						
	Interfund Transfer	37029	-	-	-	5,000,000	
	Total Available - Debt Service		**13,434,343**	**18,956,876**	**20,363,557**	**20,295,667**	
75	**ROAD & BRIDGE FUND**						
	Taxes - Current						
	Taxes Current	31010	10,454,261	11,238,244	12,086,644	12,464,600	
	Taxes - Delinquent						
	Taxes Delinquent	31011	103,621	82,634	131,163	100,000	
	Reimbursements						
	Fema Reimbursement	33112	-	541,592	-	-	
	Insurance Proceeds	33913	13,882	73,899	37,419	-	
	Misc. Reimbursements	33921	526	-	67,238	-	
	Miscellaneous						
	Legal Settlements	33960	-	3,234	-	-	
	Auto Registration ($10)	35005	2,465,420	2,651,390	2,606,297	2,600,000	
	Auto Registration	35010	360,000	360,000	360,000	360,000	
	State Lateral Road	35020	-	78,085	97,556	78,000	
	Sale Of Equipment	35025	67,590	7,766	-	-	
	Weight & Axle	35035	139,521	127,720	189,998	120,000	
	Fees	35040	11,431	14,531	20,557	14,000	
	Miscellaneous	36620	11	1,502	2,743	-	
	Interlocal Agreements						
	Interlocal Agreements	34000	-	296,942	89,667	-	
	Fines & Fees						
	Justice Of Peace, Pct 1	35521	43,796	65,723	64,328	45,000	
	Justice Of Peace, Pct 2	35522	67,050	82,257	75,001	65,000	
	Justice Of Peace, Pct 3	35523	52,578	60,960	76,984	52,000	
	Justice Of Peace, Pct 4	35524	152,432	252,975	354,800	250,000	
	Justice Of Peace, Pct 5	35525	178,708	184,748	174,146	175,000	
	State Traffic Fee 5% Count	35526	7,068	7,132	11,886	4,000	
	Interest						
	Interest Earned	36610	1,068,381	808,134	695,108	600,000	
	Interest Rec. On Invests	36638	193,115	168,546	160,593	140,000	
	Total Revenue - Road & Bridge Fund		**15,379,388**	**17,108,012**	**17,302,128**	**17,067,600**	
	Total Available - Road & Bridge Fund		**15,379,388**	**17,108,012**	**17,302,128**	**17,067,600**	
11	**JUVENILE DELINQ PREVENTION**						
	Fines & Fees						
	Juvenile Delinq Prevention	34452	28,663	38,487	44,653	45,209	
	Interest						
	Interest Earned	36610	6,329	6,560	7,741	10,054	
	Total Revenue - Juvenile Delinq Prevention		**34,992**	**45,047**	**52,394**	**55,263**	
	Total Available - Juvenile Delinq Prevention		**34,992**	**45,047**	**52,394**	**55,263**	
12	**COURTHOUSE SECURITY FUND**						
	Fines & Fees						
	Courthouse Security	34460	124,764	118,832	107,119	115,630	

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
12	**COURTHOUSE SECURITY FUND (continued)**						
	Courthouse Security	34461	29,812	39,128	44,723	39,635	
	Miscellaneous						
	Donations	36014	3,040	-	-	-	
	Interest						
	Interest Earned	36610	71,539	52,246	49,125	48,027	
	Total Revenue - Courthouse Security Fund		**229,155**	**210,207**	**200,967**	**203,292**	
	Total Available - Courthouse Security Fund		**229,155**	**210,207**	**200,967**	**203,292**	
16	**LAW LIBRARY FUND**						
	Fines & Fees						
	User Fees	34687	15,546	17,530	18,488	20,118	
	Fees	34699	158,117	166,434	149,812	156,681	
	Interest						
	Interest Earned	36610	3,932	3,315	7,500	7,500	
	Interest Rec. On Invests	36638	9,635	8,409	-	-	
	Total Revenue - Law Library Fund		**187,230**	**195,689**	**175,800**	**184,299**	
	Total Available - Law Library Fund		**187,230**	**195,689**	**175,800**	**184,299**	
44	**JUSTICE CRT.TECH. FUND**						
	Fines & Fees						
	Justice Crt. Tech Fees	34436	24,717	32,114	36,384	32,544	
	Interest						
	Interest Earned	36610	16,195	13,178	13,060	12,168	
	Interest Rec. On Invests	36638	7,920	6,907	3,000	3,000	
	Total Revenue - Justice Crt.Tech. Fund		**48,833**	**52,199**	**52,444**	**47,712**	
	Total Available - Justice Crt.Tech. Fund		**48,833**	**52,199**	**52,444**	**47,712**	
46	**RECORDS MGMT. - COUNTY CLERK**						
	Fines & Fees						
	Records Preservation (Cc)	34608	426,416	447,328	427,021	366,030	
	Records Archive Fee 118.0	34681	385,750	418,840	400,000	400,000	
	Interest						
	Interest Earned Rec. Pres.	36623	131,261	128,305	111,765	171,862	
	Interest Rec. On Invests	36638	196,890	172,161	115,000	115,000	
	Total Revenue - Records Mgmt. - County Clerk		**1,140,317**	**1,166,634**	**1,053,786**	**1,052,892**	
	Total Available - Records Mgmt. - County Clerk		**1,140,317**	**1,166,634**	**1,053,786**	**1,052,892**	
49	**DISTRICT CLERK RECORDS PRES.**						
	Fines & Fees						
	Records Mgt (Dc)	34435	24,279	24,992	15,524	20,310	
	Dc Records Archive - Sb168	34674	41	69	100	100	
	Interest						
	Interest Earned	36610	11,085	10,122	10,093	14,501	
	Total Revenue - District Clerk Records Pres.		**35,405**	**35,184**	**25,717**	**34,911**	
	Total Available - District Clerk Records Pres.		**35,405**	**35,184**	**25,717**	**34,911**	
50	**1476351 FORFEITURE INT. 10%**						
	Interest						
	Interest Earned	36610	17,351	14,193	13,178	12,778	
	Miscellaneous						
	Forfeitures 10%	36630	16,043	18,305	20,540	19,256	
	Total Revenue - 1476351 Forfeiture Int. 10%		**33,394**	**32,498**	**33,718**	**32,034**	
	Total Available - 1476351 Forfeiture Int. 10%		**33,394**	**32,498**	**33,718**	**32,034**	

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
52	**1421166 CO & DIST CRT TECH**						
	Fines & Fees						
	Justice Crt. Tech Fees	34436	10,234	9,548	8,724	9,107	
	Interest						
	Interest Earned	36610	876	1,190	1,470	1,766	
	Total Revenue - 1421166 Co & Dist Crt Tech		**11,110**	**10,738**	**10,194**	**10,873**	
	Total Available - 1421166 Co & Dist Crt Tech		**11,110**	**10,738**	**10,194**	**10,873**	
59	**INFRASTRUCTURE SERIES 2024**						
	Interest						
	Interest Earned	36610	-	204,236	31,000	5,000	
	Bond Proceeds						
	Proceeds From Bonds	38010	-	7,093,000	-	-	
	Total Revenue - Infrastructure Series 2024		**-**	**7,297,236**	**31,000**	**5,000**	
	Total Available - Infrastructure Series 2024		**-**	**7,297,236**	**31,000**	**5,000**	
69	**INFRASTRUCTURE - SERIES 2018**						
	Total Revenue - Infrastructure - Series 2018		**-**	**-**	**-**	**-**	
	Total Available - Infrastructure - Series 2018		**-**	**-**	**-**	**-**	
71	**INFRASTRUCTURE - SERIES 2019**						
	Miscellaneous						
	State Revenue	33301	-	491,181	-	-	
	Interest						
	Interest Earned	36610	4,770	6,672	19,390	15,477	
	Total Revenue - Infrastructure - Series 2019		**4,770**	**497,853**	**19,390**	**15,477**	
	Total Available - Infrastructure - Series 2019		**4,770**	**497,853**	**19,390**	**15,477**	
72	**INFRASTRUCTURE SERIES 2020**						
	Interest						
	Interest Earned	36610	7,530	1,501	1,261	-	
	Total Revenue - Infrastructure Series 2020		**7,530**	**1,501**	**1,261**	**-**	
	Total Available - Infrastructure Series 2020		**7,530**	**1,501**	**1,261**	**-**	
73	**1420232 WRKFORCE INVEST FUND**						
	Miscellaneous						
	Donations	36014	-	5,093	4,101	3,678	
	Interest						
	Interest Earned	36610	-	-	1,867	762	
	Interest Rec. On Invests	36638	6,881	6,001	-	-	
	Total Revenue - 1420232 Wrkforce Invest Fund		**6,881**	**11,094**	**5,968**	**4,440**	
	Total Available - 1420232 Wrkforce Invest Fund		**6,881**	**11,094**	**5,968**	**4,440**	
76	**INFRASTRUCTURE SERIES 2021**						
	Interest						
	Interest Earned	36610	5,952	3,466	698	-	
	Total Revenue - Infrastructure Series 2021		**5,952**	**3,466**	**698**	**-**	
	Total Available - Infrastructure Series 2021		**5,952**	**3,466**	**698**	**-**	
77	**INFRASTRUCTURE SERIES 2022**						
	Interest						
	Interest Earned	36610	159,202	38,147	20,000	5,000	
	Total Revenue - Infrastructure Series 2022		**159,202**	**38,147**	**20,000**	**5,000**	
	Total Available - Infrastructure Series 2022		**159,202**	**38,147**	**20,000**	**5,000**	

Fund	REVENUES	Acct #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
78	**PARKING STRUCTURE CONSTRUCTI**						
	Interest						
	Interest Earned	36610	756,399	216,220	150,000	-	
	Total Revenue - Parking Structure Constructi		**756,399**	**216,220**	**150,000**	**-**	
	Total Available - Parking Structure Constructi		**756,399**	**216,220**	**150,000**	**-**	
79	**COURTHOUSE CONSTRUCTION FUND**						
	Reimbursements						
	Misc. Reimbursements	33929	527	-	-	-	
	Interest						
	Interest Earned	36610	8,100,570	6,007,337	2,550,000	100,000	
	Total Revenue - Courthouse Construction Fund		**8,101,097**	**6,007,337**	**2,550,000**	**100,000**	
	Total Available - Courthouse Construction Fund		**8,101,097**	**6,007,337**	**2,550,000**	**100,000**	
87	**J/A/C MAINTENANCE FUND**						
	Interest						
	Interest Earned	36610	6,021	3,660	3,700	3,700	
	Interest Rec. On Invests	36638	47,252	32,431	27,711	27,711	
	Total Revenue - J/A/C Maintenance Fund		**53,274**	**36,091**	**31,411**	**31,411**	
	Transfers In/Out						
	Transfer In - From Fund 45	39045	50,000	50,000	50,000	50,000	
	Transfer In - From Fund 93	39093	50,000	50,000	50,000	50,000	
	Total Available - J/A/C Maintenance Fund		**153,274**	**136,091**	**131,411**	**131,411**	
93	**JUVENILE FUND**						
	Reimbursements						
	Reimbursements	33902	1,442	9,264	12,871	13,000	
	Medical Reimbursement Fees	33904	-	310	-	-	
	Care Of Prisoners	33950	529,856	327,568	450,000	450,000	
	Miscellaneous						
	Sale Of Equipment	33920	3,169	-	-	-	
	Donations	36014	11,046	7,268	6,316	6,000	
	Miscellaneous	36620	53	391	-	-	
	Fines & Fees						
	Supervision Fees	34515	8,408	120	106	2,531	
	Interest						
	Interest Earned	36610	42,225	37,695	76,500	75,000	
	Interest Rec. On Invests	36638	7,866	4,668	3,620	3,620	
	Total Revenue - Juvenile Fund		**604,063**	**387,285**	**549,413**	**550,151**	
	Transfers In/Out						
	Transfer In - From General	39010	5,100,000	5,500,000	5,500,000	5,750,000	
	Total Available - Juvenile Fund		**5,704,063**	**5,887,285**	**6,049,413**	**6,300,151**	
97	**145610888 INFRASTRUCT 2025**						
	Interest						
	Interest Earned	36610	-	12,289	580,000	220,783	
	Bond Proceeds						
	Proceeds From Bonds	38010	-	150,500	-	-	
	Bond Premium	38011	-	20,000,001	-	-	
	Total Revenue - 145610888 Infrastruct 2025		**-**	**20,162,789**	**580,000**	**220,783**	
	Total Available - 145610888 Infrastruct 2025		**-**	**20,162,789**	**580,000**	**220,783**	
	Total Revenue - All Funds		**149,473,920**	**186,570,941**	**163,457,420**	**162,930,735**	
	Interbudget Transfers - All Funds		**5,200,000**	**5,600,000**	**5,600,000**	**11,967,000**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**401**		**COMMISSIONERS COURT**						
		4100	*Salary*						
	401		Salary & Wages F/T	100	490,015	510,615	524,205	542,744	
	401		Salary-Longevity	113	890	620	480	480	
	401		Salary - Travel	125	26,266	26,266	26,265	26,265	
	401		Salary - Employee Allowanc	192	3,840	3,200	2,880	2,880	
		4200	*Fringe Benefits*						
	401		F.I.C.A.	201	38,675	39,851	42,368	43,786	
	401		Insurance	202	64,266	72,666	81,114	81,114	
	401		Retirement	203	59,466	59,811	60,201	62,220	
	401		Workers Compensation	204	584	671	691	717	
	401		Unemployment Insurance	205	101	108	262	271	
		4300	*Operating Expenses*						
	401		Office Supplies	310	2,113	2,284	3,150	3,150	
		4400	*Operating Expenses*						
	401		Membership Dues	414	3,944	3,944	4,000	4,000	
	401		Postage	421	17	-	100	50	
	401		Copy Machine Usage	430	540	833	500	500	
	401		Miscellaneous Equipment	480	183	815	1,000	1,000	
		4500	*Operating Expenses*						
	401		Copy Machine Lease	540	1,874	2,029	2,030	2,030	
		4600	*Operating Expenses*						
	401		Travel Reimbursements	626	145	54	200	200	
	401		Training Expenses	632	10,801	8,352	20,000	16,000	
	401		Insurance	669	-	533	-	-	
			Direct Expense		**703,720**	**732,651**	**769,446**	**787,407**	
			Totals By Category:						
			Total Salaries		521,011	540,701	553,830	572,369	
			Total Fringe Benefits		163,093	173,107	184,636	188,108	
			Total Operating Expenses		19,616	18,843	30,980	26,930	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**703,720**	**732,651**	**769,446**	**787,407**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**402**		**RECORDS SERVICE**						
		4100	*Salary*						
	402		Salary & Wages F/T	100	150,819	150,361	158,013	164,013	
	402		Salary-Permanent Part-Time	112	15,660	15,480	18,000	18,000	
	402		Salary-Longevity	113	1,440	1,440	1,440	1,440	
		4200	*Fringe Benefits*						
	402		F.I.C.A.	201	12,091	12,161	13,575	14,034	
	402		Insurance	202	27,543	31,143	34,763	34,763	
	402		Retirement	203	19,157	18,896	19,289	19,943	
	402		Workers Compensation	204	178	203	234	243	
	402		Unemployment Insurance	205	161	156	79	82	
		4300	*Operating Expenses*						
	402		Office Supplies	310	633	894	1,200	1,300	
		4400	*Operating Expenses*						
	402		Postage	421	152	182	400	420	
	402		Miscellaneous Repairs	457	-	-	30	30	
	402		Vehicle Expenses	477	124	-	300	300	
	402		Miscellaneous Equipment	480	-	165	100	100	
	402		Fuel	490	273	298	500	500	
		4500	*Operating Expenses*						
	402		Copy Machine Lease	540	1,711	1,569	1,712	1,712	
		4600	*Operating Expenses*						
	402		Training Expenses	632	926	-	1,200	1,200	
	402		Insurance	669	504	490	428	524	
			Direct Expense		**231,370**	**233,437**	**251,263**	**258,604**	
			Totals By Category:						
			Total Salaries		167,919	167,281	177,453	183,453	
			Total Fringe Benefits		59,128	62,559	67,940	69,065	
			Total Operating Expenses		4,323	3,597	5,870	6,086	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**231,370**	**233,437**	**251,263**	**258,604**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**403**		**COUNTY CLERK**						
		4100	***Salary***						
	403		Salary & Wages F/T	100	1,161,800	1,154,101	1,228,457	1,278,457	
	403		Salary - Accrued Leave	109	7,345	1,540	7,500	7,500	
	403		Salary-Longevity	113	6,240	4,870	4,560	4,560	
		4200	***Fringe Benefits***						
	403		F.I.C.A.	201	88,328	86,602	94,900	98,725	
	403		Insurance	202	229,521	259,521	289,692	289,692	
	403		Retirement	203	134,087	129,558	134,844	140,294	
	403		Workers Compensation	204	1,386	1,592	1,629	1,704	
	403		Unemployment Insurance	205	1,038	980	618	643	
		4300	***Operating Expenses***						
	403		Office Supplies	310	20,333	26,345	25,000	25,000	
		4400	***Operating Expenses***						
	403		Membership Dues	414	205	205	205	205	
	403		Postage	421	15,209	19,379	15,500	20,000	
	403		Miscellaneous Repairs	457	2,036	-	1,465	1,465	
	403		Miscellaneous Equipment	480	-	95	500	6,500	
		4500	***Operating Expenses***						
	403		Copy Machine Lease	540	5,409	5,409	5,409	5,409	
	403		Misc. Contracts	570	5	24	150	150	
		4600	***Operating Expenses***						
	403		Training Expenses	632	4,484	6,344	7,000	7,000	
	403		Evaluation Expenses	682	-	76	200	200	
		4800	***Capital Outlay***						
	403		Remodeling	832	-	32,980	700,000	700,000	
			Direct Expense		**1,677,427**	**1,729,620**	**2,517,629**	**2,587,504**	
			Totals By Category:						
			Total Salaries		1,175,385	1,160,512	1,240,517	1,290,517	
			Total Fringe Benefits		454,360	478,252	521,683	531,058	
			Total Operating Expenses		47,682	57,876	55,429	65,929	
			Total Capital Outlay		-	32,980	700,000	700,000	
			Departmental Total		**1,677,427**	**1,729,620**	**2,517,629**	**2,587,504**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**404**		**ELECTION DIVISION**						
		4100	***Salary***						
	404		Salary & Wages F/T	100	232,781	280,356	287,785	302,516	
	404		Salary - Extra Help Or Tem	108	181,304	213,809	257,580	237,000	
	404		Salary - Overtime	110	-	281	-	1,500	
	404		Salary-Permanent Part-Time	112	11,836	20,095	25,000	25,000	
	404		Salary - Employee Allowanc	192	780	780	780	780	
		4200	***Fringe Benefits***						
	404		F.I.C.A.	201	25,646	32,507	41,720	42,847	
	404		Insurance	202	45,904	51,904	57,938	57,938	
	404		Retirement	203	28,377	33,766	61,999	63,604	
	404		Workers Compensation	204	751	687	750	771	
	404		Unemployment Insurance	205	408	490	144	152	
		4300	***Operating Expenses***						
	404		Office Supplies	310	5,560	4,335	5,800	5,800	
	404		Stationery & Envelopes	311	-	-	-	2,500	
	404		Printed Forms And Material	312	24,363	6,120	30,000	7,500	
		4400	***Operating Expenses***						
	404		Postage	421	72,573	19,130	85,000	32,000	
	404		Copy Machine Expenses	431	-	-	-	150	
	404		Miscellaneous Equipment	480	6,534	1,820	500	500	
		4500	***Operating Expenses***						
	404		Copy Machine Lease	540	2,954	2,727	2,728	2,728	
	404		Misc. Contracts	570	462	462	462	210,662	
		4600	***Operating Expenses***						
	404		Travel Reimbursements	626	-	207	2,000	2,000	
	404		Training Expenses	632	1,665	-	2,000	2,000	
	404		Insurance	669	-	93	-	100	
	404		Election Expense	696	100,008	103,897	139,995	103,900	
	404		Reimb. Election Expenses	697	-	-	-	41,350	
			Direct Expense		**741,907**	**773,468**	**1,002,181**	**1,143,298**	
			Totals By Category:						
			Total Salaries		426,701	515,321	571,145	566,796	
			Total Fringe Benefits		101,086	119,354	162,551	165,312	
			Total Operating Expenses		214,120	138,792	268,485	411,190	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**741,907**	**773,468**	**1,002,181**	**1,143,298**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**405**		**VETERANS SERVICE OFFICE**						
		4100	***Salary***						
	405		Salary & Wages F/T	100	170,546	186,076	197,036	203,036	
	405		Salary-Permanent Part-Time	112	-	12,127	15,000	15,000	
	405		Salary-Longevity	113	480	500	480	480	
	405		Salary - Travel	125	1,530	1,530	1,530	1,530	
	405		Salary - Employee Allowanc	192	780	780	780	780	
		4200	***Fringe Benefits***						
	405		F.I.C.A.	201	12,558	14,543	16,434	16,893	
	405		Insurance	202	27,543	31,143	34,763	34,763	
	405		Retirement	203	19,775	22,439	23,352	24,006	
	405		Workers Compensation	204	215	249	283	292	
	405		Unemployment Insurance	205	166	185	107	110	
		4300	***Operating Expenses***						
	405		Office Supplies	310	833	424	500	550	
	405		Program Expense	334	9,330	400	8,500	8,500	
		4500	***Operating Expenses***						
	405		Rent	560	4,156	4,156	4,350	4,164	
	405		Misc. Contracts	570	-	-	-	1,560	
		4600	***Operating Expenses***						
	405		Training Expenses	632	2,467	2,309	2,000	4,000	
	405		Utilities	641	462	462	500	462	
		4800	***Capital Outlay***						
	405		Office Equipment	870	-	-	-	1,000	
			Direct Expense		**250,843**	**277,324**	**305,615**	**317,126**	
			Totals By Category:						
			Total Salaries		173,336	201,013	214,826	220,826	
			Total Fringe Benefits		60,257	68,559	74,939	76,064	
			Total Operating Expenses		17,249	7,752	15,850	19,236	
			Total Capital Outlay		-	-	-	1,000	
			Departmental Total		**250,843**	**277,324**	**305,615**	**317,126**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**406**		**BUDGET OFFICE**						
		4100	*Salary*						
	406		Salary & Wages F/T	100	76,072	95,530	107,085	109,085	
		4200	*Fringe Benefits*						
	406		F.I.C.A.	201	5,792	7,795	8,192	8,345	
	406		Insurance	202	9,181	10,381	11,588	11,588	
	406		Retirement	203	8,680	11,403	11,640	11,858	
	406		Workers Compensation	204	-	137	141	144	
	406		Unemployment Insurance	205	76	94	54	55	
		4300	*Operating Expenses*						
	406		Office Supplies	310	945	977	1,000	600	
		4400	*Operating Expenses*						
	406		Membership Dues	414	-	-	280	280	
	406		Miscellaneous Equipment	480	2,464	1,926	100	100	
		4500	*Operating Expenses*						
	406		Software Support & Maint	517	-	-	-	24,300	
	406		Copy Machine Lease	540	-	-	500	-	
		4600	*Operating Expenses*						
	406		Training Expenses	632	-	275	500	500	
			Direct Expense		**103,210**	**128,518**	**141,080**	**166,855**	
			Totals By Category:						
			Total Salaries		76,072	95,530	107,085	109,085	
			Total Fringe Benefits		23,729	29,810	31,615	31,990	
			Total Operating Expenses		3,409	3,178	2,380	25,780	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**103,210**	**128,518**	**141,080**	**166,855**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**407**		**INFORMATION SERVICES**						
		4100	*Salary*						
	407		Salary & Wages F/T	100	1,458,895	1,601,859	1,860,797	2,018,204	
	407		Salary-Longevity	113	4,560	5,410	5,760	5,760	
	407		Salary - Employee Allowanc	192	3,900	3,900	3,900	3,900	
		4200	*Fringe Benefits*						
	407		F.I.C.A.	201	105,881	117,529	143,090	155,805	
	407		Insurance	202	174,436	207,617	254,929	266,502	
	407		Retirement	203	167,401	179,988	203,319	220,445	
	407		Workers Compensation	204	1,558	2,108	2,453	2,653	
	407		Unemployment Insurance	205	1,408	1,484	935	1,016	
		4300	*Operating Expenses*						
	407		Supplies	303	4,548	4,288	5,000	5,000	
		4400	*Operating Expenses*						
	407		Membership Dues	414	175	275	750	750	
	407		Postage	421	41	-	100	100	
	407		Advertising	441	-	-	250	250	
	407		Radio Repairs	456	-	1,410	25,000	12,500	
	407		Miscellanous Repairs	457	-	-	25,000	125,000	
	407		Misc. Computer Repairs	459	-	-	1,000	-	
	407		Vehicle Expense	477	1,770	16,069	1,500	3,000	
	407		Miscellaneous Equipment	480	1,831	8,874	160,000	5,280	
	407		Fuel	490	1,384	2,751	2,250	4,500	
		4500	*Operating Expenses*						
	407		Software Support & Maint.	517	2,649,596	3,055,237	3,000,000	3,639,866	
	407		Hardware Maintenance	518	301,915	535,092	934,450	239,119	
	407		Copy Machine Lease	540	1,422	1,413	1,422	1,422	
		4600	*Operating Expenses*						
	407		Travel Reimbursements	626	1,026	529	5,000	5,000	
	407		Training Expenses	632	31,091	36,161	25,000	25,000	
	407		Insurance	669	608	828	1,612	2,163	
	407		Connectivity Services	699	427,476	432,088	480,000	541,230	
		4800	*Capital Outlay*						
	407		Equipment	860	-	-	677,211	-	
	407		Computer Equipment	880	3,909,999	1,639,465	435,311	869,255	
			Direct Expense		**9,250,922**	**7,854,374**	**8,256,039**	**8,153,720**	
			Totals By Category:						
			Total Salaries		1,467,355	1,611,169	1,870,457	2,027,864	
			Total Fringe Benefits		450,684	508,726	604,726	646,421	
			Total Operating Expenses		3,422,883	4,095,014	4,668,334	4,610,180	
			Total Capital Outlay		3,909,999	1,639,465	1,112,522	869,255	
			Departmental Total		**9,250,922**	**7,854,374**	**8,256,039**	**8,153,720**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	409		**GENERAL OPERATIONS**						
		4100	*Salary*						
	409		Salary - Supp. Crt. Of App	102	14,778	14,778	25,278	37,500	
		4200	*Fringe Benefits*						
	409		F.I.C.A.	201	1,130	1,130	1,934	1,934	
	409		Retirement	203	1,686	1,652	2,748	2,748	
	409		Workers Compensation	204	10,429	6,991	40,063	40,063	
	409		Unemployment Insurance	205	-	-	10,000	10,000	
	409		Insurance - Special	206	1,180,037	1,293,622	1,422,985	1,422,985	
		4300	*Operating Expenses*						
	409		Public Purpose Expense	339	11,194	9,586	15,000	15,000	
		4400	*Operating Expenses*						
	409		Membership Dues	414	64,958	57,673	65,160	58,122	
	409		Postage Meter	421	7,682	(13,235)	20,000	20,000	
	409		Disaster Related Expenses	428	28,383	-	5,000	5,000	
	409		Advertising	441	1,764	2,074	15,000	15,000	
	409		D.P.S. Expenses	445	1,890	5,569	4,000	4,000	
	409		Trash & Dumping	476	4,196	2,462	6,000	7,000	
	409		Miscellaneous Equipment	480	8,980	4,641	5,000	5,000	
	409		Fuel	490	(1,964)	(1,179)	50,000	60,000	
	409		Courthouse Contingency	497	-	-	250,000	250,000	
	409		Contingency	499	-	-	560,000	560,000	
		4500	*Operating Expenses*						
	409		Vine Service Contract	509	30,285	31,194	31,194	31,194	
	409		Scaap - Vertex Contract	511	19,665	15,087	35,000	35,000	
	409		S. C. A. D. Appraisal Fee	531	989,513	1,225,867	1,456,284	1,666,878	
	409		Copy Machine Lease	540	2,817	2,601	2,817	2,817	
	409		J.P. Delq. Collections	542	85,134	86,623	125,000	125,000	
	409		Postage Machine Lease	545	64,172	63,192	75,000	75,000	
	409		Misc. Contracts	570	27,725	27,446	50,000	105,000	
	409		Ihc Administrative Cost	578	150,600	150,600	150,000	150,000	
		4600	*Operating Expenses*						
	409		County Defense Fees	601	318,036	443,404	400,000	400,000	
	409		Legal Settlements	603	740	7,791	50,000	50,000	
	409		Autopsies	608	-	-	500,000	500,000	
	409		Independent Audit	611	101,800	102,350	107,000	107,000	
	409		Cap. Murder Exp. Contingen	624	-	-	-	283,529	
	409		Utilities-Other Buildings	627	13,812	21,539	50,000	31,200	
	409		Utility Service - Annex Bl	641	172,601	210,365	220,000	220,000	
	409		Utility Service - Crthouse	642	138,027	149,377	185,000	687,500	
	409		Utility Service- Cotton Be	643	153,410	163,821	165,000	165,000	
	409		Utilities - Line St Bldgs	646	15,876	18,145	25,000	25,000	
	409		Utilities - The Hub	650	12,762	13,540	15,000	15,000	
	409		Insurance	669	489,227	558,717	666,570	823,665	
	409		Welfare	676	3,040	600	5,000	7,500	
	409		Fuel Tank Expenses	695	9,078	8,446	15,000	15,000	
	409		Bank Charges	698	161,941	116,835	100,000	100,000	
		4800	*Capital Outlay*						
	409		Capital - Contingency	897	-	-	360,000	360,000	
	409		Real Estate Acquisition	898	456,504	24,981	-	-	
			Direct Expense		**4,751,911**	**4,828,285**		**8,495,635**	
		5000	*Other Financing Uses*						
	409		Transfer To Facility Impr.	945	-	-	-	1,117,000	
	409		Transfer Out To Ins. Fund	946	-	607,400	6,000,000	-	
	409		Interfund Transfer	947	-	-	-	5,000,000	
			Totals By Category:						
			Total Salaries		14,778	14,778	25,278	37,500	
			Total Fringe Benefits		1,193,282	1,303,395	1,477,730	1,477,730	
			Total Operating Expenses		3,087,347	3,485,131	5,424,025	6,620,405	
			Total Capital Outlay		456,504	24,981	360,000	360,000	
			Departmental Total		**4,751,911**	**4,828,285**	**7,287,033**	**8,495,635**	

