

FILED
NICOLE TANNER, COUNTY CLERK
HILL COUNTY, TEXAS
2025 AUG 15 AM 9:10



HILL COUNTY, TEXAS

PROPOSED B U D G E T

08.14.25

This budget contains unfunded mandates from the State of Texas

FISCAL YEAR
October 1, 2025 - September 30, 2026

**Shane Brassell
COUNTY JUDGE**

**Susan Swilling
AUDITOR**

**Rachel Parker
TREASURER**

COMMISSIONERS:

Precinct # 1Jim Holcomb
Precinct # 2 Larry Crumpton
Precinct # 3Scotty Hawkins
Precinct # 4Martin Lake

BUDGET CERTIFICATE

THE STATE OF TEXAS

COUNTY OF HILL

FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026

We, Shane Brassell, County Judge, and Susan Swilling, County Auditor
of Hill County, Texas, do hereby certify that the attached budget
is a true and correct copy of the Proposed Budget of Hill County, Texas.



Shane Brassell, County Judge



Susan Swilling, County Auditor

Subscribed and sworn to before me, the undersigned authority, this the 14th day
of Augusty, 2025.



County Clerk
Hill County, Texas

HILL COUNTY, TEXAS
BUDGET RECAPITULATION OF PROPOSED BUDGET
FOR FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026

	BEGINNING BALANCE Projected 3/31/report	REVENUES	TOTAL RESOURCES	EXPENDITURES	ENDING BALANCE
GENERAL	\$ 8,958,482	\$ 22,971,345	\$ 31,929,827	\$ 23,072,295	\$ 8,857,532
GENERAL R & B	\$ 8,913	\$ 196,566	\$ 205,479	\$ 200,713	\$ 4,766
R&B #1	\$ 96,931	\$ 1,109,751	\$ 1,206,682	\$ 1,197,114	\$ 9,568
R&B #2	\$ 1,106	\$ 1,086,184	\$ 1,087,290	\$ 1,074,820	\$ 12,470
R&B #3	\$ 96,187	\$ 1,232,976	\$ 1,329,163	\$ 1,090,964	\$ 238,198
R&B #4	\$ 8,129	\$ 1,051,751	\$ 1,059,880	\$ 1,054,745	\$ 5,135
F/M Lat. -#1	\$ -	\$ 910,917	\$ 910,917	\$ 905,000	\$ 5,917
F/M Lat. -#2	\$ 4,724	\$ 905,328	\$ 910,052	\$ 885,000	\$ 25,052
F/M Lat. -#3	\$ 18,018	\$ 1,033,863	\$ 1,051,881	\$ 1,043,932	\$ 7,949
F/M Lat. -#4	\$ 50,656	\$ 875,523	\$ 926,179	\$ 762,510	\$ 163,669
Indigent Health	\$ 100,544	\$ 2,022,770	\$ 2,123,314	\$ 1,841,655	\$ 281,659
Law Library	\$ 57,333	\$ 27,592	\$ 84,925	\$ 24,000	\$ 60,925
Jury	\$ 13,233	\$ 683,218	\$ 696,451	\$ 658,850	\$ 37,601
Int. & Sinking	\$ 155,245	\$ 504,135	\$ 659,380	\$ 620,634	\$ 38,746
Rounding	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 9,569,501	\$ 34,611,919	\$ 44,181,420	\$ 34,432,232	\$ 9,749,188

**STATISTICAL DATA FY 2026
Proposed Budget**

	M & O	I & S	Total Gen	Proposed F/M
Tax Rate per \$100	0.377342	0.010427	0.387769	0.064878
Estimated Freeze Adjusted Taxable Valuations	4,801,528,192	4,801,528,192 3	4,801,528,192	5,075,374,292
TAX CALCULATION:				
Estimated Tax on Freeze Adjusted Taxable	\$18,118,183	\$500,634	\$18,618,817	\$3,292,801
Estimated Tax on Ceiling Frozen Taxable	\$2,238,925		\$2,238,925	\$383,657
Estimated Total Tax Levy	<u>\$20,357,108</u>	<u>\$500,634</u>	<u>\$20,857,742</u>	<u>\$3,676,458</u>
Estimatee Collection Rate 96.5%	\$19,644,609	\$483,112	20,127,721	\$3,547,782
Anticipated Delinquent Collection	\$712,499	\$17,522	\$730,021	\$128,676
Estimated Taxes Budgeted at Collection Rate	<u>\$20,357,108</u>	<u>\$500,634</u>	<u>\$20,857,742</u>	<u>\$3,676,458</u>

INTEREST AND SINKING FUND		Limited Tax Refunding	Tax Notes	Total
GENERAL DEBT OBLIGATIONS		Series 2020	Series 2022	Obligations
Beginning Balance on October 1, 2025		\$0	\$2,335,000	\$2,335,000
Payments during this budget year				
	Principal	0	555,000	555,000
	Interest	0	65,634	65,634
	Service Fee	0	0	0
Total Payments		<u>0</u>	<u>620,634</u>	<u>620,634</u>
Total Debt Outstanding September 30, 2026		\$0	\$1,780,000	\$1,780,000
Total Debt Requirements Above				\$620,634
Less Available Cash on Deposit				<u>(120,000)</u>
Amount Needed from I & S Taxes				\$500,634

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100- General Fund					
Taxes					
310-115 AD VALOREM TAX	10,507,247	12,286,539	12,868,511	12,541,631	15,369,958
310-116 AD VALOREM TAX (Delinquent)	344,654	388,511	451,030	310,382	538,650
310-117 AD VALOREM TAX (Penalty & Interest)	201,619	278,115	270,618	183,302	323,190
310-200 IN LIEU OF TAX	106,136	112,880	119,616	-	120,414
318-130 CO. SALES TAX	3,498,102	3,925,811	3,478,193	2,539,951	3,480,000
320-100 MIXED DRINK TAX	53,380	57,983	42,262	22,740	47,450
TOTAL TAXES	14,711,137	17,049,839	17,230,229	15,598,005	19,879,661
Fees					
340-100 CO. JUDGE FEES	1,289	1,186	1,260	984	1,000
340-102 RADIO FEES	-	58,925	55,000	68,922	70,000
340-200 SHERIFF FEES	60,787	42,954	38,000	29,761	58,000
340-202 CONTRACT INMATES	287	0	-	-	-
340-300 CO. ATTORNEY FEES	4,161	4,201	3,941	2,033	3,950
340-301 CO. ATTY - COMMISS ON BOND FORT.	3,377	2,246	3,858	650	3,200
340-400 CO. CLERK FEES	319,653	292,340	300,000	194,347	300,000
340-401 PLAT FEES	14,274	6,963	9,390	5,245	10,000
340-403 VITAL STATISTICS FEE	2,115	2,138	2,069	1,398	2,200
340-600 DISTRICT ATTORNEY FEES	-	0	-	-	-
340-700 DISTRICT CLERK FEES	370,236	198,158	160,000	90,947	165,150
340-701 COURT REPORTER SERVICE FUND	20,800	20,390	17,717	11,122	19,270
340-702 CO CHILD ABUSE PREVENTION FUND	220	391	224	179	280
340-704 DC E-FILING COST RECOVERY	-	0	-	-	-
340-801 JUSTICE OF THE PEACE Hillsboro-FEES	14,858	19,871	17,800	13,262	22,450
340-802 JUSTICE OF THE PEACE Itasca FEES	8,135	13,043	12,000	8,682	14,550
340-803 JUSTICE OF THE PEACE Hubbard FEES	11,682	13,126	12,200	8,943	16,200
340-804 JUSTICE OF THE PEACE Whitney FEES	7,644	14,700	12,025	7,062	12,000
340-805 JUDICIAL EFFICIENCY JP Hillsboro	766	941	1,100	622	1,000
340-806 JUDICIAL EFFICIENCY JP Itasca	42	36	35	3	25
340-807 JUDICIAL EFFICIENCY JP Hubbard	86	73	73	107	185
340-808 JUDICIAL EFFICIENCY JP Whitney	303	165	150	87	185
340-810 JUDICIAL EFFICIENCY -DC	2,355	3,616	3,415	2,130	3,450
340-901 CONSTABLE #Hillsboro FEES	16,764	16,556	16,250	8,852	13,870
340-902 CONSTABLE #Itasca FEES	17,719	15,479	17,750	9,798	15,610
340-903 CONSTABLE #Hubbard FEES	18,323	16,674	18,350	11,974	19,080
340-904 CONSTABLE #Whitney FEES	14,620	17,846	16,800	11,126	19,650
340-911 911 SIGNS/FLOOD PLAIN PERMITS	-	0	-	-	57,200
342-401 J.P. #Hillsboro STATE ARREST FEES (80%)	1,989	2,291	2,100	1,433	2,500
342-402 J.P. #Itasca STATE ARREST FEES (80%)	938	1,033	900	840	1,450
342-403 J.P. #Hubbard STATE ARREST FEES (80%)	993	996	850	653	1,195
342-404 J.P. #Whitney STATE ARREST FEES (80%)	925	1,015	950	616	1,015
342-405 DIST. CLERK STATE ARREST FEES (80%)	23,289	24,466	24,670	13,432	22,000

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
344-100 OSSF FEES	149,875	125,150	128,329	85,700	128,200
344-200 GAME ROOM PERMITS	-	0	-	-	-
348-104 ELECTION REVENUES	-	0	-	-	-
TOTAL FEES	1,088,503	916,969	877,204	590,910	984,865
Fines					
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	32,191	35,940	35,190	22,381	39,425
350-102 JUSTICE OF THE PEACE #Itasca FINES	13,516	13,516	14,270	12,284	21,325
350-103 JUSTICE OF THE PEACE #Hubbard FINES	15,875	13,687	18,410	10,426	18,750
350-104 JUSTICE OF THE PEACE #Whitney FINES	14,336	14,296	13,396	9,108	14,800
TOTAL FINES	75,918	77,439	81,266	54,198	94,300
Misc. & Other					
360-301 SCAAP/SWBPI PROGRAM	24,235	16,213	14,000	-	16,500
360-300 911 HOTCOG REIMBURSEMENT	-	0	-	-	36,500
360-303 GRANT REIMB. REVENUE	68,429	94,805	18,000	47,583	18,000
360-400 SB22 GRANT REVENUE	-	350,000	350,000	350,000	-
362-500 TAX OFFICE COMMISSIONS	796,831	851,486	820,730	821,294	915,000
362-501 TAX OFFICE BPP PENALTY	24	0	36	-	-
364-000 WASTE MANAGEMENT FEE	74,331	72,719	70,000	43,927	76,680
364-301 CORPS OF ENGINEERS LAKE PATROL	32,112	29,958	42,321	-	48,000
365-000 FISCAL SERVICE ADULT PROBATION	2,847	4,531	3,594	-	5,295
365-200 SCHOOL RESOUCOE OFFICER REIMBURSEMENTS	143,000	78,000	78,000	58,500	-
366-101 CO. JUDGE STATE SAL. SUPPLEMENT	25,200	25,200	25,200	20,150	31,500
366-102 CO. ATTORNEY SAL. SUPPLEMENT	84,000	0	84,000	84,000	105,000
366-104 CO. COURT-AT-LAW SUPPLEMENT	84,000	84,000	84,000	63,000	105,000
366-106 DA-ASST ATTY SUPPLEMENT	7,500	10,576	13,480	5,700	10,980
368-102 COMMISSION FROM STATE	22,242	23,240	24,100	11,758	24,000
368-103 FUEL REIMBURSEMENTS	2,529	6,998	3,794	4,061	3,794
368-104 ELECTION REVENUES	-	0	-	-	-
368-200 TOBACCO SETTLEMENT	14,768	22,643	18,000	25,287	25,300
370-020 CONTRIBUTIONS	-	500	-	7,300	-
370-030 JURY DONATIONS-VETERANS	60	1,920	-	1,380	2,520
370-100 RENTAL INCOME - BLDGS/TOWERS	18,444	7,300	16,800	3,744	4,800
370-101 COMMISSON FROM VENDORS	37,770	2,120	35,000	1,947	20,000
370-200 UNCLAIMED REVENUES	-	0	-	-	-
370-300 INSURANCE PROCEEDS	31,088	12,935	-	65,772	-
370-500 MISCELLANEOUS	104,769	76,225	9,600	62,140	9,600
375-100 INTEREST	431,264	571,145	540,000	327,767	393,300
379-100 SALE OF FIXED ASSETS	845,831	110,138	-	13,250	-
TOTAL MISC. & OTHER	2,851,274	2,452,652	2,250,655	2,018,561	1,851,769
Proceeds from Financings					
380-200 PROCEEDS FROM CAPITAL LEASE	502,942	118,535	-	-	-
TOTAL PROCEEDS FROM FINANCING	502,942	118,535	-	-	-

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
Transfers					
390-000 TRANSFERS IN	-	0	-	-	-
390-094 TRANSFERS FROM VICTIM OF CRIME	-	0	-	-	-
390-102 TRANSFER FROM EMPLOYEE HOSP.	-	0	-	-	-
390-202 TRANSFER FROM ROAD & BRIDGE	65,750	0	65,750	38,275	65,750
390-225 TRANSFER FROM IND. HEALTH CARE	-	0	100,000	-	-
390-239 COUNTY CLERK PROBATE RECORDS MGMT	10,000	0	-	-	-
390-246 TRANSFER FROM TECHNOLOGY FUND	10,000	10,000	15,000	7,500	40,000
390-250 TRANSFERS FROM CRIMINAL JUSTICE	-	0	-	-	-
390-252 TRANSFERS FROM HOT CHECK	-	0	-	-	-
390-255 TRANSFER FROM Ct. HOUSE SECURITY	15,000	15,000	80,000	40,000	30,000
390-300 TRANSFERS FROM CT. FACILITY FEE	-	0	-	17,500	25,000
TOTAL TRANSFERS	100,750	25,000	260,750	103,275	160,750
TOTAL GENERAL FUND	19,330,524	20,640,434	20,700,104	18,364,949	22,971,345

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
200- General Road & Bridge					
Fees					
340-801 JP # Hillsboro DSC Fee	1,171	1,020	1,277	508	770
340-802 JP # Itasca DSC Fee	370	610	405	360	625
340-803 JP # Malone DSC Fee	290	470	315	210	440
340-804 JP # Whitney DSC Fee	1,872	1,603	2,529	285	420
340-911 911 SIGN & FLOOD PERMITS	68,980	57,295	64,020	38,675	-
TOTAL FEES	72,683	60,998	68,546	40,038	2,255
Fines					
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	32,191	35,940	35,190	22,381	39,425
350-102 JUSTICE OF THE PEACE #Itasca FINES	13,516	13,516	14,270	12,284	21,325
350-103 JUSTICE OF THE PEACE #Hubbard FINES	15,875	13,686	18,410	10,426	18,750
350-104 JUSTICE OF THE PEACE #Whitney FINES	14,336	15,587	13,396	9,108	14,800
TOTAL FINES	75,917	78,729	81,266	54,198	94,300
Misc. & Other					
360-300 911 HOTCOG REIMBURSEMENT	34,500	34,500	36,500	36,500	-
360-303 FEMA/ GRANT REVENUE	-	0	-	-	-
370-500 MISCELLANEOUS	-	1,084	-	-	-
375-100 INTEREST	1,029	-39	900	9	11
TOTAL MISC. & OTHER	35,529	35,545	37,400	36,509	11
Transfers					
390-100 TRANSFER FROM GENERAL	10,000	25,000	25,000	25,000	-
390-225 TRANSFER FROM INDIGENT HEALTH	80,000	150,000	180,000	90,000	100,000
390-245 TRANSFER FROM JP COURT COSTS	-	0	-	-	-
TOTAL TRANSFERS	90,000	175,000	205,000	115,000	100,000
TOTAL GENERAL ROAD & BRIDGE	274,130	350,272	392,212	245,745	196,566

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
201- Road & Bridge #1					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	277,110	305,785	331,376	312,151	564,846
310-116 AD VALOREM TAX (Delinquent)	9,085	9,511	12,019	7,725	19,860
310-117 AD VALOREM TAX (Penalty & Interest)	5,223	6,922	7,211	4,562	11,916
310-200 IN LIEU OF TAX	4,940	5,254	5,571	-	5,608
TOTAL AD VALOREM TAXES	296,358	327,472	356,177	324,439	602,230
Other Taxes					
318-130 CO. SALES TAX	87,065	97,713	86,570	63,272	127,629
TOTAL OTHER TAXES	87,065	97,713	86,570	63,272	127,629
TOTAL TAXES	383,424	425,185	442,747	387,711	729,859
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	0	-	-	-
360-400 LATERAL ROAD REFUND	11,399	10,588	17,099	10,568	17,099
360-450 GROSS & AXLE WEIGHT FEES	35,302	39,394	39,394	38,593	39,000
360-700 FLOOD CONTROL	1,266	1,257	-	-	1,257
369-502 AUTO REGISTRATION	88,045	88,020	88,045	88,027	88,045
369-503 AUTO REGISTRATION \$10.00 FEES	101,875	101,773	104,939	74,468	112,715
370-020 CONTRIBUTIONS	-	0	-	11,150	-
370-500 MISCELLANEOUS	337	1,804	-	-	-
375-100 INTEREST	19,643	28,768	21,792	18,148	21,777
379-100 SALE OF FIXED ASSETS	49,000	0	-	-	-
380-100 ISSUANCE OF TIME WARRANT	-	0	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	99,839	0	-	-	-
TOTAL MISC. & OTHER	406,707	271,604	271,268	240,953	279,892
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	100,000	100,000	50,000	100,000
390-450 TRANSFER FROM J.P. COURT COST	-	0	-	-	-
TOTAL TRANSFERS	100,000	100,000	100,000	50,000	100,000
TOTAL ROAD & BRIDGE # 1	890,130	796,789	814,015	678,664	1,109,751

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
202- Road & Bridge #2					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	275,410	303,909	329,344	310,236	561,380
310-116 AD VALOREM TAX (Delinquent)	9,069	9,453	11,945	7,678	19,737
310-117 AD VALOREM TAX (Penalty & Interest)	5,191	6,880	7,167	4,534	11,843
310-200 IN LIEU OF TAX	4,915	5,227	5,539	-	5,576
TOTAL AD VALOREM TAXES	294,585	325,469	353,995	322,448	598,537
Other Taxes					
318-130 CO. SALES TAX	86,531	97,111	86,038	62,659	126,846
TOTAL OTHER TAXES	86,531	97,111	86,038	62,659	126,846
TOTAL TAXES	381,116	422,580	440,033	385,107	725,383
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	0	-	-	-
360-400 LATERAL ROAD REFUND	11,329	10,523	12,500	10,503	12,500
360-450 GROSS & AXLE WEIGHT FEES	35,086	39,394	39,394	38,593	39,000
360-700 FLOOD CONTROL	1,258	1,249	1,239	-	1,249
369-502 AUTO REGISTRATION	87,505	87,480	87,505	87,487	87,505
369-503 AUTO REGISTRATION \$10.00 FEES	101,250	101,149	104,295	74,011	112,023
370-020 CONTRIBUTIONS/DONATIONS	6,000	0	-	50,700	-
370-500 MISCELLANEOUS	-	4,138	-	-	-
375-100 INTEREST	8,966	18,250	12,210	7,104	8,525
379-100 SALE OF FIXED ASSETS	-	0	-	89,695	-
TOTAL MISC. & OTHER	251,394	262,183	257,143	358,093	260,802
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	100,000	100,000	50,000	100,000
390-100 TRANSFER FROM GENERAL	263,000	0	-	-	-
390-450 TRANSFER FROM J.P. COURT COST	-	0	-	-	-
390-883 TRANSFERS FROM OAK SPRINGS ACCT.	-	0	-	-	-
TOTAL TRANSFERS	363,000	100,000	100,000	50,000	100,000
TOTAL ROAD & BRIDGE # 2	995,510	784,763	797,176	793,200	1,086,184

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
203- Road & Bridge #3					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	314,512	347,057	376,102	354,282	641,083
310-116 AD VALOREM TAX (Delinquent)	10,275	10,794	13,641	8,768	22,540
310-117 AD VALOREM TAX (Penalty & Interest)	5,927	7,856	8,185	5,178	13,524
310-200 IN LIEU OF TAX	5,610	5,966	6,323	-	6,365
TOTAL AD VALOREM TAXES	336,324	371,673	404,250	368,228	683,512
Other Taxes					
318-130 CO. SALES TAX	98,816	110,901	98,254	71,789	144,855
TOTAL OTHER TAXES	98,816	110,901	98,254	71,789	144,855
TOTAL TAXES	435,140	482,574	502,504	440,017	828,367
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	0	-	-	-
360-400 LATERAL ROAD REFUND	12,938	12,017	14,100	11,994	14,100
360-450 GROSS & AXLE WEIGHT FEES	40,067	39,394	39,394	38,593	39,000
360-700 FLOOD CONTROL	1,437	1,427	1,415	-	1,426
369-502 AUTO REGISTRATION	99,928	99,900	99,928	99,907	99,928
369-503 AUTO REGISTRATION \$10.00 FEES	115,625	115,510	119,102	84,519	127,928
370-020 CONTRIBUTIONS/DONATIONS	-	0	-	-	-
370-500 MISCELLANEOUS	16,281	1,668	-	1,730	-
375-100 INTEREST	13,086	27,882	19,490	18,522	22,227
379-100 SALE OF FIXED ASSETS	-	0	-	27,000	-
TOTAL MISC. & OTHER	299,362	297,798	293,430	282,265	304,609
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	100,000	100,000	50,000	100,000
390-450 TRANSFER FROM J.P. COURT COST	-	0	-	-	-
390-600 TRANSFER FROM ROAD DIST. ACCTS.	-	0	-	-	-
TOTAL TRANSFERS	100,000	100,000	100,000	50,000	100,000
TOTAL ROAD & BRIDGE # 3	834,503	880,372	895,934	772,282	1,232,976

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
204- Road & Bridge #4					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	266,343	293,904	318,501	300,023	542,899
310-116 AD VALOREM TAX (Delinquent)	8,733	9,143	11,552	7,425	19,087
310-117 AD VALOREM TAX (Penalty & Interest)	5,020	6,653	6,931	4,385	11,453
310-200 IN LIEU OF TAX	4,751	5,053	5,354	-	5,390
TOTAL AD VALOREM TAXES	284,847	314,753	342,338	311,833	578,829
Other Taxes					
318-130 CO. SALES TAX	83,682	93,914	83,206	60,839	122,670
TOTAL OTHER TAXES	83,682	93,914	83,206	60,839	122,670
TOTAL TAXES	368,530	408,667	425,544	372,671	701,499
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	0	-	-	-
360-400 LATERAL ROAD REFUND	10,956	10,176	11,500	10,157	11,500
360-450 GROSS & AXLE WEIGHT FEES	33,931	39,394	39,394	38,593	39,000
360-700 FLOOD CONTROL	1,217	1,208	1,199	-	1,208
369-502 AUTO REGISTRATION	84,624	84,600	84,624	84,606	84,624
369-503 AUTO REGISTRATION \$10.00 FEES	97,917	97,819	100,861	71,575	108,335
370-020 CONTRIBUTIONS	-	0	-	-	-
370-500 MISCELLANEOUS / Contributions	-	1,022	-	-	-
375-100 INTEREST	2,492	4,427	2,320	4,655	5,586
379-100 SALE OF FIXED ASSETS	-	122,711	-	210	-
TOTAL MISC. & OTHER	231,137	361,357	239,898	209,796	250,253
Proceeds from Financing					
380-200 PROCEEDS FROM CAPITAL LEASE	-	144,998	-	-	-
TOTAL PROCEEDS FROM FINANCING	-	144,998	-	-	-
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	100,000	100,000	50,000	100,000
390-450 TRANSFER FROM J.P. COURT COST	-	0	-	-	-
TOTAL TRANSFERS	100,000	100,000	100,000	50,000	100,000
TOTAL ROAD & BRIDGE # 4	699,666	1,015,022	765,442	632,467	1,051,751
TOTAL ROAD & BRIDGE	3,693,939	3,827,218	3,664,778	3,122,357	4,677,228