Total Use of Funds	**4,751,911**	**5,435,685**	**13,287,033**	**14,612,635**

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**410**		**FACILITIES SERVICES**						
		4100	*Salary*						
	410		Salary & Wages F/T	100	1,331,297	1,468,858	1,603,991	1,866,234	
	410		Salary-Longevity	113	6,060	6,190	6,480	6,480	
		4200	*Fringe Benefits*						
	410		F.I.C.A.	201	100,299	110,083	123,201	143,269	
	410		Insurance	202	293,787	342,568	393,981	440,273	
	410		Retirement	203	153,372	165,172	175,058	203,594	
	410		Workers Compensation	204	23,051	22,686	25,017	29,026	
	410		Unemployment Insurance	205	1,288	1,362	805	914	
	410		Taxable Fringe Benefits	208	-	-	-	400	
		4300	*Operating Expenses*						
	410		Office Supplies	310	2,008	1,318	3,500	3,500	
	410		Housekeeping Supplies	333	71,120	79,991	104,000	136,000	
	410		Fixtures - Jail	336	-	-	-	80,000	
	410		Small Tools	343	5,741	4,431	6,000	6,000	
	410		Lawn Supplies	345	5,546	5,515	10,500	6,500	
		4400	*Operating Expenses*						
	410		Ordinary Repairs	447	3,307	8,301	11,500	5,300	
	410		Heating & Cool.Repairs Jai	448	-	306,440	79,300	57,652	
	410		Heating & Cooling Repairs	449	-	-	-	153,000	
	410		Ordinary Repairs/Courthous	451	120,691	51,498	145,000	393,000	
	410		Ordinary Repairs - Cottonb	453	70,605	38,649	60,000	48,000	
	410		Ordinary Repairs-Annex Bld	455	54,924	63,605	93,300	60,000	
	410		Ordinary Repairs - Jail	461	403,885	599,734	315,000	456,000	
	410		Ordinary Repairs-Precincts	462	40,295	20,884	16,800	16,800	
	410		Ordinary Repairs - The Hub	463	2,159	2,082	3,600	3,600	
	410		Ordinary Repairs - R&B	464	4,671	16,909	8,000	8,000	
	410		Ord. Repairs-Parks & Plaza	465	2,753	3,257	3,000	3,000	
	410		Ordinary Repairs - Eoc	466	35,572	25,910	26,000	26,000	
	410		Ordinary Repairs So Admin.	467	15,334	111,226	10,000	10,000	
	410		Ordinary Repairs - Animal	468	26,738	4,042	14,000	14,000	
	410		Ord. Repairs-Cscd Building	472	1,612	3,896	3,600	3,600	
	410		Ordinary Repairs-Other Bld	474	14,580	13,704	11,000	6,000	
	410		Vehicle Expenses	477	9,679	3,910	5,000	5,000	
	410		Misc. Vehicle Equipment	481	823	-	-	-	
	410		Fuel	490	19,236	19,434	20,000	20,000	
		4500	*Operating Expenses*						
	410		Copy Machine Lease	540	1,492	1,511	1,491	1,491	
	410		Misc. Contracts	570	28,542	27,812	45,000	181,284	
	410		Elevator Contracts	580	13,060	13,598	32,000	50,724	
	410		Elevator Contract - Jail	588	10,160	10,563	15,000	41,000	
	410		Elevator Contract-Annex	599	5,800	6,030	10,000	6,500	
		4600	*Operating Expenses*						
	410		Travel Reimbursements	626	1,712	1,550	4,000	4,000	
	410		Training Expenses	632	7,104	8,206	12,000	12,000	
	410		Utilities	641	5,227	5,445	6,500	6,500	
	410		Insurance	669	6,852	7,890	8,116	12,969	
		4800	*Capital Outlay*						
	410		Vehicles	851	108,859	-	-	-	
	410		Equipment	860	2,813	312,754		65,800	
			Direct Expense		**3,012,051**	**3,897,015**	**3,538,240**	**4,593,410**	
			Totals By Category:						
			Total Salaries		1,337,357	1,475,048	1,610,471	1,872,714	
			Total Fringe Benefits		571,797	641,872	718,062	817,476	
			Total Operating Expenses		991,226	1,467,341	1,083,207	1,837,420	
			Total Capital Outlay		111,671	312,754	126,500	65,800	
			Departmental Total		**3,012,051**	**3,897,015**	**3,538,240**	**4,593,410**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**411**		**JUDICIAL COMPLIANCE OFFICE**						
		4100	***Salary***						
	411		Salary & Wages F/T	100	191,046	208,088	216,317	269,259	
	411		Salary-Permanent Part-Time	112	20,338	20,006	25,000	25,000	
	411		Salary-Longevity	113	1,110	1,370	1,440	1,440	
		4200	***Fringe Benefits***						
	411		F.I.C.A.	201	16,307	17,356	18,571	22,622	
	411		Insurance	202	36,723	41,523	46,351	57,924	
	411		Retirement	203	24,359	25,617	26,231	31,989	
	411		Workers Compensation	204	229	273	285	350	
	411		Unemployment Insurance	205	204	211	108	135	
		4300	***Operating Expenses***						
	411		Office Supplies	310	3,911	3,069	3,500	3,500	
		4400	***Operating Expenses***						
	411		Membership Dues	414	-	125	400	400	
	411		Postage	421	6,219	4,771	4,700	4,700	
		4500	***Operating Expenses***						
	411		Copy Machine Lease	540	1,389	1,273	1,389	1,389	
	411		Misc. Contracts	570	-	-	-	4,950	
		4600	***Operating Expenses***						
	411		Training Expenses	632	2,020	4,562	5,000	5,000	
			Direct Expense		**303,853**	**328,246**	**349,292**	**428,658**	
			Totals By Category:						
			Total Salaries		212,493	229,465	242,757	295,699	
			Total Fringe Benefits		77,822	84,981	91,546	113,020	
			Total Operating Expenses		13,538	13,800	14,989	19,939	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**303,853**	**328,246**	**349,292**	**428,658**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**420**		**HUMAN RESOURCES**						
		4100	*Salary*						
	420		Salary & Wages F/T	100	340,905	349,820	361,813	457,858	
	420		Salary-Longevity	113	960	1,350	1,440	1,440	
	420		Salary - Employee Allowanc	192	780	780	780	780	
		4200	*Fringe Benefits*						
	420		F.I.C.A.	201	25,712	26,143	27,789	34,679	
	420		Insurance	202	45,904	51,904	57,938	69,511	
	420		Retirement	203	39,090	39,294	39,486	49,279	
	420		Workers Compensation	204	395	459	477	587	
	420		Unemployment Insurance	205	328	324	181	228	
		4300	*Operating Expenses*						
	420		Office Supplies	310	344	945	1,500	2,500	
	420		Employee Recognition	325	4,397	3,359	4,500	5,000	
		4400	*Operating Expenses*						
	420		Membership Dues	414	1,066	946	1,000	1,000	
	420		Postage	421	471	654	600	630	
	420		Ada Compliance	433	278	653	5,000	3,600	
		4500	*Operating Expenses*						
	420		Copy Machine Lease	540	1,635	1,881	1,739	1,739	
	420		Misc. Contracts	570	-	-	-	39,712	
		4600	*Operating Expenses*						
	420		Travel Reimbursements	626	295	-	600	1,000	
	420		Training Expenses	632	11,286	3,679	17,000	12,000	
	420		Evaluation Expenses	682	13,279	15,772	-	20,000	
			Direct Expense		**487,124**	**497,963**	**521,843**	**701,543**	
			Totals By Category:						
			Total Salaries		342,645	351,950	364,033	460,078	
			Total Fringe Benefits		111,430	118,125	125,871	154,284	
			Total Operating Expenses		33,050	27,889	31,939	87,181	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**487,124**	**497,963**	**521,843**	**701,543**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**426**		**COUNTY COURT**						
		4100	*Salary*						
	426		Salary & Wages F/T	100	119,125	129,266	132,665	136,665	
	426		Salary-Longevity	113	760	720	720	720	
		4200	*Fringe Benefits*						
	426		F.I.C.A.	201	9,088	9,860	10,204	10,510	
	426		Insurance	202	18,362	20,762	23,175	23,175	
	426		Retirement	203	13,676	14,512	14,499	14,935	
	426		Workers Compensation	204	155	170	175	181	
	426		Unemployment Insurance	205	116	120	66	68	
		4300	*Operating Expenses*						
	426		Office Supplies	310	767	775	1,000	1,000	
		4400	*Operating Expenses*						
	426		Membership Dues	414	200	200	250	250	
	426		Postage	421	105	43	100	100	
		4600	*Operating Expenses*						
	426		Training Expenses	632	1,023	238	4,500	3,500	
	426		Commitments/Other Counties	690	1,720	-	3,000	2,000	
		4700	*Criminal Justice Expenses*						
	426		Attorney Fees	701	37,725	39,135	50,000	50,000	
			Direct Expense		**202,821**	**215,800**	**240,354**	**243,104**	
			Totals By Category:						
			Total Salaries		119,885	129,986	133,385	137,385	
			Total Fringe Benefits		41,397	45,423	48,119	48,869	
			Total Operating Expenses		41,539	40,391	58,850	56,850	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**202,821**	**215,800**	**240,354**	**243,104**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**427**		**COUNTY COURT AT LAW**						
		4100	***Salary***						
	427		Salary & Wages F/T	100	414,522	416,800	467,677	483,064	
	427		Salary-Longevity	113	1,760	2,330	2,400	2,400	
		4200	***Fringe Benefits***						
	427		F.I.C.A.	201	29,154	29,719	35,961	37,139	
	427		Insurance	202	36,723	41,523	46,351	46,351	
	427		Retirement	203	47,401	46,706	51,097	52,772	
	427		Workers Compensation	204	492	539	620	641	
	427		Unemployment Insurance	205	220	210	234	242	
		4300	***Operating Expenses***						
	427		Office Supplies	310	1,482	1,117	3,000	3,000	
		4400	***Operating Expenses***						
	427		Membership Dues	414	75	263	465	465	
	427		Postage	421	300	219	600	600	
	427		Computer Software	440	-	-	750	750	
	427		Miscellaneous Equipment	480	477	-	1,000	1,000	
		4500	***Operating Expenses***						
	427		Copy Machine Lease	540	1,916	1,698	1,852	1,852	
		4600	***Operating Expenses***						
	427		Training Expenses	632	1,930	5,251	4,000	4,000	
	427		Legal Subscriptions	675	1,991	1,823	2,460	2,460	
		4700	***Criminal Justice Expenses***						
	427		Attorney Fees	701	4,402	3,312	10,000	10,000	
	427		Statement Of Facts	784	-	-	500	500	
	427		Substitute Court Reporters	788	-	-	2,500	2,500	
	427		Jury Expense	796	-	475	500	500	
			Direct Expense		**542,846**	**551,985**	**631,967**	**650,236**	
			Totals By Category:						
			Total Salaries		416,282	419,130	470,077	485,464	
			Total Fringe Benefits		113,990	118,697	134,263	137,145	
			Total Operating Expenses		12,574	14,158	27,627	27,627	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**542,846**	**551,985**	**631,967**	**650,236**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**428**		**COUNTY COURT AT LAW 2**						
		4100	*Salary*						
	428		Salary & Wages F/T	100	370,229	387,594	440,663	461,740	
	428		Salary-Longevity	113	930	1,080	1,200	1,200	
		4200	*Fringe Benefits*						
	428		F.I.C.A.	201	27,633	30,023	33,711	35,324	
	428		Insurance	202	36,723	41,523	46,351	46,351	
	428		Retirement	203	42,212	43,158	48,031	50,325	
	428		Workers Compensation	204	438	500	581	609	
	428		Unemployment Insurance	205	203	218	220	231	
		4300	*Operating Expenses*						
	428		Office Supplies	310	3,985	2,471	4,000	4,000	
	428		Books & Subscriptions	313	444	-	500	550	
		4400	*Operating Expenses*						
	428		Membership Dues	414	575	1,032	525	525	
	428		Postage	421	817	622	750	800	
	428		Miscellaneous Equipment	480	-	100	1,000	7,000	
		4500	*Operating Expenses*						
	428		Copy Machine Lease	540	1,709	1,846	1,846	1,846	
		4600	*Operating Expenses*						
	428		Training Expenses	632	4,887	745	4,300	4,300	
	428		Insurance	669	-	93	200	200	
	428		Legal Subscriptions	675	-	-	2,460	2,460	
		4700	*Criminal Justice Expenses*						
	428		Attorney Fees - Civil	701	1,277	3,981	20,000	20,000	
	428		Statement Of Facts	784	310	2,570	500	500	
	428		Substitute Court Reporters	788	400	900	1,000	1,000	
	428		Mediation Fees	790	-	-	800	800	
	428		Jury Expense/Special Trial	796	-	-	500	500	
			Direct Expense		**492,773**	**518,456**	**609,138**	**640,261**	
			Totals By Category:						
			Total Salaries		371,159	388,674	441,863	462,940	
			Total Fringe Benefits		107,210	115,422	128,894	132,840	
			Total Operating Expenses		14,405	14,361	38,381	44,481	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**492,773**	**518,456**	**609,138**	**640,261**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**429**		**COUNTY COURT AT LAW #3**						
		4100	*Salary*						
	429		Salary & Wages F/T	100	460,541	533,821	591,971	679,233	
	429		Salary-Longevity	113	510	610	480	480	
		4200	*Fringe Benefits*						
	429		F.I.C.A.	201	35,531	40,146	45,286	51,962	
	429		Insurance	202	45,904	62,285	69,526	81,099	
	429		Retirement	203	54,755	59,578	64,399	73,890	
	429		Workers Compensation	204	530	684	780	888	
	429		Unemployment Insurance	205	309	343	296	341	
		4300	*Operating Expenses*						
	429		Office Supplies	310	2,730	2,601	4,000	4,000	
	429		Books & Subscriptions	313	475	1,791	2,000	2,000	
		4400	*Operating Expenses*						
	429		Membership Dues	414	998	753	765	765	
	429		Postage	421	669	233	800	800	
	429		Miscellaneous Equipment	480	3,161	1,569	1,975	1,975	
		4500	*Operating Expenses*						
	429		Copy Machine Lease	540	1,624	1,764	1,764	1,764	
		4600	*Operating Expenses*						
	429		Travel Reimbursements	626	2,717	3,355	8,000	8,000	
	429		Training Expenses	632	6,192	6,252	6,000	6,000	
	429		Insurance	669	-	2,012	178	178	
		4700	*Criminal Justice Expenses*						
	429		Attorney Fees	701	720	6,576	13,500	13,500	
	429		Statement Of Facts	784	-	6,425	500	500	
	429		Substitute Court Reporters	788	400	400	2,000	2,000	
	429		Jury Expense/Special Trial	796	10	314	750	750	
			Direct Expense		**617,777**	**731,512**	**814,970**	**930,125**	
			Totals By Category:						
			Total Salaries		461,051	534,431	592,451	679,713	
			Total Fringe Benefits		137,030	163,036	180,287	208,180	
			Total Operating Expenses		19,696	34,045	42,232	42,232	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**617,777**	**731,512**	**814,970**	**930,125**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**435**		**7TH DISTRICT COURT**						
		4100	*Salary*						
	435		Salary & Wages F/T	100	241,197	248,300	266,133	272,133	
	435		Salary-Longevity	113	1,680	1,680	1,680	1,920	
		4200	*Fringe Benefits*						
	435		F.I.C.A.	201	17,914	18,499	20,488	20,947	
	435		Insurance	202	27,543	31,143	34,763	34,763	
	435		Retirement	203	27,698	27,791	29,111	29,765	
	435		Workers Compensation	204	282	326	353	362	
	435		Unemployment Insurance	205	215	212	134	137	
		4300	*Operating Expenses*						
	435		Office Supplies	310	2,500	2,421	3,500	3,500	
	435		Books & Subscriptions	313	4,431	3,890	3,500	4,500	
		4400	*Operating Expenses*						
	435		Membership Dues	414	75	75	150	150	
	435		Postage	421	959	411	900	960	
	435		Computer Software	440	-	-	700	1,100	
	435		Miscellaneous Repairs	457	-	-	100	100	
	435		Miscellaneous Equipment	480	6,968	1,817	1,000	6,000	
		4500	*Operating Expenses*						
	435		Copy Machine Lease	540	1,813	1,959	1,959	2,000	
		4600	*Operating Expenses*						
	435		Training Expenses	632	3,711	3,776	4,000	4,000	
	435		Insurance	669	2,212	2,212	2,300	2,300	
	435		Legal Subscriptions	675	1,991	2,518	2,460	2,800	
		4700	*Criminal Justice Expenses*						
	435		Judicial Administrative Fe	702	5,380	5,380	6,197	6,430	
	435		Statement Of Facts	784	-	-	2,500	2,500	
	435		Substitute Court Reporters	788	-	400	3,000	3,000	
	435		Grand Jurors/Grand Jury Ex	794	1,216	1,434	2,500	2,500	
	435		Jury Expense	796	925	549	1,500	1,500	
			Direct Expense		**348,712**	**354,792**	**388,928**	**403,367**	
			Totals By Category:						
			Total Salaries		242,877	249,980	267,813	274,053	
			Total Fringe Benefits		73,652	77,971	84,849	85,974	
			Total Operating Expenses		32,183	26,841	36,266	43,340	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**348,712**	**354,792**	**388,928**	**403,367**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**436**		**114TH DISTRICT COURT**						
		4100	***Salary***						
	436		Salary & Wages F/T	100	226,891	227,322	260,837	266,837	
	436		Salary-Longevity	113	10	240	240	240	
		4200	***Fringe Benefits***						
	436		F.I.C.A.	201	17,092	17,280	19,954	20,413	
	436		Insurance	202	27,543	31,143	34,763	34,763	
	436		Retirement	203	25,820	25,409	28,379	29,033	
	436		Workers Compensation	204	285	326	344	353	
	436		Unemployment Insurance	205	209	202	130	133	
		4300	***Operating Expenses***						
	436		Office Supplies	310	1,781	1,068	3,500	3,500	
		4400	***Operating Expenses***						
	436		Membership Dues	414	-	-	150	150	
	436		Postage	421	392	367	1,000	1,000	
	436		Miscellaneous Equipment	480	90	145	1,000	7,000	
		4500	***Operating Expenses***						
	436		Copy Machine Lease	540	1,650	1,778	1,779	1,779	
		4600	***Operating Expenses***						
	436		Training Expenses	632	1,945	-	4,000	4,000	
	436		Insurance	669	2,212	2,212	2,400	2,400	
	436		Legal Subscriptions	675	1,991	2,518	2,460	2,800	
		4700	***Criminal Justice Expenses***						
	436		Judicial Administrative Fe	702	5,380	5,380	6,197	6,430	
	436		Statement Of Facts	784	1,500	450	2,500	2,500	
	436		Substitute Court Reporters	788	-	1,700	5,000	5,000	
	436		Grand Jurors	794	2,692	2,357	2,500	2,500	
	436		Jury Expense	796	1,864	1,726	4,000	4,000	
			Direct Expense		**319,348**	**321,623**	**381,133**	**394,831**	
			Totals By Category:						
			Total Salaries		226,901	227,562	261,077	267,077	
			Total Fringe Benefits		70,950	74,359	83,570	84,695	
			Total Operating Expenses		21,498	19,702	36,486	43,059	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**319,348**	**321,623**	**381,133**	**394,831**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**437**		**241ST DISTRICT COURT**						
		4100	***Salary***						
	437		Salary & Wages F/T	100	241,681	247,650	261,434	272,200	
	437		Salary - Supplement	102	-	-	-	4,800	
	437		Salary-Longevity	113	480	480	480	480	
		4200	***Fringe Benefits***						
	437		F.I.C.A.	201	17,720	18,449	20,000	20,824	
	437		Insurance	202	27,543	31,143	34,763	34,763	
	437		Retirement	203	27,625	27,702	28,470	29,642	
	437		Workers Compensation	204	269	326	345	360	
	437		Unemployment Insurance	205	215	212	131	136	
		4300	***Operating Expenses***						
	437		Office Supplies	310	4,304	2,917	4,500	4,500	
	437		Books & Subscriptions	313	622	1,943	2,500	2,500	
		4400	***Operating Expenses***						
	437		Membership Dues	414	520	548	750	750	
	437		Postage	421	460	368	800	800	
	437		Miscellaneous Repairs	457	-	-	100	100	
	437		Miscellaneous Equipment	480	745	380	500	6,500	
		4500	***Operating Expenses***						
	437		Copy Machine Lease	540	1,817	1,959	1,959	1,959	
		4600	***Operating Expenses***						
	437		Training Expenses	632	1,660	1,120	4,000	4,000	
	437		Insurance	669	2,212	2,212	2,300	2,300	
	437		Legal Subscriptions	675	1,991	2,518	2,300	2,300	
		4700	***Criminal Justice Expenses***						
	437		Judicial Administrative Fe	702	5,380	5,380	6,197	6,430	
	437		Substitute Court Reporters	788	-	-	3,000	3,000	
	437		Grand Jurors	794	1,481	2,347	3,000	3,000	
	437		Jury Expense	796	568	516	2,000	2,000	
			Direct Expense		**337,294**	**348,170**	**379,529**	**403,344**	
			Totals By Category:						
			Total Salaries		242,161	248,130	261,914	277,480	
			Total Fringe Benefits		73,372	77,833	83,709	85,725	
			Total Operating Expenses		21,761	22,207	33,906	40,139	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**337,294**	**348,170**	**379,529**	**403,344**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**438**		**321ST DISTRICT COURT**						
		4100	*Salary*						
	438		Salary & Wages F/T	100	248,302	256,786	275,411	281,411	
	438		Salary-Longevity	113	720	1,080	1,200	1,200	
		4200	*Fringe Benefits*						
	438		F.I.C.A.	201	18,128	19,256	21,069	21,528	
	438		Insurance	202	27,543	31,143	34,763	34,763	
	438		Retirement	203	28,408	28,751	30,068	30,722	
	438		Workers Compensation	204	291	345	363	372	
	438		Unemployment Insurance	205	222	220	138	141	
		4300	*Operating Expenses*						
	438		Office Supplies	310	1,410	975	3,000	3,000	
		4400	*Operating Expenses*						
	438		Membership Dues	414	185	185	185	185	
	438		Postage	421	309	448	600	600	
	438		Computer Software	440	-	-	750	750	
	438		Miscellaneous Repairs	457	-	-	100	100	
	438		Miscellaneous Equipment	480	65	-	1,000	1,000	
		4500	*Operating Expenses*						
	438		Copy Machine Lease	540	1,718	1,718	1,718	1,718	
		4600	*Operating Expenses*						
	438		Training Expenses	632	3,436	3,833	7,000	7,000	
	438		Insurance	669	2,212	2,212	2,400	2,400	
	438		Legal Subscriptions	675	1,991	2,518	2,460	2,460	
		4700	*Criminal Justice Expenses*						
	438		Attorney Fees	701	992,524	1,119,776	1,125,000	1,125,000	
	438		Judicial Administrative Fe	702	5,380	5,380	6,197	6,430	
	438		Expert Testimony	778	-	-	3,000	3,000	
	438		Statement Of Facts	784	45	3,527	5,000	5,000	
	438		Substitute Court Reporters	788	-	-	2,000	2,000	
	438		Mediation Fees	790	29,000	49,500	25,000	25,000	
	438		Jury Expense	796	-	-	500	500	
			Direct Expense		**1,361,887**	**1,527,653**	**1,548,922**	**1,556,280**	
			Totals By Category:						
			Total Salaries		249,022	257,866	276,611	282,611	
			Total Fringe Benefits		74,591	79,715	86,401	87,526	
			Total Operating Expenses		1,038,275	1,190,072	1,185,910	1,186,143	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**1,361,887**	**1,527,653**	**1,548,922**	**1,556,280**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**441**		**475TH DISTRICT COURT**						
		4100	*Salary*						
	441		Salary & Wages F/T	100	233,391	246,980	268,821	274,821	
	441		Salary-Longevity	113	1,730	1,920	1,920	1,920	
		4200	*Fringe Benefits*						
	441		F.I.C.A.	201	18,309	18,950	20,712	21,171	
	441		Insurance	202	27,543	31,143	34,763	34,763	
	441		Retirement	203	26,823	27,785	29,430	30,084	
	441		Workers Compensation	204	294	322	357	366	
	441		Unemployment Insurance	205	215	212	135	138	
		4300	*Operating Expenses*						
	441		Office Supplies	310	3,097	2,224	4,100	4,100	
		4400	*Operating Expenses*						
	441		Membership Dues	414	420	328	720	720	
	441		Postage	421	127	114	800	800	
	441		Computer Software	440	-	-	700	700	
	441		Miscellanous Repairs	457	-	-	100	100	
	441		Miscellaneous Equipment	480	39	150	1,000	1,000	
		4500	*Operating Expenses*						
	441		Copy Machine Lease	540	1,673	2,342	2,008	2,008	
		4600	*Operating Expenses*						
	441		Training Expenses	632	5,895	5,691	4,500	4,500	
	441		Insurance	669	2,212	2,212	2,500	2,500	
	441		Legal Subscriptions	675	1,690	2,518	2,460	2,460	
		4700	*Criminal Justice Expenses*						
	441		Attorney Fees	701	15,706	10,764	20,000	20,000	
	441		Judicial Administrative Fe	702	5,380	5,380	6,197	6,430	
	441		Expert Testimony	778	-	-	3,000	3,000	
	441		Statement Of Facts	784	-	-	1,000	1,000	
	441		Substitute Court Reporters	788	370	450	5,000	5,000	
	441		Jury Expense	796	2,416	2,074	5,000	5,000	
			Direct Expense		**347,329**	**361,559**	**415,223**	**422,581**	
			Totals By Category:						
			Total Salaries		235,121	248,900	270,741	276,741	
			Total Fringe Benefits		73,185	78,412	85,397	86,522	
			Total Operating Expenses		39,023	34,247	59,085	59,318	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**347,329**	**361,559**	**415,223**	**422,581**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**445**		**CAPITAL MURDER TRIALS**						
		4300	*Operating Expenses*						
	445		Office Supplies-Capital Mu	329	2,245	1,920	2,044	2,044	
		4400	*Operating Expenses*						
	445		Express Mail	422	23	52	1,000	1,000	
		4500	*Operating Expenses*						
	445		Misc. Contracts	570	1,960	-	11,956	11,956	
		4700	*Criminal Justice Expenses*						
	445		Investigator Fees	705	20,811	-	5,000	3,395	
	445		Atty Fees Capital Murder E	707	15,316	16,506	30,000	21,697	
	445		Expert Testimony-Cap Murde	777	-	5,269	15,000	9,604	
	445		Psychological Eval. Cap. M	783	5,860	-	-	1,973	
	445		Stmt Of Facts-Cap. Mur. Ex	785	-	6,708	-	4,684	
	445		Jury Exp.-Capital Mur. Exp	797	141	-	-	29	
	445		Office Supplies-Capital Mu	329	-	-	-	274	
	445		Investigator Fees	705	-	24,125	10,000	31,706	
	445		Atty Fees Capital Murder E	707	11,101	6,205	57,000	50,779	
	445		Expert Testimony-Cap Murde	777	17,986	114,086	100,000	71,516	
	445		Psychological Eval. Cap. M	783	-	7,326	40,000	23,620	
	445		Stmt Of Facts-Cap. Mur. Ex	785	170	623	50,000	13,080	
	445		Jury Exp.-Capital Mur. Exp	797	-	-	-	36	
	445		Investigator Fees	705	36,856	97,334	35,000	49,800	
	445		Atty Fees Capital Murder E	707	85,537	139,003	100,000	76,185	
	445		Expert Testimony-Cap Murde	777	-	119,851	83,000	49,617	
	445		Psychological Eval. Cap. M	783	8,100	-	-	1,870	
	445		Stmt Of Facts-Cap. Mur. Ex	785	-	4,762	-	953	
	445		Investigator Fees	705	-	21,703	5,000	21,929	
	445		Atty Fees Capital Murder E	707	-	13,536	5,000	7,504	
	445		Expert Testimony	777	-	12,597	10,000	5,346	
	445		Prosecution Exp - Cap. Mur	735	1,185	1,534	155,000	102,561	
	445		Expert Testimony-Cap Murde	777	2,888	18,524	50,000	33,829	
	445		Witness Expenses	779	2,241	-	100,000	58,540	
	445		Stmt Of Facts-Cap. Mur. Ex	785	1,125	960	25,000	16,702	
	445		Subs Crt Rep Cap Murder Ex	789	-	-	10,000	10,750	
			Direct Expense		**213,545**	**612,623**	**900,000**	**682,979**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		213,545	612,623	900,000	682,979	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**213,545**	**612,623**	**900,000**	**682,979**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**446**		**INDIGENT DEFENSE**						
		4100	*Salary*						
	446		Salary & Wages F/T	100	174,991	171,601	184,259	197,759	
		4200	*Fringe Benefits*						
	446		F.I.C.A.	201	13,311	13,074	14,096	15,129	
	446		Insurance	202	18,362	20,762	23,175	23,175	
	446		Retirement	203	19,963	19,181	20,029	21,498	
	446		Workers Compensation	204	206	236	243	260	
	446		Unemployment Insurance	205	168	158	92	99	
		4300	*Operating Expenses*						
	446		Office Supplies	310	-	-	-	1,250	
		4600	*Operating Expenses*						
	446		Training Expenses	632	205	1,585	2,000	2,000	
		4700	*Criminal Justice Expenses*						
	446		Interpreting Fees	687	68,647	80,908	80,000	80,000	
	446		Attorney Fees	701	206,200	246,200	256,200	376,200	
	446		Attorney Fees	701	78,572	104,891	150,000	150,000	
	446		Psychological Evaluations	782	8,263	3,938	3,500	3,500	
	446		Statement Of Facts	784	-	979	2,000	2,000	
	446		Attorney Fees	701	88,146	112,386	150,000	150,000	
	446		Psychological Evaluations	782	10,588	3,713	10,000	10,000	
	446		Statement Of Facts	784	250	90	2,000	2,000	
	446		Attorney Fees	701	95,173	124,472	150,000	150,000	
	446		Psychological Evaluations	782	2,138	8,350	5,000	5,000	
	446		Attorney Fees	701	326,465	440,240	480,000	480,000	
	446		Investigator Fees	705	12,991	4,810	30,000	30,000	
	446		Expert Testimony	778	12,507	3,500	20,000	20,000	
	446		Psychological Evaluations	782	42,640	44,138	45,000	45,000	
	446		Statement Of Facts	784	54,212	21,200	55,000	55,000	
	446		Attorney Fees	701	316,053	499,590	480,000	480,000	
	446		Investigator Fees	705	51,844	31,028	15,000	15,000	
	446		Expert Testimony	778	11,730	8,220	10,000	10,000	
	446		Psychological Evaluations	782	61,518	68,973	65,000	65,000	
	446		Statement Of Facts	784	49,786	50,350	65,000	65,000	
	446		Attorney Fees	701	286,332	427,829	480,000	480,000	
	446		Investigator Fees	705	50,874	48,455	44,500	44,500	
	446		Expert Testimony	778	12,700	18,420	10,000	10,000	
	446		Psychological Evaluations	782	59,990	62,488	25,000	25,000	
	446		Statement Of Facts	784	20,948	14,612	25,000	25,000	
	446		Attorney Fees	701	456,924	531,067	500,000	500,000	
	446		Investigator Fees	705	28,965	25,068	30,000	30,000	
	446		Expert Testimony	778	15,544	12,172	10,000	10,000	
	446		Psychological Evaluations	782	24,003	44,475	25,000	25,000	
	446		Statement Of Facts	784	10,808	29,331	15,000	15,000	
			Direct Expense		**2,692,011**	**3,298,486**	**3,482,094**	**3,619,370**	
			Totals By Category:						
			Total Salaries		174,991	171,601	184,259	197,759	
			Total Fringe Benefits		52,009	53,411	57,635	60,161	
			Total Operating Expenses		2,465,010	3,073,475	3,240,200	3,361,450	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**2,692,011**	**3,298,486**		**3,619,370**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**450**		**DISTRICT CLERK**						
		4100	*Salary*						
	450		Salary & Wages F/T	100	911,452	918,721	970,747	1,102,634	
	450		Salary-Permanent Part-Time	112	15,415	13,122	20,000	20,000	
	450		Salary-Longevity	113	1,670	2,170	2,160	2,160	
		4200	*Fringe Benefits*						
	450		F.I.C.A.	201	68,186	68,087	75,957	86,049	
	450		Insurance	202	183,617	207,617	231,754	254,900	
	450		Retirement	203	106,130	104,514	107,929	122,282	
	450		Workers Compensation	204	1,671	1,941	1,309	1,478	
	450		Unemployment Insurance	205	804	773	496	568	
		4300	*Operating Expenses*						
	450		Office Supplies	310	17,662	25,396	45,000	45,000	
		4400	*Operating Expenses*						
	450		Membership Dues	414	150	50	500	500	
	450		Postage	421	66,736	65,932	80,000	84,000	
	450		Miscellaneous Repairs	457	-	-	1,000	1,000	
	450		Miscellaneous Equipment	480	3,438	8,462	3,000	3,300	
		4500	*Operating Expenses*						
	450		Copy Machine Lease	540	5,202	5,202	5,202	5,202	
	450		Misc. Contracts	570	1,118	-	3,000	125,174	
		4600	*Operating Expenses*						
	450		Training Expenses	632	1,768	1,506	5,000	6,000	
		4700	*Criminal Justice Expenses*						
	450		Jury Compensation	793	589,816	559,044	700,000	700,000	
			Direct Expense		**1,974,835**	**1,982,537**	**2,253,054**	**2,560,247**	
			Totals By Category:						
			Total Salaries		928,537	934,013	992,907	1,124,794	
			Total Fringe Benefits		360,408	382,932	417,445	465,277	
			Total Operating Expenses		685,890	665,593	842,702	970,176	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**1,974,835**	**1,982,537**	**2,253,054**	**2,560,247**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**455**		**JUSTICE OF PEACE, PCT 1**						
		4100	***Salary***						
	455		Salary & Wages F/T	100	215,643	232,074	243,645	265,911	
	455		Salary-Longevity	113	720	720	720	720	
	455		Salary - Travel	125	8,919	8,919	8,919	8,919	
	455		Salary - Employee Allowanc	192	960	960	960	960	
		4200	***Fringe Benefits***						
	455		F.I.C.A.	201	16,565	17,782	19,450	21,154	
	455		Insurance	202	36,723	41,523	46,351	46,351	
	455		Retirement	203	25,815	27,098	27,636	30,060	
	455		Workers Compensation	204	261	305	335	365	
	455		Unemployment Insurance	205	130	136	127	139	
		4300	***Operating Expenses***						
	455		Office Supplies	310	3,202	2,493	3,500	3,500	
		4400	***Operating Expenses***						
	455		Membership Dues	414	70	110	150	150	
	455		Postage	421	1,567	1,899	2,000	2,100	
	455		Miscellaneous Equipment	480	332	898	500	500	
		4500	***Operating Expenses***						
	455		Copy Machine Lease	540	1,122	1,346	1,346	1,346	
		4600	***Operating Expenses***						
	455		Autopsies	608	88,143	120,160	-	-	
	455		Training Expenses	632	4,916	1,085	4,000	4,000	
			Direct Expense		**405,087**	**457,509**	**359,639**	**386,175**	
			Totals By Category:						
			Total Salaries		226,242	242,673	254,244	276,510	
			Total Fringe Benefits		79,492	86,844	93,899	98,069	
			Total Operating Expenses		99,353	127,992	11,496	11,596	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**405,087**	**457,509**	**359,639**	**386,175**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**456**		**JUSTICE OF PEACE, PCT 2**						
		4100	*Salary*						
	456		Salary & Wages F/T	100	206,833	223,208	234,545	288,486	
	456		Salary-Permanent Part-Time	112	13,950	20,206	20,000	20,000	
	456		Salary-Longevity	113	1,160	1,200	1,200	1,200	
	456		Salary - Travel	125	10,000	10,000	10,000	10,000	
	456		Salary - Employee Allowanc	192	960	960	960	960	
		4200	*Fringe Benefits*						
	456		F.I.C.A.	201	18,126	19,563	20,403	24,531	
	456		Insurance	202	36,723	41,523	46,351	55,031	
	456		Retirement	203	26,577	28,540	28,991	34,858	
	456		Workers Compensation	204	253	289	352	418	
	456		Unemployment Insurance	205	138	147	133	161	
		4300	*Operating Expenses*						
	456		Office Supplies	310	3,500	3,551	3,800	3,800	
		4400	*Operating Expenses*						
	456		Membership Dues	414	70	70	225	225	
	456		Postage	421	1,979	2,000	2,000	2,000	
	456		Miscellaneous Repairs	457	-	-	500	500	
	456		Miscellaneous Equipment	480	2,389	-	1,000	1,000	
		4500	*Operating Expenses*						
	456		Copy Machine Lease	540	1,379	1,501	1,501	1,501	
		4600	*Operating Expenses*						
	456		Autopsies	608	71,003	53,080	-	-	
	456		Training Expenses	632	1,303	1,287	2,500	2,500	
	456		Utilities	641	5,423	5,556	6,000	6,000	
			Direct Expense		**401,764**	**412,681**	**380,461**	**453,171**	
			Totals By Category:						
			Total Salaries		232,903	255,574	266,705	320,646	
			Total Fringe Benefits		81,816	90,062	96,230	114,999	
			Total Operating Expenses		87,046	67,045	17,526	17,526	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**401,764**	**412,681**	**380,461**	**453,171**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**457**		**JUSTICE OF PEACE, PCT 3**						
		4100	***Salary***						
	457		Salary & Wages F/T	100	211,889	220,732	234,722	280,802	
	457		Salary-Permanent Part-Time	112	11,072	10,948	20,000	20,000	
	457		Salary-Longevity	113	1,440	1,620	1,680	1,680	
	457		Salary - Travel	125	10,000	10,000	10,000	10,000	
	457		Salary - Employee Allowanc	192	960	960	960	960	
		4200	***Fringe Benefits***						
	457		F.I.C.A.	201	16,841	17,473	20,453	23,980	
	457		Insurance	202	36,723	41,523	46,351	57,924	
	457		Retirement	203	26,855	27,267	29,062	34,076	
	457		Workers Compensation	204	247	285	352	410	
	457		Unemployment Insurance	205	135	136	117	142	
		4300	***Operating Expenses***						
	457		Office Supplies	310	2,482	2,842	2,800	3,100	
		4400	***Operating Expenses***						
	457		Membership Dues	414	170	295	300	300	
	457		Postage	421	1,900	1,900	1,700	1,900	
	457		Miscellaneous Equipment	480	660	289	250	250	
		4500	***Operating Expenses***						
	457		Copy Machine Lease	540	1,348	1,376	1,376	1,376	
		4600	***Operating Expenses***						
	457		Autopsies	608	76,246	98,745	-	-	
	457		Training Expenses	632	3,130	2,176	3,000	5,500	
	457		Utilities	641	2,997	3,417	4,200	4,200	
			Direct Expense		**405,095**	**441,985**	**377,323**	**446,600**	
			Totals By Category:						
			Total Salaries		235,361	244,260	267,362	313,442	
			Total Fringe Benefits		80,802	86,685	96,335	116,532	
			Total Operating Expenses		88,932	111,040	13,626	16,626	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**405,095**	**441,985**	**377,323**	**446,600**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**458**		**JUSTICE OF PEACE, PCT 4**						
		4100	***Salary***						
	458		Salary & Wages F/T	100	215,798	221,421	234,270	272,481	
	458		Salary-Permanent Part-Time	112	19,634	30,529	40,000	40,000	
	458		Salary-Longevity	113	640	460	480	480	
	458		Salary - Travel	125	10,000	10,000	10,000	10,000	
	458		Salary - Employee Allowanc	192	960	960	960	960	
		4200	***Fringe Benefits***						
	458		F.I.C.A.	201	18,123	18,764	21,857	24,781	
	458		Insurance	202	36,723	41,523	46,351	57,924	
	458		Retirement	203	28,977	29,408	31,057	35,214	
	458		Workers Compensation	204	256	290	377	425	
	458		Unemployment Insurance	205	154	155	143	163	
		4300	***Operating Expenses***						
	458		Office Supplies	310	4,483	3,756	4,500	4,950	
		4400	***Operating Expenses***						
	458		Membership Dues	414	295	295	600	600	
	458		Postage	421	-	2,992	3,000	3,300	
	458		Miscellaneous Equipment	480	70	4,660	1,000	1,000	
		4500	***Operating Expenses***						
	458		Copy Machine Lease	540	1,289	1,547	1,547	1,547	
		4600	***Operating Expenses***						
	458		Autopsies	608	102,615	130,870	-	-	
	458		Training Expenses	632	803	345	5,000	5,000	
	458		Utilities	641	5,062	5,767	5,200	5,200	
			Direct Expense		**445,881**	**503,743**	**406,342**	**464,025**	
			Totals By Category:						
			Total Salaries		247,032	263,370	285,710	323,921	
			Total Fringe Benefits		84,232	90,140	99,785	118,507	
			Total Operating Expenses		114,617	150,233	20,847	21,597	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**445,881**	**503,743**	**406,342**	**464,025**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**459**		**JUSTICE OF PEACE, PCT 5**						
		4100	*Salary*						
	459		Salary & Wages F/T	100	250,817	263,029	278,700	297,962	
	459		Salary-Permanent Part-Time	112	16,898	18,705	16,800	16,800	
	459		Salary-Longevity	113	630	490	480	480	
	459		Salary - Travel	125	10,000	10,000	10,000	10,000	
	459		Salary - Employee Allowanc	192	960	960	960	960	
		4200	*Fringe Benefits*						
	459		F.I.C.A.	201	20,593	21,163	23,481	24,955	
	459		Insurance	202	45,904	51,904	57,938	57,938	
	459		Retirement	203	31,869	32,772	33,364	35,461	
	459		Workers Compensation	204	301	347	405	431	
	459		Unemployment Insurance	205	178	182	153	163	
		4300	*Operating Expenses*						
	459		Office Supplies	310	3,737	4,061	4,200	4,200	
		4400	*Operating Expenses*						
	459		Membership Dues	414	235	135	350	350	
	459		Postage	421	2,874	2,858	3,000	4,000	
	459		Miscellaneous Equipment	480	699	607	1,800	1,800	
		4500	*Operating Expenses*						
	459		Copy Machine Lease	540	1,231	1,437	1,438	1,438	
	459		Misc. Contracts	570	176	176	176	176	
		4600	*Operating Expenses*						
	459		Autopsies	608	69,143	94,040	-	-	
	459		Training Expenses	632	6,902	4,673	6,500	6,500	
	459		Utilities	641	4,442	3,346	3,200	3,200	
	459		Insurance	669	-	93	-	-	
			Direct Expense		**467,588**	**510,978**	**442,945**	**466,814**	
			Totals By Category:						
			Total Salaries		279,305	293,185	306,940	326,202	
			Total Fringe Benefits		98,845	106,368	115,341	118,948	
			Total Operating Expenses		89,438	111,425	20,664	21,664	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**467,588**	**510,978**	**442,945**	**466,814**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	475		**CRIMINAL DISTRICT ATTORNEY**						
		4100	*Salary*						
	475		Salary & Wages F/T	100	5,753,521	5,951,737	6,237,166	6,669,332	
	475		Salary - Extra Help Or Tem	108	16,890	9,245	14,400	14,400	
	475		Salary - Accrued Leave	109	22,928	37,238	20,000	20,000	
	475		Salary-Permanent Part-Time	112	25,850	23,791	29,640	29,640	
	475		Salary-Longevity	113	15,930	16,710	16,560	16,560	
		4200	*Fringe Benefits*						
	475		F.I.C.A.	201	433,129	446,881	483,309	526,632	
	475		Insurance	202	596,755	674,755	753,199	787,919	
	475		Retirement	203	666,456	677,063	686,741	733,760	
	475		Workers Compensation	204	14,369	16,434	16,435	17,607	
	475		Unemployment Insurance	205	5,599	5,578	3,159	3,380	
		4300	*Operating Expenses*						
	475		Office Supplies	310	26,906	33,718	28,000	34,000	
		4400	*Operating Expenses*						
	475		Membership Dues	414	17,464	17,878	19,000	85	
	475		Postage	421	5,231	5,653	6,400	6,400	
	475		Copy Machine Usage	430	1,356	2,166	1,400	2,000	
	475		Vehicle Expenses	477	3,353	27,261	6,000	6,000	
	475		Miscellaneous Equipment	480	25,604	6,933	30,000	36,000	
	475		Fuel	490	23,778	22,069	27,500	27,500	
		4500	*Operating Expenses*						
	475		Copy Machine Lease	540	15,025	15,209	15,025	15,025	
	475		Misc. Contracts	570	13,932	16,226	17,000	194,536	
		4600	*Operating Expenses*						
	475		Training Expenses	632	64,172	67,555	65,000	68,000	
	475		Insurance	669	33,730	35,567	38,810	38,994	
	475		Legal Subscriptions	675	22,716	28,859	26,700	26,700	
	475		Grant Funding	685	2,821	2,822	6,000	6,000	
		4700	*Criminal Justice Expenses*						
	475		Prosecution Expenses	734	33,218	55,765	111,000	111,000	
	475		Witness Expenses	779	28,317	17,455	25,000	25,000	
	475		Statement Of Facts	784	18,166	21,385	22,000	22,000	
			Direct Expense		**7,887,214**	**8,235,952**	**8,705,444**	**9,438,470**	
			Totals By Category:						
			Total Salaries		5,835,118	6,038,721	6,317,766	6,749,932	
			Total Fringe Benefits		1,716,308	1,820,711	1,942,843	2,069,298	
			Total Operating Expenses		335,788	376,521	444,835	619,240	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**7,887,214**	**8,235,952**	**8,705,444**	**9,438,470**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**495**		**COUNTY AUDITOR**						
		4100	*Salary*						
	495		Salary & Wages F/T	100	821,895	846,467	951,337	966,177	
	495		Salary-Longevity	113	5,800	5,330	4,800	4,800	
		4200	*Fringe Benefits*						
	495		F.I.C.A.	201	60,871	64,023	73,144	74,827	
	495		Insurance	202	100,989	114,189	127,464	127,464	
	495		Retirement	203	94,424	96,340	103,932	106,330	
	495		Workers Compensation	204	1,062	1,223	1,254	1,287	
	495		Unemployment Insurance	205	793	797	476	487	
		4300	*Operating Expenses*						
	495		Office Supplies	310	4,547	4,479	6,500	7,000	
	495		Books & Subscriptions	313	-	-	-	1,450	
		4400	*Operating Expenses*						
	495		Membership Dues	414	805	485	750	750	
	495		Postage	421	1,829	2,351	2,200	3,400	
	495		Miscellaneous Equipment	480	642	266	1,000	1,000	
		4500	*Operating Expenses*						
	495		Copy Machine Lease	540	2,374	2,590	2,590	2,590	
	495		Misc. Contracts	570	-	-	-	172,740	
		4600	*Operating Expenses*						
	495		Travel Reimbursements	626	385	421	500	500	
	495		Training Expenses	632	4,831	9,714	10,000	15,000	
	495		Insurance	669	93	93	100	100	
			Direct Expense		**1,101,339**	**1,148,768**	**1,286,047**	**1,485,902**	
			Totals By Category:						
			Total Salaries		827,695	851,797	956,137	970,977	
			Total Fringe Benefits		258,138	276,572	306,270	310,395	