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
F/M Lateral					
211 - F/M Lateral #1					
Taxes					
310-115 F/M LATERAL ROAD TAX	602,327	711,751	744,036	722,655	863,096
310-116 F/M LATERAL ROAD TAX-Delinquent	18,774	20,844	27,121	16,353	29,888
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	11,004	15,651	15,459	9,691	17,933
370-020 CONTRIBUTIONS	-	46,500	-	-	-
TOTAL TAXES	632,104	748,246	786,616	748,699	910,917
TOTAL F/M Lateral #1	632,104	794,746	786,616	748,699	910,917
212 - F/M Lateral #2					
Taxes					
310-115 F/M LATERAL ROAD TAX	598,631	707,385	739,471	718,222	857,801
310-116 F/M LATERAL ROAD TAX-Delinquent	18,658	20,716	25,607	16,253	29,705
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	10,937	15,555	15,364	9,631	17,823
310-200 IN LIEU OF TAX	-	0	-	-	-
379-100 SALE OF FIXED ASSETS	-	91,950	-	-	-
TOTAL TAXES	628,226	835,606	780,443	744,106	905,328
TOTAL F/M Lateral #2	628,226	835,606	780,443	744,106	905,328
213 - F/M Lateral #3					
Taxes					
310-115 F/M LATERAL ROAD TAX	683,622	807,816	844,458	820,191	979,587
310-116 F/M LATERAL ROAD TAX-Delinquent	21,308	23,657	29,243	18,560	33,922
310-117 F/M LATERAL ROAD TAX-(Pen & Int.)	12,489	17,763	17,546	10,999	20,353
TOTAL TAXES	717,419	849,236	891,246	849,750	1,033,863
Misc. & Other					
379-100 SALE OF FIXED ASSETS	-	92,501	-	39,895	-
	-	92,501	-	39,895	-
Proceeds from Financing					
380-200 PROCEEDS FROM CAPITAL LEASE	-	0	-	-	-
TOTAL PROCEEDS FROM FINANCING	-	0	-	-	-
TOTAL F/M Lateral #3	717,419	941,737	891,246	889,645	1,033,863
214 - F/M Lateral #4					
Taxes					
310-115 F/M LATERAL ROAD TAX	578,923	684,096	715,126	694,576	829,560
310-116 F/M LATERAL ROAD TAX-Delinquent	18,044	20,033	24,764	15,718	28,727
310-117 F/M LATERAL ROAD TAX (Pen & Int)	10,577	15,043	14,859	9,314	17,236
TOTAL TAXES	607,544	719,172	754,749	719,608	875,523
Misc. & Other					
370-020 CONTRIBUTIONS	-	34,500	-	-	-
379-100 SALE OF FIXED ASSETS	-	35,800	-	-	-
370-500 MISCELLANEOUS INCOME	69,500	0	-	-	-
TOTAL FROM MISC. & OTHER	69,500	70,300	-	-	-
TOTAL F/M Lateral #4	677,044	789,472	754,749	719,608	875,523
TOTAL F/M Lateral	2,654,793	3,361,561	3,213,054	3,102,058	3,725,631

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
225- Indigent Health Care					
Taxes					
310-115 AD VALOREM TAX	1,012,240	1,177,147	1,275,598	1,201,593	1,571,570
310-116 AD VALOREM TAX (Delinquent)	33,188	37,167	46,265	29,737	57,000
310-117 AD VALOREM TAX (Penalty & Interest)	19,389	26,646	27,759	17,562	34,200
318-130 CO. SALES TAX	335,148	376,126	333,240	243,349	348,000
TOTAL TAXES	1,399,965	1,617,086	1,682,863	1,492,241	2,010,770
Misc. & Other					
370-300 INMATE MEDICAL REIMB.	14,858	27,105	12,000	10,056	12,000
370-310 INDIGENT MEDICAL REIMB	1,796	0	-	-	-
370-450 SSI REIMB.	-	0	-	-	-
370-500 MISCELLANEOUS	-	576	-	-	-
375-100 INTEREST	5,923	0	-	526	-
TOTAL MISC. & OTHER	22,577	27,681	12,000	10,582	12,000
TOTAL INDIGENT HEALTH CARE	1,422,542	1,644,767	1,694,863	1,502,823	2,022,770

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
227- Law Library					
Fees					
340-400 CO. CLERK FEES	5,705	4,900	4,700	4,165	6,500
340-700 DIST. CLERK FEES	23,800	22,950	22,710	11,008	19,800
370-500 MISCELLANEOUS	-	0	-	-	-
TOTAL FEES	29,505	27,850	27,410	15,173	26,300
Misc. & Other					
375-100 INTEREST	713	1,742	300	1,076	1,292
390-000 TRANSFERS IN	-	0	-	-	-
TOTAL MISC. & OTHER	713	1,742	300	1,076	1,292
TOTAL LAW LIBRARY	30,218	29,592	27,710	16,250	27,592

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
229- Jury Fund					
Reimbursements					
333-300 INDIGENT DEFENSE GRANT	34,488	31,759	35,200	-	35,200
TOTAL REIMBURSEMENTS	34,488	31,759	35,200	-	35,200
Fees					
333-309 INDIGENT DEFENSE COORD. GRANT	-	0	-	-	-
340-400 CO. CLERK FEES - HB 1295	4,000	3,060	3,000	2,540	4,200
340-401 PA-COURT INITIATED GUARDIANSHIP	1,800	1,530	2,300	1,270	2,300
340-404 CO CLRK COUNTY JURY FUND	1,630	1,400	2,250	1,190	2,250
340-420 CO. CLERK FEES - JURY	-	0	-	-	-
340-600 JUV. SUMMONS FEES	1,988	1,702	1,770	1,000	1,770
340-700 DIST. CLERK FEES	236,189	252,754	249,000	146,201	271,000
340-701 COURT REPORTER SERVICE FUND	-	0	-	-	-
340-702 REIMB FOR CT APPT ATTORNEY FEE	7,019	4,175	5,000	788	5,000
340-705 CC-PROBATE/GUARDIAN ATTY FEES	8,900	9,400	6,000	8,400	6,000
340-800 JP-JURY FUND LGC 134.103A	112	137	125	95	125
TOTAL FEES	261,638	274,158	269,445	161,483	292,645
Misc. & Other					
368-201 STATE JUROR REIMB.	16,162	28,326	30,000	15,036	30,000
370-020 CONTRIBUTIONS	-	0	-	-	-
370-500 MISCELLANEOUS	30,829	35,054	25,000	12,902	25,000
375-100 INTEREST	253	289	150	311	373
TOTAL MISC. & OTHER	47,243	63,669	55,150	28,249	55,373
Transfers					
390-000 TRANSFERS IN	-	0	-	-	-
390-100 TRANSFER FROM GENERAL	200,500	340,005	340,005	240,005	300,000
390-392 TRANSFER FROM COURT REPORTER FD.	-	0	-	-	-
TOTAL TRANSFERS	200,500	340,005	340,005	240,005	300,000
TOTAL JURY FUND	543,870	709,591	699,800	429,738	683,218

REVENUE PROJECTIONS BY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
400- Interest & Sinking Fund					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	549,909	619,579	512,007	567,705	473,450
310-116 AD VALOREM TAX (Delinquent)	21,363	22,506	18,002	17,507	16,646
310-117 AD VALOREM TAX (Penalty & Interest)	12,212	15,973	10,801	9,997	9,988
TOTAL TAXES	583,484	658,058	540,809	595,210	500,083
Misc. & Other					
375-100 INTEREST	10,766	14,221	12,500	3,376	4,051
TOTAL MISC. & OTHER	10,766	14,221	12,500	3,376	4,051
Proceeds from Financing					
380-100 EXCESS COST OF ISSUANCE	-	0	-	-	-
TOTAL FROM PROCEEDS FROM FINANCING	-	0	-	-	-
TOTAL INTEREST & SINKING FUND	594,250	672,279	553,309	598,586	504,135
Rounding					
TOTAL REVENUES	28,270,136	30,885,442	30,553,618	27,136,760	34,611,919

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COUNTY JUDGE					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1101-1101 SALARY	72,975	105,415	108,788	69,743	112,052
100-5-1101-1102 STATE SALARY SUPPLEMENT	25,200	25,200	25,200	16,156	31,500
100-5-1101-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,050	6,050	3,879	6,050
100-5-1101-1107 COURT COORDINATOR	-	50,905	52,534	33,809	54,110
100-5-1101-1108 COURT REPORTER	43,763	9,362	9,900	6,410	10,197
100-5-1101-1122 COUNTY LONGEVITY	8,180	4,500	4,625	4,625	3,800
100-5-1101-1155 OVERTIME	4,375	-	-	-	-
TOTAL SALARIES & WAGES	160,543	201,432	207,097	134,622	217,709
Benefits					
100-5-1101-1201 SOCIAL SECURITY & MEDICARE	11,655	14,730	15,843	10,009	16,655
100-5-1101-1202 UNEMPLOYMENT TAX	26	41	121	37	136
100-5-1101-1203 RETIREMENT	16,305	20,282	20,958	13,644	22,032
100-5-1101-1204 RETIREMENT LIFE INSURANCE	573	683	580	410	588
100-5-1101-1205 WORKERS COMP	258	327	621	190	653
100-5-1101-1209 HEALTH INSURANCE	32,978	31,565	26,036	18,189	26,036
TOTAL BENEFITS	61,795	67,628	64,159	42,477	66,100
TOTAL SALARIES & BENEFITS	222,338	269,061	271,256	177,099	283,809
Operating Expenses					
100-5-1101-2301 DUES & MEMBERSHIPS	2,032	642	1,040	832	1,040
100-5-1101-2302 TRAINING & MILEAGE REIMB	-	-	2,500	-	2,500
100-5-1101-2303 BONDS & INSURANCE	350	350	1,250	350	1,250
100-5-1101-2305 CONTRACT SERVICES	1,584	-	100	-	100
TOTAL OPERATING EXPENSES	3,966	992	4,890	1,182	4,890
Supplies					
100-5-1101-3101 SUPPLIES	535	458	1,100	348	2,000
100-5-1101-3102 POSTAGE	322	360	850	253	850
100-5-1101-3103 MACHINE & EQUIP RENTAL	1,904	1,744	3,100	1,072	3,100
100-5-1101-3104 TELEPHONE	1,296	1,536	1,360	795	1,360
100-5-1101-3110 MISCELLANEOUS	-	-	250	-	250
TOTAL SUPPLIES	4,057	4,098	6,660	2,468	7,560
TOTAL COUNTY JUDGE	230,361	274,150	282,806	180,749	296,259

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - NON DEPT. ADMIN.					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1103-1105 STAFF WAGES	-	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-	-
Benefits					
100-5-1103-1155 OVERTIME CONTINGENCIES	-	-	250,000	-	-
100-5-1103-1205 WORKERS COMP	-	-	-	-	-
100-5-1103-1209 TELEMEDICINE	20,309	22,220	28,215	17,790	-
TOTAL BENEFITS	20,309	22,220	278,215	17,790	-
TOTAL SALARIES & BENEFITS	20,309	22,220	278,215	17,790	-
Operating Expenses					
100-5-1103-2101 PURCHASED PROFESSIONAL SERVICE	81,994	65,399	130,000	45,004	100,000
100-5-1103-2102 STATEMENT OF FACTS	7,669	34,980	20,000	6,312	20,000
100-5-1103-2103 LEGISLATIVE & ADMINISTRATIVE ACTIVITIES	-	-	-	-	-
100-5-1103-2104 GRANT EXPENDITURES	18,023	85,115	18,000	16,381	18,000
100-5-1103-2301 DUES & MEMBERSHIPS	7,631	5,290	7,100	7,354	7,631
100-5-1103-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
100-5-1103-2303 BONDS & INSURANCE	25,727	39,275	30,000	5,035	36,000
100-5-1103-2307 LEGAL NOTICES	7,133	4,940	4,500	1,917	4,500
100-5-1103-2315 BANK SERVICE CHARGES	5,555	900	2,000	684	2,000
TOTAL OPERATING EXPENSES	153,732	235,899	211,600	82,685	188,131
Supplies					
100-5-1103-3101 SUPPLIES	1,459	1,183	1,100	549	1,100
100-5-1103-3103 MACHINE & EQUIPMENT RENTAL	8,088	8,503	7,500	4,641	6,600
100-5-1103-3110 MISCELLANEOUS	56,031	129,607	20,000	4,640	20,000
100-5-1103-3201 UTILITIES	-	-	-	-	-
100-5-1103-3202 FUEL	-	-	-	-	-
100-5-1103-3701 OTHER SUPPLIES - INSURANCE	-	-	-	-	-
TOTAL SUPPLIES	65,578	139,293	28,600	9,830	27,700
Capital Outlay					
100-5-1103-4101 CAPITAL OUTLAY	967,548	1,346,874	500,000	200,776	250,000
100-5-1103-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	967,548	1,346,874	500,000	200,776	250,000
Other Costs					
100-5-1103-7102 JPO INS & UTILITIES	6,761	7,966	10,120	7,560	10,120
100-5-1103-7103 ADULT PROBATION	5,972	5,394	5,500	3,252	5,500
100-5-1103-7200 ASST. CA LONGEVITY	-	525,864	-	-	-
100-5-1103-7210 APPRAISALS	449,091	3,890	505,261	421,995	581,890
100-5-1103-7211 COURT OF APPEALS JUDGES	-	-	2,000	-	2,700
100-5-1103-7601 ANNUAL LEAVE CONTINGENCY	-	44,119	-	-	-
100-5-1103-7602 CONTINGENCIES	30,672	-	250,000	-	250,000
TOTAL OTHER COSTS	492,496	587,234	772,881	432,807	850,210

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
Other Financing (Uses)					
100-5-1103-9200 TRANSFER TO GEN ROAD AND BRIDGE	10,000	25,000	25,000	25,000	-
100-5-1103-9201 TRANSFER TO ROAD & BRIDGE #1	-	-	-	-	-
100-5-1103-9202 TRANSFER TO ROAD & BRIDGE #2	263,000	-	-	-	-
100-5-1103-9203 TRANSFER TO ROAD & BRIDGE #3	-	-	-	-	-
100-5-1103-9204 TRANSFER TO ROAD & BRIDGE #4	-	-	-	-	-
100-5-1103-9225 TRANSFER TO INDIGENT HEALTH	-	-	-	-	-
100-5-1103-9229 TRANSFER TO JURY	200,500	340,005	340,005	240,005	300,000
100-5-1103-9248 TRANSFER TO CO CLERK ARCHIVES	-	-	-	-	-
100-5-1103-9254 TRANSFER TO TOURISM	-	-	-	-	-
100-5-1103-9257 TRANSFER TO CRIME VICTIMS ASSI	-	-	-	-	-
100-5-1103-9265 TRANSFER TO ELECTION LEASE	-	-	-	-	-
100-5-1103-9251 TRANSFER TO ECONOMIC DEVELOPMENT	-	-	-	-	-
100-5-1103-9275 TRANSFER TO CO JUV PROB TJPC 8	126,052	238,500	192,500	100,000	192,500
100-5-1103-9300 TRANSFER TO COURTHOUSE PROJECT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	599,552	603,505	557,505	365,005	492,500
TOTAL NON DEPT. ADMIN.	2,299,215	2,935,024	2,348,801	1,108,894	1,808,541

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - INFORMATION TECHNOLOGY					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1104-1104 DEPARTMENT HEAD SALARY	85,426	87,262	89,512	58,177	92,197
100-5-1104-1105 STAFF WAGES	161,788	177,336	183,009	118,501	188,499
100-5-1104-1106 PART TIME WAGES	-	-	-	-	-
100-5-1104-1111 TECH SUPPLEMENT	5,000	4,827	5,000	3,238	5,000
100-5-1104-1122 COUNTY LONGEVITY	900	1,475	1,725	1,725	5,200
100-5-1104-1155 OVERTIME	-	225	-	-	-
TOTAL SALARIES & WAGES	253,114	271,125	279,245	181,641	290,896
Benefits					
100-5-1104-1201 SOCIAL SECURITY & MEDICARE	19,004	20,376	21,362	13,634	22,254
100-5-1104-1202 UNEMPLOYMENT TAX	140	213	503	183	582
100-5-1104-1203 RETIREMENT	25,597	27,350	28,260	18,402	29,439
100-5-1104-1204 RETIREMENT LIFE INSURANCE	896	922	782	548	785
100-5-1104-1205 WORKERS COMP	432	459	847	242	882
100-5-1104-1206 TRAVEL	-	-	-	-	-
100-5-1104-1209 HEALTH INSURANCE	44,490	42,546	37,097	26,260	37,097
TOTAL BENEFITS	90,559	91,866	88,851	59,269	91,039
TOTAL SALARIES & BENEFITS	343,673	362,991	368,096	240,909	381,935
Operating Expenses					
100-5-1104-2301 DUES & MEMBERSHIPS	350	175	350	-	350
100-5-1104-2302 TRAINING & MILEAGE REIMB	1,311	11,122	15,000	2,923	15,000
100-5-1104-2303 BONDS & INSURANCE	427	410	600	-	600
100-5-1104-2305 CONTRACT SERVICES	9,060	42,911	35,000	22,688	76,000
TOTAL OPERATING EXPENSES	11,148	54,618	50,950	25,610	91,950
Supplies					
100-5-1104-3101 SUPPLIES	8,094	6,696	10,000	4,891	10,000
100-5-1104-3103 SOFTWARE & MAINTENANCE	378,827	436,135	470,000	196,952	520,000
100-5-1104-3104 TELEPHONE	68,379	66,731	67,000	36,425	67,000
100-5-1104-3107 REPAIRS	40	191	1,500	361	1,500
100-5-1104-3110 MISCELLANEOUS	-	50	100	-	100
100-5-1104-3202 FUEL	257	1,094	2,500	673	2,500
100-5-1104-3604 UNIFORMS	448	-	1,000	675	1,000
TOTAL SUPPLIES	456,045	510,898	552,100	239,976	602,100
Capital Outlay					
100-5-1104-4101 CAPITAL OUTLAY	79,554	76,991	100,000	83,460	268,124
100-5-1104-4102 CASE MANAGEMENT SYSTEM	-	-	-	-	-
TOTAL CAPITAL OUTLAY	79,554	76,991	100,000	83,460	268,124
Debt Service					
100-5-1104-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY	890,420	1,005,498	1,071,146	589,956	1,344,109

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COUNTY CLERK					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries and Wages					
100-5-1109-1101 SALARY	65,193	78,689	81,179	53,795	83,615
100-5-1109-1105 STAFF WAGES	172,594	203,602	224,618	143,889	233,374
100-5-1109-1106 PART TIME WAGES	-	-	-	-	-
100-5-1109-1122 COUNTY LONGEVITY	5,900	6,475	6,950	6,950	16,600
100-5-1109-1155 OVERTIME	-	19	-	2	-
TOTAL SALARIES & WAGES	243,687	288,785	312,747	204,637	333,588
Benefits					
100-5-1109-1201 SOCIAL SECURITY & MEDICARE	17,586	21,628	23,925	14,661	25,520
100-5-1109-1202 UNEMPLOYMENT TAX	98	162	417	149	500
100-5-1109-1203 RETIREMENT	24,669	29,113	31,650	20,718	33,759
100-5-1109-1204 RETIREMENT LIFE INSURANCE	863	982	876	619	901
100-5-1109-1205 WORKERS COMP	428	472	938	311	1,001
100-5-1109-1209 HEALTH INSURANCE	72,406	71,285	76,611	51,632	76,611
TOTAL BENEFITS	116,050	123,643	134,417	88,090	138,292
TOTAL SALARIES & BENEFITS	359,737	412,428	447,164	292,727	471,880
Operating Expenses					
100-5-1109-2301 DUES & MEMBERSHIPS	175	200	300	200	300
100-5-1109-2302 TRAINING & MILEAGE REIMB	4,576	1,498	5,500	1,377	5,500
100-5-1109-2303 BONDS & INSURANCE	2,803	3,103	4,023	210	4,023
TOTAL OPERATING EXPENSES	7,554	4,801	9,823	1,787	9,823
Supplies					
100-5-1109-3101 SUPPLIES	16,605	15,055	17,000	12,087	17,000
100-5-1109-3102 POSTAGE	2,245	2,051	2,500	1,277	2,500
100-5-1109-3103 MACHINE & EQUIP RENTAL	2,378	2,454	2,700	1,936	3,000
100-5-1109-3104 TELEPHONE	990	1,103	1,000	595	1,000
100-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-1109-3111 MICROFILM & INDEXING	-	-	-	-	-
TOTAL SUPPLIES	22,218	20,663	23,200	15,894	23,500
Capital Outlay					
100-5-1109-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COUNTY CLERK	389,509	437,892	480,187	310,408	505,203

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COUNTY AUDITOR					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1201-1101 DEPARTMENT HEAD SALARY	88,725	92,049	136,000	88,306	140,080
100-5-1201-1105 STAFF WAGES	136,973	125,190	176,276	130,499	200,786
100-5-1201-1106 PART TIME WAGES	-	5,381	23,272	-	45,163
100-5-1201-1122 COUNTY LONGEVITY	3,575	-	-	-	-
100-5-1201-1155 OVERTIME	-	4,130	-	2,519	16,797
TOTAL SALARIES & WAGES	229,273	226,749	335,547	221,324	402,826
Benefits					
100-5-1201-1201 SOCIAL SECURITY & MEDICARE	17,334	17,144	25,669	16,564	30,816
100-5-1201-1202 UNEMPLOYMENT TAX	125	174	604	198	806
100-5-1201-1203 RETIREMENT	23,349	22,650	33,957	22,426	40,766
100-5-1201-1204 RETIREMENT LIFE INSURANCE	826	764	940	668	1,088
100-5-1201-1205 WORKERS COMP	451	444	1,007	307	1,208
100-5-1201-1209 HEALTH INSURANCE	47,280	39,671	49,356	37,739	57,514
TOTAL BENEFITS	89,365	80,848	111,533	77,903	132,198
TOTAL SALARIES & BENEFITS	318,638	307,597	447,080	299,227	535,024
Operating Expenses					
100-5-1201-2301 DUES & MEMBERSHIPS	340	780	1,100	823	1,115
100-5-1201-2302 TRAINING & MILEAGE REIMB	757	1,666	4,400	1,907	5,500
100-5-1201-2303 BONDS & INSURANCE	50	100	250	50	200
100-5-1201-2305 CONTRACT SERVICES	1,540	1,529	10,500	-	10,500
TOTAL OPERATING EXPENSES	2,687	4,075	16,250	2,780	17,315
Supplies					
100-5-1201-3101 SUPPLIES	1,400	2,168	2,500	842	2,500
100-5-1201-3102 POSTAGE	193	123	200	-	200
100-5-1201-3103 MACHINE & EQUIP RENTAL	3,019	3,911	3,600	2,327	3,600
100-5-1201-3104 TELEPHONE	203	209	600	-	600
100-5-1201-3110 MISCELLANEOUS	65	-	400	-	400
TOTAL SUPPLIES	4,880	6,411	7,300	3,168	7,300
Capital Outlay					
100-5-1201-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COUNTY AUDITOR	326,205	318,083	470,630	305,175	559,639

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COUNTY TREASURER					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1202-1101 SALARY	65,236	78,662	81,179	52,711	83,615
100-5-1202-1105 STAFF WAGES	111,196	121,689	136,917	96,790	185,730
100-5-1202-1106 PART TIME WAGES	-	6,672	30,367	-	
100-5-1202-1122 COUNTY LONGEVITY	1,550	450	975	975	3,200
100-5-1202-1155 OVERTIME	-	681	5,000	840	5,000
TOTAL SALARIES & WAGES	177,982	208,154	254,438	151,315	277,544
Benefits					
100-5-1202-1201 SOCIAL SECURITY & MEDICARE	13,317	15,483	19,082	11,268	21,232
100-5-1202-1202 UNEMPLOYMENT TAX	66	105	303	119	388
100-5-1202-1203 RETIREMENT	18,012	20,995	25,243	15,317	28,087
100-5-1202-1204 RETIREMENT LIFE INSURANCE	631	708	698	456	749
100-5-1202-1205 WORKERS COMP	290	464	748	233	833
100-5-1202-1209 HEALTH INSURANCE	44,627	49,396	45,661	30,496	53,820
TOTAL BENEFITS	76,943	87,152	91,735	57,889	105,109
TOTAL SALARIES & BENEFITS	254,925	295,306	346,173	209,204	382,653
Operating Expenses					
100-5-1202-2301 DUES & MEMBERSHIPS	373	195	700	315	700
100-5-1202-2302 TRAINING & MILEAGE REIMB	2,392	2,430	7,000	2,474	7,000
100-5-1202-2303 BONDS & INSURANCE	310	50	180	180	594
TOTAL OPERATING EXPENSES	3,075	2,675	7,880	2,969	8,294
Supplies					
100-5-1202-3101 SUPPLIES	4,802	5,481	6,000	2,666	6,000
100-5-1202-3102 POSTAGE	1,447	1,300	1,900	1,042	1,900
100-5-1202-3103 MACHINE & EQUIPMENT RENTAL	3,346	2,293	3,500	1,350	3,500
100-5-1202-3104 TELEPHONE	1,232	1,146	1,000	668	1,000
100-5-1202-3110 MISCELLANEOUS	505	390	700	-	700
TOTAL SUPPLIES	11,332	10,610	13,100	5,726	13,100
TOTAL COUNTY TREASURER	269,332	308,591	367,153	217,900	404,047

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - TAX ASSESSOR COLLECTOR					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1301-1101 SALARY	65,236	78,662	81,179	52,711	83,615
100-5-1301-1105 STAFF WAGES	199,711	278,776	298,119	193,297	351,469
100-5-1301-1106 PART TIME WAGES	32,133	22,155	16,756	17,002	
100-5-1301-1122 COUNTY LONGEVITY	5,475	6,025	6,813	7,075	14,200
100-5-1301-1155 OVERTIME	-	1,906	-	1,261	2,000
TOTAL SALARIES & WAGES	302,555	387,523	402,866	271,346	451,283
Benefits					
100-5-1301-1201 SOCIAL SECURITY & MEDICARE	22,295	28,340	30,819	20,063	34,523
100-5-1301-1202 UNEMPLOYMENT TAX	131	241	579	217	735
100-5-1301-1203 RETIREMENT	30,120	39,022	40,770	27,466	45,670
100-5-1301-1204 RETIREMENT LIFE INSURANCE	1,057	1,316	1,128	820	1,218
100-5-1301-1205 WORKERS COMP	505	640	1,209	367	1,354
100-5-1301-1209 HEALTH INSURANCE	82,357	104,717	91,081	56,560	99,239
TOTAL BENEFITS	136,465	174,275	165,586	105,493	182,739
TOTAL SALARIES & BENEFITS	439,020	561,798	568,452	376,839	634,023
Operating Expenses					
100-5-1301-2301 DUES & MEMBERSHIPS	375	375	450	375	525
100-5-1301-2302 TRAINING & MILEAGE REIMB	1,213	3,187	6,000	8,180	6,000
100-5-1301-2303 BONDS & INSURANCE	1,849	1,363	1,396	1,396	1,396
100-5-1301-2305 CONTRACT SERVICES	359	359	500	359	718
TOTAL OPERATING EXPENSES	3,796	5,284	8,346	10,310	8,639
Supplies					
100-5-1301-3101 SUPPLIES	6,834	5,619	7,000	2,638	7,000
100-5-1301-3102 POSTAGE	28,395	20,403	25,000	14,610	25,010
100-5-1301-3103 SOFTWARE & MAINTENANCE	47,296	48,789	52,291	60,094	75,808
100-5-1301-3104 TELEPHONE	1,253	1,413	2,250	1,284	2,250
100-5-1301-3105 OFFICE RENT	-	-	-	-	-
100-5-1301-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL SUPPLIES	83,778	76,224	86,541	78,627	110,068
Capital Outlay					
100-5-1301-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-1301-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL TAX ASSESSOR COLLECTOR	526,594	643,306	663,339	465,776	752,730

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - PUBLIC WORKS					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1401-1101 SALARY					37,636
100-5-1401-1104 DEPARTMENT HEAD SALARY	52,083	53,453	55,163	35,720	76,127
100-5-1401-1105 STAFF WAGES	92,439	146,477	156,784	97,718	356,818
100-5-1401-1106 PART TIME WAGES	5,744	-	-	-	-
100-5-1401-1113 CELL PHONE SUPPLEMENT					840
100-5-1401-1122 COUNTY LONGEVITY	4,925	5,125	5,325	5,325	15,600
100-5-1401-1155 OVERTIME	-	343	5,000	28	5,000
TOTAL SALARIES & WAGES	155,191	205,398	222,273	138,791	492,022
Benefits					
100-5-1401-1201 SOCIAL SECURITY & MEDICARE	11,243	15,073	16,621	10,180	37,640
100-5-1401-1202 UNEMPLOYMENT TAX	87	160	391	3,782	909
100-5-1401-1203 RETIREMENT	15,716	20,712	21,988	14,061	49,793
100-5-1401-1204 RETIREMENT LIFE INSURANCE	552	699	608	419	1,328
100-5-1401-1205 WORKERS COMP	4,032	5,125	7,396	2,371	16,749
100-5-1401-1209 HEALTH INSURANCE	47,061	51,120	38,031	30,725	107,240
TOTAL BENEFITS	78,691	92,889	85,035	61,537	213,659
TOTAL SALARIES & BENEFITS	233,882	298,287	307,307	200,328	705,681
Operating Expenses					
100-5-1401-2301 DUES & MEMBERSHIPS					250
100-5-1401-2302 TRAINING & MILEAGE REIMB	364	1,388	5,000	871	4,500
100-5-1401-2303 BONDS & INSURANCE	59,013	86,598	86,600	-	81,700
100-5-1401-2305 CONTRACT SERVICES	420	-	5,000	-	-
TOTAL OPERATING EXPENSES	59,797	87,986	96,600	871	86,200
Supplies					
100-5-1401-3101 SUPPLIES	168	286	1,500	401	1,200
100-5-1401-3103 MACHINE & EQUIP RENTAL	-	-	-	-	1,440
100-5-1401-3104 TELEPHONE	807	894	720	494	720
100-5-1401-3105 OFFICE RENT	30,073	-	-	-	-
100-5-1401-3106 COURTHOUSE OTHER SUPPLIES	22,374	27,423	30,000	13,112	30,000
100-5-1401-3107 VEHICLE REPAIRS	64,547	31,289	60,000	13,614	1,500
100-5-1401-3109 MAINTENANCE CONTRACTS	17,895	13,086	13,960	8,762	13,960
100-5-1401-3110 MISCELLANEOUS					250
100-5-1401-3119 911 SIGN MAINT AND SUPPLIES					12,100
100-5-1401-3201 COURTHOUSE UTILITIES	67,826	69,890	70,950	35,998	65,000
100-5-1401-3202 FUEL	3,179	3,232	3,500	1,355	13,500
100-5-1401-3604 UNIFORMS					250
100-5-1401-3701 OTHER SUPPLIES					500
100-5-1401-3702 OSSF SUPPLIES	-	-	2,000	1,390	2,900
TOTAL SUPPLIES	206,869	146,099	180,630	75,126	143,320
Capital Outlay					
100-5-1401-4101 CAPITAL OUTLAY	26,478	-	20,000	17,650	20,000
TOTAL CAPITAL OUTLAY	26,478	-	20,000	17,650	20,000

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
Other Costs					
100-5-1401-7401 COURTHOUSE	-	-	-	-	32,000
100-5-1401-7406 CELL BLOCK MUSEUM	38,209	20,000	20,000	-	10,000
100-5-1401-7408 HILL CO FAIR GROUNDS	27,410	32,876	25,600	19,347	34,500
100-5-1401-7411 505 N WACO	3,000	4,171	7,700	5,396	7,200
100-5-1401-7413 AGRILIFE BUILDING	6,087	13,193	12,500	8,272	17,950
100-5-1401-7414 COVINGTON	22,652	39,245	29,600	39,509	68,000
100-5-1401-7420 SUPPORT SERVICES BUILDING	16,188	21,079	17,500	12,043	25,000
100-5-1401-7430 HURON	17,153	19,035	15,800	10,865	24,000
TOTAL OTHER COSTS	130,699	149,599	128,700	95,432	186,650
Debt Service					
100-5-1401-8103 CAPITAL LEASE	123,901	123,901	123,901	123,901	123,901
TOTAL DEBT SERVICE	123,901	123,901	123,901	123,901	123,901
TOTAL COURTHOUSE	781,626	805,872	857,138	513,308	1,265,752

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - ELECTIONS ADMINISTRATION					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1501-1104 DEPARTMENT HEAD SALARY	41,832	71,681	73,910	47,861	76,127
100-5-1501-1105 STAFF WAGES	63,819	91,861	95,286	61,599	98,145
100-5-1501-1106 PART TIME WAGES	-	-	-	-	-
100-5-1501-1109 ELECTION WORKERS	28,927	33,194	45,000	43,057	45,000
100-5-1501-1122 COUNTY LONGEVITY	2,000	2,125	2,475	2,475	5,200
100-5-1501-1155 OVERTIME	-	4,488	7,500	5,193	5,000
TOTAL SALARIES & WAGES	136,578	203,350	224,171	160,185	229,472
Benefits					
100-5-1501-1201 SOCIAL SECURITY & MEDICARE	9,261	12,935	13,133	10,579	14,112
100-5-1501-1202 UNEMPLOYMENT TAX	60	131	309	116	369
100-5-1501-1203 RETIREMENT	10,892	17,153	17,373	11,856	18,669
100-5-1501-1204 RETIREMENT LIFE INSURANCE	382	578	481	355	498
100-5-1501-1205 WORKERS COMP	237	356	515	205	553
100-5-1501-1209 HEALTH INSURANCE	35,769	29,211	24,475	16,298	24,475
TOTAL BENEFITS	56,601	60,364	56,286	39,409	58,676
TOTAL SALARIES & BENEFITS	193,179	263,714	280,457	199,594	288,148
Operating Expenses					
100-5-1501-2301 DUES & MEMBERSHIPS	-	350	1,000	-	1,000
100-5-1501-2302 TRAINING & MILEAGE REIMB	3,923	4,869	5,000	264	6,000
100-5-1501-2303 BONDS & INSURANCE	190	50	206	120	220
100-5-1501-2305 CONTRACT SERVICES	45,049	38,994	29,000	9,860	40,000
100-5-1501-2307 LEGAL NOTICES	73	187	500	73	500
TOTAL OPERATING EXPENSES	49,235	44,450	35,706	10,317	47,720
Supplies					
100-5-1501-3101 SUPPLIES	7,463	16,402	25,000	12,892	20,000
100-5-1501-3102 POSTAGE	-	11,427	15,000	-	15,000
100-5-1501-3103 MACHINE & EQUIP RENTAL	480	1,714	2,500	4,985	2,500
100-5-1501-3104 TELEPHONE	1,350	1,650	2,000	955	2,000
100-5-1501-3105 OFFICE RENT	450	900	1,000	-	1,000
100-5-1501-3110 MISCELLANEOUS	-	215	250	-	250
TOTAL SUPPLIES	9,743	32,308	45,750	18,832	40,750
Capital Outlay					
100-5-1501-4101 CAPITAL OUTLAY	-	-	-	-	83,725
TOTAL CAPITAL OUTLAY	-	-	-	-	83,725
Debt Service					
100-5-1501-8103 CAPITAL LEASE	60,862	60,862	60,862	-	60,862
TOTAL DEBT SERVICE	60,862	60,862	60,862	-	60,862
TOTAL ELECTIONS ADMINISTRATION	313,019	401,334	422,775	228,743	521,205

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - DISTRICT JUDGE					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2101-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,050	6,050	2,627	6,050
100-5-2101-1105 STAFF WAGES	39,437	48,955	45,207	11,995	53,903
100-5-2101-1107 COURT COORDINATOR	43,763	50,787	52,534	41,405	54,110
100-5-2101-1108 COURT REPORTER	85,010	76,304	99,000	62,470	101,970
100-5-2101-1112 COUNTY SUPPLEMENT	11,950	11,950	11,950	4,792	18,950
100-5-2101-1122 COUNTY LONGEVITY	6,000	6,375	4,750	4,750	12,600
100-5-2101-1155 OVERTIME	-	-	-	400	-
TOTAL SALARIES & WAGES	192,210	200,421	219,490	128,439	247,583
Benefits					
100-5-2101-1201 SOCIAL SECURITY & MEDICARE	14,140	14,907	16,791	9,604	18,940
100-5-2101-1202 UNEMPLOYMENT TAX	96	143	363	112	445
100-5-2101-1203 RETIREMENT	19,458	20,086	22,212	13,006	25,055
100-5-2101-1204 RETIREMENT LIFE INSURANCE	683	678	615	391	668
100-5-2101-1205 WORKERS COMP	287	305	658	185	743
100-5-2101-1209 HEALTH INSURANCE	42,084	36,886	24,596	15,383	24,596
TOTAL BENEFITS	76,748	73,005	65,235	38,681	70,447
TOTAL SALARIES & BENEFITS	268,958	273,426	284,725	167,120	318,030
Operating Expenses					
100-5-2101-2301 DUES & MEMBERSHIPS	273	466	1,000	-	1,000
100-5-2101-2302 TRAINING & MILEAGE REIMB	2,264	2,282	5,000	1,208	5,000
100-5-2101-2303 BONDS & INSURANCE	1,603	1,471	2,690	-	2,690
100-5-2101-2305 CONTRACT SERVICES	-	4,304	100	-	100
TOTAL OPERATING EXPENSES	4,140	8,524	8,790	1,208	8,790
Supplies					
100-5-2101-3101 SUPPLIES	2,201	2,230	2,750	1,043	2,750
100-5-2101-3102 POSTAGE	330	462	1,000	-	1,000
100-5-2101-3103 MACHINE & EQUIP RENTAL	2,470	2,419	2,500	1,507	2,500
100-5-2101-3104 TELEPHONE	978	1,105	1,200	708	1,200
100-5-2101-3110 MISCELLANEOUS	20	2	500	470	500
TOTAL SUPPLIES	5,999	6,218	7,950	3,729	7,950
Capital Outlay					
100-5-2101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT JUDGE	279,097	288,168	301,465	172,057	334,770

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COURT AT LAW JUDGE					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2102-1101 SALARY	94,934	94,950	94,950	62,206	122,950
100-5-2102-1102 STATE SALARY SUPPLEMENT	84,000	84,000	84,000	54,623	105,000
100-5-2102-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,050	6,050	3,703	6,050
100-5-2102-1107 COURT COORDINATOR	43,763	50,918	52,534	34,016	54,110
100-5-2102-1108 COURT REPORTER	76,502	81,428	89,100	57,693	91,773
100-5-2102-1122 COUNTY LONGEVITY	1,950	2,600	2,900	2,900	6,400
100-5-2102-1155 OVERTIME	-	605	-	-	-
TOTAL SALARIES & WAGES	307,199	320,551	329,534	215,141	386,283
Benefits					
100-5-2102-1201 SOCIAL SECURITY & MEDICARE	21,003	22,729	23,955	15,396	24,968
100-5-2102-1202 UNEMPLOYMENT TAX	72	113	260	101	305
100-5-2102-1203 RETIREMENT	31,100	32,350	33,349	21,822	39,092
100-5-2102-1204 RETIREMENT LIFE INSURANCE	1,090	1,091	923	651	1,043
100-5-2102-1205 WORKERS COMP	503	386	989	302	1,159
100-5-2102-1209 HEALTH INSURANCE	41,131	39,536	38,416	24,505	38,416
TOTAL BENEFITS	94,899	96,205	97,892	62,776	104,983
TOTAL SALARIES & BENEFITS	402,098	416,756	427,426	277,918	491,266
Operating Expenses					
100-5-2102-2301 DUES & MEMBERSHIPS	480	720	750	503	750
100-5-2102-2302 TRAINING & MILEAGE REIMB	1,844	858	2,800	525	2,800
100-5-2102-2303 BONDS & INSURANCE	445	317	2,000	350	2,200
TOTAL OPERATING EXPENSES	2,769	1,895	5,550	1,378	5,750
Supplies					
100-5-2102-3101 SUPPLIES	803	868	800	304	800
100-5-2102-3102 POSTAGE	722	709	830	657	830
100-5-2102-3103 MACHINE & EQUIP RENTAL	3,290	2,993	3,000	2,076	3,000
100-5-2102-3104 TELEPHONE	479	522	500	234	400
100-5-2102-3110 MISCELLANEOUS	-	148	200	-	200
TOTAL SUPPLIES	5,294	5,240	5,330	3,272	5,230
Capital Outlay					
100-5-2102-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COURT AT LAW JUDGE	410,161	423,891	438,306	282,568	502,246

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - DISTRICT CLERK					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2105-1101 SALARY	65,236	78,662	81,179	52,711	83,615
100-5-2105-1105 STAFF WAGES	250,790	274,890	299,088	180,855	314,218
100-5-2105-1106 PART TIME WAGES	-	4,912	26,996	1,511	27,805
100-5-2105-1122 COUNTY LONGEVITY	7,375	7,350	4,800	4,800	9,200
100-5-2105-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	323,401	365,814	412,063	239,876	434,838
Benefits					
100-5-2105-1201 SOCIAL SECURITY & MEDICARE	24,286	27,444	31,523	18,096	33,265
100-5-2105-1202 UNEMPLOYMENT TAX	141	226	596	191	702
100-5-2105-1203 RETIREMENT	32,714	36,889	41,701	24,138	44,006
100-5-2105-1204 RETIREMENT LIFE INSURANCE	1,146	1,245	1,154	721	1,174
100-5-2105-1205 WORKERS COMP	570	629	1,236	377	1,305
100-5-2105-1209 HEALTH INSURANCE	75,865	75,440	74,865	37,518	74,865
TOTAL BENEFITS	134,722	141,873	151,075	81,041	155,317
TOTAL SALARIES & BENEFITS	458,123	507,687	563,138	320,918	590,155
Operating Expenses					
100-5-2105-2301 DUES & MEMBERSHIPS	175	250	500	200	500
100-5-2105-2302 TRAINING & MILEAGE REIMB	3,887	3,620	5,000	3,300	6,000
100-5-2105-2303 BONDS & INSURANCE	3,235	3,763	4,300	350	4,700
100-5-2105-2305 CONTRACT SERVICES	-	-	-	-	-
100-5-2105-2307 LEGAL NOTICES	2,656	3,699	2,000	1,300	2,000
TOTAL OPERATING EXPENSES	9,953	11,332	11,800	5,150	13,200
Supplies					
100-5-2105-3101 SUPPLIES	18,142	18,640	17,000	6,443	16,000
100-5-2105-3102 POSTAGE	8,128	6,094	9,000	4,161	9,000
100-5-2105-3103 MACHINE & EQUIP RENTAL	6,040	6,602	6,980	4,783	6,980
100-5-2105-3104 TELEPHONE	1,238	1,348	1,460	776	1,460
TOTAL SUPPLIES	33,548	32,684	34,440	16,163	33,440
Capital Outlay					
100-5-2105-4101 CAPITAL OUTLAY	-	-	-	1,680	-
TOTAL CAPITAL OUTLAY	-	-	-	1,680	-
TOTAL DISTRICT CLERK	501,624	551,703	609,378	343,911	636,795

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - DISTRICT ATTORNEY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2107-1102 DA STATE PROSECUTOR OFFSET	-	-	-	-	-
100-5-2107-1103 ASST DA LONGEVITY	6,928	8,778	11,035	6,292	8,620
100-5-2107-1104 STATE APPORTIONMENT FUNDS	-	-	-	-	-
100-5-2107-1105 STAFF WAGES	353,479	405,435	419,625	257,825	432,214
100-5-2107-1106 DA STATE SALARY SUPP	-	-	-	-	-
100-5-2107-1112 COUNTY SUPPLEMENT	18,000	18,000	18,576	11,721	25,000
100-5-2107-1116 GRANT SB 22 FUNDS	-	-	-	-	-
100-5-2107-1122 COUNTY LONGEVITY	6,000	5,925	6,425	6,650	15,400
100-5-2107-1155 OVERTIME	-	-	-	-	-
TOTAL SUPPLIES & WAGES	384,407	438,138	455,661	282,488	481,234
Benefits					
100-5-2107-1201 SOCIAL SECURITY & MEDICARE	29,152	33,328	34,858	21,291	36,814
100-5-2107-1202 UNEMPLOYMENT TAX	215	395	820	314	900
100-5-2107-1203 RETIREMENT	38,995	44,313	46,113	28,655	48,701
100-5-2107-1204 RETIREMENT LIFE INSURANCE	1,368	1,495	1,276	857	1,299
100-5-2107-1205 WORKERS COMP	207	297	1,579	172	1,667
100-5-2107-1209 HEALTH INSURANCE	53,111	53,587	70,828	31,880	70,828
TOTAL BENEFITS	123,048	133,415	155,474	83,170	160,209
TOTAL SALARIES & BENEFITS	507,455	571,553	611,136	365,658	641,443
Operating Expenses					
100-5-2107-2301 DUES & MEMBERSHIPS	965	1,195	2,500	1,064	2,500
100-5-2107-2302 TRAINING & MILEAGE REIMB	3,962	6,897	7,900	3,137	7,900
100-5-2107-2303 BONDS & INSURANCE	1,154	1,871	1,342	195	3,000
100-5-2107-2408 WITNESS & EVIDENCE	6,834	5,721	7,000	-	6,342
TOTAL OPERATING EXPENSES	12,915	15,684	18,742	4,396	19,742
Supplies					
100-5-2107-3101 SUPPLIES	8,980	14,870	15,800	4,163	14,500
100-5-2107-3102 POSTAGE	440	319	1,500	35	1,500
100-5-2107-3103 MACHINE & EQUIP RENTAL	2,623	3,729	2,653	2,495	2,953
100-5-2107-3104 TELEPHONE	989	1,171	1,212	774	1,212
100-5-2107-3107 REPAIRS	1,397	4,452	1,500	1,264	1,500
100-5-2107-3110 MISCELLANEOUS	149	-	250	-	250
100-5-2107-3202 FUEL	3,510	3,719	6,500	2,072	6,500
TOTAL SUPPLIES	18,088	28,260	29,415	10,802	28,415
Capital Outlay					
100-5-2107-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT ATTORNEY	538,458	615,497	659,293	380,857	689,600

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COUNTY ATTORNEY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2108-1101 SALARY	91,269	95,614	98,674	64,197	105,000
100-5-2108-1102 STATE SALARY SUPPLEMENT	76,721	78,386	75,326	49,020	105,000
100-5-2108-1103 ASST CA LONGEVITY	1,637	1,811	2,100	1,426	2,360
100-5-2108-1105 STAFF WAGES	142,920	186,241	194,515	126,135	200,351
100-5-2108-1106 PART TIME WAGES	24,623	-	-	-	
100-5-2108-1113 CELL PHONE SUPPLEMENT					720
100-5-2108-1116 SB 22 FUNDS	-	90	-	-	
100-5-2108-1122 COUNTY LONGEVITY	3,125	-	3,850	3,850	7,400
100-5-2108-1155 OVERTIME	-	3,175	-	-	-
TOTAL SALARIES & WAGES	340,295	365,317	374,465	244,628	420,831
Benefits					
100-5-2108-1201 SOCIAL SECURITY & MEDICARE	24,656	27,168	27,591	18,191	29,309
100-5-2108-1202 UNEMPLOYMENT TAX	92	161	361	145	422
100-5-2108-1203 RETIREMENT	34,530	36,938	37,896	24,849	42,588
100-5-2108-1204 RETIREMENT LIFE INSURANCE	1,210	1,246	1,049	741	1,136
100-5-2108-1205 WORKERS COMP	189	213	1,123	147	1,262
100-5-2108-1209 HEALTH INSURANCE	44,717	44,029	42,232	29,639	42,232
TOTAL BENEFITS	105,394	109,755	110,252	73,712	116,949
TOTAL SALARIES & BENEFITS	445,689	475,072	484,717	318,340	537,779
Operating Expenses					
100-5-2108-2301 DUES & MEMBERSHIPS	1,225	1,000	1,500	976	1,500
100-5-2108-2302 TRAINING & MILEAGE REIMB	6,632	2,759	5,000	3,389	6,000
100-5-2108-2303 BONDS & INSURANCE	83	83	300	83	300
TOTAL OPERATING EXPENSES	7,940	3,842	6,800	4,448	7,800
Supplies					
100-5-2108-3101 SUPPLIES	1,294	3,216	3,500	820	3,500
100-5-2108-3102 POSTAGE	120	151	400	18	400
100-5-2108-3103 MACHINE & EQUIP RENTAL	2,910	2,695	3,000	1,810	3,000
100-5-2108-3104 TELEPHONE	1,776	1,781	3,273	595	3,200
100-5-2108-3110 MISCELLANEOUS	(140)	8,500	-	-	-
100-5-2108-3117 CO ATTY EXCESS SALARY	-	-	-	-	-
TOTAL SUPPLIES	5,960	16,343	10,173	3,243	10,100
TOTAL COUNTY ATTORNEY	459,589	495,257	501,690	326,031	555,679