			Total Operating Expenses		15,507	20,398	23,640	204,530	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**1,101,339**	**1,148,768**	**1,286,047**	**1,485,902**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**496**		**PURCHASING**						
		4100	*Salary*						
	496		Salary & Wages F/T	100	377,949	410,391	423,319	523,252	
	496		Salary-Longevity	113	1,200	1,200	1,200	1,200	
	496		Salary - Employee Allowanc	192	1,560	1,560	1,560	1,560	
		4200	*Fringe Benefits*						
	496		F.I.C.A.	201	27,382	30,294	32,476	39,986	
	496		Insurance	202	55,085	62,285	69,526	81,099	
	496		Retirement	203	43,432	46,127	46,315	56,990	
	496		Workers Compensation	204	441	538	558	678	
	496		Unemployment Insurance	205	364	381	212	264	
		4300	*Operating Expenses*						
	496		Office Supplies	310	1,303	1,243	1,745	1,245	
	496		Stock Items	341	1,080	782	1,500	658	
		4400	*Operating Expenses*						
	496		Membership Dues	414	1,100	1,245	1,677	1,677	
	496		Postage	421	234	264	400	400	
	496		Advertising	441	5,417	5,014	7,000	3,500	
	496		Vehicle Expenses	477	497	163	1,500	500	
	496		Miscellaneous Equipment	480	1,024	820	750	400	
	496		Fuel	490	153	82	500	200	
		4500	*Operating Expenses*						
	496		Copy Machine Lease	540	1,852	1,698	1,853	1,853	
	496		Misc. Contracts	570	-	-	-	30,900	
		4600	*Operating Expenses*						
	496		Travel Reimbursements	626	177	-	250	250	
	496		Training Expenses	632	20,000	21,961	22,470	20,970	
	496		Insurance	669	522	607	571	700	
			Direct Expense		**540,773**	**586,654**	**615,382**	**768,282**	
			Totals By Category:						
			Total Salaries		380,709	413,151	426,079	526,012	
			Total Fringe Benefits		126,704	139,624	149,087	179,017	
			Total Operating Expenses		33,360	33,879	40,216	63,253	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**540,773**	**586,654**	**615,382**	**768,282**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**497**		**COUNTY TREASURER**						
		4100	*Salary*						
	497		Salary & Wages F/T	100	148,058	157,760	166,010	218,800	
	497		Salary-Permanent Part-Time	112	35,910	44,237	35,000	35,000	
	497		Salary-Longevity	113	1,680	1,600	720	720	
	497		Salary - Travel	125	400	400	400	400	
		4200	*Fringe Benefits*						
	497		F.I.C.A.	201	14,193	15,796	15,463	19,502	
	497		Insurance	202	18,362	20,762	23,175	34,748	
	497		Retirement	203	21,225	23,094	21,972	27,713	
	497		Workers Compensation	204	174	207	266	330	
	497		Unemployment Insurance	205	90	107	83	110	
		4300	*Operating Expenses*						
	497		Office Supplies	310	7,585	7,351	11,140	10,000	
		4400	*Operating Expenses*						
	497		Membership Dues	414	175	215	700	700	
	497		Postage	421	5,296	5,642	5,650	6,215	
	497		Miscellaneous Equipment	480	224	2,688	800	800	
		4500	*Operating Expenses*						
	497		Copy Machine Lease	540	1,646	1,782	1,783	1,783	
		4600	*Operating Expenses*						
	497		Travel Reimbursements	626	-	-	200	500	
	497		Training Expenses	632	2,133	4,068	6,635	10,000	
	497		Insurance	669	50	235	-	200	
			Direct Expense		**257,200**	**285,944**	**289,997**	**367,521**	
			Totals By Category:						
			Total Salaries		186,048	203,997	202,130	254,920	
			Total Fringe Benefits		54,045	59,965	60,959	82,403	
			Total Operating Expenses		17,108	21,982	26,908	30,198	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**257,200**	**285,944**	**289,997**	**367,521**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	499		**TAX ASSESSOR COLLECTOR**						
		4100	*Salary*						
	499		Salary & Wages F/T	100	1,582,201	1,642,554	1,775,350	1,854,061	
	499		Salary - Accrued Leave	109	14,467	2,498	5,000	5,000	
	499		Salary-Permanent Part-Time	112	-	-	20,000	20,000	
	499		Salary-Longevity	113	9,220	7,590	7,680	7,680	
	499		Salary - Travel	125	3,910	3,910	3,910	3,910	
	499		Salary - Employee Allowanc	192	960	960	960	960	
		4200	*Fringe Benefits*						
	499		F.I.C.A.	201	120,828	123,961	138,613	144,636	
	499		Insurance	202	312,149	352,949	405,569	405,569	
	499		Retirement	203	183,755	185,054	196,958	205,537	
	499		Workers Compensation	204	1,857	2,222	2,389	2,506	
	499		Unemployment Insurance	205	1,442	1,425	888	930	
		4300	*Operating Expenses*						
	499		Office Supplies	310	30,995	31,064	38,000	38,000	
		4400	*Operating Expenses*						
	499		Membership Dues	414	655	730	750	750	
	499		Postage	421	100,732	108,725	115,500	120,000	
	499		Tax Statements	427	24,707	25,752	34,000	32,000	
	499		Computer Software	440	1,999	2,099	5,000	5,000	
	499		Branch Office Expense-Trou	442	2,997	3,417	3,700	3,600	
	499		Branch Office Exp.-Lindale	443	4,618	3,522	4,000	3,800	
	499		Branch Office Exp-Noonday	444	2,081	2,153	2,300	2,500	
	499		Miscellaneous Repairs	457	-	-	500	500	
	499		Miscellaneous Equipment	480	60	5,450	2,000	2,000	
		4500	*Operating Expenses*						
	499		Copy Machine Lease	540	4,226	4,490	5,000	5,000	
	499		Misc. Contracts	570	84,892	86,163	110,000	270,020	
		4600	*Operating Expenses*						
	499		Travel Reimbursements	626	4,511	3,719	4,000	4,500	
	499		Training Expenses	632	4,543	9,952	8,000	8,000	
	499		Insurance	669	800	4,350	800	800	
	499		Bank Charges	698	-	-	1,000	1,000	
			Direct Expense		**2,498,604**	**2,614,709**	**2,891,867**	**3,148,259**	
			Totals By Category:						
			Total Salaries		1,610,758	1,657,513	1,812,900	1,891,611	
			Total Fringe Benefits		620,031	665,611	744,417	759,178	
			Total Operating Expenses		267,814	291,585	334,550	497,470	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**2,498,604**	**2,614,709**	**2,891,867**	**3,148,259**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**515**		**PUBLIC SERVICE**						
		4500	*Operating Expenses*						
	515		Indigent Health Care	514	23,008	53,120	80,000	80,000	
	515		Tyler Family Circle Of Car	520	50,000	50,000	50,000	-	
	515		Meals On Wheels	522	15,000	15,000	15,000	-	
	515		Andrews Center	524	170,000	170,000	170,000	-	
	515		St.Paul Childrens Foundati	529	5,000	5,000	5,000	-	
	515		Alzheimers Alliance	532	11,808	11,808	11,808	-	
	515		Childrens Advocacy Center	533	50,000	50,000	50,000	-	
	515		Economic Dev. - T. E. D. C	567	75,000	75,000	75,000	-	
	515		Economic Development - E.	569	5,476	2,143	3,900	-	
	515		Casa	574	50,000	50,000	50,000	-	
	515		Historical Commission	581	3,750	3,750	3,750	-	
	515		Civil Air Patrol	587	6,000	6,000	6,000	-	
		4600	*Operating Expenses*						
	515		Path	676	6,000	6,000	6,000	-	
	515		Public Health Dist.-Oper.E	693	200,000	200,000	200,000	200,000	
			Direct Expense		**671,043**	**697,821**	**726,458**	**280,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		671,043	697,821	726,458	280,000	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**671,043**	**697,821**	**726,458**	**280,000**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	543		**FIRE MARSHAL**						
		4100	*Salary*						
	543		Salary & Wages F/T	100	433,380	453,029	479,003	561,723	
	543		Salary-Longevity	113	930	960	960	960	
		4200	*Fringe Benefits*						
	543		F.I.C.A.	201	30,683	32,368	36,717	43,046	
	543		Insurance	202	55,085	62,285	-	81,099	
	543		Retirement	203	49,547	50,923	52,172	61,167	
	543		Workers Compensation	204	4,654	5,640	6,343	6,628	
	543		Unemployment Insurance	205	417	420	240	282	
		4300	*Operating Expenses*						
	543		Office Supplies	310	1,970	2,260	2,000	2,000	
	543		Demonstration Material	384	1,062	-	5,500	12,281	
		4400	*Operating Expenses*						
	543		Membership Dues	414	398	1,477	1,000	1,800	
	543		Postage	421	23	32	200	200	
	543		Disaster Related Expenses	428	400	-	-	28,000	
	543		Copy Machine Usage	430	-	-	250	250	
	543		Investigative Expenses	452	4,224	4,832	5,751	10,550	
	543		Radio Repairs	456	-	93	-	-	
	543		Miscellaneous Repairs	457	-	546	1,000	1,000	
	543		Vehicle Expenses	477	9,053	2,768	6,000	2,300	
	543		Miscellaneous Equipment	480	2,162	13,357	200	200	
	543		Fuel	490	18,685	16,401	22,000	22,000	
		4500	*Operating Expenses*						
	543		Copy Machine Lease	540	1,721	1,721	1,722	1,722	
	543		Uniform Contract	543	4,951	5,302	6,000	7,000	
	543		Misc. Contracts	570	593	-	7,000	8,369	
	543		Hazardous Mat.-City Of Tyl	591	5,000	5,000	5,000	5,000	
		4600	*Operating Expenses*						
	543		Travel Reimbursements	626	199	210	250	250	
	543		Training Expenses	632	12,352	11,468	15,000	23,360	
	543		Insurance	669	3,034	3,617	5,428	5,994	
		4800	*Capital Outlay*						
	543		Vehicles	851	-	-	-	217,254	
	543		Equipment - Rfa	860	7,766	-	-	-	
			Direct Expense		**648,289**	**674,710**	**659,736**	**1,104,435**	
			Totals By Category:						
			Total Salaries		434,310	453,989	479,963	562,683	
			Total Fringe Benefits		140,386	151,637	95,472	192,222	
			Total Operating Expenses		65,826	69,084	84,301	132,276	
			Total Capital Outlay		7,766	-	-	217,254	
			Departmental Total		**648,289**	**674,710**	**659,736**	**1,104,435**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**545**		**ANIMAL CONTROL**						
		4100	*Salary*						
	545		Salary & Wages F/T	100	341,632	370,268	421,055	453,994	
	545		Salary-Longevity	113	-	190	240	240	
	545		Salary - Employee Allowanc	192	4,323	4,453	-	-	
		4200	*Fringe Benefits*						
	545		F.I.C.A.	201	26,050	29,251	32,229	34,749	
	545		Insurance	202	82,628	103,808	115,877	127,450	
	545		Retirement	203	41,075	44,606	45,795	49,382	
	545		Workers Compensation	204	4,863	6,944	5,575	6,247	
	545		Unemployment Insurance	205	345	368	211	228	
		4300	*Operating Expenses*						
	545		Office Supplies	310	1,886	3,484	4,500	3,000	
		4400	*Operating Expenses*						
	545		Membership Dues	414	300	-	300	300	
	545		Animal Facility Expenses	415	41,324	41,953	70,000	52,000	
	545		Postage	421	119	108	500	1,500	
	545		Computer Software	440	-	-	-	1,000	
	545		Vehicle Expenses	477	4,442	10,688	9,000	7,500	
	545		Miscellaneous Equipment	480	108	1,680	500	1,500	
	545		Misc. Vehicle Equipment	481	17,627	15,953	6,000	14,500	
	545		Fuel	490	19,294	19,674	26,750	33,500	
		4500	*Operating Expenses*						
	545		Copy Machine Lease	540	756	756	757	757	
	545		Uniform Contract	543	3,720	4,900	7,100	5,000	
		4600	*Operating Expenses*						
	545		Training Expenses	632	5,530	6,277	10,000	8,000	
	545		Utilities	641	27,324	30,722	30,000	33,000	
	545		Insurance	669	2,856	3,066	3,836	4,292	
	545		Evaluation Expenses	682	-	5,040	2,850	2,850	
	545		Medical Services - Animals	694	57,233	60,130	100,000	75,000	
		4800	*Capital Outlay*						
	545		Vehicles	851	82,008	48,344	-	-	
			Direct Expense		**765,443**	**812,662**	**893,075**	**915,989**	
			Totals By Category:						
			Total Salaries		345,954	374,910	421,295	454,234	
			Total Fringe Benefits		154,962	184,976	199,687	218,056	
			Total Operating Expenses		182,519	204,431	272,093	243,699	
			Total Capital Outlay		82,008	48,344	-	-	
			Departmental Total		**765,443**	**812,662**	**893,075**	**915,989**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**551**		**CONSTABLE, PCT 1**						
		4100	*Salary*						
	551		Salary & Wages F/T	100	317,347	328,702	349,265	367,265	
	551		Salary-Permanent Part-Time	112	1,497	-	20,000	20,000	
	551		Salary-Longevity	113	1,920	1,800	1,920	1,920	
	551		Salary - Employee Allowanc	192	3,268	3,300	-	-	
		4200	*Fringe Benefits*						
	551		F.I.C.A.	201	23,784	24,954	28,396	29,773	
	551		Insurance	202	45,904	51,904	57,938	57,938	
	551		Retirement	203	36,969	37,507	40,348	42,306	
	551		Workers Compensation	204	3,726	3,822	4,625	4,832	
	551		Unemployment Insurance	205	232	232	186	195	
		4300	*Operating Expenses*						
	551		Office Supplies	310	2,298	1,474	2,500	2,500	
		4400	*Operating Expenses*						
	551		Membership Dues	414	70	70	200	200	
	551		Postage	421	173	186	350	350	
	551		Vehicle Expenses	477	4,880	8,574	10,000	10,000	
	551		Miscellaneous Equipment	480	4,880	2,907	2,500	2,500	
	551		Misc. Vehicle Equipment	481	-	-	25,500	25,500	
	551		Fuel	490	16,875	17,009	20,000	20,000	
		4500	*Operating Expenses*						
	551		Copy Machine Lease	540	1,103	1,179	1,180	1,180	
	551		Uniform Contract	543	3,353	2,888	3,000	3,000	
		4600	*Operating Expenses*						
	551		Training Expenses	632	4,431	3,449	3,000	3,000	
	551		Utilities	641	5,012	5,032	5,500	5,500	
	551		Insurance	669	4,046	5,715	4,947	7,017	
		4800	*Capital Outlay*						
	551		Vehicles	851	-	-	50,000	-	
			Direct Expense		**481,769**	**500,704**	**631,355**	**604,976**	
			Totals By Category:						
			Total Salaries		324,031	333,802	371,185	389,185	
			Total Fringe Benefits		110,616	118,419	131,493	135,044	
			Total Operating Expenses		47,122	48,484	78,677	80,747	
			Total Capital Outlay		-	-	50,000	-	
			Departmental Total		**481,769**	**500,704**	**631,355**	**604,976**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**552**		**CONSTABLE, PCT 2**						
		4100	*Salary*						
	552		Salary & Wages F/T	100	285,980	291,990	310,844	326,844	
	552		Salary - Permanent Part Ti	112	15,138	19,894	20,800	20,800	
	552		Salary-Longevity	113	1,920	1,860	1,920	1,920	
	552		Salary - Employee Allowanc	192	3,300	3,300	3,300	3,300	
		4200	*Fringe Benefits*						
	552		F.I.C.A.	201	23,338	24,430	25,770	26,994	
	552		Insurance	202	36,723	41,523	-	46,351	
	552		Retirement	203	34,949	35,756	36,617	38,357	
	552		Workers Compensation	204	3,772	3,866	4,116	4,320	
	552		Unemployment Insurance	205	216	218	168	176	
		4300	*Operating Expenses*						
	552		Office Supplies	310	450	281	1,500	1,500	
		4400	*Operating Expenses*						
	552		Membership Dues	414	205	115	500	500	
	552		Postage	421	277	315	390	410	
	552		Vehicle Expenses	477	4,116	13,735	4,000	7,000	
	552		Miscellaneous Equipment	480	7,601	10,034	6,000	6,000	
	552		Misc. Vehicle Equipment	481	4,105	-	-	32,112	
	552		Fuel	490	13,697	14,498	15,000	17,250	
		4500	*Operating Expenses*						
	552		Copy Machine Lease	540	655	655	744	744	
	552		Uniform Contract	543	6,058	6,653	4,000	9,933	
	552		Misc. Contracts	570	-	-	3,500	3,500	
		4600	*Operating Expenses*						
	552		Training Expenses	632	5,740	3,495	5,500	5,500	
	552		Utilities	641	2,411	2,483	3,000	3,000	
	552		Insurance	669	4,246	4,472	3,680	7,351	
		4800	*Capital Outlay*						
	552		Remodeling	832	-	13,018	-	-	
	552		Vehicles	851	-	-	-	120,000	
			Direct Expense		**454,897**	**492,590**	**451,349**	**683,862**	
			Totals By Category:						
			Total Salaries		306,338	317,044	336,864	352,864	
			Total Fringe Benefits		98,998	105,792	66,671	116,198	
			Total Operating Expenses		49,561	56,736	47,814	94,800	
			Total Capital Outlay		-	13,018	-	120,000	
			Departmental Total		**454,897**	**492,590**	**451,349**	**683,862**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**553**		**CONSTABLE, PCT 3**						
		4100	*Salary*						
	553		Salary & Wages F/T	100	281,893	294,909	312,644	328,644	
	553		Salary-Permanent Part-Time	112	26,253	23,361	27,200	27,200	
	553		Salary-Longevity	113	1,200	1,200	1,200	1,200	
	553		Salary - Employee Allowanc	192	3,235	3,300	3,300	3,300	
		4200	*Fringe Benefits*						
	553		F.I.C.A.	201	23,098	23,764	26,342	27,566	
	553		Insurance	202	36,723	41,523	-	46,351	
	553		Retirement	203	35,663	36,037	37,430	39,170	
	553		Workers Compensation	204	3,646	3,889	4,140	4,344	
	553		Unemployment Insurance	205	222	220	156	164	
		4300	*Operating Expenses*						
	553		Office Supplies	310	730	1,090	1,400	1,400	
		4400	*Operating Expenses*						
	553		Membership Dues	414	70	70	500	500	
	553		Postage	421	365	390	400	450	
	553		Vehicle Expenses	477	13,038	7,750	11,200	11,200	
	553		Miscellaneous Equipment	480	630	3,862	-	-	
	553		Misc. Vehicle Equipment	481	6,313	22,815	-	16,056	
	553		Fuel	490	14,846	14,703	18,000	18,000	
		4500	*Operating Expenses*						
	553		Copy Machine Lease	540	744	744	744	744	
	553		Uniform Contract	543	3,973	3,654	4,000	4,000	
	553		Misc. Contracts	570	-	-	5,000	9,405	
		4600	*Operating Expenses*						
	553		Training Expenses	632	1,797	1,980	2,000	3,000	
	553		Utilities	641	2,997	3,417	4,500	4,500	
	553		Insurance	669	3,851	4,451	7,013	8,243	
		4800	*Capital Outlay*						
	553		Vehicles	851	45,635	51,443	-	55,000	
			Direct Expense		**506,921**	**544,574**	**467,169**	**610,437**	
			Totals By Category:						
			Total Salaries		312,581	322,770	344,344	360,344	
			Total Fringe Benefits		99,352	105,434	68,068	117,595	
			Total Operating Expenses		49,353	64,927	54,757	77,498	
			Total Capital Outlay		45,635	51,443	-	55,000	
			Departmental Total		**506,921**	**544,574**	**467,169**	**610,437**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**554**		**CONSTABLE, PCT 4**						
		4100	***Salary***						
	554		Salary & Wages F/T	100	264,803	298,824	316,544	332,544	
	554		Salary-Permanent Part-Time	112	74,724	74,682	78,000	78,000	
	554		Salary-Longevity	113	970	960	960	960	
	554		Salary - Employee Allowanc	192	3,105	3,300	3,300	3,300	
		4200	***Fringe Benefits***						
	554		F.I.C.A.	201	25,454	27,065	30,509	31,733	
	554		Insurance	202	36,723	41,523	-	37,655	
	554		Retirement	203	39,958	42,174	43,350	45,090	
	554		Workers Compensation	204	3,634	3,917	4,191	4,395	
	554		Unemployment Insurance	205	256	271	199	207	
		4300	***Operating Expenses***						
	554		Office Supplies	310	1,110	713	1,500	2,000	
		4400	***Operating Expenses***						
	554		Membership Dues	414	120	70	120	200	
	554		Postage	421	150	73	400	500	
	554		Radio Repairs	456	324	-	200	200	
	554		Vehicle Expenses	477	20,181	11,608	27,000	27,000	
	554		Miscellaneous Equipment	480	5,120	4,558	6,500	10,000	
	554		Misc. Vehicle Equipment	481	2,345	24,992	28,750	15,000	
	554		Fuel	490	25,942	24,073	40,000	44,000	
		4500	***Operating Expenses***						
	554		Copy Machine Lease	540	879	879	879	879	
	554		Uniform Contract	543	3,512	2,138	4,500	6,000	
	554		Misc. Contracts	570	-	-	350	5,525	
		4600	***Operating Expenses***						
	554		Training Expenses	632	971	150	5,000	5,000	
	554		Utilities	641	5,062	5,838	6,000	6,000	
	554		Insurance	669	5,500	5,445	6,646	8,432	
		4800	***Capital Outlay***						
	554		Vehicles	851	43,857	46,571	98,000	-	
			Direct Expense		**564,700**	**619,824**	**702,898**	**664,620**	
			Totals By Category:						
			Total Salaries		343,602	377,766	398,804	414,804	
			Total Fringe Benefits		106,026	114,950	78,249	119,080	
			Total Operating Expenses		71,215	80,537	127,845	130,736	
			Total Capital Outlay		43,857	46,571	98,000	-	
			Departmental Total		**564,700**	**619,824**	**702,898**	**664,620**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**555**		**CONSTABLE, PCT 5**						
		4100	***Salary***						
	555		Salary & Wages F/T	100	322,787	329,700	348,833	366,833	
	555		Salary-Longevity	113	1,060	1,070	1,200	1,200	
	555		Salary - Employee Allowanc	192	3,300	3,300	3,300	3,300	
		4200	***Fringe Benefits***						
	555		F.I.C.A.	201	24,316	24,469	27,030	28,407	
	555		Insurance	202	45,904	51,904	57,900	57,900	
	555		Retirement	203	37,746	37,298	38,407	40,365	
	555		Workers Compensation	204	3,705	3,838	4,619	4,826	
	555		Unemployment Insurance	205	239	231	177	186	
		4300	***Operating Expenses***						
	555		Office Supplies	310	1,690	2,741	1,500	1,500	
		4400	***Operating Expenses***						
	555		Membership Dues	414	365	370	500	500	
	555		Animal Care Expenses	415	1,738	1,795	2,000	2,000	
	555		Postage	421	317	286	450	450	
	555		Vehicle Expenses	477	15,917	12,666	12,786	28,842	
	555		Miscellaneous Equipment	480	17,287	12,319	10,000	14,080	
	555		Fuel	490	24,581	23,886	25,000	27,500	
		4500	***Operating Expenses***						
	555		Copy Machine Lease	540	1,352	1,121	1,346	1,346	
	555		Uniform Contract	543	2,622	4,656	4,000	4,000	
	555		Misc. Contracts	570	176	176	4,080	4,405	
		4600	***Operating Expenses***						
	555		Training Expenses	632	5,630	3,471	4,500	4,500	
	555		Utilities	641	4,442	3,346	4,500	4,500	
	555		Insurance	669	3,753	5,615	5,567	9,692	
		4700	***Criminal Justice Expenses***						
	555		Evidence Processing	704	325	543	500	500	
		4800	***Capital Outlay***						
	555		Vehicles	851	-	-	-	55,000	
			Direct Expense		**519,251**	**524,801**	**558,195**	**661,832**	
			Totals By Category:						
			Total Salaries		327,147	334,070	353,333	371,333	
			Total Fringe Benefits		111,910	117,740	128,133	131,684	