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COUNTY ATTORNEY EXCESS SALARY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2109-1105 STAFF WAGES	3,600	11,100	-	-	-
TOTAL SALARIES & WAGES	3,600	11,100	-	-	-
Benefits					
100-5-2109-1201 SOCIAL SECURITY & MEDICARE	275	845	-	-	-
100-5-2109-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2109-1203 RETIREMENT	364	1,118	-	-	-
100-5-2109-1204 RETIREMENT LIFE INSURANCE	13	38	-	-	-
100-5-2109-1205 WORKERS COMP	2	4	-	-	-
100-5-2109-1209 HEALTH INSURANCE	422	1,343	435	-	-
TOTAL BENEFITS	1,076	3,348	435	-	-
TOTAL SALARIES & BENEFITS	4,676	14,448	435	-	-
Operating Expenses					
100-5-2109-2305 CONTRACT SERVICES	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-
Supplies					
100-5-2109-3101 SUPPLIES	-	-	-	-	-
100-5-2109-3102 POSTAGE	-	-	-	-	-
100-5-2109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-2109-3117 CO ATTY EXCESS SALARY	-	-	23,770	-	31,072
TOTAL SUPPLIES	-	-	23,770	-	31,072
TOTAL COUNTY ATTORNEY EXCESS	4,676	14,448	24,205	-	31,072

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - JP #1 WHITNEY - JETTON					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2114-1101 SALARY	56,520	64,715	66,786	43,365	68,790
100-5-2114-1105 STAFF WAGES	32,880	48,483	50,035	26,047	54,110
100-5-2114-1106 PART TIME WAGES	-	-	-	-	37,359
100-5-2114-1112 JAIL MAGISTRATE SUPPLEMENT	-	-	6,375	3,377	8,500
100-5-2114-1122 COUNTY LONGEVITY	-	225	300	300	1,000
100-5-2114-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	89,400	113,423	123,496	73,088	169,759
Benefits					
100-5-2114-1201 SOCIAL SECURITY & MEDICARE	6,839	8,555	9,447	5,470	12,987
100-5-2114-1202 UNEMPLOYMENT TAX	18	38	102	22	202
100-5-2114-1203 RETIREMENT	9,041	11,396	12,498	7,398	17,180
100-5-2114-1204 RETIREMENT LIFE INSURANCE	317	386	346	221	458
100-5-2114-1205 WORKERS COMP	152	185	370	113	509
100-5-2114-1209 HEALTH INSURANCE	20,313	23,575	20,659	15,701	20,659
TOTAL BENEFITS	36,680	44,135	43,422	28,924	51,995
TOTAL SALARIES & BENEFITS	126,080	157,558	166,918	102,012	221,754
Operating Expenses					
100-5-2114-2301 DUES & MEMBERSHIPS	70	115	245	115	245
100-5-2114-2302 TRAINING & MILEAGE REIMB	1,516	1,943	2,500	1,093	2,500
100-5-2114-2303 BONDS & INSURANCE	50	50	228	100	275
100-5-2114-2304 COURTROOM RENT	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,636	2,108	2,973	1,308	3,020
Supplies					
100-5-2114-3101 SUPPLIES	2,084	1,498	2,000	360	2,000
100-5-2114-3102 POSTAGE	318	694	750	513	750
100-5-2114-3103 MACHINE & EQUIP RENTAL	1,453	1,490	2,000	1,017	2,000
100-5-2114-3104 TELEPHONE	1,671	1,784	2,800	919	2,000
100-5-2114-3105 OFFICE RENT	-	-	-	-	-
100-5-2114-3110 MISCELLANEOUS	250	197	500	-	500
TOTAL SUPPLIES	5,776	5,663	8,050	2,809	7,250
Capital Outlay					
100-5-2114-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2114-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #1 WHITNEY-JETTON	133,492	165,329	177,941	106,129	232,024

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - JP #2 HILLSBORO - HAMMONDS					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2111-1101 SALARY	56,520	64,715	66,786	43,365	68,790
100-5-2111-1105 STAFF WAGES	67,392	99,413	102,569	61,690	105,646
100-5-2111-1106 PART TIME WAGES	-	-	-	-	-
100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT	8,500	8,500	2,125	2,142	-
100-5-2111-1122 COUNTY LONGEVITY	1,425	1,850	2,500	2,500	1,800
100-5-2111-1155 OVERTIME	-	18	-	-	-
TOTAL SALARIES & WAGES	133,837	174,496	173,981	109,698	176,236
Benefits					
100-5-2111-1201 SOCIAL SECURITY & MEDICARE	9,603	12,720	13,310	7,960	13,482
100-5-2111-1202 UNEMPLOYMENT TAX	38	78	189	69	215
100-5-2111-1203 RETIREMENT	13,538	17,594	17,607	11,105	17,835
100-5-2111-1204 RETIREMENT LIFE INSURANCE	474	593	487	333	476
100-5-2111-1205 WORKERS COMP	219	266	522	159	529
100-5-2111-1209 HEALTH INSURANCE	44,704	43,621	48,015	23,552	48,015
TOTAL BENEFITS	68,576	74,872	80,130	43,177	80,552
TOTAL SALARIES & BENEFITS	202,413	249,368	254,110	152,875	256,788
Operating Expenses					
100-5-2111-2301 DUES & MEMBERSHIPS	130	160	160	160	160
100-5-2111-2302 TRAINING & MILEAGE REIMB	2,217	2,161	4,000	1,928	4,000
100-5-2111-2303 BONDS & INSURANCE	150	150	278	50	278
100-5-2111-2305 CONTRACT SERVICES	-	0	-	-	-
TOTAL OPERATING EXPENSES	2,497	2,471	4,438	2,138	4,438
Supplies					
100-5-2111-3101 SUPPLIES	2,919	2,607	4,500	2,632	3,000
100-5-2111-3102 POSTAGE	933	1,198	1,250	795	1,300
100-5-2111-3103 MACHINE & EQUIP RENTAL	1,132	1,223	1,750	1,153	2,000
100-5-2111-3104 TELEPHONE	601	697	1,030	324	1,030
100-5-2111-3110 MISCELLANEOUS	30	265	250	-	250
TOTAL SUPPLIES	5,615	5,990	8,780	4,904	7,580
Capital Outlay					
100-5-2111-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2111-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #2 HILLSBORO-HAMMONDS	210,525	257,829	267,328	159,917	268,806

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - JP #3 MALONE - SKILLING					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2113-1101 SALARY	56,520	64,715	66,786	43,365	68,790
100-5-2113-1105 STAFF WAGES	39,005	48,483	50,035	32,490	54,110
100-5-2113-1106 PART TIME WAGES	-	-	-	-	-
100-5-2113-1113 CELL PHONE SUPPLEMENT					720
100-5-2113-1122 COUNTY LONGEVITY	2,300	1,925	2,125	2,125	3,800
100-5-2113-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	97,825	115,123	118,946	77,979	127,420
Benefits					
100-5-2113-1201 SOCIAL SECURITY & MEDICARE	7,222	8,538	9,099	5,782	9,748
100-5-2113-1202 UNEMPLOYMENT TAX	26	38	94	33	117
100-5-2113-1203 RETIREMENT	9,918	11,609	12,037	7,894	12,895
100-5-2113-1204 RETIREMENT LIFE INSURANCE	349	392	333	236	344
100-5-2113-1205 WORKERS COMP	158	187	357	109	382
100-5-2113-1209 HEALTH INSURANCE	23,005	24,383	20,780	13,655	20,780
TOTAL BENEFITS	40,678	45,147	42,700	27,709	44,266
TOTAL SALARIES & BENEFITS	138,503	160,270	161,646	105,688	171,686
Operating Expenses					
100-5-2113-2301 DUES & MEMBERSHIPS	55	70	200	-	200
100-5-2113-2302 TRAINING & MILEAGE REIMB	2,956	2,295	3,000	2,243	4,000
100-5-2113-2303 BONDS & INSURANCE	166	-	100	-	100
TOTAL OPERATING EXPENSES	3,177	2,365	3,300	2,243	4,300
Supplies					
100-5-2113-3101 SUPPLIES	1,754	3,547	4,000	439	4,000
100-5-2113-3102 POSTAGE	189	114	500	-	500
100-5-2113-3104 TELEPHONE	942	443	900	280	900
100-5-2113-3105 OFFICE RENT	7,800	6,600	8,400	5,400	8,400
100-5-2113-3110 MISCELLANEOUS	417	240	500	175	500
100-5-2113-3201 UTILITIES	3,935	3,952	5,175	2,617	5,175
TOTAL SUPPLIES	15,037	14,896	19,475	8,911	19,475
Capital Outlay					
100-5-2113-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2113-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP # 3 MALONE-SKILLING	156,717	177,531	184,421	116,841	195,461

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - JP #4 ITASCA - JONES					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2112-1101 SALARY	56,520	64,715	66,786	43,365	68,790
100-5-2112-1105 STAFF WAGES	37,565	48,483	50,035	32,394	51,536
100-5-2112-1106 PART TIME WAGES	-	-	-	-	-
100-5-2112-1122 COUNTY LONGEVITY	1,475	1,650	2,150	2,150	4,400
100-5-2112-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	95,560	114,848	118,971	77,908	124,726
Benefits					
100-5-2112-1201 SOCIAL SECURITY & MEDICARE	7,300	8,788	9,101	5,984	9,542
100-5-2112-1202 UNEMPLOYMENT TAX	21	38	94	33	112
100-5-2112-1203 RETIREMENT	9,672	11,593	12,040	7,926	12,622
100-5-2112-1204 RETIREMENT LIFE INSURANCE	339	391	333	237	337
100-5-2112-1205 WORKERS COMP	157	187	357	109	374
100-5-2112-1209 HEALTH INSURANCE	20,380	19,238	16,317	10,700	16,317
TOTAL BENEFITS	37,869	40,235	38,242	24,988	39,304
TOTAL SALARIES & BENEFITS	133,429	155,083	157,213	102,897	164,029
Operating Expenses					
100-5-2112-2301 DUES & MEMBERSHIPS	145	70	150	-	150
100-5-2112-2302 TRAINING & MILEAGE REIMB	1,431	2,154	2,250	380	2,250
100-5-2112-2303 BONDS & INSURANCE	50	293	100	50	100
100-5-2112-2304 COURTROOM RENT	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,626	2,517	2,500	430	2,500
Supplies					
100-5-2112-3101 SUPPLIES	2,508	2,014	2,500	277	2,500
100-5-2112-3102 POSTAGE	754	424	450	8	450
100-5-2112-3104 TELEPHONE	2,096	1,735	2,520	1,091	2,520
100-5-2112-3105 OFFICE RENT	6,000	9,600	9,600	6,400	13,200
100-5-2112-3110 MISCELLANEOUS	65	65	250	-	250
100-5-2112-3201 UTILITIES	1,473	2,673	2,500	1,730	3,000
TOTAL SUPPLIES	12,896	16,511	17,820	9,506	21,920
Capital Outlay					
100-5-2112-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2112-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #4 ITASCA-JONES	147,951	174,111	177,533	112,832	188,449

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - CONSTABLE #1-WHITNEY-NEVIL					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2274-1101 SALARY	56,520	61,634	63,606	41,300	65,514
100-5-2274-1122 COUNTY LONGEVITY	300	375	450	450	-
TOTAL SALARIES & WAGES	56,820	62,009	64,056	41,750	65,514
Benefits					
100-5-2274-1201 SOCIAL SECURITY & MEDICARE	4,350	4,759	4,900	3,199	5,012
100-5-2274-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2274-1203 RETIREMENT	5,751	6,271	6,482	4,256	6,630
100-5-2274-1204 RETIREMENT LIFE INSURANCE	202	212	179	127	177
100-5-2274-1205 WORKERS COMP	1,045	1,133	191	583	1,090
100-5-2274-1209 HEALTH INSURANCE	9,892	9,306	8,158	5,300	8,158
TOTAL BENEFITS	21,240	21,681	19,910	13,465	21,067
TOTAL SALARIES & BENEFITS	78,060	83,690	83,966	55,216	86,581
Operating Expenses					
100-5-2274-2301 DUES & MEMBERSHIP	-	70	120	70	120
100-5-2274-2302 TRAINING & MILEAGE REIMB	517	-	500	374	1,500
100-5-2274-2303 BONDS & INSURANCE	1,580	1,096	1,200	60	1,200
TOTAL OPERATING EXPENSES	2,097	1,166	1,820	504	2,820
Supplies					
100-5-2274-3101 SUPPLIES	-	54	1,750	193	1,750
100-5-2274-3102 POSTAGE	66	32	100	45	100
100-5-2274-3104 TELEPHONE	1,214	1,311	1,500	791	1,920
100-5-2274-3107 REPAIRS	1,506	1,306	3,500	1,742	5,000
100-5-2274-3110 MISCELLANEOUS	(120)	358	500	-	500
100-5-2274-3202 FUEL	6,022	4,986	6,500	2,457	7,000
100-5-2274-3602 RADIO	-	-	1,000	-	1,000
100-5-2274-3603 SECURITY EQUIPMENT	650	526	2,000	1,217	7,531
100-5-2274-3604 UNIFORMS	602	-	1,000	814	1,000
TOTAL SUPPLIES	9,940	8,573	17,850	7,259	25,801
Capital Outlay					
100-5-2274-4101 CAPITAL OUTLAY	-	-	2,500	-	-
TOTAL CAPITAL OUTLAY	-	-	2,500	-	-
Debt Service					
100-5-2274-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #1 WHITNEY-NEVIL	90,097	93,429	106,136	62,979	115,202

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - CONSTABLE #2-HILLSBORO-GIRSH					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2271-1101 SALARY	56,520	61,634	63,606	41,301	65,514
100-5-2271-1122 COUNTY LONGEVITY	450	525	800	800	1,800
TOTAL SALARIES & WAGES	56,970	62,159	64,406	42,101	67,314
Benefits					
100-5-2271-1201 SOCIAL SECURITY & MEDICARE	3,956	4,377	4,927	3,002	5,150
100-5-2271-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2271-1203 RETIREMENT	5,762	6,268	6,518	4,262	6,812
100-5-2271-1204 RETIREMENT LIFE INSURANCE	202	211	180	127	182
100-5-2271-1205 WORKERS COMP	1,048	1,136	191	586	1,090
100-5-2271-1209 HEALTH INSURANCE	13,905	13,323	12,501	7,315	12,501
TOTAL BENEFITS	24,873	25,315	24,317	15,292	25,735
TOTAL SALARIES & BENEFITS	81,843	87,474	88,723	57,393	93,049
Operating Expenses					
100-5-2271-2301 DUES & MEMBERSHIPS	70	70	150	110	750
100-5-2271-2302 TRAINING & MILEAGE REIMB	225	901	1,500	388	2,000
100-5-2271-2303 BONDS & INSURANCE	943	1,224	1,161	-	1,700
TOTAL OPERATING EXPENSES	1,238	2,195	2,811	498	4,450
Supplies					
100-5-2271-3101 SUPPLIES	995	940	1,500	64	1,500
100-5-2271-3102 POSTAGE	14	27	100	25	100
100-5-2271-3104 TELEPHONE	1,606	1,676	1,835	773	1,800
100-5-2271-3107 REPAIRS	4,864	2,303	7,500	2,335	7,500
100-5-2271-3110 MISCELLANEOUS	916	721	1,000	355	1,000
100-5-2271-3202 FUEL	5,920	4,192	8,000	2,665	8,000
100-5-2271-3602 RADIO	2,515	-	1,000	-	1,000
100-5-2271-3603 SECURITY EQUIPMENT	4,044	1,548	2,500	1,200	2,500
100-5-2271-3604 UNIFORMS	692	51	1,000	565	1,000
TOTAL SUPPLIES	21,566	11,458	24,435	7,982	24,400
Capital Outlay					
100-5-2271-4101 CAPITAL OUTLAY	60,198	9,790	-	-	-
TOTAL CAPITAL OUTLAY	60,198	9,790	-	-	-
Debt Service					
100-5-2271-8103 CAPITAL LEASE	-	-	17,292	17,292	17,292
TOTAL DEBT SERVICE	-	-	17,292	17,292	17,292
TOTAL CONSTABLE #2 HILLSBORO-GIRSH	164,845	110,917	133,261	83,165	139,191

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - CONSTABLE #3-MALONE-ARMSTRONG					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2273-1101 SALARY	56,520	61,634	63,606	41,301	65,514
100-5-2273-1105 STAFF WAGES	63,939	94,321	97,118	62,882	104,177
100-5-2273-1106 PART TIME WAGES	-	-	-	-	-
100-5-2273-1116 MANAGEMENT SUPPLEMENT	2,500	2,510	2,500	1,616	2,500
100-5-2273-1122 COUNTY LONGEVITY	1,575	1,825	2,075	2,075	5,400
100-5-2273-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	124,534	160,290	165,299	107,873	177,592
Benefits					
100-5-2273-1201 SOCIAL SECURITY & MEDICARE	9,391	12,144	12,645	8,205	13,586
100-5-2273-1202 UNEMPLOYMENT TAX	36	75	183	65	224
100-5-2273-1203 RETIREMENT	12,608	16,178	16,728	10,958	17,972
100-5-2273-1204 RETIREMENT LIFE INSURANCE	442	546	463	327	479
100-5-2273-1205 WORKERS COMP	1,875	2,224	490	1,148	2,953
100-5-2273-1209 HEALTH INSURANCE	35,698	33,780	28,697	18,853	28,697
TOTAL BENEFITS	60,050	64,947	59,206	39,556	63,911
TOTAL SALARIES & BENEFITS	184,584	225,237	224,504	147,430	241,502
Operating Expenses					
100-5-2273-2301 DUES & MEMBERSHIPS	720	90	600	(2)	600
100-5-2273-2302 TRAINING & MILEAGE REIMB	300	810	2,000	-	2,000
100-5-2273-2303 BONDS & INSURANCE	3,882	2,584	1,575	50	2,814
TOTAL OPERATING EXPENSES	4,902	3,484	4,175	48	5,414
Supplies					
100-5-2273-3101 SUPPLIES	91	611	1,500	16	1,000
100-5-2273-3102 POSTAGE	49	36	200	20	200
100-5-2273-3104 TELEPHONE	2,509	2,930	3,000	1,720	2,500
100-5-2273-3107 REPAIRS	4,573	2,798	5,000	1,741	6,000
100-5-2273-3110 MISCELLANEOUS	566	566	500	413	500
100-5-2273-3202 FUEL	8,757	9,780	12,000	5,098	12,000
100-5-2273-3602 RADIO	150	37	1,500	-	1,500
100-5-2273-3603 SECURITY EQUIPMENT	-	1,147	1,500	-	1,500
100-5-2273-3604 UNIFORMS	1,254	583	1,500	508	1,500
TOTAL SUPPLIES	17,949	18,488	26,700	9,516	26,700
Capital Outlay					
100-5-2273-4101 CAPITAL OUTLAY	69,443	2,556	-	-	-
TOTAL CAPITAL OUTLAY	69,443	2,556	-	-	-
Debt Service					
100-5-2273-8103 CAPITAL LEASE	-	-	17,292	17,292	17,292
TOTAL DEBT SERVICE	-	-	17,292	17,292	17,292
TOTAL CONSTABLE #3 MALONE-ARMSTRONG	276,878	249,765	272,671	174,286	290,908

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - CONSTABLE #4-ITASCA-CORDELL					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2272-1101 SALARY	56,520	61,634	63,606	41,301	65,514
100-5-2272-1122 COUNTY LONGEVITY	-	-	225	225	800
TOTAL SALARIES & WAGES	56,520	61,634	63,831	41,526	66,314
Benefits					
100-5-2272-1201 SOCIAL SECURITY & MEDICARE	3,775	4,218	4,883	2,918	5,073
100-5-2272-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2272-1203 RETIREMENT	5,715	6,216	6,460	4,206	6,711
100-5-2272-1204 RETIREMENT LIFE INSURANCE	200	210	179	125	179
100-5-2272-1205 WORKERS COMP	1,039	1,126	191	581	1,103
100-5-2272-1209 HEALTH INSURANCE	21,704	20,847	17,757	11,739	17,757
TOTAL BENEFITS	32,433	32,617	29,470	19,569	30,823
TOTAL SALARIES & BENEFITS	88,953	94,251	93,301	61,095	97,137
Operating Expenses					
100-5-2272-2301 DUES & MEMBERSHIPS	70	70	150	40	250
100-5-2272-2302 TRAINING & MILEAGE REIMB	1,500	1,410	1,500	1,157	1,500
100-5-2272-2303 BONDS & INSURANCE	1,228	1,096	901	60	2,000
TOTAL OPERATING EXPENSES	2,798	2,576	2,551	1,256	3,750
Supplies					
100-5-2272-3101 SUPPLIES	589	927	1,000	153	1,000
100-5-2272-3102 POSTAGE	88	10	150	4	150
100-5-2272-3104 TELEPHONE	1,093	1,118	1,053	613	1,500
100-5-2272-3107 REPAIRS	2,862	5,311	4,500	420	4,500
100-5-2272-3110 MISCELLANEOUS	248	50	250	203	250
100-5-2272-3202 FUEL	5,232	4,449	6,500	2,128	6,500
100-5-2272-3602 RADIO	-	-	-	-	-
100-5-2272-3603 SECURITY EQUIPMENT	1,000	1,226	1,500	-	6,990
100-5-2272-3604 UNIFORMS	646	367	750	354	750
TOTAL SUPPLIES	11,758	13,458	15,703	3,877	21,640
Capital Outlay					
100-5-2272-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-2272-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #4 ITASCA-CORDELL	103,509	110,285	111,555	66,227	122,527

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - COURTHOUSE SECURITY (BAILIFF)					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3101-1101 SALARY	-	-	-	-	-
100-5-3101-1105 STAFF WAGES	207,459	210,569	443,705	256,092	435,550
100-5-3101-1122 COUNTY LONGEVITY PAY	3,150	1,450	1,100	1,100	1,200
100-5-3101-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3101-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3101-1155 OVERTIME	-	1,928	5,000	-	5,000
TOTAL SALARIES & WAGES	210,609	213,947	449,805	257,192	441,750
Benefits					
100-5-3101-1201 SOCIAL SECURITY & MEDICARE	16,034	16,282	34,028	19,614	33,794
100-5-3101-1202 UNEMPLOYMENT TAX	122	189	801	261	884
100-5-3101-1203 RETIREMENT	21,313	21,566	45,014	26,041	44,705
100-5-3101-1204 RETIREMENT LIFE INSURANCE	747	727	1,245	778	1,193
100-5-3101-1205 WORKERS COMP	5,283	5,881	7,397	4,096	7,347
100-5-3101-1209 HEALTH INSURANCE	44,025	34,901	48,950	30,074	48,950
TOTAL BENEFITS	87,524	79,546	137,435	80,865	136,873
TOTAL SALARIES & BENEFITS	298,133	293,493	587,240	338,057	578,623
Operating Expenses					
100-5-3101-2303 BONDS & INSURANCE	5,033	5,237	5,100	27	5,700
TOTAL OPERATING EXPENSES	5,033	5,237	5,100	27	5,700
Supplies					
100-5-3101-3104 TELEPHONE	2,777	2,995	3,250	2,066	3,250
100-5-3101-3107 REPAIRS	347	60	500	609	1,000
100-5-3101-3202 FUEL	7,455	5,812	6,500	3,689	4,500
100-5-3101-3603 SECURITY EQUIPMENT	212	86	2,500	8,902	5,000
100-5-3101-3604 UNIFORMS	-	5	2,000	3,075	3,000
TOTAL SUPPLIES	10,791	8,958	14,750	18,342	16,750
Capital Outlay					
100-5-3101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COURTHOUSE SECURITY (BAILIFF)	313,957	307,688	607,090	356,426	601,073

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - SHERIFF DEPT/LAW ENF.					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3102-1101 SALARY	73,024	91,061	93,975	61,019	109,421
100-5-3102-1105 STAFF WAGES	1,483,596	2,051,935	2,139,803	1,171,662	2,516,537
100-5-3102-1116 GRANT SUPPLEMENT	-	-	-	-	-
100-5-3102-1118 LAKE PATROL WAGES	21,925	20,117	34,180	4,460	32,380
100-5-3102-1122 COUNTY LONGEVITY PAY	5,575	4,350	5,000	4,775	12,000
100-5-3102-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3102-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3102-1155 OVERTIME	-	80,798	20,000	13,185	20,000
TOTAL SALARIES & WAGES	1,584,120	2,248,261	2,292,958	1,255,101	2,690,338
Benefits					
100-5-3102-1201 SOCIAL SECURITY & MEDICARE	117,587	169,662	173,881	94,077	205,811
100-5-3102-1202 UNEMPLOYMENT TAX	853	1,663	3,922	1,192	5,162
100-5-3102-1203 RETIREMENT	160,070	227,739	230,023	127,121	272,262
100-5-3102-1204 RETIREMENT LIFE INSURANCE	5,608	7,684	6,364	3,779	7,264
100-5-3102-1205 WORKERS COMP	27,053	36,638	37,801	20,130	44,742
100-5-3102-1209 HEALTH INSURANCE	329,889	320,628	290,715	164,912	335,812
TOTAL BENEFITS	641,060	764,014	742,706	411,210	871,053
TOTAL SALARIES & BENEFITS	2,225,180	3,012,275	3,035,664	1,666,311	3,561,392
Operating Expenses					
100-5-3102-2301 DUES & MEMBERSHIPS	603	25	700	-	700
100-5-3102-2302 TRAINING & MILEAGE REIMB	20,347	7,138	10,000	9,876	30,000
100-5-3102-2303 BONDS & INSURANCE	36,899	39,630	39,600	982	44,670
100-5-3102-2305 CONTRACT SERVICES	6,036	6,167	5,000	9,470	15,000
100-5-3102-2408 EVIDENCE PROCESSING	6,886	13,936	10,000	5,042	10,000
TOTAL OPERATING EXPENSES	70,771	66,896	65,300	25,370	100,370
Supplies					
100-5-3102-3101 SUPPLIES	1,196	1,802	5,000	5,385	8,000
100-5-3102-3102 POSTAGE	1,330	1,069	1,500	941	2,000
100-5-3102-3103 SOFTWARE & MAINTENANCE	26,729	6,141	5,000	30,374	120,000
100-5-3102-3107 REPAIRS	81,321	104,792	100,000	67,195	110,000
100-5-3102-3119 CANINE SUPPLIES	4,874	3,525	5,000	1,529	5,000
100-5-3102-3202 FUEL	131,659	164,427	140,000	83,296	140,000
100-5-3102-3602 RADIO	9,534	4,975	9,500	3,359	10,000
100-5-3102-3603 SECURITY EQUIPMENT	52,499	29,604	30,000	5,642	30,000
100-5-3102-3604 UNIFORMS	13,581	20,683	20,000	9,501	20,200
100-5-3102-3701 OTHER SUPPLIES	41,824	26,566	35,000	9,242	25,000
TOTAL SUPPLIES	364,547	363,584	351,000	216,464	470,200

DEPARTMENTAL EXPENDITURES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
Capital Outlay						
100-5-3102-4101 CAPITAL OUTLAY		514,476	-	-	58,720	-
	TOTAL CAPITAL OUTLAY	514,476	-	-	58,720	-
Debt Service						
100-5-3102-8103 CAPITAL LEASE		161,318	263,667	322,832	283,448	215,000
	TOTAL DEBT SERVICE	161,318	263,667	322,832	283,448	215,000
	TOTAL SHERIFF DEPT/LAW ENF.	3,336,292	3,706,422	3,774,796	2,250,313	4,346,962

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - HEALTH AND SAFETY					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3104-1105 STAFF WAGES	48,755	67,909	74,331	46,971	-
100-5-3104-1122 COUNTY LONGEVITY PAY	225	300	375	375	-
100-5-3104-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3104-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3104-1155 OVERTIME	-	530	1,000	-	-
TOTAL SALARIES & WAGES	48,980	68,739	75,706	47,346	-
Benefits					
100-5-3104-1201 SOCIAL SECURITY & MEDICARE	3,427	4,936	5,715	3,335	-
100-5-3104-1202 UNEMPLOYMENT TAX	27	54	134	48	-
100-5-3104-1203 RETIREMENT	4,952	6,932	7,560	4,802	-
100-5-3104-1204 RETIREMENT LIFE INSURANCE	174	234	209	143	-
100-5-3104-1205 WORKERS COMP	323	345	1,242	289	-
100-5-3104-1209 HEALTH INSURANCE	13,905	13,865	17,757	11,739	-
TOTAL BENEFITS	22,808	26,366	32,617	20,355	-
TOTAL SALARIES & BENEFITS	71,788	95,105	108,323	67,701	-
Operating Expenses					
100-5-3104-2301 DUES & MEMBERSHIPS	261	150	250	150	-
100-5-3104-2302 TRAINING & MILEAGE REIMB	558	569	1,000	1,137	-
100-5-3104-2303 BONDS & INSURANCE	567	631	570	-	-
100-5-3104-2305 CONTRACT SERVICES	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,386	1,350	1,820	1,287	-
Supplies					
100-5-3104-3101 SUPPLIES	351	388	1,200	153	-
100-5-3104-3107 REPAIRS	82	5,190	2,000	2,294	-
100-5-3104-3202 FUEL	6,860	6,679	6,500	4,042	-
100-5-3104-3604 UNIFORMS	26	-	200	-	-
100-5-3104-3702 OSSF SUPPLIES	3,450	3,188	2,000	1,390	-
TOTAL SUPPLIES	10,769	15,445	11,900	7,879	-
Capital Outlay					
100-5-3104-4101 CAPITAL OUTLAY	-	49,790	-	-	-
TOTAL CAPITAL OUTLAY	-	49,790	-	-	-
Debt Service					
100-5-3104-8103 CAPITAL LEASE	-	-	9,939	-	-
TOTAL CAPITAL LEASE	-	-	9,939	-	-
TOTAL HEALTH AND SAFETY	83,943	161,690	131,982	76,867	-

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - ANIMAL CONTROL/ESTRAY					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3106-1105 STAFF WAGES	43,056	47,366	47,643	30,853	49,072
100-5-3106-1115 RABIES OFFICER	2,510	2,519	2,510	1,631	2,510
100-5-3106-1122 COUNTY LONGEVITY PAY	800	900	900	1,000	2,200
100-5-3106-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3106-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3106-1155 OVERTIME	-	920	0	0	-
TOTAL SALARIES & WAGES	46,366	51,705	51,053	33,484	53,782
Benefits					
100-5-3106-1201 SOCIAL SECURITY & MEDICARE	3,279	3,698	3,906	2,405	4,114
100-5-3106-1202 UNEMPLOYMENT TAX	26	40	92	34	108
100-5-3106-1203 RETIREMENT	4,690	5,211	5,167	3,389	5,443
100-5-3106-1204 RETIREMENT LIFE INSURANCE	164	176	143	101	145
100-5-3106-1205 WORKERS COMP	1,425	1,516	849	694	894
100-5-3106-1209 HEALTH INSURANCE	15,399	14,663	12,501	8,235	12,501
TOTAL BENEFITS	24,983	25,304	22,658	14,858	23,205
TOTAL SALARIES & BENEFITS	71,349	77,009	73,711	48,342	76,987
Operating Expenses					
100-5-3106-2301 DUES & MEMBERSHIPS	-	-	-	-	-
100-5-3106-2302 TRAINING & MILEAGE REIMB	734	1,386	1,500	493	1,500
100-5-3106-2303 BONDS & INSURANCE	917	622	750	-	850
100-5-3106-2305 CONTRACT SERVICES	10,681	5,134	7,000	2,473	7,000
TOTAL OPERATING EXPENSES	12,332	7,142	9,250	2,966	9,350
Supplies					
100-5-3106-3101 SUPPLIES	2,210	2,323	2,000	983	2,000
100-5-3106-3104 TELEPHONE	558	556	600	367	600
100-5-3106-3107 REPAIRS	844	1,296	2,000	5,746	4,000
100-5-3106-3202 FUEL	5,475	5,873	5,500	3,904	6,500
TOTAL SUPPLIES	9,087	10,048	10,100	11,000	13,100
Capital Outlay					
100-5-3106-4101 CAPITAL OUTLAY	-	53,955	-	-	-
TOTAL CAPITAL OUTLAY	-	53,955	-	-	-
Debt Service					
100-5-3106-8103 CAPITAL LEASE	-	-	11,176	-	-
TOTAL DEBT SERVICE	-	-	11,176	-	-
TOTAL ANIMAL CONTROL/ESTRAY	92,768	148,154	104,237	62,308	99,437

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - SCHOOL RESOURCE OFFICER					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3108-1105 STAFF WAGES	102,794	76,351	68,636	45,287	-
100-5-3108-1122 COUNTY LONGEVITY PAY	-	-	225	225	-
100-5-3108-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3108-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3108-1155 OVERTIME	-	4,849	-	2,469	-
TOTAL SALARIES & WAGES	102,794	81,200	68,861	47,981	-
Benefits					
100-5-3108-1201 SOCIAL SECURITY & MEDICARE	7,257	5,995	5,268	3,668	-
100-5-3108-1202 UNEMPLOYMENT TAX	62	73	124	49	-
100-5-3108-1203 RETIREMENT	10,397	8,182	6,969	4,857	-
100-5-3108-1204 RETIREMENT LIFE INSURANCE	364	276	193	145	-
100-5-3108-1205 WORKERS COMP	-	539	1,145	-	-
100-5-3108-1209 HEALTH INSURANCE	25,325	12,320	8,158	5,355	-
TOTAL BENEFITS	43,405	27,385	21,857	14,075	-
TOTAL SALARIES & BENEFITS	146,199	108,585	90,718	62,056	-
Operating Expenses					
100-5-3108-2302 TRAINING & MILEAGE REIMB	4,811	4,137	4,500	-	-
100-5-3108-2303 BONDS & INSURANCE	-	755	1,000	-	-
TOTAL OPERATING EXPENSES	4,811	4,892	5,500	-	-
Supplies					
100-5-3108-3104 TELEPHONE	0	-	-	377	-
100-5-3108-3107 REPAIRS	144	190	2,000	6,146	-
100-5-3108-3202 FUEL	6,126	4,324	5,500	3,018	-
100-5-3108-3604 UNIFORMS	-	-	1,000	-	-
TOTAL SUPPLIES	6,270	4,514	8,500	9,541	-
TOTAL SCHOOL RESOURCE OFFICER	157,280	117,991	104,718	71,597	-

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - 911 DISPATCH					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3203-1101 SALARY	-	-	-	-	-
100-5-3203-1105 STAFF WAGES	494,734	494,535	482,182	308,990	564,073
100-5-3203-1106 PART TIME WAGES	10,614	8,106	38,632	3,325	10,263
100-5-3203-1122 COUNTY LONGEVITY PAY	1,125	1,000	938	675	3,600
100-5-3203-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3203-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3203-1155 OVERTIME	-	100,303	5,000	52,070	80,000
TOTAL SALARIES & WAGES	506,473	603,944	526,752	365,060	657,936
Benefits					
100-5-3203-1201 SOCIAL SECURITY & MEDICARE	37,734	43,758	39,914	27,102	50,332
100-5-3203-1202 UNEMPLOYMENT TAX	271	419	939	1,114	1,316
100-5-3203-1203 RETIREMENT	51,189	60,877	52,801	36,958	66,583
100-5-3203-1204 RETIREMENT LIFE INSURANCE	1,791	2,055	1,461	1,105	1,776
100-5-3203-1205 WORKERS COMP	712	848	8,677	482	10,942
100-5-3203-1209 HEALTH INSURANCE	98,226	103,132	99,867	62,739	99,867
TOTAL BENEFITS	189,923	211,089	203,659	129,500	230,816
TOTAL SALARIES & BENEFITS	696,396	815,033	730,411	494,560	888,752
Operating Expenses					
100-5-3203-2101 TELETYPE/SUPPLIES	-	-	-	-	-
100-5-3203-2302 TRAINING & MILEAGE REIMB	4,430	827	4,000	152	4,000
100-5-3203-2303 BONDS & INSURANCE	1,148	1,221	1,500	-	1,700
100-5-3203-2305 CONTRACT SERVICES	1,640	1,474	1,700	124	1,700
TOTAL OPERATING EXPENSES	7,218	3,522	7,200	276	7,400
Supplies					
100-5-3203-3101 SUPPLIES	2,607	1,408	2,000	-	2,000
100-5-3203-3104 TELEPHONE	47,329	63,756	50,000	51,778	100,000
100-5-3203-3107 REPAIRS	710	-	500	-	5,000
100-5-3203-3110 MISCELLANEOUS	250	1,372	1,500	-	1,500
100-5-3203-3119 911 SIGN MAINTENANCE	-	-	-	-	-
100-5-3203-3202 FUEL	-	-	-	-	-
TOTAL SUPPLIES	50,896	66,536	54,000	51,778	108,500
Capital Outlay					
100-5-3203-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 911 DISPATCH	754,510	885,091	791,611	546,615	1,004,652

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - JAIL					
CORRECTIONS & REHABILITATION					
Salaries & Benefits					
Salaries & Wages					
100-5-4101-1105 STAFF WAGES	1,735,832	2,056,745	2,275,015	1,355,220	2,369,802
100-5-4101-1122 COUNTY LONGEVITY PAY	9,450	9,350	8,625	8,625	19,200
100-5-4101-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-4101-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-4101-1155 OVERTIME	-	150,083	20,000	35,393	40,000
TOTAL SALARIES & WAGES	1,745,282	2,216,178	2,303,640	1,399,238	2,429,002
Benefits					
100-5-4101-1201 SOCIAL SECURITY & MEDICARE	131,862	167,531	174,698	105,129	185,819
100-5-4101-1202 UNEMPLOYMENT TAX	947	2,884	4,111	1,452	4,858
100-5-4101-1203 RETIREMENT	176,655	223,445	231,104	141,713	245,815
100-5-4101-1204 RETIREMENT LIFE INSURANCE	6,198	7,537	6,394	4,225	6,558
100-5-4101-1205 WORKERS COMP	31,554	35,254	37,978	20,931	40,396
100-5-4101-1209 HEALTH INSURANCE	353,748	330,465	347,417	211,762	365,174
TOTAL BENEFITS	700,964	767,116	801,702	485,212	848,620
TOTAL SALARIES & BENEFITS	2,446,246	2,983,294	3,105,342	1,884,450	3,277,622
Operating Expenses					
100-5-4101-2302 TRAINING & MILEAGE REIMB	17,642	11,863	18,000	9,228	18,000
100-5-4101-2303 BONDS & INSURANCE	43,317	59,350	50,050	42	55,000
100-5-4101-2305 CONTRACT SERVICES	35,250	33,300	35,000	19,590	78,000
100-5-4101-2414 MEDICAL EXPENSE	2	-	-	-	-
TOTAL OPERATING EXPENSES	96,211	104,513	103,050	28,860	151,000
Supplies					
100-5-4101-3101 SUPPLIES	(447)	819	1,000	2,565	4,000
100-5-4101-3103 MACHINE & EQUIP RENTAL	12,356	5,408	6,000	2,701	6,000
100-5-4101-3107 REPAIRS	85,026	81,300	70,000	42,811	85,000
100-5-4101-3110 MISCELLANEOUS	5,713	1,109	1,000	-	1,000
100-5-4101-3201 UTILITIES	114,296	144,350	125,000	98,498	165,000
100-5-4101-3202 FUEL	24,473	21,607	25,000	8,823	20,000
100-5-4101-3301 INMATE FOOD	321,167	282,860	275,000	197,431	300,000
100-5-4101-3401 INMATE LAW LIBRARY	-	-	-	-	-
100-5-4101-3604 UNIFORMS	17,533	5,997	16,000	588	10,000
100-5-4101-3701 OTHER SUPPLIES	49,845	13,691	30,000	23,489	30,000
TOTAL SUPPLIES	629,962	557,141	549,000	376,906	621,000
Capital Outlay					
100-5-4101-4101 CAPITAL OUTLAY	-	42,876	-	5,420	-
TOTAL CAPITAL OUTLAY	-	42,876	-	5,420	-
Debt Service					
100-5-4101-8103 CAPITAL LEASES	11,893	11,893	-	18,541	-
TOTAL DEBT SERVICE	11,893	11,893	-	18,541	-
TOTAL JAIL	3,184,312	3,699,717	3,757,392	2,314,178	4,049,622

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - EMERGENCY MANAGEMENT/FLOOD PLAIN MANAGEMENT					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3301-1104 DEPARTMENT HEAD SALARY	57,117	71,618	73,910	47,861	91,510
100-5-3301-1105 STAFF WAGES	55,778	68,215	70,398	49,866	67,208
100-5-3301-1106 PART TIME WAGES	13,080	11,686	18,618	6,258	-
100-5-3301-1116 FLOOD PLAIN SUPPLEMENT	7,500	7,529	7,500	4,856	-
100-5-3301-1122 COUNTY LONGEVITY	1,688	2,075	2,463	2,275	1,600
100-5-3301-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	135,163	161,123	172,888	111,116	160,317
Benefits					
100-5-3301-1201 SOCIAL SECURITY & MEDICARE	9,714	11,708	13,226	8,206	12,264
100-5-3301-1202 UNEMPLOYMENT TAX	84	126	311	116	321
100-5-3301-1203 RETIREMENT	13,695	16,275	17,496	11,325	16,224
100-5-3301-1204 RETIREMENT LIFE INSURANCE	480	549	484	338	433
100-5-3301-1205 WORKERS COMP	520	391	2,875	439	2,666
100-5-3301-1209 HEALTH INSURANCE	21,275	21,262	26,036	14,829	26,036
TOTAL BENEFITS	45,768	50,311	60,428	35,254	57,944
TOTAL SALARIES & BENEFITS	180,931	211,434	233,316	146,370	218,261
Operating Expenses					
100-5-3301-2301 DUES & MEMBERSHIPS	121	100	750	100	500
100-5-3301-2302 TRAINING & MILEAGE REIMB	4,842	2,100	6,000	490	5,000
100-5-3301-2303 BONDS & INSURANCE	3,107	2,859	1,471	19	1,700
100-5-3301-2305 CONTRACT SERVICES	304	6,373	15,000	15,371	17,500
TOTAL OPERATING EXPENSES	8,374	11,432	23,221	15,980	24,700
Supplies					
100-5-3301-3101 SUPPLIES	6,022	3,983	6,000	4,625	7,500
100-5-3301-3104 TELEPHONE	5,490	5,175	5,500	3,718	5,500
100-5-3301-3107 VEHICLE-TRAILER- BOAT REPAIRS	27,440	23,696	27,000	20,522	30,000
100-5-3301-3202 FUEL	7,787	9,871	12,000	4,820	12,000
100-5-3301-3602 RADIO MAINTENANCE	-	47,757	75,000	221,007	220,000
100-5-3301-3603 SECURITY EQUIPMENT	897	1,800	2,000	1,910	2,500
100-5-3301-3604 UNIFORM EXPENSE	175	2,315	2,500	923	2,500
100-5-3301-3701 DRONE REPAIRS & SUPPLIES	-	-	-	-	-
100-5-3301-3702 CERT VOLUNTEER SUPPLIES/EQUIP	-	-	-	-	-
TOTAL SUPPLIES	47,811	94,597	130,000	257,524	280,000
Capital Outlay					
100-5-3301-4101 CAPITAL OUTLAY	94,416	9,637	10,000	-	-
100-5-3301-4101 RADIO INFRASTRUCTURE/EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	94,416	9,637	10,000	-	-

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
Debt Service					
100-5-3301-8103 CAPITAL LEASE	4,027	15,865	15,865	-	15,865
TOTAL DEBT SERVICE	4,027	15,865	15,865	-	15,865
TOTAL EMERGENCY MANAGEMENT	335,559	342,965	412,402	419,874	538,826
TOTAL SHERIFF'S OPERATIONS	7,923,062	9,026,753	9,271,826	5,678,304	10,640,572

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - PUBLIC ASSISTANCE					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5301-1104 DEPARTMENT HEAD SALARY	-	-	-	-	-
100-5-5301-1105 CHILDRENS PUBLIC ASSISTANCE EMPLOYEE	-	-	-	-	-
100-5-5301-1115 RABIES OFFICER	-	-	-	-	-
100-5-5301-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	-	-	-	-	-
Benefits					
100-5-5301-1201 SOCIAL SECURITY & MEDICARE	-	-	-	-	-
100-5-5301-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-5301-1203 RETIREMENT	-	-	-	-	-
100-5-5301-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	-
100-5-5301-1205 WORKERS COMP	-	-	-	-	-
100-5-5301-1209 HEALTH INSURANCE	-	-	-	-	-
TOTAL BENEFITS	-	-	-	-	-
TOTAL SALARIES & BENEFITS	-	-	-	-	-
Operating Expenses					
100-5-5301-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
100-5-5301-2410 AUTOPSY & TRANSPORT	132,020	192,357	160,000	112,813	185,000
TOTAL OPERATING EXPENSES	132,020	192,357	160,000	112,813	185,000
Supplies					
100-5-5301-3101 SUPPLIES	-	-	-	-	-
100-5-5301-3104 TELEPHONE	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
Other Costs					
100-5-5301-7202 CHILD WELFARE	10,000	20,000	20,000	10,000	20,000
100-5-5301-7203 MENTAL HEALTH & AGING	4,376	14,376	17,886	3,876	17,886
100-5-5301-7204 PUBLIC HEALTH DEPT	-	-	-	-	-
100-5-5301-7205 MEALS ON WHEELS	-	10,000	10,000	10,000	10,000
100-5-5301-7206 CELL BLOCK MUSEUM	-	-	-	-	-
100-5-5301-7208 HILL COUNTY FAIR GROUNDS	-	-	-	-	-
100-5-5301-7209 COURT APPOINTED SPECIAL ADVOCATE	-	20,000	20,000	30,000	30,000
100-5-5301-7215 HOTCOG-BLUE BUS PROGRAM	-	-	-	-	25,000
100-5-5301-7303 MENTAL ILLNESS	3,506	660	6,500	3,240	6,500
TOTAL PUBLIC ASSISTANCE	17,882	65,036	74,386	57,116	109,386
TOTAL PUBLIC ASSISTANCE	149,902	257,393	234,386	169,929	294,386