			Total Operating Expenses		80,194	72,991	76,729	103,815	
			Total Capital Outlay		-	-	-	55,000	
			Departmental Total		**519,251**	**524,801**	**558,195**	**661,832**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**558**		**ENVIRONMENTAL CRIMES OFFICE**						
		4100	*Salary*						
	558		Salary & Wages F/T	100	112,940	106,681	142,308	150,308	
	558		Salary - Accrued Leave	109	-	6,604	2,220	2,220	
	558		Salary-Longevity	113	723	1,568	-	-	
		4200	*Fringe Benefits*						
	558		F.I.C.A.	201	7,913	8,686	11,056	11,668	
	558		Insurance	202	18,362	20,762	23,175	23,175	
	558		Retirement	203	12,966	12,884	15,710	16,580	
	558		Workers Compensation	204	1,833	1,681	1,914	2,016	
	558		Unemployment Insurance	205	108	106	72	76	
		4300	*Operating Expenses*						
	558		Office Supplies	310	1,499	1,439	-	-	
		4400	*Operating Expenses*						
	558		Trash & Dumping	476	13,374	19,650	12,500	20,000	
	558		Vehicle Expenses	477	533	162	-	-	
	558		Miscellaneous Equipment	480	8,800	5,479	-	-	
	558		Fuel	490	9,326	9,590	-	-	
		4500	*Operating Expenses*						
	558		Uniform Contract	543	4,000	4,000	-	16,000	
		4600	*Operating Expenses*						
	558		Training Expenses	632	-	1,031	-	-	
	558		Insurance	669	174	-	-	-	
			Direct Expense		**192,550**	**200,324**	**208,955**	**242,043**	
			Totals By Category:						
			Total Salaries		113,663	114,852	144,528	152,528	
			Total Fringe Benefits		41,182	44,120	51,927	53,515	
			Total Operating Expenses		37,705	41,352	12,500	36,000	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**192,550**	**200,324**	**208,955**	**242,043**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**559**		**DISPATCH OPERATIONS/SHERIFF**						
		4100	*Salary*						
	559		Salary & Wages F/T	100	1,275,451	1,385,770	1,684,177	1,807,333	
	559		Salary - Accrued Leave	109	10,910	4,222	20,000	20,000	
	559		Salary - Overtime	110	65,908	73,369	75,000	75,000	
	559		Salary-Permanent Part-Time	112	-	3,526	30,000	30,000	
	559		Salary-Longevity	113	3,378	3,568	3,720	3,720	
	559		Salary - Holiday Pay	191	31,379	35,881	25,000	25,000	
		4200	*Fringe Benefits*						
	559		F.I.C.A.	201	107,185	113,029	140,599	150,022	
	559		Insurance	202	266,244	301,044	336,043	336,043	
	559		Retirement	203	162,020	168,007	185,795	199,191	
	559		Workers Compensation	204	1,821	2,108	2,220	2,422	
	559		Unemployment Insurance	205	1,352	1,385	842	908	
		4300	*Operating Expenses*						
	559		Office Supplies	310	5,963	5,935	6,000	6,000	
		4400	*Operating Expenses*						
	559		Miscellanous Repairs	457	525	-	-	-	
	559		Miscellaneous Equipment	480	9,633	9,991	22,000	22,000	
	559		Fuel	490	-	-	1,000	1,000	
		4500	*Operating Expenses*						
	559		Copy Machine Lease	540	2,321	2,457	2,458	2,458	
	559		Uniform Contract	543	1,804	4,748	3,000	3,000	
	559		Etmc Radio Contract	548	132,131	132,131	132,131	132,131	
	559		Misc. Contracts	570	150	-	-	22,500	
		4600	*Operating Expenses*						
	559		Training Expenses	632	3,581	4,889	-	5,000	
	559		Utilities	641	51,187	56,076	55,000	55,000	
			Direct Expense		**2,132,943**	**2,308,136**	**2,724,985**	**2,898,728**	
			Totals By Category:						
			Total Salaries		1,387,026	1,506,335	1,837,897	1,961,053	
			Total Fringe Benefits		538,622	585,573	665,499	688,586	
			Total Operating Expenses		207,295	216,228	221,589	249,089	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**2,132,943**	**2,308,136**	**2,724,985**	**2,898,728**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**560**		**SHERIFF'S DEPARTMENT**						
		4100	*Salary*						
	560		Salary & Wages F/T	100	10,350,831	10,464,813	11,274,932	10,550,573	
	560		Salary - Accrued Leave	109	120,470	234,189	125,000	106,812	
	560		Salary - Overtime	110	21,364	23,031	25,000	25,000	
	560		Salary-Permanent Part-Time	112	11,697	28,298	75,000	75,000	
	560		Salary-Longevity	113	79,195	79,108	76,560	60,600	
	560		Salary - Holiday Pay	191	142,129	137,364	148,086	148,086	
		4200	*Fringe Benefits*						
	560		F.I.C.A.	201	797,185	816,673	896,930	877,455	
	560		Insurance	202	1,404,669	1,588,269	1,772,915	1,564,619	
	560		Retirement	203	1,223,644	1,225,349	1,210,739	1,183,096	
	560		Workers Compensation	204	133,207	138,917	149,293	142,927	
	560		Unemployment Insurance	205	10,170	9,990	5,637	6,314	
		4300	*Operating Expenses*						
	560		Office Supplies	310	21,140	23,793	25,000	25,000	
	560		Stationery & Envelopes	311	-	-	-	1,500	
	560		Books & Subscriptions	313	2,359	3,052	5,000	5,000	
	560		Employee Recognition	325	-	-	-	5,000	
		4400	*Operating Expenses*						
	560		Membership Dues	414	1,120	245	-	2,500	
	560		Animal Facility Expenses	415	7,096	7,227	10,000	10,000	
	560		Estray Expenses	418	13,520	27,280	20,000	25,000	
	560		Postage	421	5,028	5,860	4,500	4,990	
	560		Investigative Expenses	452	26,236	27,851	30,000	35,000	
	560		Radio Repairs	456	-	45	-	-	
	560		Miscellaneous Repairs	457	-	852	-	-	
	560		Vehicle Expenses	477	219,102	252,381	280,000	280,000	
	560		Miscellaneous Equipment	480	211,602	207,782	230,000	230,000	
	560		Fleet Upfitting Costs	481	19,915	108,736	75,800	-	
	560		Fuel	490	466,073	457,108	500,000	575,000	
		4500	*Operating Expenses*						
	560		Copy Machine Lease	540	7,262	7,126	7,262	8,000	
	560		Uniform Contract	543	94,798	105,000	105,000	127,336	
	560		Misc. Contracts	570	44,981	78,554	53,311	783,597	
		4600	*Operating Expenses*						
	560		Training Expenses	632	99,845	105,639	75,000	75,000	
	560		Utilities	641	59,983	37,537	40,000	40,000	
	560		Insurance	669	226,800	266,396	325,129	380,184	
	560		Grant Funding	685	19,603	20,508	20,000	140,125	
		4800	*Capital Outlay*						
	560		Vehicles	851	84,283	207,383	432,000	-	
	560		Computer Equipment	880	-	-	-	16,305	
			Direct Expense		**15,925,308**	**16,696,357**	**17,998,094**	**17,510,020**	
			Totals By Category:						
			Total Salaries		10,725,686	10,966,803	11,724,578	10,966,071	
			Total Fringe Benefits		3,568,875	3,779,199	4,035,514	3,774,411	
			Total Operating Expenses		1,546,463	1,742,973	1,806,002	2,753,232	
			Total Capital Outlay		84,283	207,383	432,000	16,305	
			Departmental Total		**15,925,308**	**16,696,357**	**17,998,094**	**17,510,020**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**561**		**JAIL**						
		4100	*Salary*						
	561		Salary & Wages F/T	100	11,289,305	12,355,657	13,319,898	14,611,407	
	561		Salary - Accrued Leave	109	65,190	77,887	125,000	125,000	
	561		Salary - Overtime	110	1,141,928	901,934	1,000,000	1,000,000	
	561		Salary-Permanent Part-Time	112	155,374	237,157	275,000	275,000	
	561		Salary-Longevity	113	52,118	58,778	60,720	60,720	
	561		Salary - Holiday Pay	191	304,455	320,192	350,000	350,000	
		4200	*Fringe Benefits*						
	561		F.I.C.A.	201	1,008,016	1,036,584	1,157,492	1,256,328	
	561		Insurance	202	2,139,136	2,522,544	2,815,806	2,862,098	
	561		Retirement	203	1,543,916	1,557,975	1,529,569	1,670,049	
	561		Workers Compensation	204	159,046	170,709	176,370	192,845	
	561		Unemployment Insurance	205	12,907	12,847	7,565	8,253	
		4300	*Operating Expenses*						
	561		Office Supplies	310	19,353	24,245	30,000	30,000	
	561		Kitchen Supplies	324	58,594	67,478	85,000	85,000	
	561		Inmate Supplies	330	167,583	87,123	180,000	180,000	
	561		Janitorial & Laundry Suppl	346	113,474	119,970	125,000	125,000	
		4400	*Operating Expenses*						
	561		Postage	421	768	876	700	700	
	561		Loss Of Inmate Property	432	-	-	500	500	
	561		Meal Expense	450	1,937,329	2,093,942	2,150,000	2,150,000	
	561		Miscellaneous Repairs	457	40,343	23,635	50,000	50,000	
	561		Vehicle Expenses	477	9,541	16,539	40,000	40,000	
	561		Miscellaneous Equipment	480	62,088	118,030	75,000	18,788	
	561		Misc. Vehicle Equipment	481	-	61,937	-	-	
	561		Fuel	490	104,134	100,242	115,000	126,500	
		4500	*Operating Expenses*						
	561		Copy Machine Lease	540	12,846	14,004	14,005	14,005	
	561		Uniform Contract	543	114,781	152,461	125,000	137,500	
	561		Misc. Contracts	570	12,960	12,910	15,000	221,670	
		4600	*Operating Expenses*						
	561		Medical Services	609	4,548,744	6,055,554	5,300,000	5,300,000	
	561		Training Expenses	632	55,258	66,060	50,000	50,000	
	561		Utilities - Jail	640	931,474	1,167,021	1,000,000	1,000,000	
	561		Insurance	669	138,278	157,034	177,311	213,528	
	561		Prisoner Transfer	674	363,161	365,386	475,000	475,000	
	561		Medical Evaluations	682	60,327	38,068	55,000	55,000	
		4800	*Capital Outlay*						
	561		Vehicles	851	107,398	49,331	108,000	108,000	
	561		Equipment	860	-	-	-	75,000	
	561		Computer Equipment	880	-	-	-	10,870	
			Direct Expense		**26,729,826**	**30,044,110**	**30,987,936**	**32,878,761**	
			Totals By Category:						
			Total Salaries		13,008,369	13,951,604	15,130,618	16,422,127	
			Total Fringe Benefits		4,863,021	5,300,660	5,686,802	5,989,573	
			Total Operating Expenses		8,751,037	10,742,516	10,062,516	10,273,191	
			Total Capital Outlay		107,398	49,331	108,000	193,870	
			Departmental Total		**26,729,826**	**30,044,110**	**30,987,936**	**32,878,761**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**562**		**JUDICIAL SERVICES**						
		4100	*Salary*						
	562		Salary & Wages F/T	100	-	-	-	2,218,197	
	562		Salary - Accrued Leave	109	-	-	-	21,275	
	562		Salary-Longevity	113	-	-	-	17,220	
		4200	*Fringe Benefits*						
	562		F.I.C.A.	201	-	-	-	177,445	
	562		Insurance	202	-	-	-	471,909	
	562		Retirement	203	-	-	-	252,138	
	562		Workers Compensation	204	-	-	-	29,468	
	562		Unemployment Insurance	205	-	-	-	1,163	
		4400	*Operating Expenses*						
	562		Fuel	490	-	-	-	7,500	
		4800	*Capital Outlay*						
	562		Equipment	860	-	-	-	42,011	
	562		Computer Equipment	880	-	-	-	3,423	
			Direct Expense		**-**	**-**	**-**	**3,241,749**	
			Totals By Category:						
			Total Salaries		-	-	-	2,256,692	
			Total Fringe Benefits		-	-	-	932,123	
			Total Operating Expenses		-	-	-	7,500	
			Total Capital Outlay		-	-	-	45,434	
			Departmental Total		**-**	**-**	**-**	**3,241,749**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**572**		**COMMUNITY SUP. & CORRECTION**						
		4400	*Operating Expenses*						
	572		Ordinary Repairs	451	2,131	36,427	37,953	37,953	
	572		Miscellaneous Equipment	480	897	2,141	3,000	3,000	
		4500	*Operating Expenses*						
	572		Copy Machine Lease	540	1,896	-	-	-	
		4600	*Operating Expenses*						
	572		Utilities	641	31,890	33,983	35,000	35,000	
			Direct Expense		**36,813**	**72,551**	**75,953**	**75,953**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		36,813	72,551	75,953	75,953	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**36,813**	**72,551**	**75,953**	**75,953**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**590**		**JUVENILE BOARD**						
		4100	*Salary*						
	590		Salary - Supplement	102	16,000	16,000	16,000	16,000	
	590		Salary - Travel	125	22,501	22,501	22,500	22,500	
		4200	*Fringe Benefits*						
	590		F.I.C.A.	201	2,848	2,857	2,945	2,945	
	590		Retirement	203	4,393	4,303	4,185	4,185	
	590		Workers Compensation	204	-	-	45	45	
	590		Unemployment Insurance	205	3	3	11	11	
			Direct Expense		**45,745**	**45,664**	**45,686**	**45,686**	
		5000	*Other Financing Uses*						
	590		Transfer To Juvenile	993	5,100,000	5,500,000	5,500,000	5,750,000	
			Totals By Category:						
			Total Salaries		38,501	38,501	38,500	38,500	
			Total Fringe Benefits		7,244	7,164	7,186	7,186	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**45,745**	**45,664**	**45,686**	**45,686**	
			Total Use of Funds		**5,145,745**	**5,545,664**	**5,545,686**	**5,795,686**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**665**		**AGRICULTURE DEPARTMENT**						
		4100	*Salary*						
	665		Salary & Wages F/T	100	212,496	234,552	240,586	246,586	
	665		Salary-Longevity	113	460	520	720	720	
		4200	*Fringe Benefits*						
	665		F.I.C.A.	201	16,180	17,846	18,409	18,868	
	665		Insurance	202	27,543	31,143	34,763	34,763	
	665		Retirement	203	14,683	14,977	26,230	26,884	
	665		Workers Compensation	204	136	174	317	326	
	665		Unemployment Insurance	205	203	217	120	123	
		4300	*Operating Expenses*						
	665		Office Supplies	310	3,288	3,307	4,000	4,000	
	665		Demonstration Material	384	497	993	500	2,000	
		4400	*Operating Expenses*						
	665		Membership Dues	414	394	727	1,000	1,000	
	665		Copy Machine Usage	430	1,346	1,975	1,200	1,200	
	665		Miscellaneous Repairs	457	40	-	500	500	
	665		Miscellaneous Equipment	480	5,696	563	1,000	1,000	
		4500	*Operating Expenses*						
	665		Copy Machine Lease	540	2,205	2,940	2,940	2,940	
	665		Misc. Contracts	570	1,679	1,363	2,000	2,000	
		4600	*Operating Expenses*						
	665		Travel Reimbursements	626	18,266	29,771	32,000	32,000	
	665		Training Expenses	632	7,049	12,407	18,000	18,000	
		4800	*Capital Outlay*						
	665		Computer Equipment	880	2,477	2,996	4,500	3,500	
			Direct Expense		**314,637**	**356,470**	**388,785**	**396,410**	
			Totals By Category:						
			Total Salaries		212,956	235,072	241,306	247,306	
			Total Fringe Benefits		58,744	64,357	79,839	80,964	
			Total Operating Expenses		40,460	54,046	63,140	64,640	
			Total Capital Outlay		2,477	2,996	4,500	3,500	
			Departmental Total		**314,637**	**356,470**	**388,785**	**396,410**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
10	**683**		**PRE-TRIAL / BAIL BOND**						
		4100	*Salary*						
	683		Salary & Wages F/T	100	203,480	189,617	198,292	208,292	
	683		Salary - Accrued Leave	109	170	11,494	-	-	
	683		Salary-Permanent Part-Time	112	16,606	13,089	21,840	21,840	
	683		Salary-Longevity	113	2,160	880	240	240	
		4200	*Fringe Benefits*						
	683		F.I.C.A.	201	16,920	16,386	16,858	17,623	
	683		Insurance	202	36,723	41,523	46,351	46,351	
	683		Retirement	203	25,374	24,012	23,954	25,043	
	683		Workers Compensation	204	1,034	1,178	2,626	2,686	
	683		Unemployment Insurance	205	214	198	110	115	
		4300	*Operating Expenses*						
	683		Office Supplies	310	587	884	1,000	1,100	
		4400	*Operating Expenses*						
	683		Postage	421	513	333	400	420	
	683		Vehicle Expenses	477	244	8	400	400	
	683		Miscellaneous Equipment	480	100	60	300	300	
	683		Fuel	490	654	549	1,750	1,750	
		4500	*Operating Expenses*						
	683		Copy Machine Lease	540	1,633	1,732	1,732	1,732	
		4600	*Operating Expenses*						
	683		Training Expenses	632	577	1,262	2,500	2,500	
	683		Insurance	669	236	258	286	350	
			Direct Expense		**307,226**	**303,462**	**318,639**	**330,742**	
			Totals By Category:						
			Total Salaries		222,417	215,080	220,372	230,372	
			Total Fringe Benefits		80,266	83,298	89,899	91,818	
			Total Operating Expenses		4,544	5,085	8,368	8,552	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**307,226**	**303,462**	**318,639**	**330,742**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
			General Fund Summary						
			Total General Fund - Direct Expenses		95,673,421	102,199,777	110,579,688	120,711,946	
			Total General Fund - Other Financing Uses		5,100,000	6,107,400	11,500,000	11,867,000	
			Total by Operating Category:						
			Total Salaries		47,746,790	50,179,874	54,270,510	59,237,187	
			Total Fringe Benefits		17,625,079	19,041,851	20,541,473	22,368,843	
			Total Operating Expenses		25,449,955	30,548,788	32,776,183	36,403,497	
			Total Capital Outlay		4,851,597	2,429,265	2,991,522	2,702,418	
			General Fund Total		95,673,421	102,199,777	110,579,688	120,711,946	
			Total Use of Funds - General Fund		**100,773,421**	**108,307,177**	**122,079,688**	**132,578,946**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
12			**COURTHOUSE SECURITY FUND**						
		4100	***Salary***						
	409		Salary & Wages F/T	100	-	-	83,476	-	
		4200	***Fringe Benefits***						
	409		F.I.C.A.	201	-	-	6,386	-	
	409		Insurance	202	-	-	11,588	-	
	409		Retirement	203	-	-	9,074	-	
	409		Workers Compensation	204	-	-	1,105	-	
	409		Unemployment Insurance	205	-	-	42	-	
		4400	***Operating Expenses***						
	409		Miscellaneous Equipment	480	70,246	559	73,217	37,709	
		4500	***Operating Expenses***						
	409		Misc. Contracts	570	-	10,046	-	-	
		4600	***Operating Expenses***						
	409		Training Expenses	632	-	1,159	-	-	
		4800	***Capital Outlay***						
	409		Equipment	860	166,014	117,843	214,051	244,628	
		4900	***Capital Outlay***						
	460		Security Improvements	828	17,846	3,818	43,717	19,906	
			Direct Expense		**254,106**	**133,424**	**442,656**	**302,243**	
			Totals By Category:						
			Total Salaries		-	-	83,476	-	
			Total Fringe Benefits		-	-	28,195	-	
			Total Operating Expenses		70,246	11,764	73,217	37,709	
			Total Capital Outlay		183,861	121,660	257,768	264,534	
			Departmental Total		**254,106**	**133,424**	**442,656**	**302,243**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
16			**LAW LIBRARY FUND**						
		4100	***Salary***						
	409		Salary & Wages F/T	100	57,559	68,508	70,632	70,632	
	409		Salary - Accrued Leave	109	-	854	-	-	
	409		Salary-Permanent Part-Time	112	19,308	18,283	21,500	21,500	
		4200	***Fringe Benefits***						
	409		F.I.C.A.	201	5,689	6,668	7,048	7,048	
	409		Insurance	202	9,181	10,381	11,588	11,588	
	409		Retirement	203	8,827	9,724	10,015	10,015	
	409		Workers Compensation	204	45	81	93	93	
	409		Unemployment Insurance	205	74	80	46	46	
		4300	***Operating Expenses***						
	409		Office Supplies	310	3,675	1,383	1,838	1,813	
	409		Books & Subscriptions	313	48,713	52,282	47,537	49,738	
		4500	***Operating Expenses***						
	409		Copy Machine Lease	540	1,790	1,954	1,638	1,819	
	409		Misc. Contracts	570	490	-	-	-	
		4600	***Operating Expenses***						
	409		Legal Subscriptions	675	13,338	12,906	13,281	12,918	
			Direct Expense		**168,690**	**183,103**	**185,216**	**187,210**	
			Totals By Category:						
			Total Salaries		76,867	87,645	92,132	92,132	
			Total Fringe Benefits		23,817	26,933	28,790	28,790	
			Total Operating Expenses		68,006	68,525	64,294	66,288	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**168,690**	**183,103**	**185,216**	**187,210**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
44			**JUSTICE CRT.TECH. FUND**						
		4500	***Operating Expenses***						
	460		Software Support & Maint.	517	-	-	29,000	29,000	
		4600	***Operating Expenses***						
	460		Training Expenses	632	2,017	-	-	-	
		4800	***Capital Outlay***						
	460		Computer Equipment	880	17,816	16,986	1,304	9,938	
			Direct Expense		**19,833**	**16,986**	**30,304**	**38,938**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		2,017	-	29,000	29,000	
			Total Capital Outlay		17,816	16,986	1,304	9,938	
			Departmental Total		**19,833**	**16,986**	**30,304**	**38,938**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
45			**FACILITY IMPROVEMENT FUND**						
		4400	*Operating Expenses*						
	409		Annex-Ext Wtrproof/Leak Rp	455	-	-	-	5,437	
	409		Contingency	499	-	-	4,657,000	4,840,645	
		4600	*Operating Expenses*						
	409		Professional Fees	619	64,924	76,169	-	-	
		4800	*Capital Outlay*						
	409		R&B Facility	873	604,173	-	-	-	
		4900	*Capital Outlay*						
	409		Building Improvements	836	372,208	56,914	-	-	
	409		Equip-Financial System	860	-	-	680,000	1,317,647	
	409		Annex Renovations	862	6,625	343,042	-	-	
	409		Parking Lot Improvements	866	25,990	14,515	25,000	29,062	
	409		Jail Renovations	867	1,966,975	377,875	700,000	1,006,710	
	409		Cottonbelt Renovations	868	9,338	-	-	-	
			Direct Expense		**3,050,234**	**868,514**	**6,062,000**	**7,199,501**	
		5000	*Other Financing Uses*						
	409		Transfer To JAC Maintenanc	994	50,000	50,000	50,000	50,000	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		64,924	76,169	4,657,000	4,846,082	
			Total Capital Outlay		2,985,310	792,346	1,405,000	2,353,419	
			Departmental Total		**3,050,234**	**868,514**	**6,062,000**	**7,199,501**	
			Total Use of Funds		**3,100,234**	**918,514**	**6,112,000**	**7,249,501**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
46			**RECORDS MGMT. - COUNTY CLERK**						
		4100	*Salary*						
	403		Salary-Permanent Part-Time	112	-	-	20,000	20,000	
		4200	*Fringe Benefits*						
	403		F.I.C.A.	201	-	-	1,530	1,530	
	403		Retirement	203	-	-	2,174	2,174	
	403		Unemployment Insurance	205	-	-	10	10	
		4500	*Operating Expenses*						
	403		Misc. Contracts	570	171,115	172,041	172,041	174,537	
		4600	*Operating Expenses*						
	403		Imaging	625	-	400	-	-	
	403		Rebinding Records	629	252,324	808,934	-	-	
		4800	*Capital Outlay*						
	403		Equipment	860	10,775	514	177,440	74,266	
			Direct Expense		**434,213**	**981,889**	**373,195**	**272,517**	
			Totals By Category:						
			Total Salaries		-	-	20,000	20,000	
			Total Fringe Benefits		-	-	3,714	3,714	
			Total Operating Expenses		423,438	981,375	172,041	174,537	
			Total Capital Outlay		10,775	514	177,440	74,266	
			Departmental Total		**434,213**	**981,889**	**373,195**	**272,517**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
49			DISTRICT CLERK RECORDS PRES.						
		4100	*Salary*						
	450		Salary-Permanent Part-Time	112	-	-	20,000	20,000	
		4200	*Fringe Benefits*						
	450		F.I.C.A.	201	-	-	1,530	1,530	
	450		Retirement	203	-	-	2,174	2,174	
	450		Unemployment Insurance	205	-	-	10	10	
			Direct Expense		**-**	**-**	**23,714**	**23,714**	
			Totals By Category:						
			Total Salaries		-	-	20,000	20,000	
			Total Fringe Benefits		-	-	3,714	3,714	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**-**	**-**	**23,714**	**23,714**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
50			**1476351 FORFEITURE INT. 10%**						
		4500	*Operating Expenses*						
	515		Etcada	549	4,000	4,000	4,000	4,000	
	515		A & D Abuse Council	568	-	18,000	-	-	
			Direct Expense		**4,000**	**22,000**	**4,000**	**4,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		4,000	22,000	4,000	4,000	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**4,000**	**22,000**	**4,000**	**4,000**	
			Total Use of Funds		**4,000**	**22,000**	**4,000**	**4,000**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
59			**INFRASTRUCTURE SERIES 2024**						
		4800	***Capital Outlay***						
	614		Special Road Projects	893	-	6,104,429	1,090,000	40,000	
	614		Bond Issuance Costs	902	-	93,000	-	-	
			Direct Expense		**-**	**6,197,429**	**1,090,000**	**40,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		-	6,197,429	1,090,000	40,000	
			Departmental Total		**-**	**6,197,429**	**1,090,000**	**40,000**	
			Total Use of Funds		**-**	**6,197,429**	**1,090,000**	**40,000**	
69			**INFRASTRUCTURE - SERIES 2018**						
			Direct Expense		**-**	**-**	**-**	**-**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**-**	**-**	**-**	**-**	
			Total Use of Funds		**-**	**-**	**-**	**-**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
70	**791**		**GENERAL OBGLIGATION 2011**						
		4800	*Debt Service*						
	791		Assessing Fees & Other Exp	622	1,395	-	-	-	
			Direct Expense		**1,395**	**-**	**-**	**-**	
70	**792**		**G/O SERIES 2018**						
		4800	*Debt Service*						
	792		Bonds	620	1,650,000	1,750,000	1,640,000	1,710,000	
	792		Interest	621	282,450	231,450	172,400	105,400	
	792		Assessing Fees & Other Exp	622	480	1,600	5,000	5,000	
			Direct Expense		**1,932,930**	**1,983,050**	**1,817,400**	**1,820,400**	
70	**793**		**G/O SERIES 2019**						
		4800	*Debt Service*						
	793		Bonds	620	1,460,000	1,500,000	1,550,000	1,595,000	
	793		Interest	621	261,450	217,050	171,300	124,125	
	793		Assessing Fees & Other Exp	622	32,358	985	5,000	5,000	
			Direct Expense		**1,753,808**	**1,718,035**	**1,726,300**	**1,724,125**	
70	**794**		**G/O SERIES 2020**						
		4800	*Debt Service*						
	794		Bonds	620	440,000	575,000	635,000	650,000	
	794		Interest	621	135,900	125,750	113,650	97,550	
	794		Assessing Fees & Other Exp	622	2,100	5,971	10,000	10,000	
			Direct Expense		**578,000**	**706,721**	**758,650**	**757,550**	
70	**795**		**G/O SERIES 2021**						
		4800	*Debt Service*						
	795		Bonds	620	475,000	790,000	805,000	820,000	
	795		Interest	621	134,650	122,000	106,050	89,800	
	795		Assessing Fees & Other Exp	622	1,600	1,600	5,000	5,000	
			Direct Expense		**611,250**	**913,600**	**916,050**	**914,800**	
70	**796**		**G/O SERIES 2022**						
		4800	*Debt Service*						
	796		Bonds	620	570,000	530,000	555,000	585,000	
	796		Interest	621	617,000	589,500	562,375	533,875	
	796		Assessing Fees & Other Exp	622	1,695	1,600	5,000	5,000	
			Direct Expense		**1,188,695**	**1,121,100**	**1,122,375**	**1,123,875**	
70	**797**		**G/O SERIES 2023 COURTHOUSE**						
		4800	*Debt Service*						
	797		Bonds	620	-	2,605,000	680,000	3,695,000	
	797		Interest	621	6,741,045	7,490,050	7,359,800	7,325,800	
	797		Assessing Fees & Other Exp	622	845	2,140	5,000	5,000	
			Direct Expense		**6,741,890**	**10,097,190**	**8,044,800**	**11,025,800**	
70	**798**		**G/O SERIES 2023 PARKING**						
		4800	*Debt Service*						
	798		Bonds	620	-	435,000	460,000	490,000	
	798		Interest	621	903,703	829,931	808,181	785,182	
	798		Assessing Fees & Other Exp	622	-	1,600	5,000	5,000	
			Direct Expense		**903,703**	**1,266,531**	**1,273,181**	**1,280,182**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
70	**799**		**G/O SERIES 2024**						
		4800	*Debt Service*						
	799		Bonds	620	-	200,000	220,000	230,000	
	799		Interest	621	-	242,663	283,150	272,150	
	799		Assessing Fees & Other Exp	622	-	-	5,000	5,000	
			Direct Expense		**-**	**442,663**	**508,150**	**507,150**	
70	**780**		**CERT.OF OBLIGATION 2025**						
		4800	*Debt Service*						
	780		Bonds	620	-	-	1,180,000	-	
	780		Interest	621	-	-	809,583	851,782	
	780		Assessing Fees & Other Exp	622	-	-	-	5,000	
			Direct Expense		**-**	**-**	**1,989,583**	**856,782**	
71			**INFRASTRUCTURE - SERIES 2019**						
		4800	*Capital Outlay*						
	614		Special Road Projects	893	90,346	-	462,256	70,000	
			Direct Expense		**90,346**	**-**	**462,256**	**70,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		90,346	-	462,256	70,000	
			Departmental Total		**90,346**	**-**	**462,256**	**70,000**	
			Total Use of Funds		**90,346**	**-**	**462,256**	**70,000**	
72			**INFRASTRUCTURE SERIES 2020**						
		4800	*Capital Outlay*						
	614		Special Road Projects	893	262,849	-	-	37,684	
			Direct Expense		**262,849**	**-**	**-**	**37,684**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		262,849	-	-	37,684	
			Departmental Total		**262,849**	**-**	**-**	**37,684**	
			Total Use of Funds		**262,849**	**-**	**-**	**37,684**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
73			**1420232 WRKFORCE INVEST FUND**						
		4300	***Operating Expenses***						
	409		Employee Recognition	325	15,668	14,285	20,583	16,914	
		4600	***Operating Expenses***						
	409		Educational Reimbursement	684	6,902	16,685	15,062	14,231	
			Direct Expense		**22,570**	**30,969**	**35,645**	**31,145**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		22,570	30,969	35,645	31,145	
			Total Debt Service		-	-	-	-	
			Total Capital Outlay		-	-	-	-	
			Departmental Total		**22,570**	**30,969**	**35,645**	**31,145**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
75	**611**		**R & B ADMINISTRATIVE**						
		4100	*Salary*						
	611		Salary & Wages F/T	100	570,630	571,254	600,561	615,310	
	611		Salary - Accrued Leave	109	-	5,687	7,500	7,500	
	611		Salary-Longevity	113	2,690	3,210	3,360	3,360	
	611		Salary - Employee Allowanc	192	1,040	780	780	780	
		4200	*Fringe Benefits*						
	611		F.I.C.A.	201	43,160	44,046	46,833	47,962	
	611		Insurance	202	64,266	72,667	81,114	81,114	
	611		Retirement	203	65,521	64,864	66,546	68,154	
	611		Workers Compensation	204	492	600	687	704	
	611		Unemployment Insurance	205	550	535	306	314	
		4300	*Operating Expenses*						
	611		Office Supplies	310	5,993	4,708	5,000	5,000	
		4400	*Operating Expenses*						
	611		Membership Dues	414	853	535	1,000	1,000	
	611		Postage	421	965	185	450	500	
	611		C0Py Machine Usage	430	19	57	-	-	
	611		Computer Software	440	7,267	-	130,000	750,000	
	611		Miscellaneous Equipment	480	227	2,305	13,500	10,000	
		4500	*Operating Expenses*						
	611		Copy Machine Lease	540	2,072	2,658	2,658	2,750	
	611		Misc. Contracts	570	39,659	2,634	10,000	10,000	
		4600	*Operating Expenses*						
	611		Professional Fees	619	76,581	86,760	75,000	65,000	
	611		Training Expenses	632	6,335	7,455	7,000	7,500	
	611		Utilities	641	30,231	37,508	50,000	50,000	
	611		Insurance	669	47,493	57,067	80,991	95,220	
		4900	*Capital Outlay*						
	611		Building Improvements	836	-	-	-	100,000	
			Direct Expense		**966,044**	**965,514**	**1,183,286**	**1,922,168**	
			Totals By Category:						
			Total Salaries		574,360	580,931	612,201	626,950	
			Total Fringe Benefits		173,988	182,712	195,486	198,248	
			Total Operating Expenses		217,695	201,871	375,599	996,970	
			Total Capital Outlay		-	-	-	100,000	
			Departmental Total		**966,044**	**965,514**	**1,183,286**	**1,922,168**	
			Total Use of Funds		**966,044**	**965,514**	**1,183,286**	**1,922,168**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
75	**614**		**R & B LABOR DIVISION**						
		4100	*Salary*						
	614		Salary & Wages F/T	100	3,164,438	3,301,710	3,891,625	4,046,076	
	614		Salary - Extra Help Or Tem	108	64,360	184,035	100,000	100,000	
	614		Salary - Accrued Leave	109	34,961	45,062	10,000	10,000	
	614		Salary - Overtime	110	40,557	53,627	50,000	50,000	
	614		Salary-Longevity	113	12,710	11,630	11,760	11,760	
	614		Salary - Employee Allowanc	192	3,900	3,705	3,900	3,900	
		4200	*Fringe Benefits*						
	614		F.I.C.A.	201	247,191	268,619	311,147	322,966	
	614		Insurance	202	596,755	674,755	834,313	834,313	
	614		Retirement	203	368,471	377,289	442,114	458,950	
	614		Workers Compensation	204	47,685	49,540	56,743	58,986	
	614		Unemployment Insurance	205	3,149	3,302	2,034	2,115	
		4300	*Operating Expenses*						
	614		Fencing (R.O.W.)	355	307	242	1,500	1,500	
	614		Concrete	358	11,419	7,982	25,000	25,000	
	614		Steel/Structural	359	196	-	30,000	30,000	
	614		Lumber/Piling (Bridges)	360	-	11,666	12,000	12,000	
	614		Culverts	361	87,202	108,573	100,000	100,000	
	614		Gravel (Native)	362	20,058	17,403	25,000	25,000	
	614		Road Oil	363	65,538	236,354	500,000	500,000	
	614		Hardware & Misc. Supplies	364	3,719	3,456	3,600	3,600	
	614		Cement/Sakrete	368	-	-	1,200	1,200	
	614		Sign Material	369	23,103	38,812	30,000	30,000	
	614		Asphalt	370	2,064,952	3,801,686	2,500,000	3,000,000	
	614		Striping	373	14,507	59,998	75,000	100,000	
	614		Herbicide	374	-	234	5,000	5,000	
	614		Bridge Materials	379	5,397	-	7,500	7,500	
	614		Safety Equiment	383	2,891	3,477	25,000	25,000	
	614		Sand	387	9,908	4,920	35,000	35,000	
	614		Clay	388	-	-	10,000	10,000	
	614		Liquid Asphalt	390	3,104	9,130	8,000	8,000	
		4400	*Operating Expenses*						
	614		Miscellaneous	409	14,548	20,051	35,000	35,000	
	614		Trash & Dumping	476	16,809	10,314	15,000	15,000	
	614		Erosion Control	478	-	624	-	-	
		4500	*Operating Expenses*						
	614		Contract Surface Treatment	528	1,144,221	897,026	1,500,000	2,000,000	
	614		Uniform Contract	543	42,479	43,540	60,000	60,000	
	614		Misc. Contracts	570	1,391	731	5,500	5,500	
		4600	*Operating Expenses*						
	614		Training Expenses	632	-	1,288	2,000	2,000	
		4800	*Capital Outlay*						
	614		Right Of Way	892	-	3	25,000	25,000	
	614		Special Road Projects	893	3,437,753	1,462,424	-	4,000,000	
	614		Annual Road Projects	894	-	-	1,000,000	3,000,000	
			Direct Expense		**11,553,676**	**11,713,208**	**11,749,936**	**18,960,366**	
			Totals By Category:						
			Total Salaries		3,320,927	3,599,769	4,067,285	4,221,736	
			Total Fringe Benefits		1,263,250	1,373,505		1,677,330	
			Total Operating Expenses		3,531,746	5,277,507	5,011,300	6,036,300	
			Total Capital Outlay		3,437,753	1,462,427	1,025,000	7,025,000	
			Departmental Total		**11,553,676**	**11,713,208**	**11,749,936**	**18,960,366**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
75	**615**		**R & B EQUIPMENT DIVISION**						
		4100	***Salary***						
	615		Salary & Wages F/T	100	699,925	719,649	755,855	781,855	
	615		Salary - Accrued Leave	109	20	750	3,000	3,000	
	615		Salary - Overtime	110	10	-	-	-	
	615		Salary-Longevity	113	3,160	3,990	4,080	4,080	
	615		Salary - Employee Allowanc	192	780	780	780	780	
		4200	***Fringe Benefits***						
	615		F.I.C.A.	201	52,968	54,563	58,424	60,413	
	615		Insurance	202	119,351	134,951	150,640	150,640	
	615		Retirement	203	80,300	80,944	83,016	85,850	
	615		Workers Compensation	204	2,571	624	650	689	
	615		Unemployment Insurance	205	672	671	382	395	
		4300	***Operating Expenses***						
	615		Supplies	303	4,843	3,177	6,500	6,500	
	615		Parts	314	349,216	400,141	350,000	350,000	
	615		Gasoline & Diesel	337	451,682	453,541	550,000	600,000	
	615		Oil & Grease	338	23,200	29,738	25,000	25,000	
	615		Ground Gauging Parts	349	21,492	3,754	30,000	30,000	
	615		Tires & Tubes	351	64,959	45,606	55,000	55,000	
		4400	***Operating Expenses***						
	615		Equipment Rentals	410	-	170	30,000	30,000	
	615		Equipment Repairs	411	1,244	31,132	1,500	5,000	
	615		Vehicle Expenses	477	61,622	60,687	45,000	50,000	
	615		Miscellaneous Equipment	480	33,781	19,593	25,000	25,000	
	615		Misc. Vehicle Equipment	481	-	4,539	12,000	12,000	
		4500	***Operating Expenses***						
	615		Misc. Contracts	570	11,563	14,343	15,000	15,000	
		4600	***Operating Expenses***						
	615		Training Expenses	632	180	1,518	2,500	2,000	
		4800	***Capital Outlay***						
	615		Machinery & Equipment	840	652,883	871,764	751,000	2,085,000	
	615		Vehicles	851	240,996	265,215	375,000	200,000	
	615		Small Equipment Purchase	852	-	33,411	-	-	
	615		Equipment	860	210,545	153,735	300,000	-	
			Direct Expense		**3,087,961**	**3,388,987**	**3,630,327**	**4,578,202**	
			Totals By Category:						
			Total Salaries		703,895	725,169	763,715	789,715	
			Total Fringe Benefits		255,861	271,754	293,112	297,987	
			Total Operating Expenses		1,023,780	1,067,939	1,147,500	1,205,500	
			Total Capital Outlay		1,104,424	1,324,125	1,426,000	2,285,000	
			Departmental Total		**3,087,961**	**3,388,987**	**3,630,327**	**4,578,202**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
76			**INFRASTRUCTURE SERIES 2021**						
		4800	*Capital Outlay*						
	614		Special Road Projects	893	-	98,377	2,237	16,516	
			Direct Expense		**-**	**98,377**	**2,237**	**16,516**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		-	98,377	2,237	16,516	
			Departmental Total		**-**	**98,377**	**2,237**	**16,516**	
			Total Use of Funds		**-**	**98,377**	**2,237**	**16,516**	
77			**INFRASTRUCTURE SERIES 2022**						
		4800	*Capital Outlay*						
	614		Special Road Projects	893	6,960,791	181,652	734,356	50,000	
			Direct Expense		**6,960,791**	**181,652**	**734,356**	**50,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		6,960,791	181,652	734,356	50,000	
			Departmental Total		**6,960,791**	**181,652**	**734,356**	**50,000**	
			Total Use of Funds		**6,960,791**	**181,652**	**734,356**	**50,000**	
78			**PARKING STRUCTURE CONSTRUCTI**						
		4600	*Operating Expenses*						
	409		Professional Fees	619	1,011,841	2,952	-	-	
		4900	*Capital Outlay*						
	409		Parking Structure	816	12,984,259	1,027,503	-	-	
			Direct Expense		**13,996,100**	**1,030,455**	**-**	**-**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		1,011,841	2,952	-	-	
			Total Capital Outlay		12,984,259	1,027,503	-	-	
			Departmental Total		**13,996,100**	**1,030,455**	**-**	**-**	
			Total Use of Funds		**13,996,100**	**1,030,455**	**-**	**-**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
79			**COURTHOUSE CONSTRUCTION FUND**						
		4600	***Operating Expenses***						
	409		Professional Fees	619	5,285,896	674,997	1,524,164	-	
		4800	***Capital Outlay***						
	409		Real Estate Purchase	898	474	-	-	-	
		4900	***Capital Outlay***						
	409		Courthouse Construction Pr	815	4,977,266	55,842,539	90,000,000	7,280,000	
	409		It Courthouse Project	844	-	-	1,256,756	9,000	
	409		5Th Floor Construction	891	-	320,151	5,148,377	-	
			Direct Expense		**10,263,635**	**56,837,686**	**97,929,297**	**7,289,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		5,285,896	674,997	1,524,164	-	
			Total Capital Outlay		4,977,740	56,162,690	96,405,133	7,289,000	
			Departmental Total		**10,263,635**	**56,837,686**	**97,929,297**	**7,289,000**	
			Total Use of Funds		**10,263,635**	**56,837,686**	**97,929,297**	**7,289,000**	
97			**145610888 INFRASTRUCT 2025**						
		4800	***Capital Outlay***						
	614		Special Road Projects	893	-	-	11,107,060	9,444,898	
	614		Bond Issuance Costs	902	-	150,500	-	-	
			Direct Expense		**-**	**150,500**	**11,107,060**	**9,444,898**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		-	150,500	11,107,060	9,444,898	
			Departmental Total		**-**	**150,500**	**11,107,060**	**9,444,898**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
87			**J/A/C MAINTENANCE FUND**						
		4800	***Capital Outlay***						
	409		Equipment	860	77,283	68,027	54,672	40,000	
		4900	***Capital Outlay***						
	409		Building Improvements	836	438,096	58,267	61,000	45,000	
			Direct Expense		**515,379**	**126,294**	**115,672**	**85,000**	
			Totals By Category:						
			Total Salaries		-	-	-	-	
			Total Fringe Benefits		-	-	-	-	
			Total Operating Expenses		-	-	-	-	
			Total Capital Outlay		515,379	126,294	115,672	85,000	
			Departmental Total		**515,379**	**126,294**	**115,672**	**85,000**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
93	**570**		**JUVENILE DETENTION**						
		4100	*Salary*						
	570		Salary & Wages F/T	100	1,404,050	1,627,184	1,757,038	3,904,204	
	570		Salary - Accrued Leave	109	13,211	11,095	-	-	
	570		Salary - Overtime	110	101,035	57,848	125,000	125,000	
	570		Salary-Permanent Part-Time	112	-	-	-	250,000	
	570		Salary-Longevity	113	6,090	6,450	6,480	19,440	
	570		Certification Pay	114	33,723	38,532	42,750	79,800	
	570		Salary - Holiday Pay	191	36,505	39,101	38,000	39,000	
	570		Salary - Employee Allowanc	192	2,000	2,000	2,080	13,500	
		4200	*Fringe Benefits*						
	570		F.I.C.A.	201	118,669	132,805	150,808	338,968	
	570		Insurance	202	302,968	342,568	382,393	718,437	
	570		Retirement	203	182,159	198,959	214,286	481,644	
	570		Workers Compensation	204	20,773	15,401	26,103	58,671	
	570		Unemployment Insurance	205	1,523	1,640	986	2,216	
		4300	*Operating Expenses*						
	570		Supplies	303	7,811	7,341	8,000	8,000	
	570		Office Supplies	310	4,758	4,050	5,000	19,000	
	570		Printed Forms And Material	312	-	-	-	2,500	
	570		Inmate Supplies	330	19,079	12,392	22,000	22,000	
	570		Janitorial & Laundry Suppl	346	11,740	8,896	12,000	20,000	
		4400	*Operating Expenses*						
	570		Membership Dues	414	-	-	-	1,500	
	570		Mobile Telephone Charges	419	-	-	-	10,000	
	570		Telephone Charges & Long D	420	-	-	-	23,000	
	570		Postage	421	-	-	-	2,000	
	570		Copy Machine Usage	430	205	199	1,000	1,000	
	570		Air Conditioning Repair	449	3,938	10,096	10,000	10,000	
	570		Meal Expense	450	42,190	84,971	80,000	80,000	
	570		Ordinary Repairs	451	26,554	14,878	40,000	40,000	
	570		Miscellaneous Repairs	457	3,893	1,195	10,000	10,000	
	570		Vehicle Expenses	477	-	-	-	10,000	
	570		Miscellaneous Equipment	480	3,584	8,076	10,500	10,500	
		4500	*Operating Expenses*						
	570		Copy Machine Lease	540	11,072	11,153	14,500	14,500	
	570		Misc. Contracts	570	17,890	19,872	21,235	24,831	
		4600	*Operating Expenses*						
	570		Medical Services	609	128,916	96,048	187,500	195,000	
	570		Independent Audit	611	-	-	-	8,500	
	570		Travel Reimbursements	626	19	40	1,000	16,000	
	570		Training Expenses	632	13,957	17,188	20,000	45,000	
	570		Utilities	641	-	-	-	115,000	
	570		Insurance	669	-	-	-	3,500	
		4800	*Capital Outlay*						
	570		Equipment	860	3,717	-	-	5,000	
			Direct Expense		**2,522,028**	**2,769,975**	**3,188,659**	**6,727,711**	
			Totals By Category:						
			Total Salaries		1,596,613	1,782,209	1,971,348	4,430,944	
			Total Fringe Benefits		626,092	691,373	774,576	1,599,936	
			Total Operating Expenses		295,605	296,393		691,831	
			Total Capital Outlay		3,717	-	-	5,000	
			Departmental Total		**2,522,028**	**2,769,975**	**3,188,659**	**6,727,711**	