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL -VETERANS SERVICE OFFICER					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5302-1104 DEPARTMENT HEAD SALARY	38,501	41,885	43,226	27,986	44,522
100-5-5302-1105 STAFF WAGES	-	-	-	-	-
100-5-5302-1122 COUNTY LONGEVITY	1,000	1,100	1,200	1,200	2,600
100-5-5302-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	39,501	42,985	44,426	29,186	47,122
Benefits					
100-5-5302-1201 SOCIAL SECURITY & MEDICARE	3,064	3,310	3,399	2,179	3,605
100-5-5302-1202 UNEMPLOYMENT TAX	22	34	80	30	94
100-5-5302-1203 RETIREMENT	3,998	4,333	4,496	2,954	4,769
100-5-5302-1204 RETIREMENT LIFE INSURANCE	140	146	124	88	127
100-5-5302-1205 WORKERS COMP	78	145	739	41	784
100-5-5302-1209 HEALTH INSURANCE	10,195	9,977	12,501	8,235	12,501
TOTAL BENEFITS	17,497	17,945	21,339	13,527	21,880
TOTAL SALARIES & BENEFITS	56,998	60,930	65,765	42,713	69,002
Operating Expenses					
100-5-5302-2302 TRAINING & MILEAGE REIMB	-	15	1,500	-	1,500
100-5-5302-2303 BONDS & INSURANCE	347	447	1,200	-	1,200
TOTAL OPERATING EXPENSES	347	462	2,700	-	2,700
Supplies					
100-5-5302-3101 SUPPLIES	1,100	463	1,000	796	1,000
100-5-5302-3102 POSTAGE	134	85	250	178	250
100-5-5302-3103 SOFTWARE & MAINTENANCE	-	-	750	495	750
100-5-5302-3104 TELEPHONE	811	665	970	475	970
100-5-5302-3107 REPAIRS	112	310	1,500	281	1,500
100-5-5302-3110 MISCELLANEOUS	26	129	250	-	-
100-5-5302-3202 FUEL	530	1,735	3,000	1,419	3,000
TOTAL SUPPLIES	2,713	3,387	7,720	3,644	7,470
Capital Outlay					
100-5-5302-4101 CAPITAL OUTLAY	-	36,967	37,000	-	-
TOTAL CAPITAL OUTLAY	-	36,967	37,000	-	-
TOTAL VETERANS SERVICE OFFICER	60,058	101,746	113,185	46,358	79,172

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - CRIME VICTIMS ASSISTANCE					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5305-1104 DEPARTMENT HEAD SALARY	174	380	3,858	-	4,358
100-5-5305-1113 CELL PHONE SUPPLEMENT					-
100-5-5305-1122 COUNTY LONGEVITY	525	800	900	900	2,000
100-5-5305-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	699	1,180	4,758	900	6,358
Benefits					
100-5-5305-1201 SOCIAL SECURITY & MEDICARE	3,129	3,563	3,837	1,504	3,662
100-5-5305-1202 UNEMPLOYMENT TAX	23	45	90	41	96
100-5-5305-1203 RETIREMENT	4,199	4,766	5,076	2,087	4,845
100-5-5305-1204 RETIREMENT LIFE INSURANCE	148	161	140	62	129
100-5-5305-1205 WORKERS COMP	1	76	150	47	144
100-5-5305-1209 HEALTH INSURANCE	10,324	5,693	4,958	1,970	9,301
TOTAL BENEFITS	17,824	14,304	14,253	5,712	18,177
TOTAL SALARIES & BENEFITS	18,523	15,484	19,011	6,612	24,535
Operating Expenses					
100-5-5305-2302 TRAINING & MILEAGE REIMB	98	433	1,000	2,203	1,500
TOTAL OPERATING EXPENSES	98	433	1,000	2,203	1,500
Supplies					
100-5-5305-3101 SUPPLIES	325	546	400	(31)	450
100-5-5305-3102 POSTAGE	129	128	400	96	400
100-5-5305-3104 TELEPHONE	720	660	720	420	720
TOTAL SUPPLIES	1,174	1,334	1,520	485	1,570
TOTAL CRIME VICTIMS ASSISTANCE COORDINATOR	19,795	17,251	21,531	9,301	27,605

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - TAX INCREMENT FINANCING (TIF)COMMITMENTS					
COMMUNITY & ECONOMIC DEVELOPMENT					
Other Costs					
100-5-6202-7201 PAYMENTS TO AGENCIES	15,338	23,875	33,962	-	45,909
TOTAL OTHER COSTS	15,338	23,875	33,962	-	45,909
TOTAL TIF COMMITMENTS	15,338	23,875	33,962	-	45,909

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
100 - GENERAL - AG EXTENSION SERVICE					
COMMUNITY & ECONOMIC DEVELOPMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-6504-1101 SALARY	-	-	-	-	-
100-5-6504-1104 DEPARTMENT HEAD SALARY	-	-	-	-	-
100-5-6504-1105 STAFF WAGES	31,346	43,973	45,207	29,379	46,563
100-5-6504-1122 COUNTY LONGEVITY	2,500	2,509	525	525	1,600
100-5-6504-1112 FERAL HOG ERADICATION SUPPLEMENT	77,813	65,358	2,500	1,619	2,500
100-5-6504-1114 AG EXTENSION WAGES	375	450	86,549	46,223	89,146
100-5-6504-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	112,034	112,290	134,780	77,745	139,809
Benefits					
100-5-6504-1201 SOCIAL SECURITY & MEDICARE	8,566	8,552	10,311	5,755	10,695
100-5-6504-1202 UNEMPLOYMENT TAX	62	87	87	79	101
100-5-6504-1203 RETIREMENT	3,208	4,502	2,920	3,004	3,007
100-5-6504-1204 RETIREMENT LIFE INSURANCE	112	152	81	89	80
100-5-6504-1205 WORKERS COMP	55	76	404	44	419
100-5-6504-1209 HEALTH INSURANCE	9,934	10,035	13,193	8,711	13,193
TOTAL BENEFITS	21,937	23,404	26,996	17,682	27,495
TOTAL SALARIES & BENEFITS	133,971	135,694	161,776	95,428	167,304
Operating Expenses					
100-5-6504-2301 DUES & MEMBERSHIPS	330	220	330	330	330
100-5-6504-2302 TRAINING & MILEAGE REIMB	17,721	12,590	20,000	7,944	20,000
100-5-6504-2307 NOTICES	-	-	500	-	500
TOTAL OPERATING EXPENSES	18,051	12,810	20,830	8,274	20,830
Supplies					
100-5-6504-3101 SUPPLIES	7,391	1,126	2,500	729	2,500
100-5-6504-3102 POSTAGE	140	152	250	154	250
100-5-6504-3103 MACHINE & EQUIP RENTAL	2,230	2,050	2,500	1,394	2,500
100-5-6504-3104 TELEPHONE	435	284	800	-	800
100-5-6504-3110 MISCELLANEOUS	-	-	250	-	250
100-5-6504-3130 CHDA SUPPLIES	490	60	1,000	293	1,000
100-5-6504-3131 4H SUPPLIES	5,000	4,285	6,000	3,471	6,000
TOTAL SUPPLIES	15,686	7,957	13,300	6,041	13,300
Capital Outlay					
100-5-6504-4101 CAPITAL OUTLAY	2,584	2,729	3,000	1,233	3,000
TOTAL CAPITAL OUTLAY	2,584	2,729	3,000	1,233	3,000
Other Costs					
100-5-6504-7201 FERAL HOG ERADICATION PROGRAM	5,000	10,000	20,000	5,000	20,000
TOTAL OTHER COSTS	5,000	10,000	20,000	5,000	20,000

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
TOTAL AG EXTENSION SERVICE	175,292	169,190	218,906	115,976	224,434
<u>Summary Totals</u>					
General Government	6,026,281	7,129,752	6,963,977	3,920,909	7,457,485
Justice System	3,477,619	3,728,159	3,965,184	2,387,798	4,302,733
Public Safety	5,074,309	5,670,001	5,926,836	3,783,999	6,590,950
Corrections & Rehabilitation	3,184,312	3,699,717	3,757,392	2,314,178	4,049,622
Health & Human Services	229,755	376,390	369,102	225,587	401,163
Community & Economic Development	190,630	193,065	252,868	115,976	270,343
TOTAL GENERAL FUND 100	18,182,906	20,797,084	21,235,359	12,748,448	23,072,295

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
200 - GENERAL ROAD AND BRIDGE					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
200-5-7100-1101 SALARY	-	-	-	-	-
200-5-7100-1105 STAFF WAGES	58,723	84,146	86,506	56,230	-
200-5-7100-1106 PART TIME WAGES	-	-	-	-	-
200-5-7100-1110 911/SIGN WAGES	44,366	46,221	47,460	30,978	-
200-5-7100-1113 CELL PHONE SUPPLEMENT	260	260	260	180	-
200-5-7100-1117 DPS SECRETARY	33,134	39,881	40,999	26,658	42,392
200-5-7100-1122 COUNTY LONGEVITY	1,925	2,125	2,550	2,775	800
200-5-7100-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	138,408	172,633	177,776	116,821	43,192
Benefits					
200-5-7100-1201 SOCIAL SECURITY & MEDICARE	10,127	12,739	13,600	8,490	3,304
200-5-7100-1202 UNEMPLOYMENT TAX	77	135	320	118	86
200-5-7100-1203 RETIREMENT	13,998	17,404	17,991	11,821	4,371
200-5-7100-1204 RETIREMENT LIFE INSURANCE	490	587	498	353	117
200-5-7100-1205 WORKERS COMP	227	280	6,052	163	130
200-5-7100-1209 HEALTH INSURANCE	46,998	45,032	42,824	28,185	8,158
TOTAL BENEFITS	71,917	76,177	81,284	49,128	16,166
TOTAL SALARIES & BENEFITS	210,325	248,810	259,060	165,949	59,358
Operating Expenses					
200-5-7100-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
200-5-7100-2303 BONDS & INSURANCE	276	298	256	-	-
200-5-7100-2305 CONTRACT SERVICES	-	-	-	-	-
TOTAL OPERATING EXPENSES	276	298	256	-	-
Supplies					
200-5-7100-3101 SUPPLIES 911	1,372	1,199	1,500	1,912	-
200-5-7100-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
200-5-7100-3106 SHOP SUPPLIES	-	-	-	-	-
200-5-7100-3107 REPAIRS 911	1,156	4,693	1,500	577	-
200-5-7100-3109 MAINTENANCE	-	-	-	-	-
200-5-7100-3110 MISCELLANEOUS	191	128	250	210	-
200-5-7100-3115 CONSTRUCTION MATERIALS	-	-	-	-	-
200-5-7100-3119 911 SIGN MAINTENANCE	9,676	4,985	8,450	4,445	-
200-5-7100-3201 UTILITIES	610	295	1,500	832	1,500
200-5-7100-3202 FUEL	2,858	3,259	3,500	1,471	-
200-5-7100-3604 UNIFORM/911 ADDRESSING	221	250	250	-	-
200-5-7100-3701 OTHER SUPPLIES	998	47	1,000	-	-
200-5-7100-3702 OSSF SUPPLIES	-	-	-	-	-
TOTAL SUPPLIES	17,082	14,856	17,950	9,448	1,500

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
Capital Outlay					
200-5-7100-4101 CAPITAL OUTLAY		13,617	-	-	-
200-5-7100-4103 BRIDGE/INFRASTRUCTURE		-	-	-	-
TOTAL CAPITAL OUTLAY	-	13,617	-	-	-
Other Costs					
200-5-7100-7201 PYMTS TO AGENCIES	1,379	721	32,000	-	32,000
200-5-7100-7210 APPRAISALS	82,413	97,998	83,620	78,437	107,855
200-5-7100-7602 CONTINGENCIES	-	-	-	-	-
TOTAL OTHER COSTS	83,792	98,719	115,620	78,437	139,855
Other Financing (Uses)					
200-5-7100-9902 TRANSFER TO PRECINCTS		-	-	-	-
200-5-7100-9903 TRANSFER TO SHERIFF		-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL FUND GENERAL ROAD AND BRIDGE	311,475	376,300	392,886	253,834	200,713

DEPARTMENTAL EXPENDITURES

201 - ROAD AND BRIDGE #1

INFRASTRUCTURE & ENVIR SER

Salaries & Benefits

Salaries & Wages

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
201-5-7101-1101 SALARY	66,315	78,662	81,179	52,711	83,615
201-5-7101-1105 STAFF WAGES	226,727	325,361	346,947	204,330	358,587
201-5-7101-1106 PART TIME WAGES	43,628	23,819	69,942	8,315	72,040
201-5-7101-1113 CELL PHONE SUPPLEMENT	-	-	-	-	-
201-5-7101-1122 COUNTY LONGEVITY	2,550	1,950	1,313	1,050	4,000
201-5-7101-1155 OVERTIME	-	6,927	10,000	2,892	10,000
TOTAL SALARIES & WAGES	339,220	436,719	509,380	269,298	528,241

Benefits

201-5-7101-1201 SOCIAL SECURITY & MEDICARE	26,099	33,675	38,203	20,149	40,410
201-5-7101-1202 UNEMPLOYMENT TAX	155	283	753	217	889
201-5-7101-1203 RETIREMENT	34,456	44,658	50,537	27,303	53,458
201-5-7101-1204 RETIREMENT LIFE INSURANCE	1,206	1,506	1,398	814	1,426
201-5-7101-1205 WORKERS COMP	5,702	7,461	16,999	4,267	17,982
201-5-7101-1207 VEHICLE USE	-	-	-	-	-
201-5-7101-1209 HEALTH INSURANCE	78,854	84,307	79,208	48,003	79,208
TOTAL BENEFITS	146,472	171,890	187,098	100,753	193,373

TOTAL SALARIES & BENEFITS	485,693	608,609	696,478	370,050	721,614
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Operating Expenses

201-5-7101-2302 TRAINING & MILEAGE REIMB	17	955	5,000	572	2,500
201-5-7101-2303 BONDS & INSURANCE	12,712	14,683	12,918	307	20,000
201-5-7101-2305 CONTRACT SERVICES	1,738	6,465	10,000	8,825	50,000
TOTAL OPERATING EXPENSES	14,467	22,103	27,918	9,703	72,500

Supplies

201-5-7101-3103 MACHINE & EQUIPMENT RENTAL	4,239	-	46,336	-	40,000
201-5-7101-3106 SHOP SUPPLIES	7,989	13,723	30,000	6,675	10,000
201-5-7101-3107 REPAIRS	75,566	61,608	50,000	34,633	75,000
201-5-7101-3110 MISCELLANEOUS	797	1,391	998	493	1,500
201-5-7101-3115 CONSTRUCTION MATERIALS	242,535	82,573	270,000	94,594	270,000
201-5-7101-3119 911	8,817	9,036	-	-	-
201-5-7101-3201 UTILITIES	32,738	15,284	9,275	3,560	6,500
201-5-7101-3202 FUEL	-	-	-	-	-
TOTAL SUPPLIES	372,680	183,615	406,609	139,953	403,000

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
Capital Outlay					
201-5-7101-4101 CAPITAL OUTLAY	149,953	-	-	-	-
201-5-7101-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
201-5-7101-8102 TIME WARRANT		-	-	-	-
TOTAL CAPITAL OUTLAY	149,953	-	-	-	-
Debt Service					
201-5-7101-8103 CAPITAL LEASE	44,427	-	-	-	-
TOTAL DEBT SERVICE	44,427	-	-	-	-
Other Financing (Uses)					
201-5-7101-9100 TRANSFER TO GENERAL	-	-	-	-	-
201-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #1	1,067,219	814,327	1,131,005	519,707	1,197,114

DEPARTMENTAL EXPENDITURES

202 - ROAD AND BRIDGE #2

INFRASTRUCTURE & ENVIR SER

Salaries & Benefits

Salaries & Wages

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
202-5-7102-1101 SALARY	66,315	78,662	81,179	52,711	83,615
202-5-7102-1105 STAFF WAGES	237,461	255,201	304,131	176,886	314,491
202-5-7102-1106 PART TIME WAGES	12,858	11,545	35,400	-	36,462
202-5-7102-1113 CELL PHONE SUPPLEMENT	-	-	-	-	-
202-5-7102-1122 COUNTY LONGEVITY	5,475	5,150	3,150	3,150	6,400
202-5-7102-1155 OVERTIME	0	1,559	10,000	1727.94	10,000
TOTAL SALARIES & WAGES	322,108	352,117	433,860	234,474	450,968

Benefits

202-5-7102-1201 SOCIAL SECURITY & MEDICARE	23,880	26,482	32,425	17,525	34,499
202-5-7102-1202 UNEMPLOYMENT TAX	140	218	617	185	735
202-5-7102-1203 RETIREMENT	32,107	35,584	42,895	23,808	45,638
202-5-7102-1204 RETIREMENT LIFE INSURANCE	1,125	1,199	1,187	714	1,218
202-5-7102-1205 WORKERS COMP	5,545	6,153	14,428	3,524	15,351
202-5-7102-1207 VEHICLE	-	-	-	-	-
202-5-7102-1209 HEALTH INSURANCE	57,752	56,657	67,661	35,150	67,661
TOTAL BENEFITS	120,550	126,293	159,213	80,906	165,102

TOTAL SALARIES & BENEFITS 442,658 478,410 593,073 315,381 616,070

Operating Expenses

202-5-7102-2302 TRAINING & MILEAGE REIMB	523	373	2,000	1,074	2,000
202-5-7102-2303 BONDS & INSURANCE	17,132	19,981	12,058	338	20,000
202-5-7102-2305 CONTRACT SERVICES	-	10,235	4,000	8,663	10,000
TOTAL OPERATING EXPENSES	17,654	30,589	18,058	10,075	32,000

Supplies

202-5-7102-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	30,000
202-5-7102-3107 REPAIRS	36,566	25,366	60,000	11,929	50,000
202-5-7102-3110 MISCELLANEOUS	1,118	1,585	2,000	1,189	3,000
202-5-7102-3115 CONSTRUCTION MATERIALS	194,507	40,226	115,000	89,409	120,000
202-5-7102-3119 911	-	-	-	-	-
202-5-7102-3201 UTILITIES	9,298	8,899	8,025	5,754	8,000
202-5-7102-3202 FUEL	13,578	14,126	50,000	16,110	50,000
TOTAL SUPPLIES	255,067	90,202	235,025	124,390	261,000

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
Capital Outlay					
202-5-7102-4101 CAPITAL OUTLAY	298,809	-	-	46,218	-
202-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	150,000	-	-	100,000
202-5-7102-4104 RIGHT OF WAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	298,809	150,000	-	46,218	100,000
Other Costs					
202-5-7102-7301 TIME WARRANT	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
Debt Service					
202-5-7102-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
Other Financing (Uses)					
202-5-7102-9100 TRANSFER TO GENERAL	65,750	-	65,750	38,275	65,750
TOTAL OTHER FINANCING (USES)	65,750	-	65,750	38,275	65,750
TOTAL ROAD AND BRIDGE #2	1,079,938	749,201	911,906	534,339	1,074,820

DEPARTMENTAL EXPENDITURES

203 - ROAD AND BRIDGE #3

INFRASTRUCTURE & ENVIR SER

Salaries & Benefits

Salaries & Wages

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
203-5-7103-1101 SALARY	66,315	78,662	81,179	52,711	83,615
203-5-7103-1105 STAFF WAGES	273,516	280,105	349,037	194,543	364,792
203-5-7103-1106 PART TIME WAGES	-	-	-	-	-
203-5-7103-1113 CELL PHONE SUPPLEMENT	1,560	1,550	1,827	1,060	1,827
203-5-7103-1122 COUNTY LONGEVITY	8,700	9,300	12,250	9,750	17,400
203-5-7103-1155 OVERTIME	0	3,135	10,000	2845.33	10,000
TOTAL SALARIES & WAGES	350,091	372,752	454,293	260,909	477,634

Benefits

203-5-7103-1201 SOCIAL SECURITY & MEDICARE	26,343	28,189	33,988	19,819	36,539
203-5-7103-1202 UNEMPLOYMENT TAX	156	226	654	207	788
203-5-7103-1203 RETIREMENT	35,434	37,579	44,962	26,417	48,337
203-5-7103-1204 RETIREMENT LIFE INSURANCE	1,243	1,268	1,244	790	1,290
203-5-7103-1205 WORKERS COMP	5,716	6,109	15,124	3,687	16,259
203-5-7103-1207 VEHICLE	-	-	-	-	-
203-5-7103-1209 HEALTH INSURANCE	80,313	77,190	74,194	44,656	74,194
TOTAL BENEFITS	149,205	150,561	170,166	95,576	177,407

TOTAL SALARIES & BENEFITS 499,296 523,313 624,459 356,485 655,040

Operating Expenses

203-5-7103-2302 TRAINING & MILEAGE REIMB	572	907	500	803	500
203-5-7103-2303 BONDS & INSURANCE	21,579	21,141	14,234	561	14,234
203-5-7103-2305 CONTRACT SERVICES	21,961	13,806	15,000	16,383	15,000
TOTAL OPERATING EXPENSES	44,111	35,854	29,734	17,747	29,734

Supplies

203-5-7103-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
203-5-7103-3107 REPAIRS	26,457	39,335	30,000	15,695	30,000
203-5-7103-3110 MISCELLANEOUS	1,086	1,028	500	724	500
203-5-7103-3115 CONSTRUCTION MATERIAL	24,755	79,533	90,000	16,404	90,000
203-5-7103-3119 911	7,071	-	-	-	-
203-5-7103-3201 UTILITIES	23,220	7,469	5,690	4,717	5,690
203-5-7103-3202 FUEL	-	2,944	80,000	17,228	80,000
TOTAL SUPPLIES	82,589	130,309	206,190	54,768	206,190

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
Capital Outlay					
203-5-7103-4101 CAPITAL OUTLAY	123,170	120,000	100,000	-	100,000
203-5-7103-4103 BRIDGE/INFRASTRUCTURE	79,000	-	100,000	80,000	100,000
203-5-7103-7602 CONTINGENCY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	202,170	120,000	200,000	80,000	200,000
Other Financing (Uses)					
203-5-7103-9100 TRANSFER TO GENERAL	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #3	828,166	809,476	1,060,383	509,000	1,090,964

DEPARTMENTAL EXPENDITURES

204 - ROAD AND BRIDGE #4

INFRASTRUCTURE & ENVIR SER

Salaries & Benefits

Salaries & Wages

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
204-5-7104-1101 SALARY	66,315	78,662	81,179	52,711	83,615
204-5-7104-1105 STAFF WAGES	237,393	272,581	355,372	165,051	366,033
204-5-7104-1106 PART TIME WAGES	-	-	-	-	-
204-5-7104-1113 CELL PHONE SUPPLEMENT	1,030	1,430	1,566	900	1,566
204-5-7104-1122 COUNTY LONGEVITY	4,650	4,000	4,450	4,450	10,200
204-5-7104-1155 OVERTIME	-	474	10,000	-	10,000
TOTAL SALARIES & WAGES	309,388	357,147	452,568	223,112	471,414

Benefits

204-5-7104-1201 SOCIAL SECURITY & MEDICARE	23,466	26,884	33,856	16,810	36,063
204-5-7104-1202 UNEMPLOYMENT TAX	136	222	650	172	776
204-5-7104-1203 RETIREMENT	31,346	36,067	44,788	22,653	47,707
204-5-7104-1204 RETIREMENT LIFE INSURANCE	1,099	1,216	1,239	676	1,273
204-5-7104-1205 WORKERS COMP	5,788	7,019	15,065	3,703	16,047
204-5-7104-1207 VEHICLE	-	-	-	-	-
204-5-7104-1209 HEALTH INSURANCE	44,283	61,813	74,765	32,366	74,765
TOTAL BENEFITS	106,118	133,221	170,363	76,380	176,631

TOTAL SALARIES & BENEFITS 415,506 490,368 622,930 299,492 648,045

Operating Expenses

204-5-7104-2302 TRAINING & MILEAGE REIMB	2,271	1,462	2,500	1,126	2,500
204-5-7104-2303 BONDS & INSURANCE	18,116	20,822	19,000	712	19,000
204-5-7104-2305 CONTRACT SERVICES	19,075	12,599	25,000	29,194	50,000
TOTAL OPERATING EXPENSES	39,462	34,883	46,500	31,032	71,500