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
93	571		**JUVENILE PROBATION**						
		4100	*Salary*						
	571		Salary & Wages F/T	100	1,866,257	1,880,429	1,977,536	-	
	571		Salary - Accrued Leave	109	-	21,745	-	-	
	571		Salary-Permanent Part-Time	112	232,838	226,117	225,000	-	
	571		Salary-Longevity	113	15,030	14,640	15,360	-	
	571		Certification Pay	114	41,324	39,424	41,325	-	
	571		Salary - Holiday Pay	191	3,111	2,981	-	-	
	571		Salary - Employee Allowanc	192	11,332	11,144	16,820	-	
		4200	*Fringe Benefits*						
	571		F.I.C.A.	201	161,757	163,998	174,117	-	
	571		Insurance	202	266,244	301,044	336,043	-	
	571		Retirement	203	247,579	245,257	247,406	-	
	571		Workers Compensation	204	5,136	10,529	12,916	-	
	571		Unemployment Insurance	205	2,082	2,023	1,138	-	
		4300	*Operating Expenses*						
	571		Drug Screening	308	3,682	3,427	6,000	6,000	
	571		Office Supplies	310	10,801	7,341	14,000	-	
	571		Printed Forms And Material	312	1,493	595	2,500	-	
	571		Employee Recognition	325	496	693	1,000	1,000	
	571		Program Expense	334	4,599	3,357	5,000	5,000	
	571		Lawn Supplies	345	4,354	3,027	5,000	5,000	
	571		Janitorial & Laundry Suppl	346	6,758	3,633	8,000	-	
		4400	*Operating Expenses*						
	571		Membership Dues	414	396	980	1,500	-	
	571		Other Service Fees	416	74	39	150	150	
	571		Mobile Telephone Charges	419	7,413	7,377	10,000	-	
	571		Telephone Charges & Long D	420	16,206	19,790	20,000	-	
	571		Postage	421	1,454	1,538	2,000	-	
	571		Investigative Expenses	452	10	(130)	600	600	
	571		Vehicle Expenses	477	8,161	4,671	10,000	-	
	571		Miscellaneous Equipment	480	-	38	-	-	
	571		Fuel	490	7,030	6,259	10,000	10,000	
		4600	*Operating Expenses*						
	571		Medical Services	609	5,967	4,318	7,500	-	
	571		Independent Audit	611	7,000	8,000	8,000	-	
	571		Travel Reimbursements	626	13,072	9,421	15,000	-	
	571		Training Expenses	632	19,482	17,059	25,000	-	
	571		Utilities	641	116,853	133,174	115,000	-	
	571		Insurance	669	2,633	2,695	2,420	-	
	571		Polygraph Examinations	680	4,775	7,150	10,000	10,000	
	571		Electronic Monitoring	688	12,299	10,332	15,000	15,000	
	571		Placement	689	94,917	-	-	-	
		4800	*Capital Outlay*						
	571		Equipment	860	1,460	-	5,000	-	
	571		Office Equipment	870	895	-	-	-	
			Direct Expense		**3,204,968**	**3,174,116**	**3,346,331**	**52,750**	
		5000	*Other Financing Uses*						
	571		Transfer To JAC Maintenanc	994	50,000	50,000	50,000	50,000	
			Totals By Category:						
			Total Salaries		2,169,892	2,196,482		-	
			Total Fringe Benefits		682,797	722,852	771,620	-	
			Total Operating Expenses		349,923	254,782	293,670	52,750	
			Total Capital Outlay		2,355	-	5,000	-	
			Departmental Total		**3,204,968**	**3,174,116**	**3,346,331**	**52,750**	
			Total Use of Funds		**3,254,968**	**3,224,116**	**3,396,331**	**102,750**	