Supplies

204-5-7104-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	2,800	3,000
204-5-7104-3106 SHOP SUPPLIES	1,984	6,318	4,000	2,695	2,700
204-5-7104-3107 REPAIRS	72,624	42,364	35,000	51,744	50,000
204-5-7104-3109 MAINTENANCE	24,040	7,809	10,000	10,146	25,000
204-5-7104-3110 MISCELLANEOUS	695	852	750	1,548	2,500
204-5-7104-3115 CONSTRUCTION MATERIALS	51,470	104,628	50,000	9,457	55,000
204-5-7104-3119 911	9,112	-	-	-	-
204-5-7104-3201 UTILITIES	40,863	10,566	10,500	7,336	12,000
204-5-7104-3202 FUEL	-	33,387	25,000	25,064	50,000
TOTAL SUPPLIES	200,788	205,924	135,250	110,790	200,200

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
Capital Outlay					
204-5-7104-4101 CAPITAL OUTLAY	98,053	252,357	-	-	95,000
204-5-7104-4103 BRIDGE/INFRASTRUCTURE	62,423	-	25,000	-	40,000
204-5-7104-7602 CONTINGENCY	-	-	-	-	-
204-5-7104-8102 TIME WARRANT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	160,476	252,357	25,000	-	135,000
Debt Service					
204-5-7104-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
Other Financing (Uses)					
204-5-7104-9100 TRANSFER TO GENERAL	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #4	816,232	983,532	829,680	441,314	1,054,745
TOTAL ROAD AND BRIDGE EXPENDITURES	4,103,029	3,732,836	4,325,860	2,258,194	4,618,356

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
211 - FM LATERAL # 1					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
211-5-7101-2305 CONTRACT SERVICES	10,891	14,264	40,000	29,170	50,000
TOTAL OPERATING EXPENSES	10,891	14,264	40,000	29,170	50,000
Supplies					
211-5-7101-3107 REPAIRS	42,597	23,542	100,000	9,834	85,000
211-5-7101-3115 CONSTRUCTION MATERIAL	108,268	308,137	448,450	146,698	180,000
211-5-7101-3202 FUEL	66,809	82,437	150,000	50,051	80,000
TOTAL SUPPLIES	217,674	414,116	698,450	206,583	345,000
Capital Outlay					
211-5-7101-4101 CAPITAL OUTLAY	12,046	96,325	120,000	-	100,000
211-5-7101-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	100,000
TOTAL CAPITAL OUTLAY	12,046	96,325	120,000	-	200,000
Debt Service					
211-5-7101-8103 CAPITAL LEASE	225,732	124,299	246,697	201,723	310,000
TOTAL DEBT SERVICE	225,732	124,299	246,697	201,723	310,000
Other Financing (Uses)					
211-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL FM LATERAL # 1	466,343	649,004	1,105,147	437,475	905,000

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
212 - FM LATERAL # 2					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
212-5-7102-2305 CONTRACT SERVICES	39,035	23,640	25,000	13,755	30,000
TOTAL OPERATING EXPENSES	39,035	23,640	25,000	13,755	30,000
Supplies					
212-5-7102-3107 REPAIRS	112,398	92,350	100,000	79,496	125,000
212-5-7102-3115 CONSTRUCTION MATERIAL	293,058	368,703	350,000	304,523	350,000
212-5-7102-3202 FUEL	59,501	87,703	100,000	32,707	80,000
TOTAL SUPPLIES	464,956	548,755	550,000	416,726	555,000
Capital Outlay					
212-5-7102-4101 CAPITAL OUTLAY	32,913	175,825	285,000	275,716	150,000
212-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	-	135,000	-	150,000
TOTAL CAPITAL OUTLAY	32,913	175,825	420,000	275,716	300,000
Debt Service					
212-5-7102-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL FM LATERAL # 2	536,904	748,220	995,000	706,197	885,000

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
213 - FM LATERAL # 3					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
213-5-7103-2305 CONTRACT SERVICES	44,975	88,132	100,000	63,441	100,000
TOTAL OPERATING EXPENSES	44,975	88,132	100,000	63,441	100,000
Supplies					
213-5-7103-3107 REPAIRS	74,396	52,237	120,000	60,632	120,000
213-5-7103-3115 CONSTRUCTION MATERIAL	193,800	269,674	421,068	180,753	300,000
213-5-7103-3202 FUEL	97,632	84,134	150,000	42,431	80,000
TOTAL SUPPLIES	365,828	406,045	691,068	283,815	500,000
Capital Outlay					
213-5-7103-4101 CAPITAL OUTLAY	35,000	148,349	250,000	300,333	150,000
213-5-7103-4103 BRIDGE/INFRASTRUCTURE	-	-	250,000	80,000	170,000
TOTAL CAPITAL OUTLAY	35,000	148,349	500,000	380,333	320,000
Debt Service					
213-5-7103-8103 CAPITAL LEASE	123,932	123,932	123,932	123,932	123,932
TOTAL DEBT SERVICE	123,932	123,932	123,932	123,932	123,932
TOTAL FM LATERAL # 3	569,735	766,458	1,415,000	851,522	1,043,932

DEPARTMENTAL EXPENDITURES

	FY 2023	FY 2024	FY 2025	5/31/2025	FY 2026
214 - FM LATERAL # 4					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
214-5-7104-2305 CONTRACT SERVICES	7,298	49,681	45,000	90,404	100,000
TOTAL OPERATING EXPENSES	7,298	49,681	45,000	90,404	100,000
Supplies					
214-5-7104-3104 SHOP SUPPLIES	-	836	750	-	1,000
214-5-7104-3107 REPAIRS	2,980	71,882	15,000	32,599	50,000
214-5-7104-3109 MAINTENANCE	11,732	18,652	35,000	22,420	40,000
214-5-7104-3115 CONSTRUCTION MATERIAL	57,230	159,093	190,000	142,543	125,000
214-5-7104-3202 FUEL	43,602	67,031	55,000	17,855	95,000
TOTAL SUPPLIES	115,544	317,494	295,750	215,417	311,000
Capital Outlay					
214-5-7104-4101 CAPITAL OUTLAY	18,061	9,906	85,000	62,958	30,000
214-5-7104-4103 BRIDGE/INFRASTRUCTURE	244,000	1,775	130,000	-	65,000
TOTAL CAPITAL OUTLAY	262,061	11,681	215,000	62,958	95,000
Debt Service					
214-5-7104-8103 CAPITAL LEASE	261,885	261,849	276,512	257,577	256,510
TOTAL DEBT SERVICE	261,885	261,849	276,512	257,577	256,510
TOTAL FM LATERAL # 4	646,788	640,705	832,262	626,355	762,510
TOTAL FM LATERAL EXPENDITURES	2,219,769	2,804,387	4,347,409	2,621,549	3,596,442
TOTAL INFRASTRUCTURE EXPENDITURES	6,322,799	6,537,223	8,673,269	4,879,743	8,214,798

DEPARTMENTAL EXPENDITURES

225 - INDIGENT HEALTH CARE

INFRASTRUCTURE & ENVIR SER

Salaries & Benefits

Salaries & Wages

225-5-5101-1104 DEPARTMENT HEAD SALARY	42,855	50,824	52,333	33,831	53,903
225-5-5101-1105 STAFF WAGES	-	-	-	-	-
225-5-5101-1122 COUNTY LONGEVITY	800	900	1,000	1,000	2,200
225-5-5101-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	43,655	51,724	53,333	34,831	56,103

Benefits

225-5-5101-1201 SOCIAL SECURITY & MEDICARE	2,980	3,629	4,080	2,478	4,292
225-5-5101-1202 UNEMPLOYMENT TAX	24	41	96	37	112
225-5-5101-1203 RETIREMENT	4,417	5,213	5,397	3,526	5,678
225-5-5101-1204 RETIREMENT LIFE INSURANCE	155	176	149	105	151
225-5-5101-1205 WORKERS COMP	72	83	160	49	168
225-5-5101-1209 HEALTH INSURANCE	13,905	13,237	12,501	7,082	12,501
TOTAL BENEFITS	21,553	22,379	22,383	13,276	22,902

TOTAL SALARIES & BENEFITS 65,208 74,103 75,716 48,107 79,005

Operating Expenses

225-5-5101-2301 DUES & MEMBERSHIPS	200	250	300	-	400
225-5-5101-2302 TRAINING & MILEAGE REIMB	1,746	2,220	4,800	1,895	4,800
225-5-5101-2303 BONDS & INSURANCE	-	-	-	-	-
225-5-5101-2305 CONTRACT SERVICES	5,296	19,544	13,000	16,155	27,000
225-5-5101-2414 INDIGENT INMATE MEDICAL	748,953	785,574	800,000	511,736	850,000
225-5-5101-2415 INDIGENT MEDICAL	212,683	108,766	120,000	94,468	275,000
TOTAL OPERATING EXPENSES	968,878	916,354	938,100	624,254	1,157,200

Supplies

225-5-5101-3101 SUPPLIES	1,083	1,230	2,000	380	2,500
225-5-5101-3102 POSTAGE	583	445	800	607	1,500
225-5-5101-3103 MACHINE & EQUIP RENTAL	424	919	1,000	495	1,000
225-5-5101-3104 TELEPHONE	259	289	300	207	350
225-5-5101-3110 MISCELLANEOUS	-	-	100	-	100
TOTAL SUPPLIES	2,349	2,883	4,200	1,689	5,450

Capital Outlay

200-5-7100-4101 CAPITAL OUTLAY	-	-	-	3,290	-
TOTAL CAPITAL OUTLAY	-	-	-	3,290	-

Other Financing (Uses)

225-5-5101-9200 TRANSFERS TO GEN ROAD & BRIDGE	80,000	150,000	180,000	90,000	100,000
225-5-5101-9901 TRANSFERS OUT	400,000	400,000	100,000	-	100,000
225-5-5101-9201 TRANSFER TO R&B #1	-	-	100,000	50,000	100,000
225-5-5101-9202 TRANSFER TO R&B #2	-	-	100,000	50,000	100,000
225-5-5101-9203 TRANSFER TO R&B #3	-	-	100,000	50,000	100,000
225-5-5101-9204 TRANSFER TO R&B #4	-	-	100,000	50,000	100,000
TOTAL OTHER FINANCING (USES)	480,000	550,000	680,000	290,000	600,000

TOTAL INDIGENT HEALTH CARE 1,516,435 1,543,340 1,698,016 967,340 1,841,655

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
227 - LAW LIBRARY					
JUSTICE SYSTEM					
Operating Expenses					
227-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-
Supplies					
227-5-2104-3103 SOFTWARE & MAINTENANCE	20,012	22,905	22,000	14,569	22,000
227-5-2104-3401 INMATE LAW LIBRARY	-	-	2,000	-	-
227-5-2104-3411 BOOKS & PERIODICALS	211	1,671	6,500	262	2,000
TOTAL SUPPLIES	20,223	24,576	30,500	14,831	24,000
Capital Outlay					
227-5-2104-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Other Financing (Uses)					
227-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL LAW LIBRARY	20,223	24,576	30,500	14,831	24,000

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
229 - JURY FUND					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
229-5-2104-1104 DEPARTMENT HEAD SALARY	-	-	-	-	-
229-5-2104-1105 STAFF WAGES	1,818	1,463	-	-	2,000
229-5-2104-1107 COURT COORDINATOR	-	-	-	-	-
229-5-2104-1108 COURT REPORTER	-	-	-	-	-
TOTAL SALARIES & WAGES	1,818	1,463	-	-	2,000
Benefits					
229-5-2104-1201 SOCIAL SECURITY & MEDICARE	160	423	-	-	-
229-5-2104-1202 UNEMPLOYMENT TAX	-	-	-	-	-
229-5-2104-1203 RETIREMENT	-	-	-	-	-
229-5-2104-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	-
229-5-2104-1205 WORKERS COMP	37	65	-	38	-
229-5-2104-1209 HEALTH INSURANCE	-	-	-	-	-
TOTAL BENEFITS	197	488	-	38	-
TOTAL SALARIES & BENEFITS	2,015	1,951	-	38	2,000
Operating Expenses					
229-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
229-5-2104-2305 CONTRACT SERVICES	2,652	20,139	10,000	6,272	10,000
229-5-2104-2307 LEGAL NOTICES	28	-	-	-	-
229-5-2104-2310 JURY COMMISSION	-	-	-	-	-
229-5-2104-2311 GRAND JURY	7,372	11,240	10,000	7,060	11,000
229-5-2104-2312 PETIT JURY	16,546	23,640	30,000	16,340	30,000
229-5-2104-2313 COUNTY JURORS	-	-	-	-	-
229-5-2104-2315 BANK SERVICE CHARGES	-	-	-	-	-
229-5-2104-2320 APPOINTED ATTORNEY - FELONY	274,841	250,057	250,000	102,021	250,000
229-5-2104-2321 APPOINTED ATTORNEY - JUVENILE	15,950	16,955	16,500	9,985	15,000
229-5-2104-2322 APPOINTED ATTORNEY - CIVIL	113,580	211,460	150,000	96,646	150,000
229-5-2104-2323 APPOINTED ATTORNEY - MISD	123,306	121,020	110,000	68,375	110,000
229-5-2104-2324 APPOINTED ATTORNEY GUARDIANSHIP	1,910	8,490	8,000	3,350	8,000
229-5-2104-2325 CAPITAL MURDER TRIAL EXPENSE	14,704	12,395	25,000	12,395	20,000
229-5-2401-2327 CC APPT ATTY PROBATE/GUARDIAN	8,250	7,600	8,750	4,500	8,000
229-5-2104-2403 PSYCHOLOGICAL EXAM	14,850	15,514	15,000	9,010	15,000
229-5-2104-2407 INVESTIGATIONS	10,168	9,394	5,000	10,371	15,000
229-5-2104-2408 WITNESSES & EVIDENCE	829	1,494	2,500	16	2,000
229-5-2104-2409 OTHER LITIGATION EXPENSE	1,366	10,942	15,000	810	5,000
TOTAL OPERATING EXPENSES	606,352	720,340	655,750	347,151	649,000
Supplies					
229-5-2104-3101 SUPPLIES	-	92	150	-	150
229-5-2104-3102 POSTAGE	3,050	5,739	7,000	2,736	6,000
229-5-2104-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
229-5-2104-3104 TELEPHONE	467	567	600	438	700
229-5-2104-3109 MAINTENANCE CONTRACTS	90	-	-	-	-
229-5-2104-3110 MISCELLANEOUS	426	317	1,000	157	1,000
TOTAL SUPPLIES	4,033	6,715	8,750	3,332	7,850

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
Other Financing (Uses)					
229-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL JURY FUND	612,400	729,006	664,500	350,521	658,850

DEPARTMENTAL EXPENDITURES

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
400 - INTEREST & SINKING FUND					
GENERAL GOVERNMENT					
Other Costs					
400-5-1206-7501 LOSS ON INVESTMENT	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
Debt Service					
400-5-1206-8101 PRINCIPAL	585,000	595,000	540,000	225,000	555,000
400-5-1206-8201 INTEREST	100,999	89,871	81,225	42,407	65,634
400-5-1206-8301 FISCAL AGENT'S FEE	180	180	180	-	-
400-5-1206-8302 COUPONS	-	-	-	-	-
TOTAL DEBT SERVICE	686,179	685,051	621,405	267,407	620,634
Other Financing (Uses)					
400-5-1206-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL INTEREST & SINKING FUND	686,179	685,051	621,405	267,407	620,634
Grand Total Expenditures	27,340,941	30,316,280	32,923,050	19,228,290	34,432,232

DEPARTMENTAL EXPENDITURES

172- DA SB 22 STATE GRANT FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
172-360-400 DA SB22 State Grant	-	75,575	175,000	175,000	175,000
172-375-100 INTEREST	-	402	1,750	1,576	1,892
TOTAL REVENUES	-	75,977	176,750	176,576	176,892
EXPENDITURES					
172-5-2107-1105 STAFF WAGES	-	45,903	114,439	76,469	118,097
172-5-2107-1116 SB22 SALARY SUPPLEMENT	-	14,891	16,397	20,354	16,397
172-5-2107-1201 SOCIAL SECURITY & MEDICARE	-	4,562	10,009	7,384	10,289
172-5-2107-1202 UNEMPLOYMENT TAX	-	-	236	78	269
172-5-2107-1203 RETIREMENT	-	6,152	13,241	9,923	13,611
172-5-2107-1204 RETIREMENT LIFE INSURANCE	-	207	366	295	363
172-5-2107-1205 WORKERS COMP	-	-	393	51	403
172-5-2107-1209 HEALTH INSURANCE	-	4,262	12,380	7,086	12,380
TOTAL EXPENDITURES	-	75,977	167,461	121,642	171,810
Excess (Deficiency) of Revenues Over (Under)	-	-	9,289	54,934	5,082

DEPARTMENTAL EXPENDITURES

173 - DA SALARY DISBURSEMENT					
	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
173-362-600 DA SB22 State Grant	-	27,500	27,500	27,500	27,500
173-375-100 INTEREST	-	37	200	17	20
TOTAL REVENUES	-	27,537	27,700	27,517	27,520
EXPENDITURES					
173-5-2107-1111 DA DISBURSEMENT SUPPLEMENT	-	22,081	19,630	12,696	19,630
173-5-2107-1201 SOCIAL SECURITY & MEDICARE	-	1,656	1,502	960	1,502
173-5-2107-1202 UNEMPLOYMENT TAX	-	-	35	-	39
173-5-2107-1203 RETIREMENT	-	2,235	1,987	1,293	1,987
173-5-2107-1204 RETIREMENT LIFE INSURANCE	-	75	55	39	53
173-5-2107-1205 WORKERS COMP	-	-	59	8	59
173-5-2107-1209 HEALTH INSURANCE	-	-	-	-	-
TOTAL EXPENDITURES	-	26,047	23,268	14,995	23,270
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	1,490	4,432	12,522	4,250

DEPARTMENTAL EXPENDITURES

175 - SHERIFF SB 22 STATE GRANT FUNDS

(Carried in Gen Fund FY24 and FY25)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
175-360-400 CA SB22 State Grant	-	-	-	-	350,000
175-375-100 INTEREST	-	-	-	-	1,750
TOTAL REVENUES	-	-	-	-	351,750
EXPENDITURES					
175-5-3102-1105 STAFF WAGES	-	-	-	-	239,818
175-5-3102-1116 SB22 SALARY SUPPLEMENT	-	-	-	-	
175-5-3102-1201 SOCIAL SECURITY & MEDICARE	-	-	-	-	22,100
175-5-3102-1202 UNEMPLOYMENT TAX	-	-	-	-	578
175-5-3102-1203 RETIREMENT	-	-	-	-	29,236
175-5-3102-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	780
175-5-3102-1205 WORKERS COMP	-	-	-	-	867
175-5-3102-1209 HEALTH INSURANCE	-	-	-	-	37,503
175-5-3102-4101 CAPITAL OUTLAY	-	-	-	-	20,868
TOTAL EXPENDITURES	-	-	-	-	351,750
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	-	-	-	0

DEPARTMENTAL EXPENDITURES

178 - CA SB 22 STATE GRANT FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
178-360-400 CA SB22 State Grant	-	25,120	175,000	175,000	175,000
178-375-100 INTEREST	-	464	1,750	2,978	3,573
TOTAL REVENUES	-	25,584	176,750	177,978	178,573
EXPENDITURES					
178-5-2108-1105 STAFF WAGES	-	7,496	47,643	30,841	49,072
178-5-2108-1116 SB22 SALARY SUPPLEMENT	-	13,602	37,769	24,455	37,769
178-5-2108-1201 SOCIAL SECURITY & MEDICARE	-	1,596	6,534	4,162	6,643
178-5-2108-1202 UNEMPLOYMENT TAX	-	5	154	31	174
178-5-2108-1203 RETIREMENT	-	2,135	8,644	5,597	8,788
178-5-2108-1204 RETIREMENT LIFE INSURANCE	-	72	239	166	234
178-5-2108-1205 WORKERS COMP	-	-	256	34	261
178-5-2108-1209 HEALTH INSURANCE	-	677	8,279	5,420	8,279
TOTAL EXPENDITURES	-	25,583	109,518	70,707	111,220
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	1	67,232	107,271	67,353

DEPARTMENTAL EXPENDITURES

LANGUAGE ACCESS FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
226-340-400 CO CLK FEES	489	420	400	357	560
226-340-700 DISTRICT CLERK FEES	1,776	1,940	1,900	941	1,690
226-340-801 JP#2 FEES	558	783	400	513	975
226-340-802 JP#4 FEES	483	567	350	396	650
226-340-803 JP#3 FEES	402	186	-	165	290
226-340-804 JP#1 FEES	537	669	400	348	650
226-375-100 INTEREST	42	89	15	27	33
226-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	4,287	4,654	3,465	2,747	4,848
EXPENDITURES					
226-5-2104-2305 CONTRACT SERVICES	-	-	500	-	500
TOTAL EXPENDITURES	-	-	500	-	500
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	4,287	4,654	2,965	2,747	4,348
Projected Beginning Cash Balance on October 1, 2025					\$ 15,050

Effective Jan 2022, Per SB 41 New Local Civil Consolidated Fee - Language Access Fund

DEPARTMENTAL EXPENDITURES

COUNTY DISPUTE RESOLUTION FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
228-340-400 CO CLK DISPUTE RESOLUTION	2,445	2,100	2,000	1,785	2,800
228-340-700 DISTRICT CLERK REVENUES	8,852	9,701	9,500	4,703	8,465
228-340-801 JP#2 FEES	890	1,030	650	665	1,240
228-340-802 JP#4 FEES	805	945	500	575	965
228-340-803 JP#3 FEES	710	705	500	465	870
228-340-804 JP#1 FEES	895	1,005	600	580	1,090
228-375-100 INTEREST	115	300	50	481	577
TOTAL REVENUES	14,711	15,786	13,800	9,254	16,007
EXPENDITURES					
228-5-2104-2305 CONTRACT SERVICES	300	-	5,000	-	5,000
	-				
TOTAL EXPENDITURES	300	-	5,000	-	5,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	14,411	15,786	8,800	9,254	11,007
Projected Beginning Cash Balance on October 1, 2025					\$ 50,680

DEPARTMENTAL EXPENDITURES

COUNTY CLERK RECORDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
230-340-400 RECORDING FEES	101,916	90,267	88,500	61,445	92,250
230-375-100 INTEREST	21,826	37,727	12,000	25,475	30,570
230-390-000 TRANSFERS IN			-	-	-
TOTAL REVENUES	123,742	127,994	100,500	86,920	122,820
EXPENDITURES					
230-5-1109-1105 STAFF WAGES	-	-	-	-	-
230-5-1109-1106 PART TIME WAGES	-	6,515	26,996	510	27,805
230-5-1109-1201 SOCIAL SECURITY & MEDICARE	-	-	1,269	-	1,269
230-5-1109-1202 UNEMPLOYMENT TAX	-	6	15	-	15
230-5-1109-1203 RETIREMENT	-	-	1,679	-	1,679
230-5-1109-1204 RETIREMENT LIFE INSURANCE	-	-	58	-	58
230-5-1109-1205 WORKERS COMP	-	-	-	-	-
230-5-1109-2305 CONTRACT SERVICES	33,065	-	100,000	-	90,000
230-5-1109-3101 SUPPLIES	-	7,125	-	-	10,000
230-5-1109-3103 COMPUTER	-	-	-	-	-
230-5-1109-3111 MICRO FILMING & INDEXING	-	-	-	-	-
230-5-1109-4101 OFFICE EQUIPMENT	-	-	-	-	-
230-5-1109-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	33,065	13,646	130,017	510	130,826
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,677	114,348	(29,517)	86,410	(8,007)
Projected Beginning Cash Balance on October 1, 2025					\$981,700

Fees Collected pursuant to LGC 118.0216

Shall be used only for records management and preservation purposes in the county. Requires CCT approval.