Auditor's Note: At the request of the Juvenile Services Director, and approved by the Juvenile Board, a majority of expenditures previously classified under the Juvenile Probation Department will now be recorded under the Juvenile Detention Department.

Fund #	Org. #	Cat. #	EXPENDITURES	Acct. #	FY 24 Actual	FY 25 Actual	FY 26 Projected	FY 27 Proposed	Comments
			All Funds Summary						
			Total All Funds - Direct Expenses		**166,762,515**	**209,319,746**	**270,432,324**	**198,056,173**	
			Total All Funds - Other Financing Uses		**5,200,000**	**6,207,400**	**11,600,000**	**11,967,000**	
			Total by Operating Category:						
			Total Salaries		**56,189,346**	**59,152,079**	**64,176,708**	**69,438,664**	
			Total Fringe Benefits		**20,650,885**	**22,310,980**	**24,287,031**	**26,178,562**	
			Total Operating Expenses		**37,821,642**	**39,516,030**	**46,606,348**	**50,575,609**	
			Total Debt Service		**13,711,671**	**18,248,891**	**18,156,489**	**20,010,664**	
			Total Capital Outlay		**38,388,971**	**70,091,768**	**117,205,748**	**31,852,673**	
			Total All Funds		**171,962,515**	**215,527,146**	**282,032,324**	**210,023,173**	

ADDITIONAL FUNDING PACKAGE REQUEST SUMMARY- APPROVED REQUESTS

Funding Package Name	Included	Department	Request Type	FTEs Added	FY27 Expense Total	Comments
241st District Court- Request for Stipend | Pay Adjustment for Court Administrator	Yes	241St District Court	Wage Adjustment	0	$5,657.00	
Animal Control- Position Change Request PT to FT Kennel Tech	Yes	Animal Control	Additional FTE	1	$27,178.00	
Commissioners Court- Credit for Time in Like Position | Admin Asst	Yes	Commissioners Court	Wage Adjustment	0	$5,386.00	
Constable Pct 2- Replacement Vehicle Chevy Tahoe 4X4	Yes	Constable, Pct 2	Equipment	0	$180,898.00	
Constable Pct 3- Replacement Vehicle Request Chevy Tahoe	Yes	Constable, Pct 3	Equipment	0	$85,457.00	
Constable Pct 5- Chevy 1500 4X4- Replacement Vehicle	Yes	Constable, Pct 5	Equipment	0	$85,624.00	
County Court at Law 3- Court Coordinator I	Yes	County Court At Law #3	Additional FTE	1	$85,843.00	
County Treasurer- Accountant-Bookkeeper I (0-1 yrs)	Yes	County Treasurer	Additional FTE	1	$73,094.00	
Criminal District Attorney- CPS Attorney	Yes	Criminal District Attorney	Additional FTE	1	$160,334.00	
Criminal District Attorney- Intake Clerk- Pay Scale Legal Asst DA (0-5 yrs)	Yes	Criminal District Attorney	Additional FTE	1	$54,006.00	
Criminal District Attorney- Legal Assistant DA 0-5 yrs	Yes	Criminal District Attorney	Additional FTE	1	$54,006.00	
Criminal District Attorney- Pay Scale Adjustment Request for Attorney II Positions (All 3 Steps)	Yes	Criminal District Attorney	Wage Adjustment	0	$28,473.00	
Criminal District Attorney- Position Change Request (2) Special Investigator to Investigator V (12+)	Yes	Criminal District Attorney	Wage Adjustment	0	$22,990.00	
Criminal District Attorney- Victim Assistant Pay Scale (Legal Assistant DA (0-5 yrs) 2 Positions	Yes	Criminal District Attorney	Additional FTE	2	$108,012.00	
Road & Bridge Equipment Division- ROSCO RB50 Broom	Yes	Road & Bridge Equipment	Equipment	0	$90,000.00	
Road & Bridge Admin Division- Software Funding Requests for FY 27	Yes	Road & Bridge Admin	Projects or Enhancements	0	$648,000.00	
Road & Bridge Admin- Facility Site Improvements	Yes	Road & Bridge Admin	Capital Improvement	0	$100,000.00	
Road & Bridge Equipment Division- Equipment Request Leeboy 8616D Paver	Yes	Road & Bridge Equipment	Equipment	0	$275,000.00	
Judicial Services- Courthouse Security Officer I 0-3yrs Basic (3)	Yes	Judicial Services	Additional FTE	3	$289,500.00	
Road & Bridge Equipment Division- Gradall XL4100	Yes	Road & Bridge Equipment	Equipment	0	$510,000.00	
Road & Bridge Equipment Division- John Deere 210G Tractor Loader with Box Blade	Yes	Road & Bridge Equipment	Equipment	0	$115,000.00	
Road & Bridge Equipment Division- Replacement Tractor Purchase	Yes	Road & Bridge Equipment	Equipment	0	$275,000.00	
Road and Bridge Equipment Division- International 5YD Dump Truck (2)	Yes	Road & Bridge Equipment	Equipment	0	$250,000.00	
Road and Bridge Equipment Division- Light Duty Pick-up Trucks	Yes	Road & Bridge Equipment	Equipment	0	$200,000.00	
Road & Bridge Equipment Division- Mowermax Prime Mover with Boom Arm & Rotary Mower	Yes	Road & Bridge Equipment	Equipment	0	$570,000.00	
District Clerk- Deputy Clerk I	Yes	District Clerk	Additional FTE	1	$68,526.00	
District Clerk- Reclassify PT Deputy Clerk I Position to FT	Yes	District Clerk	Additional FTE	1	$34,064.00	
District Clerk- Request to Reclassify Deputy Clerk to Jury Coordinator	Yes	District Clerk	Wage Adjustment	0	$5,936.00	
Elections- Position Change Request Deputy Clerk to Equipment Deputy Clerk	Yes	Election Division	Wage Adjustment	0	$5,617.00	
Facilities Services- Custodian Two Positions	Yes	Facilities Services	Additional FTE	2	$104,310.00	
Facilities Services- Maintenance Mechanic Two Positions	Yes	Facilities Services	Additional FTE	2	$158,488.00	
Emergency Management- Community Engagement Liaison	Yes	Fire Marshal	Additional FTE	1	$95,930.00	
Office of Emergency Management- Sheltering Trailer	Yes	Fire Marshal	Equipment	0	$40,000.00	
Fire Marshal- Safety Education Trailer	Yes	Fire Marshal	Equipment	0	$177,254.00	
Human Resources- HR Specialist I 0-5yrs	Yes	Human Resources	Additional FTE	1	$89,396.00	
~~Human Resources- Position Change Request (Assistant Director)~~	~~Yes~~	~~Human Resources~~	~~Wage Adjustment~~	~~0~~	~~$15,407.00~~	Included, but requested to be removed. Will have to update final payroll allocations
Indigent Defense 475th District Court- Additional Indigent Defense Attorney Request	Yes	Indigent Defense	Contract/Agreement	0	$120,000.00	
Indigent Defense- Pay Increase or Adjustment- Court Interpreter	Yes	Indigent Defense	Wage Adjustment	0	$11,276.00	
Information Services- Position Change Request GIS Analyst to GIS Manager	Yes	Information Services	Wage Adjustment	0	$17,106.00	
Information Services- Position Reclassification Request IT Administrative Support	Yes	Information Services	Wage Adjustment	0	$3,704.00	
Sheriff's Office- IDEMIA LIVESCAN UPGRADE (REQUIRED EOL)	Yes	Information Services	Equipment	0	$40,100.00	
Sheriff's Office- V700 BODYCAM UPGRADES	Yes	Information Services	Equipment	0	$64,000.00	
Information Services- Position Reclassification Request IT Tech 1 to IT Tech 2 (2)	Yes	Information Services	Wage Adjustment	0	$17,691.00	
Information Services- Business Analyst Position & Audio Visual (IT Tech II)	Yes	Information Services	Additional FTE	1	$111,961.00	
Jail- Detention Officers I 0-3yrs Basic	Yes	Jail	Additional FTE	2	$144,920.00	
Jail- Transport Officer I 0-3yrs Basic 2 Positions Requested	Yes	Jail	Additional FTE	2	$181,878.00	
Jail- Live Scan New Equipment	Yes	Jail	Equipment	0	$75,000.00	
Judicial Compliance Office- Deputy Clerk I	Yes	Judicial Compliance Office	Additional FTE	1	$68,526.00	
JP 1- Position Change Request Chief Deputy Clerk to Court Coordinator Pay Scale	Yes	Justice Of Peace, Pct 1	Wage Adjustment	0	$15,481.00	
JP 2- Position Change Request Chief Deputy Clerk to Court Coordinator Pay Scale	Yes	Justice Of Peace, Pct 2	Wage Adjustment	0	$14,744.00	
JP 3- Position Change Request Chief Deputy Clerk to Court Coordinator Pay Scale	Yes	Justice Of Peace, Pct 3	Wage Adjustment	0	$14,744.00	
JP 3- Position Change Request PT to FT Deputy Clerk I	Yes	Justice Of Peace, Pct 3	Additional FTE	1	$34,064.00	
JP 4- Position Change Request Chief Deputy Clerk to Court Coordinator Pay Scale	Yes	Justice Of Peace, Pct 4	Wage Adjustment	0	$10,994.00	
JP 4- Position Change Request PT to FT Deputy Clerk I Position 2nd Choice	Yes	Justice Of Peace, Pct 4	Additional FTE	1	$34,064.00	
JP 5- Position Change Request Chief Deputy Clerk to Court Coordinator Pay Scale	Yes	Justice Of Peace, Pct 5	Wage Adjustment	0	$10,994.00	
Purchasing- Contract Specialist	Yes	Purchasing	Additional FTE	1	$96,189.00	
Purchasing- Stipend Adjustment Request for CPPB & CPPO	Yes	Purchasing	Wage Adjustment	0	$10,684.00	
Sheriff's Office- Deputy I (0-3 years) Basic 3 Positions Approved	Yes	Sheriff'S Department	Additional FTE	3	$272,793.00	
Sheriff's Office- IT Tech I	Yes	Sheriff'S Department	Additional FTE	1	$98,130.00	
Sheriff's Office- Credit for Time in Like Position Accountant | Bookkeeper 1	Yes	Sheriff'S Department	Wage Adjustment	0	$14,452.00	
Sheriff's Office- Position Change Request (Receptionist to Administrative Assistant)	Yes	Sheriff'S Department	Wage Adjustment	0	$12,975.00	
Sheriff's Office- Position Change Request OPR SGT to CID SGT (2)	Yes	Sheriff'S Department	Wage Adjustment	0	$2,926.00	
Sheriff's Office- Public Information Officer	Yes	Sheriff'S Department	Additional FTE	1	$93,329.00	
Sheriff's Office- Reclassification of Civil SGT to CID SGT	Yes	Sheriff'S Department	Wage Adjustment	0	$1,463.00	
Sheriff's Office- Request for Time in Like Position- Updated Admin Asst	Yes	Sheriff'S Department	Wage Adjustment	0	$2,759.00	
Total		**Total**		**33**	**$6,691,333.00**	

Position Count by Department for FY27 Proposed Budget

Department	FY 26 FTE Count	New FTEs Added FY 27	FY 27 Total FTE Count	Comments
10.401 COMMISSIONERS COURT	7	0	7	
10.402 RECORD SERVICE	3	0	3	
10.403 COUNTY CLERK	25	0	25	
10.405 VETERANS' SERVICE OFFICE	3	0	3	
10.404 ELECTIONS DIVISION	5	0	5	
10.406 COUNTY BUDGET OFFICER	0	0	0	
10.407 INFORMATION TECHNOLOGY	22	1	23	
10.410 FACILITIES SERVICES (PHYSICAL PLANT)	37	4	41	
10.411 JUDICIAL COMPLIANCE OFFICE (COLLECTIONS)	4	1	5	
10.420 HUMAN RESOURCES DEPARTMENT	5	1	6	
10.426 COUNTY COURT	2	0	2	
10.427 COUNTY COURT AT LAW	4	0	4	
10.428 COUNTY COURT AT LAW #2	4	0	4	
10.429 COUNTY COURT AT LAW #3	**6**	**1**	7	
10.435 7th DISTRICT COURT	3	0	3	
10.436 114th DISTRICT COURT	3	0	3	
10.437 241st DISTRICT COURT	3	0	3	
10.438 321st DISTRICT COURT	3	0	3	
10.441 475th DISTRICT COURT	3	0	3	
10.446 INDIGENT DEFENSE	2	0	2	
10.450 DISTRICT CLERK	20	2	22	
10.455 JUSTICE OF THE PEACE PRECINCT #1	4	0	4	
10.456 JUSTICE OF THE PEACE PRECINCT #2	4	0	4	
10.457 JUSTICE OF THE PEACE PRECINCT #3	4	1	5	
10.458 JUSTICE OF THE PEACE PRECINCT #4	4	1	5	
10.459 JUSTICE OF THE PEACE PRECINCT #5	5	0	5	
10.475 CRIMINAL DISTRICT ATTORNEY	65	5	70	
10.495 AUDITOR'S OFFICE	11	0	11	
10.496 PURCHASING	6	1	7	
10.497 TREASURER'S OFFICE	**2**	**1**	3	
10.499 TAX ASSESSOR-COLLECTOR	35	0	35	
10.543 FIRE MARSHAL	6	1	7	
10.545 ANIMAL CONTROL	9	**1**	10	
10.551 CONSTABLE, PRECINCT #1	5	0	5	
10.552 CONSTABLE, PRECINCT #2	4	0	4	
10.553 CONSTABLE, PRECINCT #3	4	0	4	
10.554 CONSTABLE, PRECINCT #4	4	0	4	
10.555 CONSTABLE, PRECINCT #5	5	0	5	
10.558 ENVIRONMENTAL CRIMES (LITER ABATEMENT)	2	0	2	
10.559 DISPATCH	29	0	29	
10.560 SHERIFF	128	8	136	Includes Judicial Services positions- BlackBook not yet updated
10.561 JAIL	243	4	247	
16.409 Law Library	1	0	1	
75.611 ROAD & BRIDGE - ADMIN	7	0	7	
75.614 ROAD & BRIDGE - LABOR	71	0	71	
75.615 ROAD & BRIDGE - EQUIPMENT	13	0	13	
88.### ADULT PROBATION	68	0	68	
93.570 JUVENILE DETENTION	33	0	33	
93.571 JUVENILE PROBATION	29	0	29	
95.571 JUVENILE PROBATION STATE FUNDING	12	0	12	
95.591 JUVENILE DETENTION STATE FUNDING	6	0	6	
Totals	**983**	**33**	**1016**	

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Smith County	903-590-4700
Taxing Unit Name	Phone *(area code and number)*
100 E Ferguson, Tyler, TX 75702	www.smith-county.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

2026 Smith County

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 31,536,570,982
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 6,033,570,688
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 25,503,000,294
4.	**Prior year total adopted tax rate.**	$ 0.364231 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 984,028,495 **B. Prior year values resulting from final court decisions:** - $ 878,696,269 **C. Prior year value loss.** Subtract B from A.[4]	$ 105,332,226

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 105,332,226
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 25,608,332,520
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 41,029,393 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 38,041,236 C. **Value loss.** Add A and B. [7]	$ 79,070,629
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 43,741,511 B. **Current year productivity or special appraised value:** .... - $ 668,086 C. **Value loss.** Subtract B from A. [8]	$ 43,073,425
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 122,144,054
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 292,397,482
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 25,193,790,984
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 91,763,596
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 280,158
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 92,043,754

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. Certified values:	$ 33,198,112,831	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ $ 13,714,238	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 360,715,806	
	E. Total current year value. Add A and B, then subtract C and D.		$ 32,851,111,263
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 220,912,951	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 220,912,951
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 6,517,445,378
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 26,554,578,836
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 818,214,840

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 818,214,840
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 25,736,363,996
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.357640 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.357640 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.294308 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 25,608,332,520
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 75,367,371
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 230,369	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 865,969	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ -635,600	
	E. Add Line 31 to 32D.	$ 74,731,771
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 25,736,363,996
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.290374 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 59,140	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 74,067	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ -0.000058 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 64,327	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 36,113	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000109 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000109 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 3,855,017	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 3,562,742	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.001135 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.000692 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000692 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....................................	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025..	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.291175 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 30,316,690 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.117797 /$100 **C.** Add Line 41B to Line 40.	$ 0.408972 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.423286 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ ______ /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ ______ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ ______ /$100 c. Add Line D42(B)(b) to Line 42. . . . . $ ______ /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ ______ /$100 e Add Line D42(c) to Line D42(d). . . . . $ ______ /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ______ /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 20,010,663 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 20,010,663
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 20,010,663
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.10 % **B.** Enter the prior year actual collection rate. .... 100.70 % **C.** Enter the 2024 actual collection rate. .... 100.10 % **D.** Enter the 2023 actual collection rate. .... 100.82 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.10 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 19,990,672
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,554,578,836
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.075281 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.498567 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.498567 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 30,316,690
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,554,578,836
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.114167 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.357640 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.357640 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.498567 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.384400 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,554,578,836
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.384400 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.375306 /$100
	B. Unused increment rate (Line 68)	$ 0.008324 /$100
	C. Subtract B from A	$ 0.366982 /$100
	D. Adopted Tax Rate	$ 0.364231 /$100
	E. Subtract D from C	$ 0.002751 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 25,513,809,987
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 701,884
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.381353 /$100
	B. Unused increment rate (Line 67)	$ 0.010499 /$100
	C. Subtract B from A	$ 0.370854 /$100
	D. Adopted Tax Rate	$ 0.364231 /$100
	E. Subtract D from C	$ 0.006623 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 23,475,296,376
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,554,768
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.367151 /$100
	B. Unused increment rate (Line 66)	$ 0.033047 /$100
	C. Subtract B from A	$ 0.334104 /$100
	D. Adopted Tax Rate	$ 0.347264 /$100
	E. Subtract D from C	$ -0.013160 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 22,014,446,795
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 2,256,652
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.008498 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.392898 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.291175 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,554,578,836
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.001882 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.075281 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.368338 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.364231 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 25,193,790,984
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 25,736,363,996
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.392898 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.357640 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate .... $ 0.392898 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. .... $ 0.368338 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here GARY B BARBER
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

8-4-2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

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