DEPARTMENTAL EXPENDITURES

RECORDS MANAGEMENT AND PRESERVATION

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
231-340-700 DISTRICT CLERK FEES	32,853	35,180	34,500	18,349	31,470
231-370-020 CONTRIBUTIONS	-	-	-	-	-
231-375-100 INTEREST	819	2,895	50	1,778	19,916
231-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	33,672	38,075	34,550	20,127	51,386
EXPENDITURES					
231-5-2105-1105 STAFF WAGES	-	-	-	-	-
231-5-2105-1106 PART TIME WAGES	-	9,256	26,996	10,184	27,805
231-5-2105-1201 SOCIAL SECURITY & MEDICARE	-	708	1,301	779	1,301
231-5-2105-1202 UNEMPLOYMENT TAX	-	8	15	10	15
231-5-2105-1203 RETIREMENT	-	129	1,721	1,007	1,721
231-5-2105-1204 RETIREMENT LIFE INSURANCE	-	4	60	30	60
231-5-2105-1205 WORKERS COMP	22	43	-	25	-
231-5-2105-1209 HEALTH INSURANCE	-	-	-	-	-
231-5-2105-2305 CONTRACT SERVICES	14,440	13,335	25,000	4,623	25,000
231-5-2105-3101 SUPPLIES	5,447	-	2,000	5,669	2,000
231-5-2105-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
231-5-2105-4101 CAPITAL OUTLAY	-	5,589	5,000	1,335	5,000
231-5-2105-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	19,908	29,072	62,093	23,662	62,902
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,764	9,003	(27,543)	(3,534)	(11,516)
Projected Beginning Cash Balance on October 1, 2025					\$76,700

DEPARTMENTAL EXPENDITURES

SHERIFF - STATE INVESTIGATIVE FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
235-352-201 FORFEITURES	18,578	19,860	-	26,657	-
235-370-500 MISCELLANEOUS INCOME	-	-	-	-	-
235-375-100 INTEREST	322	299	200	106	127
235-379-100 SALE OF FIXED ASSETS	-	-	-	-	-
TOTAL REVENUES	18,900	20,159	200	26,763	127
EXPENDITURES					
235-5-3102-2305 CONTRACT SERVICES	-	7,350	-	-	-
235-5-3102-3103 SOFTWARE & MAINTENANCE	-	4,574	-	-	-
235-5-3102-3110 MISCELLANEOUS EXPENSE	-	290	5,000	-	5,000
235-5-3102-3603 UNIFORMS/SECURITY EQUIP	-	-	5,000	-	5,000
235-5-3102-4101 CAPITAL OUTLAY	49,361	6,035	31,000	-	31,000
235-5-3102-7207 LAW ENFORCEMENT AGENCIES	-	-	-	-	-
235-5-3102-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	49,361	18,249	41,000	-	41,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,460)	1,910	(40,800)	26,763	(40,873)
Projected Beginning Cash Balance on October 1, 2025					\$41,000

Funds Governed by Chapter 59 of Code of Criminal Procedures

DEPARTMENTAL EXPENDITURES

DA FORFEITED PROPERTY ACCOUNT

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
236-352-201 FORFEITURES	36,112	134,675	35,000	123,720	
236-370-500 MISCELLANEOUS	-	32	-	-	-
236-375-100 INTEREST	5,316	6,921	1,000	3,915	4,698
236-379-100 SALE OF FIXED ASSETS	684	-	-	-	-
236-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	42,112	141,628	36,000	127,636	4,698
EXPENDITURES					
236-5-2210-1105 STAFF WAGES	22,797	-	-	-	-
236-5-2210-1201 SOCIAL SECURITY & MEDICARE	1,743	-	-	-	-
236-5-2210-1202 UNEMPLOYMENT TAX	-	-	-	-	-
236-5-2210-1203 RETIREMENT	2,321	-	-	-	-
236-5-2210-1204 RETIREMENT LIFE INSURANCE	81	-	-	-	-
236-5-2210-1205 WORKERS COMP	41	-	-	-	-
236-5-2210-1209 HEALTH INSURANCE	1,398	-	-	-	-
236-5-2210-2305 CONTRACT SERVICES	-	3,475	10,000	1,525	10,000
236-5-2210-2308 EQUIPMENT	-	-	20,000	-	20,000
236-5-2210-2315 BANK CHARGES	-	-	-	-	-
236-5-2210-3101 SUPPLIES	-	-	-	-	-
236-5-2210-3110 MISCELLANEOUS	844	-	1,000	-	1,000
236-5-2210-7207 LAW ENFORCEMENT AGENCIES	23,251	98,987	2,000	63,387	2,000
236-5-2210-7209 AGREED / DEFAULT JUDGEMENT	2,959	1,702	-	28,372	-
236-5-2210-7301 REFUNDS	-	-	-	-	-
236-5-2210-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	55,435	104,164	33,000	93,284	33,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,323)	37,464	3,000	34,352	(28,302)
Projected Beginning Cash Balance on October 1, 2025					\$301,500

Funds Governed by Chapter 59 of Code of Criminal Procedures

DEPARTMENTAL EXPENDITURES

PROBATE EDUCATION

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
238-340-400 CO CLERK FEES	815	700	600	595	950
238-375-100 INTEREST	32	52	-	11	13
238-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	847	752	600	606	963
EXPENDITURES					
238-5-2204-2302 TRAINING & MILEAGE REIMB	-	847	2,500	238	2,500
238-5-2204-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	-	847	2,500	238	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	847	(95)	(1,900)	368	(1,537)
Projected Beginning Cash Balance on October 1, 2025					\$5,500

Fees collected pursuant to LGC 118.064(a)(b)(1)

To be used for continuing education of the judge and staff of the probate courts, including the payment of travel and related expenses in attending a continuing judicial education activity of an organization accredited by the supreme court. If the fee produces more revenue than required, the commissioners court by order shall reduce the fee to an amount that will not produce more revenue than required. Needs CCT approval

DEPARTMENTAL EXPENDITURES

PROBATE RECORDS MANAGEMENT

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
239-340-400 CO CLERK FEES	5,440	2,165	2,100	1,825	2,900
239-375-100 INTEREST	48	60	30	22	26
239-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	5,488	2,225	2,130	1,847	2,926
EXPENDITURES					
239-5-2204-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
239-5-2204-9901 TRANSFERS OUT	10,000	-	-	-	-
TOTAL EXPENDITURES	10,000	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,512)	2,225	2,130	1,847	2,926
Projected Beginning Cash Balance on October 1, 2025					\$9,800

Fees collected pursuant to LGC 118.052(3)(G).

Fees to be used for records management preservation or automation purposes in the county. Expenditures from the fund require prior approval of the commissioner court.

DEPARTMENTAL EXPENDITURES

TECHNOLOGY FUND - JP, COUNTY & DISTRICT

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
246-340-700 DISTRICT CLERK FEES	3,568	2,531	2,500	1,439	2,360
246-340-801 JP # 1 FEES	1,892	2,526	1,400	1,613	2,790
246-340-802 JP # 2 FEES	1,046	1,253	800	1,018	1,730
246-340-803 JP # 3 FEES	1,125	1,203	900	789	1,440
246-340-804 JP # 4 FEES	1,154	1,177	700	799	1,300
246-375-100 INTEREST	511	1,046	180	971	1,165
246-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	9,296	9,736	6,480	6,628	10,785
EXPENDITURES					
246-5-2203-9901 TRANSFERS TO GEN FUND	10,000	10,000	15,000	7,500	40,000
246-5-2203-9111 TRANSFERS TO JP # 1	-	-	-	-	-
246-5-2203-9112 TRANSFERS TO JP # 2	-	-	-	-	-
246-5-2203-9113 TRANSFERS TO JP # 3	-	-	-	-	-
246-5-2203-9114 TRANSFERS TO JP # 4	-	-	-	-	-
TOTAL EXPENDITURES	10,000	10,000	15,000	7,500	40,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	(704)	(264)	(8,520)	(872)	(29,215)
Projected Beginning Cash Balance on October 1, 2025					\$43,000

DEPARTMENTAL EXPENDITURES

COUNTY CLERK ARCHIVE

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
248-340-400 CO CLERK FEES	99,727	90,035	88,310	61,221	93,000
248-375-100 INTEREST	16,858	32,502	7,400	19,762	23,714
248-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	116,585	122,537	95,710	80,983	116,714
EXPENDITURES					
248-5-1109-2305 CONTRACT SERVICES	32,007	32,007	45,000	33,897	50,000
248-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	32,007	32,007	45,000	33,897	50,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	84,578	90,530	50,710	47,085	66,714
Projected Beginning Cash Balance on October 1, 2025					\$786,000

Fees collected pursuant to LGC 118.025

Money to be expended only for the preservation and restoration services performed by the Co Clerk in connection with maintaining a County Clerk's records archive on public documents designated by the co clerk as part of the records archive. The monies may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description.

DEPARTMENTAL EXPENDITURES

DISTRICT CLERK ARCHIVE

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
249-340-700 DISTRICT CLERK FEES	802	263	300	192	325
249-375-100 INTEREST	126	173	18	36	43
249-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	929	436	318	228	368
EXPENDITURES					
249-5-2105-2305 CONTRACT SERVICES	2,350	250	20,000	882	20,000
249-5-2105-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	2,350	250	20,000	882	20,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,421)	186	(19,682)	(654)	(19,632)
Projected Beginning Cash Balance on October 1, 2025					\$16,920

DEPARTMENTAL EXPENDITURES

<u>ECONOMIC DEVELOPMENT FUND</u>	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
251-360-520 HILLSBORO CHAMBER	-	-	-	-	-
251-360-600 CAPITAL CREDITS	113,212	28,647	100,000	-	28,650
251-375-100 INTEREST	7,670	21,876	2,400	15,204	18,245
251-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	120,882	50,523	102,400	15,204	46,895
EXPENDITURES					
251-5-6201-1105 STAFF WAGES	-	-	25,000	-	25,000
251-5-6201-1106 PART TIME WAGES	-	-	25,000	-	25,000
251-5-6201-1201 SOCIAL SECURITY & MEDICARE	-	-	3,825	-	3,825
251-5-6201-1202 UNEMPLOYMENT TAX	-	-	90	-	100
251-5-6201-1203 RETIREMENT	-	-	5,060	-	5,060
251-5-6201-1204 RETIREMENT LIFE INSURANCE	-	-	140	-	135
251-5-6201-1205 WORKERS COMP	-	81	150	46	150
251-5-6201-1209 HEALTH INSURANCE	-	-	-	-	-
251-5-6201-2302 TRAINING & MILAGE REIMB	-	-	-	-	-
251-5-6201-2303 BONDS & INSURANCE	-	-	-	-	-
251-5-6201-2305 CONTRACT SERVICES	30,000	6,900	150,000	-	150,000
251-5-6201-3101 OFFICE SUPPLIES	-	-	-	-	-
251-5-6201-3110 MISCELLANEOUS	-	-	-	-	-
251-5-6201-4101 CAPITAL OUTLAY	-	-	150,000	-	150,000
251-5-6201-7201 PAYMENTS TO AGENCIES	-	-	-	-	-
TOTAL EXPENDITURES	30,000	6,981	359,265	46	359,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	90,882	43,542	(256,865)	15,158	(312,375)
Projected Beginning Cash Balance on October 1, 2025					\$540,000

DEPARTMENTAL EXPENDITURES

HILL COUNTY TOURISM

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
254-319-100 HOTEL/MOTEL TAX	42,593	56,539	39,000	40,496	-
254-375-100 INTEREST	2,759	5,937	4,200	3,333	4,000
254-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	45,352	62,476	43,200	43,829	4,000
EXPENDITURES					
254-5-5303-2301 DUES & MEMBERSHIPS	2,040	4,725	1,500	4,725	-
254-5-5303-2305 CONTRACT SERVICES	40,977	42,670	39,605	10,000	50,000
254-5-5303-3110 MISCELLANEOUS	-	14	500	-	10,000
254-5-5303-7201 PAYMENTS TO AGENCIES	-	-	-	-	-
TOTAL EXPENDITURES	43,017	47,409	41,605	14,725	60,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,335	15,067	1,595	29,104	(56,000)
Projected Beginning Cash Balance on October 1, 2025					\$170,800

Included in Gen Fund prior to 2013

DEPARTMENTAL EXPENDITURES

COURTHOUSE SECURITY FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
255-340-400 CO CLERK FEES	13,642	5,172	17,100	2,380	3,500
255-340-700 DISTRICT CLERK FEES	16,790	17,417	9,000	8,842	15,400
255-340-800 JP FEES	4,890	5,568	2,500	3,798	6,550
255-340-901 JP # 2 SPECIFIC	648	764	100	487	845
255-340-902 JP # 4 SPECIFIC	310	378	100	309	525
255-340-903 JP # 3 SPECIFIC	329	362	100	235	435
255-340-904 JP # 1 SPECIFIC	343	354	100	237	588
255-375-100 INTEREST	862	3,710	100	2,280	2,736
255-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	37,814	33,725	29,100	18,568	30,579
EXPENDITURES					
255-5-2101-9901 TRANSFERS TO GENERAL	15,000	15,000	80,000	40,000	30,000
TOTAL EXPENDITURES	15,000	15,000	80,000	40,000	30,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	22,814	18,725	(50,900)	(21,432)	579
Projected Beginning Cash Balance on October 1, 2025					\$52,500

DEPARTMENTAL EXPENDITURES

257-CRIME VICTIMS ASSISTANCE

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
257-333-200 GRANT	41,443	49,299	49,500	26,000	49,500
257-375-100 INTEREST	-	-	1,750	-	-
TOTAL REVENUES	41,443	49,299	51,250	26,000	49,500
EXPENDITURES					
257-5-5301-1104 DEPARTMENT HEAD SALARY	40,757	46,099	46,300	32,054	46,300
257-5-5301-1201 SOCIAL SECURITY & MEDICARE	-	-	-	948	-
257-5-5301-1202 UNEMPLOYMENT TAX	-	-	-	-	-
257-5-5301-1203 RETIREMENT	-	-	-	1,316	-
257-5-5301-1204 RETIREMENT LIFE INSURANCE	-	-	-	39	-
257-5-5301-1205 WORKERS COMP	-	-	-	-	-
257-5-5301-1209 HEALTH INSURANCE	-	2,850	3,200	3,512	3,200
257-5-5301-2302 TRAINING & MILEAGE REIMB	686	350	-	-	-
TOTAL EXPENDITURES	41,443	49,299	49,500	37,869	49,500
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	-	1,750	(11,868)	-

DEPARTMENTAL EXPENDITURES

ELECTION - MACHINE LEASE FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
265-370-100 ELECTION - MACHINE RENTALS	6,200	16,700	-	-	-
265-375-100 INTEREST	226	369	160	142	171
265-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	6,426	17,069	160	142	171
EXPENDITURES					
265-5-1501-2303 BONDS & INSURANCE	-	-	-	-	-
265-5-1501-3101 OFFICE SUPPLIES	-	-	-	-	-
265-5-1501-3103 MACHINE & EQUIP MAINTENANCE	-	-	10,000	10,000	10,000
265-5-1501-3110 MISCELLANEOUS	-	-	-	-	-
265-5-1501-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	-	-	10,000	10,000	10,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	6,426	17,069	(9,840)	(9,858)	(9,829)
Projected Beginning Cash Balance on October 1, 2025					\$45,125

DEPARTMENTAL EXPENDITURES

CO CLERK PROBATE COURT PRESERVATION

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
268-340-400 CO CLERK FEES	-	-	-	-	-
268-375-100 INTEREST	41	59	15	13	15
268-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	41	59	15	13	15
EXPENDITURES					
268-5-1109-2305 CONTRACT SERVICES	-	-	1,500	-	-
268-5-1109-3101 SUPPLIES	977	-	-	-	-
268-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	977	-	1,500	-	1,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(937)	59	(1,485)	13	(1,485)
Projected Beginning Cash Balance on October 1, 2025					\$6,002

Fees collected pursuant to Govt Code 51.708

Purpose is to digitize court records and preserve the records from natural disaster ONLY. Controlled by Commissioners Court.

DEPARTMENTAL EXPENDITURES

SPECIALTY COURT

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
270-340-700 DC - SPECIALTY COURT FEES	8,230	8,052	7,500	4,720	7,415
270-375-100 INTEREST	248	423	96	105	126
270-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	8,477	8,475	7,596	4,825	7,541
EXPENDITURES					
270-5-2304-2302 TRAINING & MILEAGE REIMB	-	-	-	2,964	4,566
270-5-2304-2305 CONTRACT SERVICES	-	-	-	-	-
270-5-2304-2401 DETENTION	-	-	4,000	-	4,000
270-5-2304-2404 RESIDENTIAL SERVICES	-	-	-	-	-
270-5-2304-3101 SUPPLIES	-	-	1,400	-	1,400
270-5-2304-9275 TRANSFERS TO JUV PROB	-	-	-	-	-
TOTAL EXPENDITURES	-	-	5,400	2,964	9,966
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	8,477	8,475	2,196	1,861	(2,425)
Projected Beginning Cash Balance on October 1, 2025					\$53,125

DEPARTMENTAL EXPENDITURES

COURT FACILITY FEE FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
300-340-400 CO CLK COURT FACILITY FEE	3,260	2,800	2,700	2,380	3,500
300-340-700 DC COURT FACILITY FEE	11,842	12,934	12,685	6,270	11,290
300-375-100 INTEREST	120	315	36	86	103
300-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	15,222	16,049	15,421	8,736	14,893
EXPENDITURES					
300-5-1401-9901 TRANSFERS OUT	-	-	35,000	17,500	25,000
TOTAL EXPENDITURES	-	-	35,000	17,500	25,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	15,222	16,049	(19,579)	(8,764)	(10,107)
Projected Beginning Cash Balance on October 1, 2025					\$18,000

DEPARTMENTAL EXPENDITURES

SERIES 2022 TAX NOTE CONSTRUCTION

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
314-375-100 INTEREST	3,339	-	-	-	-
314-380-400 PROCEEDS FROM TAX NOTES	-	-	-	-	-
TOTAL REVENUES	3,339	-	-	-	-
EXPENDITURES					
314-5-1414-2305 CONTRACT SERVICES	-	-	-	-	-
314-5-1414-4114 CONSTRUCTION COVINGTON	1,426,001	-	-	-	-
TOTAL EXPENDITURES	1,426,001	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,422,662)	-	-	-	-
Projected Beginning Cash Balance on October 1, 2025					\$0

Proceeds of 2022 Tax Notes to be used for Construction Costs attributable to the Covington Annex Remodel/Improvements

DEPARTMENTAL EXPENDITURES

ARP GRANT FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	5/31/2025 ACTUAL	FY 2026 PROPOSED
REVENUES					
121-360-303 GRANT REVENUE	128,337	128,337	-	-	-
121-375-100 INTEREST	55,139	256	-	-	-
121-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	183,477	128,593	-	-	-
EXPENDITURES					
121-5-1401-2305 CONTRACT SERVICES	-	-	-	-	-
121-5-1401-3103 SOFTWARE & MAINTENANCE	-	-	-	-	-
121-5-1401-3107 REPAIRS	-	-	-	-	-
121-5-1401-3110 MISCELLANEOUS	-	-	-	-	-
121-5-1401-4101 CAPITAL OUTLAY	74,980	-	-	-	-
121-5-1404-4111 505 N WACO	-	-	-	-	-
121-5-1404-4112 RADIO TOWER	102,151	245,800	-	-	-
121-5-1404-4113 AGRILIFE BUILDING	692,800	-	-	-	-
121-5-1404-4114 COVINGTON BLDG	1,766,000	-	-	-	-
121-5-1401-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	2,635,931	245,800	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,452,454)	(117,207)	-	-	-
Projected Beginning Cash Balance on October 1, 2025					\$0

Initial Funds received 07/01/2021

HILL COUNTY - TAX RATE 2025-2026									
DIVISION OF TAXES					Proposed	Updated 08/08/25			
	Current	Ad Valorem Tax if 100% Collected	Delinq	Adjusted Ad Valorem Taxes	Sales Tax		Total		
General	15,715,703	570,000		80.00%	16,285,703	3,480,000	80.00%	19,765,703	
R & B	2,357,356	85,500		12.00%	2,442,855	522,000	12.00%	2,964,855	
Ind Health -	1,571,570	57,000		8.00%	1,628,570	348,000	8.00%	1,976,570	
Int & Sinking - Allowed for:	\$ 120,000	500,634		100.00%	20,357,129	4,350,000	100.00%	24,707,129	
					500,634				
RATES									
Total General Tax	0.387769	18,618,838		@ 100.00%	Values/100				
		2,238,925	20,857,763		18,618,838	48,015,281.92	Includes New Construction		
F/M Lateral	0.064878	3,292,801			2,238,925	<<(Per TAC)	FreezeValues*05Rate		
		383,657	3,676,458		3,292,801	50,753,742.92	Includes New Construction	TAC M&O	0.377342
					383,657	<<(Per TAC)	FreezeValues*05Rate	TAC I & S	0.010427
TOTAL REVENUES	0.452647	\$24,534,221			\$24,534,221				0.387769
No Adj for Collections due to Prior Year Collections									
NET EXPECTED TAX REVENUE		\$24,534,221			\$24,534,221		Freeze at 100%	60,201.50	
							Rounded	79436	
	Division	Current	Delinq	R & B	R & B	Sales Tax	F/M	Current	Delinq
Road & Bridge	Percentage	0.9650	0.0350	\$2,442,855	\$522,000			\$3,676,458	\$128,676
Pct # 1	24.45%	\$576,373	20,905	597,278	127,629			898,894	\$31,461
Pct # 2	24.30%	\$572,837	20,776	593,614	126,846			893,379	\$31,268
Pct # 3	27.75%	\$654,166	23,726	677,892	144,855			1,020,217	\$35,708
Pct # 4	23.50%	\$553,979	20,092	574,071	122,670			863,968	\$30,239
	100.00%	\$2,357,356	\$85,500	\$2,442,855	\$522,000			\$3,676,458	\$128,676
(1) & (2) represent certified values adding rolling stock & properties under protest -									

Pct # 4	3.76%	23.50%
	16.00%	100.00%

1,208	5,390	108,335	84,624
5,140	143,353	461,000	360,102

Sec of Interior
LB Foster
Hubbard

114,000.00
-
114,000.00

Recap to Budget

	Current	TAC Comm	0.02	Delinquent	TAC Comm	0.05	P & I	TAC Comm	0.05
General	15,715,703	(314,314)		570,000	(28,500)			342,000	(17,100)
Indigent Health	1,571,570	(31,431)		57,000	(2,850)			34,200	(1,710)
R & Bridge	2,357,356	(47,147)		85,500	(4,275)			51,300	(2,565)
	19,644,629	(392,892)		712,500	(35,625)			427,500	(21,375)
Gen - Net of Comm									
Indigent Health - No Comm		15,369,958							
RB # 1 - Comm- JE		1,571,570			538,650				323,190
RB # 2 - Comm - JE	(11,527)	564,846		(1,045)	57,000				34,200
RB # 3 - Comm - JE	(11,457)	561,380		(1,039)	19,860			(627)	11,916
RB # 4 - Comm - JE	(13,083)	641,083		(1,186)	19,737			(623)	11,843
RB # 4 - Comm - JE	(11,080)	542,899		(1,005)	22,540			(712)	13,524
Total M & O	(47,147)	19,251,737		(4,275)	19,087			(603)	11,453
					676,875			(2,565)	406,125

I & S

Current	483,112	Net Curr	473,450	Delinquent	17,522	(876)	10,513	(526)
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Lateral Road

Lateral Road		Current	0.005	Delinquent	P & I		Net P & I
P1		867,433	(4,337)	863,096	31,461	0.05 (1,573)	18,877 (944)
P2		862,111	(4,311)	857,801	31,268	(1,563)	18,761 (938)
P3		984,510	(4,923)	979,587	35,708	(1,785)	21,425 (1,071)
P4		833,729	(4,169)	829,560	30,239	(1,512)	18,143 (907)
Total		3,547,782	(17,739)		128,676	(6,434)	77,206 (3,860)
							73,345

Total TAC Commission

(488,989)